

Business Responsibility and Sustainability Report

The Company integrates purpose driven leadership with digital expertise and innovation to address its material environmental, social and economic impacts, while supporting sustainable value creation for customers, business partners and stakeholders across the value chain. The Company's environmental stewardship is guided by four core pillars-carbon emission mitigation, water conservation & recycling, waste reduction & recycling and biodiversity preservation. The Business Responsibility and Sustainability Report (BRSR), aligned with the National Guidelines for Responsible Business Conduct (NGRBC), presents transparent disclosures on the Company's policies, processes and ESG performance. The Report consists of three sections:

page- 136-139

Provides a broad overview of the business, its offerings, business and operations footprint, employees, related parties, Corporate Social Responsibility (CSR) and transparency.

Section B

page- 140-142

Covers management and process disclosures related to the businesses aimed at demonstrating the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Section C

page- 143-182

Provides indicator-wise disclosures mapped to the nine principles of NGRBC which are listed at the start of Section B.

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity[1]

1.	**Corporate Identity Number (CIN) of the Listed Entity[1.1]**	:	L22210MH1995PLC084781
2.	**Name of the Listed Entity[1.2]**	:	Tata Consultancy Services Limited ("the Company" or "TCS")
3.	**Year of incorporation**	:	1995
4.	**Registered office address[1.3]**	:	9th Floor, Nirmal Building, Nariman Point, Mumbai 400 021, Maharashtra, India
5.	**Corporate address[1.3]**	:	TCS House, Raveline Street, Fort, Mumbai 400 001, Maharashtra, India
6.	**Email**	:	investor.relations@tcs.com
7.	**Telephone**	:	+91 22 6778 9595
8.	**Website**	:	www.tcs.com
9.	**Financial year for which reporting is being done[1.4]**	:	2025-26
10.	**Name of the Stock Exchange(s) where shares are listed**	:	National Stock Exchange of India Limited and BSE Limited
11.	**Paid-up Capital**	:	₹361.8 crore
12.	**Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report[1.5]**	:	Sudeep Kunnumal, Chief Human Resources Officer (CHRO) Telephone: +91 22 6778 9999 Email ID: corporate.sustainability@tcs.com
13.	**Reporting boundary[2]**	:	This BRSR is prepared on April 9, 2026 on a consolidated basis. 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 due to change in approach and methodology. The effect and reason have been included under the respective Principle of this report. This restatement would enable consistency and comparability of information for the current year and previous year.
14.	**Name of assurance provider**	:	KPMG Assurance and Consulting Services LLP (KPMG)
15.	**Type of assurance obtained[3]**	:	BRSR Core Indicators-Reasonable assurance; Select BRSR Indicators-Limited assurance

II. Products/services[4]

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

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

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

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

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

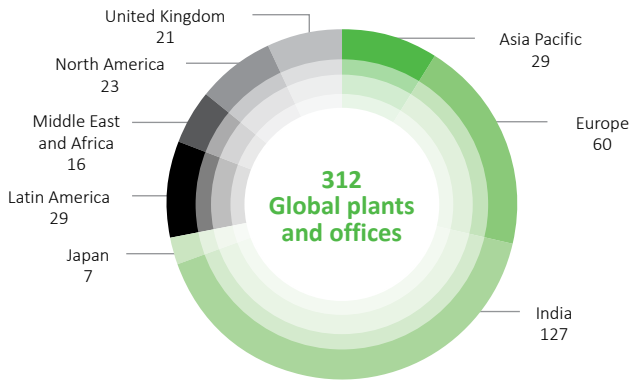
1 GRI 2-1, GRI 2-3
1.1 GRI 2-1(b)
1.2 GRI 2-1(a)
1.3 GRI 2-1(c)
1.4 GRI 2-3(a), GRI 2-3(b)
1.5 GRI 2-3(d)
2 GRI 2-2, GRI 2-4, GRI 2-3(c)
3 GRI 2-5
4 GRI 2-6

III. Operations[5]

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

Location	Number of plants	Number of offices*	Total
National	1	126	127
International	Not Applicable (NA)	185	185

*Includes Delivery centres

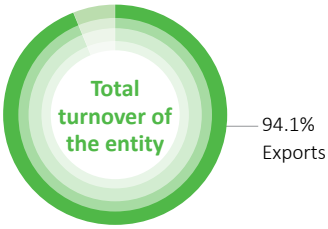


19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	28 States and 8 Union Territories
International (No. of Countries)	55

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



c. A brief on types of customers

The Company works with leading corporations across the world - typically Fortune 1000, Global 2000 corporations and the public sector. In India, it works with departments of the Government of India and various State Governments, systemically important entities and the private sector.

5 GRI 2-6, GRI 2-1(d)

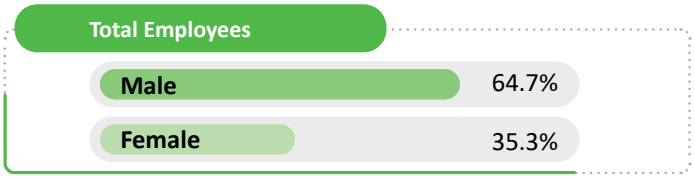
IV. Employees

20. Details as at the end of Financial Year:

a. Employees (including differently abled)[6]:

S/N	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
1	Permanent (D)	5,84,519	3,78,969	64.8	2,05,550	35.2
2	Other than Permanent (E)	32,918	20,590	62.5	12,328	37.5
3	**Total employees (D + E)**	**6,17,437**	**3,99,559**	**64.7**	**2,17,878**	**35.3**

- Pursuant to the applicability of the Labour Codes effective November 21, 2025, a subset of the workforce may qualify as 'workers', and corresponding financial provisions have been recognized in the financial statements. However, systems to identify such categories and ensure compliance with the Labour Codes are currently being implemented. Accordingly, for the current reporting year, TCS has classified its entire workforce under the category of 'Employees', with no personnel disclosed under the category of 'Workers'.
- 'Other than the Permanent category' includes individuals on direct TCS contracts or through third party.



b. Differently abled Employees:

S/N	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
1	Permanent (D)	1,069	784	73.3	285	26.7
2	Other than Permanent (E)	13	12	92.3	1	7.7
3	**Total differently abled employees (D + E)**	**1,082**	**796**	**73.6**	**286**	**26.4**

- The numbers mentioned above are based on voluntary disclosures by employees.
- Differently abled includes hearing, visual, locomotor, orthopedic and others.

21. Participation/Inclusion/Representation of women[7]

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	8	2	25
Key Management Personnel	4	1	25

- Key Management Personnel (KMP) are Chief Executive Officer & Managing Director (CEO & MD), Executive Director – President & Chief Operating Officer (ED- President & COO), Chief Financial Officer (CFO) and Company Secretary (CS).

22. Turnover rate for permanent employees[8]

	FY 2026			FY 2025			FY 2024		
	Male %	Female %	Total %	Male %	Female %	Total %	Male %	Female %	Total %
Permanent Employees	13.8	13.4	**13.7**	13.2	13.6	**13.3**	12.5	12.5	**12.5**

- For FY 2026 the turnover rate is for last twelve months' voluntary IT services.
- For FY 2025 and FY 2024 turnover rates are for the last twelve months IT services.

6 GRI 2-7, GRI 2-8, GRI 405-1(a)
7 GRI 405-1(a)
8 GRI 401-1

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

23. Names of holding/subsidiary[9]

Tata Sons Private Limited is a holding company.

Refer Form AOC-1 provided in this Integrated Annual Report for the list of subsidiaries. All subsidiaries participate in the Business Responsibility initiatives of the Company.

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes

(ii) Turnover (in ₹) : 2,67,021 crore

(iii) Net worth (in ₹) : 1,07,240 crore

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)[10]	FY 2026			FY 2025		
		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	0	0	-	0	0	-
Investors (other than shareholders)	Yes#	0	0	-	0	0	-
Shareholders	Yes#	86	5	As on the date of this Report i.e., April 9, 2026, 2 complaints have been resolved	92	8	All addressed and closed
Employees	Yes#	1,664	42	-	1,329	43	All addressed and closed
Customers	Yes#	22	2	Pending cases are under review	31	4	All addressed and closed
Value Chain Partners	Yes#	0	0	-	0	0	-

#https://on.tcs.com/WhistleBP

26. Overview of the entity's material responsible business conduct issues[11]

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format

S/N	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[12]	Financial implications of the risk or opportunity (Indicate positive or negative implications)[13]
Kindly refer the "Enterprise Risk Management section" in Management Discussion and Analysis, which forms part of this Integrated Annual Report.					

9 GRI 2-2
10 GRI 2-16, GRI 2-25, GRI 2-26
11 GRI 3-2
12 GRI 3-3
13 GRI 201-2

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section describes the structures, policies and processes aligned to nine principles of business responsibility. These briefly are as follows:



Principle 1

Businesses should conduct and govern themselves with Ethics, Transparency and Accountability

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Principle 2

Businesses should provide goods and services that are safe and contribute to sustainability throughout their life cycle

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Principle 3

Businesses should promote the well-being of all employees

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Principle 4

Businesses should respect the interests of, and be responsive towards all stakeholders, especially those who are disadvantaged, vulnerable and marginalized

Page - 154



Principle 5

Businesses should respect and promote human rights

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Principle 6

Businesses should respect, protect, and make efforts to restore the environment

Page - 162



Principle 7

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

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Principle 8

Businesses should support inclusive growth and equitable development

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Principle 9

Businesses should engage with and provide value to their customers and consumers in a responsible manner

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Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)[14]	✓	✓	✓	✓	✓	✓	✓	✓	✓
b. Has the policy been approved by the Board? (Yes/No)	✓	✓	✓	✓	✓	✓	✓	✓	✓
c. Web Link of the Policies, if available	P1 to P9: Tata Code of Conduct[15](TCoC) P1: Whistleblower Policy[16] P2: Green Procurement Policy, Sustainable Supply chain Policy[17] P3 and P5: Occupational Health & Safety Policy[17], Employees related Policies[18] P4 and P8: CSR Policy[19] P6: Environmental Sustainability Policy[20] , Nature and Biodiversity Policy[17]								
2. Whether the entity has translated the policy into procedures. (Yes/No)[21]	✓	✓	✓	✓	✓	✓	✓	✓	✓
3. Do the enlisted policies extend to your value chain partners? (Yes/No)[22]	✓	✓	✓	✓	✓	✓	✓	✓	✓
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.	✓[23]	✓[24]	✓[25]	NA	✓[26]	✓[27]	NA	NA	NA
5. Specific commitments, goals and targets set by the entity with defined timelines, if any[28].	N	N	✓[29]	N	N	✓[30]	N	N	N
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	NA	NA	✓[29]	NA	NA	✓[31]	NA	NA	NA

14 GRI 2-23
15 https://on.tcs.com/Tata-Code-Of-Conduct
16 https://on.tcs.com/WhistleBP
17 https://www.tcs.com/investor-relations/corporate-sustainability-investor-relations
18 HR policies available to employees on Ultimatix, TCS Intranet
19 https://on.tcs.com/Global-CSR-Policy
20 https://on.tcs.com/Environmental-Sustainability-Policy
21 GRI 2-24
22 GRI 2-23
23 Tata Code of Conduct
24 iQMS™, i.e. TCS' Integrated Quality Management System, comprehensively integrates the requirements and best practices of the latest industry models, frameworks and standards such as ISO 9001:2015, ISO 20000:2018, ISO 27001:2013, ISO 22301:2019, ISO 27701:2019, ISO 20017:2015, ISO 27018:2019, CMMI® DEV v2.0 and CMMI® SVC v2.0; Health Safety and Environment Standards ISO 14001:2015, ISO 45001:2018; as well as industry domain specific standards such as AS9100 (Aerospace), TL9000 (Telecom) and ISO 13485 (Medical Devices)
25 ISO 45001:2018
26 The Company is aligned with international laws, principles and norms, including those contained in the Universal Declaration of Human Rights, ILO Declaration on Fundamental Principles and Rights at Work, United Nations Guiding Principles on Business and Human Rights and is a signatory to the UN Global Compact (UNGC) since 2006
27 Certified to ISO 14001:2015 at 130 locations globally, representing 83% of TCS office footprint and 88% of people footprint, ISO 50001:2018 at 21 campuses and large offices in India
28 GRI 3-3
29 The Company's Occupational Health Safety (OHS) targets and performance are detailed in Section 10(a) of Principle 3
30 Science Based Targets initiative (SBTi) Near-term target: to reduce absolute Scope 1 and 2 GHG emissions 90% by FY 2030 from FY 2016 base year and reduce absolute Scope 3 emissions 35% by FY 2034 from FY 2020 base year
31 84% reduction from FY 2016 for Scope 1 and 2 emissions, 26% reduction from FY 2020 for Scope 3 emissions and renewable energy use at 79% in FY 2026

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements[32]

> "TCS has long embedded ESG principles into its core business strategy, thereby future proofing its operations. We are committed to responsible environmental stewardship through focused efforts on managing climate impacts, enabling efficient resource use, and advancing decarbonization and circularity across all our operations.
>
> We continue to create meaningful social value through impactful initiatives in education, literacy, entrepreneurship, employment, health and wellness, and skill development while fostering an employee-centric culture grounded in well-being, continuous learning, and responsible employment practices.
>
> Our commitment to high standards of ethical conduct, transparency, and strong corporate governance remains steadfast, guiding our ongoing ESG journey to deliver lasting, positive outcomes for society and the environment."
>
> K Krithivasan
> Chief Executive Officer and Managing Director (CEO & MD)

To read more about TCS' ESG Principles, Material Topics and Initiatives, kindly refer to the Sustainability Disclosures section, which forms part of this Integrated Annual Report.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies)[33].

   Sudeep Kunnumal, Chief Human Resources Officer

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[34].

   The Stakeholders' Relationship Committee (SRC) and Corporate Social Responsibility (CSR) Committee of the Board is responsible for decision making on sustainability related issues. Refer to Corporate Governance Report which forms part of this Integrated Annual Report for additional information on SRC and CSR Committee.

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate for the review undertaken									Frequency								
	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	C	C	B	C	B	C	C	C	B	Q	H	Q	H	Q	H	Q	Q	Q
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Statutory Compliance Certificate on applicable laws is provided by the CEO & MD to the Board of Directors.									Quarterly								

C **Committee of the Board** B **Board of Directors** Q **Quarterly** H **Half yearly**

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.[35]	P1	P2	P3	P4	P5	P6	P7	P8	P9	Frequency
	N	✓	✓[36]	N	N	✓[37]	N	N	N	Annual where applicable

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

32 GRI 2-22
33 GRI 2-13
34 GRI 2-9
35 GRI 2-5
36 TUV India Pvt Ltd. conducted the ISO 45001:2018 certification audit
37 TUV India Pvt Ltd. conducted the ISO 14001:2015 and ISO 50001:2018 certification audits

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[38]:

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% age of persons in respective categories covered by the awareness programmes
Board of Directors (BoD)	34	All	100
Key Managerial Personnel (KMP)	40	All	100
Employees other than BoD and KMPs	29,740	All	98

- All nine principles laid down in BRSR are covered by TCS mandatory trainings and TCoC, which are adhered to by all employees.
- Awareness programmes covering the applicable principles were held and attended by the BoD and KMPs.
- The count is based on the total number of relevant offerings of virtual/instructor led training programmes in the learning management system conducted in FY 2026, covering any of the nine principles tailor-made based on roles.
- In addition to virtual/instructor led training programmes, online self-training modules are available for anytime anywhere learning.

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 Requirements) Regulations, 2015 and as disclosed on the entity's website)[39]:

	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (₹ crore)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	3,5	General Organization for Social Insurance, Saudi Arabia	0.11	Penalty levied in connection with Social Insurance contribution registration	No

The United States Court of Appeals for the Fifth Circuit, Northern District of Texas upheld an award of US$56 million in compensatory damages and US$112 million in exemplary damages apart from prejudgment interest of US$26 million, in favour of Computer Sciences Corporation (CSC)/ DXC Technology Company (DXC) against the Company, in connection with alleged misappropriation of its trade secrets. The Company has filed a writ of certiorari in the Supreme Court of the United States and intends to vigorously defend its position.

3. Of the instances disclosed in Question 2 above, details of the Appeal/Revision preferred in cases where monetary or non-monetary action has been appealed: NA

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.[40]

Yes. The TCoC contains guidelines on anti-bribery and anti-corruption. The Company is committed to upholding the highest moral and ethical standards and does not tolerate bribery or corruption in any form. The policy is available on the Company's website at https://on.tcs.com/Tata-Code-Of-Conduct

Additionally, there is an Anti-Bribery and Anti-Corruption Policy, governing TCS' global operations available to employees on the Company's local intranet. Web based trainings are mandated to all employees of the Company to ensure continued awareness of the TCoC and Anti-Bribery and Anti-Corruption Policy.

38 GRI 2-17
39 GRI 2-27
40 GRI 2-23, GRI 205-2

5. Number of Directors/KMPs/employees against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption[41]:

	FY 2026	FY 2025
Directors	NIL	NIL
KMPs		
Employees*		

*Cases which are not directly connected to the conduct of the Company's business or if connected, are not charged or convicted yet, are excluded.

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

	FY 2026		FY 2025	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL	NA	NIL	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

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

NA

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

	FY 2026	FY 2025
Number of days of accounts payables	74	69

- Number of days of accounts payables as stated above does not take into consideration the accrued expenses of ₹7,110 crore and ₹6,252 crore for FY 2026 and FY 2025, respectively.

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 2026 (%)	FY 2025 (%)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	NIL	NIL
	b. Number of trading houses where purchases are made from	NIL	NIL
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	NIL	NIL
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	NIL	NIL
	b. Number of dealers/distributors to whom sales are made	NIL	NIL
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	NIL	NIL
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	4.2	19.5
	b. Sales (Sales to related parties/Total Sales)	2.9	2.9
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	55.7	56.1
	d. Investments (Investments in related parties/Total Investments made)	1.5	1.6

41 GRI 205-3

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 programmes partners covered (by value of business done with such partners) under the awareness programmes
3,184	Principle 3: Awareness on safe work at height, use of personal protective equipment, first-aid and medical emergency, incident reporting, housekeeping awareness, slip, trip, falls, health awareness, electrical safety, ergonomics and manual material handling, chemical safety, food safety, noise and indoor air quality monitoring, Health, Safety and Environment (HSE) legal requirement, lock-out and tag-out, permit to work, road safety, etc. Principle 6: Environmental Awareness - Overview - noise pollution, energy conservation, waste disposal and air pollution.	All value chain partners (suppliers) working within the Company's premises were provided with training on various Occupational Health and Safety (OHS) & Environmental topics based on the nature of their work.

2. Does the entity have processes in place to avoid/manage conflict of interests involving members of the Board? (Yes/No) If Yes, provide details of the same.

Yes. Kindly refer to the section titled "Material aspects of Corporate Governance and TCS' approach to them" in the Corporate Governance Report, which forms part of this Integrated Annual Report.

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.

	FY 2026 (₹ crore)	FY 2025 (₹ crore)	Details of improvements in environmental and social impacts
Total R&D Expenditure	2,900 (1.1% of turnover)	2,630 (1.0% of turnover)	Research and Innovation at the Company drives environmental and social impact through targeted investments in clean energy, eco designed materials, smart cities, precision health, accessibility AI and digital agriculture. Innovations in digital twins, green hydrogen, carbon reduction, healthcare AI and inclusive platforms accelerate energy transition, reduce waste and emissions, strengthen ecosystem resilience and improve health, well-being & livelihoods at population scale.
Total Capex	4,885 (1.8% of turnover)	4,977 (1.9% of turnover)	Capital investments in infrastructure, including energy efficiency and other environmental initiatives.

2. a. Does the entity have procedures in place for sustainable sourcing[42] (Yes/No)?

Yes. The Company's Global Policy on Responsible Sourcing combines the essence of the policies on a) TCS Green Procurement and b) TCS Sustainable Supply Chain Policy. This policy details the topics under Labour, Human rights, Ethics, Environment and Sustainable Procurement. Additionally, this policy aligns with various ESG frameworks and regulatory requirements.

42 GRI 308-1

b. If yes, what percentage of inputs were sourced sustainably?[43]

All suppliers having a contract agreement with TCS are required to abide by the TCS' Supplier Code of Conduct (SCoC), HSE requirements for contractors and the applicable policies. 100% of the contracted suppliers have been covered under the TCS SCoC. In addition to this about 21.6% of suppliers have been assessed in FY 2026 on sustainability pillars including Labour, Human rights, Ethics, Environment and Sustainable Procurement through a Sustainable Supply Chain Assessment Platform.

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste[44].

This is not relevant to TCS global operations as the Company is primarily an IT services organisation providing software services.

As the Company provides software services through its office-based operations, it procures off-the-shelf items or products, which after their end of life are disposed of as per sustainable waste management practices. This is in line with the concept of circularity through waste minimisation, segregation, reuse, recycling and eco-friendly disposal according to regulatory requirements and industry best practices.

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.

No. This is not applicable to the Company as it primarily provides software services.

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?

No. The Company is primarily an IT services organisation and products, if any, are typically software products. Hence, the applicability of life-cycle approach to its core operations is rather limited. Application of a life cycle approach is hence restricted to the services and products procured by the Company for its own operations. Most of the product categories procured are off-the-shelf items. Hence, the life cycle philosophy as extended to these include green procurement considerations as a part of the technical specifications for purchase and end-of-life management to maximise recycling.

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.

The Company is a provider of IT consulting services and business solutions. No social or environmental concerns are associated with the use of its offerings. Details of the environmental footprint of the Company's operations and mitigation steps are provided as part of disclosures under Principle 6.

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).[44]

Indicate Input material	Recycled or re-used input material to total material	
	FY 2026 (%)	FY 2025 (%)
Materials* used in brownfield projects	20-25	20-25
Materials** used in greenfield projects	30-35	30-35

*Brownfield projects - Gypsum, Ceiling Tiles, Glass, Kota Flooring, Vitrified Tiles, Carpet, MS Railing, Workstations, Marine Plywood, Common Plywood, Chairs, Laminate, MDF, Doors

**Greenfield Projects - Cement, Steel, RCC, Structural Steel, Paver blocks, AAC Block, Solid Blocks, Gypsum, Ceiling Tiles, Glass, Kota Flooring, Vitrified Tiles, Carpet, MS Railing, Workstations, Marine Plywood, Common Plywood, Chairs, Laminate, MDF, Doors

At TCS, 79% of its energy requirements are sourced from renewable energy. 99% of treated water is recycled for reuse at its owned campuses. Also, 76.4% of Company's waste generated is recovered through recycling and reuse.

43 GRI 308-1
44 GRI 306-2

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:

NA, as the Company primarily provides IT consulting and software solutions.

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

NA, as the Company primarily provides IT consulting and software solutions.

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[45]:

Category	Total (A)	% of employees covered by									
		Health Insurance		Accident Insurance		Maternity benefits		Paternity benefits		Day care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent Employees											
Male	3,78,969	3,72,694	98.3	3,77,818	99.7	0	0	89,052	23.5	-	NA
Female	2,05,550	2,00,841	97.7	2,05,041	99.8	2,05,550	100	0	0.0	-	NA
Total	**5,84,519**	**5,73,535**	**98.1**	**5,82,859**	**99.7**	**2,05,550**	**35.2**	**89,052**	**15.2**	**-**	**NA**
Other than Permanent Employees											
Male	All the value chain partners adhere to the required statutory compliance in the countries in which TCS operates. TCS monitors and tracks the compliance of value chain partners, as per applicable local laws.										
Female											
Total											

- Each geography complies with the social security measures prescribed by the respective countries in which TCS operates.
- In India, Paternity Leave benefit is applicable only to employees of the erstwhile TCS e-Serve Limited.
- In Overseas geographies, for certain countries, employees irrespective of gender can avail either Maternal or Paternal benefits and thus have the option to be covered under both maternal and paternal benefits.
- In Overseas geographies, employees have an option to voluntarily opt out of insurance benefits, as per the country in which TCS operates.
- TCS has location-wise tie-ups with third-party run day care centres, which employees based in India can avail.



Family Day Celebration across various TCS campuses

45 GRI 401-2

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

	FY 2026 (%)	FY 2025 (%)
Cost incurred on well-being measures as a % of total revenue of the company	1.7	1.7

- Employee salaries/wages during parental benefits are included as part of well-being cost.
- All expenditures related to staff welfare includes Employee Insurance, Benefits, Rewards, Reimbursement and other staff related expenditures excluding salary/wages.

2. Details of retirement benefits, for Current Financial Year and Previous Financial Year.[46]

Benefits	FY 2026		FY 2025	
	No. of employees covered as a % of total employees	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	Deducted and deposited with the authority (Y/N/N.A.)
India Retirement Benefits				
Provident Fund (PF)	100	Y	100	Y
Gratuity	100	Y	100	Y
Employee State Insurance (ESI)	5	Y	6	Y
Superannuation (SA)	5	Y	6	Y
National Pension Scheme (NPS)	4	Y	3	Y
Overseas Retirement Benefits	100	Y	100	Y

- Each geography has its own retiral benefits/social security measures extended to the employees in compliance with the local governing laws in which TCS operates.

3. Accessibility of workplaces

Are the premises/offices of the entity accessible to differently abled employees, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

Yes. All TCS-owned premises have accessibility provided as per the Rights of Persons with Disabilities Act, 2016 (RPwD Act 2016)

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web link to the policy.

Yes. TCS has a Disability Inclusion (Equal Opportunity) policy as per the RPwD Act 2016. This adds on to the impact of TCS Global Diversity, Equity & Inclusion policy and the Tata Code of Conduct, which can be accessed at https://www.tcs.com/tata-code-of-conduct.

5. Return to work and Retention rates of permanent employees that took parental leave.[47]

Gender	Permanent employees	
	Return to work rate %	Retention rate %
Male	99.9	93.1
Female	99.8	90.5
Total	**99.9**	**90.8**

- Return to work: Rate of employees who joined back from their parental leave in FY 2026.
- Retention Rate: Of the employees "Returned to Work", % of employees those who are employed with TCS at the end of FY 2026.
- Parental leave includes maternity, paternity and adoption leave.

46 GRI 201-3
47 GRI 401-3

6. Is there a mechanism available to receive and redress grievances[48] for the following categories of employees? If yes, give details of the mechanism in brief.

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Employees	Yes, multiple channels (Employee Concerns application in TCS Internal portal, dedicated email addresses, physical PO Box address) are available to log grievances which are promptly addressed by the respective stakeholders within the stipulated timelines.
Other than Permanent Employees	

7. Membership of employees in association(s) or Unions recognized by the listed entity[49]:

Category	FY 2026			FY 2025		
	Total employees in respective category (A)	No. of employees in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees in respective category (C)	No. of employees in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	**5,84,519**	**10,009**	**1.7**	**6,07,979**	**6,783**	**1.1**
Male	3,78,969	6,561	1.7	3,93,940	4,414	1.1
Female	2,05,550	3,448	1.7	2,14,039	2,369	1.1

- The numbers mentioned above are based on voluntary disclosures by employees.

8. Details of training given to employees[50]:

Category	FY 2026					FY 2025				
	Total (A)	On Health and Safety Measures		On Skill Upgradation		Total (D)	On Health and Safety Measures		On Skill Upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	3,78,969	3,69,512	97.5	3,55,998	93.9	3,93,940	3,79,877	96.4	3,63,134	92.2
Female	2,05,550	1,99,982	97.3	1,89,322	92.1	2,14,039	2,02,791	94.7	1,92,395	89.9
Total	**5,84,519**	**5,69,494**	**97.4**	**5,45,320**	**93.3**	**6,07,979**	**5,82,668**	**95.8**	**5,55,529**	**91.4**

9. Details of performance and career development reviews of employees[51]:

Category	FY 2026			FY 2025		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	3,29,660	3,24,745	98.5	3,38,005	3,31,413	98.0
Female	1,80,475	1,73,061	95.9	1,84,397	1,75,186	95.0
Total	**5,10,135**	**4,97,806**	**97.6**	**5,22,402**	**5,06,599**	**97.0**

- For respective financial years, Total (column A and C) represents employees eligible for the annual performance review.

48 GRI 2-16, GRI 2-25, GRI 2-26
49 GRI 2-30
50 GRI 403-5, GRI 404-1
51 GRI 404-3

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?[52]

Yes. The Company is certified to ISO 45001:2018 OHS Management System standard across 130 of its facilities worldwide in FY 2026. These certified locations constitute 83% of office footprint and 88% of people footprint operating from these locations*.

The Company has a well-defined OHS policy and supporting processes to ensure the safety and well-being of its employees. Safety lead and lag indicators are measured across the organisation and reported (refer table below for targets and performance). The Stakeholders' Relationship Committee reviews the Company's health and safety performance on a half yearly basis. Over 88% of the workforce is represented in joint management-employee health and safety committees that monitor, advise and drive occupational, health and safety initiatives.

OHS targets and performance:

Objectives	Goals	Indicator	Target to be achieved by March 31, 2026	Performance in FY 2026 (Target achieved Yes/No)
Incident reporting and implementation of remedial measures	Reporting of workplace safety observations and near miss cases	Number of cases	5% increase in number of reporting during the year	Yes. 43% increase in reporting in FY 2026, compared to FY 2025
Building a safety culture and inculcating safe work practices among associates and facility management contractors	Providing training for associates and contractors	Hours of training for associates	1 hour per associate during the year	Yes. 1 hour per associate during the year (mandatory OHS Web Based Training (WBT) and other awareness programmes) achieved
		Hours of training for contract staff	2 hours per contract staff during the year	Yes. 3.5 hours of training per contract staff achieved in the year
	Creating general OHS awareness	Number of awareness communication	1 awareness communication per quarter during the year	Yes. 1 awareness communication per quarter on OHS awareness campaigns
		Number of awareness campaigns	1 awareness campaign per quarter during the year	Yes. 1 awareness campaign per quarter (fire safety, incident reporting, office ergonomics and road safety)
Providing safe workplaces	H&S inspections for all the sites	Number of inspections	1 annual inspection per site during the year	Yes, 1 annual inspection per site achieved

b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?[53]

As a part of its ISO 45001:2018 compliant OHS Management System, the Company has a documented procedure to carry out assessment of work-related hazards and risks for all routine and non-routine activities carried out at any location. Hazard and risk identification is carried out by the process owners in consultation with the safety experts. All TCS locations are covered under health & safety programmes including identification of work-related hazards and risk assessments. During FY 2026, 83% of TCS facilities (constituting 88% of people footprint) have received ISO 45001 certification which involved conducting a detailed health and safety risk assessment. The process owners are responsible for ensuring that adequate controls are identified and implemented to control the identified OHS risks. Mitigation plans and controls are provided to manage the identified hazards and risks based on hierarchy of controls which includes elimination, substitution, engineering controls, training and personal protective equipment.

52 GRI 403-1

53 GRI 403-2

*Only delivery centres are included in these certifications as per the following criteria: >200 seats from India and >50 seats from overseas. The percentage of certified centres would vary Year on Year (YoY) due to addition/closure of facilities depending on business requirements.

c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)[53]

Yes, the Company has an online safety incident reporting tool to ensure that all work related incidents (which include accidents, near-misses, unsafe conditions and unsafe acts) are reported, investigated and closed after taking necessary corrective actions. The awareness to employees on incident reporting is created through induction sessions, web-based trainings, incident reporting awareness month, etc. TCSers can also report their Health and Safety (H&S) related issues or concerns through an internal Admin Helpdesk. They can also email their concerns to the dedicated email ID and communicate with local health and safety teams.

d. Do the employees of the entity have access to non-occupational medical and healthcare services? (Yes/No)[54]

Yes. Occupational Health Centers (OHCs) are provided at the Company's offices which are managed by reputed health care service providers facilitating primary medical care and manage medical emergencies at the workplace. These OHCs are equipped with 24*7 paramedics along with Doctor's assistance at PAN India TCS locations. These OHCs enable associates across India to pre-book virtual appointments with specialists, such as physiotherapists, gynecologists, nutritionists and gastroenterologists etc. Beyond OHCs, the Company provides comprehensive medical and healthcare services to employees through the Company-funded medical insurance to employees and their dependents. In overseas geographies, non-occupational medical and healthcare services are provided as per country regulations.

The Company ensures holistic physical and mental well-being of its employees through Preventive Health Screening, TCS Yoga, Fit4life, Safety first and TCS Cares. For more information, kindly refer to the Human Capital section which forms part of this Integrated Annual Report.

11. Details of safety related incidents[55], in the following format:

Typical to any service sector company operating out of office-based premises, most common injuries occur due to slips, trips and falls or being struck by stationary objects, road accidents in Company provided transport. The Company ensures capturing all types of incidents including accidents, near-misses and safety observations and ensuring 100% closure of the reported incidents with appropriate corrective and preventive actions.

The safety incident statistics is given below –

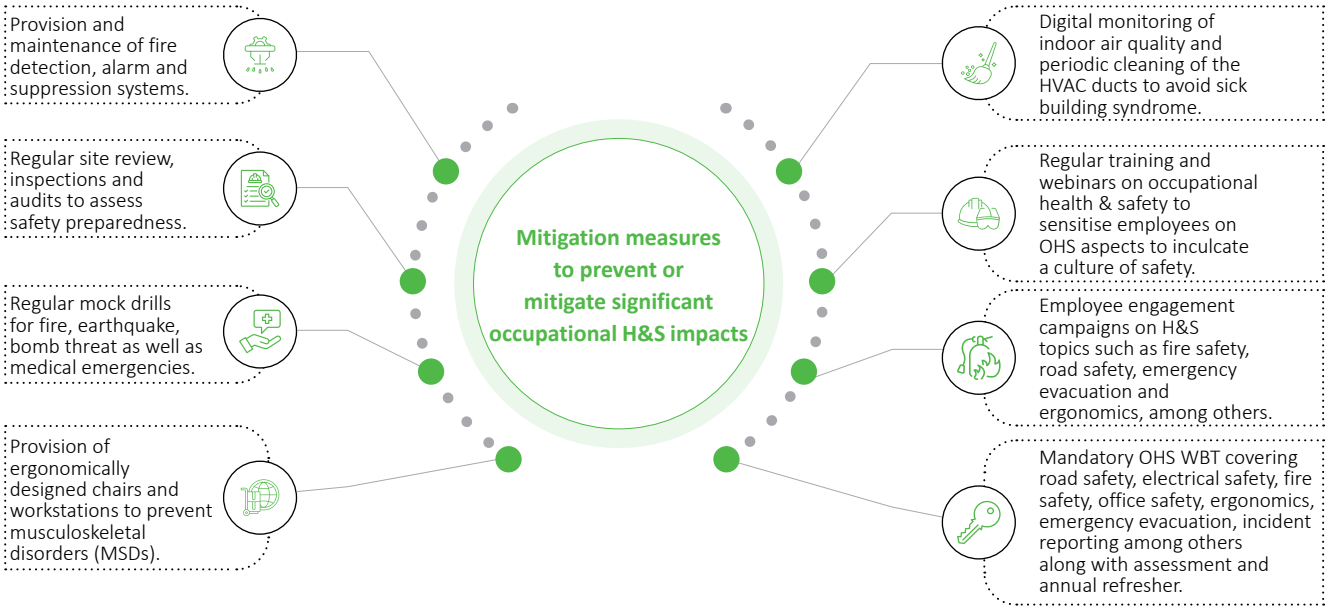
Safety Incident/Number	Category	FY 2026	FY 2025
Lost Time Injury Frequency Rate (LTIFR) (per one Million-person hours worked)	Employees	0.028	0.025
Total recordable work-related injuries (Fatalities, Lost Time Injuries, Medical Treatment Injuries)	Employees	89	53
No. of fatalities	Employees	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0

12. Describe the measures taken by the entity to ensure a safe and healthy work place.[56]

The Company recognizes that OHS and overall physical and mental well-being of its employees is integral to its success and growth aspirations as spelled out in its OHS Policy. It is committed to providing safe workplaces focusing on preventing injuries, illnesses and continuously strives to eliminate hazards and reduce OHS risks.

There are no major H&S risks associated with the Company's operations as software solutions and IT services provider which operates from offices. Key workplace safety risks include fire safety in buildings, office safety risks such as slips/trips/falls and electrical safety (e.g. electric shock) from use of office equipment and road safety risks during commutes in Company-provided vehicles. Key occupational health related risks are associated with workplace ergonomics, indoor air quality and workplace illumination. Hazard identification and risk assessment processes are conducted to identify each such risks and ensure that proper mitigation measures are put in place to create a healthy and safe work environment.

53 GRI 403-2
54 GRI 403-6
55 GRI 403-9, GRI 403-10
56 GRI 403-6, GRI 403-2, GRI 3-3, GRI 403-9, GRI 403-10



13. Number of Complaints on the following made by employees[57]:

Category	FY 2026			FY 2025		
	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 Health & Safety	1,077	0	-	672	0	-

14. Assessments for the year[58]:

Health and safety practices/Working Conditions

% of your plants and offices that were assessed (by entity or statutory authorities or third parties)

130 locations

of the Company are certified to ISO 45001:2018, OHS Management Systems Standards.

100% Offices Audited

during FY 2026 by qualified internal auditors.

36%

of ISO 45001:2018 certified TCS locations underwent external/ third party audits. This 36% constitutes 47 offices that underwent external audits.

65 statutory audits/ inspections

were conducted on H&S (lift, fire, electrical, food safety and municipal corporation).

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.[59]

The road transport, slip, trip and fall, cut injury related incidents have been investigated and closed with necessary corrective actions. The corrective actions included training on defensive driving, behaviour-based safety practices, etc.

57 GRI 2-16, GRI 2-25, GRI 2-26
58 GRI 3-3
59 GRI 403-10

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of Employees (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.

TCS monitors and tracks the compliance of value chain partners locally and centrally. The Company ensures that statutory dues are remitted to respective PF/ESI/Labour Welfare Fund (LWF), etc. authority by the contractors and proof of the same is produced on a periodic basis.

3. Provide the number of employees having suffered high consequence work - related injury/ill-health/fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment[60]:

NIL

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

No. However, TCS provides counselling sessions for retiring employees, briefing on the benefits available, post-retirement. In specific instances, TCS also provides outplacement assistance.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices Working conditions	TCS' supply chain sustainability requirements are integrated with the online procurement platform through the 'Sourcing Module' and 'Risk Module'. TCS' HSE policies, procedures, guidelines and the Supplier Code of Conduct (SCoC) are included in the sourcing module within the Request For Proposal (RFP) template for digital acceptance by all suppliers/vendors considered for evaluation. Certain critical suppliers—such as regulated waste disposal service providers (e-waste, hazardous waste, battery waste), bottled water suppliers, food suppliers for cafeterias, and similar vendors-undergo legal compliance due diligence and site inspection before initiating the negotiation process. The procurement team ensures that SCoC acceptance is done by vendors and all compliances are in place for which a tracking system is maintained. The Company also conducts periodic audits/review of processes/documents of on-boarded vendors who have contractual agreements. During FY 2026, 21.6% of suppliers have been assessed on sustainability pillars, including health and safety, through a Sustainable Supply Chain Assessment Platform.

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.

The Company conducts regular H&S audits for high-risk vendors such as cafeteria/canteen vendors, transport vendors, bottled water vendors and regulated waste vendors. Any findings during these audits are tracked to closure. Also, TCS' Supplier Sustainability Assessment Platform helps to identify H&S improvements and corrective actions during the assessment and engage with the suppliers on timely actions and close-out.

60 GRI 403-9

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.[61]

The Company engages with a broad spectrum of internal and external stakeholders, to deepen its insights into their needs and expectations, and to develop sustainable strategies for the short, medium and long term. Stakeholder engagement also helps to manage risks and opportunities in business operations. The key stakeholders identified in consultation with the Company's management are customers, employees, shareholders, academic institutions, staffing firms, other suppliers, technology partners and collaborators, industry bodies, governments, NGOs, local communities, regulators and society at large.

Some other stakeholders that the Company closely engages with such as industry analysts, equity analysts and the news media which are proxies for other named stakeholders i.e., customers, shareholders and society at large, respectively.

Stakeholder interactions might be structured (e.g. surveys, account statements) or unstructured (town halls, 1x1 or group meetings). Based on mutual convenience and need, the engagement may be scheduled as needed or pre-scheduled on a periodic basis, or ongoing (e.g. website, social media). The responses for all stakeholders is collated to determine the material topics most important to each stakeholder group.

Customer Engagement



TCS to help FCTG to transform its Enterprise Technology Services

Analyst Engagement



TCS Analyst Day 2025

Employee Engagement



Wholesome associate well-being engagement

Vendor Partner Engagement



TCS at Microsoft Ignite 2025

61 GRI 2-29, GRI 3-1(a), GRI 3-1(b)

Industry Body Engagement



TCS' engagement at NASSCOM 2025 underscores the commitment to building AI-native enterprises and driving purposeful innovation

Media Engagement



A journalist from The Times of India interacting with employees of Blind Bake Café

Local Community Engagement



Global launch of the Generative AI (GenAI) tech pathway as part of the goIT Live offering in 2025

Government



Strengthening India's Sovereign Cloud Infrastructure

International Forum Partners



TCS at Future Travel Experience Asia 2025

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.[62]

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	**As needed:** Project-related calls and meetings; project management reviews; relationship meetings and reviews; executive meetings and briefings; customer visits; responses to Request for Information (RFIs) and RFPs; sponsored events; mailers; newsletters; brochures	• **Continuous:** TCS website; social media • **Half yearly:** Customer satisfaction surveys • **Annual:** Customer summits; Innovation days; Executive customer surveys; Sponsored Community events	• Understanding client, industry and business challenges • Identifying opportunities to improve the Company's service and products for cross-selling • Deciding on investments and capabilities required to fulfill demand • Understanding client's data privacy and security requirements
Investors and Shareholders			
No	**As needed:** Press releases and press conferences; email advisories; in-person meetings; investor conferences; non-deal roadshows; conference calls, Analyst Day	• **Quarterly:** Financial statements in IndAS and IFRS; earnings call; exchange notifications; press conferences • **Continuous:** Investors page on the TCS website • **Annual:** Annual General Meeting; Annual Report	• Educating the investor community about the Company's integrated value creation model and business strategy for the long term • Helping investors voice their concerns regarding company policies, reporting, strategy, etc. • Understanding shareholder expectations
Employees			
No	**As needed:** Town halls; roadshows; project or operations reviews; video conferences; audio conference calls; one-on-one counselling	• **Monthly:** @TCS (in-house magazine) • **Continuous:** TCS website; communication via TCS intranet, dipstick surveys; grievance redressal system, OneTCS Newsroom • **Annual:** PULSE (employee feedback survey); long-service awards; sales meets; Blitz (business planning meet)	• Career management and growth prospects • Learning opportunities • Compensation structure • Building a safety culture and inculcating safe work practices among employees • Improving equal opportunity and inclusion

62 GRI 2-29, GRI 3-1(a), GRI 3-1(b)

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
Partners and Collaborators			
No	**As needed:** Meetings/calls; Co-Innovation Network (COIN™) meetings; visits; partner events	• **Monthly:** Conference calls • **Quarterly:** Business reviews • **Annual:** Partner events	• Stronger partnerships • Demand sustainability • Credit worthiness • Ethical behaviour • Fair business practices • Governance
Academic Institutions			
No	**As needed:** Academic Interface Programme; COIN™ meetings	• **Continuous:** TCS website; academic portal • **Annual:** Sangam (high-level academic conference); campus recruitment	• Knowledge-exchange collaboration • Advancing the academic's research programme/curriculum enhancement • Job creation • Internship opportunities • Faculty development
Recruiters, staffing firms, other suppliers			
No	**One-time:** RFIs/RFPs; empanelment process	• **As needed:** Transactional meetings; periodic reviews; surveys • **Continuous:** Tata Code of Conduct; Supplier evaluations	• Equal opportunity hiring initiatives and what are the biggest challenges • Engage with suppliers to strengthen awareness through training • Adaptation of procurement processes to environmental, economic and ethical requirements
Industry bodies, Regulators			
No	**As needed** (need basis/usually 1-2 meetings in 3 months' basis): • Conferences and seminars, • working committee meetings, • surveys, other meetings	**Annual:** Conferences; summits	• Ensure 100% compliance to all local laws • Cross-industry sustainability initiatives and knowledge transfer to promote sustainability

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
Media, industry analysts, society at large			
No	**As needed:** Governance RFIs/RFPs; presentations; project meetings; reviews; calls and meetings; surveys; consultative sessions; field visits; due diligence; calls and meetings; conferences and seminars; press releases; press conferences; media interviews and quotes; sponsored events, Analyst days	**Continuous:** Annual General Meeting; Quarterly reports and Annual report; Earnings conference call; Media interaction; Press releases, TCS website	• Understand areas for sustainable development • Communicate the Company's performance and strategy • Manage the Company's brand and reputation • Share and contribute to thought leadership and insight into public and business concerns • Discuss the Company's response to responsible business issues • Work in partnership to develop solutions to global challenges
NGOs, local communities, women, youth and other marginalized groups			
Yes	**As needed:** Project meetings; reviews; calls and meetings; surveys; consultative sessions; field visits; due diligence; conferences and seminars	**Continuous:** Quarterly Reports and Annual Report; TCS website	• Understand community needs • Plan and implement CSR projects • Share and contribute to thought leadership • Work in partnership to serve underserved communities

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.**

   TCS is an IT services, consulting and business solutions organisation with a presence across multiple geographies, industries, services and products. It consults stakeholders on material topics and also conducts periodic materiality assessments to update the list on an ongoing basis. Stakeholder interactions result in the identification of a broad funnel of issues important to each of the constituencies. The Company uses discussions with internal and external stakeholders, as well as its own judgement, to prioritise and arrive at a list of material topics with significant economic, environmental, or social impacts on its business, reputation and operations. The management shares feedback with the Board on these issues.

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.**

   Yes, the Company's ESG strategy on material topics uses inputs gathered during stakeholder consultations. Material topics are shortlisted and prioritised based on their impact on its stakeholders & business and are included in the section titled 'Sustainability Disclosures', which forms part of this Integrated Annual Report.

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

   The Company's Corporate Social Responsibility (CSR) is committed to build equitable and inclusive pathways for women, youth, and marginalized groups on a meaningful scale and with breakthrough innovations. The organisation serves stakeholders in remote parts of the world, in areas where the need is high, and resources are the least. This is realised through programmes that address the needs of stakeholders in the areas of K-12 education, literacy to livelihood, employment through skilling, digital inclusion and entrepreneurship.

   For more details refer: https://www.tcs.com/corporate-social-responsibility

PRINCIPLE 5: Businesses should respect and promote human rights

Essential Indicators

1. **Employees who have been provided training on human rights issues and policy(ies) of the entity, in the following format[63]:**

Category	FY 2026			FY 2025		
	Total (A)	No. of employees covered (B)	% (B/A)	Total (C)	No. of employees covered (D)	% (D/C)
Permanent	5,84,519	5,73,642	98.1	6,07,979	5,87,667	96.7
Other than permanent	32,918	28,459	86.5	28,854	25,548	88.5
Total Employees	**6,17,437**	**6,02,101**	**97.5**	**6,36,833**	**6,13,215**	**96.3**

63 GRI 2-24, GRI 412-2

2. Details of minimum wages paid to employees, in the following format[64]:

Category	FY 2026					FY 2025				
	Total Employees (A)	Equal to Minimum Wage		More than Minimum Wage		Total Employees (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)
Permanent										
Male	3,78,969	759	0.2	3,78,210	99.8	3,93,940	409	0.1	3,93,531	99.9
Female	2,05,550	748	0.4	2,04,802	99.6	2,14,039	471	0.2	2,13,568	99.8
Other than Permanent										
Male	All the value chain partners adhere to the required statutory compliance in the countries in which TCS operates. TCS monitors and tracks the compliance of the value chain partners, as per applicable local laws.									
Female										

3. a) Details of remuneration/salary/wages, in the following format[65]:

Gender	Male		Female	
	Number	Median remuneration/ salary/wages of respective category (₹ Lakh per annum)	Number	Median remuneration/ salary/wages of respective category (₹ Lakh per annum)
Board of Directors (BoD)	6	276.6	2	1,055.1
Key Managerial Personnel (KMP)	3	765.2	1	1,834.2
Employees other than BoD and KMP	3,78,966	18.3	2,05,549	11.9

- Remuneration is same for men and women working full-time, in the same grade, in the same role, and at the same location, and with the same level of experience.[66] The Company internally monitor and review the global gender pay gap and where relevant, publishes the raw mean and median pay differences between genders (not normalized for part-timers or grade and role differences) on its own website as well as on public sites. Gaps in median salary between genders is due to different proportion of men and women across experience levels and grades. The Company remains committed to equal-opportunity employment practices, and is a performance driven organisation, does not engage in any gender-based discrimination during hiring or compensation decisions, ensuring equal pay across the organisation.
- Key Management Personnel (KMP) are Chief Executive Officer & Managing Director (CEO & MD), Executive Director – President & Chief Operating Officer (ED- President & COO), Chief Financial Officer (CFO) and Company Secretary (CS).

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

	FY 2026 (%)	FY 2025 (%)
Gross wages paid to female as % of total wages	24.9	24.8

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? [67] (Yes/No)

Yes

5. Describe the internal mechanisms in place to redress grievances related to human rights issues.[68]

Reporting avenues have been provided to employees, customers, suppliers, and other stakeholders to raise concerns or make disclosures when they become aware of any actual or potential violation of the Company Code, policies or law including human rights violations. Non-permanent employees can raise the grievances via email to the stakeholders concerned. Additionally, anybody can make protected disclosures under the Company's Whistle Blower Policy. Representations made on the reporting avenues are reviewed and appropriate action is taken on substantiated violations.

64 GRI 405-2
65 GRI 2-19, GRI 2-21
66 GRI 405-2
67 GRI 2-13
68 GRI 2-16, GRI 2-25, GRI 2-26

6. Number of Complaints on the following made by employees[69]:

	FY 2026			FY 2025		
	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	125	21	-	125	23	All pending cases closed
Discrimination at workplace	4	2	-	3	0	-
Child Labour	0	0	-	0	0	-
Forced Labour/Involuntary Labour	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human rights related issues	0	0	-	0	0	-

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

	FY 2026	FY 2025
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	103	108
Complaints on POSH as a % of female employees/workers	0.06	0.06
Complaints on POSH upheld	49	64

- The POSH Act, 2013 is applicable in India and the reported cases are only specific to India geography. During the previous reporting period (FY 2025) the Company has reported global numbers, however in current reporting year FY 2025 numbers have been restated for India geography only.
- The Company has established formal governance mechanisms to address matters relating to sexual harassment through Internal Committees constituted in accordance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. Comprehensive policies, multiple reporting, and escalation channels, mandatory sensitisation programmes and trained committee members are in place across locations. The details provided in the table above are based on the complaints received by the Company through its official reporting channels.

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.[70]

Concerns on discrimination and harassment are dealt with confidentially. The Company does not tolerate any form of retaliation against anyone reporting good faith concerns. Anyone involved in targeting such a person raising such complaints will be subject to disciplinary action.

9. Do human rights requirements form part of your business agreements and contracts? (Yes/No)[71] Yes

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	The Company internally monitors compliance with all relevant laws and policies pertaining to these issues at 100% of its offices. There have been no observations by local statutory authority/third parties in India in FY 2026.
Forced/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. NA

69 GRI 406-1
70 GRI 2-16, GRI 2-25, GRI 2-26
71 GRI 2-23, GRI 2-24

Leadership Indicators

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

Human rights are protected and upheld in TCS' core value of 'Respect for the individual' and enshrined in the TCoC that guides how the Company conducts itself in every community that it operates in. TCS has relevant in-house policies and procedures to reinforce human rights, resulting in a good track record regarding human rights grievances or complaints. TCS continually gathers feedback and keeps track of developments in the regulatory area to further strengthen existing processes.

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

TCS adopts a zero-tolerance approach to issues related to human rights. It follows all government regulations and regulatory policies in the countries where it operates and complies with all applicable global and local laws including agreeing collectively through its policies and standards. TCS executes the TCoC which takes care of human rights aspects. In vendor management, TCS ensures due diligence for human rights under the ESG framework.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Yes. All TCS-owned premises are accessible to differently abled visitors, as per the RPwD Act, 2016.

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 value chain partners are expected to adhere to the applicable laws, TCoC and Supplier Code of Conduct which does not tolerate any form of harassment, whether sexual, physical, verbal or psychological. However, the Company does not conduct any formal assessment for the same.
Discrimination at workplace	21.6% of value chain partners were assessed.
Child Labour	
Forced Labour/Involuntary Labour	
Wages	

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

There were no significant risks/concerns arising from the assessments.

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

Environmental Sustainability at TCS:

The Company has embraced the precautionary principle and recognized carbon footprint mitigation and environmental protection along with resource optimisation as a key priority area. It is driven by the belief that sustainability-driven decisions are essential to business success. TCS' Environmental Sustainability Policy articulates this vision and mission. The Stakeholder Relationship Committee (SRC) oversees the carbon and environmental strategy and performance, demonstrating strong commitment at senior-most levels of the Company.

The Company is certified to ISO 14001:2015 Environmental Management System (EMS) standard across 130 of its facilities worldwide in FY 2026. These certified locations constitute 83% of office footprint and 88% of people footprint operating from these locations#. All these certified facilities or locations have been assessed for environmental risks for aspects related to energy, carbon emissions, water, waste, etc., and suitable mitigation measures have been implemented to reduce the impacts. In FY 2026, 36% of ISO 14001 certified TCS locations underwent external/third party audits and 100% certified locations were covered in internal audits. The Company has induction training for all new employees on Environmental Sustainability. In addition to this, an Environmental Sustainability WBT programme is mandatory for all employees which includes topics such as Sustainability Development Goals (SDGs), energy and climate change, water conservation, waste management, biodiversity, responsible consumerism, design thinking for sustainability and TCS's initiatives in the field of environmental sustainability. This training is followed by bi-annual refresher training and assessment. In FY 2026, 97.6% of employees were compliant with the mandatory training requirement.

#Only delivery centres are included in these certifications as per the following criteria: >200 seats from India and >50 seats from overseas. The % of certified centres would vary YoY due to addition/closure of facilities depending on business requirements.

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format[72]:

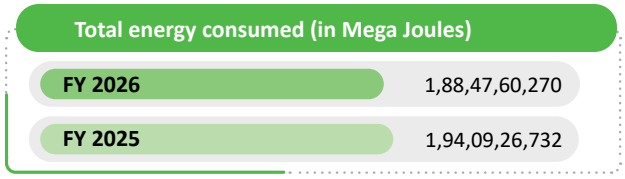
Electricity from the grid is the most significant form of energy for the Company. Over the years, the Company has increased the share of Renewable Electricity (RE) through, onsite rooftop solar generation, procurement from third party producers in India, "Green-Tariff"schemes offered by the state electricity providers and procurement of Energy Attribute Certificates (EAC). The renewable energy consumption as a percentage of total energy consumption has remained at 79% in FY 2026. The renewable electricity attributed to 84.5% of total electricity consumption during the year (refer to table below). Electricity consumption across TCS operations decreased by 3% YoY. Other sources of energy include natural gas (mainly used for space heating/cooling, district heating and cooling, mostly in overseas geographies), fuel used in company owned vehicles, cooking gas used in cafeteria and diesel used in diesel generators (mainly used as a back-up source during power shortages).

Details of total energy consumption [in Mega Joules (MJ)] and energy intensity are provided below:

Parameter	FY 2026	FY 2025
From renewable sources		
Total electricity consumption (A)	1,48,94,46,670	1,53,74,95,415
Total fuel consumption (B)	NIL	NIL
Energy consumption through other sources (C)	1,86,383	1,42,333
Total energy consumed from renewable sources (A+B+C)	**1,48,96,33,053**	**1,53,76,37,748**
From non-renewable sources		
Total electricity consumption (D)	27,40,30,722	27,75,27,478
Total fuel consumption (E)[72]	12,10,96,495	12,57,61,506
Energy consumption through other sources (F)	NIL	NIL
Total energy consumed from non-renewable sources (D+E+F)	**39,51,27,217**	**40,32,88,984**
Total energy consumed (A+B+C+D+E+F)	**1,88,47,60,270**	**1,94,09,26,732**
Energy intensity per rupee of turnover (Total energy consumed (MJ)/Revenue from operations)	0.000710	0.000760
Energy intensity per rupee turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed (MJ)/Revenue from operations adjusted for PPP)*	0.014357	0.015705
Energy intensity in terms of physical output [(MJ)/Full Time Employee (FTE)**]	3,052.6	3,047.8

*The PPP factor has been sourced from IMF database for 2026.

**The year end headcount data (as on March 31, 2026) has been used for the intensity calculations.



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.

Yes. Independent assurance has been carried out by KPMG.

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:

NA

3. Provide details of the following disclosures related to water[73], in the following format:

The sources of freshwater at the Company include third party water (91%), groundwater (7%) and rainwater harvested (2%). The Company optimises water consumption through conservation, sewage treatment and reuse, and utilisation of harvested rainwater.

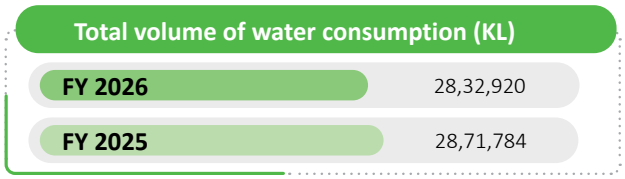
72 GRI 302-1, GRI 302-3

73 GRI 303-3, GRI 303-5

All newer campuses have been designed for higher water efficiencies, treatment and recycling of sewage, and rainwater harvesting. The detailed break up is given below:

Parameter	FY 2026	FY 2025
Water withdrawal by source [in kilolitres (KL)]		
(i) Surface water	NIL	NIL
(ii) Groundwater	2,42,876	2,79,629
(iii) Third party water	31,21,101	31,17,394
(iv) Seawater/desalinated water	NIL	NIL
(v) Others – Rainwater utilized, condensate water, etc.	83,446	91,246
Total volume of water withdrawal (i + ii + iii + iv + v (in KL))	**34,47,423**	**34,88,269**
Total volume of water consumption (in KL)	**28,32,920**	**28,71,784**
Water intensity Per Rupee of turnover (Total water consumption (KL)/Revenue from operations)	0.000001	0.000001
Water intensity Per Rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption (KL)/Revenue from operations adjusted for PPP)*	0.000022	0.000023
Water intensity in terms of physical output (Water Consumed in KL/FTE)**	4.6	4.5

* The PPP factor has been sourced from IMF database for 2026.
**The year end headcount data (as on March 31, 2026) has been used for the intensity calculations.



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.

Yes. Independent assurance has been carried out by KPMG.

4. Provide the following details related to water discharged[74]:

Parameter	FY 2026	FY 2025
Water discharge by destination and level of treatment [in kilolitres (KL)]		
(i) To Surface Water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third parties	-	-
- No treatment*	3,54,834	4,12,036
- With treatment – Please specify level of treatment Note- tertiary treatment	2,59,669	2,04,449
(v) Others	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (KL)	**6,14,503**	**6,16,485**

*The Company's leased office premises send water to third parties for treatment.
No incidents reported for effluent discharge.

74 GRI 303-1, GRI 303-2, GRI 303-4

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.

Yes. Independent assurance has been carried out by KPMG.

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation[75].

Yes. The Company has implemented state of the art infrastructure for treatment of wastewater and recycling the treated water. All TCS campuses are zero liquid discharge facilities and have installed secondary and tertiary treatment systems for achieving optimal quality of treated water to be reused within the campus. Its efforts on water conservation, rainwater harvesting, recycling and reusing treated water has helped to manage its water resources optimally.

6. Please provide details of air emissions (other than GHG emissions) by the entity:

Parameter	Please specify unit	FY 2026	FY 2025
NOx	NA	-	-
SOx			
Particulate matter (PM)			
Persistent organic pollutants (POP)			
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others – please specify			

There are no continuous sources of air emissions in the Company's operations. The DG sets are operated only during power outages and hence the air emissions of pollutants (other than GHGs) are not material.

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.

The DG stack emissions are sampled and analysed by government approved laboratories and the reports are reviewed by the internal team to ensure compliance with the Consent to Operate (CTO) conditions. These stack emission reports are submitted to government authorities (State Pollution Control Boards) as per consent conditions. These reports are also verified during internal and external audits to verify compliance.

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format[76]:

The Scope 1 emissions are from direct GHG sources like fuel used in Company owned vehicles, diesel generators and cafeteria, fugitive emissions of refrigerants and fuel used for space heating. Scope 1 accounts for about 30% of the Scope 1 + Scope 2 carbon footprint in FY 2026. The balance of 70% is Scope 2 emissions. The breakup is provided as required in the table below:

Parameter	Unit	FY 2026	FY 2025
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	22,631.0	20,494.8
- CO_2	tCO_2e	7,809.0	8,072.0
- CH_4	tCO_2e	6.2	5.6
- N_2O	tCO_2e	46.8	52.2
- HFC	tCO_2e	14,769.0	12,365.0

75 GRI 303-1, GRI 303-2

76 GRI 305-1; GRI 305-2, GRI 305-4. Scope 1 emissions have been calculated using the emissions factors published by the DEFRA GHG conversion factors 2025. For Scope 2 emissions – for India, the source of the emission factor is the CO2 Baseline Database for the Indian Power Sector, User Guide, Version 21.0, November 2025, published by the Central Electricity Authority of India. As TCS, India procures electricity from the India grid, (which is a mix of conventional and renewable energy), the emission factor which has been considered is 0.7117 tCO_2/MWh, as per CEA. For Australia, Canada, North America, and UK, emission factors specific to the region published by local authorities are used. For other countries IEA v8- IEA 2025 (11/2025) and GHG Protocol v21 (05/2025)- eGRID 2023 have been used as appropriate to the source of electricity procured.

Parameter	Unit	FY 2026	FY 2025
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	53,971.0	55,599.0
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions (tCO_2e)/Revenue from operations)	tCO_2e/rupee turnover	0.000000029	0.00000003
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 (tCO_2e)/Revenue from operations adjusted for PPP)	tCO_2e/rupee turnover adjusted for PPP	0.00000058	0.00000062
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO_2e/FTE**	0.12	0.12

* The PPP factor has been sourced from IMF database for 2026.

**The year end headcount data (as on March 31, 2026) has been used for the intensity calculations.

Total Scope 1 emissions (Metric tonnes of CO_2 equivalent)

FY 2026	22,631.0
FY 2025	20,494.8

Total Scope 2 emissions (Metric tonnes of CO_2 equivalent)

FY 2026	53,971.0
FY 2025	55,599.0

For FY 2026, the total Scope 2 emission (location based) is 3,18,184 tCO_2e.

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.

Yes. Independent assurance has been carried out by KPMG.

8. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details[77].

Yes. The Company is executing projects related to reducing GHG emissions to meet the carbon targets.

Commitment to Science Based Targets initiative (SBTi)

The Company has committed to SBTi and the Near-Term Targets are given below. SBTi has classified scope 1 and 2 target, in line with a 1.5°C trajectory.

The Company commits to reduce absolute scope 1 and 2 GHG emissions 90% by FY 2030 from a FY 2016 base year.

The Company also commits to reduce absolute scope 3 emissions 35% by FY 2034 from a FY 2020 base year.

To achieve these targets, the green-house gas management approach has four key levers – green infrastructure, green IT, IT-enabled operational efficiencies and renewable energy.

77 GRI 305-5

Green Infrastructure and IT enabled operational efficiency:

All new campuses owned by the Company are designed according to green building standards for energy and resource efficiency. They have roof-top solar photovoltaic installations to reduce the carbon footprint. The total built-up area occupied by the Company has increased YoY from 40.6 Million sq.ft. in FY 2025 to 41.02 Million sq.ft. in FY 2026. With the increasing footprint, the Company is committed to expand consciously its green footprint, to align with its sustainability goals. The green certified area in India is 79.4% of the total built-up area. This accounts for 52 TCS offices and campuses with over 32.58 Million sq.ft. of area under certified green building by Indian Green Building Council.



TCS Kalinga Park, Bhubaneswar

During the year, several initiatives were aligned to achieve the carbon targets which included those in building and IT infrastructure. Initiatives in building infrastructure included energy efficiencies in HVAC systems, Uninterrupted Power Supply (UPS) and chillers.

The specific energy efficiency/ conservation initiatives are as below:

- HVAC system upgradation by installation of latest technology VRF systems which works on inverter technology.
- Replacement of R-22 based and fixed compressor-based HVAC equipment with inverter technology-based equipment.
- Life cycle-based replacement of HVAC equipment like chillers, pumps and cooling towers has helped reduce the Company's energy consumption.
- Energy optimisation in the Company's operations through iOT based solutions, remote monitoring, analytics and automated feedback mechanism.
- Use of High Efficiency VFD based chillers.
- Modular UPS which can modulate its capacity based on load and helps provide 90-95% efficiency, even at lower loads.
- Installation of LEDs to improve energy efficiency in lighting systems
- As a commitment to energy conservation and management, the Company has continued to implement initiatives, monitor and measure energy performance at 21* of TCS' ISO 50001:2018 certified campuses in India, conducted internal audits at 100% of the certified campuses and have undertaken external audits by TUV Nord for continuing the Company's certification to Energy Management Systems (EnMS).

*One of the locations certified to EnMS has closed in FY 2026 and therefore a decrease in certified locations from 22 to 21.

Green IT:

Initiatives in Green Information Technology (Green IT) focused on data centre and IT device consolidation and optimisation to reduce the carbon footprint. The areas covered under green IT initiatives include IT energy optimisation in data centres and equipment rooms. TCS' data centres have a weighted average PUE of 1.58 (FY 2026) compared to PUE of 1.59 (FY 2025). Apart from the two main data centres, the Company also has 54 equipment rooms for business as usual (BAU) activities, wherein the weighted average PUE was 1.82 in FY 2026. These data centres use 100% RE. The total power consumed by these data centres was 7.3 GWh during the reporting year FY 2026. In addition to the above, green attributes are considered in every IT asset procurement.

The Company's IoT-based Real-time Energy Management System (TCS Clever Energy™) initiative involves real time monitoring to optimise the operational energy efficiency across all offices. The smart, scalable, analytics driven IoT solution uses TCS Connected Universe Platform (TCUP) IoT platform, which forms the backbone, enabling visualisation of data acquired from various locations and facilities' energy meters and sensors.

Energy optimisation initiatives in IT infrastructure includes:

IT Equipment Optimization

- Rack consolidation
- Server consolidation
- Deployment of T.C 9.9 class of servers in IT infra design

UPS Optimization

- Right sizing of UPS as per IT load
- Replacement of old technology UPS with new technology modular UPS

Cooling Optimization

- Switching of excess capacity cooling units
- Maintaining return set temperature at 24 +/- 1
- Replacement of old technology cooling units with new technology cooling units

Leakage reduction

- Proper alignment/placement of racks and perforated tiles.
- Providing Partition to reduce overall cooling area.
- Providing Cold Aisle containment, blanking panels, active tiles & soft partition

Renewable Energy:

The roof top solar photovoltaic installations this year remained at 13.1 MWp contributing to 2.6% of total electricity use in FY 2026. The Company continued its procurement of renewable energy through Power Purchase Agreements (PPAs), green tariffs and procurement of EACs. The onsite solar generation and renewable energy procurement have resulted in an increase in renewable energy use to 79% of total energy use.

9. Provide details related to waste management by the entity, in the following format[78]:

The Company is primarily an IT services and consulting organisation, and therefore does not use any hazardous or toxic chemicals in its core processes. The Company has office or facility operations, and the waste is generated from the auxiliary processes used to run these facilities. Based on the nature of its services, TCS' facilities mostly generate electronic, electrical, and municipal solid waste. Potentially hazardous and regulated wastes such as lead-acid batteries and waste lube oil are generated in relatively smaller proportions which are disposed through government-approved recyclers as per regulations. E-waste is disposed to government approved e-waste recyclers.



The Company is committed to sustain the best practices that have already been institutionalized like segregation of all recyclable wastes, 100% compliance to management practices for regulated wastes like hazardous and e-waste and maximizing recycling of office papers, packaging paper and plastics.

The Company focuses on elimination of single-use plastics to ensure that the impact on environment and ecosystems is minimal. E-waste is one of key wastes generated from Company's facilities and the Company has a process to manage and handle e-wastes. It follows a stringent process for conducting due diligence prior to finalizing an authorized e-waste disposal/recycling vendor. The Company facilities ensure safe disposal of the e-waste to the authorized recycler as per regulatory requirement in respective geographies.

All TCS campuses, owned offices and leased offices that have available space are provided with on-site food waste management facilities such as biodigesters and Organic Waste Converters (OWCs) and garden waste is treated by vermicomposting at the Company's campuses where feasible. The Company targets to achieve Zero Waste to Landfill (ZWL) for all TCS' campuses by 2030 and plans to maximise the recycling and reuse of all waste categories to divert waste away from landfill. It is committed to advancing zero waste to landfill practices across its operations. 9 TCS locations are already certified for ZWL with 99%* of waste diverted away from landfill and more locations are planned in the next 3-4 years to achieve ZWL target.

78 GRI 306-3, GRI 306-4, GRI 306-5

* does not include garden waste and C&D waste

The Company has Operational Control Procedures (OCPs) for waste management and handling of different categories of wastes and has set procedures for waste segregation, handling, storage and disposal of different waste categories.

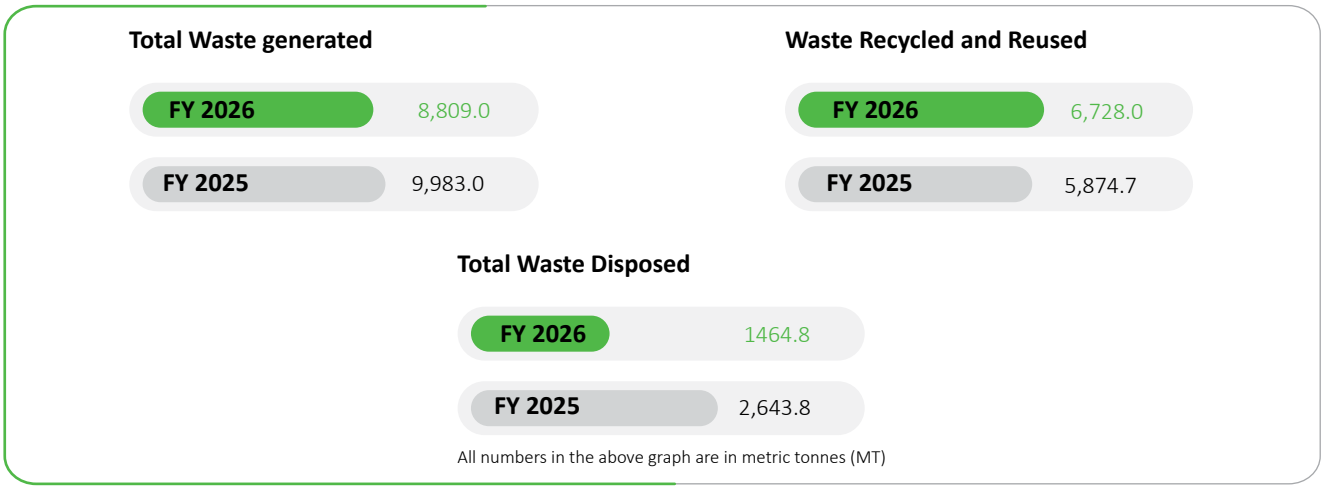
Parameter	FY 2026	FY 2025
Total Waste generated [in metric tonnes (MT)]		
Plastic waste (A)	195.0	262.0
E-waste (B)	505.0	740.9
Bio-medical waste (C)	0.3	0.3
Construction and demolition waste (D)	900.0	1,589.6
Battery waste (E)	246.0	343.0
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G) (Used oil in DG sets, oil soaked cotton waste and oil filters)	39.1	48.1
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	6,923.0	6,999.1
Quantity of office paper waste	234.0	225.1
Quantity of packaging paper waste (cardboards etc.)	199.0	180.0
Quantity of other paper waste generated (tissue paper rolls, food packaging)	570.9	446.2
Quantity of other packaging material (thermocol etc.)	12.4	12.9
Quantity of Miscellaneous waste (floor waste, toilet rolls, C-fold, cafeteria dry waste etc.)	1,718.0	2,176.4
Quantity of other office scrap waste generated	379.0	376.5
Quantity of garden waste generated	1,276.0	1,244.4
Quantity of food waste	2,437.0	2,230.9
Quantity of sanitary waste	34.0	62.0
Quantity of coolant	0.2	1.3
Quantity of other dry waste generated	62.0	43.4
Total (A+B + C + D + E + F + G + H)	**8,809.0**	**9,983.0**
Waste intensity per rupee of turnover (Total waste generated (MT)/Revenue from operations)	0.0000000033	0.0000000039
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total waste generated (MT)/Revenue from operations adjusted for PPP)	0.0000000671	0.0000000808
Waste intensity in terms of physical output (waste in tonnes/FTE)**	0.014	0.016
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled***		
- Battery	246.0	346.9
- E-waste	490.0	705.0
- Hazardous waste	32.9	24.1
- Non-Hazardous waste	4,613.0	3,703.2
- Plastic Waste	101.1	179.2
- Construction & Demolition waste	545.0	450.3

* The PPP factor has been sourced from IMF database for 2026

**The year end headcount data (as on March 31, 2026) has been used for the intensity calculations.

***100% of the regulated waste (e-waste, battery waste) is disposed through recycling. The generated quantities, if remaining at the end of the financial year for disposal, are stored at the facilities and recycled through approved/authorized vendors.

Parameter	FY 2026	FY 2025
(ii) Re-used		
- Construction & Demolition waste	1.0	-
- Non-Hazardous waste	700.0	466.0
(iii) Other recovery operations	-	-
Total	**6,729.0**	**5,874.7**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration		
- Biomedical waste	0.3	0.3
- Non-hazardous waste	234.0	158.7
- Hazardous waste	6.5	2.7
(ii) Landfilling		
- Non-hazardous waste	1,080.0	1,397.7
- Construction & demolition waste	144.0	1,084.4
(iii) Other disposal operations	-	-
Total	**1464.8**	**2,643.8**



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.

Yes. Independent assurance has been carried out by KPMG.

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.[79]

Please refer to question no. 9 for the sustainable waste management practices of the Company. TCS being an IT consulting and software solutions company, hazardous or toxic chemicals are not used in operations.

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:

TCS has its campus- Kalinga Park, Bhubaneswar, Odisha which is located near Chandaka Wildlife Sanctuary. This is located in the Special Economic Zone (SEZ) developed by the Odisha Industrial Infrastructure Development Corporation (IDCO). All necessary environmental clearances have been obtained for the campus.



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.
TCS Kalinga Park, Chandaka Industrial Estate, Bhubanewar, Odisha	Software Consultancy Services	Yes, the conditions of Environmental Clearance have been complied with.

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year[80]:

There were no Environmental Impact Assessments (EIAs) conducted in the FY 2026.

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.[81]

Yes. The Company has complied with applicable environmental law/regulations/guidelines applicable in India. No fine/penalty/ action was initiated against the entity under any of the applicable environmental laws/regulation/guidelines.

79 GRI 306-2; GRI 3-3
80 GRI 413-1, GRI 303-1
81 GRI 2-27

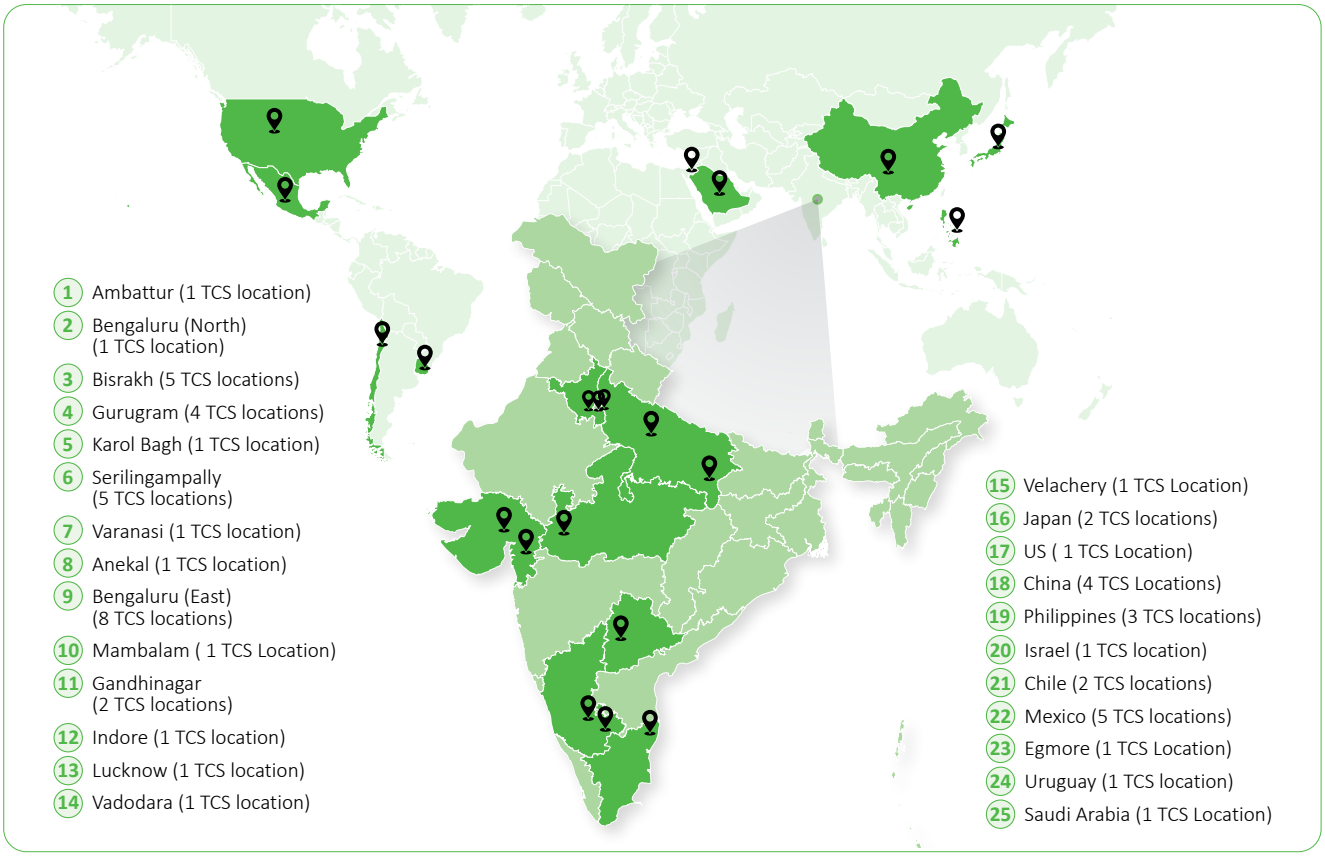
Leadership Indicators

1. Water withdrawal, consumption and discharge in areas of water stress (in kiloliters)[82]:

For each facility/plant located in areas of water stress, provide the following information:

(i) Name of the area:

In FY 2026, there are 25 stress zones* identified as per the classification by the Central Ground Water Board for India locations and the World Resources Institute (WRI) Aqueduct Tool for non-India geographies. 55 TCS offices are located under water stressed zones. List of the 25 stress zones is as below:



*The data for water stressed locations across TCS global (including top 20 non-India locations which attributes to 50% of overseas water consumption) has been included in FY 2026. For TCS India operations the Central Ground Water Authority (CGWA), India and for other geographies the WRI Aqueduct have been used to identify water stressed locations respectively.

(ii) Nature of operations: Software and IT operations

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

Parameter	FY 2026	FY 2025
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	88,327	74,465
(iii) Third party water	10,01,960	11,26,779
(iv) Seawater/desalinated water	-	-
(v) Others (rainwater utilized)	777	585
Total volume of water withdrawal (in kilolitres)	**10,91,064**	**12,01,829**

82 GRI 303-3, GRI 303-4, GRI 303-1, GRI 303-2, GRI 303-5

Parameter	FY 2026	FY 2025
Total volume of water consumption (in kilolitres)	**8,43,393**	**8,78,270**
Water intensity per rupee of turnover (Water consumed in KL/turnover in ₹)	0.0000003	0.00000034
Water discharge by destination and level of treatment (in kiloliters)		
(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		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties		
- No treatment Note: Wastewater sent to municipal treatment & common sewage treatment plant (STP)	1,29,056	1,79,866
- With treatment – please specify level of treatment Note: Tertiary treatment	1,18,615	1,43,693
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	**2,47,672**	**3,23,559**

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

Yes. Independent assurance has been carried out by KPMG.

2. Please provide details of total Scope 3 emissions & its intensity, in the following format[83]:

Parameter	Unit	FY 2026	FY 2025
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 Equivalent	5,73,872	5,23,810
Category 1 – Purchased goods & services	tCO_2e	72,060	76,719
Category 2 – Capital goods	tCO_2e	23,147	36,796
Category 3 – Fuel and energy related activities (not included in Scope 1 or 2)	tCO_2e	84,974	30,056
Category 4 – Upstream transportation and distribution	tCO_2e	9,092	4,276
Category 5 – Waste generated in operations	tCO_2e	1,096	1,303
Category 6 – Business travel	tCO_2e	80,541	1,10,405
Category 7 – Employee commuting	tCO_2e	3,02,962	2,64,255
Total Scope 3 emissions per rupee of turnover	**tCO_2e/rupee turnover**	**0.00000021**	**0.00000021**
Total Scope 3 emission intensity (Optional) – the relevant metric may be selected by the entity	(tCO_2e/FTE)*	0.93	0.82

*The year end headcount data (as on March 31, 2026) has been used for the intensity calculations.

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.

Yes. Independent assurance has been carried out by KPMG.

83 GRI 305-3, GRI 305-4; TCS has incorporated the emission accounting methodology as proposed by SBTi during the process of near-term target validation in FY 2025. This approach follows the GHG minimum boundary requirements. SBTi's guidance has been considered while calculating emissions for both FY 2025 and FY 2026.

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.

S/N	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1.	Chandaka Wildlife sanctuary authority has developed the trench followed by 5 feet wall with fencing along the border of the sanctuary so that the possibility of elephants crossing the trench is eliminated hence, any impact of the Company's operations on wildlife is not expected. However, the Company has undertaken following initiatives: • Minimizing light pollution around the wildlife sanctuary • Internal initiatives within its campus towards biodiversity conservation and enhancement • Internal initiatives towards water and waste management	• Installation of inward facing low intensity peripheral lights • Plantation of native/ indigenous plants, medicinal and spice garden, butterfly garden • Provision of organic waste technologies- Vermicomposting and organic waste converter • Provision of rainwater harvesting structure and sewage treatment plant (STP)	• Inward direction peripheral lights of low intensity to avoid any impact on wildlife movement. • High mast lights in the Company's parking area are switched off after 11 pm. This helps avoid discomfort which may cause due to light pollution for the nocturnal wildlife. • Protection of native/medicinal, plant species and providing feeding and egg laying areas for butterfly species. • Garden and food waste vermicomposting and organic waste composting technology has been installed to generate organic manure and it is reused for landscaping. • Better waste management reduces wildlife encounters. • 100% treatment and recycling of wastewater inside the premises. • Groundwater recharging pits for enriching the water table.

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:

Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)		Outcome of the initiative
HVAC energy efficiency projects	• Energy efficient AHU's	• VRF systems for 24X7/ systems on variable load	**0.21 Mn kWh** energy savings
UPS based energy efficiency projects	• UPS consolidation and Modular UPS		**0.57 Mn kWh** energy savings
Lighting	• Installation of LED lights		**0.01 Mn kWh** energy savings
Energy efficiency due to green buildings	• Roof Underdeck Insulation • CTI Certified Cooling Towers	• Roof tiling to increase Solar Reflective Index (SRI) • Renewable Energy use • LED luminaires Note : the above list is indicative only	**2.65 Mn kWh** avoided energy consumption
Energy Monitoring and Analytics (Clever Energy + Resource Optimization Center)	• Set Point Revision • Operational Optimization • VFD frequency Alteration	• Schedule Change • Alert based Monitoring • LED luminaires	**2.41 Mn kWh** energy savings

Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
Cold A Containments/DC partition	Data centre cooling strategy designed to improve energy efficiency and maintain optimal temperatures for IT equipment	**0.5 Mn kWh** energy savings
Data Center optimisation and PUE Improvement	This project focuses on enhancing the operational efficiency and sustainability of data centres by reducing energy consumption and improving PUE.	**3.9 Mn kWh** energy savings
Sustain POD	A pre-engineered, self-contained data centre solution for improving PUE and reducing carbon emissions	**0.5 Mn kWh** energy savings

Water management initiatives:

- Maintenance of rainwater harvesting structures, ground water recharging structures and recharge pits
- Installation of water efficient fixtures (water efficient faucets, sensor based taps etc.,)
- Maintenance of sewage treatment plant & water recycling infrastructure
- Installation of digital water meters & its calibration
- Water quality monitoring
- Water treatment plants



TCS Siruseri, Chennai

Waste management initiatives:

- Installation of recycled plastic benches in recreational areas
- Installation of Organic Waste Converters
- Disposal of non-recyclable/ unsegregated waste through waste to energy plant for few campuses

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

The Business Continuity and Disaster Management (BCM) functions safeguards organisational interests and supports strategic objectives by proactively enhancing resilience against internal and external threats. It ensures uninterrupted delivery of critical business operations during disruptions through a comprehensive, end-to-end framework comprising defined policies, procedures, guidelines, and in-house tools for capturing entire BCM framework and Crisis communication. The framework is fully compliant with ISO 22301:2019, CMMI-SVC standards and seamlessly integrated with the Company's Integrated Quality Management System for consistent deployment across the organisation. This robust approach strengthens preparedness and response capabilities, enabling business continuity and operational excellence.

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 adverse impact reported from the Company's value chain.

7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.[84]

The Company had initiated supplier sustainability assessment through a third party platform during FY 2023. During FY 2026, 21.6% of value chain partners (by spend) were successfully assessed for sustainability criteria. Through this platform, the Company will continue to engage its suppliers on sustainability assessments, training and awareness to help them improve their sustainability performance.

8. How many Green Credits have been generated or procured by the listed entity:

Nil

PRINCIPLE 7 : Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations.[85]

TCS is associated with over 10 leading national and international trade bodies, industry chambers, and associations. It engages with these organisations through bilateral and multilateral forums on a wide range of technology, trade, and workforce-related matters. Many national trade bodies have a pan-India presence and work in close collaboration with central and state governments.

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.[85]

S/N	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	National Association of Software and Service Companies (NASSCOM)	National
2	Confederation of Indian Industry (CII)	
3	Federation of Indian Chambers of Commerce & Industry (FICCI)	
4	Associated Chambers of Commerce & Industry of India (ASSOCHAM)	
5	Public Affairs Forum of India (PAFI)	
6	Information Technology Industry Council	International
7	Business Council of Australia	
8	BITKOM and Business Europe	
9	Chamber of Uruguayan IT Companies (CUTI)	
10	British Chambers of Commerce	

2. Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities.

Name of authority	Brief of the case	Corrective action taken
NA		

84 GRI 308-1
85 GRI 2-28

Leadership Indicators

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

S/N	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	**Trade:** Engaged on core services trade aspects critical to TCS across key geographies, strengthening Indian IT services industry. Key Pillars: • FTA / BTA discussions (India–UK CETA) • WTO Moratorium (MC14) • Workforce Mobility • Bilateral understanding on Labour matters like Social Security arrangement & Totalization agreement	Engagement with industry associations through meetings, seminars, and conferences to provide thought leadership and contribute to discussions on trade related matters. Participation in B2B and B2G dialogues within formal business forums and government committees to support informed policy deliberations. Trade body led submissions and advocacy initiatives on services trade, undertaken in coordination with global stakeholders.	Yes	As and when required	https://www.tcs.com/investor-relations/public-policy-positions-details
2	**Technology**: Advanced policy and regulatory thought leadership across emerging technologies, aligned with TCS's ambition to be the world's leading AI services company, focusing on trust, scale, and global applicability. Key Pillars: • AI Governance & Responsible AI • Democratisation of AI & DPI • Privacy & Data Governance (DPDP) • Cybersecurity & Digital Trust	Engagement with industry associations through meetings, seminars, and conferences to provide thought leadership and contribute to discussions on technology related matters. Participation in B2B and B2G dialogues within formal business forums and government committees to support informed policy deliberations. Policy submissions and advocacy initiatives on technology and emerging digital regulations, undertaken in coordination with industry, government, and global stakeholders	Yes	As and when required	

S/N	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
3	**Workforce:** Contributed to workforce policy discussions aimed at simplifying compliance, enhancing employee experience across domestic and international talent. Key Pillars: • EPFO & Social Security • Labour Codes & Gratuity	Trade body led submissions and advocacy initiatives on workforce and employment policy, undertaken in coordination with industry and government stakeholders Engagement with industry associations through meetings, seminars, and conferences to provide thought leadership and contribute to discussions on workforce related matters. Participation in B2B and B2G dialogues within formal business forums and government committees to support informed policy deliberations.	Yes	As and when required	https://www.tcs.com/investor-relations/public-policy-positions-details

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.[86]

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant web link
Women Empowerment Programme ('BridgeIT'), implemented through Humana People to People India which benefitted 32 cohort/beneficiaries in Lohardaga and Latehar districts of Jharkhand, covering the project period from January 2020 to March 2024. The project focused on bridging the rural digital divide and promoting women's economic empowerment.	NA	NA	Yes	Yes	https://on.tcs.com/WEP-Impact-Assessment

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

S/N	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 ₹)
NA						

86 GRI 413-1

3. Describe the mechanisms to receive and redress grievances of the community.[87]

The Company has established structured mechanisms to enable communities to raise concerns and seek redressal through formal grievance clauses embedded in all stakeholder agreements. Regional Leaders maintain ground level engagement, ensuring timely identification and resolution of issues. Post implementation surveys and consultations capture community feedback, which is reviewed and integrated into programme improvements. Grievances can also be addressed through the Company's governance anchored system detailed in the Global CSR Policy (https://on.tcs.com/Global-CSR-Policy). As per disclosures, no community grievances were recorded or pending during the reporting period.

4. Percentage of input material (inputs to total inputs by value) sourced from suppliers[88]:

	FY 2026 (%)	FY 2025 (%)
Directly sourced from MSMEs/small producers	5.9	7.8
Sourced directly from within India	29.7	46.6

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

Location	FY 2026 (%)	FY 2025 (%)
Rural	0.0	0.0
Semi-Urban	0.0	0.0
Urban	4.9	4.9
Metropolitan	95.1	95.1

Places are categorized as per RBI Classification System- rural / semi-urban / urban / metropolitan

- Numbers mentioned above are specific to India geography.
- Classification is based on the RBI Guidelines and Census 2011. As per the latest census, all urban would be classified as Metropolitan based on the population index.

Leadership Indicators

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):

Details of negative social impact identified	Corrective action plan
NA	

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

S/N	Programme	State	Aspirational District	Amount spent (in ₹ crore)
1	Women Empowerment Programme (WEP)	Bihar, Haryana, Jharkhand, Karnataka, Madhya Pradesh, Mizoram, Odisha, Rajasthan, Uttar Pradesh, West Bengal	Baran, Bokaro, Chhatarpur, Dholpur, Gajapati, Gaya, Hazaribagh, Khunti, Latehar, Lohardaga, Muzaffarpur, Nawada, Raichur, Ramgarh, Ranchi, Rayagada, West Singhbhum, Yadgir	2.6
2	Youth Employment Programme (YEP)	Andhra Pradesh, Bihar, Chhattisgarh, Delhi, Gujarat, Haryana, Jammu And Kashmir, Jharkhand, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Rajasthan, Tamil Nadu, Telangana, Uttar Pradesh, West Bengal	Begusarai, Chandauli, Chhatarpur, East Singhbhum, Fatehpur, Garhwa, Giridih, Khandwa, Muzaffarpur, Palamu, Raichur, Sirohi, Sonbhadra, Vizianagaram, Yadgir	3.8
3	TCS Literacy Programme (TLP)	Andhra Pradesh, Madhya Pradesh, Maharashtra, Odisha, West Bengal	Visakhapatnam, Vizianagaram, Y.S.R	1.2

87 GRI 2-16, GRI 2-25, GRI 2-26, GRI 413-1

88 GRI 204-1

S/N	Programme	State	Aspirational District	Amount spent (in ₹ crore)
4	Go Innovate Together (goIT)	Uttar Pradesh, Andhra Pradesh, Gujarat, Tamil Nadu, Bihar	Bahraich, Balrampur, Chandauli, Chitrakoot, Fatehpur, Siddharth Nagar, Sonbhadra, Visakhapatnam, Vizianagaram, Y.S.R.	2.2
5	Ignite My Future (IMF)	Uttar Pradesh, Andhra Pradesh, Gujarat, West Bengal, Telangana, Goa, Maharashtra, Haryana	Bahraich, Balrampur, Chandauli, Chitrakoot, Fatehpur, Shravasti, Siddharth Nagar, Sonbhadra, Visakhapatnam, Vizianagaram, Y.S.R	2.2

- The amount mentioned above is for the entire programme across all districts (not only the aspirational ones).

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

While procuring goods/services from MSME vendors, the Company treats MSME vendors at par with non MSME vendors. However, the Company follows preferential payment norms for MSME vendors.

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

Vendors qualified as MSME by Government agency.

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

Please refer to answer for Q.4 in Principle 8, Essential indicators.

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:

S/N	Intellectual Property based on traditional knowledge	Owned/Acquired (Yes/No)	Benefit shared (Yes/No)	Basis of calculating Benefit share
NA				

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.

NA. No adverse orders related to intellectual property disputes involving the usage of traditional knowledge were issued during the reporting period. Accordingly, no corrective actions were required or undertaken.

6. Details of beneficiaries of CSR Projects:

S/N	CSR Project	No. of persons benefited from CSR projects	% of beneficiaries from vulnerable and marginalized groups
1	WEP	12,62,313	87.0
2	YEP	1,098	59.0
3	TLP	27,79,632	84.0
4	goIT	49,070	64.0
5	IMF	85,785	79.0



Women Empowerment Programme



Ignite My Future

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.[89]

The Company's customers are large enterprises, typically Fortune 1000 or Global 2000 corporations. They are provided with multiple mechanisms to report complaints or feedback.

Each customer concern is addressed with utmost care at all levels. The Company acknowledges, analyses the incidents and develops an action plan to resolve it. The concerned team engages with the customer to validate the action plan and regularly updates customers about the progress of actions taken.

The Company has a structured approach to receive feedback from customers periodically. Such feedback is analysed for improvements and action plans are implemented to ensure utmost customer satisfaction.

For privacy specific complaints or grievances, customers can reach out to TCS' Data Protection or Privacy Officers. The contact details of the data protection and privacy officers are published on TCS website (https://www.tcs.com/who-we-are/legal/tcs-privacy-notice) or as otherwise notified to the customers from time to time.

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

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

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

	FY 2026			FY 2025		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy**	18	3	-	34	0	-
Cyber-security	0	0	-	1	0	-
Advertising	NIL			NIL		
Delivery of essential services						
Restrictive Trade Practices						
Unfair Trade Practices						

*TCS treats customers as consumers

**These complaints pertain to accidental data sharing with unintended recipients

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

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.[90]

Yes. TCS has Information Security policy covering cybersecurity. Policy is available at TCS website- https://www.tcs.com/who-we-are/legal/security-policy.

TCS has deployed cybersecurity framework which is aligned with NIST Cybersecurity Framework.

89 GRI 2-16, GRI 2-25, GRI 2-26

90 GRI 2-23

The Company's commitment to privacy is espoused in TCS Global Privacy Policy (https://www.tcs.com/who-we-are/legal/privacy-policy-commitment) that is applicable to all its subsidiaries, branches, lines of businesses and functions.

The Global Privacy Policy covers all stakeholders across the value chain including – employees and business associates, job applicants, customers, partners, vendors/suppliers and any other stakeholder whose personal data is processed. All third parties (vendors/suppliers) are engaged/contracted with adequate due diligence and commitment towards privacy obligations.

With the increasing adoption of AI across business, the privacy framework has been enhanced to assess risks, design and deploy appropriate multi-layered controls across the lifecycle of an AI system.

The Company collects and processes personal data only for the specified purposes and this is highlighted in the relevant privacy notices (Controller/Fiduciary). Processing of personal data in Processor capacity is as per the contractual obligations agreed with the customers.

Customer data is not used for secondary purposes. Additionally, we have not received any request for customer data from any Government and/or law enforcement agencies in FY 2026.

The Company has implemented biennial mandatory data privacy training for all its employees and business associates (where required). In FY 2026, 98% of the employees have completed the mandatory training.

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.**

   NA

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

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

   b. **Percentage of data breaches involving personally identifiable information of customers:** NIL

   c. **Impact, if any, of the data breaches:** NA

Leadership Indicators

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

   www.tcs.com

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

   NA

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

   Each customer relationship in the Company has a business continuity mechanism to handle any disruption of services/products and a suitable communication plan.

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)**

   The Company has a structured approach to receive formal feedback on the services provided to customers. The customer feedback is collected periodically, analysed for improvements and action plans are implemented.

Independent Practitioners' Reasonable Assurance Report

To the Board of Directors of Tata Consultancy Services Limited

Assurance report on the Business Responsibility and Sustainability Reporting (BRSR) Core disclosures

Assurance report on the Business Responsibility and Sustainability Reporting (BRSR) Core disclosures[1] [called 'Identified Sustainability Information' (ISI) of Tata Consultancy Services Limited (the 'Company')]. The ISI is included in the Business Responsibility and Sustainability Report section in the Company's 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- I 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	Reference Section in the Integrated Annual Report	Reporting criteria

BRSR Core (refer Appendix – I)	From 1 April 2025 to 31 March 2026	Business Responsibility and Sustainability Report section of Integrated Annual Report	- Regulation 34(2)(f) of the Securities and Exchange Board of India (SEBI) Listing Obligations and Disclosure Requirements (SEBI LODR)
			- Master Circular for compliance with the provisions of the SEBI LODR by listed entities, dated January 30, 2026 (Master Circular) prescribing
			  - Format of the BRSR
			  - Guidance notes for BRSR format issued by SEB
			- World Resource Institute (WRI) / World Business Council for Sustainable Development (WBCSD) Greenhouse Gas (GHG) Protocol (A Corporate Accounting and Reporting Standards)

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

In our opinion, the Company's Identified Sustainability Information is 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 of SEBI LODR, 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).

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

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

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

Other information

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

Our reasonable assurance on the BRSR Core does not cover the other information and we are not expressing any form of assurance conclusion thereon.

Additionally, we have performed a limited assurance engagement on select BRSR and GRI indicators and issued an independent assurance report on 15 May 2026. Our report thereon is included with the other information.

In connection with our assurance report of the BRSR Core attributes, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the BRSR Core, 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 of this other information, we are required to report that fact. We have nothing to report in this regard.

Intended use or purpose

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

Our opinion is not modified in respect of this matter.

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

The management of the Company acknowledge and understand their responsibility for:

- designing, implementing and maintaining internal controls relevant to the preparation of the ISI that is free from material misstatement, whether due to fraud or error;
- selecting or establishing suitable criteria for preparing the ISI, taking into account applicable laws and regulations, if any, related to reporting on the ISI, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the ISI in accordance with the reporting criteria; disclosure of the applicable criteria used for preparation of the ISI in the Integrated Annual report;
- preparing, fairly stating and properly calculating the ISI in accordance with the reporting criteria;
- ensuring the reporting criteria is available for the intended users with relevant explanations;
- 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 law, regulation or applicable contracts;
- making judgements and estimates that are reasonable in the circumstances;
- identifying and describing any inherent limitations in the measurement or evaluation of ISI covered by assurance in accordance with the reporting criteria;
- preventing and detecting fraud;
- selecting the content of the ISI, including identifying and engaging with intended users to understand their information needs;
- informing us of other information that will be included with the ISI;
- supervision of other staff involved in the preparation of the ISI.

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

Inherent limitations

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

Measurement of certain amounts and BRSR Core metrics, some of which are estimates, is subject to substantial inherent measurement uncertainty, for example, GHG Emissions, Water Footprint, Energy Footprint. Obtaining sufficient appropriate evidence to support our opinion 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 are free from material misstatement, whether due to fraud or error, in accordance with the Reporting Criteria in line with the section above;
- Forming an independent opinion, based on the procedures we have performed and the evidence we have obtained; and
- Reporting our reasonable assurance opinion to the 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 ISI covered by reasonable assurance, whether due to fraud or error. We identified and assessed the risks of material misstatement through understanding the ISI covered by reasonable assurance and the engagement circumstances. We also obtained an understanding of the internal control relevant to the ISI covered by reasonable assurance in order to design procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of internal controls. In carrying out our engagement, we:

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

Exclusions

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

- Any form of review of the commercial merits, technical feasibility, accuracy 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

Shivananda Shetty
Partner

Date: 15 May 2026
Place: Gurugram

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	Reasonable
		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_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Reasonable
		Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, 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