



June 4, 2026

The General Manager  
Corporate Relations Department  
BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai – 400 001  
Scrip Code: 500770

The Manager  
Listing Department  
National Stock Exchange of India Limited  
Exchange Plaza  
Bandra-Kurla Complex, Bandra (E)  
Mumbai – 400 051  
Symbol: TATACHEM

Dear Sirs,

**Sub: Business Responsibility and Sustainability Report for FY 2025-26**

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report ('BRSR') for FY 2025-26 which forms part of the Integrated Annual Report FY 2025-26.

The Independent Practitioners' Reasonable Assurance Report on the sustainability disclosures in the BRSR Core Format and the Independent Practitioners' Limited Assurance Report on the limited sustainability disclosures in the Integrated Annual Report, both provided by KPMG Assurance and Consulting Services LLP as enclosed, forms part of the BRSR.

The BRSR is also available on the website of the Company at <https://www.tatachemicals.com/investors/agm-documents>.

This is for your information and records.

Thanking you,

Yours faithfully,  
**For Tata Chemicals Limited**

**Jeraz E. Mahernosh**  
**Company Secretary**  
**(FCS 7008)**

Encl.: as above

**TATA CHEMICALS LIMITED**

Bombay House 24 Homi Mody Street Fort Mumbai 400 001  
Tel 91 22 6665 8282 Fax 91 22 6665 8143/44 [www.tatachemicals.com](http://www.tatachemicals.com)  
CIN : L24239MH1939PLC002893



# Business Responsibility and Sustainability Reporting

**SECTION A:****GENERAL DISCLOSURES****I. Details of the listed entity**

<b>1. Corporate Identity Number (CIN) of the Listed Entity</b>	L24239MH1939PLC002893		
<b>2. Name of the Listed Entity</b>	Tata Chemicals Limited		
<b>3. Year of incorporation</b>	1939		
<b>4. Registered office address</b>	Bombay House, 24 Homi Mody Street, Fort, Mumbai - 400001		
<b>5. Corporate address</b>	Bombay House, 24 Homi Mody Street, Fort, Mumbai - 400001		
<b>6. E-mail</b>	<a href="mailto:investors@tatachemicals.com">investors@tatachemicals.com</a>		
<b>7. Telephone</b>	+91 22 6665 8282		
<b>8. Website</b>	<a href="http://www.tatachemicals.com">www.tatachemicals.com</a>		
<b>9. Financial year for which reporting is being done</b>	April 1, 2025 to March 31, 2026		
<b>10. Name of the Stock Exchange(s) where shares are listed</b>	1. BSE Limited 2. The National Stock Exchange of India Limited		
<b>11. Paid-up Capital</b>	₹ 255 crore		
<b>12. Details of the person who may be contacted in case of any queries on the BRSR report.</b>			
<b>S. No.</b>	<b>Name</b>	<b>Telephone</b>	<b>Email</b>
1	Mr. Alok Chandra	+91 22 6232 7410	<a href="mailto:BRSR@tatachemicals.com">BRSR@tatachemicals.com</a>
<b>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).</b>	<p>The Report is prepared on a consolidated basis for Tata Chemicals Limited ('TCL' or 'the Company') and is in accordance with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the requirements of the Business Responsibility and Sustainability Reporting ('BRSR') framework.</p> <p>The information/data measurement techniques used, and the basis of calculations and estimates have been mentioned in the relevant sections of this Report. There is a restatement in the comparative year (Financial Year 2024-25) due to the recomputation of air emissions (SO<sub>x</sub>, NO<sub>x</sub>, and PM) in Rallis India Limited, a subsidiary (Principle 6, Essential Indicator 6). The effects and reasons for the restatement have been included in the relevant indicator.</p> <p>This restatement enables consistency and comparability of information between the current year and the previous year. The Company has evaluated and does not consider the impact of this restatement to be material, either qualitatively or quantitatively, to BRSR disclosures.</p> <p>The reporting boundary excludes wholly owned subsidiary Novabay Pte. Limited, which was acquired pursuant to a Share Purchase Agreement announced on December 19, 2025 and completed on March 19, 2026. The Company has evaluated and believes that this exclusion is not material, both qualitatively and quantitatively, to the reporting under BRSR.</p>		
<b>14. Name of assurance provider</b>	KPMG Assurance and Consulting Services LLP, Mumbai (KPMG).		
<b>15. Type of assurance obtained</b>	BRSR Core Indicators - Reasonable assurance; Select BRSR Indicators - Limited assurance.		

## 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 & Others	Manufacturing, Distribution, Sales & Marketing	78.91
2	Specialty Products	Manufacturing, Distribution, Sales & Marketing	21.09

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Soda Ash	201	51.77
2	Salt	107	16.82
3	Crop Protection	202	14.35
4	Bicarb	201	6.69
5	Seeds	016	3.27
6	Others	Multiple	7.10

## III. Operations

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

Location	Number of manufacturing plants	Number of offices	Total
National	11	10	21
International	6	5	11

### 19. Markets served by the entity

#### a. Number of locations

Locations	Number
National (No. of States)	26
International (No. of Countries)	105

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

26.64

#### 19. c. A brief on types of customers

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

## IV. Employees

### 20. Details as at the end of Financial Year:

#### a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<b>Employees</b>						
1	Permanent (D)	3,621	3,318	91.63	303	8.37
2	Other than permanent (E)	2,832	2,540	89.69	292	10.31
<b>3</b>	<b>Total Employees (D+E)</b>	<b>6,453</b>	<b>5,858</b>	<b>90.78</b>	<b>595</b>	<b>9.22</b>
<b>Workers</b>						
4	Permanent (F)	816	779	95.47	37	4.53
5	Other than permanent (G)	6,687	6,252	93.49	435	6.51
<b>6</b>	<b>Total Workers (F+G)</b>	<b>7,503</b>	<b>7,031</b>	<b>93.71</b>	<b>472</b>	<b>6.29</b>

**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.

Pursuant to the applicability of Labour Codes from 21 November 2025, wages under the BRSR framework have been considered as per Section 2(y) of the Code on Wages, 2019, which excludes retirement benefits Accordingly, gratuity and leave encashment have been excluded from gross wages for the relevant ratios.

**b. Differently abled Employees and workers:**

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<b>DIFFERENTLY ABLED EMPLOYEES</b>						
1	Permanent (D)	21	18	85.71	3	14.29
2	Other than permanent (E)	3	2	66.67	1	33.33
<b>3</b>	<b>Total differently abled employees (D + E)</b>	<b>24</b>	<b>20</b>	<b>83.33</b>	<b>4</b>	<b>16.67</b>
<b>DIFFERENTLY ABLED WORKERS</b>						
4	Permanent (F)	5	4	80.00	1	20.00
5	Other than permanent (G)	48	48	100.00	0	0.00
<b>6</b>	<b>Total differently abled workers (F + G)</b>	<b>53</b>	<b>52</b>	<b>98.11</b>	<b>1</b>	<b>1.89</b>

**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 &amp; CEO is part of both BOD and KMP

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

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male (%)	Female (%)	Total (%)	Male (%)	Female (%)	Total (%)	Male (%)	Female (%)	Total (%)
Permanent Employees	14.67	15.76	14.76	10.07	15.36	10.50	14.21	17.12	14.44
Permanent Workers	17.84	28.57	18.34	10.61	15.22	10.82	10.82	13.89	10.93

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

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

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity ? (Yes / No)
13	Brunner Mond Group Limited	Subsidiary	100.00	Yes
14	Tata Chemicals Magadi Limited	Subsidiary	100.00	Yes
15	Northwich Resource Management Limited	Subsidiary	100.00	Yes
16	Gusiute Holdings (UK) Limited	Subsidiary	100.00	Yes
17	British Salt Limited	Subsidiary	100.00	Yes
18	Cheshire Salt Holdings Limited	Subsidiary	100.00	Yes
19	Cheshire Salt Limited	Subsidiary	100.00	Yes
20	New Cheshire Salt Works Limited	Subsidiary	100.00	Yes
21	Tata Chemicals (South Africa) Proprietary Limited	Subsidiary	100.00	Yes
22	Magadi Railway Company Limited	Subsidiary	100.00	No
23	Alcad	Subsidiary	100.00	No
24	Indo Maroc Phosphore S. A	Joint Venture	33.33	No
25	Tata Industries Limited	Joint Venture	9.13	No
26	The Block Salt Company Limited	Joint Venture	50.00	No
27	JOil (S) Pte. Limited and its subsidiaries	Associate	17.01	No

**VI. CSR Details**

24.	(i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes	
		<b>Standalone</b>	<b>Consolidated</b>
	(ii) Turnover (in ₹ crore)	4,831	14,584
	(iii) Net worth (in ₹ crore)	19,308	22,175

**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 2025-26			FY 2024-25		
		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	6	0	NIL	2	0	NIL
Investors	Yes A mechanism is in place wherein certain Company representatives and advisors have been identified to understand and address their concerns, if any	0	0	NIL	0	0	NIL



Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Shareholders	Yes, Shareholders can register their grievances on SCORES Portal at <a href="https://scores.sebi.gov.in/">https://scores.sebi.gov.in/</a> and on ODR Portal at <a href="https://smartodr.in/">https://smartodr.in/</a>	89	14	Pending complaints closed subsequently	66	2	Pending complaints closed subsequently
Employees and workers	Yes Ethics Helpline ( <a href="https://secure.integritymatters.in">https://secure.integritymatters.in</a> )	28	1	Pending complaints under review	14	0	NIL
Customers	Yes • Ethics complaints Whistleblower Policy Ethics Helpline ( <a href="https://secure.integritymatters.in">https://secure.integritymatters.in</a> )	0	0	NIL	0	0	NIL
	• Customer complaints TCL Entities	1,718	48	Pending complaints under review	1,934	0	NIL
Value chain partners	Yes Ethics Helpline ( <a href="https://secure.integritymatters.in">https://secure.integritymatters.in</a> )	5	1	Pending complaints under review	7	0	NIL
Others (Coming from Ex-employee, anonyms sources)	Yes	13	0	NIL	3	1	Pending complaints closed subsequently

\*For communities supported by TCL India and Rallis.

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

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"> <li>Global benchmarking of safety practices</li> <li>Safety Golden Rules and Principles</li> <li>Regular monitoring of Lead and Lag indicators</li> <li>Frequent safety audits and assessments</li> <li>Use of digital and AI in safety monitoring and Reporting</li> </ul>	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"> <li>Intensifying R&amp;D to develop new green products</li> <li>Investment in R&amp;D</li> <li>Exploring technologies for green manufacturing</li> </ul>	Positive

<b>S. No.</b>	<b>Material issue identified</b>	<b>Indicate whether risk or opportunity (R/O)</b>	<b>Rationale for identifying the risk / opportunity</b>	<b>In case of risk, approach to adapt or mitigate</b>	<b>Financial implications of the risk or opportunity (Indicate positive or negative implications)</b>
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"> <li>• Strong data security controls</li> <li>• Monitoring of security posture</li> <li>• Conducting periodic vulnerability assessment and penetration testing</li> </ul>	Negative
4	Regulatory Issues and Compliance	Risk	Potential uncertainty in business continuity and potential legal risk of non-compliance	<ul style="list-style-type: none"> <li>• E-enabled compliance management framework</li> <li>• Training of employees on regulatory matters</li> <li>• Policy advocacy</li> </ul>	Negative
5	Risk Management and Business Continuity	Opportunity	Proactive risk management with the support of technology and Stakeholder driven risk management processes	<ul style="list-style-type: none"> <li>• Enterprise Risk Management System</li> <li>• Continuous and dynamic risk management and mitigation</li> </ul>	Positive
6	Geopolitics	Risk	Potential production and shipping delays, potential change in product availability & delivery and potential cost escalations	<ul style="list-style-type: none"> <li>• Supply Chain Resilience</li> <li>• Leveraging presence in multiple key geographies</li> </ul>	Negative
7	Corporate Governance	Opportunity	Improved efficiency and robust company culture	<ul style="list-style-type: none"> <li>• Implementation of various policies</li> <li>• Periodic review by Senior Management and Board committees</li> </ul>	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"> <li>• Reporting in alignment with ISO 14001, ISO 45001, GRI, CDP, IIRC, UNGC, SBTi, Responsible Care, DJSI, BRSR, IBBI and others</li> </ul>	Positive
9	Air Emissions	Risk	Chemical/ Particulate Matter release affecting human health or ecosystems	<ul style="list-style-type: none"> <li>• SOx, NOx and SPM well below regulatory limit</li> </ul>	Negative
10	Carbon Emissions	Risk	CO <sub>2</sub> 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"> <li>• Intensifying actions on decarbonisation</li> <li>• Technologies for RE transition and CCUS</li> <li>• Net Zero strategy implementation</li> <li>• Phase wise shifting from Fossil fuels to Renewables/Biomass</li> </ul>	Negative

For more details, please refer page no. 36 of the Integrated Report 2025-26



## 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
<b>Policy and management processes</b>									
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	<a href="https://www.tatachemicals.com/sustainability/resource-centre">https://www.tatachemicals.com/sustainability/resource-centre</a>								
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.								

### Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements	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 and Business & Human Rights Policy. The Company is firmly committed to pursuing ethical practices across its business segments. Our governance framework comprises systems, policies, processes and practices that enable to build an environment of trust along with ethical practices. 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.
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Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).</b>	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.								
<b>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.</b>	Yes. The Company has a Board-level Safety, Health, Environment and Sustainability (SHES) Committee. This Committee provides valuable direction and guidance to the Management to ensure that SHE and Sustainability implications are duly addressed in all new strategic initiatives, budgets, audit actions and improvement plans.								

Members of SHES Committee	Designation
Mr. Rajiv Dube, Chairman	Non-Executive, Independent Director
Dr. C. V. Natraj, Member	Non-Executive, Independent Director
Mr. R. Mukundan, Member	Managing Director & CEO

**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													
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 & CEO / Chief Financial Officer / 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:**

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



## SECTION C:

## PRINCIPLE WISE PERFORMANCE DISCLOSURE

## PRINCIPLE 1:

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

## Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% of persons in respective category covered by 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 and Anti-Corruption, Prevention of Sexual Harassment (POSH)	100.00
Employees other than BOD and KMPs	12	Human Rights, Diversity & Inclusion, Health & Safety, General Data Protection Regulation (GDPR), Anti-Bribery and Anti-Corruption, Tata Code of Conduct, Prevention of Sexual Harassment	93.98
Workers	6	Anti-Bribery and Anti-Corruption, Tata Code of Conduct, Sexual Harassment, Human Rights, Diversity & Inclusion, Health & Safety, General Data Protection Regulation	75.35

\* 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					Brief of the Case	Has an appeal been preferred? (Yes/No)
	NGRBC Principle P1 P2 P3 P4 P5 P6 P7 P8 P9	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount				
Penalty/Fine	P1	Employees' Provident Fund Organisation	₹ 8,86,138			Damages and interest charged for delay in remittance of contributions to the Employees' Provident Fund Organisation for an ex- employee of the Company who was dismissed for major misconducts. The delay in remittance of contributions was primarily attributable to the ongoing litigation between the Company and ex-employee, which remained pending before various judicial forums from June 1992.	No
Penalty/Fine	P6	Wyoming Department of Environmental Quality – Air Quality Division	USD 20,400			Penalty levied on Tata Chemicals Soda Ash Partners LLC, Company's Subsidiary in US for failure of performance test of Calciner operations during the period June – August 2023.	No

Non-Monetary											
NGRBC Principle									Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
P1	P2	P3	P4	P5	P6	P7	P8	P9			
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:	<a href="https://www.tatachemicals.com/upload/content_pdf/anti-bribery-and-anti-corruption-policy.pdf">https://www.tatachemicals.com/upload/content_pdf/anti-bribery-and-anti-corruption-policy.pdf</a>
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 antibribery 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 2025-26	FY 2024-25
Directors	NIL	NIL
KMPs		
Employees		
Workers		

**6. Details of complaints with regard to conflict of interest**

	FY 2025-26		FY 2024-25	
	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:**

	FY 2025-26	FY 2024-25
Number of days of accounts payables	81	75



## 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 2025-26	FY 2024-25
Concentration of Purchases	a. Purchase from trading houses as % of total purchases	13.54	7.44
	b. Number of trading houses where purchases are made from	1,346	1,301
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	50.82	43.84
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	34.33	37.04
	b. Number of dealers / distributors to whom sales are made	7,436	6,919
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	23.40	30.65
Share of RPTs (as respective %) in	a. Purchases (purchases with related parties / Total Purchases)	1.38	0.70
	b. Sales (Sales to related parties / Total Sales)	-	-
	c. Loans and advances (Loans and advances given to related parties / Total loans and advances)	-	-
	d. Investments (Investments in related parties / Total Investments made)	23.03	27.52

## 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

<b>Have Process:</b> Yes / No:	Yes
<b>Details:</b>	<p>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 <a href="https://www.tatachemicals.com/investors/governance/code-of-conduct">https://www.tatachemicals.com/investors/governance/code-of-conduct</a>. 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.</p> <p>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.</p>

**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.**

Parameters	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	35.37	38.11	All R&D Investments are focussed on sustainable technologies & green chemistries development, green & sustainable technologies and products for rubber industry to improve fuel efficiency, energy storage devices, human health and well-being, crop health & nutrition and chemicals from sustainable sources.
Capex	18.00	22.54	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 & well being and sustainable chemicals.

**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	36.84

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

Parameters	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	A pan-India agency, authorised by the Pollution Control Board, is engaged for the safe and compliant disposal of e-waste. The process ensures minimal environmental impact, in alignment with regulatory and sustainability standards.
(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	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?

Sl. No.	NIC Code	Name of the Product/ Service	% of Total Turnover Contributed	Boundary of which the life Cycle Perspective / Assessment was conducted	Whether Conducted by independent external agency (Yes/No)	Result communicated in public domain (Yes/No)	If Results communicated in public domain then provide the weblink
1	201	Mithapur Soda ash	14.39	Cradle to Gate	Yes	No	NA
2	201	Soda Ash USA	33.85	Cradle to Gate	Yes	No	NA
3	201	Silica	0.47	Cradle to Gate	Yes	No	NA
4	202	Hexaconazole	1.55	Cradle to Gate	Yes	No	NA
5	202	Acetamiprid	0.00	Cradle to Gate	Yes	No	NA
6	202	Kresoxim methyl	0.47	Cradle to Gate	Yes	No	NA
7	202	1, 2, 4 Triazole	0.00	Cradle to Gate	Yes	No	NA
8	202	Metalaxyl	0.27	Cradle to Gate	Yes	No	NA
9	202	Metribuzin	1.93	Cradle to Gate	Yes	No	NA
10	202	Pendimethalin	1.79	Cradle to Gate	Yes	No	NA
11	202	Acephate	0.96	Cradle to Gate	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 2025-26	FY 2024-25
Limestone	19.50	26.41
Trona	5.48	6.26

**Note :** Changes in FY 2024-25 data is due to reclassification.

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 2025-26			FY 2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	0	8,506	0	22	6,225	0
E-waste	0	0	1.40	0	0	0
Hazardous Waste	0	0	62	0	0	62
Other Waste	0	0	0	0	0	0

Plastic EPR is done for both Brand owner and importer from FY25 onwards.  
E-waste and Hazardous Waste data is for Rallis India.

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)
<b>Permanent employees</b>											
Male	3,318	3,304	99.58	3,318	100.00	NA	NA	3,301	99.49	1,357	40.90
Female	303	294	97.03	303	100.00	303	100.00	NA	NA	163	53.80
<b>Total</b>	<b>3,621</b>	<b>3,598</b>	<b>99.36</b>	<b>3,621</b>	<b>100.00</b>	<b>303<sup>#</sup></b>	<b>100.00</b>	<b>3,301<sup>#</sup></b>	<b>99.49</b>	<b>1,520</b>	<b>41.98</b>
<b>Other Than Permanent employees</b>											
Male	2,540	2,524	99.37	2,523	99.33	NA	NA	175	6.89	0	0.00
Female	292	286	97.95	286	97.95	286	97.95	NA	NA	136	46.58
<b>Total</b>	<b>2,832</b>	<b>2,810</b>	<b>99.22</b>	<b>2,809</b>	<b>99.19</b>	<b>286<sup>#</sup></b>	<b>97.95</b>	<b>175<sup>#</sup></b>	<b>6.89</b>	<b>136</b>	<b>46.58</b>

<sup>#</sup>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)
<b>Permanent workers</b>											
Male	779	744	95.51	779	100.00	NA	NA	551	70.73	0	0.00
Female	37	37	100.00	37	100.00	37	100.00	NA	NA	15	40.54
<b>Total</b>	<b>816</b>	<b>781</b>	<b>95.71</b>	<b>816</b>	<b>100.00</b>	<b>37<sup>#</sup></b>	<b>100.00</b>	<b>551<sup>#</sup></b>	<b>70.73</b>	<b>15</b>	<b>40.54</b>
<b>Other Than Permanent workers</b>											
Male	6,252	6,252	100.00	6,252	100.00	NA	NA	2	0.03	5	0.08
Female	435	435	100.00	435	100.00	435	100.00	NA	NA	435	100.00
<b>Total</b>	<b>6,687</b>	<b>6,687</b>	<b>100.00</b>	<b>6,687</b>	<b>100.00</b>	<b>435<sup>#</sup></b>	<b>100.00</b>	<b>2<sup>#</sup></b>	<b>0.03</b>	<b>440</b>	<b>6.58</b>

<sup>#</sup>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 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	1.26	1.05



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

Benefits	FY 2025-26			FY 2024-25		
	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

### Accessibility of workplaces

#### 3. 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 location

#### 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	<a href="https://www.tatachemicals.com/investors/governance/code-of-conduct">https://www.tatachemicals.com/investors/governance/code-of-conduct</a>

#### 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	97.80	100.00	100.00
Female	100.00	100.00	100.00	100.00
<b>Total</b>	<b>100.00</b>	<b>97.89</b>	<b>100.00</b>	<b>100.00</b>

**Note:** All the eligible employees were entitled for parental leave and during the year 121 male and 3 female employees took parental leave.

#### 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 2025-26			FY 2024-25		
	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)
<b>Total permanent Employees</b>	<b>3,621</b>	<b>29</b>	<b>0.80</b>	<b>3,817</b>	<b>32</b>	<b>0.84</b>
- Male	3,318	27	0.81	3,498	30	0.86
- Female	303	2	0.66	319	2	0.63
<b>Total permanent Workers</b>	<b>816</b>	<b>604</b>	<b>74.02</b>	<b>972</b>	<b>711</b>	<b>73.15</b>
- Male	779	589	75.61	925	693	74.92
- Female	37	15	40.54	47	18	38.30

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	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)
<b>Employees</b>										
Male	5,858	5,858	100.00	1,928	32.91	6,010	5,940	98.84	2,061	34.29
Female	595	595	100.00	269	45.21	633	607	95.89	232	36.65
<b>Total</b>	<b>6,453</b>	<b>6,453</b>	<b>100.00</b>	<b>2,197</b>	<b>34.05</b>	<b>6,643</b>	<b>6,547</b>	<b>98.55</b>	<b>2,293</b>	<b>34.52</b>
<b>Workers</b>										
Male	7,031	7,031	100.00	88	1.25	7,663	7,641	99.71	312	4.07
Female	472	472	100.00	3	0.64	449	436	97.10	13	2.90
<b>Total</b>	<b>7,503</b>	<b>7,503</b>	<b>100.00</b>	<b>91</b>	<b>1.21</b>	<b>8,112</b>	<b>8,077</b>	<b>99.57</b>	<b>325</b>	<b>4.01</b>

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
<b>Employees</b>						
Male	3,318	3,301	99.49	3,498	3,462	98.97
Female	303	296	97.69	319	316	99.06
<b>Total</b>	<b>3,621</b>	<b>3,597</b>	<b>99.34</b>	<b>3,817</b>	<b>3,778</b>	<b>98.98</b>
<b>Workers</b>						
Male	779	388	49.81	925	453	48.97
Female	37	30	81.08	47	38	80.85
<b>Total</b>	<b>816</b>	<b>418</b>	<b>51.23</b>	<b>972</b>	<b>491</b>	<b>50.51</b>



**10. Health and Safety Management System:**

**a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage of 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 guidelines and MSHA guidelines. It covers activities across all manufacturing locations, offices, research laboratories, warehouses 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.

**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 apart 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 - MANGO (Safety Software). It is also extended to contractors working on sites to ensure their concerns are captured and added into 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.

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

Yes

**d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Y/ N)**

Yes

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

Safety Incident/Number	Category*	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.73	1.53
	Workers	0.24	0.54
Total recordable work-related injuries	Employees	9	22
	Workers	21	35
No. of fatalities	Employees	0	0
	Workers	2	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

\*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 and business partners.
- During the year, Safety Steward programme has been started to enhance the leadership visibility at shop floor.
- 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.
- Tracking lead indicators under the Progressive Safety Index (PSI) to proactively measure safety progress.
- Training to employees to make them aware about potential hazards and control to minimize the risk.
- 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 Safety 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 2025-26			FY 2024-25		
	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	0	0	Nil	2	0	Nil

**14. Assessments for the year:**

Assesment Type	% of your manufacturing 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.**

- Monthly PF, wage register, bank transfer etc. are the documents submitted (monthly basis) by the contractors as per statutory dates to industrial relations team for approval.
- For non-compliance, we have stringent penalty clause.
- If the document of statutory payments is not made by any contractor, Industrial Relations team has full authority to hold the payment of the contractor as a control system. The hold payments are released only once the statutory dues are paid by the contractors and on submission of the documentary evidence. With the above control system, we ensure the contractors pay well on time to all contract employees, also all statutory dues are 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 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
	Employees	0	0	0
Workers	2	0	0	0

**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:**

Assessment Type	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	19.40
Working Conditions	19.40

**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 2025-26

**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, digital boards.	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



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
Customers	No	Website Electronic Customer Relationship Management (ECRM), distributor / retailer / direct customer / achievers meets, senior leader customer meets / visits, customer plant visits, key account management workshops, focus group discussion, trade body membership, customer complaint management, helpdesk, conferences, joint BD plans, information on packaging, customer surveys, NPS	Others - Continuous	Product quality and availability, responsiveness to needs, aftersales service, responsible guidelines / manufacturing, climate change
Suppliers / Partners	No	Prequalification / vetting, communication and partnership meets, plant visits, MoU and framework agreements, trade association meets/ seminars, professional networks, Bhagidhari Sabha, contract management / review, product workshops / on site presentations, satisfaction surveys, Pro Care helpdesk	Others - Continuous	Quality, timely delivery and payments, ESG consideration (sustainability, safety checks, compliances, ethical behaviour), ISO and OHSAS standards, collaboration and digitalisation opportunities
Government	No	Working with local / state / national government and ministries, seminars, media releases, conferences, membership in local enterprise partnership and industry bodies (ICC, IMA, CII, CIA, ESAPA, RC, UNGC, Labour Union, Federal Mine Safety & Health Association, State Environmental Agencies, Kenya Association of Manufacturers, Kenya Chamber of Mines, Kenya National Chamber of Commerce & Industry)	Others - Continuous	Strong ESG practices (climate change roadmap, frameworks for sustainability and Responsible Care (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, volunteering, seminars / conferences Focused Group Discussions with Communities / local authorities / location heads, community visits and projects, partnership with NGOs, volunteering.	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, biodiversity management

**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 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. 34).

**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 2025-26			FY 2024-25		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
<b>Employees</b>						
Permanent	3,621	3,218	88.87	3,817	2,252	59.00
Other than permanent	2,832	109	3.85	2,826	19	0.67
<b>Total Employees</b>	<b>6,453</b>	<b>3,327</b>	<b>51.56</b>	<b>6,643</b>	<b>2,271</b>	<b>34.19</b>
<b>Workers</b>						
Permanent	816	351	43.01	972	311	32.00
Other than permanent	6,687	493	7.37	7,140	2,105	29.48
<b>Total Workers</b>	<b>7,503</b>	<b>844</b>	<b>11.25</b>	<b>8,112</b>	<b>2,416</b>	<b>29.78</b>

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

Category	FY 2025-26					FY 2024-25				
	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)
<b>Employees</b>										
<b>Permanent</b>	<b>3,621</b>	<b>0</b>	<b>0.00</b>	<b>3,621</b>	<b>100.00</b>	<b>3,817</b>	<b>0</b>	<b>0.00</b>	<b>3,817</b>	<b>100.00</b>
Male	3,318	0	0.00	3,318	100.00	3,498	0	0.00	3,498	100.00
Female	303	0	0.00	303	100.00	319	0	0.00	319	100.00
<b>Other than Permanent</b>	<b>2,832</b>	<b>3</b>	<b>0.11</b>	<b>2,829</b>	<b>99.89</b>	<b>2,826</b>	<b>0</b>	<b>0.00</b>	<b>2,826</b>	<b>100.00</b>
Male	2,540	3	0.12	2,537	99.88	2,512	0	0.00	2,512	100.00
Female	292	0	0.00	292	100.00	314	0	0.00	314	100.00
<b>Workers</b>										
<b>Permanent</b>	<b>816</b>	<b>0</b>	<b>0.00</b>	<b>816</b>	<b>100.00</b>	<b>972</b>	<b>0</b>	<b>0.00</b>	<b>972</b>	<b>100.00</b>
Male	779	0	0.00	779	100.00	925	0	0.00	925	100.00
Female	37	0	0.00	37	100.00	47	0	0.00	47	100.00
<b>Other than Permanent</b>	<b>6,687</b>	<b>5,109</b>	<b>76.40</b>	<b>1,578</b>	<b>23.60</b>	<b>7,140</b>	<b>5,740</b>	<b>80.39</b>	<b>1,400</b>	<b>19.61</b>
Male	6,252	4,813	76.98	1,439	23.02	6,738	5,386	79.93	1,352	20.07
Female	435	296	68.05	139	31.95	402	354	88.06	48	11.94

**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 ₹) <sup>®</sup>	Number	Median remuneration/ salary/ wages of respective category (in ₹) <sup>®</sup>
Board of Directors (BoD)	7 <sup>#</sup>	56,60,000	1	60,10,000
Key Managerial Personnel (KMP) <sup>§</sup>	4 <sup>#</sup>	2,49,37,377	0	NA
Employees other than BoD and KMP	1,452	5,52,060	140	6,24,050
Workers	261	4,54,785	17	3,60,297

Note: <sup>#</sup>For TCL India

<sup>®</sup>Computed using monthly data of remuneration/salary/wages paid

<sup>#</sup>MD & CEO is part of BOD & KMP

<sup>§</sup>Includes Mr. Rajiv Chandan - erstwhile Chief General Counsel & Company Secretary, who superannuated from the services of the Company with effect from November 30, 2025

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	7.50	7.12

**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 2025-26			FY 2024-25		
	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	3	0	Nil	1	0	Nil
Discrimination at Workplace	6	0	Nil	3	0	Nil
Child Labour	0	0	Nil	0	0	Nil
Forced Labour/ Involuntary Labour	0	0	Nil	0	0	Nil
Wages	2	0	Nil	0	0	Nil
Other human rights related issues	5	0	Related to Dignity and Respect	8	1	Nil



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

	FY 2025-26	FY 2024-25
Total Complaints reported under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)*	3	1
Complaints on POSH as a % of female employees / workers	0.41	0.12
Complaints on POSH upheld	3	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 the 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:**

Assessment Type	% 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 manufacturing plants, offices & other establishments. There have been no observations by local statutory authority/ third parties in FY 2025-26.
Forced Labour/Involuntary Labour	
Sexual Harassment	
Discrimination at workplace	
Wages	
Others	

**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 2025-26.

**Leadership Indicators**

- 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.
- 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.
- 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 differently abled persons.

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 TCoC. 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. <a href="https://www.tatachemicals.com/investors/governance/code-of-conduct">https://www.tatachemicals.com/investors/governance/code-of-conduct</a>
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	
Wages	
Others	

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 2025-26	FY 2024-25
<b>From renewable sources (in Gigajoules)</b>		
Total electricity consumption (A)	43,548	30,247
Total fuel consumption (B)	3,45,804	4,98,562
Energy consumption through other sources (C)	-	-
<b>Total energy consumed from renewable sources (A+B+C)</b>	<b>3,89,352</b>	<b>5,28,809</b>
<b>From non-renewable sources (in Gigajoules)</b>		
Total electricity consumption (D)	7,02,261	5,75,713
Total fuel consumption (E)	4,62,42,016	5,03,69,960
Energy consumption through other sources (F)	98,356	-
<b>Total energy consumed from non-renewable sources (D+E+F)</b>	<b>4,70,42,633</b>	<b>5,09,45,673</b>
<b>Total energy consumed (A+B+C+D+E+F)</b>	<b>4,74,31,985</b>	<b>5,14,74,482</b>
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.00033	0.00035
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity(PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.0066	0.0071
Energy intensity in terms of physical output	7.78	8.50
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

**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:	<p>The Cement plant has been identified as DC (CMT0069GJ) under PAT scheme, Target for PAT VII(2024-25) released by BEE is 0.1133 Toe/Tonne.</p> <p>Following the Monitoring &amp; Verification (M&amp;V) assessment conducted by an external accredited agency in July 2025, our final SEC was determined to be 0.1395 Toe/Tonne. This indicates that the energy reduction target was not fully met.</p> <p>To ensure regulatory compliance, we will utilise the market-based provision to purchase 10,413 Energy Savings Certificates (ECerts) to offset this shortfall.</p>

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

Parameter	FY 2025-26	FY 2024-25
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	1,68,24,144	1,72,36,456
(ii) Groundwater	1,29,014	1,17,462
(iii) Third party water	24,15,609	1,01,41,575
(iv) Seawater / desalinated water	7,91,68,423	7,28,34,016
(v) Others		
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>	<b>9,85,37,190</b>	<b>10,03,29,509</b>
<b>Total volume of water consumption (in kilolitres)</b>	<b>2,34,46,643</b>	<b>1,85,02,496</b>
Water intensity per rupee of turnover (Total Water consumption / Revenue from operations)	0.00016	0.00012
Water intensity per rupee of turnover adjusted for Purchasing Power Parity(PPP)(Total water consumption / Revenue from operations adjusted for PPP)	0.0033	0.0026
Water intensity in terms of physical output	3.85	3.05
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

**Note:** The water withdrawal figures for FY 2025–26 at the Mithapur site have been estimated and computed based on pump efficiency, rated capacity, flow rate and actual running hours.

The year-on-year changes in water consumption and discharge for FY 2024-25 were mainly caused by unusually heavy monsoon rains. The increased rainwater flow lowered the need for seawater, resulting in less seawater intake and higher discharge due to rainwater mixing with effluent. After accounting the monsoon effect, water use patterns remained steady, showing consistent operations.

**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 2025-26	FY 2024-25
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) To Surface Water	1,10,83,513	1,41,82,404
- No treatment*	1,07,26,178	1,08,38,415
- With treatment - Primary	3,57,335	33,43,989
(ii) To Groundwater	-	-
- No treatment	-	-
- With treatment-please specify level of treatment	-	-
(iii) To Seawater	6,33,81,448	6,43,51,231
- No treatment	-	-
- With treatment - Primary (as per norms)	6,33,81,448	6,43,51,231
(iv) Sent to third-parties	5,92,911	4,86,072
- No treatment	1,47,719	1,53,544
- With treatment - Primary	3,81,717	2,83,627
- With treatment - Secondary	-	-
- With treatment - Tertiary	63,475	48,901
(v) Others	32,675	28,07,305
- No treatment#	32,675	28,07,305
- With treatment-please specify level of treatment	-	-
<b>Total</b>	<b>7,50,90,547</b>	<b>8,18,27,012</b>

**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, Magadi 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 2025-26	FY 2024-25
NOx	MT	4,654	4,422
SOx	MT	2,994	3,230
Particulate matter (PM)	MT	2,552	2,604
Persistent organic pollutants matter (POP)		NA	NA
Volatile organic compounds (VOC)	MT	1,655	1,517
Hazardous air pollutants (HAP)	MT	274	249
Others – Carbon Monoxide (CO)	MT	3,308	3,223
Others – Ammonia	MT	2	-

**Note:** The comparatives for FY 2024-25 have been restated due to the re-computation of Air Emissions (SOx, NOx, and PM) in Rallis India Limited, a subsidiary. The subsidiary used certain assumptions relating to operating hours and flow rates of boilers and DG sets. In FY 2025-26, these computations are based on actual running hours and computed flow rates, where applicable. The comparatives have been restated to enable compatibility of information with FY 2025-26. The restated values have reduced by 0.32% for NOx, 0.25% for SOx and 0.26% for PM respectively in current year report compared with PY reported values

**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 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	48,50,029	47,70,357
Total Scope 2 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	1,09,860	75,534
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/₹	0.000034	0.000033
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/₹	0.00069	0.00067
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric Tonne/MT	0.81	0.80
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		-	-
Biogenic Emissions	Metric tonnes of CO <sub>2</sub> equivalent	16,774	52,372

**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: 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 CO<sub>2</sub> emissions, improving energy efficiency, and transitioning to the cleaner sources of energy. 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. In India, we have finalised the 85 TPH biomass boiler. This is part of our long term decarbonisation efforts. In TCML, we have installed Electric Calciner which is running solar power. In addition to this we have installed 5MW Solar power to enhance renewable power at Magadi. 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.

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

Parameter	FY 2025-26	FY 2024-25
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	1,873	1,399
E-waste (B)	35	40
Bio-medical Waste (C)	12	13
Construction and demolition waste (D)*	17,801	15
Battery Waste (E)	13	13
Radioactive Waste (F)	NA	NA
Other Hazardous waste. Please specify, if any. (G)	41,578	43,011
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	4,74,424	4,65,746
<b>Total (A + B + C + D + E + F + G + H)</b>	<b>5,35,736</b>	<b>5,10,237</b>
Waste intensity per rupee of turnover (Total Waste generated / Revenue from operations)	0.000004	0.000003
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Waste generated / Revenue from operations adjusted for PPP)	0.000007	0.000007
Waste intensity in terms of physical output	0.088	0.084
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Recycled	44,747	19,865
(ii) Re-Used	3,91,535	4,04,937
(iii) Other recovery operations	6,403	3,199
<b>Total</b>	<b>4,42,685</b>	<b>4,28,001</b>
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Incineration	10,416	15,122
(ii) Landfilling	7,586	12,926
(iii) Other disposal operations	2,538	2,179
<b>Total</b>	<b>20,540</b>	<b>30,227</b>

\*The figures for Construction & Demolition Waste have been developed based on certain assumptions, and the Company intends to implement a mechanism to monitor them going forward.



**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. 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 ETP or recycled/reused. The sludge generated from the evaporator/ETP is sent to an authorised secured landfill site. High calorific and high TDS value hazardous waste is sent for processing to authorised co-processors and further to cement industry.

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

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

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable					

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

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

**Note:** Yes, the Company complies with the Environmental standards prescribed by relevant regulatory authorities. During FY 2025–26, the Company maintained environmental compliance across all its operational units. However, in a legacy land-rights dispute, the Hon'ble High Court of Gujarat, vide an order dated May 25, 2026, rejected the Company's claim of pre-existing rights on land previously used for legacy open wastewater discharge channels at its Mithapur plant. As on date, the plant discharges treated wastewater into the sea through a state-of-the-art closed pipeline. The Court directed the Gujarat Pollution Control Board to appoint experts to assess the impact and determine compensation. The Company is reviewing the order to decide its future course of action to protect its legacy rights and interests.

Leadership Indicators

1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):

(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 2025-26	FY 2024-25
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	35,560	17,930
(ii) Groundwater	1,29,014	1,17,462
(iii) Third party water	7,90,597	6,84,597
(iv) Seawater / desalinated water	7,91,68,423	7,28,34,016
(v) Others		
<b>Total volume of water withdrawal (in kilolitres)</b>	<b>8,01,23,594</b>	<b>7,36,54,005</b>
<b>Total volume of water consumption (in kilolitres)</b>	<b>1,62,96,955</b>	<b>89,72,144</b>
Water intensity per rupee of turnover (Water consumed / turnover)	0.00011	0.000060
Water intensity (Water consumed/Production in MT)	2.67	1.48
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) Into Surface water		
- No treatment	-	-
- With treatment-please specify level of treatment	-	-
(ii) Into Groundwater		
- No treatment	-	-
- With treatment-please specify level of treatment	-	-
(iii) Into Seawater	6,33,81,448	6,43,51,231
- No treatment	-	-
- With treatment- Primary (as per norms)	6,33,81,448	6,43,51,231
(iv) Sent to third-parties	4,45,192	3,30,432
- No treatment	-	-
- With treatment - Primary	3,81,717	2,83,429
- With treatment-Secondary	-	-
- With treatment-Tertiary	63,475	47,003
(v) Others		
- No treatment	-	-
- With treatment-please specify level of treatment	-	-
<b>Total</b>	<b>6,38,26,640</b>	<b>6,46,81,663</b>

**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 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	2,94,370	2,29,398
Total Scope 3 emissions per rupee of turnover	Metric Tonne/₹	0.000002	0.000002
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	Metric tonnes of CO <sub>2</sub> equivalent/MT	0.05	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 2025-26	FY 2024-25
Total Scope 3 Emissions	tCO <sub>2</sub> e	2,94,370	2,29,398
<b>Scope 3 Categories</b>			
Category 4 - Upstream Transportation & Distribution	tCO <sub>2</sub> e	1,78,822	1,17,278
Category 6 - Business Travel	tCO <sub>2</sub> e	1,457	1,156
Category 7 - Employee Commute	tCO <sub>2</sub> e	3,752	3,666
Category 9 - Downstream Transportation & Distribution	tCO <sub>2</sub> e	1,10,201	1,05,615
Category 13 – Leased Assets	tCO <sub>2</sub> e	138	1,682

**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 the greening initiative, the Company has planted **8,17,387** (on 100% survival basis) plant saplings in last four years. This is part of our plan to plant 1 million saplings. In addition to this, the Company has also planted 24,05,910 Mangroves.

The Company has carried out 3 seasons Biodiversity Impact Assessment at our Mithapur site in Gujarat through a third party. The final report has been received and action plan is being made to further strengthen our biodiversity management.

**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	Biomass boiler at Mithapur, India	We have released an LOI for Installation of new 85 TPH 100% Biomass boiler on BOOT- Build-Own-Operate & Transfer basis. This is one of the key initiative in terms of achieving our SBTi targets by 2030.  We have identified biomass source within 200km of area keeping in mind the potential expansion for another similar boiler.	We are going to reduce 2,69,000 metric tons of carbon dioxide equivalent (CO <sub>2</sub> e) emissions per year once the boiler gets in full operational.
2	2 MW Solar power plant at Mithapur Township	2 MW Solar power plant located at Mithapur township was commissioned. It is designed to harness solar energy using photovoltaic (PV) panels and convert it into electricity for township. It plays a vital role in promoting clean energy and making Mithapur "A Green Township".	This solar power plant has contributed to the reduction of approximately 250 metric tons of carbon dioxide equivalent (CO <sub>2</sub> 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
3	5 MW Solar power plant at TCML, Kenya	5 MW Solar power plant located at TCML township is commissioned. It is designed to harness solar energy using photovoltaic (PV) panels and convert it into electricity. It plays a vital role in promoting clean energy and making a step towards "Greener Soda ash" which is more value to the customer too.	This solar power plant is contributing to the reduction of approximately 2,200 metric tons of carbon dioxide equivalent (CO <sub>2</sub> e) emissions per year.
4	Electric calcination at TCML, Kenya	For making Soda ash from CRS typically sodium sesquicarbonate (Na <sub>2</sub> CO <sub>3</sub> NaHCO <sub>3</sub> 2H <sub>2</sub> O), required to be heated to 350 Degree Celsius to decompose Bicarbonate into Sodium carbonate which is Na <sub>2</sub> CO <sub>3</sub> . Typically HFO is used in kilns for this calcination process.  By replacing the heavy furnace oil-fired calciner with a solar-powered electric calciner, we have significantly reduced our operating costs. The use of heavy furnace oil is a major contributor to greenhouse gas emissions.	By replacing the heavy furnace oil-fired calciner with a solar-powered electric calciner, by design we are going to reduce approximately 6,300 metric tons of carbon dioxide equivalent (CO <sub>2</sub> e) emissions per year.
5	Process improvements at TCNA, USA	In FY26, the operation team adopted a more efficient operating strategy in response to reduced demand. By prioritising full-rate operation of critical equipment and taking excess capacity offline, the team reduced specific energy costs at reduced rates by up to USD 0.60 per ton, with steam and calciner optimisations driving most savings.  At the same time, optimisation projects were performed on the recovery circuits, and a simplified recovery metric was created, enabling improved performance tracking. Due to the optimisation projects, the new recovery metric shows the highest recovery achieved in the past six years measured was in FY26.	These enhancements correlate to a reduction in soda ash losses by approximately 3.5 tph.  Together, these improvements demonstrate that disciplined operating practices and targeted optimisations can simultaneously lower costs and improve recovery, positioning the operation for continued gains.
6	Hydrogen storage business model at British Salt at UK	We are exploring the potential development of a salt cavern hydrogen storage facility, near Warmingham in Cheshire, in partnership with Uniper.  The two companies have recently signed a feasibility development agreement which gives Uniper the sole rights to explore the site's potential for hydrogen storage.  The companies will work together to develop designs for the drilling of the first two wells so that they are suitable for the potential development of hydrogen storage caverns.	Hydrogen is a key fuel for industries that are difficult to electrify, such as chemicals and refining, steelmaking, cement production and transport. The UK has a geology that is highly large-scale seasonal and daily flexibility needs of the UK's future energy system.
7	Biodiversity Impact Analysis at Mithapur	Biodiversity Impact Analysis (BIA) is a decision-support tool used to evaluate how a development project or organisational activity affects ecosystems, species and genetic diversity. It integrates environmental considerations into the planning phase to ensure sustainable resource.  We have completed third party three season BIA study at Mithapur. Primary goal is to achieve No Net Loss by implementing suggested Biodiversity Management Plan.	This will help in further improving the Biodiversity Management at our Mithapur site which falls in the proximity of eco-sensitive zone.



<b>S. No.</b>	<b>Initiative undertaken</b>	<b>Details of the initiative (Web-link, if any, may be provided along-with summary)</b>	<b>Outcome of the initiative</b>
8	Water conservation at Mithapur and surrounding area	<p>Water scarcity has been a critical challenge in the Okhamandal region of Gujarat, characterised by low rainfall, salinity ingress. Recognising the urgent need for sustainable water resource management, Tata Chemicals Society for Rural Development (TCSRSD) conceptualised Project Jaldhan to enhance water security, promote groundwater recharge, and support sustainable livelihoods.</p> <p>The project was designed with a community-centric approach, integrating traditional knowledge with scientific water conservation practices to build long-term resilience against water stress.</p> <p>The initiative focused on:</p> <ul style="list-style-type: none"> <li>• Rainwater harvesting and groundwater recharge</li> <li>• Construction and restoration of water harvesting structures</li> <li>• Check dams, farm ponds and percolation tanks</li> <li>• Rooftop rainwater harvesting systems</li> <li>• Community mobilisation and water governance</li> </ul>	<p>This is part of our Jaldhan initiative which improves the water availability for irrigation and drinking water for the community around.</p> <p>We were able to conserve 67.26 MCFT of water with cumulative achievement of 826.80 MCFT since inception of the project.</p>

**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. The Company has a 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.**

19.40

**8 a. Green credits generated or procured by the entity**

Zero

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

Zero

**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.**

33

**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
1	Indian Chemical Council (ICC)	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	IMC Chamber of Commerce and Industry	National - India
7	Bombay Chamber of Commerce and Industry	State / National - India
8	All India Management Association	National - India
9	United Nation of Global Compact	International - India
10	Chemical Industries Association	National - UK
11	Zero North West	National - UK
12	Essential Minerals Assoc.	National - USA
13	Glass Packaging Institute	National - USA
14	Glass Industry Supply Chain Council	National - USA
15	Wyoming Heritage Foundation	National - USA
16	Wyoming Mining Association	National - USA
17	Wyoming Taxpayers Association	National - USA
18	Southwest Wyoming Mutual Aid Association (SWMAA)	National - USA
19	Wyoming Industrial Energy Consumers Group	National - USA
20	Wyoming Association of Rural Water Systems	National - USA
21	Green River, Wyoming Chamber of Commerce	National - USA
22	Rock Springs, Wyoming Chamber of Commerce	National - USA
23	Railroad-Shipper Transportation Advisory Council (RSTAC). This is a council chosen by the Surface Transportation Board and it provides advice on regulatory, policy and legislative matters, as appropriate, to the STB Board Members on a quarterly basis	National - USA
24	Federation of Kenya Employers	National - Kenya
25	Kenya National Chamber of Commerce	National - Kenya
26	Kenya Private Sector Alliance	National - Kenya
27	Kenya Association of Manufacturers	National - Kenya
28	Eastern Africa Association	Regional / International - Kenya
29	GS1-Kenya	National - Kenya



S. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/ associations
30	Crop Life India (CLI)	National - India (Rallis)
31	Federation of Seeds Industries of India (FSII)	National - India (Rallis)
32	Indian Merchant Chamber (IMC)	National - India (Rallis)
33	Agro Chem Federation of India	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.**

Name and brief details of project	SIA Notification No.	Date of Notification	Whether conducted by independent external agency (Yes/No)	Result Communicated in public domain (Yes/No)	Relevant Web link
Not Applicable					

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

Sr. 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, Solar Salt, EMS, Survey & Traction 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 formal and informal sessions are conducted which help interactions with the community apart from programme specific meetings to facilitate working together. There is a targeted approach for engaging with various sections viz. youth, women and community leaders. Senior leadership interacts with the community regularly.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	21.40	23.42
Directly from within India	78.53	82.02

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



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

Location	FY 2025-26	FY 2024-25
Rural	1.71	2.24
Semi-urban	36.49	43.09
Urban	11.64	7.86
Metropolitan	50.15	46.80

(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

## 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:**

Sr. No.	State	State Aspirational District	Amount spent (In ₹)
1	Maharashtra	Dharashiv (Osmanabad)	45,00,450
2	Gujarat	Narmada	61,62,847

**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 marginalised /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?**

4.80

**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	How benefit share was calculated
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 ₹ 52,06,001

**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 marginalised groups
1	Natural Resource Management	4,782	7.82
2	Livelihood Development	3,564	53.44
3	Women Empowerment	28,317	64.91
4	Education	19,034	83.83
5	Biodiversity Conservation	3,626	14.37
6	Health Care & Drinking Water	1,39,163	71.26
7	Inclusive Growth (Affirmative Action)	3,085	100.00
8	Youth Engagement	532	40.23
9	Infrastructure Development	21,451	78.00
10	C-Safe	3,950	75.95
11	Jaldhan - Water harvesting and conservation	29,449	40.06
12	RUBY-Educational initiative	7,612	45.03
13	Rural development	22,417	82.53
14	TaRa-Skilling initiative	500	95.00
15	Unnat Gram	4,650	100.00

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

**US** - Support to students by donating specialised coveralls to the Green River High School Forensics class. The events like International Women’s Day Observance, Career Day at Spruce Wood Elementary and Environmental Photo contest were organised. Tata Chemicals also sponsored the events like 2026 Southwest Wyoming Regional Science Fair held at Wyoming and 2026 Wyoming Math Contest for High School Students. The trainings for workforce such as Foreman and Supervisor Labor Relations, MSHA, Power communications and emotionally intelligent leader was conducted.

**UK** - Tata Chemicals Europe (TCE) continued its strong commitment to supporting local communities across Cheshire throughout FY26. Despite significant operational changes, including the closure of Lostock Plant, TCE maintained meaningful engagement across community, education and charitable initiatives.

Community Engagement & Volunteering

- Ongoing partnership with Cledford Primary School, including re-starting the school garden project and delivering British Science Week sessions.
- Donation of salt for wildlife care at Staveley Nature Reserve and Chester Zoo.
- Participation in careers fairs to support young people’s career awareness.
- Community Fund support provided to organisations such as Disability Positive, Let’s Farm CIC, Down Syndrome Cheshire and Green Uniform and Baby Bank.

Education & Youth Development

- Continued STEM and skills engagement across Cheshire schools and colleges.
- Participation in the Young Enterprise Regional Finals judging panel.

Charitable Giving

- Charitable donations made through Community Fund and site activities, including funds generated from film crew site use.
- Continued support for colleague involvement in charitable and volunteering activities.

**Kenya** – Focus continues on education, infrastructure, preventive health care, curative health care through Magadi Hospital, drinking water, women empowerment and youth engagement.

**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.

To ensure continuous improvement and prevent recurrence, quality 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 regular basis.

**2. Turnover of products and/ services as a percentage of turnover from all products/services 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 2025-26		Remarks	FY 2024-25		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	1,718	8	Pending complaints will be closed subsequently	1,934	0	NIL

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

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

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

Policy available (Yes / No):

Yes

Web Link:

<https://www.tatachemicals.com/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.**

Cybersecurity monitoring at Tata Chemicals is managed through specialised third party partners, with regular reviews and timely corrective actions to strengthen the organisation’s cybersecurity posture. Data privacy safeguards are continually assessed against global best practices and progressively integrated into Tata Chemicals’ processes and policies. Subsidiaries operating under regulations such as GDPR remain compliant with applicable data privacy requirements. Systems and processes are regularly reviewed and enhanced to ensure robust protection of personal information (PI) data. Data privacy requirements are also being assessed in line with the proposed personal data protection law and necessary measures are being implemented accordingly.

There are no issues related to advertising or the delivery of essential services, no regulatory actions have been taken and no concerns have been reported regarding product safety.

**7. Provide the following information relating to data breaches:**

**a. Number of instances of data breaches**

Zero data breaches in the FY 2025-26

**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 Safety Data Sheet (SDS), which provides detailed information on safe handling, storage, usage, and emergency measures. SDS 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 maximise 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—every product package. Through these proactive initiatives, the Company 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 Company website - contact us page, e-mails and phone calls.

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

Product Information Over and Above (Yes / No / Not Applicable)

No

Details

The product information is specified as per regulations.

Survey carried out (Yes / No)

Yes



# Independent Practitioners' Reasonable Assurance Report

## To the Directors of Tata Chemicals Limited

### Assurance report on the sustainability disclosures in the Business Responsibility and Sustainability Reporting (BRSR) disclosures

Assurance report on the sustainability disclosures in the Business Responsibility and Sustainability Reporting (BRSR) Core Format<sup>1</sup> (called 'Identified Sustainability Information' (ISI) of Tata Chemicals Limited (the 'Company') for the period from 1 April 2025 to 31 March 2026. The ISI is included in the Business Responsibility and Sustainability Report of the Company in the Integrated Annual Report for the period from 1 April 2025 to 31 March 2026.

## Opinion

We have performed a reasonable assurance engagement on whether the Company's sustainability disclosures in the BRSR Core Format (refer Appendix 1 of this report) for the period from 1 April 2025 to 31 March 2026 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 Appendix 1)	From 1 April 2025 to 31 March 2026	60 to 101	<ul style="list-style-type: none"> <li>- Regulation 34(2)(f) of the Securities and Exchange Board of India (SEBI) Listing Obligations and Disclosure Requirements (SEBI LODR)</li> <li>- Master Circular for compliance with the provisions of the SEBI LODR by listed entities, dated January 30, 2026 (Master Circular) prescribing               <ul style="list-style-type: none"> <li>• Format of the BRSR</li> <li>• Guidance notes for BRSR format</li> </ul> </li> <li>- Greenhouse Gas (GHG) Protocol (A Corporate Accounting and Reporting Standard) (Revised) developed by World Resources Institute (WRI) / World Business Council for Sustainable Development (WBCSD)</li> </ul>

<sup>1</sup>As per SEBI Master circular number SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026

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 60 to 101 in the Business Responsibility and Sustainability Report (BRSR) section of its Integrated Annual Report for the period 1 April 2025 to 31 March 2026, is prepared, in all material respects, in accordance with the Regulation 34(2)(f) of SEBI LODR, Master Circular, the Greenhouse Gas (GHG) Protocol (A Corporate Accounting and Reporting Standard) (Revised) developed by World Resources Institute (WRI) / World Business Council for Sustainable Development (WBCSD) and as per the Reporting Boundary as set out in BRSR - Section A: General Disclosures.

## 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).

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

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

## Other information

Management and the Board of Directors are responsible for the 'Other Information'. We have performed a limited assurance engagement on select BRSR attributes (which are not part of BRSR Core) and select GRI indicators for the Company and assurance report has been issued on June 3, 2026. The Other Information comprises the information included in the Company's Integrated Annual Report (but does not include the select BRSR attributes and GRI indicators, BRSR Core and assurance reports thereon).

Our limited assurance conclusion on select BRSR attributes and select GRI indicators and reasonable assurance opinion on the BRSR Core does not cover the Other Information and we are not expressing any form of assurance conclusion thereon.

In connection with our assurance on the BRSR Core, our responsibility is to read the Other Information and, in doing so, consider whether the Other Information is materially inconsistent with the BRSR Core or our knowledge obtained in the assurance, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement therein, we are required to communicate the matter to Those Charged With Governance and describe actions under the applicable laws and regulations. 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 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 so that it 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 Integrated Annual Report;
- preparing/fairly stating/properly calculating the ISI 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 take ownership of the ISI disclosed in the Integrated Annual 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.

Those Charged With Governance are responsible for overseeing the reporting process for the Company's ISI.



## Inherent limitations

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

Measurement of certain amounts and BRSR Core metrics, some of which are estimates, is subject to substantial inherent measurement uncertainty, for example, GHG emissions, water footprint, energy footprint. Obtaining sufficient appropriate evidence to support our opinion 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 BRSR Core disclosures 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 Board of Directors of the Company

### 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 information covered by reasonable assurance and the engagement circumstances. We also obtained an understanding of the internal controls relevant to the information 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 Reporting Criteria used by the Company in preparing the information covered by reasonable assurance;
- evaluated the appropriateness of reporting policies, quantification methods and models used in the preparation of the information covered by reasonable assurance and the reasonableness of estimates made by the Company; and
- evaluated the overall presentation of the information 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 of claims, compliance with applicable legislations. We have not verified any of the judgements in relation to commercial risks associated with the business activities.
- Operations of the Company other than those under the Reporting Boundary set out in the Section A of BRSR section of the Integrated Annual Report (Scope of Assurance).
- The Company's statements that describe the strategy, progress on goals (other than those listed under the scope of assurance as mentioned above), 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.
- Aspects of the BRSR and the data or information (qualitative or quantitative) other than the ISI.
- Data and information outside the defined reporting period i.e., from 1 April 2025 to 31 March 2026.

For KPMG Assurance and Consulting Services LLP

**Prathmesh Raichura**

Partner

Date: June 3, 2026

Place: Mumbai

## Appendix – I

### BRSR Core attributes

Principle	Attribute/Area	Parameter/Metric	Type of Assurance
Principle 1 - E8	Fairness in Engaging with Customers and Suppliers	Number of days of accounts payable	Reasonable
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	Reasonable
Principle 3 - E1 c	Enhancing Employee Wellbeing and Safety	Spending on measures towards well-being of employees and workers	Reasonable
Principle 3 - E11		Details of safety related incidents (LTIFR, Recordable Injuries, Fatalities, High Consequence Injuries)	Reasonable
Principle 5 - E3 b	Enabling Gender Diversity in Business	Gross wages paid to females as % of total wages paid by the entity	Reasonable
Principle 5 - E7		Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013	Reasonable
Principle 6 - E1	Energy Footprint	Total energy consumption	Reasonable
		Energy intensity (per rupee of turnover, per rupee of turnover adjusted for PPP, per physical output)	Reasonable
Principle 6 - E3	Water Footprint	Provide details of water withdrawal by source	Reasonable
		Total water consumption Water consumption intensity (per rupee of turnover, per rupee of turnover adjusted for PPP, per physical output)	Reasonable
Principle 6 - E4	Water Footprint	Water Discharge by destination and levels of Treatment	Reasonable
Principle 6 - E7	GHG Footprint	Total Scope 1 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Reasonable
		Total Scope 2 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Reasonable
		GHG Emission Intensity (Scope 1+2) (per rupee of turnover, per rupee of turnover adjusted for PPP, per physical output)	Reasonable
Principle 6 - E9	Embracing circularity - waste details	Provide details related to waste generated by category of waste	Reasonable
		Waste intensity (per rupee of turnover, per rupee of turnover adjusted for PPP, per physical output)	Reasonable
		Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations	Reasonable
		For each category of waste generated, total waste disposed by nature of disposal method	Reasonable
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)	Reasonable
Principle 8 - E5		Job creation in smaller towns – Wages paid to persons employed in smaller towns as % of total wage cost	Reasonable
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	Reasonable



# Independent Practitioners' Limited Assurance Report

## To the Directors of Tata Chemicals Limited

### Assurance report on select sustainability disclosures in the Business Responsibility and Sustainability Reporting (BRSR) and Integrated Annual Report

Assurance report on select sustainability disclosures (which are not part of BRSR Core) in Business Responsibility and Sustainability Report (BRSR) of Tata Chemicals Limited (the 'Company') prepared in accordance with the Business Responsibility and Sustainability Reporting (BRSR) framework and select sustainability disclosures in the Integrated Annual Report (IAR) (together called 'Identified Sustainability Information' (ISI)) of the Company prepared with reference to the Global Reporting Initiative (GRI) Standards 2021 for the period 1 April 2025 to 31 March 2026.

## Conclusion

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 BRSR attributes (which are not part of BRSR Core) (refer Appendix 1) Select GRI Standards 2021 indicators (refer Appendix 2)	1 April 2025 to 31 March 2026	03 to 101	<ul style="list-style-type: none"> <li>- GRI Standards 2021</li> <li>- Regulation 34(2)(f) of the Securities and Exchange Board of India (SEBI) Listing Obligations and Disclosure Requirements (SEBI LODR)</li> <li>- Master Circular for compliance with the provisions of the SEBI LODR by listed entities, dated January 30, 2026 (Master Circular) prescribing                             <ul style="list-style-type: none"> <li>• Format of the BRSR</li> <li>• Guidance notes for BRSR format</li> </ul> </li> <li>- Greenhouse Gas (GHG) Protocol (A Corporate Accounting and Reporting Standard) (Revised) developed by World Resources Institute (WRI) / World Business Council for Sustainable Development (WBCSD)</li> <li>- Corporate Value Chain (Scope 3) Accounting and Reporting Standard developed by World Resources Institute (WRI) / World Business Council for Sustainable Development (WBCSD)</li> </ul>

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

Based on the procedures performed and evidence obtained, nothing has come to our attention to cause us to believe that the Company's Identified Sustainability Information on pages 03 to 101 in Business Responsibility and Sustainability Report Section and in Integrated Annual Report relating to select BRSR attributes (which are not part of BRSR Core) and select GRI indicators for the year ended 31 March 2026, is not prepared, in all material respects, in accordance with Greenhouse Gas (GHG) Protocol (A Corporate Accounting and Reporting Standard) (Revised), the Corporate Value Chain (Scope 3) Accounting & Reporting Standard, Regulation 34(2)(f) of the SEBI LODR, Master Circular, and with reference to the GRI Standards (2021) and basis of preparation set out in Section A of Business Responsibility and Sustainability Report in 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 (“Firm”) applies International Standard on Quality Management (ISQM) 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements, issued by the IAASB. This standard requires the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

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

### **Other information**

Management and the Board of Directors are responsible for the ‘Other Information’ We have performed a reasonable assurance engagement on BRSR Core for the Company, and the assurance report has been issued on June 3, 2026

The Other Information comprises the information included in the Company’s Integrated Annual Report (but does not include the BRSR Core, the select BRSR attributes and GRI indicators, and assurance reports thereon.)

Our reasonable assurance opinion on the BRSR Core, limited assurance conclusion on the select BRSR attributes and select GRI indicators does not cover the Other Information and we are not expressing any form of assurance conclusion thereon.

In connection with our assurance report on the select BRSR attributes and select GRI indicators, our responsibility is to read the Other Information and, in doing so, consider whether Other Information is materially inconsistent with the select BRSR attributes and select GRI indicators, or our knowledge obtained in the assurance, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement therein, we are required to communicate the matter to Those Charged With Governance and describe actions under the applicable laws and regulations. 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 BRSR attributes and GRI indicators, 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 conclusion 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 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 Integrated Annual Report;
- preparing/fairly stating/properly calculating the ISI 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 Integrated Annual Report;
- ensuring compliance with laws, regulations 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.

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 Reporting Criteria, make determinations about the relevancy of information to be included, and make estimates and assumptions that affect the reported information.

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

## Our responsibilities

### We are responsible for:

- planning and performing the engagement to obtain a limited assurance about whether the ISI is free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- reporting our limited assurance 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 selected procedures depend 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 Reporting 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 environment and 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;
- undertook ten physical site visits and conducted four virtual site reviews including the corporate office. The selection of these sites is based on the relative size of the workforce of these locations to the total workforce, relative manufacturing activity at these locations, unexpected fluctuations in the information subject to limited assurance since the prior period, and sites not visited in the prior period.
- inspected, at each site visited, a limited number of items to or from supporting records, as appropriate;
- applied analytical procedures, as appropriate;
- recalculated the information covered by limited assurance based on the Reporting Criteria; and
- evaluated the overall presentation of the information covered by limited assurance to determine whether it is consistent with the Reporting Criteria and in line with our overall knowledge of, and experience with, the Company's policies relating to environment and occupational health and safety.

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

**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 of claims, compliance with applicable legislations. We have not verified any of the judgements in relation to commercial risks associated with the business activities.
- Operations of the Company other than those under the Reporting Boundary set out in the section A of BRSR section of the Integrated Annual Report (Scope of Assurance).
- The Company's statements that describe the strategy, progress on goals (other than those listed under the scope of assurance, as mentioned above), 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.
- Aspects of the select BRSR attributes and select GRI indicators and the data/information (qualitative or quantitative) other than the ISI.
- Data and information outside the defined reporting period i.e., 1 April 2025 to 31 March 2026.

For KPMG Assurance and Consulting Services LLP

**Prathmesh Raichura**

Partner

Date: June 3, 2026

Place: Mumbai



## Appendix – 1

<b>BRSR</b>	<b>Type of Assurance</b>
P6 L1- Water withdrawal, consumption, and discharge in areas of water stress (in kiloliters)	Limited
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
P6 L3- With respect to the ecologically sensitive areas, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.	Limited
P6 L2 – Provide details of total Scope 3 emissions	Limited
P6 L2 – Provide details of total Scope 3 emissions intensity	Limited
P6 E8 – Projects related to reduction of Green House Gas emissions	Limited
P6 E6: Provide details of air emissions (other than GHG emissions) by the entity	Limited
P6 L7- Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts	Limited
General Disclosure 22- Turnover rate for permanent employees and workers	Limited
P3 E2- Details of retirement benefits, for Current Financial Year	Limited
P3 E5-Return to work and Retention rates of permanent employees and workers that took parental leave	Limited
P3 E10-Health and safety management system	Limited
P3 E8-Details of training given to employees and workers	Limited
P3 E7 Membership of employees and worker in association(s) or Unions recognised by the listed entity	Limited

## Appendix – 2

GRI Indicator	Type of Assurance
301-2 Recycled input materials used	Limited
302-1-(a), (b), (c)-i, (e) Energy consumption within the organization	Limited
302-3 (a) Energy intensity	Limited
303-1 (a) Interactions with water as a shared resource	Limited
303-2 (a) Management of water discharge-related impacts	Limited
303-3 (a) 303-3-b-(i-iv) Water withdrawal	Limited
303-4 (a) Water discharge	Limited
303-5 (a) (b) Water consumption	Limited
305-1 (a), (b), (c), (d), Direct (Scope 1) GHG emissions	Limited
305-2 (a), (b), (c), Energy indirect (Scope 2) GHG emissions	Limited
305-3, Other indirect (Scope 3) GHG emissions	Limited
305-4- (a), (b), (c), (d) GHG emissions intensity	Limited
305-5-(a), (b), (c), (d) Reduction of GHG emission	Limited
305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Limited
306-3-(a) Waste generated	Limited
306-4-(a), (b-i), (b-ii), (b-iii), (c-i), (c-ii), (c-iii) Waste diverted from disposal	Limited
306-5-(a), (b-i), (b-ii), (b-iii), (c-i), (c-ii), (c-iii), (c-iv) Waste directed to disposal	Limited
308-1 New suppliers that were screened using environmental data	Limited
401-1 (b) New employee hires and employee turnover	Limited
401-3 Parental leave	Limited
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Limited
201-3-b-(i-iii), 201-3-c, 201-3-d, 201-3-e Defined benefit plan obligations and other retirement plans	Limited
407-1 (a) Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Limited
404-1 (a-i) Average hours of training per year per employee	Limited
404-2 (a) Programs for upgrading employee skills and transition assistance programs	Limited
403-1 (a), (b) Occupational health and safety management system	Limited
403-2 (a), (b), (c), Hazard identification, risk assessment, and incident investigation	Limited
403-5 Worker training on occupational health and safety	Limited
403-9-(a-i-v), 403-9-(b-i-v), Work-related injuries	Limited
403-10-(a), 403-10-(b-ii) Work-related ill health	Limited
403-4 (a) Worker participation, consultation, and communication on occupational health and safety	Limited
403-6 (a) Promotion of worker health	Limited