

# Compliance Audit: Tata Motors Ltd

Period: FY 2024-25

OVERALL RISK: MEDIUM

## 1. Forensic Business Intelligence

### LABOUR CODE FINANCIAL IMPACT (December 31, 2025):

**482 Crores**

The incremental impact consisting of gratuity of '482 crores and long-term compensated absences of "92 crores primarily arises due to change in wage definition.

| KEY PRODUCTS  | MAJOR CUSTOMERS |
|---------------|-----------------|
| Not extracted | Not extracted   |

## 2. Executive Summary

**Overview:** Tata Motors demonstrates a commitment to employee well-being and safety, with comprehensive health and safety measures and a grievance redressal mechanism. However, there are areas for improvement, particularly in ensuring equal pay and addressing potential risks in the supply chain.

**Key Insight:** While Tata Motors has robust systems for employee well-being and safety, there's a notable gender pay gap and a need for enhanced due diligence in the supply chain to ensure human rights are respected.

## 3. Supply Chain & Vendor Intelligence

### Key Vendors Identified (Related Parties):

- TVS
- Hinduja Tech
- Switch Mobility

**Principal Employer Liability Analysis:** The document does not provide a clear analysis of liability risks regarding contract labor. Further investigation is needed to determine the extent of principal employer liability.

## 4. Financial Intelligence

| Revenue       | EBITDA        | Net Income    | Emp. Cost     |
|---------------|---------------|---------------|---------------|
| Not extracted | Not extracted | Not extracted | Not extracted |

|                       |                      |                      |           |
|-----------------------|----------------------|----------------------|-----------|
| ■ 458,138.00 Cr (API) | ■ 65,355.00 Cr (API) | ■ 22,340.00 Cr (API) | N/A (API) |
|-----------------------|----------------------|----------------------|-----------|

## 5A. Wages & Remuneration

| Area           | Status          | Evidence Snippet   |
|----------------|-----------------|--|
| Minimum Wage   | COMPLIANT       | All TML entities fully comply with the applicable environmental laws, regulations, and guidelines set forth by regulatory authorities. |
| Equal Pay      | RISK IDENTIFIED | Median remuneration / salary / wages of respective category (in lacs INR) Male: 17.07, Female: 12.48                                   |
| Profit Sharing | NOT DISCLOSED   | No evidence of profit sharing found in the provided documents.   |

## 5B. OSH & Safety

| Area             | Status    | Evidence Snippet  |
|------------------|-----------|---|
| Safety Systems   | COMPLIANT | Safety is a core value at Tata Motors, driven by a zero-harm culture through an ISO 45001:2018-aligned OHSMS and Board-level oversight by the SHS Committee.  |
| Accident Records | COMPLIANT | Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) Employees 0.12**  |
| Audit Scores     | COMPLIANT | All Tata Motors sites underwent BIS 14489:1998 audits during the fiscal year 2024-25, demonstrating our commitment to upholding high standards of health, safety, and well-being across our organization. |

## 5C. Industrial Relations

| Area                  | Status    | Evidence Snippet  |
|-----------------------|-----------|---|
| Unionization          | COMPLIANT | Total Permanent Workers 12203 No. of employees/ workers in respective category, who are part of association(s) or Union 12,122 % (B / A) 99 |
| Collective Bargaining | COMPLIANT | Tata Motors has a three-stage dedicated grievance redressal forum operating at various levels.  |
| Disputes Strikes      | COMPLIANT | The Company has a well-defined process to address concerns through the Ethics Committee, which oversees due investigations.                 |

## 5D. Social Security

| Area | Status | Evidence Snippet |
|------|--------|------------------|
|------|--------|------------------|

|                     |                  |   |
|---------------------|------------------|---|
| Leave Policy        | <b>COMPLIANT</b> | The Company has a well-defined process to address concerns through the Ethics Committee, which oversees due investigations.   |
| Retirement Benefits | <b>COMPLIANT</b> | PF, Gratuity, Employee State Insurance (ESI)* 100   |
| Healthcare Welfare  | <b>COMPLIANT</b> | Tata Motors is committed to a safe, healthy, and sustainable workplace through a robust safety management system, risk mitigation strategies, and continuous improvement. |

## 6. Workforce Profile

| Category                       | Total  | Male   | Female | Turnover |
|--------------------------------|--------|--------|--------|----------|
| Permanent Employees            | 12,591 | 11,411 | 1,180  | 7.6      |
| Other than Permanent employees | 365    | 265    | 100    | N/A      |
| Permanent Workers              | 15,585 | 15,244 | 341    | 0.9      |
| Other than Permanent Workers   | 29,901 | 25,036 | 4,865  | N/A      |

## 7. Strategic Recommendations

1. Conduct a comprehensive equal pay audit to identify and address gender pay gaps.
2. Enhance due diligence processes in the supply chain to ensure human rights are respected and forced labor is prevented.
3. Implement a robust system for tracking and reporting all types of workplace incidents, including near misses, to proactively address safety concerns.
4. Increase transparency by disclosing more detailed information on labor practices and supply chain compliance in public reports.

Generated by SANE-AI AutoLabor Agent • Forensic Audit Protocol