

Business Responsibility & Sustainability Report (BRSR)

Section A: General Disclosures

I. Details of the listed entity

1.	Corporate Identity Number (CIN)	L28920MH1945PLC004520
2.	Name of the Listed Entity:	Tata Motors Limited
3.	Year of incorporation:	1945
4.	Registered office address:	Bombay House, 24 Homi Mody Street, Mumbai 400001, Maharashtra, India.
5.	Corporate Address:	Bombay House, 24 Homi Mody Street, Mumbai, Maharashtra- 400001, India
6.	E-mail:	inv_rel@tatamotors.com
7.	Telephone:	+91 22 66658282
8.	Website:	https://www.tatamotors.com
9.	Financial year for which reporting is being done:	2023-24
10.	Name of the Stock Exchange(s) where shares are listed:	BSE Limited and National Stock Exchange of India Limited.
11.	Paid-up Capital:	₹767 crore
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:	Name: Mr. Jyotindran Sastabhavan Kutty Designation: Chief Sustainability Officer Telephone Number: +91 20 6613 2781 E-mail address: kutty@tatamotors.com

13. **Reporting boundary:** Report is prepared on a standalone basis *i.e.*, Tata Motors Limited ('TML' or 'the Company') (Commercial Vehicle Business). The scope of this report excludes the joint operations of Tata Cummins Private Limited. The Business Responsibility and Sustainability Reporting (BRSR) is in conformance with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

There are certain restatements to the comparative year due to change in approach, methodology and re-computation of certain attributes in this report. The effects and reasons have been included under the respective Principles of this report. Restatements have been done on the following attributes - Stakeholder grievances; training given to employees and workers on health and safety measures, skill upgradation and human rights; Waste management and Water management. These restatements would enable consistency and comparability of information for the current year and previous year.

14. **Name of Assurance Provider:** KPMG Assurance and Consulting Services LLP, Mumbai ('KPMG').
15. **Type of assurance obtained:** BRSR Reasonable assurance has been provided on BRSR Core Indicators for TML on a standalone basis. Additionally, limited assurance has been provided on select BRSR indicators which are not part of BRSR core

II. Products/services

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

Sr. No.	Description of main activity	Description of business activity	% of turnover
(i)	Automobile Manufacturing	Manufacturing, Sales & Marketing and Customer Support	98

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

Sr. No.	Products/ Services	NIC Code	% of total turnover contributed
(i)	Vehicles	291, 292, 293	84
(ii)	Spare parts	453	11



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III. Operations

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

Locations	Number of plants	Number of offices	Total
National	7	31	38
International	0	2	2

19. Markets served by the entity:

a) Number of locations:

Locations	Number
National (no. of states)	Pan - India
International (no. of countries)	125

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

4%

c) A brief on types of customers:

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

IV. Employees

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

a) Employees and workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Employees						
i.	Permanent (D)	8,931	8,200	92	731	8
ii.	Other than Permanent (E)	241	188	78	53	22
iii.	Total Employees (D+ E)	9,172	8,388	91	784	9
Workers						
iv.	Permanent (F)	11,645	11,416	98	229	2
v.	Other than Permanent (G)	16,752	13,786	82	2,966	18
vi.	Total Workers (F +G)	28,397	25,202	89	3,195	11

b) Differently abled employees and workers:

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Differently Abled Employees						
i.	Permanent (D)	13	13	100	0	0
ii.	Other than Permanent (E)	0	0	-	0	-
iii.	Total Employees (D+ E)	13	13	100	0	0
Differently Abled Workers						
iv.	Permanent (F)	49	49	100	0	0
v.	Other than Permanent (G)	0	0	-	0	-
vi.	Total Workers (F +G)	49	49	100	0	0

21. Participation / Inclusion / Representation of women:

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8*	3	37.5
Key Management Personnel	2**	0	0

* Includes Board of Directors active as on 31st March 2024 and excludes Mr. Bharat Puri who was appointed on the Board w.e.f. 15th May 2024.

** Key Managerial Personnel excludes Whole Time Director/ Executive Director as already included under Board of Directors.

22. Turnover rate for permanent employees and workers:

	FY24			FY23			FY22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	6.7	11.5	7	6.9	17.1	7.6	7.5	21.7	8.5
Permanent Workers	2.2	0.5	2.2	0.2	0.5	0.2	0.5	0.5	0.5

Note: Turnover rate includes voluntary, involuntary and separation due to Superannuation.

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

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

Refer to Form AOC-1 provided in this Integrated Annual Report for the list of subsidiary companies.

From the list of subsidiary companies mentioned in AOC-1, the subsidiaries listed below participate in the Business Responsibility initiatives of the Company. However, this BRSR report does not cover the information on sustainability performance of these subsidiaries.

- (a) Tata Motors Passenger Vehicles Limited ('TMPVL')
- (b) Tata Passenger Electric Mobility Limited ('TPEML')
- (c) TML Business Services Limited
- (d) TML Smart City Mobility Solutions Limited

VI. CSR Details

24. CSR Activities

I. Whether CSR is applicable as per section 135 of the Companies Act, 2013:	Yes
II. Turnover:	₹71,878 crore
III. Net worth:	₹28,812 crore



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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	FY 24			FY 23*		
	If Yes, then provide web-link for grievance redress policy	Number of complaints filed	Number of complaints pending resolution at the end of the year	Remarks	Number of complaints filed	Number of complaints pending resolution at the end of the year	Remarks
Communities	Yes. We have a community feedback mechanism across our CSR projects and any aggrieved individual/ groups can express their grievances through this annual exercise or on a as and when required basis. The Whistleblower Policy has been formulated with a view to provide a mechanism for any other stakeholders of the Company including Communities to approach the Ethics Counsellor / Apex Ethics Committee / Chairperson of the Audit Committee of the Company or other channels set out in this Policy, to report violations of the Code of Conduct or any other grievances. https://www.tatamotors.com/wp-content/uploads/2023/10/whistle-blower-policy-1.pdf	NIL	NIL		NIL	NIL	-
Investors (other than shareholders)	Yes, the dispute resolution mechanism is available at https://www.tatamotors.com/newsroom/investor-contacts/	NIL	NIL		NIL	NIL	-
Shareholders	Yes, the shareholders can register their grievances at https://scores.sebi.gov.in/	115	7		86	NIL	-
Employees and workers	Yes, the Whistleblower Policy has been formulated with a view to provide a mechanism for directors, employees as well as other stakeholders of the Company to approach the Ethics Counsellor / Apex Ethics Committee / Chairperson of the Audit Committee of the Company or other channels set out in this policy, to report violations of the Code of Conduct or any other grievances. https://www.tatamotors.com/wp-content/uploads/2023/10/whistle-blower-policy-1.pdf Additionally, our organization has established dedicated forums at various levels to ensure the effective handling of grievances related to our valued workmen. These forums, namely Joint Shop Council (JSC), Joint Divisional Council (JDC) and Joint Management Council (JMC), are strategically located at the Shop, Division and Plant levels, respectively. These forums serve as platforms where workmen can table their grievances, ensuring that their voices are heard and addressed in a timely and appropriate manner.	36	6	We are currently in process of evaluating the pending complaints and appropriate actions shall be taken on resolution.	77	25	All the open complaints from previous year have been resolved except one.

Stakeholder group from whom complaint is received	Grievance redressal mechanism in place	FY 24			FY 23*		
	If Yes, then provide web-link for grievance redress policy	Number of complaints filed	Number of complaints pending resolution at the end of the year	Remarks	Number of complaints filed	Number of complaints pending resolution at the end of the year	Remarks
Customers	Yes, the Whistleblower Policy has been formulated with a view to provide a mechanism for directors, employees as well as other stakeholders of the Company to approach the Ethics Counsellor / Apex Ethics Committee / Chairperson of the Audit Committee of the Company or other channels set out in this policy, to report violations of the Code of Conduct or any other grievances https://www.tatamotors.com/wp-content/uploads/2023/10/whistle-blower-policy-1.pdf Customers can also raise their complaints and feedback on products through channels such as call centres, 24x7 toll free number, website, social media, letter or by directly reaching out to Channel Partners (Showrooms and Workshops). These complaints are not part of the numbers reported here.	1	0	We are currently in process of evaluating the pending complaints and appropriate actions shall be taken on resolution.	3	2	
Value Chain Partners		10	1		3	1	
Other (anonymous cases, contractual employees, former employees, other third parties))		54	4		31	8	

*The FY23 data has been restated to include complaints related to TML standalone entity from a previous boundary which included cases from wholly owned subsidiaries TMPVL and TPEML.

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

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

The details of our Materiality Assessment and Risk management section can be accessed in the Integrated Annual Report of FY 2023-24.

Sr . No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Carbon Emissions and Climate Change	Risk and Opportunity	Climate Change poses acute and chronic physical risks to our operations and value chain. Climate change also poses transition risks to our business, which include technological advances in products and evolving market and policy landscape changes.	TML is cognizant of the physical and transition risks posed by climate change in the short, medium and long term. We have set ourselves ambitious targets of achieving Net Zero GHG emissions by 2045 in CV business and 2040 in the PV business. We have set intermediate targets of achieving RE100 before the end of this decade and are committed to set interim Science Based Targets. Our roadmap, at the operations level and product level are fully aligned to our ambition and our intermediate targets.	An increase in the frequency of extreme weather events like storms, floods, heatwaves could have significant direct and indirect impact on our supply chain and our operations, thus adversely affecting our ability to fulfil demand. Evolving customer choices may lead to increased demand for low-carbon vehicles. Policy direction may require us to adopt low carbon manufacturing. Carbon pricing mandates may potentially enhance transition risk.



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Sr . No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2.	Environmental regulations and compliance	Risk	We are subject to a rapidly evolving regulatory landscape with associated laws, regulations and policies that impact our facilities and vehicles. The transition away from traditional fossil fuels to renewable energy sources and the increasing pace of that transition creates compliance challenges. Notable to mention here are tailpipe emissions for automotive companies and wider compliance requirements for carbon emissions produced during manufacturing and other operations.	TML is ahead of the curve in meeting environment regulations and compliance as we view every regulatory norm change as an opportunity to add significant value to our products while meeting our stakeholder's aspirations. e.g. In the BS4 to BS6 transition, we have capitalised by refreshing our entire portfolio with significant product upgrades that add immense value throughout the product life-cycle.	We may incur additional compliance costs to avoid facing significant civil and regulatory penalties and our competitors may gain an advantage by adopting new emissions-reducing and fuel-efficient technologies before we do. Furthermore, we may incur significant reputational damage, which could materially impact our brands and sales, if we fail to meet environmental compliances. Regulatory and governmental policy changes may introduce additional operational costs in the form of carbon pricing and taxation.
3.	Supply Chain Sustainability	Risk and Opportunity	Consumers are increasingly interested in the sustainability of products they purchase, including the environmental and social impacts of the entire supply chain. Non-compliance of the supply chain with environmental, labour and ethical standards can lead to reputational damage, legal liabilities and operational disruptions.	We are dedicated to leading the way in Sustainable Mobility, with a focus on our supply chain. Initiatives like the 'Sustainable Supply Chain Initiative' (launched in 2017) and 'AIKYAM' a collaborative platform (introduced in 2023) underscore this commitment. We have established a robust framework including a Supplier Code of Conduct, Environmental Procurement Policy and Sustainability Guidelines covering governance, compliance, transparency, safety and human rights. Oversight mechanisms, led by the Executive Committee and Chief Purchasing Officer, ensure effective execution. Continuous review of procurement practices maintains alignment with sustainability goals.	Dependence on unsustainable suppliers may disrupt operations and harm product quality. Conversely, investing in a sustainable supply chain can yield long-term cost savings, enhance brand value and meet stakeholder expectations.

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4.	IT and Cyber Security	Risk	We are exposed to IT risks since IT plays an important role in our operations, including the manufacturing, design of engineering processes. With our vehicles becoming increasingly technologically advanced and connected to the internet, they may become more susceptible to unauthorised access. We are also subject to risks related to legacy IT systems and system migration projects.	Information risk and cyber security are managed strategically. Through a cohesive programme of initiatives, we mitigate significant business risks while positively influencing business and brand value, growth, stability and overall success. We continue to drive measurable improvements in cyber defense and other core security capabilities (e.g., security ecosystem, supply chain security, risk governance and cultural change).	Successful cyber-attacks could cause significant business disruption, affecting our ability to deliver products and services to our customers. In extreme situations, this could affect the personal safety of our customers and colleagues. Regulatory and statutory requirements are increasing and failure to meet these obligations, such as the statutes of privacy and data protection law, could result in enforcement action, fines, reputational and financial damage. Any IT system migration, if not carried out within defined timelines or if implementation and outcome are not as desired, could materially adversely affect our operations, affect financial performance and cause reputation damage.
5.	Circularity	Opportunity	Circular business models enable creation of economic value at every stage of a product's lifecycle by ensuring products retain their original identity and function. Circular business models allow higher utilization, incentivize more reliable & durable products while enabling reuse and refurbishment of products and components even as they are designed.	TML has built a circular economy framework "Tatva", signifying our commitment to embedding circular economy principles across our entire organization. Tatva represents the essence of integrating circularity into every aspect of our business, aiming to reduce virgin material consumption, lower our material carbon footprint, extend life of our products & parts, as well as improving utilization of our products.	Designing for circularity is a key component of the Circular Economy. Maximum value is drawn when all the circular business models of Servitization, Longer durable life and Reuse are deployed in conjunction ensuring recurring revenues throughout the lifecycle.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions		P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes										
1	a. Whether TML' policy / policies cover each principle and its core elements of the NGRBCs (Yes/No).									
	Audit Committee Charter	Yes			Yes					
	Anti-Bribery and Anti-Corruption Policy	Yes			Yes			Yes		
	Dividend Distribution Policy	Yes			Yes					
	Dealer Code of Conduct	Yes			Yes					
	Corporate Social Responsibility Policy				Yes				Yes	
	Content Archiving Policy	Yes			Yes					
	Code of Corporate Disclosure Practices	Yes			Yes					
	Privacy Policy	Yes			Yes	Yes				Yes



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Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Environmental Policy		Yes		Yes		Yes			
Environmental Procurement Policy		Yes		Yes		Yes			
Policy for Determining Material Subsidiaries	Yes			Yes					
Guidelines for Tata Companies on Board Effectiveness	Yes			Yes					
Policy on Related Party Transaction	Yes			Yes					
Whistle Blower Policy	Yes			Yes					Yes
Quality Policy				Yes					Yes
Tata Code of Conduct	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Tata Code of Conduct For Non-Executive Directors and Independent Directors	Yes			Yes					
Sustainability Policy		Yes		Yes		Yes			
Supplier Code of Conduct	Yes	Yes	Yes	Yes	Yes	Yes			
Safety and Health Policy			Yes	Yes					
Remuneration Policy for Directors, Key Managerial Personnel and Other Employees	Yes			Yes					
Climate Change Policy		Yes		Yes		Yes			

P1: Businesses should conduct and govern themselves with integrity and in a manner that is ethical, transparent and accountable

P2: Businesses should provide goods and service in a manner that is sustainable and safe

P3: Businesses should respect and promote the well-being of all employees, including those in their value chains

P4: Businesses should respect the interests of and be responsive to all its stakeholders

P5: Businesses should respect and promote human rights

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

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

P8: Businesses should promote inclusive growth and equitable development

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

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
b. Has the policy been approved by the Board?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies	The Policies covering the NGRBC principles are available on the Company's website and following weblinks https://www.tatamotors.com/corporate-responsibility/governance/ https://www.tata.com/content/dam/tata/pdf/Tata%20Code%20Of%20Conduct.pdf								
2 Whether the entity has translated the policy into procedures.	Yes, all our policies have been translated into actionable procedures, currently undergoing implementation across different phases. The Company follows a systematic, multi-tiered approach to review performance. The Factory Implementation Committee at the first level, followed by plant level Apex Committee/Sub-Committee followed by Business Unit ('BU') Councils and overseen by the respective committees of the Board.								
3 Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4 Name of the national and international codes / certifications / labels / standards adopted by your entity and mapped to each principle	The Environmental Policy, Safety & Health policy and Quality policy are aligned with the requirements of International Standards ISO 14001, ISO 45001 and IATF 16949. TML follows GRI Standards to disclose on its material topics in the Integrated Report, which is also mapped against principles of United Nations Global Compact ('UNGC') and Sustainable Development Goals ('SDGs'). The Company voluntarily discloses to CDP on Climate Change, S&P Global Corporate Sustainability Assessment ('CSA') and is committed to Science Based Targets initiative ('SBTi'). Our IT systems are ISO 27001 compliant and our Privacy policy and procedures are as per General Data Protection Regulation ('GDPR') and the Digital Personal Data Protection Act, ('DPDP') 2023.								

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
5 Specific commitments, goals and targets set by the entity with defined timelines	TML has set internal goals and targets on each of the principles with a few listed below. In line with Principle 6, the following commitments have been made by TML: (i) Driving Net Zero - The Company is committed to achieving Net Zero Emissions by 2040 for Passenger Vehicles Business and 2045 for Commercial Vehicles Business and it has also committed to setting Science Based Targets to act as intermediate milestones in this journey. As a signatory to Climate Group RE100, the company is committed to achieving 100% renewable electricity use in operations by 2030. (ii) Pioneering Circular Economy - The Company already has strong foundations in its operations around responsible use of fresh water, aiming for water neutrality by 2030 and disposal of waste, aiming for Zero Waste to Landfill by 2030. (iii) Preserving Nature and Biodiversity - While the Company has a rich legacy of creating water body-based ecosystems around its plants, which nurture a wide variety of flora and fauna, it intends to take this forward with a more scientific approach and aspires to become a catalyst of transformative change on this subject.								
6 Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met	Performance on goals on each of the principles is reviewed periodically by various Committees led by the Management and Board of Directors. A few of them are detailed below: (i) Improvement in RE share in total electricity consumption for all our CV Operations from 23.5% in FY 2022-23 to 33% in FY 2023-24. (ii) The following manufacturing facilities have been certified by CII-GBC for Water Neutrality. I. Dharwad Plant certified as “Water Positive” in November 2023 and valid till 2026. II. Pantnagar Plant certified as “Water Neutral” in February 2023 and valid till 2025. III. Lucknow Plant certified as “Water Positive” in November 2022 and valid till 2025 (iii) TML has joined the corporate engagement program for Science-Based Targets for Nature. This initiative seeks to reshape economic systems to safeguard our collective environmental heritage – our air, water, land, biodiversity and oceans. Over the past year we have conducted extensive biodiversity baseline assessments at key sites and over 1,300 species were identified. This foundational research informs our Biodiversity Management Plan leveraging biodiversity indices as key indicators of environmental quality and richness. Through targeted conservation efforts, we aim to not only create resilient habitats but also to create lighthouse projects that demonstrate the power of scientific rigor in preserving biodiverse urban and industrial environments.								
Governance, leadership and oversight									
7 Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	Please refer to the TML Executive Director’s message, which is part of this Integrated Annual Report.								
8 Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Girish Wagh (DIN:03119361), Executive Director								
9 Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details	Yes, TML has constituted various Board committees, which are responsible for and have a remit over key sustainability related policies, as below: The Safety, Health and Sustainability (‘SHS’) Committee of the Board reviews the Company’s Environment, Social and Governance performance and oversees the implementation of relevant policies and strategies. The Corporate Social Responsibility (‘CSR’) Committee of the Board formulates and recommends the CSR policy to the Board and monitors CSR budget, activities and expenditure. The Stakeholders’ Relationship (‘SRC’) Committee of the Board evaluates the statutory compliances and services concerning dividend payments, security holders and performance of the Registrar and Transfer Agents. The Risk Management (‘RM’) Committee of the Board supports the Board in directing the risk management process, the controls and risk tolerance including strategic, financial, operational, sectoral, sustainability (Environment, Social and Governance) related risks, information & cyber security and compliance risks. It makes recommendations related to risk mitigation and reviews the Company’s risk governance system.								



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10	Details of Review of NGRBCs by the Company.																			
Subject for review			Indicate whether review was undertaken by director / committee of the board / any other committee									Frequency (annually / half yearly / quarterly / any other)								
			P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
a.	Performance against above policies and follow up action		The Company follows a systematic, multi-tiered approach to review the SHS performance. The Factory Implementation Committee is the first level (monthly), followed by plant level Apex Committee/Sub-Committee (monthly) followed by BU Safety & Health Council and Sustainability Council (monthly) and finally by the SHS Committee of the Board (3 to 4 times in a year). The Company has in place a vigil mechanism as defined in the Whistle-Blower Policy which provides a formal mechanism for all Directors and employees of the Company to approach the management of the Company (Audit Committee in case where the concern involves the Senior Management) and make protected disclosures to the Management about unethical behaviour, actual or suspected fraud or violation of the Company's Code of Conduct or Ethics policy. RM Committee of the Board frames, implements, monitors and review the Risk Management plan and ensures its effectiveness. Through an Enterprise Risk Management Program, the BU and the corporate functions address their short term, medium term and long terms risks. The Audit committee has an additional oversight on the financial risks and controls.																	
b.	Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances		The Company complies with the statutory requirements as applicable.																	
			P1	P2	P3	P4	P5	P6	P7	P8	P9									
11	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? If Yes, provide name of the agency.		The implementation of the Tata Code of Conduct and other policies are reviewed through internal audit function/ Ethics Counsellor. External assessment through the Tata Business Excellence Model ('TBEM') reviews the implementation of all the Company policies. Any opportunities for improvement are addressed through implementation of TBEM action plan. The Quality, Safety & Health and Environmental policies are subject to internal and external audits as part of certification process.																	
12	If answer to question (1) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated: N.A																			

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of Directors (BoD)	5	During the year, the Board of Directors of the Company (including the Committees) has invested time on various matters relating to an array of issues viz., business, regulations, economy, environment, social and governance parameters.	100
Key Managerial Personnel (KMP)	7	The Company has adopted the Tata Code of Conduct (TCoC) and KMP's are required to undertake training on TCoC periodically and certify that they have not violated TCoC	100

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Employees other than BoD and KMPs	74	Diversity, Equity and Inclusion e-Learning programs Stakeholder Engagement Sustainability Tata Code of Conduct Anti-bribery and anti-corruption policy Safety Awareness and Training Prevention of Sexual Harassment Training	78
Workers	1713	Awareness on Health and Wellbeing Safety Awareness and Training Workplace and Road Safety Environment management Tata Code of Conduct Sustainability Workplace Discipline Prevention of Sexual harassment Culture Workshops Legal Awareness Programme	100

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

Nil.

Note: In 2014, the Competition Commission of India ('CCI') held that the automobile manufacturers, including the Company, had engaged in anti-competitive practices and imposed a penalty of 2% of the Company's total turnover in India. The Company was ordered to pay a penalty of ₹1,346 crore within a period of 60 days of the receipt of the order. The Company challenged the order of the CCI on constitutional issues and the same is pending before Supreme Court as of FY 2023-24.

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

NA.

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

Yes, the Company has adopted Tata Code of Conduct and are steadfast in its commitment to uphold professionalism, fairness and integrity in all aspects of its business operations and relationships, regardless of where it operates. The policy is available on the Company's website at <https://www.tata.com/content/dam/tata/pdf/Tata%20Code%20of%20Conduct.pdf>

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

In addition to these measures, the Company conducts regular training sessions and awareness programs for employees and other stakeholders on matters pertaining to Anti-Bribery and Anti-Corruption protocols. The policy is available on the Company's website at: <https://www.tatamotors.com/wp-content/uploads/2023/10/anti-bribery-anti-corruption-policy.pdf>

5. **Number of Directors / KMPs / employees / workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery / corruption:** Nil
6. **Details of complaints with regard to conflict of interest:** Nil
7. **Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators / law enforcement agencies / judicial institutions, on cases of corruption and conflicts of interest.**

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



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

	FY 24	FY 23
Number of days of accounts payable	77	82

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 24	FY 23
Concentration of Purchases	a. Purchases from trading houses as % of total purchases*	0	0
	b. Number of trading houses where purchases are made from*	0	0
	c. Purchases from top 10 trading houses as % of total purchases from trading houses*	0	0
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	76%	78%
	b. Number of dealers / distributors to whom sales are made	326	331
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	20.8%	21.5%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	21%	20%
	b. Sales (Sales to related parties / Total Sales)	8%	6%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	14%	2%
	d. Investments (Investments in related parties / Total Investments made)	91%	88%

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

Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	% of value chain partners covered (by value of business done with such partners) under the awareness programs
1 Sessions on Sustainability for Supply Chain Partners – 7	Principle 2: Circularity Principle 3,5: Human Rights, Safety Principle 6: Net zero, Water Management, Waste Management, Biodiversity	81*
2 Sessions on Sustainability for Dealer Partners – 21	We have conducted both virtual and onsite training programs focusing on sustainability awareness. These programs covered topics such as Sustainability & ESG, Net Zero, Water Management, Waste Management, Human Rights, Diversity & Inclusion, Labour Management, Community Relations & CSR and Corporate Governance.	31**

*As a percentage of Purchase Value from Supply Chain partners

**As a percentage of Sales Revenue from Channel Partners

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

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

Principle 2: Businesses should provide goods and services in a manner that is sustainable and safe

Essential Indicators

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

	FY24 (%)	FY 23 (%)	Details of improvements in environmental social impacts
Total R&D expenditure	80	67	Please refer to the Technology Absorption, Adaptation and Innovation section in Annexure-3 of the Board's report.
Total Capex	71	68	

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

TML is committed to a significant shift, aiming to position itself as a frontrunner in Sustainable Mobility. Recognizing the pivotal role of the supply chain in this transition, TML launched the 'Sustainable Supply Chain Initiative' back in 2017 and a collaborative platform called 'AIKYAM' in 2023.

Within this endeavor, we've established a comprehensive framework comprising a Supplier Code of Conduct, an Environmental Procurement Policy and Sustainability Guidelines for Suppliers. These guidelines encompass critical aspects such as governance, legal compliance, management system certification, transparency and reporting, occupational health and safety, labour, rights and human rights. Our objective in setting these standards is to nurture responsible practices among our suppliers and partners alike.

In tandem with these foundational guidelines, we've instituted robust oversight mechanisms to ensure the effective execution of our supplier ESG program. Oversight responsibility is clearly defined, with the highest decision-making body, the Executive Committee Members, along with the Chief Purchasing Officer, tasked with monitoring and guiding this pivotal aspect of our sustainability journey.

Moreover, our procurement practices undergo continuous review to maintain alignment with the Supplier Code of Conduct and prevent any potential conflicts with our ESG requirements. This ongoing scrutiny ensures that every aspect of our procurement process resonates with our sustainability objectives.

In addition to these efforts, we actively evaluate our suppliers against minimum ESG requirements. Through rigorous assessments, we gauge their adherence to sustainability standards, thereby gaining valuable insights into their environmental and social performance. Recognizing the indispensable role of internal stakeholders, comprehensive training is imparted to our company's buyers and relevant personnel. We pursued this initiative downstream in 2019, wherein the Dealer Code of Conduct and the Dealer Sustainability Guidelines were developed to guide dealerships to improve their sustainability practices, along with assessments of their ESG performance through assessment questionnaires.

In FY 2023-24, we conducted assessments for 836 supply chain partners and franchise outlets across Commercial Vehicle, Passenger Vehicle and Electric Vehicle business.

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

Products post-consumer waste:

As a part of end-of-life product management, we are continuously working on improving our product's circularity. It involves designing the vehicle for recyclability, selection of sustainable materials by studying their environmental impact, designing vehicle assemblies / components that are easy to dismantle and providing information about the same in our products, etc.

Design for recycling approach complements our initiative on circular economy, which aims to minimize waste and reduce the negative impact. During design stage, TML has been encouraging use of recyclable materials in the products and is actively working towards improving the product recyclability. Typically, all vehicles are designed to achieve minimum 85% recyclability and 90% recoverability.

At the end of the product lifecycle, scrapping and recycling of vehicles in a responsible way supports environmental goals. TML demonstrated its holistic commitment towards sustainable mobility with the launch of "Re.Wi.Re – Recycle with Respect" to facilitate the safe recycling of End-of-life Vehicles (ELV). The state-of-the-art TML Re.Wi.Re. facility is designed to dismantle end-of-life passenger and commercial vehicles of all brands. These facilities will drive responsible scrapping and recycling of end-of-life vehicles by using globally benchmarked and optimized processes. With the launch of Re.Wi.Re., TML aims to offer better value capture in downstream businesses, generate employment and support the minimization



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of environmental pollution caused by aged vehicles. TML has opened four more Re.Wi.Re.facilities in a franchise-based model, now totaling five, with an annual capacity to dismantle more than 72,000 vehicles. We are committed to expanding Re.Wi.Re.facilities across the country to promote circularity and enhance and organize its value chain play. This move will lessen the pollution involved in the dismantling of ELVs and bring this activity within the organized sector.

Operations:

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

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

Yes, the EPR provisions under the Plastic Waste Management & Handling Rules, 2016 (as amended) are applicable to the Company. We are registered as a "Brand Owner" and as an "Importer" with the CPCB and have complied with the requirements of the Registration for the concluded year 2023-24. The Company have set up internal systems to track and ensure compliance on a running basis, for current year and beyond.

Legal compliance of our EPR target for FY 2023-24 has been ensured by the procurement of re-cycling certificates through a third party. Going forward, we will continue to fulfil our EPR targets through this route using the established systems for collection, transportation and the re-cycling of post-consumer plastic packaging waste. In the case of The Battery Waste Management Rules, 2022, the Company is Registered as a 'Producer' with the Central Pollution Control Board and is working towards meeting the necessary requirements going forward.

Leadership Indicators

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

TML is actively working towards conducting LCA for representative models of Trucks, small commercial vehicle and ICE passenger vehicles to determine product carbon footprint.

Sr. No.	NIC code (Group)	Name of product/ service	% of total turnover contributed	Boundary for which the life cycle perspective/ assessment was conducted	Whether conducted by independent external agency	Results communicated in public domain. If Yes, provide the web-link
1	291	Small commercial vehicle	11	Cradle to TML In Gate (excluding transportation)	No	No
2	291	Light medium commercial vehicle	12	Cradle to TML In Gate (excluding transportation)	No	No

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

Sr. No.	Name of product/ service	Description of the risk / concern	Action taken
1	Small commercial vehicle	Global warming potential Carbon Footprint	Materials/components with higher carbon footprint contribution have been identified. Actions are initiated with suppliers to analyse & reduce carbon footprint impact.
2	Light commercial vehicle	Global warming potential Carbon Footprint	Materials/components with higher carbon footprint contribution have been identified. Actions are initiated with suppliers to analyse & reduce carbon footprint impact.

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

Sr. No.	Indicate input material	FY 24 (%)
1	Steel used in BIW	6 - 7*
2	Aluminium used in alloy wheels & engines	30 - 40*

*As per Supplier declarations

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

	FY 24			FY 23		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	0	4,200*	0	0	1,300	0
E-waste	0	0	0	0	0	0
Hazardous waste	0	0	0	0	0	0
Other waste	0	0	0	0	0	0

* FY24 EPR target for plastic waste for TML, which has been complied. EPR credits have been procured from Producer Responsibility Organisation (PRO) for pre and post- consumer packaging waste

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

Sr. No.	Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
1	Plastic Packaging	65

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

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent Employees											
Male	8,200	8,200	100	8,200	100	N.A.	N.A.	8,200	100	8,200	100
Female	731	731	100	731	100	731	100	N.A.	N.A	731	100
Total	8,931	8,931	100	8,931	100	731	8	8,200	92	8,931	100
Other than Permanent Employees											
Male	188	188	100	188	100	N.A.	N.A.	188	100	188	100
Female	53	53	100	53	100	53	100	N.A.	N.A.	53	100
Total	241	241	100	241	100	53	22	188	78	241	100



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

Category	% of Workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent Workers											
Male	11,416	11,416	100	11,416	100	N.A.	N.A.	0	0	11,416	100
Female	229	229	100	229	100	229	100	N.A.	N.A.	229	100
Total	11,645	11,645	100	11,645	100	229	2	0	0	11,645	100
Other than Permanent Workers											
Male	13,786	13,786	100	13,786	100	N.A.	N.A.	0	0	13,786	100
Female	2,966	2,966	100	2,966	100	2,966	100	N.A.	N.A.	2966	100
Total	16,752	16,752	100	16,752	100	2,966	18	0	0	16,752	100

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

	FY 24 (%)	FY 23 (%)
Cost incurred on wellbeing measures as a % of total revenue of the company	0.3	0.3

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

Benefits	FY 24			FY 23		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority
Provident fund ('PF')	100	100	Yes	100	100	Yes
Gratuity	100	100	Yes	100	100	Yes
Employee State Insurance (ESI)*	100	100	Yes	100	100	Yes

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

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

The Company recognizes the importance of fostering an inclusive environment where Persons with Disabilities (PWD) are not just accommodated but actively empowered. As part of our commitment to Diversity, Equity and Inclusion (DEI), we are embarking on a strategic initiative to integrate PWD candidates seamlessly into our workforce. This strategy employs a multifaceted approach, encompassing proactive audits, civil works enhancements, along with parallel comprehensive sensitization programs.

This approach ensures that our efforts are comprehensive and holistic, leaving no stone unturned in creating an environment conducive to the success of PWD candidates.

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

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

Comprehensive Sensitization Programs: We understand that creating an inclusive environment goes beyond physical accommodations; it requires a shift in mindset and cultural norms. Therefore, we will continue conducting the ONEderful Conversations that help comprehend the various defined DEI aspects. It is a half day workshop where trained facilitators from business is driving the agenda to the last level employee. Focus is on the people managers first who have a larger span of control. Topics like unconscious bias to building awareness about self – thoughts, realizing the various layers of inclusion

are all planned through an ONEderful kit. The program is aimed at raising awareness, dispelling myths and fostering empathy among employees.

Pilot Implementation: To test the effectiveness of our strategy, we will launch pilot programs at two primary locations within our organization. These pilots will serve as testbeds for refining our approach and identifying best practices that can be scaled across the organization.

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

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

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

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

We provide equal opportunities to all our employees and to all eligible applicants for employment in our company. The Company follows a no discrimination policy and fosters workspaces that promote diversity and equal opportunities. Refer Section D of the Tata Code of conduct, the weblink of the same is: <https://www.tata.com/content/dam/tata/pdf/Tata%20Code%20Of%20Conduct.pdf>

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

Gender	Permanent Employees		Permanent Workers	
	Return to Work Rate (%)	Retention Rate (%)	Return to Work Rate (%)	Retention Rate (%)
Male	100	100	N.A	N.A
Female	100	100	100	100
Total	100	100	100	100

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

	Yes/No, (if Yes, then give details of the mechanism in brief)
Permanent Workers	The Company has adopted the Tata Code of Conduct that outlines commitment to ethical conduct. All internal and external stakeholders of the Tata Group are expected to work within boundaries of the TCoC. Training and awareness on TCoC is provided to employees and relevant stakeholders from time to time.
Other than Permanent Workers	The Company also has a Whistle Blower Mechanism, which is governed by the Whistle Blower Policy. The Company has governance mechanism in place to ensure confidentiality and protection of whistle blower from any harassment/victimization like retaliation, threat or intimidation of termination/suspension of service, disciplinary action, transfer, demotion, refusal of promotion or the like including any direct or indirect use of authority to obstruct the whistle blowers right to continue to perform his duties/functions including making of any further protected disclosure.
Permanent Employees	Additionally, our organization has established dedicated forums at various levels to ensure the effective handling of grievances related to our valued workmen. These forums, namely Joint Shop Council (JSC), Joint Divisional Council (JDC) and Joint Management Council (JMC) are strategically located at the Shop, Division and Plant levels, respectively. These forums serve as platforms where workmen can table their grievances, ensuring that their voices are heard and addressed in a timely and appropriate manner.

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	Yes/No, (if Yes, then give details of the mechanism in brief)
Other than Permanent Employees	The Chairperson of the Audit Committee and the Chief Ethics Counsellor of the Company have an oversight on the functioning of the Whistle Blower Policy and mechanism. The Company has an ethics helpline where employees can place anonymous complaints of alleged ethics violations. The ethics helpline can be reached in the following ways: 1. A Whistle-blower can report his / her ethical concerns by either calling on toll free number - 000 800 0502 221 or by accessing the web portal at tatamotors.ethicspoint.com. Concern can be submitted in multiple languages. 2. Written application: Concerns can also be reported in writing to Chief Ethics Counsellor or Chairman of the Audit Committee. In line with our commitment towards Gender Inclusion and Diversity and creating a safe, fair and just workplace, Company has the Prevention of Sexual Harassment at Workplace (POSH) Policy. The Prevention of Sexual Harassment at Workplace (POSH) set up includes various Internal Committees (IC). In addition, an APEX Internal Committee acts as an Appellate Body and is responsible for disseminating this policy. We have formulated standard guidelines to address the issue of sexual harassment at the workplace. These guidelines are administered by the Location /sub-unit specific committees at local (Plant/Regions) level. All the women associates (permanent, temporary, contractual and trainees), woman service providers as well as any woman visiting the Company's workplace are covered under this policy. Any kind of objectionable conduct is subject to disciplinary actions.

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

	FY 24			FY 23		
	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees/ workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union(D)	% (D / C)
Total Permanent Employees	8,931	0	0	8,901	0	0
Male	8,200	0	0	8,290	0	0
Female	731	0	0	611	0	0
Total Permanent Workers	11,645	11,564	99.3	11,876	11,785	99.2
Male	11,416	11,336	99.3	11,656	11,566	99.2
Female	229	228	99.6	220	219	99.5

8. Details of training given to employees and workers:

	FY 24					FY 23**				
	Total (A)	Health and safety measures		Skill upgradation		Total (D)	Health and safety measures		Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E/D)	No. (F)	% (F / D)
Employees										
Male	8,388	3,046	36	2,501	30	8,578	2,908	34	2,403	28
Female	784	146	19	217	28	683	159	23	136	20
Total	9,172	3,192	35	2,718	30	9,261	3,067	33	2,539	27
Workers*										
Male	25,202	25,202	100	5,973	24	26,613	26,613	100	9,397	35
Female	3,195	3,195	100	426	13	2,227	2,227	100	1,273	57
Total	28,397	28,397	100	6,399	23	28,840	28,840	100	10,670	37

*As per the long term settlement, permanent technicians are supposed to undergo atleast one training in a year on Health and Safety. Additionally all flexi technicians (Non-permanent) undergo safety training before deployment in their respective roles.

**The data for FY23 have been re-stated due to an improved tracking mechanism of the base training data given to employees and workers.

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

	FY 24			FY 23		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	8,200	8,200	100	8,290	8,290	100
Female	731	731	100	611	611	100
Total	8,931	8,931	100	8,901	8,901	100
Workers						
Male	11,416	11,416	100	11,656	11,656	100
Female	229	229	100	220	220	100
Total	11,645	11,645	100	11,876	11,876	100

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

10. Health and safety management system:

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

TML prioritizes the health and safety of its employees, contractors, visitors and stakeholders through a comprehensive Health and Safety Management System. This system follows established safety standards across all business operations. A robust governance structure ensures implementation, with oversight from the Safety, Health and Sustainability Committee of the Board, Safety Councils, Plant Committees and joint committees with frontline staff. TML's commitment to safety goes beyond compliance. Our core principles emphasize that safety and well-being of all stakeholders is critical to business success. This translates into focused training programs, thorough hazard identification procedures and ongoing efforts to cultivate a safety-conscious culture. All manufacturing sites are ISO 45001 certified, demonstrating our adherence to the highest international safety standards and legal requirements.

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

TML has a comprehensive approach to workplace safety that clearly outlines processes for identifying and mitigating hazards in both routine and non-routine activities:

TML utilizes Hazard Identification and Risk Assessment (HIRA) Standard to proactively identify hazards before incidents occur.

Risk-Based Prioritization: Identified hazards are assigned a Risk Priority Number based on severity and likelihood, allowing for focused mitigation efforts.

Hierarchy of Controls: TML prioritizes the most effective controls, with elimination being the first choice, followed by substitution, engineering, administrative controls and finally Personal Protective Equipment (PPE).

Standardized Procedures: Identified risks and control measures are documented in Standard Operating Procedures (SOPs) for clear communication and consistent execution.

Adaptability: TML recognizes the need for continuous improvement. HIRAs are reviewed every six months and updated based on changes or incidents, leading to adjustments in SOPs.

For Non-Routine Activities:

Job Safety Analysis (JSA): This process identifies potential hazards associated with each step of a non-routine task.



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Mitigation Plan: Once hazards are identified, a plan is created to reduce the risk of those hazards causing harm.

Issuance of Permit: In some cases, a permit system is used to control access to the work area and ensure only authorized personnel with proper training can perform the non-routine activity.

Barricading Activities Area: Physical barriers are set up to restrict access to the work zone and prevent unauthorized entry, protecting individuals not involved in the task from exposure to hazards.

Beyond these initial assessments, our risk management goes a step further. We incorporate a “step back 2by2” approach, which involves regular safety discussions at all levels and toolbox talks to keep safety top-of-mind. Additionally, for specific high-hazard areas with specialized risks, we utilize advanced assessment processes like HAZOP (Hazard Operability) and Quantitative Risk Assessment.

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

Encouraging employee participation is crucial for maintaining a safe work environment. TML has established processes for workers to report work-related hazards and to take action or report for removing these risks:

Digital Reporting Platform: The Company provides a convenient and accessible digital platform for employees to report incidents, observations and near misses.

Multiple Reporting Avenues: Various reporting avenues such as Safety Observation Process (SO), Action Employee Can Take (AECT), Near Miss Reporting and Self-Directed Team (SDT) safety point leaders programs cater to different situations and employee preferences.

Focus on Proactive Measures: Encouraging the reporting of near misses allows for the identification and addressing of potential hazards before they cause accidents.

There are active safety committees for workers to report and take action for removal of risks and control of hazards in the work place.

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

Yes, all plants have Medical Centres equipped and manned for management of non-occupational medical conditions. Further, all employees are covered under health insurance, statutory health insurance or ESIC as per eligibility for non-occupational medical and healthcare services.

11. Details of safety related incidents

Safety Incident / Number	Category*	FY 24	FY 23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.27**	0.14
	Workers	0.16	0.15
Total recordable work-related injuries	Employees	79**	63
	Workers	21	18
No. of fatalities	Employees	1	Nil
	Workers	Nil	Nil
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	Nil	Nil

*Including the contract workforce

**Compared to FY23, an increase in incidents due to hand and finger injuries have been observed. Preventive action plans have been prepared and actions are in process.

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

Measures for Ensuring a Safe and Healthy Workplace at TML:

The Company implements robust governance mechanisms for occupational safety and health, ensuring regular reviews at multiple levels:

Apex Review Bodies:

- The Safety, Health and Sustainability (SHS) Committee of the Board of Directors reviews performance every four months.
- Business unit heads lead the Safety and Health Council, conducting monthly performance reviews.
- Factory-level reviews are conducted by the Apex Committee, various Sub-committees for Safety Standards and the Factory Implementation Committees ('FIC').

Non-Manufacturing Areas:

- Focused safety reviews are conducted at defined frequencies at regional offices with the Customer Service and Warehouse teams.

Key Safety Measures:

- **Critical to Safety Stations ('CTS'):** TML has identified CTS stations across plant locations to focus on areas with higher injury potential, resulting in a significant reduction in incidents.
- **Safety Kaizen:** 72 Safety Kaizens were held across locations to address safety issues such as working in the line of fire, driving safety, PPE compliance and material handling.
- **Long Term Settlement:** A safety-linked payment system based on Lead and Lag Safety Parameters has been introduced in manufacturing locations for permanent technicians.
- **Safety Observations:** Over 3,500 White Collar Employees implement a six-step process on a weekly basis to identify safe and unsafe acts and situations, facilitating increased interactions and coaching opportunities with shop floor employees.
- **Actions Employees Can Take ('AECT'):** Workers report unsafe acts and situations in their respective areas under the AECT program, with supervisors assessing observations and implementing relevant corrective actions.
- **Training and Awareness:** Training and awareness initiatives across the organization cover Safety Management Fundamentals, Incident Investigation, Contractor Safety Management and Actions Employees Can Take ('AECT'), ensuring a well-informed and prepared workforce.

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

	FY 24			FY 23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	Nil	Nil	Nil	Nil
Health and Safety	1	0	Nil	2	1	Nil

14. Assessments for the year:

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

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

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



Business Responsibility & Sustainability Report (BRSR)

Standards Used:

- **BIS 14489 EHS Audits:** These audits adhere to the BIS 14489:1998 standard, which focuses on assessing an organization's environmental health and safety programs. This standard ensures that the organization meets regulatory standards and promotes a safe work environment.

Scope of the Audit: The audit typically involves:

- Identifying applicable regulations for the specific facility.
- Verifying employee adherence to health and safety standards.
- Evaluating the effectiveness of safety training programs.
- Assessing the adequacy of processes, systems and technologies for ensuring compliance.

All TML sites underwent BIS 14489:1998 audits during the FY 2023-24, demonstrating our commitment to upholding high standards of health, safety and well-being across our organization.

ISO 45001 Certification: All TML sites are certified to ISO 45001, an international standard for occupational health and safety management systems.

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

The Company is committed to continuous improvement in occupational safety and health (OSH) through a proactive approach to addressing safety-related incidents and significant risks.:

A. Incident Investigation and Learning:

- Thorough investigation of all safety incidents is conducted following an Incident Investigation process.
- Learnings from incidents are shared across the organization to prevent similar incidents in the future (horizontal deployment).
- Key recommendations from incident investigations are communicated through mandated actions, utilizing visual communication methods to highlight critical safety information.
- Confirmation of implemented recommendations is ensured with evidence, followed by regular audits to verify the closure effectiveness of recommendations.
- Actions from incidents are implemented through entire organisation for wider deployment of recommendations critical to preventing similar incidents in the future. Each plant takes responsibility to ensure engineering control, elimination, or substitution of the hazard and submits an Action Taken Report (ATR) with evidence on the safety data management portal.

B. Corrective Action for Unsafe Observations:

- Unsafe acts and conditions identified during safety observations are addressed with timely closure and corrective actions.
- Sample audits are conducted to confirm the effectiveness of implemented corrective actions.

C. Proactive Risk Management:

- Significant risks identified through Hazard Identification and Risk Assessment (HIRA) are managed using a tiered approach:
- S1 Controls focus on people, such as improved training or procedures.
- S2 Controls involve engineering or technological interventions to eliminate hazards at the source.
- S3 Controls include fail safe mechanisms or complete hazard elimination for the highest risks.
- Additional measures like safety training, supervision and appropriate Personal Protective Equipment (PPE) use, further enhance safety measures.
- This proactive approach contributes to a safer work environment for employees at TML.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (B) Workers? (Yes/No)

A. Employees – Yes

B. Workers – Yes

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

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

	Total no. of affected employees / workers		No. of employees / workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 24	FY 23	FY 24	FY 23
Employees	1	Nil	1	Nil
Workers	0	Nil	0	Nil

3. Details on assessment of value chain partners:

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

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

The Company implements several practices for its value chain partners to address significant risks and concerns arising from assessments of health and safety practices and working conditions:

- Defensive Driver Training: Equips drivers with skills to anticipate and avoid hazards, reducing the risk of accidents and injuries.
- Authorized Drivers Only: Limits driving within workshops to authorized personnel, minimizing risks associated with inexperienced or unqualified drivers.
- Daily Work Management (DWM): Focuses on planning, coordinating and controlling work activities, potentially reducing safety issues arising from misunderstandings or improper procedures.
- Safety Committees: Provide a platform for workers to raise safety concerns and collaborate on improvement initiatives.
- Safety Champions: Empower employees to take ownership of safety within their workshops, fostering a culture of safety awareness.
- Monthly Safety Audits: Regularly identify and address safety gaps, ensuring ongoing improvement.
- Sharing Best Practices: Allows successful safety initiatives across the value chain to be adopted by others, maximizing effectiveness.

By implementing these practices, TML demonstrates a commitment to safety throughout its value chain, extending the focus beyond its own facilities. This not only protects employees and partners but also potentially contributes to a safer overall transportation and work environment.



Business Responsibility & Sustainability Report (BRSR)

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

Essential Indicators

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

Internal and external stakeholders have been identified that have a direct impact on the operations and working of the Company. This includes Investors & Shareholders, Employees, Customers, Communities, Suppliers/service providers, Regulators/Government, Dealers & Service centers, Experts/Academic & Research institutions, Media. For more details, refer to the Stakeholder Engagement section of the Integrated Annual Report 2023-24.

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

Stakeholder Group	Whether identified as vulnerable and marginalized group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (annually / half yearly / quarterly / others)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors & Shareholders	No	Investor meets, investor calls, press releases and mail updates, email support for investor queries.	Quarterly engagement post results. Annual engagement at AGM. Investor meetings on request	Timely business updates and updates on material events, enhancing level of disclosures, compliances.
Employees	No	Team touch point, skip level meetings, quarterly town hall, accolades – rewards & recognition platform, culture survey and pulse survey, round table with senior leadership, ask me anything forums, self-directed teams	Regular engagement	Build strong employee engagement, recognition and rewards, building strong organisational culture, leadership development, ccess capability, union engagement
Customers	No	Customer meets, feedback calls, home visits	Feedback is collected regularly post customer visit to workshop. Customer meets and home visits are planned activity and being monitored on monthly basis.	Product and service-related issues
Regulators / Government	No	Strategic representation and meetings with government agencies, Representation through trade bodies	Regular engagement	Obtaining permissions, licenses, clarifications, waivers, business development approvals, vendor and logistical support, recoveries as per group requirement
Communities	No	Awareness building through people friendly engagement tools like street plays and folk songs; Community meetings matching the routines and availability of the beneficiaries; Recognition and felicitation through interaction with the board members, senior leadership, Emergency/ Disaster relief activities. Example, COVID-19 relief; Celebration and participation in local community events.	Regular engagement	Malnutrition and other health issues, Education-related: Addressing gaps in learning levels; skilling; increasing employability, even for school dropouts; Spreading environmental awareness and facilitating plantation; Providing disaster relief
Suppliers/ service providers	No	Early vendor involvement in product design and development; Structured engagement through annual supplier conference, zonal meets and supplier council meets; Periodic interactions to drive ongoing product improvements; Supplier technology days to understand and align supplier technologies that can be deployed in TML products. Annual performance review of ESG parameters. Need based category buyer engagement with suppliers. Focused engagement with suppliers from Affirmative Action community.	Periodic (structured) and Need-based	Key topics discussed include product improvements, technologies, additional demand fulfilment for semiconductors due to global demand supply deficit; commodity price inflation, ESG performance and any other topic/concern specific to a particular supplier.

Stakeholder Group	Whether identified as vulnerable and marginalized group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (annually / half yearly / quarterly / others)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Dealers & service centres	No	Dealer meetings, visits, audits, dealer council, joint programmes & sustainability initiatives.	Regular engagement	Ordering complexity and turnaround time, reduction in inventory cost, timely settlement of claims and timely support from insurance surveyors.
Experts/ Academic and Research Institutions	No	Collaborative need-based engagements on mutually beneficial projects, Case-based meetings	Need basis	Consistency and Maturity of process and associated protocol, of collaborating institutions; Ensuring technical, managerial and leadership alignment with customer requirement and regulatory needs.
Media	No	Press releases, Media Interviews, Authored articles, Quotes in industry stories Participation in media led industry forums as thought leader / guest speaker Content reused/ reproduced by media basis what is published on proprietary digital assets	Company and its business related announcements supported with news releases and media interactions – As and when required - Sales Releases – Monthly - Global Sales Releases - Quarterly - Financial Results – Quarterly - Speaking on media led platforms – as and when required	Need for consistent internal and external communication to amplify key identified themes/storylines that portray the company and its business' future readiness, leadership, talent and culture, customer centricity, contribution to nation and community

Leadership Indicators

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.

We firmly believe in maintaining an ongoing dialogue with our stakeholders, demonstrating our commitment to transparency and accountability. Our leadership actively engages with stakeholders through various platforms to ensure the feedback from stakeholders are incorporated on economic, environmental or social topics.

To facilitate this engagement, we have established several committees dedicated to key areas of concern. The Safety, Health and Sustainability (SHS) Committee rigorously assesses our performance in environmental, social and governance (ESG) matters, overseeing the implementation of relevant policies and strategies to drive sustainable practices.

The Corporate Social Responsibility (CSR) Committee plays a pivotal role in formulating and recommending CSR policies to the Board. Additionally, it meticulously monitors CSR budget allocations, activities and expenditures to ensure alignment with our commitment to social responsibility.

Furthermore, our Stakeholders' Relationship Committee is entrusted with evaluating statutory compliances and services related to dividend payments, security holders and the performance of Registrar and Transfer Agents, thereby enhancing trust and transparency in our interactions.

In line with our dedication to shareholder engagement, we offer shareholders the opportunity to interact with all board members annually during the Annual General Meeting. This forum allows us to stay attuned to the evolving needs and concerns of our stakeholders, reinforcing our pledge to remain accountable and responsive to their interests.



Business Responsibility & Sustainability Report (BRSR)

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

The Company conducted a thorough materiality assessment in FY 2020-21 to pinpoint issues crucial to our value creation process. We engaged with both internal and external stakeholders to identify material topics which were identified by analyzing our ESG rating against various ESG frameworks. Customized questionnaires based on these topics were distributed to stakeholders and the leadership team, who rated each topic based on its impact on business and sustainability. Stakeholder responses were then prioritized as High, Medium, or Low, helping TML identify key material topics. Finally, senior management reviewed these identified topics for further action.

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

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

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

Principle 5: Businesses should respect and promote human rights

Essential Indicators

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

	FY24			FY23**		
	Total (A)	No. of employees/workers covered (B)	% (B / A)	Total (C)	No. of employees/workers covered (D)	% (D / C)
Employees						
Permanent	8,931	3,807	43	8,901	5,931	67
Other than permanent	241	13	5	360	17	5
Total Employees	9,172	3,820	42	9,261	5,948	64
Workers						
Permanent	11,645	2,030	17	11,876	N.A.	N.A.
Other than permanent*	16,752	16,752	100	16,964	16,964	100
Total Workers	28,397	18,782	66	28,840	16,964	59

*All Other than permanent technicians undergo a compulsory induction where human rights awareness topics like Code of Conduct, Prevention of Sexual Harassment are part of the curriculum.

**The data for FY23 have been re-stated due to an improved tracking mechanism of the base training data given to employees and workers.

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

	FY24					FY23				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage (C)		Total (A)	Equal to Minimum Wage		More than Minimum Wage	
		(B)	% (B / A)	(C)	% (C / A)		(B)	% (B / A)	(C)	% (C / A)
Employees										
Permanent	8,931	0	0	8,931	100	8,901	0	0	8,901	100
Male	8,200	0	0	8,200	100	8,290	0	0	8,290	100
Female	731	0	0	731	100	611	0	0	611	100
Other than Permanent	241	0	0	241	100	360	0	0	360	100
Male	188	0	0	188	100	288	0	0	288	100
Female	53	0	0	53	100	72	0	0	72	100
Workers										
Permanent	11,645	0	0	11,645	100	11,876	0	0	11,876	100
Male	11,416	0	0	11,416	100	11,656	0	0	11,656	100
Female	229	0	0	229	100	220	0	0	220	100
Other than Permanent	16,752	2,377	14	14,375	86	16,964	2,376	14	14,588	86
Male	13,786	2,030	15	11,756	85	14,957	2,324	16	12,633	84
Female	2,966	347	12	2619	88	2,007	52	3	1,955	97

3. Details of remuneration / salary / wages:

a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration / salary / wages of respective category (in lacs INR)	Number	Median remuneration / salary / wages of respective category (in lacs INR)
Board of Directors (BoD)	5*	120.80	3	123.20
Key Managerial Personnel	2**	771.41	-	-
Employees other than BoD and KMP	8,197	17.37	731	13.47
Workers	11,416	10.04	229	8.26

*The remuneration being paid to Mr Mitsuhiro Yamashita is being excluded, since Mr Yamashita ceased to be a Director on October 27, 2023.

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

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

	FY24	FY23
Gross wages paid to females as % of total wages	4.6	4.2

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

All our Human Resource Policies and initiatives, directly or indirectly, promote preservation and promotion of Human Rights. The Company has adopted a Policy on Prevention, Prohibition and Redressal of Sexual Harassment at workplace in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and Rules framed thereunder. Internal Committees are in place for all works and offices of the Company to redress complaints received regarding sexual harassment.

Protection of human rights, impacts or issues caused by business is covered under TCoC. The Company has an ethics helpline where anyone can place anonymous complaints of alleged violations. The ethics helpline can be reached in the following ways:

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



Business Responsibility & Sustainability Report (BRSR)

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

The Company has a Whistle Blower Mechanism, which is governed by the Whistle Blower Policy. The Company has governance mechanism in place to ensure confidentiality and protection of whistle blower from any harassment/victimization like retaliation, threat or intimidation of termination/suspension of service, disciplinary action, transfer, demotion, refusal of promotion or the like including any direct or indirect use of authority to obstruct the whistle blowers right to continue to perform his duties/functions including making any further protected disclosure.

The Chairperson of the Audit Committee and the Chief Ethics Counsellor of the Company have an oversight on the functioning of the Whistle Blower Policy and mechanism. The Company has an ethics helpline where employees can place anonymous complaints of alleged ethics violations. The ethics helpline can be reached in the following ways:

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

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

The Company has a consequence management policy in place which lays down the consequences or actions to be taken in case of violation of Tata Code of Conduct. Consequences for violations range from formal warnings and performance management downgrades for first instances or ultimately leading to termination or resignation. The Local Ethics Counsellors (LECs) or Apex Ethics Committee (AEC) in consultation with the Chief Ethics Counsellor shall have the right to modulate the consequential action taking into consideration the nature, gravity and quantum of issues.

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

	FY24			FY23		
	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	11	4	Few of the pending cases were received in Q4. Inquiry/ report preparation is underway.	11	5	Pending cases were largely cases that were registered in Q4. All 5 cases have been closed now.
Discrimination at workplace	Nil	Nil	N.A.	Nil	Nil	N.A.
Child Labour	Nil	Nil	N.A.	Nil	Nil	N.A.
Forced Labour / Involuntary Labour	Nil	Nil	N.A.	Nil	Nil	N.A.
Wages	Nil	Nil	N.A.	Nil	Nil	N.A.
Other human rights related issues	Nil	Nil	N.A.	Nil	Nil	N.A.

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

	FY24	FY23
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	11	11
Complaints on POSH as a % of female employees / workers	0.28	0.38
Complaints on POSH upheld	10*	6

*Also includes cases from FY 2022-23 that were closed this year.

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

- i. In the Whistle Blower Policy, the Company has a separate section mentioned on the protection of Whistleblowers against any unfair practice like retaliation, threat or intimidation of termination/suspension of service, disciplinary action, transfer, demotion, refusal of promotion, or the like including any direct or indirect use of authority to obstruct the Whistleblower's right to continue to perform his/her duties/functions including making further Protected Disclosure. The identity of the Whistleblower shall be kept confidential to the extent possible and permitted under law.
- ii. As part of the Prevention of Sexual Harassment at Workplace (POSH) Policy, the Company has mentioned that the complainant, if the charge is found valid, or the alleged harasser, if found innocent, are protected against any impacts of retaliation.
- iii. As part of the Tata Code of Conduct (TCoC), the Company does not tolerate any form of retaliation against anyone reporting concerns. Anyone involved in targeting such a person will be subject to disciplinary action.

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

Yes, Compliance to the Tata Code of conduct is included in the business agreements and contracts / purchase orders. TML have specific clauses related to human rights as part of the TCoC, Supplier Code of conduct and Dealer Code of conduct.

10. Assessments for the year:

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

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

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

Forced/Involuntary Labour: We uphold the dignity and rights of all our employees by strictly prohibiting any form of forced or involuntary labour. To reinforce this commitment, we ensure that all employee salaries are deposited directly into their bank accounts, eliminating any possibility of coercion or exploitation in the payment process. This practice underscores our zero-tolerance stance against forced labour in any aspect of our operations.

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

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

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



Business Responsibility & Sustainability Report (BRSR)

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

Throughout FY 2023-24, the Company diligently monitored its operations and identified no significant risks or concerns. However, as part of our commitment to responsible corporate practices, we maintain a vigilant approach through continuous monitoring and auditing of our processes.

Leadership Indicators

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

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

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

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

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

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

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

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

- i. **Understanding the Landscape:** TML is based out of from diverse locations, ranging from modern commercial spaces to heritage buildings with historical significance. Each setting presents its own set of challenges and opportunities in terms of accessibility. While some commercial locations may already boast inclusive premises due to modern construction norms or proactive measures, older buildings may require significant retrofitting to meet accessibility standards.
- ii. **Assessing the Need:** To embark on the journey of creating inclusive premises, we are kick starting comprehensive accessibility audits. These audits serve as invaluable tools in identifying barriers to accessibility and prioritizing areas for improvement. By mapping out the current state of accessibility, we are developing a clear roadmap for action, ensuring that resources are allocated effectively and efficiently.
- iii. **Implementing Solutions:** Once the audit process is complete, we can begin implementing measures to enhance accessibility. These measures may include:
 - a. **Physical Modifications:** Retrofitting entrances with ramps, widening doorways, installing handrails and ensuring accessible restroom facilities are just a few examples of physical modifications that can greatly improve accessibility for differently abled individuals.
 - b. **Technological Solutions:** We would also leverage technology can also play a significant role in enhancing accessibility. From automated doors and elevators to assistive devices such as screen readers and braille displays, technology can bridge gaps and empower individuals with disabilities to navigate office spaces more independently.
 - c. **Training and Sensitization:** It's not just about physical infrastructure; fostering a culture of inclusivity within the organization is equally important. Providing training and sensitization sessions for employees promotes awareness and understanding of the challenges faced by differently abled individuals, fostering a more inclusive work environment.
 - d. **Collaboration and Partnerships:** We are also leveraging collaborations and partnerships with disability rights organizations, accessibility experts and government agencies to gain insights and support in their journey towards creating inclusive premises.

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

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

Essential Indicators

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

Parameter	FY24	FY23
From renewable sources		
Total electricity consumption (A) (in GJ)	4,10,570	2,90,770
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable source (A+B+C)	4,10,570	2,90,770
From non-renewable sources		
Total electricity consumption (D) (in GJ)	8,28,392	9,38,705
Total fuel consumption (E) (in GJ)	6,72,786	6,54,171
Energy consumption through other sources (F)	0	
Total energy consumed from non-renewable sources (D+E+F) (in GJ)	15,01,178	15,92,876
Total energy consumed (A+B+C+D+E+F) (in GJ)	19,11,748	18,83,646
Energy intensity per rupee of turnover (GJ/ ₹) (Total energy consumption/ Revenue from operations)	0.000002659	0.000002897
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (GJ/ ₹) (Total energy consumed / Revenue from operations adjusted for PPP)	0.000000774	0.000000843
Energy intensity in terms of physical output (GJ/vehicle produced)	4.78	4.61
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? If yes, name of the external agency.	Yes, KPMG Assurance and Consulting Services LLP has provided reasonable assurance on data reported under this indicator.	

*The PPP conversion factor (2022) has been referenced from World Development Indicators database, World Bank <https://data.worldbank.org/indicator/PA.NUS.PPP>

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

N.A.

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

Parameter	FY24	FY23
Water withdrawal by source (in kilolitres)		
(i) Surface water	1,69,577	1,99,184*
(ii) Groundwater	5,71,963	5,04,960
(iii) Third party water	23,42,418	28,17,246
(iv) Seawater / desalinated water		
(v) Others		0*
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	30,83,958	35,21,390*
Total volume of water consumption (in kilolitres)	29,79,832	33,25,645*
Water intensity per rupee of turnover (Kilolitres/ ₹) (Water consumed / Revenue from operations)	0.00000415	0.00000512*
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)** (Kilolitres/ ₹) (Total water consumption / Revenue from operations adjusted for PPP)	0.00000121	0.00000149*
Water intensity in terms of physical output (Kilolitres/ Vehicles Produced)	7.44	8.13*
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? If yes, name of the external agency.	Yes, KPMG Assurance and Consulting Services LLP has provided reasonable assurance on data reported under this indicator.	

*The values of water withdrawal for FY23 have been restated due to re-classification of rainwater under surface water from previously reported category as 'others' and also due to a change in methodology of computation of withdrawal from harvested rainwater at one of the operational site.

**The PPP conversion factor (2022) has been referenced from World Development Indicators database, World Bank <https://data.worldbank.org/indicator/PA.NUS.PPP>



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4. Provide the following details related to water discharged:

	FY24	FY23
Water discharge by destination and level of treatment (in kilolitres)		
(i) To surface water		
- No treatment	0	0
- With treatment – please specify level of treatment	1,04,126 (TDS 602 mg/L)	1,95,745 (TDS 471 mg/L)
(ii) To groundwater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) To seawater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	1,04,126	1,95,745
Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? If Yes, name of the external agency	Yes, KPMG Assurance and Consulting Services LLP has provided reasonable assurance on data reported under this indicator.	

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

Our operations in India span across the states of Jharkhand, Uttar Pradesh, Uttarakhand, Gujarat, Maharashtra and Karnataka. The management of treated effluents generated during plant operations and their disposal is outlined in the individual plant operating consent orders issued by the respective State Pollution Control Boards, which our plants diligently adhere to.

Aligned with these consent orders/authorizations, certain plants have implemented comprehensive tertiary treatment, *i.e.* Reverse Osmosis systems to recycle treated effluents for process reuse, while others ensure Zero Liquid Discharge (ZLD) by repurposing treated effluents for secondary purposes such as toilet flushing and / or maintaining greenbelt development within the plant premises and adjacent green areas belonging to the plants.

Moving forward, our approach will embrace a holistic perspective, encompassing all aspects of water sourcing and its efficient utilization. Our ongoing efforts are reducing freshwater usage by increasing treated effluent usage in our processes and for other sanitation purposes. Efforts are on to increase water augmentation through rainwater harvesting and recharge within the plant and outside premises, as TML strives towards achieving a 'Water Positive' status by the year 2030.

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

Parameter	Unit	FY24	FY23
NOx	MT	97	92
SOx	MT	14	26
Particulate matter (PM)	MT	589	577
Others – Ozone Depleting Substances (ODS)	kg as CFC-11 Equivalent	95	88
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? If yes, name of the external agency	Yes, KPMG Assurance and Consulting Services LLP has provided Limited assurance on the data reported under this indicator		

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

Parameter	Unit	FY24	FY23
Total Scope 1 emissions	Metric tonnes of CO ₂	43,325	42,200
Total Scope 2 emissions	Metric tonnes of CO ₂	1,64,749	1,85,394
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tCO ₂ / ₹	0.000000289	0.000000350
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	tCO ₂ /₹	0.000000084	0.000000102
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO ₂ / Vehicles Produced	0.519	0.556
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? If yes, name of the external agency.	Yes, KPMG Assurance and Consulting Services LLP has provided reasonable assurance on data reported under this indicator.		

*The PPP conversion factor (2022) has been referenced from World Development Indicators database, World Bank <https://data.worldbank.org/indicator/PA.NUS.PPP>

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

We are driving decarbonisation in our operations by minimizing greenhouse gas (Scope-1 and Scope-2) emissions through optimising fossil fuel use in our manufacturing processes, switching from thermal to electrical heating, continued energy conservation measures and transitioning to renewable electricity. We are a signatory to Climate Group RE100 for achieving 100% renewable electricity use in operations by 2030.

The total installed capacity of Rooftop Solar amounts to 38.8 MW augmented by short term Green Power Purchase agreements and Renewable Energy Certificates.

The Company continued to add on-site Renewable Energy (solar) generation capacity in FY 2023-24:

Plant Locations	Total Roof Top PV Solar installed capacity till FY 24 in MWp
Pimpri, Pune	7.35
Chinchwad, Pune	0.435
Jamshedpur	8.0
Lucknow	6.0
Pantnagar	16.0
Dharwad	1.0
Total	38.785

Energy Conservation (ENCON) projects are implemented across Plants and Offices in a planned and budgeted manner. In FY24, ENCON Projects led to a cumulative reduction of 51.7 Lakh kWh of electricity and 19,302 GJ of fuel, which amounted to a reduction of 4858 tCO₂ of greenhouse gas emissions. Some of the major ENCON projects in FY24 include:

- Conversion of 3-Coat 2-Bake process to 3-Coat 1-Bake process and in Paint Shops which eliminates the use of gas fuel in paint baking operation.
- Process changes in box furnace at heat treatment through process automation and Optimization.
- Optimization of water cooling and recirculation system, yield improvement & pouring track extension at Foundry
- Optimization of Hot water generator set point through IoT and Upgradation of Electro Deposition "Waste heat recovery system" (WHRS) in Paint Shop.
- Installation of energy efficient equipment for rotating machinery and ventilation.

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

The waste generated from our operations comprises a diverse range of both hazardous and non-hazardous materials, along with scrap material. Our waste management practices are governed by the Hazardous Waste Authorization issued by the respective State Pollution Control Boards where we operate. Continuously, our operations drive initiatives aimed at eliminating, minimizing and recycling waste in accordance with legal regulations and available opportunities.



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These initiatives encompass various activities, including material recovery through authorized recyclers for items such as used oil, solvents, paint sludge and used foundry sand (reclaimed and reused). Additionally, we engage in co-processing hazardous waste as alternate fuel and raw material, including paint sludge, phosphate sludge, ETP sludge grinding waste, oily rags and composting of food waste. Furthermore, we ensure the recycling of metal and non-metal scrap through authorized recyclers.

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

	FY 24	FY 23
Total waste generated (in metric tonnes)		
Plastic waste (A)	1,959**	2,163
E-waste (B)	76	25
Bio-medical waste (C)	1.98	1.26*
Construction and demolition waste (D)	3,180	3,727
Battery waste (E)	233	157
Radioactive waste (F)	Nil	Nil
Other hazardous waste. Please specify, if any. (G)	4,009	4,614
Other non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	81,488**	89,042
Total (A+B + C + D + E + F + G + H)	90,947	99,729*
Waste intensity per rupee of turnover (MT/₹) (Total waste generated / Revenue from operations)	0.000000127	0.000000153
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (MT/₹) (Total waste generated / Revenue from operations adjusted for PPP)	0.0000000368	0.0000000447
Waste intensity in terms of physical output (MT/Vehicles Produced)	0.227	0.244
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	53,728***	42,634 [#]
(ii) Re-used	0	0 [#]
(iii) Other recovery operations	5,250	5,687 [#]
Total	58,978	48,321
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	40.61	326 [#]
(ii) Landfilling	31,527	44,662 [#]
(iii) Other disposal operations	401	4,899 [#]
Total	31,969	49,887
Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? If Yes, name of the external agency.	Yes, KPMG Assurance and Consulting Services LLP has provided reasonable assurance on data reported under this indicator.	

*The values for biomedical waste for FY23 has been re-stated in order to maintain a consistent approach to the reporting boundary.

** Does not include non-hazardous waste, plastic waste and scrap disposal that were recorded in lots or numbers.

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

[#]The data for FY23 has been restated with specific disposal or recovery routes due to an improved tracking of waste data.

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.

Waste generated from the Company operations encompasses a wide range of both hazardous and non-hazardous materials, along with metal and nonmetal scrap materials. Waste management practices are governed by the Consent Orders and hazardous waste authorizations issued by the respective State Pollution Control Boards in our operational areas. Our operations are dedicated to driving initiatives focused on waste elimination, minimization and recycling in compliance with relevant legal requirements and available opportunities.

These initiatives involve various strategies, including material recovery (such as secondary paint from paint sludge, reclaimed thinner and reclaimed foundry sand), energy recovery (such as co-processing hazardous waste for use as alternate fuel or alternate raw material) and scrap recycling through authorized recyclers. While most key wastes are diverted from landfills, foundry waste remains an area of focus.

Additionally, we are continually working to reduce the use of hazardous and toxic chemicals in our manufacturing processes through design enhancements and careful selection of manufacturing technology and raw materials. Efforts are underway to evaluate the environmental impact of our vehicles and explore opportunities to enhance material circularity.

Initiatives have been implemented to eliminate paints from polymeric parts, phase out hazardous materials and Persistent Organic Pollutants (POPs) and explore new approaches to monitor and improve our sustainability and environmental performance.

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

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

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency	Results communicated in public domain	Relevant web link
There have been no plant expansions undertaken at any of our locations that would necessitate Environmental Clearance under the Environmental Impact Assessment ('EIA') Notification, 2006 and its subsequent amendments.					

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

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

Leadership Indicators

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

- I. **Name of the area:** The water stress areas have been identified based on the 2023 National Compilation on Dynamic Ground Water Resources of India Report by the Central Ground Water Board. According to this report, only the Jamshedpur plant location has been classified as 'Over-Exploited', while all other plant locations are classified as 'Safe'. No groundwater abstraction is being carried out to meet the industrial and residential water requirements in Jamshedpur.



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II. Nature of operations : Automobile Manufacturing

III. Water withdrawal, consumption and discharge in the following format:

Parameter	FY 24	FY 23
Water withdrawal by source (in kilolitres)		
(i) Surface water	68,344	1,26,673*
(ii) Groundwater	0	0
(iii) Third party water	10,12,610	13,17,926*
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres)	10,80,954	14,44,599*
Total volume of water consumption (in kilolitres)	9,76,828	12,48,854*
Water intensity per rupee of turnover (water consumed / turnover) (kilolitres/₹)	0.00000136	0.00000192*
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into surface water		
- No treatment	0	0
- With treatment – please specify level of treatment	1,04,126 (TDS 602 mg/L)	1,95,745 (TDS 471 mg/L)
(ii) Into groundwater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) Into seawater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	1,04,126	1,95,745
Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? If Yes, name of the external agency.	Yes, KPMG Assurance and Consulting Services LLP has provided Limited assurance on the data reported under this indicator.	

* FY23 data has been restated on the basis of National Compilation on Dynamic Ground Water Resources of India 2023 Report by the Central Ground Water Board in place of the World Resources Institute India Water Tool which was used in FY23. The Company believes that the change in the reference source would result in more reliable and relevant information.

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

Parameter	Unit	FY 24	FY 23
Category 1 : Purchased goods and services ¹	tCO ₂ e	2,199,067	-
Category 3 : Fuel- and energy-related activities	tCO ₂	50,134	-
Category 5 : Waste generated in operations	tCO ₂ e	4669	-
Category 6 : Business travel	tCO ₂	7006	-
Category 7 : Employee commuting ²	tCO ₂	8950	-
Category 8 : Upstream leased assets ³	tCO ₂	1490	-
Category 11 : Use of sold products	tCO ₂	15,86,21,101	-
Category 14 : Franchises ⁴	tCO ₂	82854	-
Total Scope 3 emissions	tCO₂	16,09,75,271	-
Total Scope 3 emissions per rupee of turnover	tCO₂/₹	0.00022	-
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? If yes, name of the external agency.	Yes, KPMG Assurance and Consulting Services LLP has provided Limited assurance on the data reported under this indicator.		

¹ Spend based method

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

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

⁴ The calculation methodology involves data collected on Scope 1 and Scope 2 data from 260 dealer partners and extrapolation of the average emissions for each outlet category across total 2,576 outlets.

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

N.A.

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

Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
Biodegradable Waste Management	Installation of advanced organic waste composter at Lucknow and Pantnagar plant to convert food waste to soil additive and further to compost.	Improved composting and bio manure used for green belt development.
Energy Conservation (ENCON) projects across plants	1. Painting process optimization at Paint Shops 2. Process changes in heat treatment area for box furnace, process automation & optimization. 3. Optimizing of water cooling and recirculation system, yield improvement & poring track extension at foundry.	Reduction in Energy consumption and GHG Footprint.
Foundry Waste Sand Management	Recycling of Used Sand for manufacturing of cores.	Reduction in Virgin Sand Consumption

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

Essential Indicators

- 1 a. Number of affiliations with trade and industry chambers / associations : 9
- b. List the top 10 trade and industry chambers / associations (determined based on the total members of such body) the entity is a member of / affiliated to:

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations
1	Society of Indian Automobile Manufacturers	National
2	Confederation of Indian Industry	National
3	FICCI	National
4	Indian Merchant Chambers	National
5	Indo American Chamber of Commerce	National
6	Bombay Chamber of Commerce	State
7	Bangalore Chamber of Industry and Commerce	State
8	Mahratta Chamber of Commerce, Industries & Agriculture	State
9	SIDCUL Entrepreneur Welfare Society	State

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

Name of authority	Brief of the case	Corrective action taken
Nil		

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

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



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

Mrs. Neha Gupta has filed an appeal before the National Company Law Appellate Tribunal (“NCLAT”) against the above Order of CCI and the same is pending for further proceedings.

Principle 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

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

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

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

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

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

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

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

	FY 24(%)	FY 23(%)
Directly sourced from MSMEs/ small producers	15.9	7.9
Directly from within India	99.2	99.6

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 24	FY 23
Rural	0.0	0.0
Semi-urban	0.0	0.0
Urban	39.4	39.3
Metropolitan	60.6	60.7

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).

N.A.

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

State	Aspirational District	Amount spent (In INR)
Gujarat	Dahod, Narmada	30,000
Jharkhand	Garhwa, Chatra, Giridih, Godda, Sahibganj, Pakur, Bokaro, Lohardaga, Purbi Singhbhum, Palamu, Latehar, Hazaribagh, Ramgarh, Dumka, Ranchi, Khunti, Gumla, Simdega, Pashchimi Singhbhum	8,05,22,500
Karnataka	Raichur, Yadgir	50,000
Maharashtra	Nandurbar, Washim, Gadchiroli, Osmanabad	1,60,625
Uttar Pradesh	Balrampur, Bahraich, Chandauli, Chitrakoot, Fatehpur, Shrawasti, Sidharthnagar, Sonbhadra	4,43,750
Uttarakhand	Haridwar, Udham Singh Nagar	75,50,000
Andhra Pradesh	Vizianagaram, Visakhapatnam, Y.S.R. Kadapa	93,750
Arunachal Pradesh	Namsai	44,375
Assam	Goalpara, Barpeta, Hailakandi, Baksa, Darrang, Udalguri, Dhubri	2,07,500
Bihar	Sitamarhi, Araria, Purnia, Katihar, Muzaffarpur, Begusarai, Khagaria, Banka, Sheikhpura, Aurangabad, Gaya, Nawada, Jamui	3,60,625
Chattisgarh	Korba, Bastar, Kondagaon, Mahasamund, Rajnandgaon, Sukma, Dantewada, Bijapur, Narayanpur, Kanker	2,80,000
Himachal Pradesh	Chamba	25,000
J&K	Kupwara, Baramulla	50,000
Kerala	Wayanad	36,250
Madhya Pradesh	Barwani, Chhatarpur, Damoh, Guna, Khandwa, Rajgarh, Singrauli, Vidisha	3,00,625
Manipur	Chandel	27,500
Meghalaya	Ribhoi	26,250
Odisha	Dhenkanal, Gajapati, Koraput, Malkangiri, Narrangpur, Nupada, Rayagada, Balangir, Kalahandi, Kandhamal	3,12,500
Punjab	Moga, Firozpur	46,875
Rajasthan	Dholpur, Karauli, Jaisalmer, Sirohi, Baran	1,35,000
Sikkim	West Sikkim	9,375
Telangana	Asifabad, Bhoopalapally, Bhadradri-Kothagudem	1,09,375
Tripura	Dhalai	4,375
Total		9,08,26,250

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

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

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

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

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

₹43 crore worth of business was awarded to Affirmative Action suppliers during FY2023-24 (0.09% of total procurement spent). In addition, as a practice preference is given to firms promoted by members of the marginalized societies, the monetary value of which is not included here.

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

None.

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

None.



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6. Details of beneficiaries of CSR Projects:

CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
Education	1,34,191	100
Employability	29,362	100
Environment	1,39,157	100
Health	5,58,540	100
Rural Development	98,518	100
Total	9,59,768	100

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

Essential Indicators

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

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

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

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

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

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

	FY 24			FY 23		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	Nil	Nil	NA	Nil	Nil	NA
Advertising	Nil	Nil	NA	Nil	Nil	NA
Cyber-security	Nil	Nil	NA	Nil	Nil	NA
Delivery of essential services	Nil	Nil	NA	Nil	Nil	NA
Restrictive trade practice	Nil	Nil	NA	Nil	Nil	NA
Unfair trade practices	Nil	Nil	NA	Nil	Nil	NA
Other	1	Nil	NA	3	2	NA

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

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

Yes, TML has privacy policy and procedures as per General Data Protection Regulation (GDPR) and the Digital Personal Data Protection Act, (DPDP Act) 2023. As a reputable global enterprise undergoing radical transformation, TML prioritizes safeguarding information assets, ensuring privacy and reducing human risk through technological advancements. With awareness of the constant cyber-crime threat, efforts are directed towards minimizing information security risks while enhancing customer experiences and shareholder value.

The Business Continuity Plan and Incident Response Procedure are documented and in place, supplemented by biannual DR drills for effectiveness assessment.

As an ISO-27001 certified company, we have 21 Information Security Management System (ISMS) policies subject to annual review and audit, supported by the iProtect awareness campaign for employees.

Customer privacy is paramount, governed by the EU's GDPR principles and Indian DPDP Act with a detailed privacy notice outlining data handling procedures, applicable to all personal data received from the European Economic Area (EEA). Our privacy policy can be accessed at <https://www.tatamotors.com/wp-content/uploads/2023/10/privacy-policy.pdf>

Cyber security governance

Cyber security governance includes a board member overseeing the cybersecurity strategy and the executive management team, including the CISO, CDIO, CTO and CSO, are accountable for managing cybersecurity. The Management Information Security Forum, led by the Group CFO, includes senior leadership from TML and its IT team to manage related issues. In addition to that Risk Management Committee of TML track all the recent happenings related to cyber security risks on ongoing and periodical basis

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

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

Leadership Indicators

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

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

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

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

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

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

N.A.

3. **Does the entity display product information on the product over and above what is mandated as per local laws? If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole?**

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

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

Note: To ensure transparency and comprehensiveness in our sustainability reporting to stakeholders, we have prepared a separate BRSR report. This report additionally includes details of Tata Motors Passenger Vehicles Limited and Tata Passenger Electric Mobility Limited. It can be accessed through the following link: <https://www.tatamotors.com/annual-reports/>.



Business Responsibility & Sustainability Report (BRSR)

Independent Practitioners' Reasonable Assurance Report

To the Directors of Tata Motors Limited

Assurance report on the sustainability disclosures in the Business Responsibility and Sustainability Reporting (BRSR) Core Format¹ called 'Identified Sustainability Information' (ISI) of Tata Motors Limited (the 'Company') for the period 1 April 2023 to 31 March 2024. The ISI is included in the Business Responsibility and Sustainability Reporting section of the integrated Annual Report of the Company for the period 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	Reference section in the Integrated Annual Report	Reporting criteria
BRSR Core (refer Annexure 1)	1 April 2023 to 31 March 2024	"Business Responsibility and Sustainability Report" section of Integrated Annual Report	- Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR) - Guidance note 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 practitioners.

In our opinion, the company's Identified Sustainability Information in "Business Responsibility and Sustainability Report" section of the Integrated 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 (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR) and basis of preparation set out in Section A: General Disclosures 13 of "Business Responsibility and Sustainability Report" of Integrated Annual Report.

Basis for opinion

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

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International

Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA).

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

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

Other information

Management and the Board of Directors are responsible for the other information. We have performed a limited assurance engagement on select BRSR and GRI indicators and issued an independent assurance report on 29 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 in "Sustainability review" and "Business Responsibility and Sustainability Report" sections of the Integrated Annual

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

Report, 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 10th 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/conclusion 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 Motors Limited.

Exclusions

Our assurance scope excludes the following and therefore we will not express a conclusion 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.



Business Responsibility & Sustainability Report (BRSR)

- 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 conclusion

We exercised professional judgment and maintained professional skepticism throughout the engagement. We designed and performed our procedures to obtain evidence that is sufficient and appropriate to provide a basis for our reasonable assurance opinion. The nature, timing and extent of the procedures selected depended on our 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.

Shivananda Shetty

Partner

KPMG Assurance and Consulting Services LLP

Date: 29th May 2024

Place: Mumbai

Appendix – 1

BRSR Core attributes

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

