

13. **Reporting boundary<sup>2</sup>:** This BRSR Report is prepared on a consolidated basis. The reporting boundary for the current year has been revised as compared to previous year. TCS has evaluated and does not believe that this change is material both qualitatively and quantitatively to the reporting under BRSR and GRI. The information/data measurement techniques used, and the basis of calculations and estimates have been mentioned in the relevant sections of this report.

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

14. **Name of assurance provider :** KPMG Assurance and Consulting Services LLP, Mumbai (KPMG).
15. **Type of assurance obtained<sup>4</sup> :** BRSR Core Indicators- Reasonable assurance; Select BRSR Indicators- Limited assurance.

## **II. Products/services<sup>5</sup>**

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

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

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

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

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

## **III. Operations<sup>6</sup>**

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

| Location             | Number of plants    | Number of offices* | Total |
|----------------------|---------------------|--------------------|-------|
| <b>National</b>      | 1                   | 119                | 120   |
| <b>International</b> | Not Applicable (NA) | 187                | 187   |

\* Includes Delivery centres

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

- a. **Number of locations**

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

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

94.4%

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

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

## **IV. Employees**

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

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

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

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

<sup>2</sup> GRI 2-2

<sup>3</sup> GRI 2-4

<sup>4</sup> GRI 2-5

<sup>5</sup> GRI 2-6

<sup>6</sup> GRI 2-7, GRI 2-8, GRI 405-1