



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

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

June 6, 2026
Sc no - 86

Dear Sir/Madam,

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

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

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

This is for information of the Exchanges and the Members.

Yours faithfully,
Tata Motors Limited
(*formerly TML Commercial Vehicles Limited*)

Ranjan Kumar
General Counsel and Company Secretary

Encl: as above

TATA MOTORS LIMITED

Formerly **TML Commercial Vehicles Limited**

Bombay House 24 Homi Mody Street Stock Exchange Mumbai 400001
Tel 91 22 6665 8282 cv.tatamotors.com CIN L29102MH2024PLC427506

Business Responsibility and Sustainability Report



SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity i.e Tata Motors Limited (Formerly TML Commercial Vehicles Limited)

1. Corporate Identity Number (CIN):	L29102MH2024PLC427506
2. Name of the Listed Entity:	Tata Motors Limited (Formerly TML Commercial Vehicles Limited)
3. Year of Incorporation:	2024
4. Registered Office Address:	Bombay House, 24, Homi Mody Street, Mumbai, Maharashtra- 400001, India
5. Corporate Address:	Bombay House, 24, Homi Mody Street, Mumbai, Maharashtra- 400001, India
6. E-mail:	investors@tatamotors.com
7. Telephone:	+91 22 66658282
8. Website:	https://cv.tatamotors.com
9. Financial year for which reporting is being done:	2025-26
10. Name of the Stock Exchange(s) where shares are listed:	BSE Limited National Stock Exchange of India Limited.
11. Paid-up Capital:	₹736 crore
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:	Name: Mr. Jyotindran Sastabhavan Kutty Designation: Chief Sustainability Officer Telephone Number: +91 20 6613 2781 E-mail address: kutty@tatamotors.com

13. **Reporting boundary:** TML Commercial Vehicles Limited (now Tata Motors Limited) (“TML” or the “Company” or “Tata Motors”) was incorporated in June 23, 2024 as a wholly owned-unlisted entity, to house the commercial vehicle business of erstwhile Tata Motors Limited (now Tata Motors Passenger Vehicles Limited). TML Commercial Vehicles Limited had never entered into any business transaction until the composite Scheme of Arrangement which was sanctioned by the Hon’ble National Company Law Tribunal, Mumbai Bench. Pursuant to the Scheme of Arrangement, the commercial vehicles business of erstwhile Tata Motors Limited was transferred with effect from October 1, 2025 and the adherence and reporting obligation under SEBI Listing Regulation were applicable since date of listing on the said Stock Exchanges. The Company was listed on both the Stock Exchanges on November 12, 2025.

For the current financial year, the Company has reported data on a standalone basis for the full twelve-month period, i.e., April 2025 to March 2026, across all applicable indicators. Pursuant to the transfer of the Chinchwad facility in Pune, Maharashtra to Tata Motors Passenger Vehicle Limited (TMPVL) effective October 1, 2025, disclosures across all parameters for this facility have been presented for April–September 2025*. For the previous financial year, disclosures cover a nine-months period from July-2024 to March-2025, since incorporation to the end of that financial year. The Company is maintaining uniformity between financial and non-financial reporting standards, and necessary transparency in reporting information, reciprocating data of nine-months period from July-2024 to March-2025, pertaining to erstwhile Tata Motors Limited (now known as Tata Motors Passenger Vehicles Limited). Accordingly:

- **FY 2025–26 disclosures** reflect performance for the complete twelve-month reporting period.
- **FY 2024–25 disclosures** are limited to nine months and would not be comparable with the current year’s data.

Reporting of environmental and safety related KPIs such as energy, emissions, water, waste under Principle 3 and 6 do not include the non-manufacturing locations (regional and corporate offices) of Tata Motors. The Company has evaluated and does not believe that this exclusion is material both qualitatively and quantitatively to the reporting under BRSR. The scope of this Report excludes the joint operations of Tata Cummins Private Limited, as the Company does not exercise operational control over these operations.

This is the First Year of reporting and the assurance has been sought on the BRSR Core and other selected indicators for FY26.

This approach ensures appropriate representation of the Company’s sustainability performance within the defined reporting boundary while maintaining transparency regarding the operations post-demergers.

The information/data measurement techniques used, and the basis of calculations and estimates have been mentioned in the relevant sections of this report.

*For Environment KPIs, data for April 2025 to September 2025 has been considered however, the facility belongs to TMPVL and does not form part of TML financial statement.

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

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

II. Products/services

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

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

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

Sr. No.	Products/ Services	NIC Code	% of total turnover contributed
1	Vehicles	291, 292, 293	85
2	Spare parts	453	10

III. Operations

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

Location	Number of plants	Number of offices	Total
National	7*	35	42
International	-	2	2

*The seven facilities include the Chinchwad facility of the passenger vehicle business in Pune, Maharashtra, which was part of Tata Motors Limited for the first six months of the FY26 (until September 2025). Post the demerger, the facility was retained in Tata Motors Passenger Vehicle Limited.

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

a) **Number of locations:**

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

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

4%

c) **A brief on types of customers:**

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

IV. Employees

20. **Details as at the end of financial year: FY26**

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

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Employees						
1.	Permanent employees (D)	7,919	7,243	91	676	9
2.	Other than Permanent employees (E)	72	45	63	27	38
3.	Total Employees (D + E)	7,991	7,288	91	703	9

Business Responsibility and Sustainability Report

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Workers						
4.	Permanent (F)	12,716	12,166	96	550	4
5.	Other than Permanent (G)	19,871	15,937	80	3,934	20
6.	Total Workers (F + G)	32,587	28,103	86	4,484	14

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

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

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

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

In order to mobilize DEI in our DNA, the 10-point Lighthouse Approach has been framed to build a standardized, mature model of DEI that helps to stay abreast of the latest societal developments and simultaneously implement the same in the organization. These include enhancing gender diversity in the workforce along with representation at the leadership level, with the goal of having 10% women in leadership by 2026. Adhering to the Rights of Persons with Disabilities Act, 2016, the Company also has hiring pilots for the differently abled, along with making the working environment conducive for them to function well through steps like infrastructure readiness. This year, the Company has hired a total of 84 PwDs and the hiring drive is still on owing to the positive feedback received from business.

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

(ii) Differently abled employees and workers:

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Differently Abled Employees						
1.	Permanent employees (D)	1	1	100	-	-
2.	Other than Permanent employees (E)	3	3	100	-	-
3.	Total Employees (D + E)	4	4	100	-	-
Differently Abled Workers						
4.	Permanent (F)	2	2	100	-	-
5.	Other than Permanent (G)	247	194	78	53	21
6.	Total Workers (F + G)	249	196	79	53	21

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

21. (a) Participation / Inclusion / Representation of women:

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	1	12.50
Key Management Personnel	2*	-	-

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

22. (i) Turnover rate for permanent employees and workers:

	FY26			FY25 (Q2-Q4)		
	Male	Female	Total	Male	Female	Total
Permanent Employees	6.84%	7.61%	6.90%	7.21%	10.39%	7.49%
Permanent Workers	3.11%	0.93%	3.04%	3.40%	3.06%	3.39%

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

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

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

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

1. Tata Motors Global Services Limited (Formerly known as TML Business Services Limited)
2. TML Smart City Mobility Solutions Limited
3. Tata Motors Body Solutions Limited (Formerly known as Tata Marcopolo Motors Limited)
4. Tata Daewoo Mobility Company Ltd. - South Korea
5. Automobile Corporation of Goa Limited
6. TML CV Mobility Solutions Limited
7. TML Smart City Mobility Solutions (J&K) Private Limited

VI. CSR Details

24. CSR Activities

I. Whether CSR is applicable as per section 135 of Companies Act, 2013:

No. CSR spending/ activities were undertaken voluntarily for the financial year under review.

II. Turnover:

₹76,112 crore

III. Net worth:

₹12,700 crore

Business Responsibility and Sustainability Report

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance redressal mechanism in place If Yes, then provide web-link for grievance redress policy	FY26			FY25 (Q2-Q4)		
		Number of complaints filed	Number of complaints pending resolution at the end of the year	Remarks	Number of complaints filed	Number of complaints pending resolution at the end of the year	Remarks
Communities	Yes. The Company has a community feedback mechanism across its CSR projects, and any aggrieved individuals or groups can express their grievances through this annual exercise or on an as-and-when-required basis. The Whistleblower Policy has been formulated with a view to provide a mechanism for any other stakeholders of the Company, including communities, to approach the Ethics Counsellor, Apex Ethics Committee, Chairperson of the Audit Committee of the Company, or other channels set out in this Policy, to report violations of the Code of Conduct or any other grievances.	Nil	Nil		Nil	Nil	
Investors (other than shareholders)	Yes, the dispute resolution mechanism is available at https://www.tatamotors.com/newsroom/investor-contacts/	Nil	Nil		Nil	Nil	All WIP cases as on 31 st March, 2026 were closed with necessary recommendations
Shareholders	Yes, the shareholders can register their grievances on SEBI-SCORES https://scores.sebi.gov.in/ and under ODR mechanism https://smartodr.in/login	89	24		183	22	
Employees and workers	Yes. the Whistleblower Policy has been formulated with a view to provide a mechanism for directors, employees as well as other stakeholders of the Company to approach the Ethics Counsellor / Apex Ethics Committee / Chairperson of the Audit Committee of the Company or other channels set out in this policy, to report violations of the Code of Conduct or any other grievances.	35	1		38	1	

Stakeholder group from whom complaint is received	Grievance redressal mechanism in place	FY26			FY25 (Q2-Q4)		
	If Yes, then provide web-link for grievance redress policy	Number of complaints filed	Number of complaints pending resolution at the end of the year	Remarks	Number of complaints filed	Number of complaints pending resolution at the end of the year	Remarks
	https://www.tatamotors.com/wp-content/uploads/2023/11/whistle-blower-policy.pdf Additionally, the Company has established dedicated forums at various levels to ensure the effective handling of grievances related to our valued workmen. These forums, namely Joint Shop Council (JSC), Joint Divisional Council (JDC), and Joint Management Council (JMC), are strategically located at the Shop, Division, and Plant levels, respectively. These forums serve as platforms where workmen can table their grievances, ensuring that their voices are heard and addressed in a timely and appropriate manner.						
Customers	Yes. the Whistleblower Policy has been formulated with a view to provide a mechanism for directors, employees as well as other stakeholders of the Company to approach the Ethics Counsellor / Apex Ethics Committee / Chairperson of the Audit Committee of the Company or other channels set out in this policy, to report violations of the Code of Conduct or any other grievances. https://www.tatamotors.com/wp-content/uploads/2023/11/whistle-blower-policy.pdf Customers can also raise their complaints and feedback on products through channels such as call centres, 24x7 toll free number, website, social media, and letter or by directly reaching out to Channel Partners (Showrooms and Workshops). These complaints are not part of the numbers reported here.	4	-		3	-	All WIP cases as on 31 st March, 2026 were closed with necessary recommendations
Value Chain Partners		1	-		5	-	
Other (anonymous cases, contractual employees, former employees, other third parties))		205	9		68	7	

Business Responsibility and Sustainability Report

26. Overview of the entity’s material responsible business conduct issues:

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

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

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

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Climate Change Mitigation	Opportunity	Downstream (Long term): Emissions from internal combustion engine (ICE) vehicles play a major role in contributing to greenhouse gases and climate change. TML adheres to CAFÉ regulations. Transitioning to low-emission vehicles offers TML growth potential and supports its climate mitigation initiatives.	-	Positive Implication: Downstream: This opportunity is anticipated to positively impact TML’s finances, driven by potential market prospects for low-emission vehicles.
2	Energy	Risk and Opportunity	Upstream (Short term): Increased energy usage by supply chain partners will lead to elevated emissions, Suppliers may need to shift to renewable energy sources to lower emissions, which could affect their operational expenses. Variations in energy costs, particularly for renewable sources, can influence supplier pricing and the overall cost framework. Collaborating with suppliers to support them in transitioning to renewable energy presents a significant opportunity for TML.	Upstream: As part of its decarbonization strategy, TML will set renewable energy standards for its suppliers and collaborate with them to ensure these are adaptable and cost-effective.	Upstream: Negative Implications: This risk is expected to negatively impact TML’s finances due to increasing supplier costs, which will affect TML’s overall expenses. Positive Implication: This opportunity is anticipated to positively influence TML’s financial performance. Renewable energy sources, such as solar or wind, can reduce the volatility associated with fossil fuel prices, leading to more predictable and potentially lower supply chain costs.

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Resource Use and Circular Economy	Opportunity	<p>Downstream (Medium term): Vehicles are composed of various valuable materials. Failure to properly recycle these materials means they are lost to landfills instead of being recovered. Circular business models are designed to minimize waste and maximize resource efficiency by keeping products, materials, and resources in use for as long as possible.</p> <p>Own Operations (Long term):</p> <ol style="list-style-type: none"> 1) The increasing regulations on resource use and waste management can have significant implications for TML. Streamlining manufacturing processes presents an opportunity for TML to reduce resource outflows and waste. 2) High demand can lead to fluctuating raw material prices, causing financial uncertainty and increased costs, which in turn can affect profit margins. Environmental impacts of resource use might prompt stricter government regulations on consumption. By adopting circular economy principles, like recycling and reusing materials in manufacturing, TML can reduce resource use and waste. 	-	<p>Downstream: Positive implications: This Opportunity is expected to positively impact TML's finances as a result of new revenue opportunities.</p> <p>Own Operations:</p> <ol style="list-style-type: none"> 1) Positive Implications: This opportunity is projected to positively impact TML's finances. It can create additional revenue streams by selling byproducts or recycled materials to other industries. 2) Positive Implications: This opportunity is expected to have a positive financial effect. TML can reduce the costs associated with raw material procurement. Utilizing recycled materials often costs less than purchasing new ones, leading to direct savings. <p>Upstream and Downstream: Positive Implications: This opportunity is expected to have a positive financial effect. Circular sourcing result in streamlined operations and lower production costs, enhancing overall profitability. Using recycled materials typically incurs lower expenses.</p>

Business Responsibility and Sustainability Report

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
			<p>Upstream and Downstream (Long term): Rising demand for finite resources can lead to scarcity and heightened competition, disrupting supply chains. By exploring the opportunity of adopting sustainable sourcing strategies, TML can minimize environmental impacts and maintain supply chain stability. Additionally, developing robust vehicle recycling and refurbishing services can enhance sustainability and reduce dependence on virgin materials.</p>		
4	Climate Change adaption	Risk	<p>Upstream (Medium term): Climate change may lead to shortages of essential raw materials for automotive components, affecting their availability and cost. Suppliers in climate-vulnerable areas face operational risks that threaten supply chain reliability and TML's efficiency. These disruptions can halt production, impacting operations and causing economic losses.</p> <p>Own operations (Medium term): Extreme weather conditions can significantly impact manufacturing facilities, causing disruptions that stall production and business operations. These interruptions can result in revenue loss and increased operational costs.</p>	<p>Upstream: TML is conducting a climate risk assessment of its top 50 suppliers to ensure early detection and preparedness in the event of a climate change related disaster.</p> <p>Own Operations: The company has established systems to handle climate-related disasters, supported by a strong business continuity plan. TML is also performing a climate risk assessment of its plants to ensure early detection and preparedness.</p>	<p>Upstream: Negative Implications: This risk is anticipated to negatively impact TML's revenue due to production disruptions caused by supply chain issues. Additionally, the expense of securing a new supplier will further affect TML's finances.</p> <p>Own Operations: Negative Implications: This risk is expected to negatively impact TML's revenue due to production stoppages resulting from facility damage caused by climatic events.</p>

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	Biodiversity and Ecosystem-Climate Change	Risk and opportunity	<p>Downstream (Long term): Vehicular emissions can have a significant impact on biodiversity, and companies like TML could face reputational risks and consumer backlash if they are perceived as contributing to environmental challenges.</p> <p>Own Operations (Long term): Operational emissions may have a negative impact on biodiversity. As governments and international bodies recognize the importance of preserving biodiversity, regulations may become stricter. Failure to comply with biodiversity regulations can result in legal penalties, fines, and operational restrictions. TML has a significant opportunity to incorporate Nature-Based Solutions (NBS) into its strategies to mitigate the impact of climate change on biodiversity. These solutions can help the company address environmental challenges while enhancing its sustainability credentials.</p> <p>Upstream (Long term): Implementation of sustainable sourcing initiatives can help reduce biodiversity impacts and enhance supply chain resilience.</p>	<p>Downstream: TML is working on exploring Nature-based solutions linked to the sale of products that can play a significant role in enhancing a company's environmental responsibility and aligning with consumer expectations for sustainability.</p> <p>Own Operations: TML is actively engaged in biodiversity conservation measures. The company has launched a wetland project that includes 1,800 wetlands across four states. This will enhance its environmental stewardship and align with global sustainability trends.</p>	<p>Downstream: Negative Implications: This risk may have negative impact on TML finances due to shift in consumer preference leading to decreased sales and market share for TML.</p> <p>Own Operations: Negative Implications: This risk may have negative impact on TML finances. Non-compliance may lead to consumer backlash and reduced sales. Also, adapting to new regulations may require significant investments in cleaner technologies.</p> <p>Positive implications: Developing products and services that incorporate NBS principles can attract environmentally conscious consumers. This can open new market opportunities and increase sales, particularly as demand for sustainable solutions grows.</p> <p>Upstream: Positive implications: Working with suppliers to reduce the biodiversity impacts can help attract environmentally conscious consumers and make the supply chain more resilient.</p>

Business Responsibility and Sustainability Report

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6	Biodiversity and Ecosystems - Impacts on the state of species	Risk and Opportunity	<p>Downstream (Long term): The decline in species population sizes due to habitat destruction caused by waste from end-of-life vehicles can lead to reputational risks. Setting up recycling and scrapping centers while conducting consumer awareness programs presents a valuable opportunity for TML to reduce biodiversity impacts.</p> <p>Own Operations (Long term): Non-compliance with biodiversity regulations can result in substantial legal penalties, including fines and sanctions. These penalties can have a direct impact on TML's financial health, diverting resources from other strategic priorities.</p>	<p>Downstream: TML is actively engaged in biodiversity efforts. The company has launched a wetland project that includes 1,800 wetlands across four states. Furthermore, TML plans to collaborate with its upstream and downstream partners on biodiversity initiatives.</p> <p>Own Operations: TML is actively involved in biodiversity initiatives, having launched a wetland project encompassing 1,800 wetlands spread across four states.</p>	<p>Downstream:</p> <p>Negative Implications: The risk can result in reduced sales and difficulties in attracting environmentally conscious customers.</p> <p>Positive Implications: Establishing recycling and scrapping centers and holding consumer awareness programs can help mitigate biodiversity impacts.</p> <p>Own Operations:</p> <p>Negative Implications: The risk can invite legal penalties due to non-compliance of regulations.</p>
7	Pollution of Air	Risk	<p>Own operations (Medium term): Stricter pollution controls and regulations may necessitate costly R&D investments and upgrades to manufacturing facilities.</p>	<p>Own operations: The company engages regularly with regulators and the government to shape the agenda on air pollution. TML has invested significantly in R&D to reduce air emissions from its products and in its own operations.</p>	<p>Own operations: Tighter regulations related to air pollution are likely to necessitate R&D and upgrades to manufacturing facilities. This will require significant investments.</p>
8	Water consumption and withdrawal	Risk	<p>Upstream and Downstream (Medium term): Relying on suppliers that require large volumes of water for their operations makes TML vulnerable to disruptions, especially if those suppliers are located in regions prone to water scarcity or drought. Additionally, if TML does not prioritize water management, it risks losing market share to competitors that consumers perceive as more environmentally responsible regarding water use.</p>	<p>Own Operations: Most TML locations operate as zero liquid discharge facilities, and there are ongoing plans to expand this approach to more sites. The company also runs Effluent Treatment Plants (ETP) and Sewage Treatment Plants (STP). Treated wastewater is reused for utilities and horticultural activities. (Emerging risk)</p>	<p>Upstream and Downstream:</p> <p>Negative Implications: This risk may have negative impact on TML finances. Supply chain disruption gives rise to production delays, impacting revenue. Also changing customer preferences will also impact TML sales and revenue negatively</p>

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
9	Just Transition	Risk and Opportunity	<p>Upstream (Medium term): The shift to EVs is reducing demand for traditional vehicle parts like engines and exhaust systems, prompting suppliers to focus on EV components. This is increasing demand for lithium-ion batteries and establishing new supply chains for materials such as lithium, cobalt, and nickel. These changes could disrupt existing supply chains and cause economic losses for TML due to fewer suppliers.</p> <p>Downstream (Medium term): From a consumers' perspective, low-emission vehicles should be accessible and easy to adopt. The shift also provides an opportunity for TML to access new markets and segments by offering products that align with consumers' and regulators' expectations.</p> <p>Own Operations (Long term): The shift in technology towards low-emission vehicles could affect the current workforce, potentially rendering some skills obsolete. There will be a growing need for expertise in battery manufacturing and assembly. Employees may require retraining to manage new materials and processes linked to battery technology.</p>	<p>Upstream: TML is prioritizing the development of a worldwide network of competing suppliers for procuring innovative technologies that can provide optimal economies of scale.</p> <p>Downstream: TML offers several low emission vehicles across price points to cater to its diverse consumer base</p> <p>Own Operations: TML has introduced employee engagement initiatives focused on capacity building and training to facilitate the company's shift to new technologies.</p>	<p>Upstream:</p> <p>Negative implications: This risk is anticipated to negatively impact TML's finances. With fewer suppliers able to meet new technological demands, TML might face higher costs for materials and components. Suppliers with the necessary technological capabilities may charge premium prices, impacting TML's profit margins</p> <p>Downstream:</p> <p>Negative implications: With more players entering the market and offering low-emission vehicles at more competitive prices, TML might lose market share.</p> <p>Positive implication: TML could become successful in newer market segments.</p> <p>Own Operations:</p> <p>Negative implications: This risk is anticipated to negatively affect TML's finances due to a shortage of necessary technological skills which can slow down innovation and the development of new products or services.</p> <p>Positive Implications: This opportunity is anticipated to positively influence TML's revenue. A workforce with adaptive technological skills can drive faster innovation, enabling TML to develop new products and services that meet market</p>

Business Responsibility and Sustainability Report

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
10	Biodiversity and Ecosystems- Land-use change, fresh water-use change, and sea-use change	Risk and Opportunity	<p>Upstream and Downstream (Medium term): Failure to comply with land-use change and water use regulations at dealers, service centers, and suppliers can negatively affect TML. To tackle these challenges, TML is exploring opportunities for collaboration with service centers, dealerships, and suppliers. These initiatives are designed to mitigate the effects of land-use change, thereby enhancing compliance and safeguarding TML's reputation.</p> <p>Own Operations (Long term): Tighter regulations concerning land-use change and water usage could lead to legal penalties and higher operational costs if not followed. Participating in land restoration and reforestation projects can enhance ecosystem services, including water filtration and the creation of wildlife habitats.</p>	<p>Own Operations: TML is actively engaged in land restoration and reforestation projects. This aligns with global conservation goals and enhances TML's environmental stewardship.</p>	<p>Upstream and Downstream:</p> <p>Positive Implications: Collaboration with service centers, dealerships, and suppliers can lead to more efficient land-use practices, enhances brand reputation leading to higher sales and expanded market share.</p> <p>Own Operations:</p> <p>Negative implications: Non-compliance with land-use regulations can directly affect TML's financial health</p> <p>Positive implications: Engaging in restoration and reforestation projects positions can enhance its market reputation impacting revenue. TML can leverage these projects to offset its carbon footprint, potentially benefiting from carbon credits.</p>
11	Own Workforce - Labour practices	Opportunity	<p>Inadequate wages and gender pay inequity can decrease employee satisfaction, increase turnover, reduce diversity and may lead to labor disputes. Implementing proactive labor practices can attract potential employees, boost morale, and enhance innovation and productivity. (Long term)</p>	-	<p>Positive Implications: This opportunity is projected to positively impact TML's financials by boosting productivity through improved labor practices.</p>
12	Own Workforce - Training and development	Opportunity	<p>Neglecting investment in skills development could lead to a workforce unable to keep pace with technological progress. Cultivating a skilled and diverse team can spur innovation, enabling the company to produce state-of-the-art products and sustain its competitive advantage. (Medium term)</p>	<p>TML is actively implementing upskilling initiatives, including the creation of an MTech curriculum centered on ESG and AI. The company also provides a 3-year diploma program through ITI as part of its commitment to skill enhancement. Moreover, TML has introduced innovative programs to retain and nurture talent, such as a 5-year PhD program.</p>	<p>Positive Implications: This opportunity is anticipated to positively influence TML's revenue through investments in employee training, leading to enhanced quality, innovation, and production.</p>

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
13	Our Workforce – Health and safety	Risk	Failure to comply with evolving health and safety regulations can result in fines, sanctions, and legal actions. These penalties can be costly and can impact a company’s financial health. (Long term)	TML complies with all safety regulations. TML prioritizes comprehensive health and safety measures, including workplace safety training, and occupational safety. The company also highlights accident investigation, to maintain a safe work environment.	Negative Implications: This risk may have a negative effect which includes fines, penalties and in severe cases imprisonment and temporary shutting down of operations.
14	Consumer and End users - Health and Safety	Opportunity	There is an opportunity to go beyond regulations and attract customers who value the health and safety features offered by TML’s products.		Own operations: TML is recognized by consumers for the superior safety ratings of its vehicles. There is an opportunity to build on its brand perception and offer enhanced safety features to consumers, improving market share.
15	Business Conduct	Risk	Downstream (Long term): Corrupt practices within dealership and service networks can expose TML to significant regulatory and legal risks, which can have serious repercussions on its operations and reputation. This can lead to consumer backlash and a shift in customer preferences away from TML. Own Operations (Long term): If whistle-blower concerns are not properly addressed, TML may face regulatory, legal, and reputational risks, potentially resulting in scandals. Legal penalties can be incurred in situations involving corruption, bribery, insider trading, and other ethical violations.	Downstream: TML provides training for dealers via online modules upon their joining. Additionally, audits and unannounced visits are conducted to ensure compliance. Own Operations: TML has established systems and processes, such as audits and due diligence, to ensure compliance. The company also conducts regular training sessions for its employees on topics related to bribery, corruption, and other ethical issues.	Downstream: Negative Implications: This risk may have negative impact on TML finances. Reputation damage and consumer backlash can affect sales and market share. Own Operations: Negative Implications: This risk could adversely affect TML, as non-compliance might result in fines, and in severe cases, prosecution and temporary suspension of operations.
16	Responsible investment/finance	Risk	Own Operations (Medium term): ESG issues in investments can pose significant financial risks. Failing to consider ESG factors in investment decisions can damage a company’s reputation. In today’s market, stakeholders are increasingly valuing sustainability, and negative perceptions can lead to reduced brand loyalty and decreased competitiveness.	Own Operations: TML provides transparent reports on its ESG initiatives and performance to build trust with stakeholders and showcase its commitment to accountability.	Own Operations: Negative Implication: Companies that do not prioritize ESG may experience a decline in brand loyalty, leading to decreased sales and market share.

Business Responsibility and Sustainability Report

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
17	Workers in the value chain – Human Rights	Risk	Upstream (Medium term): Human Rights-related issues in any tier of the supply chain can pose reputation and regulatory risks for TML and its suppliers. If Human Rights concerns are not properly addressed, suppliers may face regulatory, legal, and reputational risks, potentially affecting their operations and in turn, business continuity at TML.	Upstream: TML periodically seeks Human rights-related information from suppliers. The company encourages suppliers to create mechanisms for affected individuals to report human rights violations and create systems to detect and resolve the issues in a time-bound manner.	Upstream: Negative implications: This risk is anticipated to negatively impact TML. Suppliers’ failure to ensure human rights for their employees and workers will negatively impact on TML’s reputation, and in extreme cases, limit the suppliers’ ability to provide services to TML, affecting business continuity.



SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
P1: Businesses should conduct and govern themselves with integrity and in a manner that is ethical, transparent, and accountable									
P2: Businesses should provide goods and service in a manner that is sustainable and safe									
P3: Businesses should respect and promote the well-being of all employees, including those in their value chains									
P4: Businesses should respect the interests of and be responsive to all its stakeholders									
P5: Businesses should respect and promote human rights									
P6: Businesses should respect and make efforts to protect and restore the environment									
P7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent									
P8: Businesses should promote inclusive growth and equitable development									
P9: Businesses should engage with and provide value to their consumers in a responsible manner									
b. Has the policy been approved by the Board?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies	<p>The Policies covering the NGRBC principles are available on the Company's website and following weblinks</p> <p>https://www.tatamotors.com/corporate-responsibility/governance/</p> <p>https://www.tata.com/content/dam/tata/pdf/Tata%20Code%20Of%20Conduct.pdf</p>								
2 Whether the entity has translated the policy into procedures.	<p>Yes, all the policies have been translated into actionable procedures, currently undergoing implementation across different phases. The Company follows a systematic, multi-tiered approach to review performance. The Factory Implementation Committee at the first level, followed by plant level Apex Committee/Sub-Committee followed by Business Unit ('BU') Councils and overseen by the respective committees of the Board.</p>								
3 Do the enlisted policies extend to your value chain partners?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4 Name of the national and international codes / certifications / labels / standards adopted by your entity and mapped to each principle	<p>The Environmental Policy, Safety & Health policy and Quality policy are aligned with the requirements of international standards ISO 14001, ISO 45001 and IATF 16949. TML follows GRI Standards to disclose on its material topics in the Integrated Report, which is also mapped against principles of United Nations Global Compact ('UNGC') and Sustainable Development Goals ('SDGs'). The Company voluntarily discloses to S&P Global Corporate Sustainability Assessment (CSA).</p> <p>The IT systems are ISO 27001 compliant, and we are updating our procedures as per General Data Protection Regulation (GDPR) and the Digital Personal Data Protection Act, (DPDP) 2023.</p>								
5 Specific commitments, goals and targets set by the entity with defined timelines	<p>At Tata Motors, sustainability is central to our vision of delivering responsible mobility solutions. Guided by Project Aalingana, the Company is committed to building a future that is environmentally resilient, resource-efficient, and aligned with global sustainability imperatives. The strategy is anchored in three key pillars—Net Zero, Circular Economy, and Nature & Biodiversity—supported by a value chain approach that integrates sustainability across every aspect of our operations.</p> <p>The Company has set internal goals and targets on each of these principles, with a few listed below.</p> <p>In line with Principle 6, the following commitments have been made:</p> <p>1. Net Zero: Driving a Low-Carbon Transition</p> <p>Accelerating transition toward a low-carbon future through a science-based approach to achieve our commitments stated under Project Aalingana. The ambition is to achieve Net Zero emissions across our portfolio by 2045, supported by:</p>								

Disclosure questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	<p>The Company has divided its targets into three key themes:</p> <ol style="list-style-type: none"> 1. Within Operations - We have taken a strategic decision to enhance and enlist natural habitats in and around our operations under the OECM framework. 2. Within value chain - Targets to be driven through Science Based Targets for Nature. 3. Beyond value chain - Three flagship projects: <ol style="list-style-type: none"> a. Project Maximus b. Central Asian Flyway c. Go Green 								
<p>6 Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met</p>	<p>Performance on goals on each of the principles is reviewed periodically by various Committees led by the Management and Board of Directors. A few of them are detailed below:</p> <p>(i) The Renewable Electricity (RE) share in Operations was 51% to the total electricity consumption in FY26. The Company has been able to increase its Renewable Electricity in-house through onsite solar installations, off-site captive wind farms and through procurement of off-site wind & solar power through Power Purchase Agreements ('PPA's') and International Renewable Energy Certificates ('i-RECs'). IRECs contributed 29% to the RE share of overall electricity consumption.</p> <p>(ii) Pioneering Circular Economy:</p> <p>The following manufacturing facilities have been certified by CII-GBC for Water Neutrality as well as Zero Waste to Landfill (ZWTl)</p> <ol style="list-style-type: none"> I. Dharwad Plant certified as "Water Positive" in November 2023 and valid till 2026. Dharwad plant has also been certified as a Zero Waste To Landfill Facility in January 2025 and valid till January 2028. II. Pantnagar Plant certified as "Water Positive" in August 2024 and valid till August 2027. Pantnagar plant has also been certified as a Zero Waste To Landfill Facility in August 2024 and valid till August 2027. III. Lucknow Plant certified as "Water Positive" in November 2024 and valid till 2027. Lucknow plant has also been certified as a Zero Waste To Landfill Facility in November 2024 and valid till November 2027. <p>(iii) Preserving Nature and Biodiversity</p> <p>Tata Motors has joined the corporate engagement program for Science-Based Targets for Nature. This initiative seeks to reshape economic systems to safeguard our collective environmental heritage – our air, water, land, biodiversity and oceans.</p> <p>Over the past couple of years, the Company has conducted extensive biodiversity baseline assessments at key sites, identifying over 1,300 species. This foundational research informs the Biodiversity Management Plan, leveraging biodiversity indices as key indicators of environmental quality and richness.</p>								

Business Responsibility and Sustainability Report

Disclosure questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	<p>Under our biodiversity flagship projects:</p> <ul style="list-style-type: none"> The Company has launched the Central Asian Flyway project; the initiative has helped us prioritize conservation of 1,800 wetlands around the vicinity of our four operational sites (Pune, Sanand, Lucknow and Jamshedpur). Health Cards for 300 wetlands have been prepared based on ecological studies, ground truthing and GIS mapping. The Company has engaged in scientific ecological study in 13 forest divisions of Jharkhand spanning over 20,000 sq km. In Wayanad of Kerala, the state government has been helped through solar power fences. With an MoU between Tata Motors and Tata Communications, an early warning system based on real time movement of elephants using Lorawan technology is being tested. 								
Governance, leadership and oversight									
7	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)				Please refer to the TML's Managing Director and CEO's message which is part of the Integrated Annual Report.				
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).				Mr. Girish Wagh, Managing Director and Chief Executive Officer				
9	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details				<p>Yes, TML has constituted various Board committees, which are responsible for and have a remit over key sustainability related policies, as below:</p> <p>The Corporate Social Responsibility and Safety, Health and Sustainability ('CSR & SHS') Committee of the Board formulates and recommends the CSR policy to the Board and monitors CSR budget, activities and expenditure. The Committee of the Board also reviews the Company's Environment, Social and Governance performance and oversees the implementation of relevant policies and strategies. The Board takes a holistic approach to safety, health, and sustainability in all decision-making processes while providing clear direction to the Company in executing these functions.</p> <p>The Company follows a systematic, multi-tiered approach to review the SHS performance. The Factory Implementation Committee is the first level (monthly), followed by plant level Apex Committee/Sub-Committee (monthly) followed by Business Unit ('BU') Safety & Health Council and Sustainability Council (monthly) and finally by the SHS Committee of the Board (3 to 4 times in a year).</p> <p>The Stakeholders' Relationship ('SRC') Committee of the Board evaluates the statutory compliances and services concerning dividend payments, security holders, and performance of the Registrar and Transfer Agents.</p> <p>The Risk Management ('RM') Committee of the Board supports the Board in directing the risk management process, the controls and risk tolerance including strategic, financial, operational, sectoral, sustainability (Environment, Social and Governance) related risks, information & cyber security and compliance risks. It makes recommendations related to risk mitigation and reviews the Company's risk governance system.</p>				

Disclosure questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
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10. Details of Review of NGRBCs by the Company.

	Subject for review	Indicate whether review was undertaken by director / committee of the board / any other committee									Frequency (annually / half yearly / quarterly / any other)								
		P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
a	Performance against above policies and follow up action	<p>The Company has in place a vigil mechanism as defined in the Whistle-Blower Policy which provides a formal mechanism for all Directors and employees of the Company to approach the management of the Company (Audit Committee in case where the concern involves the Senior Management) and make protected disclosures to the Management about unethical behaviour, actual or suspected fraud or violation of the Company's Code of Conduct or Ethics policy. RM Committee of the Board frames, implements, monitors and review the Risk Management plan and ensures its effectiveness.</p> <p>Through an Enterprise Risk Management Program, the business units and the corporate functions address their short term, medium term and long terms risks. The Audit committee has an additional oversight on the financial risks and controls.</p>																	
b	Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Company complies with the statutory requirements as applicable.																	

		P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
11	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? If Yes, provide name of the agency.	The implementation of the Tata Code of Conduct ('TCoC') and other policies are reviewed through internal audit function/ Ethics Counsellor. External assessment through the Tata Business Excellence Model ('TBEM') reviews the implementation of all the Company policies. Any opportunities for improvement are addressed through implementation of TBEM action plan. The Quality, Safety & Health and Environmental policies are subject to internal and external audits as part of certification process.								

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

Business Responsibility and Sustainability Report



SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 1

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of Directors (BoD)	1	1. Leadership Trails 3.0	100
Key Managerial Personnel (KMP)	3	1. Leadership Trails 3.0 2. Prevention of Sexual Harassment at Workplace (POSH) - Scenario Based Refresher Module 3. Leveraging generative AI for Secretarial Teams	100
Employees other than BoD and KMPs	2,672	1. First Aid program-ERC 2. Job Safety Analysis 3. Hazard Identification and Risk Analysis (HIRA) 4. Supply Chain Digitalization 5. Industrial Cybersecurity 6. POSH Awareness 7. Tata Sustainability Leadership Program 8. Generative AI for Sustainability 9. EV Vehicle Dynamics 10. Digital Transformation Awareness Module 11. Safety Induction Module 12. Anti-bribery and anti-corruption policy e-learning module	61
Workers	4,460	1. DEI- Needful Conversations/ DEI eLearning programs 2. Empower 3. Design Thinking for Innovation: Stakeholder Engagement 4. Stakeholder Engagement 5. Tata Sustainability Leadership Program 6. Tata Sustainability Group Only One Earth course 7. Tata Sustainability e-learning module 8. Tata Code of Conduct ILT and e-learning module 9. Anti-bribery and anti-corruption policy e-learning module	100

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

Not Applicable

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

Not Applicable

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

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

<https://www.tata.com/content/dam/tata/pdf/Tata%20Code%20of%20Conduct.pdf>

Furthermore, the Company is dedicated to implementing and enforcing robust procedures to combat bribery and corruption. Our stance on bribery and corruption is unequivocal - we maintain a zero-tolerance policy. To underscore this commitment, we have developed an Anti-Bribery and Anti-Corruption Policy, which delineates our core principles and comprehensive procedures designed to prevent any involvement in bribery, facilitation payments, or corrupt practices. In addition to these measures, the Company conducts regular training sessions and awareness programs for employees and other stakeholders on matters pertaining to Anti-Bribery and Anti-Corruption protocols. The policy is available on the Company's website at:

<https://www.tatamotors.com/wp-content/uploads/2023/10/anti-bribery-anti-corruption-policy.pdf>

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

	FY26	FY25 (Q2-Q4)
Directors	NIL	NIL
KMPs	NIL	NIL
Employees	NIL	NIL
Workers	NIL	NIL

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

	FY26		FY25 (Q2-Q4)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL	NA	NIL	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	NIL	NA	NIL	NA

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators / law enforcement agencies / judicial institutions, on cases of corruption and conflicts of interest.

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

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

	FY26	FY25 (Q2-Q4)
Number of days of accounts payable	82	83

Business Responsibility and Sustainability Report

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	FY26	FY25 (Q2-Q4)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases*	-	-
	b. Number of trading houses where purchases are made from*	-	-
	c. Purchases from top 10 trading houses as % of total purchases from trading houses*	-	-
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	77%	75%
	b. Number of dealers / distributors to whom sales are made	309	325
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	20.1%	19.9%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	16%	15%
	b. Sales (Sales to related parties / Total Sales)	4%	5%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	86%	85%
	d. Investments (Investments in related parties / Total Investments made)	68%	74%

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

Leadership Indicators

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

	Total number of awareness programmes held	Topics / principles covered under the training	% of value chain partners covered (by value of business done with such partners) under the awareness programs
1	Sessions on Sustainability for Supply Chain Partners – 7	Principle 2: Circularity Principle 3,5: Human Rights, Safety Principle 6: Net zero, Water Management, Waste Management, Biodiversity	80*
2	Sessions on Sustainability for Dealer Partners – 11	In FY26, the training approach evolved to be more strategic and implementation-driven, closely aligned with Tata Motors' sustainability ambitions. The programs focused on the Channel Partner Sustainability Framework and its on-ground execution, including the development of sustainable outlets, adoption of renewable energy-enabled outlets, and awareness on key initiatives such as water neutrality and zero waste to landfill. Additional emphasis was placed on strengthening health and safety practices, promoting gender diversity and inclusion, enhancing corporate governance standards, and enabling dealer-led sustainability committees to drive ownership and accountability at the dealership level	75**

*As a percentage of Purchase Value from Supply Chain partners

**As a percentage of Sales Revenue from Channel Partners

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

Yes, The Company has a process in place which is governed by the "Tata Code of Conduct for Non-Executive Directors and Independent Directors" of Tata Motors Limited. Web link to the same is: <https://www.tatamotors.com/wp-content/uploads/2023/10/ned-id-2.pdf>

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.

	FY26 (%)	FY25 (Q2-Q4) (%)	Details of improvements in environmental and social impacts
Total R&D expenditure	33	32	The R&D expenditure and Capex towards specific technologies aimed at improving the environmental and social performance of products and processes have been identified and compiled in line with the eligible activities and substantial contribution criteria prescribed under the European Sustainability Taxonomy. Further details on the key initiatives, technology advancements, and resulting improvements in environmental and social impacts are provided in the "Technology Absorption, Adaptation and Innovation" section under Annexure-3 of the Board's Report.
Total Capex	28	32	

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

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

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

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

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

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

Digital assessments through Prakriti have been initiated for over 900 suppliers. Complete data has been received covering 62% Annual Purchase value.

TML Suppliers covering 75% of Annual Purchase Value have either ISO 45001 or ISO 14001 Certification.

Business Responsibility and Sustainability Report

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.

Post-Consumer Waste Management and Circularity Initiatives: As part of our end-of-life product management strategy, the Company is continuously advancing the circularity of its products. This includes designing vehicles with a strong focus on modularity, recyclability, and repairability. The Company prioritizes the selection of sustainable materials by assessing their environmental impact, and we engineer vehicle components and assemblies to enable easy dismantling. Additionally, the company provides relevant dismantling information to support efficient recycling processes. Design-for-recycling approach aligns with the broader circular economic vision, which aims to minimize waste and reduce environmental impact. At the design stage, we actively promote the use of recyclable materials and strive to enhance overall product recyclability. Currently, our vehicles are designed to achieve a minimum of 90% recyclability and 95% recoverability. The Company undertakes exploration initiatives to further improve product circularity by increasing the use of recycled content in plastics, metals & oils during the design phase.

At the end of the product lifecycle, responsible scrapping and recycling play a critical role in achieving environmental goals. Demonstrating our holistic commitment to sustainable mobility, Tata Motors launched “Re.Wi.Re – Recycle with Respect,” an initiative aimed at ensuring safe and environmentally responsible recycling of end-of-life vehicles (ELVs). The state-of-the-art Re.Wi.Re facilities are equipped to dismantle passenger and commercial vehicles of all brands using globally benchmarked and optimized processes. These facilities support responsible recycling, enhance value recovery in downstream operations, generate employment opportunities, and help reduce pollution caused by aging vehicles.

The Company has expanded this initiative through a franchise-based model, establishing a total of 11 Re.Wi.Re facilities with a combined annual dismantling capacity exceeding 190,000 vehicles. We remain committed to further expanding this network across the country to strengthen circularity, streamline the value chain, and bring vehicle dismantling into the organized sector—thereby minimizing environmental impact.

Operations:

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

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity’s activities. If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Yes, the EPR provisions under the Plastic Waste Management & Handling Rules, 2016 (as amended) are applicable to the Company. Tata Motors is registered as a “Brand Owner” and as an “Importer” with the CPCB and has complied with the requirements of the Registration for the concluded year 2025-26. The Company have set up internal systems to track and ensure compliance on a running basis, for the current year and beyond.

Legal compliance of our EPR target for FY26 has been ensured by the procurement of re-cycling certificates through a third party. Going forward, we will continue to fulfil our EPR targets through this route using the established systems for collection, transportation, and the re-cycling of post-consumer plastic packaging waste. In the case of The Battery Waste Management Rules-2022, the Company is registered as a 'Producer' with the Central Pollution Control Board and is working towards meeting the necessary requirements going forward.

Leadership Indicators

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

The Company is actively working towards conducting LCA for representative models of Trucks and Small Commercial Vehicles to determine product carbon footprint.

Sr. No.	NIC code	Name of product / service	% of total turnover contributed	Boundary for which the life cycle perspective / assessment was conducted	Whether conducted by independent external agency	Results communicated in public domain. If Yes, provide the web-link
1	291	Small commercial vehicle	10	Cradle to TML gate (Excluding Transportation) & Consumables, Spare parts in use phase	No	No
2	291	Light medium commercial vehicle	13	Cradle to TML gate (Excluding Transportation) & Consumables, Spare parts in use phase	No	No
3	291	Heavy Commercial Vehicle	48	Cradle to TML gate (Excluding Transportation) & Consumables, Spare parts in use phase	No	No
4	291	Bus- Chassis (Excluding bus body)	-	Cradle to TML gate (Excluding Transportation) & Consumables, Spare parts in use phase	No	No

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

Sr. No.	Name of product / service	Description of the risk / concern	Action taken
1	Small commercial vehicle	Global warming potential - Carbon Footprint Resource Scarcity Risk-Dependency on Virgin raw materials	Materials/components with higher carbon footprint contribution have been identified in manufacturing phase & use phase (Consumables). Actions are initiated with Engg team & suppliers to reduce carbon footprint impact. Materials are identified to reduce the dependency on virgin raw materials & actions are initiated with suppliers.
2	Light & Intermediate commercial vehicle	Global warming potential - Carbon Footprint Resource Scarcity Risk-Dependency on Virgin raw materials	Materials/components with higher carbon footprint contribution have been identified in manufacturing phase & use phase (Consumables). Actions are initiated with Engg team & suppliers to reduce carbon footprint impact. Materials are identified to reduce the dependency on virgin raw materials & actions are initiated with suppliers.
3	Heavy Commercial Vehicle	Global warming potential - Carbon Footprint Resource Scarcity Risk-Dependency on Virgin raw materials	Materials/components with higher carbon footprint contribution have been identified in manufacturing phase & use phase (Consumables). Actions are initiated with Engg team & suppliers to reduce carbon footprint impact. Materials are identified to reduce the dependency on virgin raw materials & actions are initiated with suppliers.
4	Bus- Chassis (Excluding bus body)	Global warming potential - Carbon Footprint Resource Scarcity Risk-Dependency on Virgin raw materials	Materials/components with higher carbon footprint contribution have been identified in manufacturing phase & use phase (Consumables). Actions are initiated with Engg team & suppliers to reduce carbon footprint impact. Materials are identified to reduce the dependency on virgin raw materials & actions are initiated with suppliers.

Business Responsibility and Sustainability Report

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	FY26 (%)	FY25 (Q2-Q4)(%)
1	Steel used in BIW	7-8*	7-8*
2	Aluminium used in alloy wheels & engines	~60*	30-40*
3	Windshield, tailgate & door glass	~20	~15

*As per Supplier declarations

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

	FY26		
	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)*	-	13,746	-
E-waste	-	-	-
Hazardous waste	-	-	-

* FY26 EPR target for plastic waste for TML, which has been complied. EPR credits have been procured from Producer Responsibility Organisation (PRO) for pre and post- consumer packaging waste.

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

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

Principle 3

Businesses should respect and promote the well-being of all employees, including those in their value chains

Essential Indicators

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

Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		No. (B)	% (B / A)	No. (C)	% (C / A)	No. (D)	% (D / A)	No. (E)	% (E / A)	No. (F)	% (F / A)
Permanent Employees											
Male	7,243	7,243	100	7,243	100	Not Applicable		7,243	100	7,243	100
Female	676	676	100	676	100	676	100	Not Applicable		676	100
Total	7,919	7,919	100	7,919	100	676	100	7,243	100	7,919	100
Other than Permanent Employees											
Male	45	45	100	45	100	Not Applicable		45	100	45	100
Female	27	27	100	27	100	27	100	Not Applicable		27	100
Total	72	72	100	72	100	27	100	45	100	72	100

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		No. (B)	% (B / A)	No. (C)	% (C / A)	No. (D)	% (D / A)	No. (E)	% (E / A)	No. (F)	% (F / A)
Permanent Workers											
Male	12,166	12,166	100	12,166	100	Not Applicable		12,166	100	12,166	100
Female	550	550	100	550	100	550	100	Not Applicable		550	100
Total	12,716	12,716	100	12,716	100	550	100	12,166	100	12,716	100
Other than Permanent Workers											
Male	15,937	15,937	100	15,937	100	Not Applicable		15,937	100	15,937	100
Female	3,934	3,934	100	3,934	100	3,934	100	Not Applicable		3,934	100
Total	19,871	19,871	100	19,871	100	3,934	100	15,937	100	19,871	100

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

	FY26 (%)	FY25 (Q2-Q4) (%)
Cost incurred on wellbeing measures as a % of total revenue of the company	0.3	0.3

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

Benefits	FY26			FY25 (Q2-Q4)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority
PF	100	100	Yes	100	100	Yes
Gratuity	100	100	Yes	100	100	Yes
Employee State Insurance (ESI)*	100	100	Yes	100	100	Yes

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

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

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

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

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

Business Responsibility and Sustainability Report

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

Hiring Drive in FY26: Every location have hired PWD candidates in shopfloor and has received high positive feedback owing to their increased engagement, better business value and low absenteeism.

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

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

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

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

The Company provide equal opportunities to all our employees and to all eligible applicants for employment within the organisation. The Company follows a no discrimination policy and fosters workspaces that promote diversity and equal opportunities. Refer Section D of the TCoC. The web-link of the same is:

<https://www.tata.com/content/dam/tata/pdf/Tata%20Code%20Of%20Conduct.pdf>

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

<https://cv.tatamotors.com/assets/cv/files/investors/2025/07/Equal-Opportunity-Policy-V1.4.pdf>

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

Gender	Permanent Employees		Permanent Workers	
	Return to Work Rate (%)	Retention Rate (%)	Return to Work Rate (%)	Retention Rate (%)
Male	100	92	NA	NA
Female	100	92	100	100
Total	100	92	100	100

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

	If Yes, then give details of the mechanism in brief
Permanent Workers	Yes. the Company has a three-stage dedicated grievance redressal forum operating at various levels. These forums—Joint Shop Council (JSC), Joint Divisional Council (JDC), and Joint Management Council (JMC)—are strategically located at the Shop, Division, and Plant levels, respectively. They serve as platforms where workmen can voice their grievances, ensuring that their concerns are heard and addressed in a timely and appropriate manner. The closure of grievances is also monitored at the Plant level.
Other than Permanent Workers	Furthermore, for contract labour, the company conducts Business Partner Forums to address their grievances. In addition, helpline numbers and grievance drop boxes are provided as alternate mechanisms to ensure accessibility and inclusivity in grievance redressal.
Permanent Employees	The Company has adopted the TCoC, which outlines our commitment to ethical conduct. All internal and external stakeholders of the Tata Group are expected to operate within the framework of this Code. Training and awareness programs on the TCoC are conducted regularly for employees and relevant stakeholders.
Other than Permanent Employees	The Company also has dedicated Human Rights and Whistleblower Policies. The Company has established a robust governance mechanism to ensure confidentiality and protect whistleblowers from harassment or victimization, including retaliation, threats, termination/suspension of service, disciplinary action, transfer, demotion, denial of promotion, or any other form of intimidation. This protection also extends to prevent any direct or indirect misuse of authority to obstruct a whistleblower's right to perform their duties or to make further protected disclosures.
	The Company has a well-defined process to address concerns through the Ethics Committee, which oversees due investigations.
	Oversight of the TCoC, Whistleblower Policy, and Human Rights Policy lies with the Chairperson of the Audit Committee and the Chief Ethics Counsellor. An ethics helpline is available for employees to anonymously report any ethical violations. This helpline can be accessed in the following ways:
	<ol style="list-style-type: none"> 1. A whistleblower can report concerns via the toll-free number: 000 800 0502 221, or through the web portal: tatamotors.ethicspoint.com. Concerns can be submitted in multiple languages. 2. Alternatively, concerns can be submitted in writing to the Chief Ethics Counsellor or the Chairman of the Audit Committee.
	In line with the commitment to gender inclusion and diversity, and to create a safe, fair, and just workplace, the Company has implemented a Prevention of Sexual Harassment at Workplace (POSH) Policy. The POSH framework includes several Internal Committees (ICs), along with an APEX Internal Committee that acts as an appellate body and oversees dissemination of this policy.
	The Company has developed standard guidelines to address sexual harassment, which are enforced by location or subunit-specific committees at the Plant and Regional levels. This policy covers all women associates (including permanent, temporary, contractual, and trainees), women service providers, and any woman visiting the Company's workplace. Any form of objectionable conduct is subject to strict disciplinary action.

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

	FY26			FY25 (Q2-Q4)		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union(D)	% (D/C)
Total Permanent Employees	7,919	-	-	8,616	-	-
Male	7,243	-	-	7,838	-	-
Female	676	-	-	778	-	-
Total Permanent Workers	12,716	12,633	99.3	12,203	12,122	99.3
Male	12,166	12,085	99.3	11,864	11,784	99.3
Female	550	548	99.6	339	338	99.7

Business Responsibility and Sustainability Report

8. Details of training given to employees and workers:

Category	FY26					% of employees covered by				
	Total (A)	Health and safety measures		Skill upgradation		Total (D)	Health and safety measures		Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E/D)	No. (F)	% (F / D)
Employees										
Male	7,288	2,955	40	7,101	97	7,901	3,884	49	7,824	99
Female	703	200	28	670	95	826	269	33	735	89
Total	7,991	3,155	39	7,771	97	8,727	4,153	48	8,559	98
Workers										
Male	28,103	24,195	86	11,818	42	25,136	12,988	51	8,163	31
Female	4,484	2,747	61	4,484	100	3,121	1,350	43	848	28
Total	32,587	26,942	83	19,489	60	28,257	17,329	59	9,011	31

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

	FY26			FY25 (Q2-Q4)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	7,243	7,243	100	7,838	7,838	100
Female	676	676	100	778	778	100
Total	7,919	7,919	100	8,616	8,616	100
Workers						
Male	12,166	12,166	100	11,864	11,864	100
Female	550	550	100	339	339	100
Total	12,716	12,716	100	12,203	12,203	100

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

10. Health and safety management system:

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

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

Integrated OH&S Governance

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

Core Elements of the Safety System

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

OH&S Excellence Highlights

All sites are ISO 45001 certified. A multi-tiered governance structure with worker representation, leadership programs like 90 minutes of care (Leadership on Floor), S.A.F.E (Safety Awareness & Felt leadership excellence), updated safety standards, and models addressing emerging risks like EVs and renewable energy, strengthens the safety culture.

Business Partners Safety Program

Business Partners safety is structured through corporate oversight. Business partners are categorized by risk, assessed via a Star Rating System and engaged through self-managed teams (SMTs).

Key focus areas for FY26

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

- **Digital & AI Initiatives** AI-driven analytics and PPE monitoring are being deployed, focusing on connected workforce, assets, video analytics, and skill development. Twenty two use cases has been deployed in FY26
- **People and Recognition** Continuous learning (E-modules), multi-level recognition (Spot Awards, Safety Stewards), and quarterly rewards for business partners drive safety engagement.Trainers have been developed under the Train-the-Trainer initiative.
- **Compliance and Continuous Improvement** Rigorous audits and proactive safety measures ensure compliance and accountability. Tata Motors is committed to a zero-harm future through continuous innovation and data-driven safety strategies.

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

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

A. Routine Hazard Identification & Risk Assessment

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

B. Non-Routine Hazard Identification & Risk Assessment

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

Business Responsibility and Sustainability Report

C. Emergency Preparedness & Continuous Improvement

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

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

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

I. Multiple Reporting Mechanisms for Work-Related Hazards

- **Digital Safety Reporting Platform:** Employees can report hazards and near-misses in real-time through a dedicated digital system (Safety Portal) integrated into the company's safety management framework.
- **Safety Observation (SO) Process:** Workers identify and report unsafe acts, conditions, and near-misses for prompt corrective action.
- **Action Employee Can Take (AECT) Program:** Encourages employees to take ownership of safety by flagging and mitigating hazards proactively.
- **Whistleblower Mechanism & Open-Door Policy:** Ensures anonymous reporting and protection from retaliation, fostering a culture of transparency and trust.
- **Self-Directed Team (SDT) & Self-managed Team (SMT) Safety Point Leaders:** On-ground shop floor representatives of self-employees and Business partners lead hazard identification and reporting programs.

II. Empowering Workers to Remove Themselves from Unsafe Conditions

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

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

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

11. Details of safety related incidents:

Safety Incident / Number*	Category**	FY26	FY25 (Q2-Q4)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.13	0.08
	Workers	0.14	0.18
Total recordable work-related injuries	Employees	58	38
	Workers	21	9
No. of fatalities	Employees	Nil	Nil
	Workers	Nil	1
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	Nil	Nil

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

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

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

The Company is dedicated to ensuring a safe, healthy, and sustainable work environment through a robust safety management system, proactive risk mitigation, and continuous improvement. By adhering to global safety standards (ISO 45001:2018), using advanced technology, and engaging workers, the company minimizes hazards and promotes employee well-being. Leveraging behavior-based safety (BBS), digital tools, predictive analytics, and strong governance, fosters a zero-incident culture across operations.

Key Safety Approaches

- Governance & Oversight Tata Motors integrates Occupational Health & Safety (OH&S) into governance with multi-tiered safety committees ensuring leadership accountability and regular reviews.
- Risk Mitigation & Core Safety Programs (CTS,SIF) The company eliminates hazards through engineering and administrative controls, with over 1164 Critical to Safety (CTS) stations & Serious Injury Fatality (SIF) prevention program through identified categories of machines/equipment to monitor high-risk areas and reduce injuries.
- Business Partner Safety Management Safety protocols extend to contractors through risk-based categorization, Star Ratings, and Self-Managed Teams (SMTs) to ensure safety across the supply chain.
- AI & Digital Safety Interventions AI-driven tools monitor PPE adherence and enhance workplace safety, including 22 pilot projects like PPE monitoring and video analytics.
- Employee Health & Wellness Tata Motors offers wellness programs, health screenings, fitness initiatives, and mental health support, with Occupational Health Centres (OHCs) and Employee Assistance Programs (EAPs).
- People & Performance Recognition Safety culture is promoted through Spot Awards, Safety Competitions, and a Train-the-Trainer Program to develop leadership in safety.
- Safety & Health Audits Regular safety audits assess practices in critical areas like Electrical Safety and Working at Heights, driving corrective actions and continuous improvement. Detailed Safety Measures
- Governance: Tata Motors embeds OH&S into its governance, with committees like the SHS Council ensuring alignment between corporate and plant-level safety.
- CTS Stations: 1164 CTS stations focus on eliminating hazards, reducing risks, and sustaining safety through SDCA cycles.
- Business Partner Safety: Key areas like Equipment Maintenance, Driving Safety, and Housekeeping are prioritized for contractor safety, with initiatives like the Star Rating System and SMT deployment. Tata Motors’ commitment to safety excellence is reinforced by cutting-edge technology, global best practices, and a strong culture of risk mitigation and employee well-being.

Business Responsibility and Sustainability Report

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

	FY26			FY25 (Q2-Q4)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	Nil	Nil	Nil	Nil
Health and Safety	Nil	Nil	Nil	Nil	Nil	Nil

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100
Working Conditions	100

Internal inspections play a crucial role in maintaining and enhancing safety standards at Tata Motors. The company conducts self audits in every FIC for each standards every month, where every Factory Implementation Committee (FIC) thoroughly examines all safety standards to ensure compliance and identify areas for improvement. Additionally, first-party audits are conducted monthly for one standard by cross FIC within the plant, and second party audits are conducted on identified safety standards along with health audit annually by cross-location teams. Additionally health and safety part of the companies integrated management system, where companies internal audit team conducts audit.

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

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

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

I. Risk Mitigation for Value Chain Partners

To address safety risks across our supply chain, we focus on:

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

II. Digitalization & Innovation in Safety We leverage digital tools and technologies to enhance safety:

- Supplier Safety Dashboards for real-time safety compliance tracking.
- AI-Based Safety Monitoring to identify potential hazards.
- Business Partners Safety Management System for strict adherence to safety guidelines

III. Key Safety Programs for Supply Chain Partners

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

IV. Impact and Outcomes These initiatives have led to:

- Enhanced compliance across partners.
- Significant reduction in safety incidents within the supply chain.
- A stronger safety culture extending beyond Tata Motors' direct operations.

V. Business Partner Safety Program Key components include:

Risk-Based Categorization: Four defined categories for business partners.

Star Rating System: 339 Business Partners have undergone Star Rating Assessment, all achieving a rating of 3 stars or above.

Self-Managed Teams (SMTs): 280+ SMTs foster independent safety governance.

VI. Operational Safety Tata Motors has focused on high-risk contract services such as:

- Equipment Maintenance, Vehicle Movement, Utilities Maintenance, Housekeeping, Equipment Installation. Control measures include:
- 241 Administrative Controls and 109 Engineering Controls to ensure safety.

VII. Culture of Safety Excellence Tata Motors continues to strengthen safety through:

- Continuous incident analysis and safety improvements.
- Digital innovation for enhanced risk management.
- Employee well-being programs and proactive safety leadership.
- Extending safety focus to value chain partners for a sustainable ecosystem.

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

Leadership Indicators

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

- Employees – Yes
- Workers – Yes

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

Business Responsibility and Sustainability Report

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

	Total no. of affected employees / workers		No. of employees / workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY26	FY25 (Q2-Q4)	FY26	FY25 (Q2-Q4)
Employees	Nil	Nil	Nil	Nil
Workers	Nil	1	Nil	Nil

3. Details on assessment of value chain partners:

At Tata Motors, all value chain partners undergo periodic assessments to ensure adherence to health and safety practices and maintain optimal working conditions. Compliance with standards such as SA8000, OHSAS 18001, ISO 45001, ISO 14001 & IS 14489 is actively promoted.

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

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

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

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

Risk Mitigation for Value Chain Partners

To address safety risks across our supply chain, we focus on:

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

Principle 4

Businesses should respect the interests of and be responsive to all its stakeholders

Essential Indicators

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

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

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

	Stakeholder Group	Whether identified as vulnerable and marginalized group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (annually / half yearly / quarterly / others)	Purpose and scope of engagement including key topics and concerns raised during such engagement
1	Investors & Shareholders	No	Investor meets, investor calls, press releases and mail updates, email support for investor queries.	Quarterly engagement post results. Annual engagement at AGM. Investor meetings on request	Timely business updates and updates on material events, enhancing level of disclosures, compliances.
2	Employees	No	Team touch point, skip level meetings, quarterly town hall, accolades – rewards & recognition platform, culture survey and pulse survey, round table with senior leadership, ask me anything forums, self-directed teams	Regular engagement	Build strong employee engagement, Recognition and Rewards, building strong organisational culture, leadership development, ccess capability, union engagement
3	Customers	No	Customer meets, feedback calls, home visits	Feedback is collected regularly post customer visit to workshop. Customer meets and home visits are planned activity and being monitored on monthly basis.	Product and service-related issues
4	Regulators/ Government	No	Strategic representation and meetings with government agencies, Representation through trade bodies	Regular engagement	Obtaining permissions, licenses, clarifications, waivers, business development approvals, vendor and logistical support, recoveries as per group requirement

Business Responsibility and Sustainability Report

	Stakeholder Group	Whether identified as vulnerable and marginalized group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (annually / half yearly / quarterly / others)	Purpose and scope of engagement including key topics and concerns raised during such engagement
5	Communities	Yes	Awareness building through people friendly engagement tools like street plays and folk songs; Community meetings matching the routines and availability of the beneficiaries; Recognition and felicitation through interaction with the board members, senior leadership, Emergency/ Disaster relief activities. Related examples, Integrated Village Development related activities; need assessment, Local Governance (village health and Nutrition Committee, Village Development Committee, Water Management Committee) meetings for strengthening their operations, Water Project in and with the communities, Celebration and participation in local Community events etc.	Regular engagement	Malnutrition and other health issues, Education-related: Addressing gaps in learning levels; skilling; increasing employability, even for school dropouts; Spreading environmental awareness and facilitating plantation; Providing disaster relief
6	Suppliers/ service providers	No	Early vendor involvement in product design and development; Structured Engagement through annual supplier conference, zonal meets and supplier council meets; Periodic interactions to drive ongoing product improvements; Supplier technology days to understand and align supplier technologies that can be deployed in Tata Motors products. Annual performance review of ESG parameters. Need based category buyer engagement with suppliers. Focused engagement with suppliers from Affirmative Action community.	Periodic (structured) and Need-based	Key topics discussed include product improvements, Technologies, additional demand fulfilment for semiconductors due to global demand supply deficit; commodity price inflation, ESG performance, and any other topic/concern specific to a particular supplier.
7	Dealers & service centres	No	Dealer meetings, visits, audits, dealer council, joint programmes & sustainability initiatives.	Regular engagement	Ordering complexity and turnaround time, reduction in inventory cost, timely settlement of claims, and timely support from insurance surveyors.

	Stakeholder Group	Whether identified as vulnerable and marginalized group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (annually / half yearly / quarterly / others)	Purpose and scope of engagement including key topics and concerns raised during such engagement
8	Experts/ Academic and Research Institutions	No	Collaborative need-based engagements on mutually beneficial projects, Case-based meetings	Need basis	Consistency and Maturity of process and associated protocol, of collaborating institutions; Ensuring technical, managerial and leadership alignment with customer requirement and regulatory needs.
9	Media	No	Press releases, Media Interviews, Authored articles, Quotes in industry stories Participation in media led industry forums as thought leader / guest speaker Content reused/reproduced by media basis what is published on proprietary digital assets	Company and its business related announcements supported with news releases and media interactions – As and when required <ul style="list-style-type: none"> • Sales Releases – Monthly • Global Sales Releases - Quarterly\ • Financial Results – Quarterly • Speaking on media led platforms – as and when required 	Need for consistent internal and external communication to amplify key identified themes/storylines that portray the company and its business' future readiness, leadership, talent and culture, customer centricity, contribution to nation and community

Leadership Indicators

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.

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

To strengthen and formalize this engagement, we have established dedicated committees focused on key areas of concern:

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

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

Business Responsibility and Sustainability Report

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

The Company conducted a thorough materiality assessment in FY25 to pinpoint issues crucial to our value creation process. The Company engaged both internal and external stakeholders to identify material topics which were identified by analyzing our ESG rating against various ESG frameworks. Customized questionnaires based on these topics were distributed to stakeholders and the leadership team, who rated each topic based on its impact on business and sustainability. Stakeholder responses were then prioritized as High, Medium, or Low, helping to identify key material topics. Finally, Senior Management reviewed these identified topics for further action.

Further these material topics have been taken to identify clear and specific goals that outline the aims to be achieved in addressing that issue.

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

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

Principle 5 Businesses should respect and promote human rights

Essential Indicators

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity:

	FY26			FY25 (Q2-Q4)		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	7,919	5,475	69	8,616	2,484	29
Other than permanent	72	72	100	111	111	100
Total Employees	7,991	5,547	69	8,727	2,721	31
Workers						
Permanent	12,716	2,719	21	12,203	2,000	16
Other than permanent	19,871	19,871	100	16,054	10,779	66
Total Workers	32,587	28,072	86	28,257	12,779	45

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

	FY26					FY25 (Q2-Q4)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage (C)		Total (A)	Equal to Minimum Wage		More than Minimum Wage	
		(B)	% (B / A)	(C)	% (C / A)		(B)	% (B / A)	(C)	% (C / A)
Employees										
Permanent	7,919	-	-	7,919	100	8,616	-	-	8,616	100
Male	7,243	-	-	7,243	100	7,838	-	-	7,838	100
Female	676	-	-	676	100	778	-	-	778	100
Other than Permanent	72	-	-	72	100	111	-	-	111	100
Male	45	-	-	45	100	63	-	-	63	100
Female	27	-	-	27	100	48	-	-	48	100
Workers										
Permanent	12,716	-	-	12,716	100	12,203	-	-	12,202	100
Male	12,166	-	-	12,166	100	11,864	-	-	11,863	100
Female	550	-	-	550	100	339	-	-	339	100
Other than Permanent	19,871	-	-	19,871	100	16,054	2,557	16	13,497	84
Male	15,937	-	-	15,937	100	13,272	2,359	18	10,913	82
Female	3,934	-	-	3,934	100	2,728	198	7	2,584	93

3. Details of remuneration / salary / wages:

a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration / salary / wages of respective category (in lacs INR)	Number	Median remuneration / salary / wages of respective category (in lacs INR)
Board of Directors (BoD)	7	65.20	1	64.80
Key Managerial Personnel*	2	248.47	-	-
Employees other than BoD and KMP	7,237	20.60	676	15.28
Workers	12,165	11.87	549	6.69

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

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

	FY26	FY25 (Q2-Q4)
Gross wages paid to females as % of total wages	5.3	5.3

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

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

Business Responsibility and Sustainability Report

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

The ethics helpline can be reached in the following ways:

1. A Whistle-blower can report his/her ethical concerns by either calling the toll-free number - 000 800-0502-221 or by accessing the web portal at 'tatamotors.ethicspoint.com' or by email to ethicsofficepv@tatamotors.com. Concerns can be submitted in multiple languages.
2. Written application: Concerns can also be reported in writing to the Chief Ethics Counsellor, Chairman of the Audit Committee, or other members of senior management.

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

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

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

1. A whistle-blower can report his/her ethical concerns by either calling the toll-free number – 000 800 0502 221 or by accessing the web portal at 'tatamotors.ethicspoint.com'. Concerns can be submitted in multiple languages.
2. Written application: Concerns can also be reported in writing to the Chief Ethics Counsellor or the Chairman of the Audit Committee.

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

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

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

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

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

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

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

	FY26			FY25 (Q2-Q4)		
	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	13	2	Of the 13 cases, 1 case was received in last week of March '26 and inquiry underway	16	1	The pending case was received in March 2025 and closed in May 2025)
Discrimination at workplace	Nil	Nil	NA	Nil	Nil	NA
Child Labour	Nil	Nil	NA	Nil	Nil	NA
Forced Labour / Involuntary Labour	Nil	Nil	NA	Nil	Nil	NA
Wages	Nil	Nil	NA	Nil	Nil	NA
Other human rights related issues	Nil	Nil	NA	Nil	Nil	NA

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

	FY26	FY25 (Q2-Q4)
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	13	16
Complaints on POSH as a % of female employees / workers	0.28	0.41
Complaints on POSH upheld	7*	13

*Includes 1 carry forward case of last FY that was closed in current FY

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

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

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

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

10. Assessments for the year:

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

Business Responsibility and Sustainability Report

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

Child Labour:

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

Forced/Involuntary Labour:

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

Sexual Harassment:

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

Discrimination at Workplace:

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

Wages:

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

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

Throughout FY26, Tata Motors diligently monitored its operations and identified no significant risks or concerns. However, as part of our commitment to responsible corporate practices, the Company continues to maintain a vigilant approach through ongoing monitoring and auditing of our processes.

Leadership Indicators

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

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

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

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

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

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

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

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

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

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

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

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

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

Business Responsibility and Sustainability Report

Principle 6

Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity:

Parameter	FY26	FY25 (Q2-Q4)*
From renewable sources*		
Total electricity consumption (A) (in GJ)	650,981	401,406
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable source (A+B+C)	650,981	401,406
From non-renewable sources		
Total electricity consumption (D) (in GJ)	619,791	459,808
Total fuel consumption (E) (in GJ)	627,236	410,635
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F) (in GJ)	1,247,027	870,443
Total energy consumed (A+B+C+D+E+F) (in GJ)	1,898,008	1,271,849
Energy intensity per rupee of turnover (GJ/ ₹) (Total energy consumption/ Revenue from operations*)	0.000002494	0.000002470
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)**	0.000050722	0.000051033
(GJ/ \$) (Total energy consumed / Revenue from operations adjusted for PPP)		
Energy intensity in terms of physical output (GJ/vehicle produced)	4.41	4.56
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? If yes, name of the external agency.	Yes, KPMG Assurance and Consulting Services LLP has provided reasonable assurance on data reported under this indicator for FY26.	

* Figures are reported for a full twelve-month period in FY26 (April 2025–March 2026) and for a nine-month period in FY25 (July 2024–March 2025), consistent with the Company's incorporation timeline.

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

#The Renewable Electricity (RE) share in our operations was 51% in FY26. The Company has been able to increase its Renewable Electricity in-house through onsite solar installations, off-site captive wind farms and through procurement of off-site wind & solar power through Power Purchase Agreements ('PPA's') and International Renewable Energy Certificates ('i-RECs'). IRECs contributed 29% to the RE share of overall electricity consumption

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

Not Applicable.

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

Parameter	FY26	FY25 (Q2-Q4)*
Water withdrawal by source (in kilolitres)		
(i) Surface water	324,945	116,301
(ii) Groundwater	759,456	461,690
(iii) Third party water	1,793,591	1,428,214
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	2,877,992	2,006,205
Total volume of water consumption (in kilolitres)	2,617,419	1,879,801
Water intensity per rupee of turnover (Kilolitres/ ₹)	0.00000344	0.00000365
(Water consumed / Revenue from operations*)		

Parameter	FY26	FY25 (Q2-Q4)*
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)** (Kilolitres/ \$) (Total water consumption / Revenue from operations adjusted for PPP)	0.00006995	0.00007543
Water intensity in terms of physical output (Kilolitres/ Vehicles Produced)	6.08	6.74
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? If yes, name of the external agency.	Yes, KPMG Assurance and Consulting Services LLP has provided reasonable assurance on data reported under this indicator for FY26.	

*Figures are reported for a full twelve-month period in FY26 (April 2025–March 2026) and for a nine-month period in FY25 (July 2024–March 2025), consistent with the Company's incorporation timeline.

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

4. Provide the following details related to water discharged:

Parameter	FY26	FY25 (Q2-Q4)*
Water discharge by destination and level of treatment (in kilolitres)		
(i) To surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	260,573 (TDS 478 mg/L)	126,404 (TDS 478 mg/L)
(ii) To groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	260,573	126,404
Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? If Yes, name of the external agency	Yes, KPMG Assurance and Consulting Services LLP has provided reasonable assurance on data reported under this indicator for FY26.	

*Figures are reported for a full twelve-month period in FY26 (April 2025–March 2026) and for a nine-month period in FY25 (July 2024–March 2025), consistent with the Company's incorporation timeline.

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

Operations in India extend across Jharkhand, Uttar Pradesh, Uttarakhand, Maharashtra, and Karnataka. The management and disposal of treated effluents generated during plant operations are governed by the specific operating consent orders issued by the respective State Pollution Control Boards, which our plants strictly follow.

In line with these consent orders, several plants have implemented tertiary treatment systems, such as Reverse Osmosis (RO), to recycle treated effluents for reuse in processes. Others adopt a Zero Liquid Discharge (ZLD) approach by repurposing treated effluents for secondary applications, including toilet flushing and supporting greenbelt development within the plant and its surrounding areas.

This year, additional steps were taken to conserve fresh water and optimize its usage. In Pune and Jamshedpur, for example, fresh water consumption was reduced by increasing the use of treated effluents in our processes. This includes the installation of tertiary treatment systems with RO membranes and utilizing treated sewage wastewater in the plant process water requirements from nearby sources, such as PCMC's (Pimpri Chinchwad Municipal Corporation) treated sewage usage at the Pimpri plant and township treated sewage at the Jamshedpur plant. Furthermore, efforts are underway to enhance water sustainability through rainwater harvesting and recharge initiatives both within and around plant premises. Tata Motors is committed to achieving a 'Water Neutral' status by 2030 in all its operating Plants.

Business Responsibility and Sustainability Report

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

Parameter	Unit	FY26	FY25 (Q2-Q4)*
NOx	MT	331.87	141.06
Sox	MT	0.98	0.10
Particulate matter (PM)	MT	873.33	386.06
Others – Ozone Depleting Substances (ODS)	kg as CFC-11 Equivalent	79.53	53.66
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? If yes, name of the external agency	Yes, KPMG Assurance and Consulting Services LLP has provided limited assurance on data reported under this indicator for FY26.		

*Figures are reported for a full twelve-month period in FY26 (April 2025–March 2026) and for a nine-month period in FY 2024–25 (July 2024–March 2025), consistent with the Company’s incorporation timeline.

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

Parameter	Unit	FY26	FY25 (Q2-Q4)*
Total Scope 1 emissions#	Metric tonnes of CO ₂ e	44,904	29,659
Total Scope 2 emissions##	Metric tonnes of CO ₂	122,237	92,856
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations*)	tCO ₂ / ₹	0.000000220	0.000000238
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)** (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	tCO ₂ / \$	0.000004467	0.000004916
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO ₂ / Vehicles Produced	0.39	0.44
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? If yes, name of the external agency.	Yes, KPMG Assurance and Consulting Services LLP has provided reasonable assurance on data reported under this indicator for FY26.		

*Figures are reported for a full twelve-month period in FY26 (April 2025–March 2026) and for a nine-month period in FY 2024–25 (July 2024–March 2025), consistent with the Company’s incorporation timeline.

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

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

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

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

The Company is driving de-carbonization in its operations by minimizing greenhouse gas (Scope-1 and Scope-2) emissions through optimizing fossil fuel use in our manufacturing processes, switching from fossil fuel to electrical heating, continued energy conservation measures and transitioning to renewable electricity. The Company is a signatory to Climate Group RE100 for achieving 100% renewable electricity use in operations by 2030. The total installed capacity of Rooftop Solar amounts to 59.9 MW augmented by short term Green Power Purchase agreements and Renewable Energy Certificates.

The Company continued to add on-site Renewable Energy (solar) generation capacity in FY26:

Plant Locations	Total Roof Top PV Solar installed capacity till FY26 in MWp
Pimpri	18.5
Chinchwad	2.4
Jamshedpur	14.5
Lucknow	7.5
Pantnagar	16
Dharwad	1
Total	59.9

Energy Conservation (ENCON) projects are implemented across all the Plants and Offices in a planned and budgeted manner. In FY26, ENCON Projects led to a cumulative reduction of 20.67 Lakh kWh of electricity and 7003 GJ of fuel which amounted to a reduction of 1920 tCO₂ of greenhouse gas emissions. Some of the major ENCON projects in FY26 include:

- Optimized operation of the CWP washing machine by adjusting water temperature
- Installation of a Variable Frequency Drive (VFD) for the Air Supply Pump (ASP) in the BIW shop
- Elimination of the sealer oven in the paint shop
- Administrative control of HVAC and lighting loads during favourable weather conditions, along with waste reduction
- Replacement of overhead high-bay lights with LED lighting
- Optimization of engine testing fresh air blowers through PLC installation
- Switching off furnace cold water pumps during low ambient temperature conditions
- Switching off cooling tower fans of furnaces during low ambient temperature condition

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

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

The Company is committed to achieving Zero Waste to Landfill across its operations by the end of the decade. This message is being carried across our value chain to our supply chain and channel partners.

	FY26	FY25 (Q2-Q4)*
Total waste generated (in metric tonnes)		
Plastic waste (A)	2,080	1,458
E-waste (B)	116	81
Bio-medical waste (C)	3	2
Construction and demolition waste (D)	7,091	5,597
Battery waste (E)	191	148
Radioactive waste (F)	-	-
Other hazardous waste. Please specify, if any. (G)	3,961	2,938
Other non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	69,533	65,730
Total (A+B + C + D + E + F + G + H)	82,974	75,953
Waste intensity per rupee of turnover (MT/₹)	0.000000109	0.000000148
(Total waste generated / Revenue from operations*)		
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (MT/\$)**	0.000002217	0.000003048
(Total waste generated / Revenue from operations adjusted for PPP)		
Waste intensity in terms of physical output (MT/Vehicles Produced)	0.19	0.27
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	56,308 [#]	54,763 [#]
(ii) Re-used	-	-
(iii) Other recovery operations	5,078	3,562
Total	61,386	58,325

Business Responsibility and Sustainability Report

	FY26	FY25 (Q2-Q4)*
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	25	35
(ii) Landfilling	21,504	17,549
(iii) Other disposal operations	59	44
Total	21,588	17,628
Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? If Yes, name of the external agency.	Yes, KPMG Assurance and Consulting Services LLP has provided reasonable assurance on data reported under this indicator for FY26.	

*Figures are reported for a full twelve-month period in FY26 (April 2025–March 2026) and for a nine-month period in FY 2024–25 (July 2024–March 2025), consistent with the Company’s incorporation timeline.

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

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

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

The waste generated from the operations is categorized into hazardous and non-hazardous, as well as recyclable and non-recyclable types. Our waste management practices are governed by the Consent Orders and hazardous waste authorizations provided by the respective State Pollution Control Boards in the areas where the Company operates. The Company is committed to promoting cleaner production, waste minimization, and pollution prevention initiatives. Additionally, focus on the principles of the circular economy, including reuse and recycling, while ensuring full compliance with all relevant legal requirements.

This year, oil reclamation plant at Pimpri is under commission to reduce virgin oil consumption by enabling the reuse of reclaimed oil. The Company is committed to minimizing the use of hazardous and toxic chemicals in our manufacturing processes through design improvements and the careful selection of technologies and raw materials. The Company is also evaluating the environmental impact of our vehicles to enhance material circularity. Additionally, a material mass-balance system has been developed to monitor paint and solvent consumption and assess VOC emissions from painting operations. Best practices for VOC reduction have been identified for implementation to further improve our sustainability and environmental performance.

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

None of our Operations are located near notified ecologically sensitive areas.

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

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

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

All TML entities adhere to the relevant environmental laws, regulations, and guidelines stipulated by regulatory authorities. There are no materialistic non-compliances reported from any TML plants.

Leadership Indicators

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

- I. **Name of the area:** The water stress areas have been identified based on the 2024 National Compilation on Dynamic Ground Water Resources of India Report by the Central Ground Water Board. According to this report, only the Jamshedpur plant location has been classified as 'Over-Exploited', while all other plant locations are classified as 'Safe'. No groundwater abstraction is being carried out to meet the industrial and residential water requirements in Jamshedpur.
- II. **Nature of operations:** Automobile Manufacturing
- III. **Water withdrawal, consumption and discharge in the following format:**

P6-14. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres). For each facility / plant located in areas of water stress, provide the following information		
	FY26	FY25 (Q2-Q4)*
Water withdrawal by source (in kilolitres)		
(i) Surface water	177,115	50,939
(ii) Groundwater	-	-
(iii) Third party water	852,659	575,104
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	1,029,774	626,043
Total volume of water consumption (in kilolitres)	769,201	499,639
Water intensity per rupee of turnover (water consumed / turnover)	0.00000101	0.00000097
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	260,573	126,404
(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	-	-
- With treatment – please specify level of treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	260,573	126,404
Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? If Yes, name of the external agency.	Yes, KPMG Assurance and Consulting Services LLP has provided limited assurance on data reported under this indicator for FY26.	

*Figures are reported for a full twelve-month period in FY26 (April 2025–March 2026) and for a nine-month period in FY 2024–25 (July 2024–March 2025), consistent with the Company's incorporation timeline.

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

Parameter	Unit	FY26	FY25 (Q2-Q4)*
Category 1 : Purchased goods and services ¹	tCO2e	5,417,209	3,748,364
Category 3 : Fuel- and energy-related activities	tCO2	38,851	30,920
Category 5 : Waste generated in operations	tCO2e	6,227	3,901
Category 6 : Business travel	tCO2	6,295	6,570
Category 7 : Employee commuting ²	tCO2e	7,756	6,475
Category 8 : Upstream leased assets ³	tCO2	1,051	764
Category 11 : Use of sold products	tCO2e	151,124,104	106,862,432

Business Responsibility and Sustainability Report

Parameter	Unit	FY26	FY25 (Q2-Q4)*
Category 14 : Franchises ⁴	tCO2	92,968	61,830
Total Scope 3 emissions	tCO2	156,694,461	110,721,256
Total Scope 3 emissions per rupee of turnover*	tCO2/₹	0.000205873	0.000215039
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? If yes, name of the external agency.	Yes, KPMG Assurance and Consulting Services LLP has provided limited assurance on data reported under this indicator for FY26.		

¹Spend based method

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

³The leased assets are shared offices by TML CV business, TMPV and TPEM. The utility expenses are shared between the entities.

⁴The calculation methodology involves data collected on Scope 1 and Scope 2 data from 245 dealer partners and extrapolation of the average emissions for each outlet category across total Commercial vehicle network.

*Figures are reported for a full twelve-month period in FY26 (April 2025–March 2026) and for a nine-month period in FY 2024–25 (July 2024–March 2025), consistent with the Company’s incorporation timeline.

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

Not Applicable

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

Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
Foundry Waste Sand Management	Jamshedpur Foundry plant has initiated setting up the sand reclamation unit. This plant will be in operation from Quarter-3 of FY 27.	Reduction in Virgin Sand Consumption.
Tertiary Treatment of Wastewater at Pune and Jamshedpur Township	At the Pune-Pimpri Plant, wastewater generated from the process is treated together using membrane-based technology for tertiary treatment. The treated wastewater from this process is then utilized to meet both the plant’s total process and non-potable water requirements. At the Jamshedpur Plant, the township’s sewage, amounting to approximately 1.6 MLD, is treated by a newly constructed decentralized STP employing Sequencing Batch Reactors (SBR) technology, followed by membrane-based tertiary treatment.	At both the Pune and Jamshedpur plants, approximately 1 MLD of fresh water at each facility will be replaced with treated sewage. This initiative will support both plants in moving towards achieving water neutrality.
Eco-restoration at Pimpri	141 acres at Tata Motors’ Pimpri Plant have been eco restored with 70,000 indigenous plants, invasive species removal, drip irrigation, and a reed bed water system.	The site lies on the Central Asian Flyway, improving habitat for migratory and local birds across the Pimpri Lake area.
Existing lake augmentation at Dharwad Plant	The lake within the Dharwad Plant has been augmented from 1.9 lakh m ³ to 2.7 lakh m ³ to meet potable, non potable, and process water requirements.	This enhancement ensures long term water security for the plant, eliminating dependence on groundwater and government water supply.

Principle 7

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

Essential Indicators

- 1a. Number of affiliations with trade and industry chambers / associations: 5
- 1b. List the top 10 trade and industry chambers / associations (determined based on the total members of such body) the entity is a member of / affiliated to:

Sr No	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations
1	Society of Indian Automobile Manufacturers	National
2	Confederation of Indian Industry	National
3	FICCI	National
4	Indian Merchant Chambers	National
5	Indo American Chamber of Commerce	National

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

Name of authority	Brief of the case	Corrective action taken
	Nil	

Note: The Competition Commission of India (CCI) had passed an order in year 2023 decided in favour of TML but has been challenged before the National Company Law Appellate Tribunal by the complainant. Details as under:

Case title: CV Abuse of dominance case (Complaint filed by Mrs. Neha Gupta and Mr. Nishant Bhutada): In the year 2021, CCI received a complaint from Ex dealers against TML, TMFL and TCFSL for concerting together to form a cartel, abusing their dominance in the vehicle market and causing irreparable financial losses to its dealers. During the preliminary inquiry stage, TMFL and TCFSL were dropped by CCI, while the DG investigation was ordered against TML only. The DG submitted the report with CCI prima facie holding TML guilty of imposing territorial restrictions on its dealers from selling the vehicles. TML filed its objections to the DG's report and, finally the CCI vide its order dated 23.08.2023 decided the matter is favour of TML thereby setting aside the DG's report and the complaints. The CCI held that while TML is a dominant player in commercial vehicles market, there is no case made out against it either under the provisions of Section 3 (anti-competitive practices) or Section 4 (abuse of dominance) of the Act.

Both Mrs. Neha Gupta and Nishant Bhutada have filed an appeal before the National Company Law Appellate Tribunal ("NCLAT") against the above Order of CCI and the same is pending for further proceedings.

Principle 8

Businesses should promote inclusive growth and equitable development

Essential Indicators

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

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

Business Responsibility and Sustainability Report

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

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

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

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

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

	FY26 (%)	FY25 (Q2-Q4) (%)
Directly sourced from MSMEs/ small producers	19.1	18.6
Directly from within India	99.5	99.5

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	FY26	FY25 (Q2-Q4)
Rural	-	-
Semi-urban	-	-
Urban	39	36
Metropolitan	61	64

Leadership Indicators

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

Not Applicable

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

State	Aspirational District	Amount Spent (INR)
Jharkhand	Purbi Singhbhum	4,180,000
Uttarakhand	Udham Singh Nagar	1,000,000
Total		5,180,000

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

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

- 3b. From which marginalized / vulnerable groups do you procure?

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

3c. What percentage of total procurement (by value) does it constitute?

₹260.4 crore worth of business was awarded to 55 Affirmative Action suppliers during FY26 (0.5% of total procurement spent). In addition, as a practice preference is given to firms promoted by members of the marginalized societies, the monetary value of which is not included here.

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

None.

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

None.

6. Details of beneficiaries of CSR Projects:

CSR Project	Number of beneficiaries from vulnerable and marginalized groups	% of beneficiaries from vulnerable and marginalized groups
Education	-	-
Employability	-	-
Environment	187,048	28
Health	-	-
Rural Development	-	-
Water	22,257	40
Total	209,305	30

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.

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

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

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

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

Business Responsibility and Sustainability Report

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

	FY26			FY25 (Q2-Q4)		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	Nil	Nil	NA	Nil	Nil	NA
Advertising	Nil	Nil	NA	Nil	Nil	NA
Cyber-security	Nil	Nil	NA	Nil	Nil	NA
Delivery of essential services	Nil	Nil	NA	NA	NA	NA
Restrictive trade practice	Nil	Nil	NA	Nil	Nil	NA
Unfair trade practices	Nil	Nil	NA	Nil	Nil	NA
Other	3	-	NA	3	-	NA

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

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

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

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

As an ISO-27001 certified company, we have 28 Information Security Management System (ISMS) policies subject to annual review and audit, supported by the iProtect awareness campaign for employees. Customer privacy is paramount, and the Company is already working with external experts to further improve our existing policies and frameworks in light of Indian DPDP Act and learnings from EU's GDPR principles. Our privacy policy can be accessed at <https://www.tatamotors.com/wp-content/uploads/2023/10/privacy-policy.pdf>

Cyber Security Governance

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

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

No case reported till date

7. Provide the following information relating to data breaches:

- a. Number of instances of data breaches :

Nil

- b. Percentage of data breaches involving personally identifiable information of customers:

Nil

- c. Impact, if any, of the data breaches:

NA

Leadership Indicators

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

Details on products and services of the company can be accessed on the company's website, social media handles, mobile apps like E-Dukaan, FleetEdge, E-Bandhu and by connecting with Customer service on 1800 209 7979 and also the following web links.

<https://www.tatamotors.com/about-us/>

<https://edukaan.home.tatamotors/#/>

<https://fleetedge.home.tatamotors/login>

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

Not Applicable

3. Does the entity display product information on the product over and above what is mandated as per local laws? 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?

The Owner's Manual document for all products contains important product information, instructions for safe and fuel efficient use of vehicles and customer support details. The Company has developed online resources for Channel Partners (Dealers, Distributors, TASS's, and Retailers etc.) and Key Account Customers to have access to Online Electronic Parts Catalogues to easily identify required spare parts.

Customer Centricity has been intrinsic to our culture. The Company continuously strived to provide the best services to enhance our customer engagement. Regular customer satisfaction surveys are conducted to assess customer satisfaction levels, post sales and post service. Customer service quality is met through integration of our Customer Relationship Management and Dealer Management System ('CRM – DMS').

Business Responsibility and Sustainability Report

Independent Practitioners' Reasonable Assurance Report

To the Directors of Tata Motors Limited

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

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

Opinion

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

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

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

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

Basis for opinion

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

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

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

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

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

Other information

Management and the Board of Directors are responsible for the “Other Information”. We have performed a limited assurance engagement on select BRSR attributes (which are not part of BRSR Core) and select GRI indicators for the Company and issued an independent assurance report on 13 May 2026.

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

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

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

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

Other matter

The BRSR of the Company for the period 01 April 2025 to 31 March 2026 has previous year’s comparative information for 9 months (01 July 2024 to 31 March 2025), and we have not provided any opinion on this comparative information.

Our opinion is not modified in respect of this matter.

Intended use or purpose

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

Our opinion is not modified in respect of this matter.

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

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

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

Business Responsibility and Sustainability Report

- 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 requires the management to establish or interpret the Reporting Criteria, make determinations about the relevancy of information to be included, and make estimates and assumptions that affect the reported information.

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

Our responsibilities

We are responsible for:

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

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 information covered by reasonable assurance, whether due to fraud or error. We identified and assessed the risks of material misstatement through understanding the information covered by reasonable

assurance and the engagement circumstances. We also obtained an understanding of the internal controls relevant to the information covered by reasonable assurance in order to design procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of internal controls. In carrying out our engagement, we:

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

Exclusions

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

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

Shivananda Shetty
Partner

KPMG Assurance and Consulting Services LLP
Date: 13 May 2026
Place: Gurugram

Appendix – 1

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

Business Responsibility and Sustainability Report

Independent Practitioners’ Limited Assurance Report

To the Directors of Tata Motors Limited

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

Assurance report on select sustainability disclosures (which are not part of BRSR Core) in Business Responsibility and Sustainability Report (BRSR) prepared in accordance with the Business Responsibility and Sustainability Reporting (BRSR) framework and select sustainability disclosures in the Integrated Annual Report prepared with reference to the Global Reporting Initiative (GRI) Standards 2021 (together called ‘Identified Sustainability Information’ (ISI)) of Tata Motors Limited (the ‘Company’) for the period 1 April 2025 to 31 March 2026.

Conclusion

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

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

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

Based on the procedures performed and evidence obtained, nothing has come to our attention to cause us to believe that the Company’s Identified Sustainability Information in “Business Responsibility and Sustainability Report”, “Sustainability Review” and “Others- ESG Databook” sections of the Integrated Annual Report relating to select BRSR attributes (which are not part of BRSR Core) and select GRI indicators for the year ended 31 March 2026, is not prepared, in all material respects, in accordance with Greenhouse Gas (GHG) Protocol (A Corporate Accounting and Reporting

Standard) (Revised), the Corporate Value Chain (Scope 3) Accounting & Reporting Standard, Regulation 34(2)(f) of the of SEBI LODR, Master Circular, and with reference to the GRI Standards (2021) and basis of preparation set out in “About the report” section, and Section A: General Disclosures 13 of “Business Responsibility and Sustainability Report” section of the Integrated Annual Report .

Basis for conclusion

We conducted our engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information and ISAE 3410,*

Assurance Engagements on Greenhouse Gas Statements, issued by the International Auditing and Assurance Standards Board (IAASB). Our responsibilities under those standards are further described in the “Our responsibilities” section of our report.

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

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

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

Other information

Management and the Board of Directors are responsible for the “Other Information”. We have performed a reasonable assurance engagement on BRSR Core for the Company and issued independent assurance report on 13-May-2026.

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

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

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

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

Other matter

The BRSR, Sustainability Review and Others-ESG Databook sections of the Company for the period 01 April 2025 to 31 March 2026 has previous year’s comparative information for 9 months (01 July 2024 to 31 March 2025), and we have not provided any conclusion on this comparative information.

Our opinion is not modified in respect of this matter.

Intended use or purpose

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

Our conclusion is not modified in respect of this matter.

Management’s responsibilities for Identified Sustainability Information (ISI)

The management of the Company are responsible for:

- designing, implementing and maintaining internal control relevant to the preparation of the Identified Sustainability Information that is free from material misstatement, whether due to fraud or error;
- selecting or establishing suitable criteria for preparing the ISI, taking into account applicable laws and regulations, if any, related to reporting on the ISI, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the ISI in accordance with the Reporting Criteria;
- disclosure of the applicable criteria used for preparation of the ISI in the Integrated Annual Report;
- preparing/fairly stating/properly calculating the ISI in accordance with the Reporting Criteria.
- ensuring the reporting criteria is available for the intended users with relevant explanation;
- establishing targets, goals and other performance measures, and implementing actions to achieve such targets, goals and performance measures;
- providing the details of the management personnel who takes ownership of the ISI disclosed in the Integrated Annual Report;
- ensuring compliance with laws, regulations or applicable contracts;

Business Responsibility and Sustainability Report

- making judgements and estimates that are reasonable in the circumstances;
- identifying and describing any inherent limitations in the measurement or evaluation of information covered by assurance in accordance with the Reporting Criteria;
- preventing and detecting fraud;
- selecting the content of the ISI, including identifying and engaging with intended users to understand their information needs;
- informing us of other information that will be included with the ISI;
- supervision of other staff involved in the preparation of the ISI.
- Those charged with governance are responsible for overseeing the reporting process for the Company's ISI.

Inherent limitations

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

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

Our responsibilities

We are responsible for:

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

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

We exercised professional judgement and maintained professional skepticism throughout the engagement. We

designed and performed our procedures to obtain evidence that is sufficient and appropriate to provide a basis for limited assurance conclusion.

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

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

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for,

a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Exclusions

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

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

Shivananda Shetty
Partner

KPMG Assurance and Consulting Services LLP
Date: 13 May 2026
Place: Gurugram

Business Responsibility and Sustainability Report

Appendix – 1

BRSR Attributes covered under limited assurance

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

Appendix - 2

GRI Standards attributes covered under limited assurance

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