



TCS/SE/39/2024-25

May 9, 2024

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

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

Dear Sirs,

Sub: Business Responsibility and Sustainability Reporting

Pursuant to Regulation 34(2)(f) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the the Business Responsibility and Sustainability Report for Financial Year (FY) 2023- 24, which also forms part of the Integrated Annual Report for FY 2023-24, submitted to the Exchanges vide letter no. TCS/SE/38/2024-25 dated May 8, 2024.

This is for your information and record.

Thanking you,

Yours faithfully,
For Tata Consultancy Services Limited

Pradeep Manohar Gaitonde
Company Secretary

Encl: as above

TATA CONSULTANCY SERVICES

TATA Consultancy Services Limited

9th Floor Nirmal Building Nariman Point Mumbai 400 021

Tel. 91 22 6778 9595 Fax 91 22 6778 9660 e-mail corporate.office@tcs.com website www.tcs.com

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

Corporate identification No. (CIN): L22210MH1995PLC084781

Business Responsibility & Sustainability Report



In May 2022, TCS became the first company to publish the Business Responsibility and Sustainability Report (BRSR) to provide investors with enhanced disclosures about its ESG practices. The BRSR framework is based on the National Guidelines for Responsible Business Conduct (NGRBC) and consists of three sections:

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

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

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

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity¹

- Corporate Identity Number (CIN) of the Listed Entity:** L22210MH1995PLC084781
- Name of the Listed Entity:** Tata Consultancy Services Limited (TCS)

- Year of incorporation:** 1995
- Registered office address:** 9th Floor, Nirmal Building, Nariman Point, Mumbai 400 021, India
- Corporate address:** TCS House, Raveline Street, Fort, Mumbai 400 001, Maharashtra, India.
- E-mail:** corporate.sustainability@tcs.com
- Telephone:** +91 22 6778 9595
- Website:** www.tcs.com
- Financial year for which reporting is being done:** 2023-24
- Name of the Stock Exchange(s) where shares are listed:** National Stock Exchange of India Limited and BSE Limited
- Paid-up Capital:** ₹361.81 crore
- Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:**

Name: Milind Lakkad
 Designation: Chief Human Resources Officer
 Telephone number: +91 22 67789999
 E-mail id: corporate.sustainability@tcs.com

¹ GRI 2-1, GRI 2-3

13. **Reporting boundary²**: This BRSR Report is prepared on a consolidated basis. The reporting boundary for the current year has been revised as compared to previous year. TCS has evaluated and does not believe that this change is material both qualitatively and quantitatively to the reporting under BRSR and GRI. The information/data measurement techniques used, and the basis of calculations and estimates have been mentioned in the relevant sections of this report.

There are certain restatements due to change in approach and methodology. The effects and reasons have been included under the respective Principles of this report. These restatements would enable consistency and comparability of information for the current year and previous year.³

14. **Name of assurance provider** : KPMG Assurance and Consulting Services LLP, Mumbai (KPMG).
 15. **Type of assurance obtained⁴** : BRSR Core Indicators- Reasonable assurance; Select BRSR Indicators- Limited assurance.

II. Products/services⁵

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

TCS provides IT services, consulting and business solutions to many of the world's largest businesses in their transformational journeys. Segment revenues, year on year growth, a brief commentary and segment margins are provided in the Financial Performance Overview section of Management Discussion and Analysis, which is a part of this Integrated Annual Report.

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

Application Development and Maintenance, Consulting and Service Integration, Digital Transformation Services, Cognitive Business Operations & Products and Platforms.

Some of the services broadly map to The National Industrial Classification (NIC) codes 6201, 6202, 6209 and 6311.

III. Operations⁵

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

Location	Number of plants	Number of offices*	Total
National	1	119	120
International	Not Applicable (NA)	187	187

* Includes Delivery centres

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

- a. **Number of locations**

Locations	Number
National (No. of States)	28 States and 8 Union Territories
International (No. of Countries)	53

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

94.4%

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

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

IV. Employees

20. **Details as at the end of Financial Year: FY 2023-24**

- a. **Employees (including differently abled)⁶:**

S/N	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
1.	Permanent (D)	6,01,546	3,87,448	64.4	2,14,098	35.6
2.	Other than Permanent (E)	30,312	19,168	63.2	11,144	36.8
3.	Total employees (D + E)	6,31,858	4,06,616	64.4	2,25,242	35.6

- All of TCS' workforce is categorized as 'Employees' and none as 'Workers'.
- 'Other than Permanent' category includes individuals on direct TCS contracts or through 3rd party.

² GRI 2-2

³ GRI 2-4

⁴ GRI 2-5

⁵ GRI 2-6

⁶ GRI 2-7, GRI 2-8, GRI 405-1

b. **Differently abled Employees:**

S/N	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
1.	Permanent (D)	986	740	75.1	246	24.9
2.	Other than Permanent (E)	9	7	77.8	2	22.2
3.	Total differently abled employees (D + E)	995	747	75.1	248	24.9

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

21. **Participation/Inclusion/Representation of women⁷**

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	9	2	22.2
Key Management Personnel	4	0	0

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

22. **Turnover rate for permanent employees⁸**

	FY 2023-24			FY 2022-23			FY 2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	12.5%	12.5%	12.5%	20.2%	20.1%	20.2%	17.3%	17.7%	17.4%

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

V. **Holding, Subsidiary and Associate Companies (including joint ventures)**23. **Names of holding / subsidiary⁹**

Tata Sons Private Limited is a holding company.

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

VI. **CSR Details**

24. (i) **Whether CSR is applicable as per section 135 of Companies Act, 2013:** Yes
- (ii) **Turnover (in ₹) :** ₹2,40,893 crore
- (iii) **Net worth (in ₹) :** ₹90,489 crore

⁷ GRI 405-1

⁸ GRI 401-1

⁹ GRI 2-2

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy) ¹⁰	FY 2023-24			FY 2022-23*		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes https://on.tcs.com/Global-CSR-Policy	0	0	-	0	0	-
Investors (other than shareholders)	NA	NA	NA	-	NA	NA	-
Shareholders	Yes [#]	128	4	-	178	4	-
Employees	Yes [#]	1,171	31	In Progress	735	11	All addressed and closed
Customers	Yes [#]	64	13	a) Open and Work in Progress complaints have been included in 'Pending resolution' b) Complaints from customer projects that are raised in Complaints management system have been considered	80	14	As on March 31, 2024, only 2 complaints were open
Value Chain Partners	Yes [#]	3	0	-	6	0	All addressed and closed

* Grievances and Concerns for FY 2022-23 mentioned are for TCS' India operations, excluding non-wholly owned subsidiaries.

[#]<https://on.tcs.com/WhistleBP>

26. Overview of the entity's material responsible business conduct issues¹¹

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

S/N	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate ¹²	Financial implications of the risk or opportunity (Indicate positive or negative implications) ¹³
Kindly refer the "Enterprise Risk Management section" in Management Discussion and Analysis, which is a part of this Integrated Annual Report.					

¹⁰ GRI 2-16, GRI 2-25, GRI 2-26

¹¹ GRI 3-2

¹² GRI 3-3

¹³ GRI 201-2

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

P1 Business should conduct and govern themselves with Ethics, Transparency and Accountability

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

P3 Businesses should promote the wellbeing of all employees

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

P5 Businesses should respect and promote human rights

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

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

P8 Businesses should support inclusive growth and equitable development

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

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

¹⁴ GRI 2-23

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

¹⁶ <https://on.tcs.com/WhistleBP>

¹⁷ <https://www.tcs.com/sustainability-strategy>

¹⁸ HR policies available to employees on Ultimatix, TCS Intranet

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

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

²¹ GRI 2-24

²² GRI 2-23

²³ TATA Code of Conduct

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

²⁵ ISO 45001:2018

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

²⁷ ISO 14001:2015 at 129 locations representing 84.9% of TCS office footprint, ISO 50001:2018 at 22 campuses and large offices in India

²⁸ GRI 3-3

²⁹ TCS's OHS targets and performance are detailed in Section 8 (a) of Principle 3

³⁰ 70% Reduction in absolute Scope 1 + Scope 2 emissions (vs base year 2016), Net zero by 2030

³¹ 80% Reduction from FY 2016 for scope 1 and 2 emissions and Renewable energy use at 74% in FY 2023-24

Governance, leadership and oversight	
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements³²	<p>“In an era where Environmental, Social and Governance (ESG) are shaping the future of the enterprise, TCS has long embedded ESG principles into its core business strategy thereby future proofing its operations. TCS understands the importance of giving back to the communities it serves. TCS is actively involved in education, healthcare, and skill development through its social impact programs, and it adheres to the highest standards of corporate governance, transparency, accountability, and ethical conduct through the core of its operations. The Company’s ESG roadmap is an ongoing aspiration as TCS’ ESG principles and initiatives go beyond compliance, and it is a fundamental part of our identity as a responsible corporate citizen.”</p> <p>N G Subramaniam, Chief Operating Officer and Executive Director (COO & ED)</p> <p>To read more about TCS’ ESG Principles, Material Topics and Initiatives, kindly refer to the Sustainability Disclosures section, which is a part of this Integrated Annual Report.</p>
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies)³³.	Mr. Milind Lakkad, Chief Human Resources 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 details³⁴.	<p>The Stakeholders’ Relationship Committee (SRC) of the Board is responsible for decision making on sustainability related issues.</p> <p>Refer to Corporate Governance Report for additional information on SRC.</p>

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

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

NA

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Essential Indicators

1. **Percentage coverage by training and awareness programs on any of the Principles during the financial year³⁸:**

Segment	Total number of training and awareness programs held *	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programs
Board of Directors (BoD)	15	All	100
Key Managerial Personnel (KMP)	23	All	100
Employees other than BoD and KMP	25,768	All	98

³² GRI 2-22

³³ GRI 2-13

³⁴ GRI 2-9

³⁵ GRI 2-5

³⁶ TUV India Pvt Ltd. conducted the ISO 45001:2018 certification audit.

³⁷ TUV India Pvt Ltd. conducted the ISO 45001:2018 and ISO 50001:2018 certification audits.

³⁸ GRI 2-17

- * All nine principles laid down in BRSR are covered by TCS mandatory trainings and Tata Code of Conduct (TCoC), which are adhered to by all employees.
- * Awareness programs covering the applicable principles were held and attended by the Board of Directors.
- * The count is based on the total number of relevant offering of Virtual / Instructor Led Training programs in the learning management system, conducted in FY 2023-24, covering any of the nine principles tailor-made based on Roles.

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

NIL

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

NA

4. **Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy⁴⁰.**

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

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

5. **Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery / corruption⁴¹:**

	FY 2023-24	FY 2022-23
Directors	NIL	NIL
KMP	NIL	NIL
Employees*	NIL	NIL

*Restated to exclude cases which are not directly connected to the conduct of Company's business or if connected, are not charged or convicted yet.

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

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

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

NA

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

	FY 2023-24	FY 2022-23
Number of days of accounts payable	32	35

- Trade payable excluding accrued expenses

³⁹ GRI 2-27

⁴⁰ GRI 2-23, GRI 205-2

⁴¹ GRI 205-3

9. Open-ness of business

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

Parameter	Metrics	FY 2023-24 (%)	FY 2022-23 (%)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	NIL	NIL
	b. Number of trading houses where purchases are made from	NIL	NIL
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	NIL	NIL
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	NIL	NIL
	b. Number of dealers / distributors to whom sales are made	NIL	NIL
	c. Sales to top 10 dealers/distributors as % of total sales to dealers / distributors	NIL	NIL
Share of RPTs in	a. Purchases(Purchases with related parties / Total Purchases)	5.1	2.8
	b. Sales (Sales to related parties / Total Sales)	2.3	1.9
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	45.3	5.6
	d. Investments (Investments in related parties / Total Investments made)	NIL	NIL

Leadership Indicators

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

Total number of Awareness programs held	Topics / Principles covered under the training	% age of value chain programs partners covered (by value of business done with such partners) under the awareness programs
3,409	Principle 3: Awareness on safe work at height, use of personal protective equipment, First-aid & medical emergency, incident reporting, housekeeping awareness, slip, trip, falls, health awareness, electrical safety, ergonomics and manual material handling, chemical safety, food safety, noise and indoor air quality monitoring, HSE legal requirement, lock-out and tag-out, permit to work, road safety etc. Principle 6: Environmental Awareness – Overview- noise pollution, energy conservation, waste disposal and air pollution.	100 % value chain partners were covered by training on various Occupational Health and Safety (OH&S) topics (including induction).

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

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

PRINCIPLE 2 : Businesses should provide goods and services in a manner that is sustainable and safe**Essential Indicators**

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

	FY 2023-24 (₹ crore)	FY 2022-23 (₹ crore)	Details of improvements in environmental and social impacts
Total R&D Expenditure	2,751 (1.1% of Turnover)	2,500 (1.1% of Turnover)	TCS' investments in research and innovation have resulted in solutions like Envirozone™, Clever Energy and IP2™. TCS has been using Clever Energy for the last several years to monitor and help reduce its energy consumption and is now commercially selling it and the other two solutions to clients to help them achieve their sustainability goals.
Total Capex	2,650 (1.1% of Turnover)	3,063 (1.4% of Turnover)	Capital investments in infrastructure, including energy efficiency and other environmental initiatives.

2. **a. Does the entity have procedures in place for sustainable sourcing⁴²? (Yes/No)**

Yes. TCS' Sustainable Supply Chain policy and Green Procurement policy outlines its commitment to making its supply chain more responsible and sustainable. The policies are available on TCS website:

TCS Policy	Web link
Sustainable Supply Chain policy	https://on.tcs.com/SSCP
Green Procurement policy	https://on.tcs.com/GPP

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

100% of the Company's suppliers are covered in the responsible sourcing program.

As a part of engagement with TCS, all suppliers are expected to abide by the TCS' Supplier Code of Conduct (SCoC), Health, Safety and Environment (HSE) requirements for contractors and the applicable policies.

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 waste⁴³.**

This is not relevant to TCS global operations as the Company is primarily an IT services organization providing software services and do not manufacture any physical products.

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

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

No. This is not applicable to TCS as the Company provides software services and do not have any physical products as part of its offerings to customers.

⁴² GRI 308-1

⁴³ GRI 306-2

Leadership Indicators

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

No. This is not applicable to TCS. TCS does not have any physical products as a part of its offerings to customers. TCS is primarily an IT services organization and products, if any, are typically software products. Hence the applicability of life-cycle approach to TCS' core operations is rather limited. Application of a life cycle approach is hence restricted to the services and products procured by TCS for its own operations. Most of the product categories procured are off-the-shelf items. Hence, the life cycle philosophy as extended to these include green procurement considerations as a part of the technical specifications for purchase and end-of-life management to maximize recycling.

2. **If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same⁴⁴.**

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

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

Indicate Input material	Recycled or re-used input material to total material	
	FY 2023-24 (%)	FY 2022-23(%)
Materials* used in brownfield projects	20-25	20-25
Materials** used in greenfield projects	30-35	30-35
*Brownfield projects- Gypsum, Ceiling Tiles, Glass, Kota Flooring, Vittrified Tiles, Carpet, MS Railing, Workstations, Marine Plywood, Common Plywood, Chairs, Laminate, MDF, Doors		
**Greenfield Projects- Cement, Steel, RCC, Structural Steel, Paver blocks, AAC Block, Solid Blocks, Gypsum, Ceiling Tiles, Glass, Kota Flooring, Vittrified Tiles, Carpet, MS Railing, Workstations, Marine Plywood, Common Plywood, Chairs, Laminate, MDF, Doors		

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

NA, as TCS does not have physical products as a part of its offerings.

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

NA, as TCS does not have physical products as a part of its offerings.

⁴⁴ GRI 306-2

PRINCIPLE 3: Businesses should respect and promote the well-being of all employees, including those in their value chains**Essential Indicators**1. a. **Details of measures for the well-being of employees⁴⁵:**

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	3,87,448	3,76,337	97.1	3,69,413	95.3	12,923	3.3	89,173	23.0	0	NA
Female	2,14,098	2,06,600	96.5	2,04,662	95.6	2,10,382	98.3	6,257	2.9	0	NA
Total	6,01,546	5,82,937	96.9	5,74,075	95.4	2,23,305	37.1	95,430	15.9	0	NA
Other than Permanent Employees											
Male	All the value chain partners adhere to the required statutory compliance in the countries in which TCS operates. TCS monitors and tracks the compliance of value chain partners, as per applicable local laws.										
Female											
Total											

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

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

	FY 2023-24	FY 2022-23
Cost incurred on well- being measures as a % of total revenue of the Company	1.7%	1.7%

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

2. **Details of retirement benefits, for Current Financial Year and Previous Financial Year⁴⁶.**

Benefits	FY 2023-24		FY 2022-23*	
	No. of employees covered as a % of total employees	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	Deducted and deposited with the authority (Y/N/N.A.)
India retirement benefits				
Provident Fund (PF)	100	Y	100	Y
Gratuity	100	Y	100	Y
Employee State Insurance (ESI)	6	Y	5	Y
Superannuation (SA)	6	Y	6	Y
National Pension Scheme (NPS)	2	Y	2	Y
Overseas retirement benefits	99	Y	-	-

* For FY 2022-23 information mentioned are for TCS' India operations, excluding non-wholly owned subsidiaries.

- FY 2023-24 numbers on PF, Gratuity, ESI, SA and NPS are specific to India Geography as these benefits are specific to India
- Each geography has its own retiral benefits / social security measures extended to the employees in compliance with the local governing laws in which TCS operates.

⁴⁵ GRI 401-2

⁴⁶ GRI 201-3

3. Accessibility of workplaces

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

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

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

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

5. Return to work and Retention rates of permanent employees that took parental leave ⁴⁷.

Gender	Permanent employees	
	Return to work rate (%)	Retention rate (%)
Male	100.0	92.9
Female	99.9	93.0
Total	99.9	92.9

- Return to work: Rate of employees who joined back from their parental leave in FY 2023-24.
- Retention Rate: Of the employees "Returned to Work", % of employees those who are employed with TCS at the end of FY 2023-24.
- Parental leave includes maternity, paternity and adoption leave.

6. Is there a mechanism available to receive and redress grievances⁴⁸ for the following categories of employees and workers? If yes, give details of the mechanism in brief.

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Employees	Yes, employees can use the "Employee Concerns" application to log their grievances in TCS internal portal, which is addressed by the respective stakeholders within the stipulated timelines
Other than Permanent Employees	Yes, non-permanent employees can raise the grievances through e-mail to the concerned stakeholders.

7. Membership of employees and worker in association(s) or Unions recognised by the listed entity⁴⁹:

Category	FY 2023-24 [#]			FY 2022-23 [*]		
	Total employees in respective category (A)	No. of employees in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees in respective category (C)	No. of employees in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	6,01,546	6,997	1.2	5,23,842	55	0.01
Male	3,87,448	4,698	1.2	3,34,825	55	0.02
Female	2,14,098	2,299	1.1	1,89,017	0	0.00

* For FY 2022-23 information mentioned are for TCS' India operations, excluding non-wholly owned subsidiaries.

Numbers mentioned above are based on voluntary disclosures by employees.

⁴⁷ GRI 401-3

⁴⁸ GRI 2-16, GRI 2-25, GRI 2-26

⁴⁹ GRI 2-30

8. Details of training given to employees⁵⁰:

Category	FY 2023-24					FY 2022-23*				
	Total (A)	On Health and Safety Measures		On Skill Upgradation		Total (D)	On Health and Safety Measures		On Skill Upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	3,87,448	3,74,988	96.8	3,25,397	84.0	3,93,771	3,88,587	98.7	3,49,717	88.8
Female	2,14,098	2,06,519	96.5	1,76,807	82.6	2,19,423	2,13,293	97.2	1,93,281	88.1
Total	6,01,546	5,81,507	96.7	5,02,204	83.5	6,13,194	6,01,880	98.2	5,42,998	88.6

*For FY 2022-23 information mentioned are for TCS' global operations, excluding non-wholly owned subsidiaries.

9. Details of performance and career development reviews of employees⁵¹:

Category	FY 2023-24			FY 2022-23*		
	Total (A) [#]	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	3,42,187	3,26,639	95.5	2,53,389	2,48,055	97.9
Female	1,86,739	1,72,919	92.6	1,43,140	1,36,061	95.1
Total	5,28,926	4,99,558	94.4	3,96,529	3,84,116	96.9

*For FY 2022-23 information mentioned are for TCS' India operations, excluding non-wholly owned subsidiaries.

Column A represents employees eligible for annual performance review and excludes new joiners with less than a year in the company.

10. Health and safety management system:

a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage of such system⁵²?

Yes. TCS is certified to ISO 45001:2018 Occupational Health and Safety (OHS) Management System standard across 129 of its facilities worldwide in FY 2023-24. These certified locations constitute 84.9% of office footprint and 89.6% of people footprint operating from these locations.*

TCS has a well-defined OHS policy and supporting processes to ensure the safety and well-being of its employees. Safety lead and lag indicators are measured across the organization and reported (refer table below for targets and performance). The board-level Stakeholders' Relationship Committee reviews the Company's health and safety performance on a half yearly basis. Over 89.6% of the workforce is represented in joint management-employee health and safety committees that monitor, advise and drive occupational, health and safety initiatives.

⁵⁰ GRI 403-5, GRI 404-1, GRI 404-2

⁵¹ GRI 404-3

⁵² GRI 403-1

*TCS has offices that are spread across various geographies. Delivery centers with >200 seats from India and >50 seats from overseas were considered as a criteria for certification.

OHS targets and performance:

Objectives	Goals	Indicator	Target	Performance in FY24 (Target achieved Yes / No)
Incident reporting and implementation of remedial measures	Reporting of workplace safety observations and near miss cases	Number of cases	Increase in number of reporting	Yes. 53.9% increase in reporting of near-misses and safety observations compared to previous year, due to increased awareness amongst employees
Building a safety culture and inculcating safe work practices among associate & facility management contractors	Providing training for associate and contractors	Hours of training for associates	1 hour per associate per year	Yes. 1 hour per associate per year (mandatory OHS web-based training)
		Hours of training for contract staff	2 hours per contract staff per year	Yes. 4.9 hours of training per contract staff achieved in the year
	Creating general OHS awareness	Number of awareness communication	1 awareness communication per quarter	Yes. Communication on OHS campaigns done once a quarter
		Number of awareness campaign	1 awareness campaign per quarter	Yes. One campaign per quarter
Providing safe workplaces	H&S inspections for all the sites	Number of inspections	Annual inspection per site	Yes. 1 inspection at each site.

b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity⁵³?

As a part of its ISO 45001:2018 compliant Occupational Health and Safety Management System, TCS has a documented procedure to carry out assessment of work-related hazards and risks for all routine and non-routine activities carried out at any location. Hazard and risk identification is carried out by the process owners in consultation with the safety experts. The process owners are responsible to ensure adequate controls are identified and implemented to control the identified OHS risks. Mitigation plan and controls are provided to eliminate the identified hazards and risks.

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

Yes. TCS has a safety incident reporting and management process to ensure that all work-related incidents (which include accidents, near-misses, unsafe conditions and unsafe acts) are reported and closed after taking necessary corrective actions. This is enabled through an online safety incident reporting tool which is accessible to all TCS employees to facilitate transparent reporting. The platform also supports incident investigation and corrective action with the perspective of eliminating hazards and preventing incidents. The awareness to employees on incident reporting is created during induction, mandatory OHS web-based training (WBT) and communication through mailers during monthly theme on incident reporting. The action owners are also sensitized on the importance of taking corrective action within given timelines with the perspective of eliminating hazards and ensuring mitigation plan is implemented. TCSers can also report their health and safety related issues or concerns through an internal Admin Helpdesk and these issues are resolved by the concerned action owner within prescribed timelines. They can also e-mail their concerns to the Corporate HSE e-mail ID and communicate with local health and safety teams.

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

Yes. TCS recognizes that overall physical and mental wellbeing of its employees is integral to its success and growth aspirations. TCS has taken a holistic approach to well-being to cover mental health, ergonomic health, physical health, delivered through digital channels, hospital insurance services, occupational health services and through seamless integration of all stakeholders.

TCS has occupational health centers (OHC) at TCS facilities in India. The employees and contractors at these facilities have access to non-occupational medical and healthcare services as well. During the year, TCS facilitated several virtual specialist consultations with gynecologists, and gastroenterologists with whom employees can book pre-scheduled appointments and avail the services. These consulting services have helped employees to a large extent during their return to the offices.

⁵³ GRI 403-2

⁵⁴ GRI 403-6

Beyond the OHCs, TCS provides comprehensive medical and healthcare services to employees through the Company-funded medical insurance to employees and their dependents. In overseas geographies, non-occupational medical and healthcare services are provided as per the country regulations.

To enable physical fitness, TCS has recreational facilities and gymnasiums at many of its facilities; it organized yoga programs such as online sessions, sun salutation challenge and personalized yoga training; continued to run the Fit4Life program with daily workout sessions, walking and running challenges.

Mental well being: TCS, through its TCS Cares initiative, instituted programs for employees and their families to help cope with mental stress and anxiety. Online counselling sessions and self-help resources help employees facing high distress levels through empathetic support by HR, managers, and peers. Emotional well-being (EWB) leaves are available to employees who need them. TCS Cares mental health wellness web-based training (WBT) was completed by many employees during the year. Multiple manager and HR sensitization trainings and masterclasses by experts were included as part of the psychologically safe workplaces initiative. Senior leadership engagement continued through the Cares Leadership Program, One to One Care coaching and the Weekly Care nudges. The Cares Peer Support program for training associates to be emotional health first aiders was also launched. The Global Mental Health month was observed in October where multiple offerings on the theme of "Compassion & Empathy" were carried out through TCS Calendar events.

11. Details of safety related incidents⁵⁵, in the following format:

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

The safety incident statistics is given below –

Safety Incident/Number	Category	FY 2023-24	FY 2022-23*
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.009	0.016
Total recordable work-related injuries	Employees	23	46
No. of fatalities	Employees	1 [#]	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0

[#]Fatality related to a road accident in company provided transport.

*Data excludes accounting for <2% headcount, where TCS does not have operational control.

12. Describe the measures taken by the entity to ensure a safe and healthy work place⁵⁶.

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

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

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

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

⁵⁵ GRI 403-9, GRI 403-10

⁵⁶ GRI 403-6, GRI 403-2, GRI 3-3, GRI 403-9, GRI 403-10

13. **Number of Complaints on the following made by employees⁵⁷:**

	FY 2023-24			FY 2022-23*		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	652	0	NIL	581	0	NIL
Health & Safety						

*Data excludes accounting for <2% headcount, where TCS does not have operational control. Human rights related complaints disclosed under Principle 5.

14. **Assessments for the year ⁵⁸:**

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	129 locations at TCS are certified to ISO 45001:2018, OHS Management Systems Standards. 100% of TCS offices have been audited during FY 2023-24 by qualified internal auditors at TCS. In FY 2023-24, 30% of ISO 45001 certified TCS locations underwent external/ third party audits. In FY 2023-24, 38 offices have undergone ISO 45001:2018 audits by TUV India Pvt Ltd for occupational health and safety.
Working Conditions	60 statutory audits were conducted on H&S practices (lift, fire, electrical, food safety, STP inspection, SPCB visit, municipal corporation inspection).

15. **Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions⁵⁹.**

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

Leadership Indicators

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

Yes.

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

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

3. **Provide the number of employees having suffered high consequence work- related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment⁶⁰:**

NIL

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

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

⁵⁷ GRI 2-16, GRI 2-25, GRI 2-26

⁵⁸ GRI 3-3

⁵⁹ GRI 403-10

⁶⁰ GRI 403-9

5. **Details on assessment of value chain partners⁶¹:**

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

6. **Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners⁶¹.**

TCS conducts regular H&S audits for high-risk vendors such as caterers, transport vendors, and bottled water vendors. Any findings during these audits are tracked to closure. For example, if any vehicle provided by a transport vendor is found non-compliant to the TCS safety standards and guidelines, it is immediately removed from the roster.

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 entity⁶².**

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

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

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

⁶¹ GRI 414-2

⁶² GRI 2-29

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group ⁶²

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of Engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	As needed: Project-related calls and meetings; project management reviews; relationship meetings and reviews; executive meetings and briefings; customer visits; responses to RFIs/RFPs; sponsored events; mailers; newsletters; brochures	<p>Continuous: TCS website; social media (LinkedIn, Twitter, Facebook, Instagram, YouTube)</p> <ul style="list-style-type: none"> Half-yearly: Customer satisfaction surveys Annual: Customer summits; Innovation days; Executive customer surveys; Sponsored Community events 	<ul style="list-style-type: none"> Understanding client, industry and business challenges Identifying opportunities to improve TCS' service and products for cross-selling Deciding on investments and capabilities required to fulfil demand Understanding client's data privacy and security requirements
Investors and Shareholders	No	As needed: Press releases and press conferences; email advisories; in-person meetings; investor conferences; non-deal roadshows; conference calls	<ul style="list-style-type: none"> Quarterly: Financial statements in IndAS and IFRS; earnings call; exchange notifications; press conferences Continuous: Investors page on the TCS website Annual: Annual General Meeting; Annual Report 	<ul style="list-style-type: none"> Educating the investor community about TCS integrated value creation model and business strategy for the long term Helping investors voice their concerns regarding company policies, reporting, strategy, etc. Understanding shareholder expectations
Employees	No	As needed: Town halls; roadshows; project or operations reviews; video conferences; audio conference calls; one-on-one counselling	<ul style="list-style-type: none"> Monthly: @TCS (in-house magazine) Continuous: TCS website; Communication via TCS intranet, dipstick surveys; grievance redressal system, OneTCS Newsroom Annual: PULSE (employee feedback survey); long-service awards; sales meets; Blitz (business planning meet) 	<ul style="list-style-type: none"> Career management and growth prospects Learning opportunities Compensation structure Building a safety culture and inculcating safe work practices among employees Improving Diversity, Equity and Inclusion
Partners and Collaborators	No	As needed: Meetings/calls; COIN™ meetings; visits; partner events	<ul style="list-style-type: none"> Monthly: Conference calls Quarterly: Business reviews Annual: Partner events 	<ul style="list-style-type: none"> Stronger partnerships Demand sustainability Credit worthiness Ethical behavior Fair business practices Governance

62 GRI 2-29

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of Engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Academic Institutions	No	As needed: Academic Interface Program; Co-Innovation Network (COIN™) meetings	<ul style="list-style-type: none"> • Continuous: TCS website; academic portal • Annual: Sangam (high-level academic conference); campus recruitment 	<ul style="list-style-type: none"> • Knowledge-exchange collaboration • Advancing the academic's research program / curriculum enhancement • Job creation • Internship opportunities • Faculty development
Recruiters; staffing firms; other suppliers	No	One-time: RFIs/RFPs; empanelment process	<ul style="list-style-type: none"> • As needed: Transactional meetings; periodic reviews; surveys • Continuous: Tata Code of Conduct, Supplier evaluations 	<ul style="list-style-type: none"> • Diversity hiring initiatives and what are the biggest challenges • Adaptation of procurement processes to environmental, economic and ethical requirements
Industry bodies, Regulators	No	As needed (need basis / usually 1-2 meetings in 3 months' basis): <ul style="list-style-type: none"> • Conferences and seminars, • working committee meetings, • surveys, other meetings 	Annual: Conferences; summits	<ul style="list-style-type: none"> • Ensure 100% compliance to all local laws • Cross-industry sustainability initiatives and knowledge transfer to promote sustainability
Media, industry analysts, society at large	No	As needed: Governance RFIs/RFPs; presentations; project meetings; reviews; calls and meetings; surveys; consultative sessions; field visits; due diligence; calls and meetings; conferences and seminars; surveys; press releases; press conferences; media interviews and quotes; sponsored events, Analyst days.	Continuous: Annual General Meeting, Quarterly reports and Annual report, Earnings conference call, Media interaction, Press releases, TCS website.	<ul style="list-style-type: none"> • Understand areas for sustainable development • Communicate TCS' performance and strategy • Manage TCS' brand and reputation • Share and contribute to thought leadership and insight into public and business concerns • Discuss TCS' response to responsible business issues • Work in partnership to develop solutions to global challenges
NGOs, local communities, women, youth and other marginalized groups	Yes	As needed: Project meetings; reviews; calls and meetings; surveys; consultative sessions; field visits; due diligence; calls and meetings; conferences and seminars; surveys	Continuous: Quarterly Reports and Annual Report, TCS website	<ul style="list-style-type: none"> • Understand community needs • Plan and implement CSR projects • Share and contribute to thought leadership • Work in partnership to serve underserved communities

Leadership Indicators

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

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

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

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

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

NA

PRINCIPLE 5: Businesses should respect and promote human rights

Essential Indicators

1. **Employees who have been provided training on human rights issues and policy(ies) of the entity, in the following format ⁶³:**

Category	FY 2023-24			FY 2022-23*		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees/ workers covered (D)	% (D / C)
Permanent	6,01,546	5,88,699	97.9	5,23,842	5,19,799	99.2
Other than permanent	30,312	24,543	81.0	2,412	2,396	99.3
Total Employees	6,31,858	6,13,242	97.1	5,26,254	5,22,195	99.2

*For FY 2022-23 information mentioned are for TCS' India operations, excluding non-wholly owned subsidiaries.

2. **Details of minimum wages paid to employees, in the following format⁶⁴:**

Category	FY 2023-24					FY 2022-23*				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No.(B)	% (B /A)	No.(C)	% (C /A)		No.(E)	% (E/D)	No.(F)	% (F/D)
Permanent										
Male	3,87,448	415	0.1	3,87,033	99.9	3,34,827	554	0.2	3,34,273	99.8
Female	2,14,098	518	0.2	2,13,580	99.8	1,89,015	533	0.3	1,88,482	99.7
Other than Permanent										
Male	All the value chain partners adhere to the required statutory compliance in the countries in which TCS operates. TCS monitors and tracks the compliance of the value chain partners, as required by law of land.									
Female										

*For FY 2022-23 information mentioned are for TCS' India operations, excluding non-wholly owned subsidiaries.

⁶³ GRI 2-24

⁶⁴ GRI 405-2

3. a) Details of remuneration/salary/wages, in the following format⁶⁵:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (₹ Lakh per annum)	Number	Median remuneration/ salary/ wages of respective category (₹ Lakh per annum)
Board of Directors (BoD)	9	263.6	2	133.3
Key Managerial Personnel (KMP)	5	721.3	-	NA
Employees other than BoD and KMP	3,87,444	14.8	2,14,098	10.4

- At TCS, remuneration is same for men and women working full-time, in the same grade, in the same role, and at the same location, and with the same level of experience⁶⁶. Where relevant, the company publishes the raw mean and median pay differences between genders (not normalized for part-timers or grade and role differences) on its own website as well as on public sites. Gaps in median salary between genders is due to different proportion of men & women across experience levels and grades. TCS' focused diversity and inclusion programs are expected to narrow this gap over time.
- KMP includes CEO & MD, COO & ED, CFO, CS, erstwhile CEO & MD.

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

	FY 2023-24 (%)	FY 2022-23 (%)
Gross wages paid to female as % of total wages	26.1	26.1

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business⁶⁷? (Yes/No) –

Yes

5. Describe the internal mechanisms in place to redress grievances related to human rights issues⁶⁸.

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

⁶⁵ GRI 2-19, GRI 2-21

⁶⁶ GRI 202-1, GRI 405-2

⁶⁷ GRI 2-13

⁶⁸ GRI 2-16, GRI 2-25, GRI 2-26

6. **Number of Complaints on the following made by employees⁶⁹:**

	FY 2023-24			FY 2022-23*		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	110	17	-	49	8	All pending cases are currently closed
Discrimination at workplace	4	0	-	3	0	-
Child Labour	0	0	-	0	0	-
Forced Labour/ Involuntary Labour	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human rights related issues	0	0	-	0	0	-

*For FY 2022-23 information mentioned are for TCS' India operations, excluding non-wholly owned subsidiaries.

- Higher reported cases due to increased awareness.

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

	FY 2023-24	FY 2022-23*
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	110	49
Complaints on POSH as a % of female employees / workers	0.05%	0.03%
Complaints on POSH upheld	66	34

- The number reported for FY 2023-24 include complaints reported globally by employees and for FY 2022-23, information mentioned are for TCS' India operations, excluding non-wholly owned subsidiaries.
- Higher reported cases due to increased awareness.

8. **Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases⁷⁰.**

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

9. **Do human rights requirements form part of your business agreements and contracts? (Yes/No)⁷¹**

Yes

10. **Assessments for the year:**

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	TCS internally monitors compliance with all relevant laws and policies pertaining to these issues at 100% of its offices. There have been no observations by local statutory / third parties in India in FY 2023-24.
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	

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

NA

⁶⁹ GRI 406-1

⁷⁰ GRI 2-16, GRI 2-25, GRI 2-26

⁷¹ GRI 2-23, GRI 2-24

Leadership Indicators

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

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

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

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

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

Yes. All TCS-owned premises are accessible to differently abled visitors, as per the the RPWD 2016 Act.

4. Details on assessment of value chain partners:

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

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

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

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

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format⁷²:

Electricity from the grid is the most significant form of energy for TCS. Over the years, TCS has increased the share of Renewable Electricity (RE) through "green-tariff" schemes offered by the state electricity providers, onsite rooftop solar generation and procurement from third party producers in India. In certain countries, Energy Attribute Certificates (EAC) have been procured to meet out carbon neutrality objectives in those geographies. The RE consumption as a percentage of total energy consumption has increased from 55.2% in FY 2022-23 to 74% in FY 2023-24. Electricity consumption across TCS operations increased by 14.6% y-o-y on account of increased scale of operations in FY 2023-24 compared to previous year, due to more associates returning to office. An inclusion of 14 locations globally in the reporting boundary during the current year attributed to a 2.8% increase leading to an overall increase in electricity consumption. .

Other sources of energy include natural gas (mainly used for space heating/cooling, district heating and cooling, mostly in overseas geographies), fuel used in company owned vehicles, cooking gas used in cafeteria and diesel used in diesel generators (mainly used as a back-up source during power shortages).

⁷² GRI 302-1, GRI 302-3

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

Parameter	FY 2023-24	FY 2022-23 [#]
From renewable sources		
Total electricity consumption (A)	1,26,61,08,110	83,03,88,643
Total fuel consumption (B)	NIL	NIL
Energy consumption through other sources (C)	1,80,187	1,54,994
Total energy consumed from renewable sources (A+B+C)	1,26,62,88,297	83,05,43,637
From non-renewable sources		
Total electricity consumption (D)	37,58,00,721	60,24,10,331
Total fuel consumption (E) ²	6,70,93,957	7,20,62,111
Energy consumption through other sources (F)	NIL	NIL
Total energy consumed from non-renewable sources (D+E+F)	44,28,94,678	67,44,72,442
Total energy consumed (A+B+C+D+E+F)	1,70,91,82,976	1,50,50,16,079
Energy intensity per rupee of turnover (Total energy consumed (MJ) / Revenue from operations)	0.000710	0.000668
Energy intensity per rupee turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed (MJ) / Revenue from operations adjusted for PPP)*	0.016234	0.015273
Energy intensity in terms of physical output [(MJ)/ Full Time Employee (FTE)]	2,715.2	2,454.4

[#]Data excludes accounting for <2% headcount, where TCS does not have operational control.

*The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2022 by World Bank for India which is 22.88.

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

Yes. Independent assurance has been carried out by KPMG.

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

NA

3. **Provide details of the following disclosures related to water⁷³, in the following format:**

The sources of freshwater at TCS include third party water (88.5%), groundwater (8.7%) and rainwater harvested (2.8%). TCS optimizes water consumption through conservation, sewage treatment and reuse, and utilization of harvested rainwater. All newer campuses have been designed for higher water efficiencies, treatment and recycling of sewage, and rainwater harvesting. The detailed break up is given below:

Parameter	FY 2023-24	FY 2022-23 [#]
Water withdrawal by source [in kilolitres (KL)]		
(i) Surface water	NIL	NIL
(ii) Groundwater	2,56,802	1,73,539
(iii) Third party water	26,06,339	20,58,419
(iv) Seawater / desalinated water	NIL	NIL
(v) Others – Rainwater utilized	83,437	56,730
Total volume of water withdrawal (i + ii + iii + iv + v)	29,46,578	22,88,688
Total volume of water consumption (KL)	24,67,342	20,82,781
Water intensity Per Rupee of turnover (Total water consumption (KL) / Revenue from operations)	0.000001	0.000001
Water intensity Per Rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption (KL) / Revenue from operations adjusted for PPP)	0.000023	0.000021
Water intensity in terms of physical output (Water Consumed in KL/FTE)	3.9	3.4

[#]Data excludes accounting for <2% headcount, where TCS does not have operational control.

⁷³ GRI 303-3, GRI 303-5

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

Yes. Independent assurance has been carried out by KPMG.

4. **Provide the following details related to water discharged#:**

Parameter	FY 2023-24	FY 2022-23
Water discharge by destination and level of treatment [in kilolitres (KL)]		
(i) To Surface Water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater		
- No treatment	-	-
- With treatment – Please specify level of treatment	-	-
(iii) To Seawater		
- No treatment	-	-
- With treatment – Please specify level of treatment	-	-
(iv) Sent to third parties		
- No treatment	2,88,621	1,38,727
- With treatment – Please specify level of treatment	1,90,615	67,180
Note- Excess water discharged from TCS owned campuses and Water sent from TCS locations to builder's STP for further treatment.		
(v) Others		
- No treatment	-	-
- With treatment – Please specify level of treatment	-	-
Total water discharged (KL)	4,79,236	2,05,907

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

Yes. Independent assurance has been carried out by KPMG.

5. **Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation⁷⁴.**

Yes, TCS has achieved zero liquid discharge across most of its owned campuses, except those where there are operational constraints. TCS optimizes water consumption through conservation, sewage treatment and reuse, and rainwater harvesting. All newer campuses have been designed for treatment and recycling of sewage and rainwater harvesting.

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

Parameter	Please specify unit	FY 2023-24	FY 2022-23
NOx	NA	-	-
SOx	NA	-	-
Particulate matter (PM)	NA	-	-
Persistent organic pollutants (POP)	NA	-	-
Volatile organic compounds (VOC)	NA	-	-
Hazardous air pollutants (HAP)	NA	-	-
Others – please specify	NA	-	-

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

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

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

GRI 303-1, GRI 303-2, GRI 303-4

⁷⁴ GRI 303-1, GRI 303-2

7. **Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format⁷⁵:**

The Scope 1 emissions are from direct GHG sources like fuel used in company owned vehicles, diesel generators and cafeteria, fugitive emissions of refrigerants, and fuel used for space heating. Scope 1 accounts for about 23% of the Scope 1 + Scope 2 carbon footprint in FY 2023-24. The balance 77% are from indirect emissions, referred to as Scope 2 emissions, associated with purchased electricity. The breakup is provided as required in the table below.

Parameter	Unit	FY 2023-24	FY 2022-23 [#]
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	21,949.0	20,972.0
- CO ₂	tCO ₂ e	6,600.0	4,780.0
- CH ₄	tCO ₂ e	5.4	2.7
- N ₂ O	tCO ₂ e	34.5	39.8
- HFC	tCO ₂ e	15,309.0	16,150.0
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	73,722.0	1,17,265.0
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions (tCO ₂ e) / Revenue from operations)	tCO ₂ e/rupee turnover	0.00000004	0.00000006
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 (tCO ₂ e) / Revenue from operations adjusted for PPP)	tCO ₂ e/rupee turnover adjusted for PPP	0.00000091	0.00000140
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO ₂ e/FTE	0.15	0.20

[#]Data excludes accounting for <2% headcount, where TCS does not have operational control.

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

Yes. Independent assurance has been carried out by KPMG.

8. **Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details⁷⁶.**

Yes. TCS has taken up the target to reduce its absolute Scope 1 and Scope 2 carbon footprint by 70% by 2025 and become net zero by 2030. To achieve these targets, the green-house gas management approach has four key levers – green infrastructure, green IT, IT-enabled operational efficiencies, and renewable energy.

Commitment to Science Based Targets initiative (SBTi)

In June 2022, TCS has responded to SBTi's urgent call for corporate climate action by committing to align with 1.5°C and net-zero through the Business Ambition for 1.5°C campaign. This is published on SBTi website and can be viewed at Companies taking action- <https://sciencebasedtargets.org/companies-taking-action>. TCS is working on the next steps to developing company targets for validation by SBTi.

Green Infrastructure and IT enabled operational efficiency:

All new campuses owned by TCS are designed according to green building standards for energy and resource efficiency. They have roof-top solar photovoltaic installations to reduce the carbon footprint. The total Built Up Area occupied by TCS has increased YoY from 36.6 Mn to 38.23 million sq.ft. in FY 2023-24. With the increasing footprint, TCS is committed to expand consciously its green footprint, to align with its sustainability goals. In FY 2023-24, TCS got Platinum IGBC certification for 2 additional existing buildings namely Sholinganallur, Chennai and Deccan Park, Hyderabad. The % green certified area over built up area was 64.6% in FY 2022-23 and has increased to 67.3% this year. This accounts for 39 TCS offices and campuses with over 25.74 million sq.ft of area under certified green building by Indian Green Building Council.

⁷⁵ GRI 305-1; GRI 305-2, GRI 305-4. Scope 1 emissions have been calculated using the emissions factors published by the DEFRA conversion factors 2023. For Scope 2 emissions – for India, the source is the emission factor is the CO₂ Baseline Database for the Indian Power Sector, User Guide, Version 19.0, December 2023, published by the Central Electricity Authority of India. This emission factor [(0.716 tCO₂/ MWh) by CEA includes the captive power injection into the grid and is adjusted for RE transactions through open access (in power exchanges)]. As TCS, India procures electricity from the India grid, which is a mix of conventional and renewable energy, the emission factor of 0.716 tCO₂/ MWh is considered more appropriate. For Australia, Canada, North America, and UK emission factors specific to the region published by local authorities are used. For other countries IEA v6 emission factors (01/2024) and GHG protocol v19 (04/2023) – eGRID 2021 have been used as appropriate to the source of electricity procured.

⁷⁶ GRI 305-5

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

- HVAC system upgradation by installation of latest technology VRF systems which works on inverter technology.
- Use of High Efficiency VFD based chillers.
- Replacement of R-22 based & fixed compressor-based HVAC equipment with inverter technology-based equipment
- Modular UPS which can modulate its capacity based on load and helps provide 90-95% efficiency, even at lower loads.
- Life cycle based replacement of HVAC equipment like chillers, pumps and cooling towers has helped reduce our energy consumption.
- Energy optimization in our operations through IoT based solutions, remote monitoring, analytics and automated feedback mechanism
- As our commitment to energy conservation and management, 2 additional campuses in India were certified to ISO 50001:2018 standards for Energy Management Systems (EnMS) in FY 2023-24, making it to a total of 22 campuses certified to ISO 50001:2018 across TCS India.

Green IT:

Initiatives in green Information Technology (IT) focused on data center and IT device consolidation and optimization to reduce the carbon footprint. The areas covered under green IT initiatives include IT energy optimization in data centers and equipment rooms. TCS' data centers at Yantra Park (Thane) and Siruseri (Chennai) have a weighted average PUE of 1.7. Apart from the two main data centers, TCS also has 54 equipment rooms for business as usual (BAU) activities, wherein the weighted average PUE has reduced from 1.88 in FY 2022-23 to 1.76 in FY 2023-24.

The data centre at Yantra Park uses 100% Renewable Energy (RE) while the one at Siruseri uses 73% RE. The power consumed by the data centers at Yantra Park and Siruseri were 5.52 MWh and 1.65 MWh respectively during the reporting year FY 2023-24. In addition to the above, green attributes are considered in every IT asset procurement.

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

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

Renewable Energy:

The roof top solar photo voltaic installations this year remained at 10.2 MWp contributing to 3 percent of total electricity use in FY 2023-24. A rooftop solar PV of 260 KWp has been planned for implementation in early FY 2024-25. The Company increased its renewable energy procurement through a) switch over to green tariffs for its operations in Ahmedabad, Kolkata, Chennai, Kochi and Trivandrum branches, b) Green energy units procurement through Power Purchase Agreements (PPA) at two locations in Chennai viz. Ambattur and Chennai One, Magnum, which cumulatively added about 6.5 million green units to the renewable energy portfolio). The renewable energy procurement has resulted in an increase in renewable energy use to 74 percent of total energy use.

Carbon Neutrality:

The company became carbon neutral across Scope 1 and Scope 2 emissions in North America, UK and Ireland, Europe, Asia Pacific (including Japan), Latin America, and Middle East & Africa in FY 2023-24.

9. Provide details related to waste management by the entity, in the following format⁷⁷:

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

TCS is committed to sustain the best practices that have already been institutionalized like segregation of all recyclable wastes, 100% compliance to management practices for regulated wastes like hazardous and e-waste and 100% recycling of office and packaging paper and plastic. All TCS campuses, owned offices and leased offices that have available space are provided with on-site food waste management facilities such as biodigesters and organic waste converters (OWCs) and garden waste is treated by vermicomposting at TCS campuses where feasible. The company targets to maximize the recycling and reuse of all waste categories to divert waste from landfill.

In FY 2023-24, TCS has obtained zero waste to landfill (ZWL) certification was obtained for TCS Deccan Park facility at Hyderabad after having achieved a diversion rate of over 99% waste from landfill. This was done as a pilot project for feasibility.

TCS has operational control procedures (OCPs) for waste management and handling of different categories of wastes which is available on the TCS intranet that has set procedures for waste segregation, handling, storage, and disposal of different waste categories.

Parameter	FY 2023-24	FY 2022-23 [#]
Total Waste generated [in metric tonnes (MT)]		
Plastic waste (A)	137.3	46.7
E-waste (B)	297.5	415.0
Bio-medical waste (C)	0.8	0.8
Construction and demolition waste (D)	1,070.8	618.0
Battery waste (E)	261.0	387.0
Radioactive waste (F)	NA	NA
Other Hazardous waste. Please specify, if any. (G)	33.2	26.1
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	4,915.6	3,538.0
Quantity of office paper waste	308.0	119.0
Quantity of packaging paper waste (cardboards etc.)	136.0	199.0
Quantity of other paper waste generated (tissue paper rolls, food packaging)	338.0	-
Quantity of other packaging material (thermocool etc.)	10.5	-
Quantity of Miscellaneous waste (floor waste, toilet rolls, C-fold, cafeteria dry waste etc.,)	867.0	1,169.0
Quantity of other office scrap waste generated	197.0	137.0
Quantity of garden waste generated	1,167.0	1,261.0
Quantity of food waste	1,756.0	653.0
Quantity of sanitary waste	69.3	-
Quantity of coolant	0.2	-
Quantity of other dry waste generated	66.6	-
Total (A+B + C + D + E + F + G + H)	6,716.2	5,031.6

⁷⁷ GRI 306-3, GRI 306-4, GRI 306-5

Parameter	FY 2023-24	FY 2022-23 [#]
Waste intensity per rupee of turnover (Total waste generated (MT) / Revenue from operations)	0.000000028	0.000000022
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated (MT) / Revenue from operations adjusted for PPP)	0.0000000638	0.0000000511
Waste intensity in terms of physical output (waste in tonnes/FTE)	0.011	0.008
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 **		
- Battery	274.0	422.0
- E-waste	246.0	424.0
- Hazardous waste	24.1	25.0
- Non-Hazardous waste	3,038.0	1,685.0
- Plastic Waste	65.2	46.0
- Construction & Demolition waste	63.0	-
(ii) Re-used		
- Construction & Demolition waste	1.0	0.2
- Non-Hazardous waste	288.0	-
(iii) Other recovery operations	-	-
Total	3,999.3	2,602.2
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration		
- Biomedical waste	0.8	0.8
- Non-hazardous waste	128.0	61.7
- Hazardous waste	2.4	-
(ii) Landfilling		
- Non-hazardous waste	1,318.0	1,612.0
- Construction & demolition waste	936.0	591.0
(iii) Other disposal operations		
Total	2,385.2	2,265.5

[#]Data excludes accounting for <2% headcount, where TCS does not have operational control.

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

In FY 2023-24 waste data reported on a consolidated level where TCS have operational control. Therefore, the construction & demolition (C&D) waste from new construction or under construction sites are revised. The data for FY 2022-23 is accordingly restated.

All non hazardous waste categories have been restated for FY 2022-23 to make it consistent with the categories reported in FY 2023-24.

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

Yes. This data has been subject to independent assurance by KPMG

10. **Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.**⁷⁸

NA

⁷⁸ GRI 306-2; GRI 3-3

11. **If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format⁷⁹:**

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

All necessary environmental clearances have been obtained for the campus.

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

12. **Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year⁸⁰:**

There were no Environmental Impact Assessments (EIAs) conducted in the FY 2023-24.

13. **Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format⁸¹:**

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

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

Leadership Indicators

1. **Water withdrawal, consumption and discharge in areas of water stress (in kiloliters)⁸²:**

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

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

In FY 2023-24, there are 13 stress zones identified as per the above criteria. 29 TCS offices are located in these zones. List of the 13 stress zones is as below:

1.	Ambattur (1 TCS location)	8.	Anekal (1 TCS location)
2.	Bangalore (North) (1 TCS location)	9.	Bangalore (East) (8 TCS locations)
3.	Bisrakh (3 TCS locations)	10.	Gandhinagar (2 TCS locations)
4.	Gurgaon (4 TCS locations)	11.	Indore (1 TCS location)
5.	Karol Bagh (1 TCS location)	12.	Lucknow (1 TCS location)
6.	Serilingampally (4 TCS locations)	13.	Vadodara (1 TCS location)
7.	Varanasi (1 TCS location)		

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

⁷⁹ GRI 304-1

⁸⁰ GRI 413-1, GRI 303-1

⁸¹ GRI 2-27

⁸² GRI 303-3, GRI 303-4, GRI 303-1, GRI 303-2, GRI 303-5

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

Parameter	FY 2023-24	FY 2022-23*
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	69,057	43,320
(iii) Third party water	6,83,525	5,05,970
(iv) Seawater / desalinated water	-	-
(v) Others	1,013	610
Total volume of water withdrawal (in kilolitres)	7,53,595	5,49,900
Total volume of water consumption (in kilolitres)	6,33,900	5,26,730
Water intensity per rupee of turnover (Water consumed in KL/ turnover in INR)	0.00000026	0.00000023
Water discharge by destination and level of treatment (in kiloliters)		
(i) Into Surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) Into Groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) Into Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties		
- No treatment	27,118	20,150
Note: Wastewater sent for municipal treatment		
- With treatment – please specify level of treatment	92,577	3,020
Note: Tertiary treatment		
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	1,19,695	23,170

*Data mentioned above is for TCS India operations

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

Yes. This data has been subject to independent assurance by KPMG

2. Please provide details of total Scope 3 emissions & its intensity, in the following format⁸³:

Parameter	Unit	FY 2023-24	FY 2022-23*
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ Equivalent	4,98,509	3,66,606
Category 1 – Purchased goods & services	tCO ₂ e	14,457	2,515
Category 2 – Capital goods	tCO ₂ e	20,299	18,549
Category 3 – Fuel and energy related activities (not included in Scope 1 or 2)	tCO ₂ e	35,495	32,094
Category 4 – Upstream transportation and distribution	tCO ₂ e	2,620	5,107
Category 5 – Waste generated in operations	tCO ₂ e	1,179	1,070
Category 6 – Business travel	tCO ₂ e	1,17,310	89,907
Category 7 – Employee commuting	tCO ₂ e	3,07,149	2,17,364
Total Scope 3 emissions per rupee of turnover	tCO ₂ e/rupee turnover	0.00000021	0.00000016
Total Scope 3 emission intensity (Optional) – the relevant metric may be selected by the entity	(tCO ₂ e/Per FTE)	0.79	0.60

*Data excludes accounting for <2% headcount, where TCS does not have operational control.

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

Yes. This data has been subject to independent assurance by KPMG

⁸³ GRI 305-3, GRI 305-4; There are some inclusions and modifications in estimating scope 3 carbon emissions during FY 2024 when compared to FY 2023. Scope 3 emissions:

Category 1 & 2: Emission factors (spend based) for purchased and capital goods are taken from the latest available US EPA (Supply Chain GHG Emission Factors for US Commodities and Industries v1.1.1) information for computer equipment, electrical equipment, office equipment, vehicles, and furniture items. The US EPA emission factors for categories 1 & 2 were adopted in FY23 and used in FY24 as well. There is a significant increase in Category 1 due to a new contract. Increase in category 2 is due to Return to Office (RTO)

Category 3: The well to tank (WTT) emissions from the fuel used in stationary and mobile combustion such as diesel in DG sets and owned vehicles, LPG or PNG in cafeteria, natural gas for space heating/ cooling, fuel used in hired vehicles (cabs/ buses) are included in this category since FY 2023 and the same has been continued in FY2024 as well. There is an increase in emissions due to use of IEA emission factors for WTT and T&D in FY24. In FY23 the Company had used the DEFRA emission factors.

Category 4: Until FY 2022, TCS had included only emissions from transportation of IT assets considering its relative significance compared to other supplies. While the Company continues to capture emissions from transportation of IT assets based on spend based emission factors, emissions related to transportation of non-IT supplies were included. The non – IT supplies covered to estimate category 4 emissions include cafeteria/ canteen supplies, water supplies through tankers, housekeeping material, and other stationary supplies. Emission factors are taken from DEFRA 2023 for the transport emissions based on vehicle type and weight. There is a significant decrease in this category as the actual data were taken from the locations in FY24 compared to FY23 which was based on pilot study at few locations. The Company has also moved the waste disposal related transport emissions from Category 4 to 5 in FY24. .

Category 5: No change in approach in FY 2024. The emissions are based on disposal mechanisms (e.g., recycling, reuse, landfill) for different categories of waste (plastic, metal, e-waste, batteries, food waste, garden waste etc.,) and have been computed based on emission factors from DEFRA 2023. Slight increase in emission due to increased RTO and also due to inclusion of waste disposal related transportation under this category.

Category 6: In FY 2022, business travel included emissions from air and rail. In FY 2023 and FY 2024, business travel emissions also include hotel stays at various geographies during business travel. Relevant emission factors are taken from DEFRA 2023. There is an increase in emissions due to increase in business travel and accommodation due to resumption and RTO.

Category 7: In FY 2024, the employee commute related carbon emission includes those from TCS hired vehicles for transport of employees, personal employee commute, public employee commute & work from home (WFH) emissions. There is an increase in employee commute due to RTO in FY 2023-24 compared to previous year.

3. **With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities⁸⁴.**

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

As a proactive initiative, TCS has included 'Urban Biodiversity' conservation as an integral part of TCS Environmental Sustainability Policy and its long-term plan for sustainable development. Biodiversity action plan is implemented across 18 TCS campuses in India to conserve and enhance urban biodiversity. Biodiversity mapping for various flora and fauna species is conducted on an annual basis. TCS campuses across India are home to over 600+ flora species and 200+ fauna species.

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

S/N	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	HVAC energy efficiency projects	<ul style="list-style-type: none"> Energy efficient AHU's VRF systems for 24x7 systems on variable load 	2.83 Mn kWh energy savings
2	UPS based energy efficiency projects	<ul style="list-style-type: none"> UPS consolidation and Modular UPS 	0.801 Mn kWh energy savings
3	Energy efficiency due to green buildings	<ul style="list-style-type: none"> Roof Underdeck Insulation Roof tiling to increase SRI (solar reflective index) CTI Certified Cooling Towers Renewable Energy use LED luminaires <p>Note : the above list is indicatively only</p>	6.63 Mn kWh energy savings
4	Energy Monitoring and Analytics (Clever Energy + Resource Optimization Center)	<ul style="list-style-type: none"> Set Point modulation Equipment Schedule Change Operational Optimization Alert based Monitoring 	6.04 Mn kWh avoided energy consumption.

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

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

⁸⁴ GRI 304-2, GRI 304-3

TCS has Emergency Preparedness Plans (EPP) for disasters such as earthquake, floods, cyclones etc in its internal portal. The plan outlays the responsibilities of action owners, plan description including precautions to be taken, evacuation procedures and post incident action plan which would need to be followed at locations facing the emergency scenario.

TCS' Business Continuity Plans, One for Every Customer Relationship are aligned to their customer requirements and then for all enabling functions (Like Admin, IS, HR etc.) are covered within Region (Branch), Global Delivery Centre and for the horizontal functions like (Corporate IS function). Each of them maintain their BCP plans aligned to their scope and holistic logical assimilation of all these are TCS Level Business continuity plans.

TCS' Business Continuity Management (BCM) framework ensures that respective owners consider all contractual/ regulatory requirements, scope of services, demographics of operations, interdependencies of services and underlying assets, identifies business impact of loss/ interruption or disruption, and determines appropriate continuity strategy for the same. The associated potential risks are identified, assessed and appropriate response is devised to handle respective risks. Based on inputs, detailed plan is drafted outlaying the responsibilities for action owner to respond during any unforeseen eventualities for Site level outages and city level outages (resulting from an earthquakes, floods, cyclones or pandemic level impacts). All these plans are subjected to periodic testing to ascertain the realistic applicability of the plan. Also, there are provisions to capture precautions taken, evacuation procedures and post incident action plan which enables the continual learnings and incorporating the improvements and enhancing the process maturity as a continued process.

6. **Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard⁸⁵.**

No significant adverse impact envisaged from TCS' value chain.

7. **Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts⁸⁶.**

TCS launched its Supplier Sustainability Assessment Platform during FY 2022-23. This year 17% of value chain partners (by spend) for sustainability criteria was successfully assessed. Through this platform, TCS will continue to engage its suppliers on sustainability assessments, training and awareness to help them improve their sustainability performance.

PRINCIPLE 7 : Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

Essential Indicators

1. a. **Number of affiliations with trade and industry chambers/ associations⁸⁷**

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

b. **List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to⁸⁷**

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

⁸⁵ GRI 308-2

⁸⁶ GRI 308-1, GRI 308-2

⁸⁷ GRI 2-28

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

Name of authority	Brief of the case	Corrective action taken
NA		

Leadership Indicators

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

S/N	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
1	SEZ notification regarding Rule 43A: 'Work from Home' has been replaced by 'Hybrid Working' and further, the notification reiterates at 13 (b) that employer retains the right to choose the place of work for the specified duration	<ul style="list-style-type: none"> Industry meetings with Ministry of Electronics and Information & Technology (MeitY), Department of Commerce, Ministry of Finance (MoF) Participation in round tables discussions and consultations organized by industry associations such as CII, FICCI, NASSCOM Recommendations submitted to relevant government departments, trade associations on request 	Yes	As and when required	
2	Digital Personal Data Protection Act, 2023 (DPDP Act): DPDP Act was passed in both houses of the Parliament and ratified as a law by the president in August 2023. In the absence of administrative rules under the Act, the law is still not operational. Recommendations on transitional period for implementation of the DPDP Act	<ul style="list-style-type: none"> Participated in the consultation process facilitated by MeitY Submitted recommendations on transitional period for implementation of the DPDP Act 	Partially	As and when required	https://www.tcs.com/investorrelations/publicpolicy-positionsdetails
3	Amendment in SEZ Rules to allow developer of IT/ITeS SEZ to demarcate a portion of built-up area of IT/ITeS SEZ as domestic tariff area	<ul style="list-style-type: none"> Industry meetings with Ministry of Electronics and Information & Technology (MeitY), Department of Commerce, Ministry of Finance (MoF) Participation in round tables discussions and consultations organized by industry associations such as CII, FICCI, NASSCOM Recommendations submitted to relevant government departments, trade associations on request 	Yes	As and when required	

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development**Essential Indicators**

1. **Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year⁸⁸.**

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

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

S/N	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
NA						

3. **Describe the mechanisms to receive and redress grievances of the community⁸⁹.**

The TCS culture empowers communities and encourages open communication of concerns and grievances through various channels. In addition, individual regional leaders are connected at ground level and provide feedback from time to time. TCS sustainability policies available on the website details how it is documented, evaluated and addresses various stakeholder feedback, concerns and grievances. TCS monitors and evaluate its programs through a professionally designed ROI framework: i)'R'- Reach- Reach is the number of direct beneficiaries reached through a program/ initiative ii)'O'- Outcome- Outcome is linked to the program and indicates intended result(s) of the program iii)'I'- Impact- Impact refers to shifts in Mental, Socio-Cultural, Physical, Economic and Political spaces in the life of a beneficiary. Post program implementation, surveys and questionnaires capture the feedback which is duly implemented.

4. **Percentage of input material (inputs to total inputs by value) sourced from suppliers⁹⁰:**

	FY 2023-24 (%)	FY 2022-23 (%)
Directly sourced from MSMEs / small producers*	6.0	4.1
Sourced directly from within India	33.5	26.4

*Restated due to change in approach to ensure comparability of information disclosed. In FY 2022-23, the total purchases were considered for TCS Limited branches (India), however, in FY 2023-24 total purchases were considered for TCS Limited branches (India and Overseas), including its Indian subsidiaries.

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

Location	FY 2023-24 (%)	FY 2022-23 (%)
Rural	0.0	0.0
Semi-Urban	0.0	0.0
Urban	4.7	4.4
Metropolitan	95.3	95.6

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

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

Leadership Indicators

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

Details of negative social impact identified	Corrective action plan
NA	

⁸⁸ GRI 413-1

⁸⁹ GRI 2-16, GRI 2-25, GRI 2-26, GRI 413-1

⁹⁰ GRI 204-1

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

S/N	Program	State	Aspirational District	Amount spent (in ₹ crore)
1	Youth Employment Program (YEP)	West Bengal, Gujarat, Maharashtra, Mizoram, Kerala, Haryana, Punjab, Andhra Pradesh, Madhya Pradesh, Odisha, Karnataka, Jammu and Kashmir, Uttar Pradesh, Chhattisgarh, Telangana, Bihar, Assam, Uttarakhand, Tamil Nadu, Manipur, Dadra and Nagar Haveli and Daman And Diu, Jharkhand, Nagaland, Meghalaya, Rajasthan, Puducherry, Ladakh, Himachal Pradesh, Arunachal Pradesh, Delhi, Goa	Baramulla, Bastar, Bhadradi Kothagudem, Dahod, Dhenkanal, Dumka, East Singhbhum, Ferozepur, Gadchiroli, Gajapati, Goalpara, Haridwar, Namsai, Nandurbar, Osmanabad, Pakur, Purnia, Raichur, Rajnandgaon, Ramanathapuram, Ramgarh, Ranchi, Ri Bhoi, Sahebganj, Siddharth Nagar, Sonbhadra, Vidisha, Virudhunagar, Visakhapatanam, Vizianagaram, Warangal, Wayanad, West Singhbhum, Y.S.R., Yadgir	3.3
2	BridgelT	West Bengal, Mizoram, Haryana, Rajasthan, Madhya Pradesh, Odisha, Uttar Pradesh, Jharkhand, Bihar, Karnataka	Chhatarpur, Dholpur, Gajapati, Latehar, Lohardaga, Muzaffarpur, Nawada, Raichur, Ramgarh, Ranchi, Rayagada, Yadgir	1.9
3	Literacy as a Service (Laas)	Madhya Pradesh, Odisha, West Bengal, Uttar Pradesh, Gujarat, Maharashtra, Haryana, Punjab, Delhi	Chandauli, Dahod	0.9
4	Go Innovate Together (goIT)	Uttar Pradesh, Gujarat, Andhra Pradesh, Jharkhand, Madhya Pradesh, Ladakh, West Bengal, Bihar	Bahraich, Balrampur, Chandauli, Chitrakoot, East Singhbhum, Fatehpur, Shravasti, Siddharth Nagar, Sonbhadra, Visakhapatanam, Y.S.R.	0.8
5	Ignite My Future (IMF)	West Bengal, Uttar Pradesh, Gujarat, Maharashtra, Uttarakhand, Andhra Pradesh, Chhattisgarh, Karnataka, Madhya Pradesh, Telangana, Himachal Pradesh, Tamil Nadu, Odisha, Dadra and Nagar Haveli and Daman and Diu, Rajasthan, Jharkhand, Kerala, Bihar, Haryana, Punjab, Delhi	Bahraich, Balrampur, Bhadradi Kothagudem, Chandauli, Chitrakoot, Dahod, Dhenkanal, East Singhbhum, Fatehpur, Gadchiroli, Gaya, Gumla, Kanker, Karauli, Kondagaon, Mahasamund, Muzaffarpur, Narmada, Osmanabad, Raichur, Shravasti, Siddharth Nagar, Sonbhadra, Sukma, Udam Singh Nagar, Vidisha, Visakhapatanam, Vizianagaram, West Singhbhum, Y.S.R.	0.6

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

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

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

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

Vendors qualified as MSME by Government agency.

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

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

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

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

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

Name of authority	Brief of the case	Corrective action taken
NA		

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

S/N	CSR Project	No. of persons benefited from CSR projects	% of beneficiaries from vulnerable and marginalized groups
1	Youth Employment Program (YEP)	23,297	49
2	BridgeIT	3,12,523	88
3	Literacy as a Service (LaaS)	20,342	99
4	Go Innovate Together (golT)	1,21,648	76
5	Ignite My Future (IMF)	3,19,175	64

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 feedback⁹¹.**

TCS' customers are large enterprises, typically Fortune 1000 or Global 2000 corporations. They are provided with multiple mechanisms to report complaints or feedback.

Each customer concern is addressed with utmost care at all levels. TCS teams acknowledge, analyze the incidents and develop an action plan to resolve it. The team engages with the customer to validate the action plan and regularly updates customers about the progress of action planned.

TCS has a structured approach to receive feedback from customers periodically. Such feedback is analyzed for improvements and action plans are implemented to ensure utmost customer satisfaction.

For privacy specific complaints, they can also raise incidents with TCS' Data Protection or Privacy Officers. The contact details of the data protection and privacy officers are available at <https://www.tcs.com/who-we-are/legal/privacy-policy-commitment> or as otherwise notified to the customers from time to time.

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

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

⁹¹ GRI 2-16, GRI 2-25, GRI 2-26

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

	FY 2023-24		Remarks	FY 2022-23		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	24	0	TCS treats customers as consumers. These complaints pertain to accidental data sharing with unintended recipients	19	5	TCS treats customers as consumers. These complaints pertain to accidental data sharing with unintended recipients
Advertising				NA		
Cyber-security				NIL		
Delivery of essential services				NIL		
Restrictive Trade Practices				NIL		
Unfair Trade Practices				NIL		

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

NA

5. **Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy⁹².**

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

TCS has deployed cybersecurity framework which is aligned with NIST Cybersecurity Framework⁹³

From data privacy aspects, TCS' commitment to privacy is espoused in TCS Global Privacy Policy. This is accessible at <https://www.tcs.com/privacy-policy-commitment>. TCS has defined and implemented a Global Privacy policy that is applicable to all its legal entities, branches, lines of businesses, and functions. The global privacy policy is a "gold standard of privacy" addressing applicable privacy regulations and based on inputs from industry bodies dealing with privacy. The Global Privacy policy covers all stakeholders across the value chain including – employees (full-time and contractual), customers, partners, vendors/ suppliers, and any other stakeholder whose Personal Data is processed. All third parties (vendors/suppliers) are engaged / contracted with adequate due diligence, and commitment towards privacy obligations.

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

NIL

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**

As a data fiduciary, TCS has not had any data breach incidents involving personally identifiable information of customers in FY 2023-24.

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

NA

⁹² GRI 2-23

⁹³ National Institute of Standards and Technology (NIST) CSF is Cybersecurity framework published by NIST (Standards Institute in USA) which enables organization to improve Cybersecurity for its critical infrastructure.

Leadership Indicators

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

www.tcs.com

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

NA

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

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

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

NA



KPMG Assurance and Consulting Services LLP
 2nd Floor, Block T2 (B Wing),
 Lodha Excelus, Apollo Mills Compound,
 N. M. Joshi Marg, Mahalaxmi
 Mumbai - 400 011 India

Telephone: +91 (22) 3989 6000
 Fax: +91 (22) 3090 2210
 Internet: www.kpmg.com/in

Independent Practitioners' Reasonable Assurance Report

To the Directors of Tata Consultancy Services Limited

Assurance report on the sustainability disclosures in the Business Responsibility and Sustainability Reporting (BRSR) Core Format ¹ (called 'Identified Sustainability Information' (ISI) of Tata Consultancy Services Limited (the 'Company') for the period from 1 April 2023 to 31 March 2024. The ISI is included in the Business Responsibility and Sustainability Reporting of the Company for the period from 1 April 2023 to 31 March 2024.

Opinion

We have performed a reasonable assurance engagement on whether the Company's sustainability disclosures in the BRSR Core Format (refer to Annexure 1) for the period from 1 April 2023 to 31 March 2024 has been prepared in accordance with the reporting criteria (refer table below).

Identified Sustainability Information (ISI) subject to assurance	Period subject to assurance	Page number in the Annual Report	Reporting criteria
BRSR Core (refer Annexure 1)	From 1 April 2023 to 31 March 2024	127 to 166	<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) - Guidance notes for BRSR format issued by SEBI - World Resource Institute (WRI) / World Business Council for Sustainable Development (WBCSD) Greenhouse Gas (GHG) Protocol (A Corporate Accounting and Reporting Standards)

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

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



In our opinion, the company's Identified Sustainability Information on pages 127 to 166 of the Annual Report for the period 1 April 2023 to 31 March 2024, subject to reasonable assurance is prepared, in all material respects, in accordance with the *Regulation 34(2)(f) of the Securities and Exchange Board of India (SEBI) Listing Obligations and Disclosure Requirements (SEBI LODR) and basis of preparation set out in page 128 Section A: General Disclosures 13 of the Integrated Annual Report.*

We do not express an assurance opinion on information in respect of any other information included in the Integrated Annual Report 2024 or linked from the Sustainability Information or from the Integrated Annual Report 2023, including any images, audio files or embedded videos.

Basis for opinion

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

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

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

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

Other information

Additionally, we have performed a limited assurance engagement on select BRSR and GRI indicators and issued an independent assurance report on 08 May 2024.

Our report thereon is included with the other information.

Our reasonable assurance opinion on the ISI does not extend to other information that accompanies or contains the 'ISI and our assurance report' (hereafter referred to as "other information"). We have read the other information, but we have not performed any procedures with respect to the other information.

Other matter

Select BRSR Core attributes of the Company for the year ended 31 March 2023 were assured by the previous assurance practitioner who had expressed an unmodified opinion on 09 June 2023.

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 Core attributes, the reporting criteria and ISI and who have read the information in the ISI with reasonable diligence and understand that the ISI is prepared and assured at appropriate levels of materiality.

Our opinion is not modified in respect of this matter.

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 that is free from material misstatement, whether due to fraud or error;
- selecting or establishing suitable criteria for preparing the ISI, taking into account applicable laws and regulations, if any, related to reporting on the ISI, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the ISI in accordance with the reporting criteria;
- disclosure of the applicable criteria used for preparation of the ISI in the relevant report/statement;
- preparing/properly calculating the ISI in accordance with the reporting criteria; and
- 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;
- responsible for providing the details of the management personnel who takes ownership of the ISI disclosed in the report;
- ensuring compliance with law, regulation or applicable contracts;
- making judgments and estimates that are reasonable in the circumstances;
- identifying and describing any inherent limitations in the measurement or evaluation of information subject to 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 in preparing the ISI

The preparation of the company's BRSR information requires the management to establish or interpret the 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 sustainability disclosures in the BRSR Core are free from material misstatement, whether due to fraud or error, in accordance with the Reporting Criteria in line with the section above.
- Forming an independent opinion, based on the procedures we have performed and the evidence we have obtained, and
- Reporting our reasonable assurance opinion to the Directors of Tata Consultancy Services Limited.

Exclusions

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

- Operations of the Company other than those mentioned in the "Scope of Assurance".
- Aspects of the BRSR and the data/information (qualitative or quantitative) other than the ISI.
- Data and information outside the defined reporting period i.e., from 1 April 2023 to 31 March 2024.
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

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

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

Reasonable assurance opinion

The nature, timing, and extent of the procedures selected depended on our judgment, including an assessment of the risks of material misstatement of the information subject to reasonable assurance, whether due to fraud or error. We identified and assessed the risks of material misstatement through understanding the Information subject to reasonable assurance and the engagement circumstances. We also obtained an understanding of the internal control relevant to the information subject to reasonable assurance in order to



design procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of internal controls. In carrying out our engagement, we:

- assessed the suitability of the criteria used by the company in preparing the reasonable assurance information;
- evaluated the appropriateness of reporting policies, quantification methods and models used in the preparation of the information subject to reasonable assurance and the reasonableness of estimates made by the company; and
- evaluated the overall presentation of the information subject to reasonable assurance.

A handwritten signature in blue ink, appearing to read 'Shivananda Shetty', written over a horizontal line.

Shivananda Shetty
Partner

KPMG Assurance and Consulting Services LLP

Date: 08 May 2024

Place: Mumbai



Appendix – 1

BRSR Core attributes

BRSR Indicator	Type of Assurance
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	Reasonable
P6 E4- Provide details of water discharged	Reasonable
P6 E3- Provide details of water consumption	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 - 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
P3 E11- Details of safety related incidents including lost time injury frequency rate, recordable work-related injuries, no. of fatalities	Reasonable
P9 E7- Instances involving loss/breach of data of customers as a percentage of total data breaches or cyber security events	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
P1 E9- Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties	Reasonable
P1 E8- Number of days of accounts payable	Reasonable
P8 E5- Job creation in smaller towns	Reasonable
P3 E1c- Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company	Reasonable
P5 E3b- Gross wages paid to females as % of wages paid	Reasonable
P8 E4 - Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India	Reasonable