

Business Responsibility and Sustainability Report



SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

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, 2024 to March 31, 2025		
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.			
S. No.	Name	Telephone	Email
1	Mr. Alok Chandra	+91 22 62327410	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 Report is prepared on a consolidated basis i.e, Tata Chemicals Limited ('TCL' or 'the Company'). 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 information/data measurement techniques used, and the basis of calculations and estimates have been mentioned in the relevant sections of this report. There are certain restatements for TCL in the comparative year due to change in approach, methodology and re-computation of certain attributes in this report. The Company has evaluated and does not believe that this restatement on account of change in approach and methodology is material both qualitatively and quantitatively to the reporting under BRSR. The effects and reasons have been included under the respective Principles of this report. These restatements would enable consistency and comparability of information for the current year and comparative year		
14. Name of assurance provider	KPMG Assurance and Consulting Services LLP.		
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 109 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, Sales & Marketing	81.09
2	Specialty Products		18.91

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

S. No.	Product/Service	NIC Code	% of Turnover of the entity
1	Soda Ash	201	56.23
2	Salt	107	15.67
3	Crop Protection	202	13.09
4	Bicarb	201	4.84
5	Seeds	016	2.77
6	Others	107 & 201	7.40

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	14	24
International	5	5	10

19. Markets served by the entity:

a. Number of locations

Locations	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?

21.27

19. c. A brief on types of customers

Key customer segments include:

- Glass (Flat, Container, Solar)
- Soaps & Detergents
- Chemicals (Sodium Bicarbonate, Sodium Bicarbonate, Silicate)
- Food & Beverages
- Animal Feed
- Pharmaceuticals
- Automotive Tyres
- Agriculture (including direct supply to farmers)

Serving 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)	3,817	3,498	91.64	319	8.36
2	Other than permanent (E)	2,826	2,512	88.89	314	11.11
3	Total Employees (D+E)	6,643	6,010	90.47	633	9.51
Workers						
4	Permanent (F)	972	925	95.16	47	4.84
5	Other than permanent (G)	7,140	6,738	94.37	402	5.63
6	Total Workers (F+G)	8,112	7,663	94.46	449	5.54

Note - For the locations having rotation temporary workforce, the number of other than permanent workers is calculated as the average number of workers across the year to ensure correct representation.

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)	20	16	80.00	4	20.00
2	Other than permanent (E)	1	0	0.00	1	100.00
3	Total differently abled employees (D + E)	21	16	76.19	5	23.81
Differently abled workers						
4	Permanent (F)	11	8	72.73	3	27.27
5	Other than permanent (G)	41	41	100.00	0	0.00
6	Total differently abled workers (F + G)	52	49	94.23	3	5.77

21. Participation/Inclusion/Representation of women

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors (BOD)*	7	1	14.29
Key Management Personnel (KMP)*	3	0	0.00

*MD&CEO is part of both BOD and KMP

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

	FY 2024-25			FY 2023-24			FY 2022-23		
	Male (%)	Female (%)	Total (%)	Male (%)	Female (%)	Total (%)	Male (%)	Female (%)	Total (%)
Permanent Employees	10.07	15.36	10.50	14.21	17.12	14.44	17.00	15.58	16.89
Permanent Workers	10.61	15.22	10.82	10.82	13.89	10.93	13.07	15.69	13.15

V. Holding, Subsidiary and Associate Companies (including joint ventures)
23. (a) Names of holding / subsidiary / associate companies / joint ventures

Sr.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	Ncourage Social Enterprise Foundation (Under Section 8 of the Companies Act, 2013)	Subsidiary	100.00	Yes
3	Tata Chemicals International Pte. Limited(TCIPL)	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	TCE Group Limited	Subsidiary	100.00	Yes
7	Homefield Pvt UK Limited	Subsidiary	100.00	Yes
8	Tata Chemicals Europe Limited	Subsidiary	100.00	Yes
9	Natrium Holdings Limited	Subsidiary	100.00	Yes
10	Winnington CHP Limited	Subsidiary	100.00	Yes
11	Brunner Mond Group Limited	Subsidiary	100.00	Yes
12	Northwich Resource Management Limited	Subsidiary	100.00	Yes
13	Gusiate Holdings (UK) Limited	Subsidiary	100.00	Yes
14	British Salt Limited	Subsidiary	100.00	Yes



Sr.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)
15	Cheshire Salt Holdings Limited	Subsidiary	100.00	Yes
16	Cheshire Salt Limited	Subsidiary	100.00	Yes
17	New Cheshire Salt Works Limited	Subsidiary	100.00	Yes
18	Tata Chemicals Magadi Limited	Subsidiary	100.00	Yes
19	Magadi Railway Company Limited	Subsidiary	100.00	Yes
20	Tata Chemicals (South Africa) Proprietary Limited	Subsidiary	100.00	Yes
21	TC Africa Holdings 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 Ltd.	Joint Venture	9.13	No
25	The Block Salt Company Limited	Joint Venture	50.00	No
26	JOil (S) Pte. Ltd	Associate	17.01	No

Note: 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	4,441	14,887
	(iii) Net worth (in ₹) crore	18,194	22,501

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 2024-25			FY 2023-24		
		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
Shareholders	Yes Shareholders can register their grievances on SCORES Portal at https://scores.sebi.gov.in/ and on ODR Portal at https://smartodr.in/	66	2	Pending complaints closed subsequently	87	3	pending complaints closed subsequently

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 2024-25			FY 2023-24		
		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
Employees and workers	Yes Whistleblower Policy Ethics Helpline (https://secure.integritymatters.in)	14	0	NIL	25	0	NIL
Customers	Yes • Ethics complaints Whistleblower Policy Ethics Helpline (https://secure.integritymatters.in)	0	0	NIL	0	0	NIL
	• Customer complaints - TCL Entities (excl Ncourage) Email ID: Chemconnect@tatachemicals.com	1,934	0	NIL	1,635	55	Pending complaints closed subsequently
	- Ncourage Social Enterprise Foundation	NA [#]	NA [#]	NIL	3,301	80	Pending complaints closed subsequently
Value chain partners	Yes Whistleblower Policy Ethics Helpline (https://secure.integritymatters.in)	7	0	NIL	5	0	NIL
Others (Coming from Ex-employees, anonymous sources)	Yes	3	1	Pending complaint under review	15	0	NIL

[#]Ncourage operations ceased from May 1, 2024

^{*}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	<ul style="list-style-type: none"> Global benchmarking of safety practices Strong zero harm policies Frequent safety audits & assessments Use of digital and AI in safety monitoring & Reporting 	Negative
2	Opportunities in Green Chemistry	Opportunity	Innovate to create greener products, meet the demands of environmentally conscious stakeholders and enhance lifecycle product management.	<ul style="list-style-type: none"> Intensifying R&D to develop new products Investment in R&D Exploring technologies for green manufacturing 	Positive
3	Information Management & Cyber Security	Risk	Potential loss of stakeholder data and Reputational risk due to breach of confidential data	<ul style="list-style-type: none"> Strong data security controls Monitoring of security posture Conducting periodic vulnerability assessment and penetration testing 	Negative
4	Regulatory Issues & Compliance	Risk	Potential uncertainty in business continuity and potential legal risk of non-compliance	<ul style="list-style-type: none"> E-enabled compliance management framework Training of employees on regulatory matters Policy advocacy 	Negative
5	Risk Management & Business Continuity	Opportunity	Proactive risk management with the support of technology and Stakeholder-driven risk management processes	<ul style="list-style-type: none"> Enterprise Risk Management System Continuous and dynamic risk management & mitigation 	Positive

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)
6	Geopolitics	Risk	Potential production delays and shipping and potential change in product availability and delivery	<ul style="list-style-type: none"> Supply Chain Resilience Leveraging presence in multiple key geographies 	Negative
7	Corporate Governance	Opportunity	Improved efficiency and robust company culture	<ul style="list-style-type: none"> Implementation of various policies Periodic review by Senior Management and Board committees. 	Positive
8	Transparency in Disclosures	Opportunity	Improved brand reputation and loyalty among stakeholders. Becoming a sustainability leader via transparent disclosures	<ul style="list-style-type: none"> Reporting in alignment with ISO 14001, ISO 45001, GRI, CDP, IIRC, UNGC, SBTi, Responsible Care, DJSI, BRSR, IBBI and others 	Positive
9	Air Emissions	Risk	Chemical release affecting human health or ecosystems	<ul style="list-style-type: none"> SOx, NOx and SPM well below regulatory limit 	Negative
10	Carbon Emissions	Risk	CO ² emissions contribute to climate change. Product's carbon footprint can impact customer emissions. Potential reputational risk related to progress on decarbonisation commitment	<ul style="list-style-type: none"> Intensifying actions on decarbonisation Technologies for RE transition and CCUS Net Zero strategy implementation 	Negative

For more details, please refer page no. 34 of the Integrated Report 2024-25



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
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	http://sustainability.tatachemicals.com/vision.htm								
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, GRI	Responsible Care, ISO 14001	UN Global Compact, GRI, ISO 45001 CORE certification	UN Global Compact, GRI, Responsible Care	UN Guiding principles on Business and Human Rights, UNGC, CORE certification	ISO 14001, ISO 50001, CDP, UN Global Compact, GRI, Responsible Care	Tata Code of Conduct, NGRBC	UN Global Compact, 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 key 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 Corporate Sustainability, 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, Prevention of Insider Trading and Code of Corporate Disclosure Practices, Adoption of Anti-Bribery & Anti-Corruption and Anti-Money Laundering Policies, including 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.	<p style="text-align: center;">Yes</p> <p>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 SHE and Sustainability implications are duly addressed in all new strategic initiatives, budgets, audit actions and improvement plans.</p>								

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

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									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									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.								

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

	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)	Yes, all Principles are covered by policies.								
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)									

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	100.00
Key Managerial Personnel (KMP)*	4	Human Rights, Tata Code of Conduct, Anti Bribery Anti Corruption, Prevention of sexual Harassment (POSH)	100.00
Employees other than BoD and KMPs	24	Human Rights, Diversity & Inclusion, Health & Safety, General Data Protection Regulation (GDPR), Anti Bribery Anti Corruption, Tata Code of Conduct, Prevention of Sexual Harassment	77.27
Workers	19	ABAC, TCOC, Sexual Harrassment, Human Rights, Diversity & Inclusion, Health & Safety, General Data Protection Regulation	77.77

*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):

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	State Tax Officer, State Goods & Service Tax Department, Aluva, Kerala	20,000	Penalty levied for short payment of IGST on services covered under Reverse Charge Mechanism (RCM) as per GSTR2A	No
Penalty/Fine	P1	Commissioner of State Tax, Jamnagar, Gujarat Office of the Deputy	19,49,387	Penalty levied for reversal of input tax credit from CGST and SGST instead of IGST for FY 2018-19	Yes
Penalty/Fine	P1	Office of the Asst Commissioner (ST), Chennai, Tamil Nadu	30,33,904	Penalty levied for reporting (i) an adjustment in turnover in annual return and (ii) deemed supply under schedule 1 and not maintaining state wise Trial Balance for Tamil Nadu	Yes
Penalty/Fine	P1	Office of the Joint Commissioner State-Tax, Patliputra Circle, Patna	14,96,628	Penalty levied for short payment tax on account of mismatch between monthly GST returns and excess availment of Input Tax Credit on account of mismatch between GSTR-3B and GSTR-2A	No
Penalty/Fine	P1	Office of the Assistant Commissioner, Kolkata South CGST & CX Commissionerate, Kolkata	20,000	Penalty levied for wrong availment of Input Tax Credit	Yes
Penalty/Fine	P3	Chester Crown Court, United Kingdom (UK)	12,38,14,575	Fine levied on Tata Chemicals Europe Ltd., Company's subsidiary in UK for safety incident which occurred in 2016	No
Penalty/Fine	P3	Chief Judicial Magistrate Court, Cuddalore	10,000	Fine levied for a safety related incident that occurred in its plant situated in Cuddalore, Tamil Nadu	No
Penalty/Fine	P1	Office of the State Tax Officer (ST), Chidambaram-1 Assessment Circle, Tamil Nadu	2,23,844	Penalty levied for a short payment of tax under Reverse Charge Mechanism	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	Office of Deputy Commissioner of State Tax, Jamnagar, Gujarat	8,11,513	Penalty levied for short payment of tax due to GST return mismatch, excess availing of credit under Reverse Charge Mechanism and reversal of input tax credit under the wrong heads for FY2019-20	yes
Penalty/Fine	P1	Office of the Deputy Commissioner (ST), Regional GST Audit & Enforcement Office, Tirupati, Andhra Pradesh	2,53,575	Penalty levied for denial of input tax credit on account of non- filing of GST returns / payment of tax by the vendors	Yes
Penalty/Fine	P1	Office of State Tax Officer (ST), Chidambaram-1, Cuddalore, Tamil Nadu	4,49,590	Penalty levied for reversal of Input Tax Credit (ITC) on credit notes, Ineligible ITC and ITC claimed from cancelled dealers, return defaulters & tax non payers for FY 2019-20	Yes

Non-Monetary				
	NGRBC Principle P1 P2 P3 P4 P5 P6 P7 P8 P9	Name of the regulatory/ enforcement agencies/ judicial institutions	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/upload/content_pdf/anti-bribery-and-anti-corruption-policy.pdf
Details	Yes, the Company has an Anti-Bribery and Anti-Corruption (ABAC) policy. The purpose of this ABAC Policy is to ensure that our Company sets up adequate procedures in order to prevent our Company's involvement in any activity relating to bribery, facilitation payments, or corruption, even where the involvement may be unintentional. It requires employees, directors, officers of the Company and third parties subject to this ABAC Policy to recognize questionable transactions, behaviour or conduct, and to take steps to record, comply and follow procedures set in place to deal with such behaviour or conduct. This ABAC Policy constitutes a minimum standard. It must be complied with in any country in which our Company does business even when the policy is stricter than the anti-bribery laws that are applicable, including both applicable local laws and those laws with extra-territorial application. However, when applicable anti-bribery laws are stricter than this policy, such laws must be complied with.

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 2024-25	FY 2023-24
Directors	Nil	Nil
KMPs		
Employees		
Workers		

6. Details of complaints with regard to conflict of interest

	FY 2024-25		FY 2023-24	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil		Nil	
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 2024-25	FY 2023-24
Number of days of accounts payables	75	80

Note: The financial figures for the period April 1, 2023 to March 31, 2024 have been restated to improve accuracy and clarity in reporting following the guidelines set forth in SEBI's circular dated December 20, 2024, which outlines Industry Standards Forum guidance for BRSR Core. Number of days of accounts payable disclosed in BRSR for the year ended March 31, 2024 was 85 Days.

**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 2024-25	FY 2023-24
Concentration of Purchases	a. Purchase from trading houses as % of total purchases	7.44	8.83
	b. Number of trading houses where purchases are made from	1301	1,488
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	43.84	52.39
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	37.04	38.23
	b. Number of dealers / distributors to whom sales are made	6,919	7,134
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	30.65	35.55
Share of RPTs (as respective %) in	a. Purchases (purchases with related parties / Total Purchases)	0.70	0.54
	b. Sales (Sales to related parties / Total Sales)	-	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)	27.52	25.19

Note: The financial figures for the period April 1, 2023 to March 31, 2024 have been restated to improve accuracy and clarity in reporting following the guidelines set forth in SEBI's circular dated December 20, 2024, which outlines Industry Standards Forum guidance for BRSR Core. Purchase from trading houses as % of total purchases, Number of trading houses where purchases are made from, Purchases from top 10 trading houses as % of total purchases from trading houses, Sales to dealers / distributors as % of total sales, Number of dealers / distributors to whom sales are made, Sales to top 10 dealers / distributors as % of total sales to dealers / distributors, Purchases (purchases with related parties/Total Purchases), Investments (Investments in related parties / Total Investments made) as disclosed in the BRSR for the year ended March 31, 2024 was 6.63%, 512, 84.81%, 44.83%, 7,662, 48.79%, 0.07%, and 12.60% respectively.

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

Yes. The Company has a process in place which is governed by the Tata Code of Conduct which is available on the website of the Company at <https://www.tatachemicals.com/about-us/governance/code-of-conduct>. As part of the process, a declaration is 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. Further, every Director of the Company also 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.

In the Meetings of the Board, the Directors abstain from participating in the matters in which they are concerned or interested. The Corporate Secretarial team also maintains a database of the Directors and the entities in which they are interested for identifying and tracking conflict of interests which 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.

PRINCIPLE 2:

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

Essential Indicators

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

Parameter	FY 2024-25	FY 2023-24	Details of improvements in environmental and social impacts
R&D	38.11	38.54	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	22.54	13.30	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.

Note : In FY25 we have included data for TCL Consolidated, accordingly the values for FY24 have been restated.

- 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	24.99

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

Parameter	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, 2016 (as amended) 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.**

Extended Producer Responsibility (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).

*Plastic EPR is done for both Brand owner and importer from FY25



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	13.03	Cradle to Gate	Yes	No	NA
201	Soda Ash - TCNA	35.00	Cradle to Gate	Yes	No	NA
201	Silica	0.37	Cradle to Gate	Yes	No	NA
202	Hexaconazole	1.52	Cradle to Grave	Yes	No	NA
202	Acetamiprid	0.13	Cradle to Grave	Yes	No	NA
202	Kresoxim Methyl	0.52	Cradle to Grave	Yes	No	NA
202	Metribuzin	1.24	Cradle to Grave	Yes	No	NA
202	Pendimethaline	1.44	Cradle to Grave	Yes	No	NA
202	Metalaxyl	0.26	Cradle to Grave	Yes	No	NA
202	Acephate	0.89	Cradle to Grave	Yes	No	NA
202	Trizol	0.00	Cradle to Grave	Yes	No	NA

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 2024-25	FY 2023-24
Limestone	26.41	20.16
Trona	14.89	11.02

Note: In FY25, the trona quantity includes both TCNA and TCML, accordingly FY24 quantities have been restated to enable comparability of information with FY25

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 2024-25			FY 2023-24		
	Re-Used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging)	22	6,225*	0	23	2261	0
E-waste	0	0	0	0	0	0
Hazardous Waste	0	0	62	0	0	43
Other Waste	0	0	0	0	0	0

*Plastic EPR is done for both Brand owner and importer from FY25

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
Crop Protection	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	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	3,498	3,468	99.14	3,498	100.00	NA	NA	1,744	49.86	1,488	42.53
Female	319	302	94.67	319	100.00	319	100.00	NA	NA	196	61.64
Total	3,817	3,770	98.77	3,817	100.00	319*	100.00	1744*	45.69	1,684	44.12*
Other Than Permanent employees											
Male	2,512	2,509	99.88	2,509	99.88	NA	NA	197	7.84	0	0.00
Female	314	314	100.00	314	100.00	314	100.00	NA	NA	132	42.04
Total	2,826	2,823	99.89	2,823	99.89	314*	100.00	197*	7.84	132	4.67

*Company has introduced daycare policy which led to increase percentage compare to last year.

[#]The denominator for Maternity benefits only covers no. of Female. Similarly the denominator for Paternity benefits only covers no. of Male.

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

Category	% of workers covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	925	885	95.68	925	100.00	NA	NA	227	24.54	227	24.54
Female	47	47	100.00	47	100.00	47	100.00	NA	NA	40	85.11
Total	972	932	95.88	972	100.00	47 [#]	100.00	227 [#]	24.54	267	27.47
Other Than Permanent workers											
Male	6,738	6,738	100.00	6,738	100.00	NA	NA	5	0.07	5	0.07
Female	402	402	100.00	402	100.00	402	100.00	NA	NA	402	100.00
Total	7,140	7,140	100.00	7,140	100.00	402 [#]	100.00	5 [#]	0.07	407	5.70

[#]The denominator for Maternity benefits only covers no. of Female. Similarly the denominator for Paternity benefits only covers no. of Male.



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

	FY 2024-25	FY 2023-24
Cost incurred on well-being measures as a % of total revenue of the company	1.05	0.83

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

Benefits	FY 2024-25			FY 2023-24		
	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*	100.00	100.00	Yes	100.00	100.00	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 & Rallis only.

*All eligible employees and workers are covered in 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	97.33	100.00	100.00
Female	100.00	100.00	100.00	100.00
Total	100.00	97.47	100.00	100.00

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 Employees	Yes
Other than Permanent Employees	On receipt of any concern through e-mail, letter, web helpline, oral, etc., it is registered by the Chief Ethics Counsellor (CEC) 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/her observations and recommendations. The investigation report is further reviewed by the CEC 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.
Permanent Workers	
Other than Permanent Workers	

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

Category	FY 2024-25			FY 2023-24		
	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	3,817	32	0.84	3,613	34	0.94
- Male	3,498	30	0.86	3,320	32	0.96
- Female	319	2	0.63	293	2	0.68
Total permanent Workers	972	711	73.15	1,031	764	74.10
- Male	925	693	74.92	983	743	75.58
- Female	47	18	38.30	48	21	43.75

8. Details of training given to employees and workers:

Category	FY 2024-25*					FY 2023-24				
	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)
Employees										
Male	6,010	5,940	98.84	2,061	34.29	3,320	3,171	95.51	2,021	60.87
Female	633	607	95.89	232	36.65	293	245	83.61	218	74.40
Total	6,643	6,547	98.55	2,293	34.52	3,613	3,416	94.54	2,239	61.97
Workers										
Male	7,663	7,641	99.71	312	4.07	983	977	99.38	328	33.37
Female	449	436	97.10	13	2.90	48	48	100.00	28	58.33
Total	8,112	8,077	99.57	325	4.01	1,031	1,025	99.41	356	34.53

*In FY 2025, we have included training data for permanent and other than permanent, employees and workers, for both Health and Safety measures and Skill upgradation. In FY24, the data covers only permanent employees and workers.



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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Permanent Employees						
Male	3,498	3,462	98.97	3,320	3,206	96.57
Female	319	316	99.06	293	267	91.13
Total	3,817	3,778	98.98	3,613	3,473	96.13
Permanent Workers						
Male	925	453	48.97	983	585	59.51
Female	47	38	80.85	48	40	83.33
Total	972	491	50.51	1,031	625	60.62

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 provides safe and healthy work environment 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. Safety is paramount for us, our commitment to safety extends beyond physical well-being to include psychological and emotional safety

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

Tata Chemicals has a process for Risk Management which is essential for preventing incidents, injuries, occupational disease, emergency control & prevention and business continuity. We take a thorough approach to hazard identification, using multiple tools to formulate appropriate strategies along with the mitigation plans and carry out verification to ensure effective implementation of risk mitigation techniques. 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 (work 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 as a part of Tool Box Talk(TBT). 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/MANGO. It is also extended to contractors working on sites to ensure their concerns are captured and added into MDO/MANGO. 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; Hazard and operability study (HAZOP) study and engineering review by external / internal experts as appropriate.

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

Yes

10. 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 2024-25	FY 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	1.53	1.21
	Workers	0.54	0.19
Total recordable work-related injuries	Employees	22	17
	Workers	35	23
No. of fatalities	Employees	0	0
	Workers	0	1
High consequence work related injury or ill health excl fatalities	Employees	0	0
	Workers	0	1 [#]

[#]For FY24, the injury number has been aligned with the table Leadership indicator Q3

^{*}Including the 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 safety, health, environment and sustainability 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.
- Implementing process safety risk management processes across our sites. As a part of this we track process safety incidents (T1,T2,T3,T4) and there are zero Tier-1 incidents.
- Internal benchmarking of safety practices to identify 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.
- Company is Dedicated towards improving Safety by invigorating Key focus on critical areas like road safety, contractor safety, and working at heights.
- Companies 10 Golden rules and 2 principles clearly defines expectations from various stakeholders.

TCL continuously identifies and implements solutions to strengthen our safety culture, aligning with our goal of “target zero harm”. We conduct extensive emergency mock drills to ensure that all our employees are equipped and prepared to handle unexpected and unforeseen situations. Emergency Response team comprising of trained personnel oversee the emergency drills and exercise activities. Well-defined evacuation and communication plans are in place to guide employees with specifics related to emergency exits, alternate routes, assembly areas and communication amongst them for ensuring effective preparedness. Each site have well defined emergency detection, protection and mitigation system to mitigate any type of emergency at site.

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

Assessment Type	FY 2024-25			FY 2023-24		
	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	0	0	Nil
Health & Safety	2	0	Nil	0	0	Nil

14. Assessments for the year:

Assesment 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 and preventive actions to stop recurrence of such incidents. Proper deployment of corrective and preventive actions are 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 due 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:

Safety Incident/Number	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 2024-25	FY 2023-24	FY 2024-25	FY 2023-24
Employees	0	0	0	0
Workers	0	1	0	1

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

Yes

5. Details on assessment of value chain partners:

Assesment Type	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	24.99
Working Conditions	24.99

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 2024-25.



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 & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
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 Electronic Customer Relationship Management (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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
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, NGC, 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 believes in maintaining an ongoing dialogue with its key stakeholders i.e. investors, customers, suppliers, employees, etc., demonstrating its commitment to transparency and accountability. The Company's Management regularly interacts with the above stakeholders through various platforms for understanding and addressing their perspectives, concerns, and expectations. The Company also has a Safety, Health, Environment and Sustainability (SHES) Committee which plays a vital role in overseeing the Company's initiatives related to safety, environmental responsibility, and sustainable business practices. The SHES Committee updates the progress on the actions taken to the Board and takes inputs and guidance from the Board on a regular 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. 32).

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 2024-25			FY 2023-24		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total C	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	3,817	2,252	59.00	3,613	1,445	39.99
Other than permanent	2,826	19	0.67	2,590	213	8.22
Total Employees	6,643	2,271	34.19	6,203	1,658	26.73
Workers						
Permanent	972	311	32.00	1,031	262	25.41
Other than permanent	7,140	2,105	29.48	7,265	2,455	33.79
Total Workers	8,112	2,416	29.78	8,296	2,717	32.75

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

Category	FY 2024-25					FY 2023-24				
	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	3,817	0	0	3,817	100.00	3,613	0	0	3,613	100.00
Male	3,498	0	0	3,498	100.00	3,320	0	0	3,320	100.00
Female	319	0	0	319	100.00	293	0	0	293	100.00
Other than Permanent	2,826	0	0	2,826	100.00	2,590	3	0.11	2,587	99.88
Male	2,512	0	0	2,512	100.00	2,298	1	0.04	2,297	99.96
Female	314	0	0	314	100.00	292	2	0.68	290	99.32
Workers										
Permanent	972	0	0	972	100.00	1,031	0	0.00	1031	100.00
Male	925	0	0	925	100.00	983	0	0.00	983	100.00
Female	47	0	0	47	100.00	48	0	0.00	48	100.00
Other than Permanent	7,140	5,740	80.39	1,400	19.61	7,265	4,516	62.16	2749	37.84
Male	6,738	5,386	79.93	1,352	20.07	6,820	4,150	60.85	2670	39.15
Female	402	354	88.06	48	11.94	445	366	82.25	79	17.75



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

a. Median remuneration / wages*:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (in ₹)®	Number	Median remuneration/ salary/ wages of respective category (in ₹)®
Board of Directors (BoD)	6 [#]	58,30,000	1	45,85,000
Key Managerial Personnel	3 [#]	2,75,16,989	0	NA
Employees other than BoD and KMP	1,385	5,21,803	124	6,28,850
Workers	263	5,85,846	17	3,59,889

Note: * 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 2024-25	FY 2023-24
Gross wages paid to females as % of total wages	7.12	7.19

Note: The financial figures for the period April 1, 2023 to March 31, 2024 have been restated to improve accuracy and clarity in reporting. This revision follows the guidelines set forth in SEBI's circular dated December 20, 2024, which outlines Industry Standards Forum for BRSR Core. Gross wages paid to females as % of total wages as disclosed in the BRSR for the year ended March 31, 2024 was 7.98%.

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 similar to other Code of conduct grievances. On receipt of any concern through e-mail, letter, third party web helpline, oral etc., it is registered by the Chief Ethics Counsellor (CEC) 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/her observations & recommendations. The investigation report is further reviewed by the CEC 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 2024-25			FY 2023-24		
	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	1	0	Nil
Discrimination at Workplace	3	0	Nil	6	0	Nil
Child Labour	0	0	Nil	0	0	Nil
Forced Labour/ Involuntary Labour	0	0	Nil	0	0	Nil
Wages	0	0	Nil	0	0	Nil
Others	8	0	Nil	18	0	Nil

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

	FY 2024-25	FY 2023-24
Total Complaints reported under the Sexual Harassment on of Women at Workplace(Prevention,prohibition and Redressal)Act,2013(POSH)*	1	1
Complaints on POSH as a % of female employees / workers	0.12	0.11
Complaints on POSH upheld	0	0

* POSH Act is applicable in India hence data is for TCL India and 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 authorities or third parties)
Child labour	The Company internally monitors compliance with all relevant laws and policies pertaining to these issues at 100% of its plants, offices & other establishments. There have been no observations by local statutory / third parties in FY 2024-25.
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 2024-25.

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. During the year, senior leaders, Local Ethics Counsellors (LEC) and business/functional heads have reviewed the potential human rights issues of our identified rightsholders and it was decided to carry out human rights due diligence for 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 2024-25	FY 2023-24
From renewable sources (in Gigajoules)		
Total electricity consumption (A)	30,247	28,660
Total fuel consumption (B)	4,98,562	3,64,943
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	5,28,809	3,93,603
From non-renewable sources (in Gigajoules)		
Total electricity consumption (D)	5,75,713	4,75,390
Total fuel consumption (E)	5,03,69,960	4,72,18,564
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	5,09,45,673	4,76,93,954
Total energy consumed (A+B+C+D+E+F)	5,14,74,482	4,80,87,557
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.00035	0.00031
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.0071	0.0064
Energy intensity in terms of physical output	8.50	8.34
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: We have enhanced our approach and methodology to adopt a more accurate method of reporting our energy consumption in FY 2024-25. Accordingly the values for FY 2023-24 have been restated to enable comparability of information with FY 2024-25. The restatement has led to an increase of 16.69% and decrease of 0.36% in renewable and non-renewable electricity consumption, respectively.

The intensity adjusted for PPP has been restated following the guidelines set forth in SEBI's circular dated December 20, 2024, which outlines Industry Standards Forum guidance for BRSR Core. The PPP factor has been sourced from IMF database. The restatement has led to a decrease of 9.3% in the reported value for the intensity adjusted for PPP for FY 2023-24

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

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 acheived?(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. Year 2024-25 is assessment year for the PAT cycle-VII. External assessment will be carried out in first quarter of FY 2025-26 and final SEC will be known after the assessment. Internal calculated SEC is around 0.1500 Toe/tonne without normalization and we plan to make provision for purchasing ESCerts for balancing.

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

Parameter	FY 2024-25	FY 2023-24
Water withdrawal by source (in kilolitres)		
(i) Surface water	1,72,36,456	1,78,29,738
(ii) Groundwater	1,17,462	1,20,697
(iii) Third party water	1,01,41,575	1,46,23,474
(iv) Seawater / desalinated water	7,28,34,016	7,50,86,470
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	10,03,29,509	10,76,60,379
Total volume of water consumption (in kilolitres)	1,85,02,496	1,96,98,381
Water intensity per rupee of turnover (Total Water consumption / Revenue from operations)	0.00012	0.00013
Water intensity per rupee of turnover adjusted for Purchasing Power Parity(PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.0026	0.0026
Water intensity in terms of physical output- production in MT	3.05	3.41
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: We have changed our approach and methodology while reporting the water withdrawal and water consumption to reclassify our water withdrawal from third party and groundwater and also include water withdrawn and sold to third party for further use. This shall enable comparability with the information with FY 2024-25. The values for Third Party Water and Groundwater were 11,317,493kL and 118,675 kL in the BRSR of FY 2023-24. The restatement has led to an increase of 3.17% and decrease of 0.25%, in total water withdrawal and total water consumption values respectively.

The intensity adjusted for PPP has been restated following the guidelines set forth in SEBI's circular dated December 20, 2024, which outlines Industry Standards Forum guidance for BRSR Core. The PPP factor has been sourced from IMF database. The restatement has led to a decrease of 8.97% in the reported value for the intensity adjusted for PPP for FY 2023-24

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



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 2024-25	FY 2023-24*
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	1,41,82,404	1,68,39,272
- No treatment*	1,08,38,415	1,19,96,069
- With treatment - Primary	33,43,989	48,43,203
(ii) To Groundwater		
- No treatment	-	-
- With treatment-please specify level of treatment	-	-
(iii) To Seawater	6,43,51,231	6,73,55,972
- No treatment	-	-
- With treatment - Primary (as per norms)	6,43,51,231	6,73,55,972
(iv) Sent to third-parties	4,86,072	4,60,304
- No treatment	1,53,544	1,51,773
- With treatment - Primary	2,83,627	2,58,857
- With treatment - Secondary	-	-
- With treatment - Tertiary	48,901	49,673
(v) Others	28,07,305	33,06,450
- No treatment*	28,07,305	33,06,450
- With treatment-please specify level of treatment	-	-
Total	8,18,27,013	8,79,61,998

Note: We have changed our approach and methodology while reporting the water discharged to include water sold to third party for further use. This shall enable comparability with the information with FY 2024-25. The restatement has led to an increase of 3.97% in total water discharged. We have enhanced our approach and methodology to adopt a more accurate method of reporting our water discharge in FY 2024-25. Accordingly the values for FY 2023-24 have been restated to enable comparability of information with FY 2024-25. This has been done to include the water sold to third party for further use and reclassify the treatment and destination of water discharged. Accordingly, the values for FY 2023-24 have been restated to enable comparability of information with FY 2024-25. The values for Surface water: No Treatment, Surface Water: With treatment, Sent to third-parties: No treatment, Sent to third-parties: With treatment, Others: No treatment were 1,68,39,272 kL, 0 kL, 4,09,075 kL, 1,00,544 kL and 0 kL respectively, in the BRSR for FY 2023-24

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

*This refers to the water discharged with the same quality as withdrawal and in line with environmental norms.

#This refers to the water discharged to third party for further use.

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 and Dahej CZ 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 2024-25	FY 2023-24
NOx	MT	4,436	5,105
SOx	MT	3,238	3,744
Particulate matter (PM)	MT	2,611	3,107
Persistent organic pollutants matter (POP)	MT	NA	NA
Volatile organic compounds (VOC)	MT	1,517	1,666
Hazardous air pollutants (HAP)	MT	249	230
Others – Carbon Monoxide (CO)	MT	3,223	3,692

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 2024-25	FY 2023-24
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	47,70,357	44,24,759
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	75,534	69,786
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric Tonne/₹	0.000033	0.000029
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)	Metric Tonne/₹	0.00067	0.00060
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric Tonne/MT	0.80	0.78
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	52,372	37,474



Note: We have enhanced our approach and methodology to adopt a more accurate method of calculating emissions, while reporting scope 1 and scope 2 emissions in FY 2024-25. Accordingly the values for FY 2023-24 have been restated to enable comparability of information with FY 2024-25. The restatement has led to an increase of 3.53% and decrease of 0.49% in Scope 1 and Scope 2 emissions, respectively.

The intensity adjusted for PPP has been restated following the guidelines set forth in SEBI's circular dated December 20, 2024, which outlines Industry Standards Forum guidance for BRSR Core. The PPP factor has been sourced from IMF database. The restatement has led to a decrease of 6.79% in the reported value for the intensity adjusted for PPP for FY 2023-24

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

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 / No)	Yes
Details:	<p>As part of our commitment to achieve long-term sustainability targets and aligning with Tata Group objectives, we are implementing a comprehensive portfolio of decarbonisation projects across our operations and geographies. These initiatives are focused on reducing CO₂ emissions, improving energy efficiency, and transitioning to the cleaner sources of energy.</p> <p>A major focus has been the switch from high to low emission fuels, with our facilities transitioning from coal and furnace oil to natural gas / Green energy, lowering carbon intensity of the product. In addition, efforts are underway to replace coal-based boilers with biomass-fired alternatives and to co-fire biomass with coal in our existing boilers, thereby leveraging renewable and carbon-neutral fuel sources. We are also undertaking electrification of equipment wherever possible by reducing dependence on steam and increasing the use of green electricity, thereby enabling the use of renewable power. To support this transition, we are planning to go for hybrid renewable power solutions across our sites. 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 are also exploring the option of shifting to Small Modular Reactors.</p> <p>In India, we have conducted trials for the use of biomass in our current boilers in FY 2024-25. The Company plans to do some more trials in 2025-26 using different types of biomass to scale it up for replacing the coal.</p> <p>In TCML installation of Electric Calcliner is in progress and expected to be commissioned in H1 of 2025-26. In addition to this Installation of Solar power 5MW under installation to be commissioned by H1 of 2025-26.</p> <p>Looking forward, we are committed to ensuring that all new projects have zero carbon intensity, reflecting our proactive approach towards decarbonisation. These initiatives are part of our ESG strategy and are aligned with the principles of responsible growth, operational resilience, and climate leadership.</p>

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

Parameter	FY 2024-25	FY 2023-24
Total Waste generated (in metric tonnes)		
Plastic waste (A)	1,399	2,566
E-waste (B)	40	20
Bio-medical Waste (C)	13	11
Construction and demolition waste (D)	15	216
Battery Waste (E)	13	12
Radioactive Waste (F)	NA	NA
Other Hazardous waste. Please specify, if any. (G)	43,011	41,731
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	465,746	4,56,535
Total (A + B + C + D + E + F + G + H)	5,10,229	5,01,091
Waste intensity per rupee of turnover (Total Waste generated / Revenue from operations)	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)	0.00007	0.00007
Waste intensity in terms of physical output	0.084	0.087
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 (in metric tonnes)		
Category of waste		
(i) Recycled	19,865	21,552
(ii) Re-Used	4,04,937	3,69,074
(iii) Other recovery operations	3,199	3,206
Total	4,28,001	3,93,832
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	15,122	15,238
(ii) Landfilling	12,926	8,450
(iii) Other disposal operations	2,179	5,737
Total	30,227	29,425

Note: The intensity adjusted for PPP has been restated following the guidelines set forth in SEBI's circular dated December 20, 2024, which outlines Industry Standards Forum guidance for BRSR Core. The PPP factor has been sourced from IMF database. The restatement has led to a decrease of 9.46% in the reported value for the intensity adjusted for PPP for FY 2023-24

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

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 in Mithapur Soda Ash plant gets consumed within the premises 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	Location of operations/offices	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 and GP Palli in Andhra Pradesh, Kokkonda in Telangana

**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 2024-25	FY 2023-24
Water withdrawal by source (in kilolitres)		
(i) Surfacewater	17,930	15,044
(ii) Groundwater	1,17,462	1,20,697
(iii) Third party water	6,84,597	6,25,323
(iv) Seawater / desalinated water	7,28,34,016	7,50,86,470
(v) Others	-	-
Total volume of water withdrawal(in kilolitres)	7,36,54,005	7,58,47,534
Total volume of water consumption(in kilolitres)	89,72,144	81,86,521
Water intensity per rupee of turnover (Water consumed / turnover)	0.000060	0.000053
Water intensity (Water consumed/ Production in MT)	1.48	1.42
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	6,43,51,231	6,73,55,972
- No treatment	-	-
- With treatment- Primary (as per norms)	6,43,51,231	6,73,55,972
(iv) Sent to third-parties	3,30,630	3,05,041
- No treatment	-	-
- With treatment - Primary	2,83,429	2,58,857
- With treatment-Secondary	-	-
- With treatment-Tertiary	47,003	46,183
(v) Others	-	-
- No treatment	-	-
- With treatment-please specify level of treatment	-	-
Total	6,46,81,861	6,76,61,013

Note: We have changed our approach and methodology while reporting the water withdrawal and water consumption to reclassify our water withdrawal from third party and groundwater and also include water withdrawn. This shall enable comparability with the information with FY 2024-25. The values for Third Party Water and Groundwater were 6,27,345 kL and 118,675 kL in the BRSR of FY 2023-24.

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

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 2024-25	FY 2023-24
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	2,29,398	2,19,736
Total Scope 3 emissions per rupee of turnover	Metric Tonne/₹	0.000002	0.000001
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	Metric tonnes of CO ₂ equivalent/MT	0.04	0.04

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

	unit	FY 2024-25	FY 2023-24
Total Scope 3 Emissions	tCO ₂ e	2,29,398	2,19,736
Scope 3 Categories			
Category 4 - Upstream Transportation & Distribution	tCO ₂ e	1,17,278	1,17,379
Category 7 - Employee Commute	tCO ₂ e	3,666	4,276
Category 6 - Business Travel	tCO ₂ e	1,156	1,400
Category 13 – Leased Assets	tCO ₂ e	1,682	299
Category 9 - Downstream Transportation & Distribution	tCO ₂ e	1,05,615	96,382

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. We are carrying out a three-season biodiversity impact assessment at our Mithapur site in Gujarat. Under my greening initiative, Company has committed to plant 1 million saplings by FY 2025- 26.

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

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Variable Speed Drive (VSD) at new Boiler	The implementation of VSDs in boiler feed pumps and at various other plants 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 this year along with other energy efficiency improvement project contributing to the reduction of approx 2300 metric tons of carbon dioxide equivalent (CO ₂ e) emissions per year.

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
2	Process Improvement	<p>MUW 3 two units consists of mainly 6 No's of evaporators and several other process equipment to produce iodized vacuum salt were relocated as a part of upcoming Soda Ash Expansion site clearance. New set up is commissioned beside the existing unit and is operated by Central Control Room of MUW 4. MUW 3 units has one double effect evaporator set up commissioned in year 2011. While relocation these are converted to triple effect configuration by addition of one complete set of new evaporators. The double effect to triple effect Reconfiguration helped in increasing throughput and reduce specific steam (energy) consumption from 1.95 T/Ton of salt to 1.40 T/Ton of salt which eventually reduce approx 2 lakh metric tons of carbon dioxide equivalent (CO₂e) emissions per year.</p> <p>As an efficiency improvement drive, we did the insulation optimisation for all STDs except STD-4.</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> <p>We remain committed to pursuing further opportunities for innovation and sustainability across our operations, ensuring long-term value creation for our shareholders and stakeholders alike.</p>	Annually it results to reduction of approx. 2 lakh metric tons of carbon dioxide equivalent (CO ₂ e) emissions per year.
3	Process Improvement	<p>Soda Ash process uses Met coke along with high purity limestone at lime kilns. Based on TVO and TCO analysis Met coke ratio of 0.095-0.096 was achieved as the production was consistently above 2600 TPD of light soda ash.</p> <p>This is remarkable achievement of innovation and drive of excellence for continual process improvements.</p>	Annually it results to reduction of approx. 5000 metric tons of carbon dioxide equivalent (CO ₂ e) emissions per year.

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, Cuddalore, Mambattu and Corporate (Mumbai and Ahmedabad) has completed the assessment for ISO 22301:2019. 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.

24.99

8 a. Green credits generated or procured by the entity

Nil

8 b. Green credits generated or procured by top ten value chain partners (in terms of value of purchases and sales respectively)

Nil

PRINCIPLE 7:

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

Essential Indicators

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

25

1. 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	Zero North West	National - UK
11	Essential Minerals Assoc.	National - USA
12	Glass Packaging Institute	National - USA
13	Glass Industry Supply Chain Council	National - USA
14	Wyoming Heritage Foundation	National - USA
15	Wyoming Mining Association	National - USA
16	Wyoming Taxpayers Association	National - USA
17	Federation of Kenya Employers	National - Kenya
18	Kenya National Chamber of Commerce	National - Kenya
19	Kenya Private Sector Alliance	National - Kenya
20	Kenya Association of Manufacturers	National - Kenya
21	Eastern Africa Association	Regional/ International - Kenya
22	GS1-Kenya	National - Kenya
23	Crop Life India (CLI)	National - India (Rallis)
24	Federation of Seeds Industries of India (FSII)	National - India (Rallis)
25	IMC Chamber of Commerce and Industry	National - India (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	Support & lobbying for hydrogen fuel switching and industrial decarbonisation. (TCE)	Via trade associations and government working groups.	-	As needed	-
2	Advocacy for reasonable statutory and regulatory enactments that affect the company. (TCNA)	Usually through industry-related trade associations to which the company belongs.	-	As needed	-
3	Use of drone in agriculture	Through Industry bodies	-	As needed	-
4	Recycling of plastic containers	Through Industry bodies	Yes (Part of IR & BRSR)	As needed	-
5	Safe use of Agrochemicals by Farmers	Through Industry bodies	-	As needed	-

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	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*

Parameter	FY 2024-25	FY 2023-24
Directly sourced from MSMEs/ small producers	23.42	20.39
Directly from within India	82.02	77.62

*This is an India centric disclosure hence includes TCL India and Rallis

Note: The financial figures for the period April 1, 2023 to March 31, 2024 have been restated to improve accuracy and clarity in reporting following the guidelines set forth in SEBI's circular dated December 20, 2024, which outlines Industry Standards Forum guidance for BRSR Core. Input material directly sourced from MSMEs/small producers as a % of total purchases and Input material directly sourced from within India as % of total purchases as disclosed in the BRSR for the year ended March 31, 2024 was 13.62% and 52.92% respectively.

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 2024-25	FY 2023-24
Rural	2.24	2.32
Semi-urban	43.09	39.78
Urban	7.86	8.37
Metropolitan	46.80	49.53

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

*This is an India centric disclosure hence includes TCL India and Rallis

Note: The financial figures for the period April 1, 2023 to March 31, 2024 have been restated to improve accuracy and clarity in reporting following the guidelines set forth in SEBI's circular dated December 20, 2024, which outlines Industry Standards Forum guidance for BRSR Core. The Job creation in rural, semi urban, urban, metropolitan as disclosed in the BRSR for the year ended March 31, 2024 were 1.68%, 46.33%, 25.45% and 26.54% respectively.

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	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	S. No. State Aspirational District	Amount spent (In ₹)
1	Maharashtra	Dharashiv (Osmanabad)	33,87,000
2	Gujarat	Narmada	78,18,000

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

Yes

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

Scheduled Caste, Scheduled Tribes and Women from marginalised community

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

7.12

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 ₹ 47,95,000

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	Not Applicable	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	1,760	100
2	Agriculture & Jaldhan	9,702	25.62
3	Biodiversity Management	8,865	28.3
4	Drinking Water	79,589	81.42
5	Health & Nutrition	31,164	76.56
6	Livestock Management	3,702	11.89
7	Skill development	670	73.28
8	Women Empowerment	28,603	64.37
9	Youth Engagement	697	44.33
10	C-Safe	3,210	18.84
11	Jal dhan - Water harvesting and conservation	1,95,893	24
12	RUBY-Educational initiative	13,733	74.87
13	Rural development	34,093	19.2
14	TaRa-Skilling initiative	804	91.54
15	Unnat Gram	4,414	100

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 implemented a web-enabled, online customer complaint portal to enhance responsiveness and ensure transparency. Upon registration, each complaint is assigned a unique identification number and automatically routed to appropriate resolution authority.

Following investigation and resolution, if the complaint involves any financial implications, necessary credit is issued to the customer on priority. Feedback is then collected to ensure satisfaction with the resolution provided.



All complaints are addressed within predefined timeframes specific to product and nature of issue. Unresolved cases are automatically escalated to next level of authority mapped within the system. Each complaint is closed only after receiving satisfactory feedback from the customer.

To ensure continuous improvement and prevent recurrence, all complaints are aggregated for root cause analysis by designated teams. Comprehensive reports on complaint trends, resolution status, and closure timelines are reviewed by Senior Management on a 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 2024-25		Remarks	FY 2023-24		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
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)	1,934	0	Nil	1,635	55	Pending complaints closed subsequently
- NCourage	NA*	NA*		3,301	80	

* NCourage operations ceased from May 1, 2024

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

	Number	Reasons for recall
Voluntary Recall	0	N/A
Forced Recall	0	N/A

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 cybersecurity monitoring for Tata Chemicals is outsourced and managed by third-party experts. Regular reviews are conducted, and corrective actions are implemented to enhance the organization's cybersecurity posture.

Safeguards for data privacy are being assessed based on global best practices and integrated into Tata Chemicals. Subsidiaries in regions such as the EU, where GDPR applies, are already compliant with relevant data privacy regulations. Systems and processes are continuously reviewed and strengthened to improve the protection of personal information (PI) data.

There are no issues related to advertising or the delivery of essential services. No regulatory actions have been taken, and there are no concerns regarding product safety. Data privacy requirements are also being evaluated in alignment with the proposed personal data protection law, and necessary actions will be taken accordingly.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches

Zero data breaches in the FY 2024-25

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

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

Tata Chemicals is committed to ensuring the safe and responsible use of its products across all customer segments. Each product is accompanied by a comprehensive Material Safety Data Sheet (MSDS), which provides detailed information on safe handling, storage, usage, and emergency measures. MSDS is included in all shipping documentation and made accessible to customers through digital platforms. In addition, the Company actively engages with end users, through field days, demonstrations, and training sessions, where they are educated on appropriate dosage, timing, and application techniques to maximize efficacy while ensuring safety. These interactions also serve as a platform to promote sustainable practices and environmental stewardship.

To enhance accessibility and comprehension, product information leaflets—covering usage guidelines and safety instructions—are provided in multiple regional languages with every product package. Through these proactive initiatives, Tata Chemicals aims to build awareness, promote responsible usage, and ensure the well-being of its consumers, communities, and the environment.

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

The Company informs through Chem-connect portals, emails 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)	No
Details	The product information is specified as per regulations.
Survey carried out (Yes / No)	Yes



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Independent Practitioners' Reasonable Assurance Report

To the Board of Directors of **Tata Chemicals Limited**

Reasonable Assurance report on the sustainability disclosures in the Business Responsibility and Sustainability Reporting (BRSR) Core Format^{0F0F \}

Assurance report on the sustainability disclosures in the Business Responsibility and Sustainability Reporting ('BRSR') Core Format (called 'Identified Sustainability Information' ('ISI') of Tata Chemicals Limited (the 'Company')). The ISI is included in the Business Responsibility and Sustainability Reporting section of Integrated Annual Report of the Company for the period from April 1, 2024 to March 31, 2025.

Opinion

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

Identified Sustainability Information ('ISI') subject to assurance	Period subject to assurance	Page number in the Integrated Annual Report	Reporting criteria
BRSR Core (refer Annexure – 1)	From April 1, 2024 to March 31, 2025	56 to 100	<ul style="list-style-type: none"> - Regulation 34(2)(f) of the Securities and Exchange Board of India ('SEBI') Listing Obligations and Disclosure Requirements ('SEBI LODR') - Guidance notes for BRSR format issued by SEBI - World Resource Institute ('WRI') / World Business Council for Sustainable Development ('WBCSD') Greenhouse Gas ('GHG') Protocol (A Corporate Accounting and Reporting Standards)

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

In our opinion, the Company's Identified Sustainability Information on pages 138 to 179 of the Annual Report for the period April 1, 2024 to March 31, 2025, is prepared, in all material respects, in accordance with the Regulation 34(2)(f) of the Securities and Exchange Board of India ('SEBI') Listing Obligations and Disclosure Requirements ('SEBI LODR') and basis of preparation set out in Section A: General Disclosures 13 of "Business Responsibility and Sustainability Report" of Integrated Annual Report

Basis for opinion

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

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

KPMG Assurance and Consulting Services LLP ("the Firm") applies International Standard on Quality Management ('ISQM') 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements, issued by the IAASB.

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

This standard requires the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

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

Other information

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

Additionally, we have performed a limited assurance engagement on select disclosures of GRI Standards and BRSR attributes, and issued an independent assurance report on 105. Our report thereon is included with the other information.

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

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

Intended use or purpose

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

Our opinion is not modified in respect of this matter.

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

The management of the Company 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, fairly stating and 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;
- providing the details of the management personnel who takes ownership of the ISI disclosed in the report;
- ensuring compliance with law, regulation or applicable contracts;
- making judgements and estimates that are reasonable in the circumstances;
- identifying and describing any inherent limitations in the measurement or evaluation of information covered by assurance in accordance with the reporting criteria;
- preventing and detecting fraud;
- selecting the content of the ISI, including identifying and engaging with intended users to understand their information needs;
- informing us of other information that will be included with the ISI;
- supervision of other staff involved in the preparation of the ISI.



The Board of Directors are responsible for overseeing the reporting process for the Company's ISI.

Inherent limitations

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

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

Our responsibilities

We are responsible for:

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

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

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 our reasonable assurance opinion.

The nature, timing, and extent of the procedures selected depended on our judgement, including an assessment of the risks of material misstatement of the information covered by reasonable assurance, whether due to fraud or error. We identified and assessed the risks of material misstatement through understanding the ISI covered by reasonable assurance and the engagement circumstances. We also obtained an understanding of the internal control relevant to the ISI covered by reasonable assurance in order to design procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of internal controls. In carrying out our engagement, we:

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

Exclusions

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

- Any form of review of the commercial merits, technical feasibility, accuracy, compliance with applicable legislation for the project, and accordingly we will express no opinion thereon. We will also not be required to verify any of the judgements and commercial risks associated with the project, nor comment upon the possibility of the financial projections being achieved.
- The Company's statements that describe the strategy, progress on goals (other than those listed under the scope of assurance), expression of opinion, claims, belief, aspiration, expectation, aim to future intention provided by the Company, and assertions related to Intellectual Property Rights and other competitive issues.
- Operations of the Company other than those mentioned in the "Scope of Assurance".
- Aspects of the BRSR and the data/information (qualitative or quantitative) other than the ISI.
- Data and information outside the defined reporting period i.e., from April 1, 2024 to March 31, 2025.

For **KPMG Assurance and Consulting Services LLP**

Annexure – I
BRSR Core attributes

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

The signed reasonable assurance report can be accessed at

https://www.tatachemicals.com/upload/content_pdf/tcl-reasonable-assurance-report-for-brsr-2024-25.pdf



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Independent Practitioners' Limited Assurance Report

To the Board of Directors of **Tata Chemicals Limited**

Limited Assurance report on select sustainability disclosures in the Integrated Annual Report

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 ('the Company') for the period from April 1, 2024 to March 31, 2025.

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 disclosures in GRI Standards and BRSR attributes (which are not part of BRSR Core) (refer Annexure 1)	April 1, 2024 to March 31, 2025	3 to 100	<ul style="list-style-type: none"> - GRI Standards 2021 - Regulation 34(2)(f) of the Securities and Exchange Board of India (SEBI) Listing Obligations and Disclosure Requirements (SEBI LODR) - World Resource Institute (WRI) / World Business Council for Sustainable Development (WBCSD) Greenhouse Gas (GHG) Protocol - Guidance note for BRSR format issued by SEBI

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 causes us to believe that the Company's Identified Sustainability Information on 03 to 100 of the Integrated Annual Report relating to select disclosures in GRI Standards and BRSR attributes (which are not part of BRSR Core) for the year ended March 31, 2025, is not prepared, in all material respects, in accordance with GRI Standards (2021) and basis of preparation set out in Section A: General Disclosures 13 of "Business Responsibility and Sustainability Report" 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).

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

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

Other information

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

Additionally, we have performed a reasonable assurance engagement on BRSR Core attributes and issued an independent assurance report on 101. Our report thereon is included with the other information.

Our limited assurance conclusion on the select disclosures in GRI Standards and BRSR attributes does not cover the other information and we do not express any form of assurance conclusion thereon.

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

Intended use or purpose

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

Our opinion is not modified in respect of this matter.

Management's responsibilities for 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, fairly stating and properly calculating the Identified Sustainability Information in accordance with the reporting criteria.
- ensuring the reporting criteria is available for the intended users with relevant explanation;
- establishing targets, goals and other performance measures, and implementing actions to achieve such targets, goals and performance measures;
- providing the details of the management personnel who takes ownership of the ISI disclosed in the report;
- ensuring compliance with law, regulation or applicable contracts;
- making judgements and estimates that are reasonable in the circumstances;
- identifying and describing any inherent limitations in the measurement or evaluation of ISI covered by assurance in accordance with the reporting criteria;
- preventing and detecting fraud;
- selecting the content of the ISI, including identifying and engaging with intended users to understand their information needs;
- informing us of other information that will be included with the ISI;
- supervision of other staff involved in the preparation of the ISI

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



Inherent limitations

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

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

Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain 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 Directors of Tata Chemicals Limited.

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

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

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

- assessed the suitability of the criteria used by the Company in preparing the information covered by limited assurance;
- interviewed senior management and relevant staff at corporate and selected locations concerning policies for occupational health and safety, and the implementation of these across the business;
- through inquiries, obtained an understanding of the Company's control environment, processes and information systems relevant to the preparation of the information covered by limited assurance, but did not evaluate the design of particular control activities, obtain evidence about their implementation or test their operating effectiveness;
- made inquiries of relevant staff at corporate and selected locations responsible for the preparation of the Information covered by limited assurance;
- applied analytical procedures, as appropriate;
- recalculated the ISI covered by limited assurance based on the criteria; and
- evaluated the overall presentation of the ISI covered by 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 systems and processes.

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

Exclusions:

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

- Any form of review of the commercial merits, technical feasibility, accuracy, compliance with applicable legislation for the project, and accordingly we will express no opinion thereon. We will also not be required to verify any of the judgments and commercial risks associated with the project, nor comment upon the possibility of the financial projections being achieved. The Company's statements that describe the strategy, progress on goals (other than those listed under the scope of assurance), expression of opinion, claims, belief, aspiration, expectation, aim to future intention provided by the Company, and assertions related to Intellectual Property Rights and other competitive issues.
- Operations of the Company other than those mentioned in the "Scope of Assurance".
- Aspects of the disclosures of GRI standards and BRSR attributes and the data/information (qualitative or quantitative) other than the ISI.
- Data and information outside the defined reporting period i.e., April 1, 2024 to March 31, 2025.

For **KPMG Assurance and Consulting Services LLP**

Date: 04 June 2025
Place: Kolkata

Apurba Mitra
Partner



Annexure – I

Select GRI Standards Disclosures and BRSR 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
303-3-b-(i-iv), 303-4-a-(i-ii) Water withdrawal	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 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 L1 - Water withdrawal, consumption, and discharge in areas of water stress (in kiloliters)	Limited
304-1 (a), 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 L5 - 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
305-3, 305-3- (a, b) Other indirect (Scope 3) GHG emissions	P6 L2 – Provide details of total Scope 3 emissions	Limited
305-4- (a), (b), (c), (d) GHG emissions intensity	P6 L2 – Provide details of total Scope 3 emissions intensity	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 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
308-1, 308-1 (a) New suppliers that were screened using environmental criteria	P6 L7 – 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 20 – 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		
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
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	Limited

The signed limited assurance report can be accessed at

https://www.tatachemicals.com/upload/content_pdf/tcl-limited-assurance-report-for-integrated-report-2024-25.pdf