

Business Responsibility and Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details

1. Corporate Identity Number (CIN) of the Listed Entity	L24239MH1939PLC002893
2. Name of the Listed Entity	Tata Chemicals Limited
3. Year of incorporation	1939
4. Registered office address	Bombay House, 24 Homi Mody Street, Fort, Mumbai - 400001
5. Corporate address	Bombay House, 24 Homi Mody Street, Fort, Mumbai - 400001
6. E-mail	investors@tatachemicals.com
7. Telephone	+91 22 66658282
8. Website	www.tatachemicals.com
9. Financial year for which reporting is being done	April 1, 2023 to March 31, 2024
10. Name of the Stock Exchange(s) where shares are listed	1. BSE Limited 2. The National Stock Exchange of India Limited
11. Paid-up Capital	₹ 255 crore
12. Details of the person who may be contacted in case of any queries on the BRSR report.	Name : Mr. Alok Chandra Telephone : +91 22 62327410 Email : BRSR@tatachemicals.com
13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	The disclosures made under this report are on a consolidated basis. 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. The comparatives for FY 2022-23 have been restated due to re-computation of BRSR attributes on the basis of the approach, change in reporting boundary and methodology adopted for the disclosures of FY 2023-24. The restatements would enable completeness and comparability of information for the current year and previous year. The effects and reasons relating to restatements of the comparative year have been explained as footnotes under the following sections and principles of the BRSR report - Section A (Q. no. 22), Principle 6 (Essential Indicator: 1, 3, 4, 6, 7 and 9).
14. Name of assurance provider	KPMG Assurance and Consulting Services LLP, Mumbai (KPMG).
15. Type of assurance obtained	BRSR Core Indicators* - Reasonable assurance; Select BRSR Indicators# - Limited assurance.

*BRSR Core Indicators reference

Principle 1, Essential Indicator Question 8

Principle 3, Essential Indicator Question 1(c)

Principle 5, Essential Indicator Question 3(b)

Principle 6, Essential Indicator Question 1

Principle 6, Essential Indicator Question 4

Principle 6, Essential Indicator Question 9

Principle 8, Essential Indicator Question 5

Principle 1, Essential Indicator Question 9

Principle 3, Essential Indicator Question 11

Principle 5, Essential Indicator Question 7

Principle 6, Essential Indicator Question 3

Principle 6, Essential Indicator Question 7

Principle 8, Essential Indicator Question 4

Principle 9, Essential Indicator Question 7

The details of Select BRSR Indicators are mentioned in Page 122 and 123 of this Report

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Basic Chemistry Products	Manufacturing, Distribution,	81.76
2	Specialty Products	Sales & Marketing	18.24

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

S. No.	Product/Services	NIC code	% of total Turnover contributed
1	Soda Ash	201	57.58
2	Crop Protection	202	12.98
3	Salt	107	15.06
4	Bicarb	201	4.60
5	Seeds	016	2.67
6	Others	107 & 201	7.11

III. Operations

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

Location	Number of plants	Number of offices	Total
National	10	15	25
International	5	5	10

19. Markets served by the entity

a. Number of locations

Location	Number
National (No. of States)	26
International (No. of Countries)	95

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

20.00

19. c. A brief on types of customers

The Company serves manufacturers of Glass (Flat, Container, Solar etc.), Soaps & Detergents, Chemicals (Silicate, Lithium Carbonate, Sodium Bicarbonate etc.), Food & Beverages, Animal Feed, Pharmaceuticals, Automotive Tires, Farmers etc., both directly as well as through distributors.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Employees						
1	Permanent (D)	3,613	3,320	91.89	293	8.11
2	Other than permanent (E)	2,590	2,298	88.73	292	11.27
3	Total Employees (D+E)	6,203	5,618	90.57	585	9.43
Workers						
4	Permanent (F)	1,031	983	95.34	48	4.66
5	Other than permanent (G)	7,265	6,820	93.87	445	6.13
6	Total Workers (F + G)	8,296	7,803	94.06	493	5.94

b. Differently abled Employees and workers:

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Differently abled Employees						
1	Permanent (D)	17	14	82.35	3	17.65
2	Other than permanent (E)	3	2	66.67	1	33.33
3	Total differently abled employees (D + E)	20	16	80.00	4	20.00
Differently abled Workers						
4	Permanent (F)	10	7	70.00	3	30.00
5	Other than permanent (G)	36	36	100.00	0	0.00
6	Total differently abled workers (F + G)	46	43	93.48	3	6.52

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors (BOD)*	8	2	25.00
Key Management Personnel (KMP)*	3	0	0.00

*Mr. R. Mukundan, MD & CEO, is part of both BOD & KMP

22. Turnover rate for permanent employees and workers (Disclose trends for the past 3 years)

	FY 2023-24			FY 2022-23			FY 2021-22		
	Male %	Female %	Total %	Male %	Female %	Total %	Male %	Female %	Total %
Permanent Employees	14.21	17.12	14.44	17.00	15.58	16.89	16.93	18.45	17.07
Permanent Workers	10.82	13.89	10.93	13.07	15.69	13.15	12.32	13.33	12.35

Note: We have included all the components of our consolidated group in our reporting boundary to cover 100% of our operations in comparison to FY 2022-23 and accordingly the values for FY 2022-23 have been restated to enable comparability of information with FY 2023-24. Additionally, there is a change in methodology for computation of turnover rate for employees and workers as the company applied the definitions from BRSR Guidance Note in FY 2023-24.

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

23. (a) Names of holding / subsidiary / associate companies / joint ventures

S. No.	Name of the holding / subsidiary / associate companies / joint ventures(A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity ? (Yes / No)
1	Rallis India Limited	Subsidiary	55.04	Yes
2	Tata Chemicals International Pte. Limited (TCIPL)	Subsidiary	100.00	Yes
3	Ncourage Social Enterprise Foundation (Under Section 8 of the Companies Act, 2013)	Subsidiary	100.00	Yes
4	Tata Chemicals North America Inc.	Subsidiary	100.00	Yes
5	Tata Chemicals (Soda Ash) Partners LLC	Subsidiary	100.00	Yes
6	Homefield Pvt. UK Limited	Subsidiary	100.00	Yes
7	TCE Group Limited	Subsidiary	100.00	Yes
8	TC Africa Holdings Limited	Subsidiary	100.00	Yes
9	Natrium Holdings Limited	Subsidiary	100.00	Yes

S. No.	Name of the holding / subsidiary / associate companies / joint ventures(A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity ? (Yes / No)
10	Tata Chemicals Europe Limited	Subsidiary	100.00	Yes
11	Winnington CHP Limited	Subsidiary	100.00	Yes
12	Brunner Mond Group Limited	Subsidiary	100.00	Yes
13	Tata Chemicals Magadi Limited	Subsidiary	100.00	Yes
14	Northwich Resource Management Limited	Subsidiary	100.00	Yes
15	Gusiute Holdings (UK) Limited	Subsidiary	100.00	Yes
16	British Salt Limited	Subsidiary	100.00	Yes
17	Cheshire Salt Holdings Limited	Subsidiary	100.00	Yes
18	Cheshire Salt Limited	Subsidiary	100.00	Yes
19	New Cheshire Salt Works Limited	Subsidiary	100.00	Yes
20	Tata Chemicals (South Africa) Proprietary Limited	Subsidiary	100.00	Yes
21	Magadi Railway Company Limited	Subsidiary	100.00	Yes
22	Alcad	Subsidiary	50.00	Yes
23	Indo Maroc Phosphore S. A	Joint Venture	33.33	No
24	Tata Industries Limited	Joint Venture	9.13	No
25	The Block Salt Company Limited	Joint Venture	50.00	No
26	JOil (S) Pte. Ltd	Associate	17.07	No

For further details refer Note no. 38 of consolidated Financial Statement

VI. CSR Details

24.	(i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)		Yes
		Standalone	Consolidated
	(ii) Turnover (in ₹) Crore	4,384	15,421
	(iii) Net worth (in ₹) Crore	18,725	23,114

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2023-24			FY 2022-23		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities*	Yes, a mechanism is in place to interact with community leaders to understand and address their concerns, if any	2	0	Nil	2	0	Nil
Investors (other than shareholders)	Yes, a mechanism is in place wherein certain Company representatives and advisors have been identified to understand and address their concerns, if any	0	0	Nil	0	0	Nil

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2023-24			FY 2022-23		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Shareholders	Yes, Shareholders can register their grievances on SCORES Portal at https://scores.sebi.gov.in/ and on ODR Portal at https://smartodr.in/	87	3	pending complaints under review	81	1	closed subsequently
Employees and workers	Yes https://www.tatachemicals.com/WhistleblowerPolicy.html Ethics Helpline (https://secure.integritymatters.in)	25	0	Nil	16	0	Nil
Customers	Yes • Ethics complaints https://www.tatachemicals.com/WhistleblowerPolicy.htm Ethics Helpline (https://secure.integritymatters.in)	0	0	Nil	6	0	Nil
	• Customer complaints - TCL Entities (excl Ncourage)	1,635	55	pending complaints under review	1,489	24	pending complaints closed subsequently
	- Ncourage Social Enterprise Foundation	3,301	80	under review	6,930	126	closed subsequently
Value chain partners	Yes https://www.tatachemicals.com/WhistleblowerPolicy.htm Ethics Helpline (https://secure.integritymatters.in)	5	0	Nil	12	0	Nil
Other (Ex employee etc.)	Yes	15	0	Nil	15	1	pending complaint closed subsequently

*For communities supported by TCL India and Rallis.

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

S. 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	Health & Safety	Risk	Health & Safety can directly impact people and community and disrupt the operations	HSE Management Plan, Process Safety & Risk Management, Emergency Mitigation System etc.	Negative
2	Business Ethics	Risk	This may impact the brand and trust of stakeholders	Tata Code of Conduct, Monitoring Mechanism to ensure Ethical Conduct	Negative

S. No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Reducing Carbon Footprint	Opportunity	Mitigates the effects of global climate change, improves energy efficiency, improves climate change impacts	Focus on Renewable source of energy. Energy efficient equipment, Carbon Capture etc.	Positive
4	Corporate governance	Opportunity	Good corporate governance creates transparent rules and controls, guides leadership, and aligns the interests of various stakeholders	Focus on implementation of various policies, regular review at Senior Management and respective Board committees. This will strengthen the brand image with respect to transparency, fairness and Accountability towards stakeholders	Positive
5	Zero Waste to Landfill	Opportunity	Mitigates the effects of global climate change, improves resource efficiency, re-evaluation of business processes to prevent waste creation. Improves environment impacts	Identification of sources to use the existing landfill material to convert into useful products. Explore possibility of maximising 3R i.e. Reduce, Reuse & Recycle	Positive
6	Water Neutrality	Opportunity	This may help in sustainable water balance, improves availability of water, becoming water Neutral / positive	Focus on minimising Rainwater consumptions and reuse of treated water. Rainwater harvesting projects inside / outside the premises	Positive
7	Employee Development	Opportunity	This may Improve employee competence, skills and knowledge which is key for organisational growth	Learning and development opportunities for various level of employees.	Positive

For more details, please refer page no. 32 of the Integrated Report 2023-24.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the National Guidelines on Responsible Business Conduct (NGRBC) Principles and Core Elements.

The NGRBC released by the Ministry of Corporate Affairs has updated and adopted nine areas of Business Responsibility. These are briefly as under:

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 services 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	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
1. b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
1. c. Web Link of the Policies, if available	https://www.tatachemicals.com/								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
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(e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards(e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	UN Global Compact Act, GRI	Responsible Care, ISO 14001	UN Global Compact Act, GRI, ISO 45001, CORE certification	UN Global Compact Act, GRI, Responsible Care	UN Guiding principles on Business and Human Rights, UNGC, CORE certification	ISO 14001, ISO 50001, CDP, UN Global Compact Act, GRI, Responsible Care	Tata Code of Conduct, NGRBC	UN Global Compact Act, GRI, CORE certification	ISO 9001, Responsible Care
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Performance of each of the principles is periodically reviewed by the Management and various Committees led by the Board of Directors								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
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)	<p>The Company is committed to integrating Environmental, Social and Governance ('ESG') principles into its businesses which is central to improving the overall environment and quality of life of the communities it serves. It adheres to the principles of product stewardship by enhancing health, safety and environmental impacts of products and services across their lifecycle. The environmental impacts cover Climate, Natural Resources, Waste Management and Nature & Biodiversity. The Company has committed to reduce its carbon emission (scope 1 & 2) as per the Science Based Targets initiative ('SBTi'). The Company has established policies for Climate Change, Safety, Health & Environment ('SHE') and Biodiversity. The Company is committed to conducting beneficial and fair business practices to the labour, human capital and to the community. It provides employees and business associates with working conditions that are clean, safe, healthy and fair. It strives to be the neighbour of choice in the communities in which it operates and contributes to their equitable and inclusive development. To deliver these commitments, the Company has separate CSR Policy, Community Development Policy, Affirmative Action Policy, Diversity & Inclusion Policy, Business & Human Rights Policy. The Company is firmly committed to pursuing ethical practices across its business segments. Our governance framework comprises of systems, policies, processes and practices that enable to build an environment of trust along with ethical practices.</p> <p>Our governance philosophy is strengthened through Tata Code of Conduct for Prevention of Insider Trading and Code of Corporate Disclosure Practices, Adoption of Anti-Bribery & Anti-Corruption and Anti-Money Laundering Policies, Tata Business Excellence Model and various other policies.</p>								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	Mr. R. Mukundan, Managing Director & CEO under the guidance of the Board of Directors and its Committees is responsible for implementation and oversight of the Business Responsibility policies.								
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 The Company has a Board-level Safety, Health, Environment and Sustainability (SHES) Committee. This Committee provides valuable direction and guidance to the Management to ensure that Safety and Sustainability implications are duly addressed in all new strategic initiatives, budgets, audit actions and improvement plans.								

Members of SHES Committee	Designation	DIN
Mr. Rajiv Dube, Chairman	Non-Executive, Independent Director	00021796
Mr. S. Padmanabhan, Member	Non-Executive, Non-Independent Director	00306299
Dr. C. V. Natraj, Member	Non-Executive, Independent Director	07132764
Mr. R. Mukundan, Member	Managing Director & CEO	00778253
Mr. Zarir Langrana, Member (upto February 29, 2024)	Executive Director	06362438

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 – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	As a practice, Business Responsibility policies of the Company are reviewed periodically or on a need basis by Senior Leadership Team including Managing Director & Chief Executive Officer. During this assessment, the efficacy of the policies is reviewed and necessary changes to policies and procedures are implemented.								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	The Company is in compliance with the existing regulations as applicable and a Statutory Compliance Certificate on applicable laws is provided by the Managing Director & Chief Executive Officer / Chief Financial Officer / Chief General Counsel & Company Secretary to the Board of Directors.								

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.

P1	P2	P3	P4	P5	P6	P7	P8	P9
The working of policies is not assessed/evaluated by external agency. However, the Company conducts review of the charters, policies internally by the Senior Management and Board Committees as an when required, which then drives the policies, projects and performance of the aspects of business responsibility and sustainability. The Company conducts review of the charters, policies internally by the Senior Management and Board Committees as an when required, which then drives the policies, projects and performance of the aspects of business responsibility and sustainability.								

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)									
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be Save in the next financial year (Yes/No)									
Any other reason (please specify)									

All Principles are covered by policies.

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 awareness programmes
Board of Directors (BoD)*	4	During the year, the Board of Directors of the Company (including its Committees) has invested time on various matters relating to an array of issues pertaining to the business, regulations, economy and environmental, social, governance parameters.	100
Key Managerial Personnel (KMP)*	5	1. Anti-Bribery & Anti-Corruption policy (ABAC) 2. Tata Code of Conduct (TCoC) 3. Prevention of sexual Harassment (POSH)	100
Employees other than BoD and KMPs	47	1. Anti-Bribery and Anticorruption policy (ABAC) 2. Prevention of sexual harassment (POSH) 3. Tata Code of Conduct (TCoC) 4. Cyber Security	82.49
Workers	3	1. Prevention of sexual harassment (POSH), 2. Tata Code of Conduct (TCoC)	73.65

*For TCL India.

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

Settlement / Penalty/Fine	NGRBC Principle P1 P2 P3 P4 P5 P6 P7 P8 P9	Name of the regulatory/ enforcement agencies/ judicial Institutions	Monetary		Brief of the Case	Has an appeal been preferred? (Yes/No)
			Amount (in ₹)			
Settlement	P1	Directorate of Commercial Tax of Government of West Bengal	36,00,00,000		Tax dispute towards Entry Tax legislation in the State of West Bengal which was settled pursuant to the settlement scheme of the Government which provided for payment of 50% of the tax dues and complete waiver of interest.	No
Penalty/Fine	P1	Office of the Assistant Commissioner of CGST and Central Excise, Maharashtra	1,52,46,868		Penalty levied for disallowance of the Input Tax Credit availed.	Yes
Penalty/Fine	P1	Assistant Commissioner (ST), Tamil Nadu	25,27,316		Penalty levied for mismatch of Input Tax Credit availed.	Yes
Penalty/Fine	P1	National Faceless Assessment Centre, Income Tax Department	3,13,88,378		Penalty levied for disallowance towards notional forex loss and other expenses made in original assessment.	Yes
Penalty/Fine	P1	National Faceless Assessment Centre, Income Tax Department	4,37,82,919		Penalty levied for disallowance towards notional forex loss and other expenses made in original assessment.	Yes
Penalty/Fine	P1	Commissioner of CGST & Central Excise (Appeals-II)	16,76,515		Penalty rejecting the appeal for levying service tax on import of services.	Yes

Monetary					
NGRBC Principle P1 P2 P3 P4 P5 P6 P7 P8 P9	Name of the regulatory/ enforcement agencies/ judicial Institutions	Amount (in ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)	
Penalty/Fine	P1	Revenue Department, Government of Gujarat	9,47,285	Penalty towards deficit in stamp duty paid during purchase of land in 2009, as determined by the Deputy Collector – Stamp Duty based on an application made by the Company.	No
Penalty/Fine	P1	National Faceless Assessment Centre, Income Tax Department	1,03,63,48,806	Penalty levied on disallowance of interest made in original assessment.	Yes
Non-Monetary					
NGRBC Principle P1 P2 P3 P4 P5 P6 P7 P8 P9	Name of the regulatory/ enforcement agencies/ Institutions	Amount (in ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)	
NIL					

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

S. No.	Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
Details as provided in Question 2 above.		

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

Policy available (Yes / No)	Yes
Web Link	https://www.tatachemicals.com/WhistleblowerPolicy.htm
Details	<p>Yes, the Company has an Anti-Bribery and Anti-Corruption (ABAC) policy. The Company has adopted formal mechanism for the Directors, employees and other external stakeholders to report their concerns about unethical behaviour, fraud or violation of the Company's Code of Conduct. The Policy provides adequate protection to safeguard employees who avail of the mechanism. No personnel of the Company have been denied access to the Chairperson of the Audit Committee. The Vigil Mechanism includes policies viz. the Whistle-Blower Policy, the Gift and Hospitality Policy, the ABAC Policy and the Anti-Money Laundering ('AML') Policy. The ABAC and AML policies primarily covers risk assessment, third party due diligence, training & awareness, and audit & reporting.</p> <p>The above Policies require the Company to appoint a senior official as the Compliance Officer who shall be responsible for implementation of the Policies. Under the above Policies, Compliance Officers directly report about any violation of the Policies to the Audit Committee Chair. These are also reviewed by the Board of Directors of the Company. The Whistleblower Policy and Vigil Mechanism ensures that strict confidentiality is maintained in such cases and no unfair treatment is meted out to a Whistleblower. The Company, as a Policy, condemns any kind of discrimination, harassment, victimisation or any other unfair employment practice being adopted against Whistleblowers. With an aim to create awareness, during the year under review, the Company also undertook a series of communication and training programmes on the values, TCoC and other ethical practices of the company for internal stakeholders, vendors and distributors, partners etc. The Company also celebrated the month of July as Ethics Month with all communication and programmes centred around the theme "Ethics for a Sustainable Organisation". A dedicated Ethics Helpline has been setup which is managed by an independent professional organisation for confidentially raising any ethical concerns or practices that violate the TCoC. The Ethics Helpline can be contacted to report any suspected or confirmed incident of fraud/misconduct on: E-mail: reportmyconcern@integritymatters.in Address: Principal Ethics Counsellor, Tata Chemicals Limited, Bombay House, 24 Homi Mody Street, Fort, Mumbai - 400 001. The Whistleblower Policy as adopted by the Company is available on the Company's website at: https://www.tatachemicals.com/WhistleblowerPolicy.htm.</p>

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

Designation	FY 2023-24	FY 2022-23
Directors	Nil	Nil
KMPs		
Employees		
Workers		

6. Details of complaints with regard to conflict of interest

	FY 2023-24		FY 2022-23	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	N.A.	Nil	N.A.
Numbers of Complaints received in relation to issues of Conflict of Interest of the KMPs				

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

Not Applicable

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

Designation	FY 2023-24	FY 2022-23
Number of days of accounts payables	85	82

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

Parameter	Metrics	FY 2023-24	FY 2022-23
Concentration of Purchases	a. Purchase from trading houses as % of total purchases	6.63	11.63
	b. Number of trading houses where purchases are made from	512	571
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	84.81	87.15
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	44.83	45.68
	b. Number of dealers / distributors to whom sales are made	7,662	7,654
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	48.79	32.48
Share of RPTs (as respective %) in	a. Purchases (purchases with related parties / Total Purchases)	0.07	4.51
	b. Sales (Sales to related parties / Total Sales)	0.01	0.01
	c. Loans and advances (Loans and advances given to related parties / Total loans and advances)	-	-
	d. Investments (Investments in related parties / Total Investments made)	12.60	14.86

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	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
30	Principle 1 - Ethics Awareness	60

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

Have Process: Yes (Yes/No)	
Details:	<p>Yes, every Director of the Company discloses his/her concern or interest in the Company or companies or bodies corporate or firms or other association of individuals and any change therein, annually or upon any change, which also includes the shareholding. Further, a declaration is also taken annually from the Directors under the Code of Conduct confirming that they will always act in the interest of the Company and ensure that any other business or personal association which they may have, does not involve any conflict of interest with the operations of the Company and their role therein. The Senior Management also affirms annually that they have not entered into any material, financial and commercial transactions, which may have a potential conflict with the interest of the Company at large.</p> <p>In the Meetings of the Board, the Directors abstain from participating in the items in which they are concerned or interested. For identifying and tracking conflict of interests involving the Directors / KMPs of the Company, the Corporate Secretarial team maintains a database of the Directors and the entities in which they are interested. This list is shared with the Finance department which flags off the parties in their system for monitoring and tracking transaction(s) entered by the Company with such parties.</p>

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

Essential Indicators

1. Percentage of Research & Development (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.

	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D*	100.00	100.00	All R&D Investments are focussed on sustainable technologies and green chemistries development, green and sustainable technologies and products for rubber industry to improve fuel efficiency, energy storage devices, human health and well-being, crop health and nutrition and chemicals from sustainable sources.
Capex*	13.30	16.05	Projects for Pollution Control, Safety for Employee & Community, Climate Change, Circularity i.e. harnessing solar energy into electricity, capex for energy storage materials research, human health and well-being and sustainable chemicals.

*For TCL India

Note: TCL has only one R&D centre "Innovation Centre - Pune". Currently, the company track and record Capex spend on environmental and social impacts for its Indian operations.

2. Does the entity have procedures in place for sustainable sourcing? (Yes/No) If yes, what percentage of inputs were sourced sustainably?

Entity has procedures (Yes / No)	Yes
Percentage of inputs	28.85*

*For TCL India

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life

	Process Description
(a) Plastics (including packaging)	Damaged material is brought back to the plant, and reprocessed as per SOP through contracting process. For exported material, customers are required to safely dispose off the product as per local regulations.
(b) E-waste	Not Applicable
(c) Hazardous waste	Hazardous waste is categorised as per the Hazardous Waste Management Rules and is sent to the authorised end users for utilising the same and converting it into useful products. The remaining hazardous waste is sent for proper disposal at Pollution Control Boards authorised facilities.
(d) Other waste	Not Applicable

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

EPR applicable (Yes / No)	Yes
Describe	Yes, the Company is in compliance with the requirements of Extended Producer Responsibility (EPR) under the Plastic Waste Management Rules, 2016 (as amended).

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?

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	If results communicated in public domain, provide the web-link.
201	Soda Ash - Mithapur	12.94	Cradle to Gate	Yes	No	N.A.
201	Soda Ash - TCNA	34.48	Cradle to Gate	Yes	No	N.A.
202	Hexaconazole	1.01	Gate to Gate	Yes	No	N.A.
202	Acetamiprid	0.13	Gate to Gate	Yes	No	N.A.
202	Kresoxim Methyl	0.62	Gate to Gate	Yes	No	N.A.
201	Silica	0.44	Cradle to Gate	Yes	No	N.A.

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.

Name of Product / Service	Description of the risk / concern	Action Taken
Nil	Nil	Nil

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

Indicate Input Material	Recycled or re-used input material to total material	
	FY 2023-24	FY 2022-23
Limestone	20.16	33.08
Trona	3.21	5.41
Brine	0	0
Solar Salt	0	0

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

	FY 2023-24			FY 2022-23		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	23	2,261	0	11	1,910	0
E-waste	NA	NA	NA	NA	NA	NA
Hazardous Waste	0	0	43	0	0	40
Other Waste	0	0	0	0	0	0

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Soda Ash	0

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

Essential Indicators

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

Category	Total (A)	% of employees covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	3,320	3,307	99.61	3,220	96.99	NA	NA	1,589	47.86	87	2.62
Female	293	283	96.59	257	87.71	252	86.01	NA	NA	166	56.66
Total	3,613	3,590	99.36	3,477	96.24	252	86.01	1,589	47.86	253	7.00
Other than Permanent employees											
Male	2,298	2,294	99.83	2,287	99.52	NA	NA	301	13.10	1	0.04
Female	292	292	100.00	292	100.00	292	100.00	NA	NA	15	5.13
Total	2,590	2,586	99.85	2,579	99.58	292	100.00	301	13.10	16	0.62

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

Category	Total (A)	% of workers covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	983	975	99.19	747	75.99	NA	NA	231	23.50	231	23.50
Female	48	48	100.00	27	56.25	37	77.08	NA	NA	40	83.33
Total	1,031	1,023	99.22	774	75.07	37	77.08	231	23.50	271	26.29
Other than Permanent workers											
Male	6,820	6,820	100.00	6,817	99.96	NA	NA	3	0.04	3	0.04
Female	445	445	100.00	445	100.00	445	100.00	NA	NA	369	82.92
Total	7,265	7,265	100.00	7,262	99.96	445	100.00	3	0.04	372	5.12

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

	FY 2023-24	FY 2022-23
Cost incurred on well-being measures as a % of total revenue from operations of the company	0.83	0.73

2. Details of retirement benefits for FY 2023-24 and FY 2022-23*

Benefits	FY 2023-24			FY 2022-23		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100.00	100.00	Yes	100.00	100.00	Yes
ESI	41.93 [#]	20.95 [#]	Yes	44.63 [#]	20.00 [#]	Yes
Gratuity	100.00	100.00	Yes	100.00	100.00	Yes

* This is a India centric compliance hence includes Permanent and Other than permanent employees and workers of TCL India, Ncourage & Rallis only.

[#]All eligible employees and workers are covered under ESI.

3. Accessibility of workplaces- Are the premises / offices of the entity accessible to differently abled employees and workers? (Yes/No) If not, whether any steps are being taken by the entity in this regard.

Entity accessible to differently abled employees and workers (Yes / No) Yes

Any steps are being taken The Company has conducted a detailed survey/study of requirements for accessibility for differently abled people and necessary measures have been implemented at offices and other locations.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016 (Yes / No). If so, provide a web-link to the policy.

Entity has an equal opportunity policy (Yes / No) Yes

Web-Link <https://www.tatachemicals.com/about-us/governance/code-of-conduct>

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	100.00	86.44	100.00	100.00
Female	100.00	66.67	100.00	100.00
Total	100.00	85.48	100.00	100.00

*Excluding TCNA

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	
Other than Permanent Workers	
Permanent Employees	Yes
Other than Permanent Employees	

The Redressal mechanism is as follows:

On receipt of any concern through e-mail, letter, web helpline, oral, etc., it is registered by the Principal Ethics Counsellor (PEC) and sanity check is done. Anything outside the purview of the TCoC is informed back to the complainant. For complaints which are within the purview of TCoC and merit further investigation, an investigator either - internal or external is assigned. The investigator conducts investigation by gathering the data, validating, analysing and gives his observations and recommendations. The investigation report is further reviewed by the PEC and the recommendations are acted upon. The documentation of the action taken is filed for records. These are reviewed by the MD & CEO, the Audit Committee and the Board.

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

Category	FY 2023-24			FY 2022-23		
	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	3,613*	34	0.94	3,769	72	1.91
- Male	3,320	32	0.96	3,478	71	2.04
- Female	293	2	0.68	291	1	0.34
Total permanent Workers	1,031*	764	74.10	853	853	100.00
- Male	983	743	75.58	829	829	100.00
- Female	48	21	43.75	24	24	100.00

*We aligned the categorisation of employees and workers as per the guidelines of GRI and BRSR.

8. Details of training given to employees and workers:

Category	FY 2023-24					FY 2022-23				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (F/D)
Permanent Employees										
Male	3,320	3,171	95.51	2,021	60.87	3,478	3,235	93.01	2,585	74.32
Female	293	245	83.61	218	74.4	291	218	74.91	214	73.54
Total	3,613*	3,416	94.54	2,239	61.97	3,769	3,453	91.61	2,799	74.26
Permanent Workers										
Male	983	977	99.38	328	33.37	829	812	97.94	66	7.96
Female	48	48	100.00	28	58.33	24	23	95.83	0	0.00
Total	1,031*	1,025	99.41	356	34.53	853*	835	97.88	66	7.74

*We aligned the categorisation of employees and workers as per the guidelines of GRI and BRSR.

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Permanent Employees						
Male	3,320	3,206	96.57	3,478	3,059	87.95
Female	293	267	91.13	291	215	73.88
Total	3,613*	3,473	96.13	3,769	3,274	86.87
Permanent Workers						
Male	983	585	59.51	829	430	51.87
Female	48	40	83.33	24	17	70.83
Total	1,031*	625	60.62	853*	447	52.40

*We aligned the categorisation of employees and workers as per the guidelines of GRI and BRSR.

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

Health and safety management system implemented by the entity (Yes / No)	Yes
Coverage system	Tata Chemicals is continuing with health & safety management system which is designed to ensure the well-being of all individuals involved in its operations. This system integrates various standards and guidelines, including ISO 45001, Responsible Care, the Tata Group Safety & Health Management System, HSG 65, and the British Safety Council & MSHA guidelines. It covers activities across all manufacturing locations, offices, research laboratories and supply chain partners. This approach emphasizes proactive measures to identify and mitigate risks, promote a safety-oriented culture, and comply beyond regulatory 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?

The Company has a process for Risk Management which is essential for preventing incidents, injuries, occupational disease, emergency control & prevention and business continuity. Considering the hazards associated with operations and hazardous chemicals used, sites have deployed structured Hazard Assessment, Risk Assessment and Management Process - both qualitative and quantitative which is regularly reviewed and mitigation plans are put in place for high-risk areas. The process also considers roles and responsibilities, monitoring control measures, competency training and awareness of individuals associated with such activities. Formal risk assessment training has been provided as appropriate. For all activities including routine or non-routine (permit / project activities) hazards are identified by a trained cross-functional team and risk assessment and management is done through Hazard Identification and Risk Assessment (HIRA)/ Job Safety Analysis (JSA)/ Standard Operating Procedure (SOP) which is referred before starting any activity. The Company has procedures for process safety and functional safety including Layers of Protection Analysis (LOPA) and Safety Integrity Level (SIL).

Identified hazards and associated risks are addressed through operational control measures using hierarchy of control approach. Techniques like Process Hazard Analysis (PHA), what if-analysis, Failure Mode Effect Analysis (FMEA) are carried out on a case-to-case basis. On a day-to-day basis unsafe conditions and hazards are also identified by employees and reported in e-enabled portal - MDO. It is also extended to contractors working on sites to ensure their concerns are captured and added into MDO. The closure of same is tracked to ensure risk control at workplace. Storing and handling of toxic chemicals like ammonia, chlorine, flammable materials like fuel, etc. are identified as the major process hazards at the site for which the Company has carried out Quantitative Risk Assessment; HAZOP study and engineering review by external / internal experts as appropriate.

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

Yes

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

Yes

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

Safety Incident/Number	Category*	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	1.21	1.83
	Workers	0.19	0.4
Total recordable work-related injuries	Employees	17	31
	Workers	23	23
No. of fatalities	Employees	0	0
	Workers	1	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	1

*Including contract workforce

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

The Company has a Board-level Safety, Health, Environment and Sustainability ('SHES') Committee, chaired by an Independent Director. The Committee reviews and monitors the sustainability, safety, health and environmental policies and activities of the Tata Chemicals Group on behalf of the Board to ensure that the Group is in compliance with appropriate laws and legislation. This Committee also provides valuable direction and guidance to the Management to ensure that Safety and Sustainability implications are duly addressed in all-new strategic initiatives, budgets, audit actions and improvement plans.

The Company has integrated Safety, Health & Environment (SHE) Policy. Each of the sites/subsidiaries have adopted the Corporate SHE Policy or have its own policy aligned to Corporate Policy and local regulatory requirement focussing on site-specific issues.

The Company continues to undertake efforts for creating a safe working environment and a strong safety culture by:

- Adoption of voluntary standards such as Process Safety and Risk Management (PSRM), ISO 45001, Responsible Care, and the British Safety Council guidelines.
- Internal benchmarking of safety practices to identifying best practices within the organisation. And external benchmarking of safety Key Performance Indicators (KPIs) against industry leaders,
- Conducting Safety Felt leadership programme for employees & business partners.
- Trade validation Program for contractor to ensure they meet TCL safety standards.
- Monthly MD review to address the top five risks and corresponding action plans
- Tailored periodic medical check-ups are administered to the Company's employees, based on the risk profile of their work area, to identify risks to human health. Adequate medical facilities are present at all manufacturing sites and specialised medical facilities are provided through tie-ups with other hospitals, nursing homes, etc.
- Tailored medical check-ups to assess employee health based on their work environment's risk profile.
- Providing adequate medical facilities on-site and partner with hospitals and clinics for specialized care.
- Tracking lead indicators under the Progressive Safety Index (PSI) to proactively measure safety progress.
- Training to Employees to identify and address potential hazards.
- Digital interventions like e learning module, Data analysis portal, use of AI in workplace monitoring
- Online portal to facilitate reporting near misses, unsafe conditions, behavioural observations, injuries, and incident investigations.
- Cross-site safety audits to promote knowledge sharing and identify areas for improvement.
- Dedicated safety programmes address Key focus areas critical areas like road safety, contractor safety, and working at heights.
- Redefined "Golden Rule of Safety" to clearly communicates safety expectations for all stakeholders.

TCL continuously identifies and implements solutions to strengthen our safety culture, aligning with our goal of "target zero harm."

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

Assessment Type	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	Nil	2	0	Nil
Health & Safety	0	0	Nil	0	0	Nil

14. Assessments for the year:

Assessment Type	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100.00
Working conditions	100.00

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

All safety-related accidents are being investigated and learnings from investigation reports are shared across organisations for deployment of corrective actions to stop recurrence of such incidents. Effectiveness of corrective actions deployment being checked during safety audits. Significant risks/concerns arising from assessment of Health and Safety Practices are addressed through hierarchy of risk controls.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of
 - (A) Employees (Y/N) Yes
 - (B) Workers (Y/N) Yes
2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.
 - i. Monthly PF, wage register, bank transfer etc. are the documents submitted (monthly basis) by the contractors as per statutory dates to industrial relations team for approval.
 - ii. For non-compliance, we have stringent penalty clause.
 - iii. If the document of statutory payments is not made by any contractor, IR team has full authority to hold the payment of the contractor as a control system. The hold payments are released only once the statutory compliance dues are paid by the contractors and submit the documentary evidence. With the above control system, we ensure the contractors pay well on time to all contract employees, also all statutory compliance is paid on time.
3. 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 are 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 2023-24	FY 2022-23	FY 2023-24	FY 2022-23
Employee	0	0	0	0
Worker	1	1	1	1

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

Yes

5. 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	30.00*
Working Conditions	30.00*

*100% coverage of Critical Suppliers of TCL India

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

Significant risks/concerns if any related to health & safety practices and working conditions are evaluated during the assessment. No such risk/concern recorded during FY 2023-24.

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.

The Company has identified its internal and external group of stakeholders and below listed stakeholder groups have an immediate impact on the operations and working of the Company. This includes Employees, Shareholders, Customers, Communities, Suppliers, Partners and Vendors.

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 & Marginalised Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others– please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders	No	Annual General Meetings, other shareholder meetings, e-mail communications, Stock Exchange (SE) intimations, investor / analysts meet / conference calls, Annual Reports, quarterly results, media releases, Company / SE website	Others - Continuous	Share price appreciation, dividends, profitability and financial stability, robust ESG practices, climate change risks, cyber risks, growth prospects
Employees	No	Senior leaders communication / talk / forum, town hall briefing, goal setting and performance appraisal meetings/review, exit interviews, arbitration/union meetings, wellness initiatives, engagement survey, e-mail, intranet, flat screens, websites, poster campaigns, house magazines, confluence, circulars, quarterly publication, newsletters	Others - Continuous	Responsible Care (RC), innovation, operational efficiencies, improvement areas, long-term strategy plans, training and awareness, responsible marketing, brand communication, health, safety and engagement initiatives
Customers	No	Website ECRM, distributor / retailer / direct customer / achievers meets, senior leader customer meets / visits, customer plant visits, COO club, key account management workshops, focus group discussion, trade body membership, complaints, management, helpdesk, conferences, joint BD plans, information on packaging, customer surveys, NPS	Others - Continuous	Product quality and availability, responsiveness to needs, aftersales service, responsible guidelines / manufacturing, climate change
Suppliers / Partners	No	Prequalification / vetting, communication and partnership meets, plant visits, MoU and framework agreements, trade association meets/ seminars, professional networks, Bhagidhari Sabha, contract management / review, product workshops / on site presentations, satisfaction surveys, Pro Care helpdesk	Others - Continuous	Quality, timely delivery and payments, ESG consideration (sustainability, safety checks, compliances, ethical behaviour), ISO and OHSAS standards, collaboration and digitalisation opportunities
Government	No	Working with local / state / national government and ministries, seminars, media releases, conferences, membership in local enterprise partnership and industry bodies (ICC, IMA, CII, CIA, ESAPA, RC, UNGC, Labour Union, Federal Mine Safety & Health Association, State Environmental Agencies, Kenya Association of Manufacturers, Kenya Chamber of Mines, Kenya National Chamber of Commerce & Industry)	Others - Continuous	Strong ESG practices (climate change roadmap, frameworks for sustainability and beyond compliance and RC, changes in regulatory frameworks, skill and capacity building, employment, environmental measures), policy advocacy, timely contribution to exchequer/ local infrastructure, proactive engagement
Communities	Yes	Meets (of community / local authority and town council / committee / location head / SWOT council), community visits and projects, partnership with local charities, volunteerism, seminars / conferences Focused Group Discussions with Communities / local authorities / location heads, community visits and projects, partnership with NGOs, volunteerism.	Others - Continuous	RC, waste management, integrated water management, clean water, climate change impacts, community development, self-sustainability, livelihood support, disaster relief, support of the United Nations Sustainable Development Goals (UN SDGs) building capacity of future leaders, digital ecosystem development

Leadership Indicators

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

The Company's management regularly interacts with its key stakeholders i.e. investors, customers, suppliers, employees, etc. The Company also has a Safety, Health, Environment and Sustainability (SHES) Committee which updates the progress on the actions taken to the Board and takes inputs and guidance from the Board on a quarterly basis.

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

Used (Yes/No)	Yes
Details:	Yes, through materiality study, the Company engages with its stakeholders in terms of identifying and prioritising the issues pertaining to economic, environmental and social topics. (For further details, please refer to the section on Stakeholder Engagement on Page No. 30).

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

The Company follows an integrated development approach which specifically targets the disadvantaged, vulnerable and marginalised stakeholders. It has been the Company's constant endeavour to focus on inclusive and collaborative growth. The Company began its journey a few years ago by focussing on Affirmative Action (AA) i.e. disadvantaged communities and while the Company continues to progress on this roadmap, it has expanded its focus on diversity to additionally cover gender diversity, disadvantaged regions and persons with disability and LGBTQ, all of which are important segments that can help create a more sustainable organisation. Towards this objective, the Company has reconstituted its current Affirmative Action Council into a Diversity Council led by the MD & CEO and Senior Leaders to focus on these identified areas of AA agenda. The Company's leadership drives the AA agenda across the organisation with passion and commitment. The Company's integrated development interventions are based on the framework linked to the UN SDGs and has the following elements: building economic capital, ensuring environmental integrity, enablers for social, economic and environmental development and building social capital. All social initiatives under these elements are conducted around the Company's areas of operations. This approach aims to improve the quality of life, especially in their neighbourhoods. As per the need assessment, the Scheduled Caste (SC) / Scheduled Tribes (ST) community in the Company's neighbourhood regions aspires for better education, health care, better livelihood skills and employment. The internal job posting initiative Seamlessly Harnessing Internal Expertise ('SHINE') is further enhanced to include referrals for candidates from the economically and socially backward communities calling it SHINE+. Another corporate initiative was launched which has more reward for recruitment consultants for shortlisting of candidates that helps improve the Company's employee diversity. The Company has a formal policy on Diversity and Inclusion ('D&I') which articulates and defines its commitment to this cause. From 2020 onwards, February is celebrated as the month of Diversity and Inclusion. During this month, sensitisation training is conducted for the senior leadership team along with various activities conducted across the Company such as focussed group discussions, panel discussions, expert speaker sessions on Business and Human Rights, Affirmative Action, play shops, quizzes, D&I room, communication through e-mailers, standees, placard, batches, etc. which helps sensitising employees on D&I, unconscious bias, inclusive behaviour, etc.

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, in the following format:

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	3,613	1,445	39.99	3,769	3,471	92.09
Other than permanent	2,590	213	8.22	3,079	3075	99.87
Total Employees	6,203	1,658	26.73	6,848	6546	95.58
Workers						
Permanent	1,031	262	25.41	853	448	53
Other than permanent	7,265	2,455	33.79	7,252	7,252	100.00
Total Workers	8,296	2,717	32.75	8,105	7,700	95.00

2. Details of minimum wages paid to employees and workers, in the following format:

Category	FY 2023-24					FY 2022-23				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	3,320	0	0.00	3,320	100.00	3,478	0	0.00	3,478	100.00
Female	293	0	0.00	293	100.00	291	0	0.00	291	100.00
Other than Permanent										
Male	2,298	1	0.04	2,297	99.96	2,705	131	4.84	2,574	95.16
Female	292	2	0.68	290	99.32	374	60	16.04	314	83.96
Workers										
Permanent										
Male	983	0	0.00	983	100.00	829	383	46.20	446	53.80
Female	48	0	0.00	48	100.00	24	17	70.83	7	29.16
Other than Permanent										
Male	6,820	4,150	60.85	2,670	39.15	6,944	5,700	82.09	1,244	17.91
Female	445	366	82.25	79	17.75	308	298	96.75	10	3.25

3. Details of remuneration/salary/wages, in the following format:

a. Median remuneration / wages (In FY 24):*

	Male		Female	
	Number	Median remuneration/	Number	Median remuneration/
		salary/ wages of respective category (in ₹) [®]		salary/ wages of respective category (in ₹)
Board of Directors (BoD)	6 [#]	1,77,12,082	2	66,40,000
Key Managerial Personnel	3 [#]	3,44,49,200	0	0
Employees other than BoD and KMP	1,374	5,19,383	123	7,58,063
Workers	315	6,66,317	19	6,25,081

* For TCL India.

[#]MD & CEO is part of BOD & KMP.[®]Computed using monthly data of remuneration/salary/wages paid.

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

	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages	7.98%	7.19%

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

Yes

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

The mechanism to redress grievances under human rights is same as for other grievances. On receipt of any concern through e-mail, letter, web helpline, oral etc., it is registered by the Principal Ethics Counsellor (PEC) and sanity check is done. Anything outside the preview of the Code of Conduct is informed back to the complainant. For complaints within the purview of the TCoC and merits further investigation an investigator, either internal or external is assigned. The investigator conducts investigation by gathering the data, validating, analysing and gives his observations & recommendations. The investigation report is further reviewed by the PEC and the recommendation is acted upon. The documentation of the action taken is filed for records. These are reviewed by MD & CEO and the Audit Committee.

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

Complaint Type	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	1	0	Nil	0	0	Nil
Discrimination at Workplace	6	0	Nil	4	0	Nil
Child Labour	0	0	Nil	0	0	Nil
Forced Labour/Involuntary Labour	0	0	Nil	0	0	Nil
Wages	0	0	Nil	1	0	Nil
Others	18	0	Nil	0	0	Nil

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

	FY 2023-24	FY 2022-23
Total Complaints reported under the Sexual Harassment on of Women at Workplace (Prevention, prohibition and Redressal) Act, 2013 (POSH)*	1	0
Complaints on POSH as a % of female employees / workers	0.11	0
Complaints on POSH upheld	0	0

* POSH Act is applicable in India hence data is for TCL India, Ncourage & Rallis

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

- As part of Whistleblower Policy and POSH policy, the Company has a section mentioned on the protection of identity of the complainant. All such matters are dealt in strict confidence.
- Also, as part of our Code of Conduct, the Company does not tolerate any form of retaliation against anyone reporting legitimate 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 / No)

Yes

10. Assessments for the year:

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

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

There were no audit concerns in the above areas from assessments in FY 2023-24.

Leadership Indicators

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

No such grievances/complaints on Human Rights violations.

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

The Company has an internal governance system for human rights grievances. In FY 2023-24, a workshop was conducted for the senior leaders and business/functional heads to identify the potential human rights issues of our identified rights holders. Going ahead we plan to conduct a detailed human rights due diligence of the value chain.

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?

Most of our working locations are accessible for Person with disabilities (PWDs).

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	All these factors are part of Tata Code of Conduct. The Company takes declarations from all value chain partners as a part of adherence to the TCoC as part of their contract / purchase orders. The contracts are not renewed or they are terminated in case of non-adherence to the TCoC agreed upon. https://www.tatachemicals.com/about-us/governance/code-of-conduct
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour Wages	
Others – please specify	

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

No such significant risks / concerns and hence not applicable.

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

Essential Indicators

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

Parameter	FY 2023-24	FY 2022-23
From renewable sources (in Gigajoules)		
Total electricity consumption (A)	24,560	22,276
Total fuel consumption (B)	3,64,943	3,81,307
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	3,89,504	4,03,583
From non-renewable sources (in Gigajoules)		
Total electricity consumption (D)	4,77,103	5,56,708
Total fuel consumption (E)	4,72,17,087	4,73,09,524
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	4,76,94,191	4,78,66,232
Total energy consumed (A+B+C+D+E+F)	4,80,83,694	4,82,69,814
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.00031	0.00029
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity(PPP) (Total energy consumed / Revenue from operations adjusted for PPP)*	0.0071	0.00658
Energy intensity in terms of physical output - Production in MT	8.33	7.78
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

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

Note: We have included all the components of our consolidated group in our reporting boundary to cover 100% of our operations in comparison to FY 2022-23 and accordingly the values for FY 2022-23 have been restated to enable comparability of information with FY 2023-24. The restatement has led to 0.4% increase in the total energy consumption in the previous year.

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

Assurance has been carried out (Yes / No)	Yes
Name of external agency	KPMG Assurance and Consulting Services LLP

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

Have sites?(Yes / No)	Yes
Targets achieved?(Yes / No)	Yes

In case targets have not been achieved, provide the remedial action taken, if any:

Yes, the Cement Plant has been identified as DC under PAT Scheme. PAT cycle II (2018-19) SEC achieved 0.1153 against target of 0.1152 Toe/tonne. New target for PAT cycle- VII (2024-25) released by BEE is 0.1133 Toe/tonne.

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

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)		
(i) Surface water	1,78,29,738	1,81,49,543
(ii) Groundwater	1,18,675	1,24,716
(iii) Third party water	1,13,17,493	1,20,90,438
(iv) Seawater including Desalinated	7,50,86,470	7,24,11,893
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	10,43,52,375	10,27,76,590
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Total Water consumption / Revenue from operations)	0.00013	0.00011
Water intensity per rupee of turnover adjusted for Purchasing Power Parity(PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.0029	0.00242
Water intensity in terms of physical output - Production in MT	3.42	2.86
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: There is a change in methodology for water withdrawal and consumption as the company applied the definitions from BRSR Guidance Note in FY 2023-24. Thus, the values for FY 2022-23 have been restated to enable comparability of information with FY 2023-24. The restatement has led to a decrease of 3.69% in the restated value from the reported value for total water withdrawal for FY 2022-23 and has led to decrease of 83% in the restated value from the reported value for the total water consumed for FY 2022-23

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

Has been carried out by an external agency (Yes / No)	Yes
Name of external agency	KPMG Assurance and Consulting Services LLP

4. Provide the following details related to water discharged:

Parameter	FY 2023-24	FY 2022-23
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	1,68,39,272	1,56,55,685
- No treatment	1,68,39,272	1,56,55,685
- With treatment - please specify level of treatment	-	-
(ii) To Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-

Parameter	FY 2023-24	FY 2022-23
(iii) To Seawater	6,73,55,972	6,88,43,019
- No treatment	-	-
- With treatment – As per norms	6,73,55,972	6,88,43,019
(iv) Sent to third-parties	4,09,075	5,24,195
- No treatment	1,00,544	1,36,942
- With treatment – Primary	2,58,857	3,30,733
- With treatment – Secondary	-	-
- With treatment – Tertiary	49,673	56,519
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total	8,46,04,319	8,50,22,899

Note: There is a change in methodology with regard to water discharge in FY 2023-24 and accordingly the values for FY 2022-23 have been restated to enable comparability of information with FY 2023-24. The restatement has led to an increase of 0.006% in the reported value for total water discharge for FY 2022-23.

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

Assurance has been carried out by an external agency (Yes / No)	Yes
Name of external agency	KPMG Assurance and Consulting Services LLP

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

Mechanism implemented? (Yes / No)	Yes
Details:	The Company has implemented zero liquid discharge mechanism at Mambattu plant, Akola plant, and Wyoming plant. Ankleshwar, Dahej CZ and Akola plant developed the capability for 100% recycling of treated water.

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

Parameter	Please specify unit	FY 2023-24	FY 2022-23
NOx	MT	5,105	5,450
SOx	MT	3,744	3,874
Particulate matter (PM)	MT	3,091	3,818
Persistent organic pollutants matter (POP)	MT	0	0
Volatile organic compounds (VOC)	MT	1,666	1,668
Hazardous air pollutants (HAP)	MT	230	232
Others – Carbon Monoxide (CO)	MT	3,691	3,207

Note: We have changed our approach and methodology while reporting Particulate Matter (PM) emissions. We have included the Particulate matter emissions of 5 and 2.5 microns in the current year's reporting. Thus, the values for FY 2022-23 have been restated to enable comparability of information with FY 2023-24. The restatement has led to an increase of 83.29% from the reported value in the case of Particulate Matter (PM) emissions.

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

Assurance has been carried out by an external agency (Yes / No)	Yes
Name of external agency	KPMG Assurance and Consulting Services LLP

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

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	42,73,868	43,63,737
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	70,127	77,772
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	MTCO ₂ e/INR	0.000028	0.000026
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)	MTCO ₂ e/INR	0.000646	0.000605
Total Scope 1 and Scope 2 emission intensity in terms of physical output - Production in MT	MTCO ₂ e/MT	0.75	0.72
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		-	-
Biogenic emissions	Metric tonnes of CO ₂ equivalent	38,167	41,664

Note: We have recomputed Scope 1 and Scope 2 due to change in methodology and change in the emission factor in FY 2023-24. Accordingly, the values for FY 2022-23 have been restated to enable comparability of the information with FY 2023-24. The restatement has led to decrease of 1.35% for Scope 1 GHG Emissions and a decrease of 16.2% for scope 2 GHG emissions, from the reported value for FY 2022-23.

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

Assurance has been carried out by an external agency (Yes / No)	Yes
Name of external agency	KPMG Assurance and Consulting Services LLP

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

Have project? Yes
(Yes / No)

Details: Adoption of low emissions fuels is critical in achieving our decarbonisation goals. The Company has proactively embarked on multiple projects to shift to low carbon emission fuels; TCE Group is leading our efforts of transitioning to low emission fuel. The Company is committed to replace Natural Gas with use blue / green hydrogen. The Company have signed an offtake agreement with Vertex Hydrogen for the supply of over 200 megawatts of low carbon Hydrogen. TCNA operations currently uses a mix of coal and natural gas for thermal energy. Over the next 3 to 5 years, the Company plans to increase the share of natural gas. Additionally, we're exploring shifting entirely to Small Modular Reactors. In India, we've successfully conducted trials for the use of biomass in our current boilers in FY 2023-24. The Company plans to scale up biomass procurement in FY 2024-25 to replace ~10% of coal. The Company is actively working on establishing a dependable supply chain to ensure consistent access to biomass for our Indian operations. The Company is also piloting energy crop plantations to build steady supply of biomass. The Company is increasing the use of renewable energy sources, such as solar, wind and hybrid power.

Installation of solar panels of 2 MW capacity in Mithapur are nearing completion. Additionally, the Company plans to install 30 MW hybrid capacity through PPA in India. At TCE Group, CCU plant is capable of capturing and producing up to 40,000 tonnes of carbon dioxide per year. In addition to above, the Company has implemented energy efficiency measures across our operations to reduce our energy consumption and lower our carbon emissions. In 2023, the Company has completed a comprehensive energy audit and identified several areas where the Company could improve energy efficiency, including upgrading our equipment, optimising our manufacturing processes, and improving insulation. Additionally, the Company is constantly evaluating new technologies such as Mechanical vapour recompression and electric calcination to optimise energy utilisation further.

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

Parameter	Unit	FY 2023-24	FY 2022-23
Total Waste generated			
Plastic waste (A)	MT	2,566	2,203
E-waste (B)	MT	20	8
Bio-medical Waste (C)	MT	11	11
Construction and demolition waste (D)	MT	216	32
Battery Waste (E)	MT	12	12
Radioactive Waste (F)	MT	NA	NA
Other Hazardous waste. Please specify, if any. (G)	MT	42,477	39,967
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	MT	4,55,789	4,84,829
Total (A + B + C + D + E + F + G + H)	MT	5,01,091	5,27,060
Waste intensity per rupee of turnover (Total Waste generated / Revenue from operations)	MT/INR	0.000003	0.000003
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Waste generated / Revenue from operations adjusted for PPP)	MT/INR	0.000074	0.000072
Waste intensity in terms of physical output	MT/MT	0.087	0.085
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations			
Category of waste			
(i) Recycled	MT	21,552	15,611
(ii) Re-Used	MT	3,69,074	4,03,325
(iii) Other recovery operations	MT	3,206	2,096
Total	MT	3,93,832	4,21,032
For each category of waste generated, total waste disposed by nature of disposal method			
Category of waste			
(i) Incineration	MT	15,238	14,353
(ii) Land filling	MT	8,450	7,967
(iii) Other disposal operations	MT	5,737*	0
Total	MT	29,425	22,320

*In FY 2023-24 started monitoring new category of waste - other disposal operation.

Note: There is change in waste generation methodology in FY 2023-24 and accordingly the values for FY 2022-23 have been restated to enable comparability of information with FY 2023-24. The restatement has led a decrease of 49.90% in the restated value from the reported value for waste generated during the FY 2022-23

Note: There is a change in methodology for waste treatment and disposal and applied the definitions of GRI 2021 standards in FY 2023-24. Thus, the values for FY 2022-23 have been restated to enable comparability of information with FY 2023-24. The restatement has led to a decrease of 58.9% from the reported value and the restated value for the FY 2022-23 in case of waste sent for recycling and an increase in 5.7% from the reported value for the FY 2022-23 in case of waste sent for disposal.

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

Assurance has been carried out by an external agency (Yes / No)	Yes
Name of external agency	KPMG Assurance and Consulting Services LLP

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

The Company ensures responsible waste management practices involving recycling of plastic waste as per applicable EPR PWM, recycling and reuse of waste oil in the CRS dryer, fly ash utilisation, the waste generated within the plant gets consumed in our Cement plant as input material and hence the Company producing the value-added product out of waste. Spent acids are sent for recycling to authorised end user to make useful products. Aqueous/Organic waste is sent to the authorised common incinerator system. As per the Company's policy, the production of the highly toxic red triangle products as per the Insecticides Act has been discontinued. Thus, the product portfolio and waste generated remains relatively less toxic. Non-toxic wastewater from process, canteen, amenities, cooling towers, boiler blow-down, etc. is treated in Effluent Treatment Plant (ETP). ETP is equipped with primary, secondary, tertiary treatment followed by an Reverse Osmosis (RO) system. Tertiary treated effluent is either recycled through RO or discharged to the common effluent system. The Aqueous effluent generated from processes having low COD and high TDS is fed to the Multiple Effect Evaporator and condensate of the evaporator is sent for treatment in the Effluent treatment plant or recycled/reused. The sludge generated from the evaporator/ETP is sent to an authorised secured landfill site. High calorific and high TDS value hazardous waste is sent for processing to authorised co-processors and further to cement industry.

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

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
1	Mithapur	Manufacturing	Yes

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 (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not applicable					

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

S. No.	Specify the law / regulation / guidelines which was not complied	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
1	Not applicable			

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* Mithapur, Ankleshwar & Dahej in Gujarat , Akola in Maharashtra , Cuddalore in Tamil Nadu , Mambattu in Andhra Pradesh

*Source: World Resources Institute

(ii) Nature of operations Manufacturing of Soda Ash & other basic chemistry products, Specialty chemicals, Agrochemicals and Nutrition solutions

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

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source		
(i) Surface water	15,044	90,935
(ii) Groundwater	1,18,675	1,24,716
(iii) Third party water	6,27,345	7,44,777
(iv) Seawater including desalinated water	7,50,86,470	7,24,11,893
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	7,58,47,534	7,33,72,321
Total volume of water consumption (in kilolitres)	81,86,521	41,52,112
Water intensity per rupee of turnover (water consumed / revenue from operations)	0.000053	0.000025
Water intensity (Water consumed/Production in MT)	1.42	0.67
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	-	-
- With treatment - please specify level of treatment	-	-
(ii) To Groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater	6,73,55,972	6,88,43,019
- No treatment	-	-
- With treatment – Primary	6,73,55,972	6,88,43,019
(iv) Sent to third-parties	3,05,041	3,77,190
- No treatment	-	-
- With treatment – Primary	2,58,857	3,30,733
- With treatment – Secondary	-	-
- With treatment – Tertiary	46,183	46,457
(v) Others	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total	6,76,61,013	6,92,20,209

Note: In FY 2023-24, we have used 'World Resources Institute and World Resources Institute - India' for mapping areas under water stress. We have standardised categories and methodology for reporting water related data. Therefore, water generated, water discharge and treatment level data are revised. The data for FY 2022-23 is accordingly restated.

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

Has been carried out by an external agency (Yes / No)	Yes
Name of external agency	KPMG Assurance and Consulting Services LLP

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

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	2,19,732	1,52,794
Total Scope 3 emissions per rupee of turnover	MTCO ₂ e/INR	0.000001	0.000001
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	MTCO ₂ e/MT	0.04	0.02

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

Has been carried out by an external agency (Yes / No)	Yes
Name of external agency	KPMG Assurance and Consulting Services LLP

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

The Company has been running biodiversity conservation programmes viz. coral reef restoration, whale shark conservation, mangroves and indigenous flora and fauna conservation, along with environmental education initiatives at Mithapur. Through C-SCAPES, the Company has been working on new conservation projects on coastal ecosystem management; coastal community resilience-building; climate change mitigation and adaptation; and coastal governance.

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

Sl. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	VSDs at new Boiler	Installed Variable Speed Drives (VSDs) in our new boiler leading to remarkable energy savings and environmental benefits. The implementation of VSDs in our boilers has allowed us to optimise energy consumption by dynamically adjusting motor speeds to match varying load demands. Moreover, the reduction in energy consumption directly translates to a reduction in our carbon emissions. By embracing such sustainable practices, we are aligning our operations with our environmental goals and demonstrating our commitment to sustainable business practices.	This installation of VSDs at new power plant contributing to the reduction of approx. 3330 metric tons of carbon dioxide equivalent (CO ₂ e) emissions per year.
2	Design optimisation in Bicarb flash dryer	Due to change in design and technology of Bicarb flash dryer where we were able reduce specific consumption of steam by 0.24 T/T.	Annually it results to reduction of approx. 1000 metric tons of carbon dioxide equivalent (CO ₂ e) emissions per year.

Sl. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
3	Process improvements	<p>Effective use of 120# steam for 2 Nos of quadruple units at MUW and plugging the unwanted steam leakages.</p> <p>MUW 3 Plant is being relocated as a part of upcoming Soda Ash Expansion site clearance. MUW 3 Plant consists of mainly 6 No's of evaporators and several other process equipment to produce iodized vacuum salt. New set up is being installed beside existing unit and shall be operated by Central Control Room of MUW 4. MUW 3 has one double effect evaporator set up commissioned in Year 2011. While relocation we shall be converting to triple effect configuration by addition of one complete set of new evaporator. The double effect to triple effect Reconfiguration will help in increasing throughput and improve specific steam (energy) consumption.</p> <p>These initiatives have not only led to tangible steam savings but also contributed significantly to reducing our carbon footprint. By embracing sustainable practices and leveraging technology-driven solutions, we are not only mitigating environmental impact but also enhancing operational resilience and cost-effectiveness.</p>	Resulted in annually reduction of approx. ~34,000 metric tons of carbon dioxide equivalent (CO ₂ e) emissions per year.
4	Biodiversity Enrichment Program At Mithapur	<p>Mithapur shelters a fascinating diversity of flora and fauna, some of which are either vulnerable, threatened or endangered. It is with an aim to further enrich this biodiversity and to strengthen the existing ecosystems that Tata Chemicals has embarked on a Biodiversity Enrichment Program. Over half a mile long embankment along the seawater intake creek has been constructed using waste generated from soda ash process and work for development of plantation taken-up. 30 flora species native to Saurashtra region have been propagated here. An exclusive plantation of Pилоo (Salvadora persica), a much-favoured tree for nesting by native waterbirds, has been developed with an aim to encourage these birds to start nesting here. Local grasses and herbs have been propagated as ground flora to ensure that the site blends well with the existing ecosystem. The combination of ground flora, shrubs and trees has been done such that it provides feeding, roosting and nesting site for birds. The endangered Guggul plant (Commiphora weighty) and other local plants of medicinal value have also been propagated.</p>	The coral reef here sustains 28 species of hard corals and a rich association of marine life. The number of bird species recorded here has been on a steady rise and has crossed well over the 150 mark. Nilgai, Sambar, Jackal, Stripped Hyena, Pangolin, Desert Cat are amongst the wild fauna species found here.

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

Yes, onsite and offsite emergency preparedness plan is in place. Mithapur has completed the assessment for ISO 22301:2019. ISO 22301:2019 - BCMS implementation for Cuddalore, Mambattu and Corporate (Mumbai and Ahmedabad) is almost complete.

TCL has the primary data centre (DC) situated in Mumbai, and disaster recovery (DR) site situated in Bengaluru (Different seismic zone) which is managed by third party. DR setup is implemented for only SAP application as it is deemed critical for business operations.

Periodical DR drills are conducted. Business Continuity Plans (BCP) are designed to help the Company to recover from a disruption in production activity. Specifically, BCP provides guidance to ensure that the Manufacturing units can respond effectively to a disruption and restore production operations as quickly as possible. The objectives of BCP for Manufacturing plants are to identify various threats that can disrupt the business operations. Identify advanced arrangements and procedures that will enable the team to respond quickly to an emergency event and ensure continuous performance of critical business functions. Reduce employee injury or loss of life and minimise damage and losses. Protect essential facilities, equipment, vital records, and other assets. Identify teams which would need to respond to a crisis and describe specific responsibilities. Facilitate effective decision-making to ensure that agency operations are restored in a timely manner. Identify alternative courses of action to minimise and/

or mitigate the effects of the crisis and shorten the agency response time. Quantify the impact of any kind of event in terms of money, time, business and workforce. Recover quickly from an emergency event and resume to full-scale manufacturing of products in a timely manner. Maintain the quality of manufactured goods and products and keep consistency prioritised, protecting our customer base and brand during an emergency event.

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

No significant impact

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

30.00*

**100% of Critical Suppliers of TCL India*

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.**
26
- 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.**

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Indian Chemical Council	National - India
2	Alkali Manufacturers Association of India	National - India
3	Confederation of Indian Industry (CII)	National - India
4	TERI Council for Business Sustainability	National - India
5	WeCare	National - India
6	Bombay Chamber of Commerce and Industry	State / National - India
7	All India Management Association	National - India
8	United Nation of Global Compact	International - India
9	Chemical Industries Association	National - UK
10	Association Decentralised Energy	National - UK
11	Confederation Business Industries	National - UK
12	Essential Minerals Assoc.	National (North America)
13	Glass Packaging Institute	National (North America)
14	Glass Industry Supply Chain Council	National (North America)
15	Wyoming Heritage Foundation	National (North America)
16	Wyoming Mining Association	National (North America)
17	Wyoming Taxpayers Association	National (North America)
18	Federation of Kenya Employers	National - Kenya
19	Kenya National Chamber of Commerce	National - Kenya
20	Kenya Private Sector Alliance	National - Kenya
21	Kenya Association of Manufacturers	National - Kenya
22	Eastern Africa Association	Regional/ International - Kenya
23	GS1-Kenya	National - Kenya
24	Crop Life India (CLI)	National - Rallis
25	Federation of Seeds Industries of India (FSII)	National - Rallis
26	IMC Chamber of Commerce and Industry	National - Rallis

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
Not Applicable	Not Applicable	Not Applicable

Leadership Indicators

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain?(Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
1.	Advocacy for reasonable statutory and regulatory enactments that affect the company. (TCNA)	Usually through industry-related trade associations to which the company belongs.	-		-
2.	Use of drone in agriculture	Through Industry bodies	-	As needed	-
3.	Recycling of plastic	Through Industry bodies	Yes (Part of IR & BRSR)		-
4.	Safe use of Agrochemicals by Farmers	Through Industry bodies	-		-

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.

Project Name	SIA Notification	Date Notification	Conducted by independent	Result Communicated	Web link
Not applicable					

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

S. No.	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 ₹)
1	Not applicable	Not applicable	Not applicable	0	0	0

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

The Company has a process to receive and redress concerns/grievances received from the community. A site level committee consisting of members from various departments viz. administration, security, CSR, SWOT committee etc. is formed which receives the concerns (written/verbal) and works towards its redressal. A joint field visit/investigation is done, and the concern is addressed appropriately in a timely manner. The concerns are recorded and tracked for closure. In addition, the Company proactively engages with the community as a part of the development work. Throughout the year, a number of informal and formal sessions are conducted which help interactions with the community apart from programme specific meetings to facilitate working together. There is a targeted approach for engaging with various sections viz. youth, women and community leaders. Senior leadership interacts with the community regularly.

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

	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/ small producers	13.62	11.60
Directly from within India	52.92	58.68

* This is a India centric disclosure hence includes TCL India, Ncourage & Rallis.

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

Location	FY 2023-24	FY 2022-23
Rural	1.68	1.75
Semi-urban	46.33	45.17
Urban	25.45	21.33
Metropolitan	26.54	31.75

(Place to be categorised as per RBI Classification System - rural/semi-urban/urban/Metropolitan)

* This is a India centric disclosure hence includes TCL India, Ncourage & Rallis.

Leadership Indicators

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments

Negative Social Impact	Corrective Action
Not Applicable	

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

S. No.	State	Aspirational District	Amount spent (In ₹)
1	Maharashtra	Dharashiv (Osmanabad)	68,92,555
2	Gujarat	Narmada	51,17,403

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

Yes

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

Scheduled Caste and Scheduled Tribes

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

4.64%

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:

Intellectual Property	Owned Acquired	Benefit Shared	Calculate Benefit Share
Access to biological resources for research and commercial purposes	Yes	Yes	The amount is being paid as per the Guidelines on Access to Biological Resources and Associated Knowledge and Benefit Sharing Regulations – 2014 ₹ 30,13,000

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.

Authority Name	Brief Case	Corrective Action
	Not Applicable	

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Affirmative action	1,603	100.00
2	Agriculture & Livestock Management	7,426	10.29
3	Biodiversity Management	6,094	55.48
4	C-Safe	2,482	10.76
5	Cluster (Handicraft) development	130	26.92
6	Drinking Water	728	16.21
7	Education	14,140	29.96
8	Health	13,285	59.27
9	Jal dhan - Water harvesting and conservation	1,74,761	24.78
10	Prithvi mitra	1,483	37.09
11	RUBY - Educational initiative	18,086	71.20
12	Rural development	17,241	46.40
13	Skill Development	739	50.34
14	TaRa - Skilling initiative	1,000	64.00
15	Unnat Gram	4,264	100.00
16	Watershed Development	562	9.25
17	Women Empowerment	3,010	60.00
18	Youth Engagement	318	19.81

CSR and volunteering activities are also carried out in USA, UK and Kenya for various vulnerable and marginalised groups.

- UK - Support to local Hospice St. Luke's and terminally ill patients in Northwich through various fundraising events
- USA - Support to children in health and education (focus on STEM), women (single mothers) for improving livelihood and local charities
- Kenya - Focus on education through infrastructure and bursaries, preventive health care and drinking water, curative health care through Magadi Hospital, watershed and drinking water, women empowerment and youth engagement programmes

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

Essential Indicators

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

The Company has web-enabled online customer complaint portal. After logging of each complaint unique number is generated - depending on the product group, nature of complaint. It goes to the resolution authority online. Based on resolution it goes to the approving authority. Once the approving authority approves and if there are any financial implications then it goes to commercial for issue of credit note. Once approved customer gets credit and customer feedback on the nature of closure. All complaints are resolved within definite timeframes depending upon the products and nature of complaint. If not resolved, then it escalates to next authority mapped in the system. After receiving satisfactory feedback from customer, the individual complaint is closed. For improvement and avoid recurrence, list of complaints is aggregated, Root cause analysis done by the assigned teams and aggregated reports on complaint received and closure time reported to Senior Management on monthly basis.

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

Services	As a percentage to total turnover
Environmental and social parameters relevant to the product	100.00
Safe and responsible usage	100.00
Recycling and/or safe disposal	100.00

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

Complaint Type	FY 2023-24			FY 2022-23		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data Privacy	0	0	Nil	0	0	Nil
Advertising	0	0	Nil	0	0	Nil
Cyber Security	0	0	Nil	0	0	Nil
Delivery of essential services	0	0	Nil	0	0	Nil
Restrictive trade practices	0	0	Nil	0	0	Nil
Unfair trade Practices	0	0	Nil	0	0	Nil
Others						
- TCL entities (Except Ncourage)	1,635	55	Pending Complaints under review	1,489	24	Pending Complaints closed subsequently
- Ncourage	3,301	80		6,930	126	

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

	Number	Reasons for recall
Voluntary Recall	0	NA
Forced Recall	0	NA

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

Policy available (Yes/No)	Yes
Web Link	https://www.tatachemicals.com/upload/content_pdf/information-security-policy.pdf

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.

Active monitoring of the cyber security for Tata Chemicals has been outsourced and managed by third party experts. The regular reviews are conducted, and corrective actions are taken to improve the cyber security posture. Safeguards for ensuring data privacy requirements are being evaluated with reference to global best practices and are being introduced in Tata Chemicals. Subsidiaries operating in jurisdictions like the EU which have GDPR (General Data Protection Regulations), are already compliant with the relevant data privacy laws. Systems and process are being reviewed and improved to enhance the protection of PI (Personal Information) data. No issues related to advertising and delivery of essential services. No action by any regulatory authority, and no issues on safety of the product. Data privacy requirements are being evaluated with respect to proposed personal data privacy law. The actions will be taken as per data privacy law.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches

Zero data breaches incidents in the last financial year.

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

Not applicable

c. Impact, if any, of data breaches

Not applicable

Leadership Indicators

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

Channels/Platforms available (Yes / No)	Yes
-----------------------------------------	-----

Web Link	https://www.tatachemicals.com/products
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2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.

Tata Chemicals product has a Material Safety Data Sheet (MSDS) which provides information about safe and responsible usage of product. The MSDS is included in all shipping information. The Company conducts meetings with the consumers including farmers on field days whereby they are educated about the correct dosage, time of application as well as correct methods to use the Company's products. Further, product leaflets are also provided in various languages with each package.

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

The Company informs through Chem-connect portals, e-mails and phone calls.

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

Product Information Over and Above (Yes / No / Not Applicable)	Yes
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Details	The product information is specified as per regulations.
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Survey carried out (Yes / No)	No
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Independent Practitioners' Reasonable Assurance Report

To the Directors of **Tata Chemicals Limited**

Assurance Report on the sustainability disclosures in the Business Responsibility and Sustainability Reporting (BRSR) section of Integrated Annual Report Core Format 1 (called 'Identified Sustainability Information' (ISI) of Tata Chemicals 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 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 Appendix – 1) for the period from 1 April 2023 to 31 March 2024 has been prepared in accordance with the reporting criteria (refer table below).

Identified Sustainability Information (ISI) subject to assurance	Period subject to assurance	Page number in the Annual Report	Reporting criteria
BRSR Core (refer Appendix – 1)	From 1 April 2023 to 31 March 2024	77 to 114	<ul style="list-style-type: none"> - Regulation 34(2)(f) of the Securities and Exchange Board of India (SEBI) Listing Obligations and Disclosure Requirements (SEBI LODR) - Guidance 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 professionals.

In our opinion, the company's Identified Sustainability Information on pages 77 to 114 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 (SEBI) Listing Obligations and Disclosure Requirements (SEBI LODR) and basis of preparation set out in page 77 of section A of Business Responsibility and Sustainability Reporting section of the Integrated Annual Report.

Basis for opinion

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

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

Other information

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

Additionally, we have performed a limited assurance engagement on select BRSR and GRI indicators and issued an independent assurance report on 2 June 2024. Our report thereon is included with the other information.

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

Other matter

Select BRSR Core attributes of the Company for the year ended 31 March 2023 were assured by the previous assurance practitioner who had expressed an unmodified opinion on 19 May 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 Chemicals 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., 1 April 2023 to 31 March 2024.
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

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

Date: 02 June 2024

Place: Mumbai

Shivananda Shetty

Partner

KPMG Assurance and Consulting Services LLP

Appendix – 1

BRSR Core attributes

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

The signed reasonable assurance report can be accessed at <https://www.tatachemicals.com/reasonableassurance-2023-24.pdf>

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Independent Practitioners' Limited Assurance Report

To the Directors of **Tata Chemicals Limited**

Assurance report on select sustainability disclosures in the Integrated Annual Report prepared in accordance with the Business Responsibility and Sustainability Reporting (BRSR) framework and with reference to the Global Reporting Initiative (GRI) Standards 2021 (together called 'Identified Sustainability Information' (ISI) of Tata Chemicals Limited (TCL) (the 'Company') for the period 1 April 2023 to 31 March 2024.

Opinion

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

Identified Sustainability Information (ISI) subject to assurance	Period subject to assurance	Page number in the Integrated Annual Report	Reporting criteria
Select GRI and BRSR attributes (which are not part of BRSR Core) (refer Appendix – I)	From April 1, 2023 to March 31, 2024	47 to 69 and 77 to 113	<ul style="list-style-type: none"> - <i>GRI Standards 2021</i> - <i>Regulation 34(2)(f) of the Securities and Exchange Board of India (SEBI) Listing Obligations and Disclosure Requirements (SEBI LODR)</i> - <i>World Resource Institute (WRI) /World Business Council for Sustainable Development (WBCSD) Greenhouse Gas (GHG) Protocol (A Corporate Accounting and Reporting Standards)</i> - <i>Corporate Value Chain (Scope 3) Accounting & Reporting Standard</i> - <i>Guidance note for BRSR format issued by SEBI</i>

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

Based on the procedures performed and evidence obtained, nothing has come to our attention to cause us to believe that the company's Identified Sustainability Information on pages 47 to 69 and 77 to 113 of the Integrated Annual Report relating to select GRI and BRSR attributes (which are not part of BRSR Core) for the year ended 31 March 2024, subject to limited assurance is not prepared, in all material respects, in accordance with the the World Resource Institute (WRI) / World Business Council for Sustainable Development (WBCSD) Greenhouse Gas (GHG) Protocol (A Corporate Accounting and Reporting Standards), and the Corporate Value Chain (Scope 3) Accounting & Reporting Standard , Regulation 34(2)(f) of the Securities and Exchange Board of India (SEBI) Listing Obligations and Disclosure Requirements (SEBI LODR) and with reference to the GRI Standards (2021) and basis of preparation set out in notes page 1 of Integrated Annual Report and page 77 of section A of Business Responsibility and Sustainability section of the Integrated Annual Report.

Basis for conclusion

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

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

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

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

Other information

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

Additionally, we have performed a reasonable assurance engagement on SEBI BRSR Core attributes and issued an independent assurance report on 2 June 2024.

Our report thereon is included with the other information.

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

Other matter

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

Our opinion is not modified in respect of this matter

Intended use or purpose

The ISI and our limited assurance report are intended for users who have reasonable knowledge of the BRSR attributes and GRI 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 Identified Sustainability Information (ISI)

The management of the company are responsible for:

- designing, implementing and maintaining internal control relevant to the preparation of the Identified Sustainability Information that is free from material misstatement, whether due to fraud or error;
- selecting or developing suitable criteria for preparing the Identified Sustainability Information and appropriately referring to or describing the criteria; and
- preparing the Identified Sustainability Information in accordance with the reporting criteria.

Those charged with governance are responsible for overseeing the reporting process for the company's ISI.

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 GRI attributes and the data/information (qualitative or quantitative) other than the ISI.
- Data and information outside the defined reporting period i.e., 1 April 2023 to 31 March 2024.
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

Inherent limitations

The preparation of the company's sustainability 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 and GRI attributes, some of which are estimates, is subject to substantial inherent measurement uncertainty, for example GHG emissions, water footprint, energy footprint. Obtaining sufficient appropriate evidence to support our 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 a limited assurance about whether the ISI is free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- reporting our conclusion to the Directors of TCL.

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

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

Limited assurance conclusion

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

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

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

Date: 02 June 2024

Place: Mumbai

Shivananda Shetty

Partner

KPMG Assurance and Consulting Services LLP

Appendix – 1

Select BRSR and GRI attributes

GRI Indicator	BRSR Linkage	Type of Assurance
301-1 Materials used by weight or volume	No direct linkage	Limited
301-2 Recycled input materials used	No direct linkage	Limited
302-1-(a), (b), (c)-i, (e) Energy consumption within the organisation	P6 E1 - Details of total energy consumption (in Joules or multiples)	Limited
302-3 Energy intensity	P6 E1 - Details of total energy intensity	Limited
303-3-(a)-I, 303-3-(a)-ii, 303-3-(a)-iii, 303-3-(a)-iv, 303-3-b-(i-iv), 303-4-a-(i-ii) Water withdrawal	P6 E3 - Provide details of water withdrawal by source P6 L1 - Water withdrawal, consumption, and discharge in areas of water stress (in kiloliters)	Limited
303-1-(a), 303-2-(a), 303-4 303-3-b-(i-iv), 303-4-a-(i-iv) Water discharge	P6 E4 - Provide details of water discharged P6 L1 - Water withdrawal, consumption, and discharge in areas of water stress (in kiloliters)	Limited
303-5 (a) 303-3-b-(i-iv), 303-4-a-(i-ii) Water Consumption	P6 E3 - Provide details of water consumption P6 L1 - Water withdrawal, consumption, and discharge in areas of water stress (in kiloliters)	Limited
304, 413-1-(a-ii), 303-1- (a), 303-1- (c) Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	P6 E11 - If the entity has operations/offices in/around ecologically sensitive areas where environmental approvals /clearances are required, please specify the location and type of operations and if the conditions of environmental approval / clearance are being complied with?	Limited
304-2, 304-2-a-(i-vi), 304-2-b-(i-iv), 304-3-(a) Significant impacts of activities, products and services on biodiversity	P6 L3 - With respect to the ecologically sensitive areas, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.	Limited
305-1 (a), (b), (c), (d), (e) Direct (Scope 1) GHG emissions	P6 E7 - Provide details of greenhouse gas emissions (Scope 1)	Limited
305-2 (a), (b), (c), Energy indirect (Scope 2) GHG emissions	P6 E7 - Provide details of greenhouse gas emissions (Scope 2)	Limited
305-4 (a), (b), GHG emissions intensity	P6 E7 - Provide details of greenhouse gas emissions (Scope 1 and Scope 2) intensity	Limited
305-3, 305-3- (a, b) Other indirect (Scope 3) GHG emissions	P6 L2 - Provide details of total Scope 3 emissions	Limited
305-5-(a), (b), (c), (d) Reduction of GHG emission	P6 E8 - Projects related to reduction of Green House Gas emissions	Limited
305-7- (a), (b), (c) Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	P6 E6 - Provide details of air emissions (other than GHG emissions) by the entity	Limited
306-3-(a) Waste generated	P6 E9 - Provide details related to waste generated by category of waste	Limited
306-4-(a), (b-i), (b-ii), (b-iii), (c-i), (c-ii), (c-iii) Waste diverted from disposal	P6 E9 - Provide details related to waste recovered through recycling, re-using or other recovery operations	Limited

GRI Indicator	BRSR Linkage	Type of Assurance
306-5-(a), (b-i), (b-ii), (b-iii), (c-i), (c-ii), (c-iii), (c-iv) Waste directed to disposal	P6 E9 - Provide details related to waste disposed by nature of disposal method	Limited
308-1, 308-1 (a) New suppliers that were screened using environmental criteria	P6 L5 - Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts	Limited
401-1 (b) New employee hires and employee turnover	General Disclosure 22 - Turnover rate for permanent employees and workers	Limited
401-2, 201-3-b-(i-iii), 201-3-c, 201-3-d, 201-3-e Benefits provided to full-time employees that are not provided to temporary or part-time employees	P3 E2 - Details of retirement benefits, for Current Financial Year	Limited
401-3 Parental leave	P3 E5 - Return to work and Retention rates of permanent employees that took parental leave	Limited
403-1 (a), (b) Occupational health and safety management system	P3 E10 - Health and safety management system	Limited
403-2 (a), (b), (c), 403-4 (a), 403-6 (a) Hazard identification, risk assessment, and incident investigation		Limited
403-5 (a), 404-1 (a-i), 404-2 (a) Worker training on occupational health and safety	P3 E8 - Details of training given to employees and workers	Limited
403-9-(a-i-v), 403-9-(b-i-v), Work-related injuries	P3 E11 - Details of safety related incidents including lost time injury frequency rate, recordable work-related injuries, no. of fatalities	Limited
403-10-(a), 403-10-(b-ii) Work-related ill health		Limited
407-1 (a) Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk		P3 E7 - Membership of employees and worker in association(s) or Unions recognised by the listed entity

The signed limited assurance report can be accessed at <https://www.tatachemicals.com/limitedreport-2023-24.pdf>