

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

Financial Year 2025-26

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SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

S. No.	Particulars	Company Details
1	Corporate Identity Number (CIN) of the Listed Entity	L27100MH1907PLC000260
2	Name of the Listed Entity	Tata Steel Limited
3	Year of incorporation	1907
4	Registered office address	Bombay House, 24, Homi Mody Street, Fort, Mumbai – 400001
5	Corporate address	
6	E-mail	cosec@tatasteel.com
7	Telephone	+91 22 6665 8282
8	Website	www.tatasteel.com
9	Financial year for which reporting is being done	April 1, 2025 – March 31, 2026
10	Name of the Stock Exchange(s) where shares are listed	a. BSE Limited b. National Stock Exchange of India Limited
11	Paid-up Capital (₹ in Crore)	1,248.60
12	Name and contact details of the person who may be contacted in case of any queries on the BRSR report	Mr. Parvatheesam Kanchinadham Company Secretary and Chief Legal Officer Bombay House, 24, Homi Mody Street, Fort, Mumbai – 400 001 Tel.: +91 22 6665 7279 E-mail: cosec@tatasteel.com

13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together)?

The environmental, social and governance disclosures made in this report are disclosed both on a standalone and on a consolidated basis for Tata Steel Limited. The consolidated disclosures of Tata Steel Limited include the performance of Tata Steel Limited and its 9 key subsidiary companies, as listed below:

Region	Entity
India (Parent Company)	1. Tata Steel Limited (' TSL ')
Subsidiaries in India	1. Tata Steel Downstream Products Limited (' TSDPL ') 2. Tata Steel Utilities and Infrastructure Services Limited (' TSUISL ') 3. Neelachal Ispat Nigam Limited (' NINL ') 4. Tata Steel Support Services Limited (' TSSSL ') 5. Tata Steel Technical Services Limited (' TSTSL ')
Subsidiaries outside India	1. Tata Steel Nederland BV (' TSN ') 2. Tata Steel UK Limited (' TSUK ') 3. Tata Steel (Thailand) PLC (' TSTH ') 4. Tata Steel Minerals Canada Limited (' TSMC ')

These companies constitute 99% of Tata Steel's consolidated revenues, 95% employee base and 99% emission footprint.

Throughout this report, the following phrases have been used:

1. Tata Steel Limited or Tata Steel Standalone: The boundary is only the standalone entity 'Tata Steel Limited'.
2. Tata Steel Indian Entities: The boundary is TSL, TSDPL, TSUISL, NINL, TSSSL and TSTSL.
3. Tata Steel Consolidated: The boundary is Tata Steel Indian entities, TSN, TSUK, TSTH, TSMC.

Basis for reporting:

1. All the indicators have been computed without any adjustments on account of non-controlling interest, within the reporting boundary.
2. Greenhouse Gas (GHG) emissions reported using the Greenhouse Gas protocol [Corporate Accounting & Reporting Standard and Corporate Value Chain (Scope 3) Standard], consolidated based on operational control for key subsidiaries.
3. Inter-company adjustments have been undertaken (revenue, GHG emissions, and energy consumption), wherever applicable.
4. The reported revenue, Capital Expenditure ('**CAPEX**'), Research & Development ('**R&D**') expenditure and Related Party Transactions ('**RPT**') have been disclosed on a consolidated basis (unless mentioned otherwise) and are aligned with the consolidated financial statements of Tata Steel Limited for FY2025-26.
5. Energy consumption has been reported based on secondary and primary energy consumption, including feedstocks.
6. The reporting period for various indicators ranges from 1 - 3 years and is aligned with the prescribed format under the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ['**SEBI Listing Regulations**'].

Statement of Assurance**14. Name of Assurance Provider**

The Board of Directors ('**the Board**') of Tata Steel Limited has appointed Price Waterhouse & Co Chartered Accountants LLP ('**PW & Co CA LLP**') for assurance on BRSR Core indicators and select indicators in the Integrated Report and Annual Accounts FY2025-26.

15. Type of Assurance Obtained

PW & Co CA LLP has undertaken reasonable assurance of the BRSR Core indicators on a standalone basis for FY2025-26. Additionally, Tata Steel has opted to voluntarily disclose the BRSR Core indicators on a consolidated basis for the select entities as mentioned above.

In addition, PW & Co CA LLP has also undertaken the reasonable and limited assurance on a standalone basis or steel making sites, of select Environmental, Social and Governance ('**ESG**') indicators, which are part of the ESG factsheet published in the Company's Integrated Report.

Reasonable Assurance Report on BRSR Core indicators & select indicators in ESG factsheet and Limited Assurance Report on select indicators in ESG factsheet issued by PW & Co CA LLP is annexed to Tata Steel's Integrated Report for FY2025-26 and is accessible at: <https://www.tatasteel.com/investors/integrated-reportannual-report/>

It is to be noted that Tata Steel's subsidiary companies - TSN and TSUK, are in the middle of significant restructuring due to the planned transition to low emission steelmaking. As a result, while Tata Steel Limited has undergone assurance on a standalone basis, it has also adopted a pathway to undertake assurance on a consolidated basis subsequent to transition.

II. Products/services**16. Details of business activities**

S. No.	Main Activity Group Code	Description of Main Activity Group	Business Activity Code	Description of Business Activity	% of Turnover of the Company
1	C	Manufacturing	C7	Metal and metal products	94.46

Note: The details of business activities as given in MGT- 7 for Tata Steel Limited.

17. Products/Services sold by the entity:

S. No.	Name of Product/Service	NIC	Tata Steel Consolidated		Tata Steel Standalone	
			Turnover (₹ cr.) FY2025-26	% of Turnover of the entity	Turnover (₹ cr.) FY2025-26	% of Turnover of the entity
1	Sale of Steel Products	2410	2,19,940.86	95	1,31,980.71	95
2	Sale of Non-Steel Products	-	8,209.13	3	4,464.54	3
3	Sale of Power and Water	3510, 3600	1,955.95	1	1,517.78	1
4	Income from Services	-	187.53	-	-	-
5	Others	-	1,846.47	1	1,757.19	1
Total			2,32,139.94	100	1,39,720.22	100

Note 1: Above split is based on Tata Steel consolidated and standalone turnover as reported in Company's Integrated Report FY2025-26.

Note 2: Others include income from export incentive schemes and other incentive schemes.

III. Operations

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

Location	Number of plants	Number of offices	Total
India	78	46*	124
Outside India	41	25	66

*Offices established and maintained by Tata Steel

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)	88

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

Tata Steel has a global export presence, serving international customers through strategically located subsidiaries. It transparently reports sales across domestic and international markets, including direct exports by Tata Steel Limited from India.

Revenue - Tata Steel (Consolidated)		Amt in ₹ Crore	
Particulars		FY2025-26	FY2024-25
India		1,30,808.88	1,26,360.05
Outside India		1,01,331.06	92,182.46
Total		2,32,139.94	2,18,542.51

Note: Sales outside India includes export revenue from India. The above split is based on Tata Steel Consolidated turnover as reported in the Company's Integrated Report for FY2025-26.

Revenue - Tata Steel (Standalone)		Amt in ₹ Crore	
Particulars		FY2025-26	FY2024-25
Exports Revenue		10,670.67	7,700.45
Total Revenue		1,39,720.22	1,32,516.66
% of exports in total revenue		8%	6%

c. A brief on types of customers

Tata Steel categorises its customers based on market segment, geography, and diverse route to market. Its key market segments include, but are not limited to, Automotive, large-scale Construction and Infrastructure projects, General Engineering applications, Packaging solutions, and Retail (such as Individual Housebuilders). While our strong India-based operations primarily serve the domestic market, our extensive international footprint enables us to effectively support customers across Europe, the United Kingdom, and Thailand, ensuring our products are precisely tailored to the unique requirements of each region.

Customer accounts are grouped under the following Five categories:

1. **Business-to-Business (B2B):** Major Original Equipment Manufacturers ('OEMs') in the automotive, large fabricators, Engineering, Procurement, and Construction ('EPC'), institutional buyers.
2. **Business-to-Emerging Corporate Accounts (B2ECA):** SMEs & emerging corporate accounts, often via channel partners.
3. **Business-to-Consumers (B2C):** Individual house builders, retail buyers.
4. **Business-to-Government (B2G):** Central or State government bodies, Public Sector Undertakings ('PSUs'), tender-driven procurement.
5. **Business-to-Exports (B2E):** International OEMs, traders, project buyers.

IV. Employees

20. Details as at the end of Financial Year

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Tata Steel Consolidated					
			Male		Female		Others	
			No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)
Employees								
1	Permanent (E)	71,037	64,211	90.4	6,720	9.5	106	0.1
2	Other than Permanent (F)	2,178	1,157	53.1	1,021	46.9	-	-
3	Total Employees (E+ F)	73,215	65,368	89.3	7,741	10.6	106	0.1
Workers								
4	Permanent (G)	41,225	38,353	93.0	2,766	6.7	106	0.3
5	Other than Permanent (H)	1,46,772	1,37,768	93.9	9,000	6.1	4	-
6	Total workers (G + H)	1,87,997	1,76,121	93.7	11,766	6.2	110	0.1

Note 1: 'Permanent Employees' (E) includes 'Permanent Workers' (G). 'Permanent employees' includes all personnel on rolls of the Company excluding those on fixed-term contracts, who are covered under 'Other than Permanent employees' (F). 'Permanent workers' (G) are on rolls of the Company but do not perform a managerial or administrative role.

Note 2: 'Other than Permanent Workers' (H) include workforce hired through third party job contracts. A sizable number is engaged in carrying out expansion projects.

Note 3: 'Others' includes transgender personnel.

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Tata Steel Consolidated			
			Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Employees						
1	Permanent (D)	148	139	93.9	9	6.1
2	Other than Permanent (E)	1	1	100	-	-
3	Total Employees (D+ E)	149	140	94	9	6
Workers						
4	Permanent (F)	118	114	96.6	4	3.4
5	Other than Permanent (G)	-	-	-	-	-
6	Total workers (F + G)	118	114	96.6	4	3.4

Note: The data excludes number of differently-abled employees for Tata Steel's European subsidiaries, which currently do not capture this data, in line with local practice due to data privacy regulations.

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	10	1	10
Key Managerial Personnel ¹	3	-	-
Senior Leadership Team ²	18	2	11

Note: The data is as on March 31, 2026.

¹Chief Executive Officer & Managing Director, Executive Director & Chief Financial Officer and Company Secretary & Chief Legal Officer.

²Vice-President and equivalent positions, excluding Key Managerial Personnel.

22. Turnover rate for permanent employees and workers:

Particulars	FY2025-26			FY2024-25			FY2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees (%)									
Consolidated	8.9	10	9	8.8	9.6	8.9	6.3	9.9	6.6
Standalone	7.2	8.8	7.4	7	8.4	7.1	5.6	10.2	5.9
Permanent Workers (%)									
Consolidated	7.3	4.7	7.2	10.1	8.5	10.0	5.8	7.5	5.9
Standalone	6.0	4.4	5.8	6.9	3.8	6.6	4.9	6.7	5.0

Note: Turnover includes Resignations (attrition) + Separation due to Retirement.

The corresponding data for separation by resignations is provided below:

Particulars	FY2025-26			FY2024-25			FY2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees(%)									
Consolidated	3.4	6.3	3.7	2.9	4.9	3.1	3.4	6.2	3.6
Standalone	3.0	6.3	3.3	2.5	5.6	2.7	2.6	5.2	2.8
Permanent Workers (%)									
Consolidated	2.1	2.5	2.2	2.2	3.5	2.3	2.6	3.2	2.6
Standalone	1.5	2.4	1.6	1.2	2.1	1.2	1.0	1.6	1.1

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

23. (a) Names of holding/subsidiary/associate companies/joint ventures

Tata Steel Limited does not have any holding company. The details of Promoter and Promoter Group of Tata Steel Limited as on March 31, 2026, is provided in the shareholding pattern available on our website at - <https://www.tatasteel.com/investors/stock-exchange-compliances/shareholding-pattern/>

The list of subsidiary companies of Tata Steel Limited is provided in Part A of Annexure 4 of the Board's Report forming part of Tata Steel's Integrated Report for FY2025-26.

The list of Joint Ventures and Associate companies of Tata Steel Limited is provided in Part B of Annexure 4 of the Board's Report forming part of Tata Steel's Integrated Report for FY2025-26.

VI. Corporate Social Responsibility Details

24.	Section	Details	Company Particulars
i)	Whether CSR is applicable as per Section 135 of Companies Act, 2013?		Yes
ii)	Turnover (in ₹ Crore) for Tata Steel Limited (as on March 31, 2025)		1,32,516.66
iii)	Net worth (in ₹ Crore) for Tata Steel Limited (as on March 31, 2025)		1,23,543.94

Note: Turnover details are only for Tata Steel Limited.

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 Grievance Redressal Mechanism in Place

Stakeholder Group	Grievance Redressal Mechanism in Place												
Communities	Tata Steel follows the Tata Code of Conduct for grievance redressal, ensuring community concerns are addressed. Tata Steel Foundation ('TSF') engages with local communities in India, having impacted over 6.9 million lives in FY2025-26. They focus on improving marginalised communities through replicable CSR models. TSF employs a system for real-time feedback and issue resolution involving:												
	1. Accessibility: Displaying unit heads' contact details for immediate concerns.												
	2. Open Communication: Using community feedback to drive improvements.												
	3. Participatory Forums: Engaging councils to address concerns collaboratively.												
	In the Netherlands, information desks and online complaint forms aid residents in reporting issues.												
	TSUK monitors emissions and redefined its complaint process following a 2023 survey, ensuring prompt resolutions.												
	<table><tr><th colspan="2">FY2025-26</th><th colspan="2">FY2024-25</th></tr><tr><th>Number of complaints filed during the year*</th><th>Number of complaints pending resolution at close of the year</th><th>Number of complaints filed during the year*</th><th>Number of complaints pending resolution at close of the year</th></tr><tr><td>3,996</td><td>28</td><td>4,841</td><td>-</td></tr></table>	FY2025-26		FY2024-25		Number of complaints filed during the year*	Number of complaints pending resolution at close of the year	Number of complaints filed during the year*	Number of complaints pending resolution at close of the year	3,996	28	4,841	-
FY2025-26		FY2024-25											
Number of complaints filed during the year*	Number of complaints pending resolution at close of the year	Number of complaints filed during the year*	Number of complaints pending resolution at close of the year										
3,996	28	4,841	-										
	<i>* Complaints from the communities are majorly recorded for the Company's overseas subsidiaries.</i>												
Investors and Shareholders	Corporate Secretarial team addresses retail equity investor queries pertaining to various corporate actions. Investor Relations team addresses institutional equity and debt investor queries, keeping them informed about key initiatives through meetings and reports. Events include analyst meets, one-to-one meetings, update calls, and the Annual General Meeting. Tata Steel also maintains strong relationships with banking and non-banking investors, regularly interacting with lenders to provide them with requested information and address their queries.												
	<table><tr><th colspan="2">FY2025-26</th><th colspan="2">FY2024-25</th></tr><tr><th>Number of complaints filed during the year*</th><th>Number of complaints pending resolution at close of the year</th><th>Number of complaints filed during the year*</th><th>Number of complaints pending resolution at close of the year</th></tr><tr><td>295</td><td>34**</td><td>238</td><td>11</td></tr></table>	FY2025-26		FY2024-25		Number of complaints filed during the year*	Number of complaints pending resolution at close of the year	Number of complaints filed during the year*	Number of complaints pending resolution at close of the year	295	34**	238	11
FY2025-26		FY2024-25											
Number of complaints filed during the year*	Number of complaints pending resolution at close of the year	Number of complaints filed during the year*	Number of complaints pending resolution at close of the year										
295	34**	238	11										
	<i>* The numbers are for Tata Steel Limited.</i>												
	<i>** From the 34 complaints that remained pending, Action Taken Reports for 28 unresolved complaints were filed by the Company with the Regulatory Authorities before March 31, 2026.</i>												

Stakeholder Group	Grievance Redressal Mechanism in Place				
Employees and Workers	Tata Steel has established a robust framework for grievance redressal addressing employee and worker complaints through various mechanisms such as the CEO & MD Online Forum, Performance Appraisal Process, Joint Consultation System, deployment of Liaison and Complaint Officers, Speak Up Platform in India, Integrity Line for TSN and TSUK. We also have Zonal and Central Works Committees for handling grievance in India, the Netherlands and the UK through union cooperation.				
	FY2025-26		FY2024-25		
	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	
	1,490	111	1,502	192	
Customers	Tata Steel Limited's GenAI-enabled TSL Cares platform has transformed complaint logging, enabling 90% of customer complaints to be registered directly. Its structured, closed-loop Complaint Management System ensures timely resolution, root-cause elimination, and customer confidence. Using A3 and 8D methodologies alongside SAP-based Customer Complaint Management System, and digital tools like DigECA, and COMPASS, the Company enables 24x7 tracking, strict SLAs, and effective investigations. Continuous KPI monitoring, transparent communication, and customer confirmed closure reinforce trust and enhance satisfaction across segments.				
	At TSN, Complaint Management is a key "Responsiveness" indicator and involves all account team members to address complaints promptly. A Plan Do Check Act ('PDCA') meeting is held for each complaint type with internal stakeholders, while service complaints undergo an A3/RCA (Root Cause Analysis) process to monitor progress and improve customer satisfaction.				
	TSUK Complaint Management System manages external customer complaints from initial receipt to resolution, including financial settlement, if needed. Complaints are received by phone or email, and responses are communicated promptly. Evidence such as product samples and photographs may be collected and sometimes supplemented by a visit to the customer.				
	FY2025-26		FY2024-25		
	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	
	14,419	696	16,021	901	
Value Chain Partners	Tata Steel Limited has established robust mechanisms for vendor grievance redressal, which includes Speak Up platform for Ethics-related grievances, Vendor Feedback and Dialogue Mechanism with a dedicated Vendor Grievance Redressal Committee, dedicated service desk called ProCare for all complaints related to Maintenance, Repair and Operations ('MRO') & Spares.				
	FY2025-26		FY2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Number of complaints filed during the year	Number of complaints pending resolution at close of the year
	Speak-up	49	3	37	5
	Vendor Grievance Redressal Committee	22	5	14	7
Others	FY2025-26		FY2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Number of complaints filed during the year	Number of complaints pending resolution at close of the year
		652	84	671	143

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

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

Tata Steel uses a Materiality Assessment process to identify business conduct and sustainability issues related to environmental and social matters that pose either a risk or an opportunity to the Company. Independent external advisors conduct these assessments in accordance with global standards periodically. The most recent assessment for the Tata Steel India, Netherland, UK and Thailand was completed in 2023.

Material issues identified**A. STRATEGIC****A1. Greenhouse Gas Emissions and Climate Change Management**

Risk	Rationale for identifying the risk/opportunity	Approach to adapt or mitigate
	A substantial portion of Tata Steel's production is derived from the blast furnace process, which is notably emission-intensive and exposes the Company to tightening climate regulations, carbon pricing, higher compliance costs, and shifting customer and investor demand toward low-carbon materials.	Tata Steel has pledged to achieve Net Zero emissions by 2045, making the transition to low-emission steelmaking essential for the Company's long-term success. Tata Steel is implementing multiple strategies to decarbonise its operations. <i>The details are provided in the Climate Change Report, in Tata Steel's Integrated Report FY2025-26.</i>

Financial implications Negative

A2. Circular Economy

Opportunity	Rationale for identifying the risk/opportunity	Tata Steel's Initiatives
	Steel is highly recyclable and can be reused as ferrous scrap for new steel, significantly lowering its carbon footprint compared to producing primary steel from iron ore.	Tata Steel has implemented usage of scrap in steelmaking. The Company also recycles waste generated during production, either reusing it to cut costs or selling it, such as branded slag to the construction industry, to generate additional revenue. The 0.5 MTPA scrap recycling plant in Rohtak, Haryana in India, sources and processes steel scrap which is supplied to the newly inaugurated Electric Arc Furnace ('EAF') plant in Ludhiana, Punjab. TSN aims to increase site-wide recycled steel intake from a 17% baseline (2019) toward 30% by 2030. Once TSUK's EAF facility operationalises, the scrap usage will increase from around 17% to over 70%, reducing UK's scrap exports and advancing circularity through improved scrap quality.

Financial implications Positive

A3. Water Consumption and Effluent Discharge

Risk	Rationale for identifying the risk/opportunity	Approach to adapt or mitigate
	Tata Steel relies heavily on water from various sources for its operations, with usage regulated across all regions. Non-compliance with effluent discharge and water use regulations can lead to environmental fines, operational stoppages, and license revocations. Climate change may reduce freshwater availability in some areas, making it essential for Tata Steel to minimise water use and maximise recycling for cost efficiency.	Tata Steel manages water scarcity through its 4R framework—Reduce, Reuse, Recycle, and Recover, enhancing circularity and resource efficiency. Freshwater use is minimised through advanced Effluent Treatment Plant ('ETPs') with online monitoring and maximum treated water reuse. Municipal wastewater, rainwater harvesting, and groundwater recharge supplement water needs, while Zero Effluent Discharge is pursued across Indian operations. Advanced ETPs, STPs, stormwater capture, and RO-integrated systems enable high-quality water reuse in key processes, strengthening operational resilience, regulatory compliance, and environmental stewardship.

Financial implications Negative

A4. Energy Efficiency/Energy Management

Opportunity	Rationale for identifying the risk/opportunity	Tata Steel's Initiatives
	Steelmaking is an energy-intensive process. Both round-the-clock availability and cost-efficiency are non-negotiable for operational viability.	Tata Steel uses both renewable and non-renewable energy and aims to boost energy efficiency across all geographies. We are collaborating with India's Bureau of Energy Efficiency on various projects, using waste heat recovery, renewable energy, alternative fuels, and educating employees about energy management. <i>For details, please refer to the Manufactured Capital section and Climate Change Report in Tata Steel's Integrated Report FY2025-26.</i>

Financial implications Positive

B. OPERATIONS

B1. Occupational Health and Safety

Risk	Rationale for identifying the risk/opportunity	Approach to adapt or mitigate
	Tata Steel employs many workers and operates near communities such as Jamshedpur, IJmuiden, and Port Talbot. Ensuring safety is vital for the Company, given the hazards of steel production. Safety incidents harm employee health, morale, and Company's reputation. Poor safety processes or major incidents could result in government prohibitions and partial plant closures.	Tata Steel strengthens health and safety through robust governance, leadership oversight, digital and risk-based systems, and analytics. Enhanced process safety, asset integrity, contractor controls, compliance, emergency preparedness, and well-being programmes collectively advance zero-harm goals and ensure business continuity across operations. <i>For more details, refer to Section C, Principle 3, Essential Indicators, Question 12 in this report.</i>
Financial implications	Negative	

B2. Air Pollution/ Air Quality Management

Risk	Rationale for identifying the risk/opportunity	Approach to adapt or mitigate
	Air pollution exceeding regulatory limits by any Tata Steel site may affect the health and safety of employees, workers, or the community, and result in environmental compensation imposed by regulatory authorities. Additionally, there can be financial loss due to stoppage of operation, withdrawal of the license to operate, and loss of reputation.	Tata Steel is committed to meeting environmental standards for clean air across locations. This involves deploying advanced pollution control, continuous modernisation, and rigorous operational excellence. Real-time monitoring, digital dashboards, AI-driven predictive modeling for pollution control, enabling a proactive shift from reactive to predictive environmental management to safeguard communities and ecosystems. TSN addresses air pollution by using available techniques, investments to cut emissions, and improvements across operations. Actions include de-NOx systems, dedusting, and optimised combustion, along with a shift to cleaner production pathways under the Green Steel Plan, supported by monitoring and regulatory compliance. At TSUK, Port Talbot's EAF applies advanced controls with continuous pollutant monitoring, while construction follows strict environmental management plans. Tata Steel Thailand lowers emissions through fume filtration, improved plant roofing, regular watering, and dust-control measures. <i>More details can be found in the Natural Capital section of Tata Steel's Integrated Report FY2025-26.</i>
Financial implications	Negative	

B3. Biodiversity

Risk	Rationale for identifying the risk/opportunity	Approach to adapt or mitigate
	Regulatory risks and increased spending due to the requirements of forest diversion and other compliances and restoration of biodiversity loss.	Tata Steel Limited addresses biodiversity risks through a structured approach guided by its Biodiversity Policy and the Tata Group Aalingana framework, aligning conservation with business priorities. This is implemented through site-specific Biodiversity Management Plans, regulatory compliance, and collaboration with communities and authorities, alongside alignment with Taskforce on Nature-related Financial Disclosures ('TNFD') for transparency. TSN supports biodiversity through dedicated initiatives, mitigation measures under the Green Steel Plan, risk-based nitrogen management near Natura 2000 sites, reduction of emissions and disturbances, and responsible sourcing practices across the value chain. TSUK integrates biodiversity into operations by identifying, protecting, and enhancing habitats, while actively engaging stakeholders and communicating progress on conservation efforts. <i>For more information, refer to Tata Steel's Climate Change Report and the Natural Capital section of the Integrated Report FY2025-26.</i>
Financial implications	Negative	

B4. Research and Development/Technology, Product and Process Innovation

Opportunity	Rationale for identifying the risk/opportunity	Tata Steel's Initiative
	Tata Steel's commitment to R&D, new technologies, and innovation helps serve customers better, maintain leadership in differentiated products, and enter new markets. R&D and innovation also enhance cost competitiveness through improved process efficiency and resource utilisation. As Tata Steel aims for Net Zero emissions, the role of R&D becomes even more crucial in advancing low emission steelmaking technology.	Tata Steel Limited utilises technology and innovation to create a portfolio of value-added products and maintains a leading position in automotive and packaging steel segments. To accelerate its journey to become technology-driven organisation, Tata Steel has introduced the "TOP in Technology" Programme. The programme is intended to bring more synergy with business units to identify and prioritise critical projects, using a bottom-up approach to leverage employee and stakeholder creativity for impact in Process Excellence, New Product Development, Sustainability, and Mobility. <i>For more information, refer to Tata Steel's Intellectual Capital Section of the Integrated Report FY2025-26.</i>

Financial implications Positive

C. SOCIAL**C1. Supply Chain Sustainability**

Risk	Rationale for identifying the risk/opportunity	Approach to adapt or mitigate
	Tata Steel operates an extensive, integrated value chain covering mining, sourcing, manufacturing, logistics, warehousing, and distribution, handling over 100 million tonnes of materials annually, including iron ore, coal, and alloys. These activities are energy-intensive and contribute to greenhouse gas emissions and other environmental impacts, particularly across transportation and processing stages. Additionally, Scope 3 emissions from purchased goods and services form a substantial share of the Company's carbon footprint. Ensuring a responsible, low-emission, and socially compliant supply chain is therefore critical to business resilience, regulatory compliance, and stakeholder trust, while supporting Tata Steel's long-term Net Zero target and strengthening its overall sustainability performance.	Tata Steel adopts a structured, multi-level approach to manage environmental and social risks across its supply chain, supported by stronger emissions tracking and responsible sourcing initiatives. In India, Responsible procurement is strengthened through the Responsible Supply Chain Policy ('RSCP') under which 1,359 critical suppliers were assessed in FY2025-26 across ESG pillars, with compliant suppliers increasing by 14% year-on-year. Supplier assessments enable gap identification, joint action plans, and capability building. Emissions reduction initiatives span logistics and operations, with energy-efficient warehousing, green mobility, and renewable energy adoption. The Jamshedpur Central Warehouse became energy-positive and achieved the Indian Green Building Council ('IGBC') Net Zero Energy award, while EV penetration and efficient upgrades significantly reduced CO₂ emissions. Greener Steel Processing Centres and stockyards have expanded solar and rainwater harvesting coverage. Tata Steel advanced low-carbon logistics through biofuel and LNG shipments and expanded domestic CNG, LNG, and EV fleets to address Scope 3 emissions. TSN is strengthening its risk-based due diligence approach that integrates human rights, environmental protection and ethical business conduct into supplier management. This includes applying our Responsible Supply Chain Policy and Supplier Code of Conduct, engaging with suppliers of critical materials, participating in sector initiatives, and strengthening transparency and grievance mechanisms across the value chain. TSUK operates an integrated value chain from mining to finished steel and promotes environmentally and socially responsible supply chains through adherence to the Tata Steel Responsible Sourcing Policy and continuous BES 6001 certification to ensure sustainable sourcing and stakeholder trust. TSTH follows the TSTH Supplier Code of Conduct, outlining standards for ESG practices. This code supports suppliers in operating ethically and responsibly.

Financial implications Negative

C2. Employee Well-being and Development

Opportunity	Rationale for identifying the risk/ opportunity	Approach to adapt or mitigate
	Tata Steel focuses on employee well-being and development to boost satisfaction and engagement. This helps attract and retain top talent, creating a motivated workforce. A skilled workforce is key to achieving company objectives and industry impact.	Tata Steel has implemented innovative policies to foster employee relations, growth, and job satisfaction. Tata Steel provides excellent social security benefits for employees and their families. Employees frequently participate in learning programmes, and a comprehensive recognition framework. The Company nurtures a collaborative workplace built on trust and respect, promoting inclusivity. Also the organisation has rolled out multiple initiatives both locally and centrally to promote overall wellbeing of employees.

Financial implications Positive

C3. Community Support and Corporate Social Responsibility/Building thriving Communities

Risk and Opportunity	Rationale for identifying the risk/ opportunity	Approach to adapt or mitigate or Tata Steel's Initiatives
	Risk: Tata Steel has key sites situated near community areas. Maintaining a transparent and trustworthy relationship with the community is essential for Tata Steel to retain its social licence to operate. Opportunity: Engaging deeply with the community builds goodwill for Tata Steel, ensures public consent to operate, and brings long-term benefits such as community support, loyalty, future employees, and increased awareness of the Company's products and services.	Tata Steel India engages in various CSR initiatives focused on education, health, livelihoods, and infrastructure to improve the quality of life. The Company values collaboration, affirmative action, volunteerism, communication, and innovation in achieving its objectives. These initiatives aim to support marginalised groups, including women, girl children, and tribes, by incorporating their perspectives. TSN contributes to surrounding communities by engaging openly with local stakeholders, addressing environmental and social impacts of our operations, and investing in initiatives that support wellbeing and long-term regional development. Our approach combines transparent dialogue, accessible grievance mechanisms, targeted nuisance reduction measures, and collaboration on the Green Steel transition to create shared value for communities in the IJmond region and beyond. TSUK continues to support its communities during the transformation of Port Talbot through a long-standing community programme, delivering significant local impact via flagship sporting, youth, well-being, environmental, and employee led initiatives that benefit tens of thousands of people annually. <i>For additional information, refer to the Social and Relationship Capital Section of Tata Steel's Integrated Report FY2025-26.</i>

Financial implications Positive

Additional Disclosure

Tata Steel Nederland ("TSN") is a wholly owned indirect subsidiary of the Company. TSN continues to be deeply engaged with the local regulatory bodies on addressing the issues related to the IJmuiden operating site. Based on the local Environment Agency's measurements of exceedances of emissions of substances versus certain prescribed limits, TSN has received multiple notices alleging non-compliance and has paid more than €20 million of penalties in FY2025-26 in relation to the coke and gas plants. Many of these notices and penalties relate to exceedances in connection with the legacy coke and gas plant infrastructure, designed and commissioned 40-50 years ago. The unavailability of technically and operationally feasible solutions limits our capability to address the issue within the expected time frame. The Environment Agency and the local Province have also on April 23, 2026, issued a letter to TSN indicating their intention to revoke operating permits and trigger an early closure of the coke and gas plants. TSN has made a detailed assessment and shared with the Agency and the Province a timeline which is necessary to ensure a safe, responsible and controlled closure process. TSN is also engaged with the Regulators on evolving standards relating to classification and disposal of steel slag, where local requirements in the Netherlands exceed the EU standards.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Policy and management processes

- 1 a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)**
- Yes, Tata Steel strictly follows the National Guidelines for Responsible Business Conduct ('NGRBC') principles through a set of Board and management-approved policies. These policies cover all nine principles and their core elements, ensuring responsible business conduct. The Tata Code of Conduct ('TCoC') guides fair practices and ethics for the Company and its employees. Tata Steel Limited has implemented specific policies across operations for consistency and clarity. Subsidiaries, associates, and joint ventures also follow the TCoC, with key subsidiaries adopting relevant policies suited to their contexts. Below is a summary of Tata Steel's key policies aligned with the nine NGRBC principles.

S. No.	Tata Steel's Policies	NGRBC Principle								
		P1	P2	P3	P4	P5	P6	P7	P8	P9
1	Affirmative Action Policy			✓	✓	✓			✓	
2	Alcohol and Drugs Policy			✓						
3	Anti-Bribery and Anti-Corruption Policy*	✓						✓		
4	Anti-Money Laundering Policy*	✓								
5	Biodiversity Policy		✓				✓			
6	Climate Change Policy for Tata Companies		✓				✓			
7	Code of Corporate Disclosure Policy*	✓			✓			✓		
8	Corporate Social Responsibility Policy*				✓				✓	
9	Data Privacy Policy									✓
10	Dividend Distribution Policy*				✓					
11	Document Retention and Archival Policy*	✓								
12	Energy Policy		✓				✓			
13	Environmental Policy		✓				✓			
14	Equal Opportunity and Anti- Discrimination policy			✓		✓				
15	HIV/AIDS Policy			✓		✓				
16	Human Resource Policy			✓		✓				
17	Information Security Asset Classification Policy	✓			✓					✓
18	Information Security Organisation Policy	✓			✓					✓
19	Information Security Policy	✓			✓					✓
20	Information Security Risk Management Policy*	✓			✓					✓
21	Information Security Sustenance Policy	✓		✓	✓					✓
22	Prevention of Sexual Harassment (POSH) at Workplace*			✓		✓				
23	Policy for determining 'Material' subsidiaries*	✓			✓					
24	Policy on dealing with Related Party Transactions*	✓				✓				
25	Policy on determination of Materiality for Disclosures*	✓			✓					
26	Policy on Appointment and Removal of Directors*	✓			✓					
27	Quality Policy		✓							✓
28	Remuneration Policy of Directors, Key Managerial Personnel and other Employees*	✓								
29	Research Policy		✓				✓			

S. No.	Tata Steel's Policies	NGRBC Principle								
		P1	P2	P3	P4	P5	P6	P7	P8	P9
30	Responsible Supply Chain Policy and Guidelines	✓	✓	✓	✓	✓	✓			✓
31	Risk Management Policy*	✓								
32	Safety Principles & Occupational Health Policy*		✓	✓						
33	Social Accountability Policy			✓	✓	✓				
34	Sustainability Policy	✓	✓		✓	✓	✓			
35	Tata Code of Conduct*	✓	✓	✓	✓	✓	✓	✓	✓	✓
36	Tata Steel Business and Human Rights Policy			✓	✓	✓				
37	Whistle-Blower Policy for Business Associates*	✓		✓	✓			✓		✓
38	Whistle-Blower Policy for Directors & Employees*	✓		✓	✓			✓		✓
39	Wellness Policy*			✓						

* Policies approved by the Board.

P1-Businesses should conduct and govern themselves with integrity and in a manner that is ethical, transparent, and accountable.

P2-Businesses should provide goods and service in a manner that is sustainable and safe.

P3-Businesses should respect and promote the well-being of all employees, including those in their value chains.

P4-Businesses should respect the interests of and be responsive to all its stakeholders.

P5-Businesses should respect and promote human rights.

P6-Businesses should respect and make efforts to protect and restore the environment.

P7-Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.

P8-Businesses should promote inclusive growth and equitable development.

P9-Businesses should engage with and provide value to their consumers in a responsible manner.

Policy and management processes

b. Has the policy been approved by either the Board (Yes/No)	Yes, Tata Steel's governance framework ensures that key policies are approved by either the Board, or the CEO & MD of the Company, depending on the nature of the policy and regulatory requirements, if any. Accordingly, all policies of Tata Steel are approved by one of the above-mentioned authorities. The key policies approved by the Board and/or various Board committees are marked in the above table with asterisk mark (*). (Refer Section B, Question 1 a) The remaining policies of Tata Steel are approved by the CEO & MD of the Company.
c. Web-Link of the Policies, if available	The policies covering these principles are available on the Company's website under 'Our Policies' section. Link: https://www.tatasteel.com/corporate/our-organisation/policies/
2. Whether the entity has translated the policy into procedures. (Yes/No)	Yes, all policies of the entity have been translated into procedures, which are in various stages of implementation. Various executive committees designated with specific responsibilities have also been constituted for operationalising these policies, called Apex Committees and Sub-committees. These are chaired by either the Key Managerial Personnel or Senior Management Personnel of Tata Steel. Some key Apex Committees and Sub-committees of Tata Steel driving the implementation of Tata Steel's policies are listed below: 1. Apex Business & Human Rights Committee 2. Apex Safety Council 3. Apex Committee for Information Security Management 4. Apex Committee for Affirmative Action 5. Apex Risk Review Committee 6. Apex Ethics Committee 7. Ethics Committee
3. Do the enlisted policies extend to your value chain partner? (Yes/No)	Yes. Tata Steel's policies continue to extend to all value chain partners. With the introduction of the revised RSCP—which now consolidates and embeds the Tata Steel Business Associates Code of Conduct ('TSBACoC')—a unified set of governance expectations is applicable across the entire supplier ecosystem. Under this revised framework, all suppliers and business associates are required to formally commit to the RSCP at the time of onboarding and subsequently reaffirm their adherence through periodic assessments. The RSCP sets out minimum standards on Fair Business Practices, Health & Safety, Human Rights, Environmental Management, and Local Community Development, ensuring that value chain partners align with Tata Steel's ethical, environmental, and social performance requirements. This consolidated policy strengthens uniformity, enhances accountability, and ensures consistent responsible business conduct across the value chain.

4. 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.	NGRBC Principle									
	International Standards	P1	P2	P3	P4	P5	P6	P7	P8	P9
	ISO 14001:2015 Environmental Management Systems	✓	✓	✓	✓	✓	✓	✓		
	ISO 45001:2015 Occupational Health and Safety Management Systems	✓	✓	✓	✓	✓		✓		
	SA8000:2014 Social Accountability	✓	✓	✓	✓		✓	✓		
	IATF (International Automotive Task Force) 16949-2016 Manufacturing departments Supplying to Automotive Companies in India	✓	✓						✓	
	ISO 9001:2015 Quality Management System	✓	✓	✓			✓		✓	
	ISO/IEC 17025:2017 (Testing & Calibration of laboratories) R&D Labs	✓	✓	✓			✓		✓	
	ISO 27001:2022 Information Security Management Systems	✓	✓	✓	✓	✓		✓		✓
	<IR> Framework of IFRS Foundation	✓	✓	✓	✓	✓	✓	✓	✓	✓
	Recommendation of Taskforce on Climate Related Financial Disclosures (TCFD)	✓	✓	✓	✓	✓	✓	✓	✓	✓
	ResponsibleSteel™ Certification	✓	✓	✓	✓	✓	✓	✓	✓	✓
	Committee of Sponsoring Organisation of the Treadway Commission (COSO) ERM Framework	✓								
	ISO 31000:2018 Risk Management Procedure	✓	✓	✓						✓
Bureau of Indian Standards	✓	✓				✓		✓		
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Please refer to the ESG Goals section in Tata Steel's Integrated Report for FY2025-26.									
6. Performance of the entity against the specific commitments, goals, and targets along with reasons in case the same are not met.	Please refer to the ESG Factsheet published in Tata Steel's Integrated Report for FY2025-26.									
Governance, Leadership and Oversight										
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements	We are pleased to present the 4 th edition of Tata Steel’s Business Responsibility and Sustainability Report for FY2025-26. Sustainability continues to be deeply embedded in our strategy, operations, and culture, guiding our decisions across the value chain. Our ESG roadmap serves as both a direction-setter and an enabler, helping us respond to evolving challenges while building long-term resilience. During the year, we strengthened our commitment to decarbonisation as a conscious strategic choice, advancing from ambition to measurable impact through operational re-engineering, energy transition initiatives, and climate-smart technologies. Digitalisation, automation, and AI-enabled systems remained key levers in driving efficiency and sustainability-led transformation. Our social initiatives across education, healthcare, and skilling continued to create meaningful outcomes for communities, supporting inclusive growth and livelihoods. People remained at the centre of our journey, with sustained focus on safety, well-being, diversity, and inclusion. Robust governance practices anchored our ESG performance, reinforcing transparency, ethical conduct, and risk resilience. - T. V. Narendran, Chief Executive Officer & Managing Director, Tata Steel.									
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	The Board of Tata Steel Limited is the highest authority responsible for the oversight of the implementation of the Business Responsibility policies. The Chief Executive Officer & Managing Director of the Company is the highest authority responsible for the implementation of all policies in Tata Steel.									

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.	Yes, the Board of Tata Steel has established various committees responsible for sustainability-related policies: Corporate Social Responsibility and Sustainability Committee (CSR&S): Governs and reviews CSR and sustainability activities, recommends annual business plans, and monitors performance. Risk Management Committee: Oversees management of key risks, including strategic, financial, operational, sustainability, ESG, information security, and compliance risks. Ensures effective risk management practices. Stakeholders' Relationship Committee: Resolves grievances of shareholders, debenture holders, and other security holders, including issues with receipt of annual reports, securities transfer, and dividends. Safety, Health and Environment Committee: Oversees policies related to safety, health, and environmental performance across Tata Steel and its Group Companies. Audit Committee: Oversees the financial reporting process to ensure accuracy and transparency. Nomination and Remuneration Committee: Manages the nomination process, including succession planning, and assists with compensation responsibilities for Executive Directors, KMPs, and Senior Management. Additional information on the Board of Directors of Tata Steel and Committee members of all the Board committees of Tata Steel are provided on the Tata Steel website: https://www.tatasteel.com/corporate/our-organisation/leadership/
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10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether the review was undertaken by Director/ Committee of the Board/ Any other Committee	Frequency (Annually/Half yearly/ Quarterly/ Any other - please specify)
Performance against the above policies follow-up action	The Senior Management of the Company regularly reviews the performance against various policies. The Company also shares the update of the key aspects of such reviews to the Board and various Board Committees.	On a continuous basis
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Company is in compliance with the existing regulations as applicable, except to the extent of disclosures made by the Company in terms of Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended and a Statutory Compliance Certificate on applicable laws is provided by the Chief Executive Officer & Managing Director/ Executive Director & Chief Financial Officer/ Company Secretary & Chief Legal Officer to the Board of Directors.	On a quarterly basis

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.

Yes, Tata Steel is rigorously evaluated through the Tata Business Excellence Model ('**TBEM**'), adapted from the Malcolm Baldrige National Quality Award Model. External assessors review its policies and execution, leading to the JRDQV Award and recognition as the Benchmark Leader in 2021. As a founding member of ResponsibleSteel™, Tata Steel is certified for its Jamshedpur, Kalinganagar, and Meramandali sites, promoting sustainable steel production. The Company consistently earns high scores in periodic external evaluations, including Risk Maturity and the Data and Analytics Target Operating Model ('**DATOM**') assessment, achieving a 3.8/5 "Synergised" score in 2022. Tata Steel also holds various certifications like ISO 14001:2015 and ISO 45001:2018. These accolades highlight Tata Steel's commitment to excellence and sustainability. *Section B Question 4 of this report includes a summary of certifications received by Tata Steel.*

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

Not Applicable

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURES

Principle 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topic/principles covered under the training and its impact	% of persons in respective category covered by awareness programme
Board of Directors	Ongoing- Multiple trainings throughout the year	Orientation and awareness sessions for the Company's directors are regularly organised. These sessions cover Safety, Health, Environment, Strategy, Industry trends, Ethics & Governance, Sustainability and Legal & regulatory matters. These matters are also regularly discussed and deliberated upon in Board meetings, Board's Audit Committee meetings, and other Board committees. Details of orientation given to the new and existing Independent Directors are available at: https://www.tatasteel.com/media/25696/familiarization-programme-ids-2026.pdf	100
Key Managerial Personnel (KMPs)	Ongoing- Multiple trainings throughout the year	Regular awareness programmes are held for Tata Steel's KMPs, covering Ethics, Governance, Code of Conduct, and Policy Making. Tata Steel's KMPs are also present at key national and international forums, where they engage with their global counterparts and provide thought leadership in multiple areas.	100
Employees and Workers	Ongoing- Multiple trainings throughout the year	Tata Steel provides year-round training sessions on crucial topics like safety, the Tata Code of Conduct, anti-bribery and anti-corruption, conflict of interest, and prevention of sexual harassment, mandatory for all employees. Skill development is customised to job roles, covering areas such as domain-specific knowledge, safety, agile work methods, cybersecurity, quality control, data analytics, and sustainability. Also, this year, we strengthened our future ready workforce by delivering dedicated organisation wide AI training initiatives for all employees throughout the year. An online portal offers personalised learning modules for ongoing professional growth with technical and management courses. Additionally, Tata Steel organises leadership programmes for senior management on sustainable development, product innovation, organisational culture, adaptive leadership, and strategic planning, preparing leaders for business challenges. Also the organisation facilitates the Global Leadership Development Programme which is anchored in a design philosophy that emphasises deep reflection and immersive experiences, encouraging leaders to embrace openness and vulnerability.	100

2. Details of fines/penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors/KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format. (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

	NGRBC Principle	Regulatory/enforcement agencies /judicial institutions	Monetary		Has an appeal been preferred?
			Amount (in INR)	Brief of Case	
Penalty/ Fine	-	-	-	-	-
Settlement	-	-	-	-	-
Compounding Fee					
			Non-Monetary		
Imprisonment	-	-	-	-	-
Punishment	-	-	-	-	-

Note: During FY2025-26, no fines or penalties were imposed on or paid by Tata Steel Limited which are breaching the materiality thresholds mentioned under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 [SEBI Listing Regulations]. In terms of SEBI Listing Regulations, fines paid during the year, that are below the materiality thresholds have been disclosed in the quarterly Corporate Governance Reports, prepared and filed with the Stock Exchanges in terms of Regulation 27 of SEBI Listing Regulations and the same are available on the website of the Company www.tatasteel.com.

Additional Disclosure

Tata Steel Nederland ("TSN") is a wholly owned indirect subsidiary of the Company. TSN continues to be deeply engaged with the local regulatory bodies on addressing the issues related to the IJmuiden operating site. Based on the local Environment Agency's measurements of exceedances of emissions of substances versus certain prescribed limits, TSN has received multiple notices alleging non-compliance and has paid more than €20 million of penalties in FY2025-26 in relation to the coke and gas plants. Many of these notices and penalties relate to exceedances in connection with the legacy coke and gas plant infrastructure, designed and commissioned 40-50 years ago. The unavailability of technically and operationally feasible solutions limits our capability to address the issue within the expected time frame. The Environment Agency and the local Province have also on April 23, 2026, issued a letter to TSN indicating their intention to revoke operating permits and trigger an early closure of the coke and gas plants. TSN has made a detailed assessment and shared with the Agency and the Province a timeline which is necessary to ensure a safe, responsible and controlled closure process. TSN is also engaged with the Regulators on evolving standards relating to classification and disposal of steel slag, where local requirements in the Netherlands exceed the EU standards.

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.

Case Details	Name of the regulatory/enforcement agencies/judicial institutions
NA	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.

Yes, Tata Steel has an Anti-Bribery and Anti-Corruption (ABAC) Policy, which is also endorsed by its group companies. Its main objective is to ensure that Tata Steel conducts its operations ethically and in line with applicable regulations to prevent fraud, bribery, and corruption. The policy applies to all individuals associated with Tata Steel, including employees, contractors, and partners. Awareness is raised through training programmes, and a Compliance Officer is appointed to ensure adherence to the policy and address compliance issues effectively.

The weblink of the policy: https://www.tatasteel.com/media/11802/1-abac-policy_final.pdf

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

	FY2025-26	FY2024-25
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

	FY2025-26		FY2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	-	Nil	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	-	Nil	-

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.

Not Applicable.

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

	Tata Steel Standalone		Tata Steel Consolidated	
	FY2025-26	FY2024-25	FY2025-26	FY2024-25
Number of days of accounts payables	94	82	87	74

Note 1: As per the industry standards released by SEBI, cost of goods/services procured also includes capital expenditure made by the Company.

Note 2: Reasonable Assurance has been undertaken by Price Waterhouse & Co Chartered Accountants LLP, on the indicators in the table above for Standalone figures for FY2025-26. (highlighted in green)

Note 3: The increase in accounts payable days is primarily driven by higher accounts payables resulting from the scale-up of operations, revision in vendor payment terms and other operational reasons.

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	Tata Steel Standalone		Tata Steel Consolidated	
		FY2025-26	FY2024-25	FY2025-26	FY2024-25
Concentration of Purchases	a. Purchases from trading house as % of total purchases	-	-	-	-
	b. Number of trading houses where purchases are made from	-	-	-	-
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	-	-	-	-
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	37	38	23	23
	b. Number of dealers/distributors to whom sales are made	1,385	1,661	1,579	1,835
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/ distributors	29	25	29	21
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases) - %	39	38	6	5
	b. Sales (Sales to related parties / Total Sales) (%)	14	13	5	5
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances) (%)	2	44	3	6
	d. Investments (Investments in related parties/ Total Investments made) (%)	98	98	69	55

Note 1: There are no purchases from trading houses, in line with the definition of 'Trading House' in the industry standards issued by SEBI during the FY2025-26.

Note 2: For "Sales to dealers/distributors as % of total sales", "total sales" has been taken as "Revenue from Operations" as disclosed in Note 24 of Audited Standalone Financial Statements for the year ended March 31, 2026 in line with the Industry Standards Note on BRSR Core, issued by SEBI. There are only two distribution channels - Direct sales and Sales to distributors and for this indicator, sales to distributor has been considered as "Sales to dealers/distributors".

Note 3: For 'Sales (Sales to related parties/Total Sales)', Revenue from operations has been considered as disclosed in Note 24 of Audited Standalone Financial Statements for the year ended March 31, 2026.

Note 4: For loans & advances and Investments, closing balances disclosed in the Audited Standalone Financial statements for the year ended March 31, 2026 have been considered.

Note 5: Reasonable Assurance has been undertaken by Price Waterhouse & Co Chartered Accountants LLP, on the indicators in the table above for Standalone figures for FY2025-26. (highlighted in green)

Leadership Indicators

1. Awareness programmes conducted for value chain partners on any of the principles during the financial year:

Tata Steel promotes key issues related to the 9 Principles of the National Guidelines for Responsible Business Conduct among its value chain partners through three main segments: Safety, Ethics, and Supply Chain Responsibility.

- Safety:** All individuals accessing Tata Steel sites receive mandatory safety training at Safety Leadership Development Centre ('SLDC') and e-learning modules. Vendor partners also undergo skill certification training.
- Ethics:** Vendor partners participate in awareness sessions on the Anti-Bribery and Anti-Corruption Policy, Tata Code of Conduct, and Prevention of Sexual Harassment Policy.
- Supply Chain Responsibility:** Tata Steel continues to strengthen awareness and capability-building initiatives for its value chain partners through structured sessions under its Vendor Capability Advancement Programme (VCAP) focused on ethics, integrity, transparency, quality and responsible business conduct. During FY2025-26, 29 such awareness sessions were conducted for its value chain partners covering 2,711 supplier partners. Tata Steel also conducted targeted awareness and capability development programmes on RSCP and SA8000:2014, covering 885 supplier partners in FY2025-26. These initiatives collectively reinforce Tata Steel's commitment to fostering a transparent, ethical, and sustainability-oriented value chain by ensuring that suppliers clearly understand expectations, obligations, and best practices under its responsible business conduct framework.

TSN is developing and updating its human-rights and responsible-sourcing policy framework, reinforcing risk-based due diligence, transparency requirements and grievance mechanisms to support continuous improvement across the value chain.

TSUK strengthened responsible sourcing by implementing risk-based supply-chain due diligence and supplier rationalisation, ensuring critical suppliers aligned with the Company's ethical, sustainability, and transparency commitments.

Tata Steel Thailand established the TSTH Supplier Code of Conduct, covering ESG practices and aligning with Stock Exchange of Thailand (SET) Sustainability Assessment.

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, Tata Steel has a Tata Code of Conduct applicable to all members of its Board, which mandates that Directors always act in the best interests of the Company and ensure that any other business or personal affiliations do not create a conflict with the Company's operations. Any actual or potential conflict of interest must be promptly disclosed by the concerned Director, and necessary approvals must be obtained in accordance with applicable laws and Company policies.

The Company also obtains an annual declaration from all Board members and employees confirming compliance with the Code of Conduct, including its provisions relating to conflicts of interest.

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.

	FY2025-26	FY2024-25	Details of improvements in environmental and social impacts
R&D ¹	100 (₹ 1,456 crore)	100 (₹ 916 crore)	The cost encompasses all expenditures, including those on environmental and sustainability initiatives such as low-emission transition, minimising freshwater consumption, maximising value from waste, setting up of EAFs at Ludhiana and TSUK, improving energy efficiency, fostering a circular economy, and developing solutions for utilising low-grade raw materials.
Capex	44	37	Includes investments in low CO ₂ emission transition, air emission (SO _x , NO _x and dust) reduction, water conservation and effluent treatment, solid waste utilisation, improvement of safety and employee welfare initiatives.

¹100% of Tata Steel's R&D spend is aligned with one or more of the 9 Principles of the National Guideline for Responsible Business Conduct.

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

Yes. Tata Steel has established formal and structured procedures for sustainable sourcing anchored in its RSCP which was revised in FY2025-26 and integrated with the Tata Steel Business Associate Code of Conduct ('TSBACoC'). All suppliers are required to accept the RSCP requirements as part of the onboarding process. The Company has also introduced its Sustainable Procurement ('SP') Framework, which sets out a clear process for embedding sustainability considerations in procurement decision making. Implementation of the Sustainable Procurement Framework has commenced with core raw material categories and will be progressively expanded across additional procurement categories in the coming years.

TSN applies the RSCP as the main framework for responsible sourcing. The RSCP sets expectations for suppliers and value chain partners across key areas, including fair business practices, health and safety, human rights, environmental protection and local community considerations. In FY2025-26, TSN further strengthened its responsible sourcing and due diligence approach. This includes the development of a more structured, risk-based assessment of selected suppliers and materials, the use of supplier questionnaires, review of available supplier documentation, and further alignment with recognised due diligence expectations, including the OECD due diligence framework and upcoming European regulatory requirements.

TSUK reinforced responsible procurement by requiring supplier adherence to its Responsible Sourcing and Modern Slavery Policies and Code of Conduct, strengthening risk-based onboarding, expanding supplier engagement, and advancing a new vendor-qualification system aligned with health and safety, ethics, environment, human rights, and community priorities.

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

Tata Steel requires all suppliers to sign its Business Associate Code of Conduct during registration which focuses on key areas of compliance with respect to applicable laws, prevention of bribery and corruption, maintenance of high standards for health and safety, human rights, environmental protection, safeguarding the Company's assets, ethical third-party representation, violation reporting mechanisms, and avoidance of conflicts of interest. In India, 100% of our suppliers commit to the RSCP, which in FY2025-26 was revised and integrated with the Tata Business Associate Code of Conduct. The Sustainable Procurement Framework has also been introduced and will be progressively expanded across categories in the coming years to further strengthen sustainable sourcing practices. In addition, the Sustainable Procurement Framework defines the criteria for vendor selection which include ESG aspects. Sustainable Procurement Framework has been implemented in few categories of Ferro Alloys and Metals.

TSN has procedures in place for sustainable sourcing through the RSCP and related due diligence activities and is further strengthening its risk-based responsible sourcing and supplier due diligence approach. In the UK, all suppliers are made aware of the Responsible Procurement Policy.

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.

Steel typically lasts 25 to 30 years, making it perfect for a circular economy. Its durability and versatility allow widespread reuse and life extension. Steel is easily recyclable due to its magnetic properties and can be produced using low-emission technologies. It is genuinely cradle-to-cradle, with end-of-life steel seen as an input rather than waste. Tata Steel maximises scrap usage, reusing internal scrap and sourcing external scrap, demonstrating a commitment to sustainable practices. In FY2025-26, Tata Steel recycled about 4.6 million tonnes of scrap (~1.5 million tonnes internal and ~3.1 million tonnes external). Tata Steel also safely recycles plastic, e-waste, and hazardous waste by working with authorised recyclers and filing returns with relevant statutory bodies.

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.

Yes, in India, Tata Steel has obtained the requisite approvals in line with applicable regulations, including the Plastic Waste EPR Registration Certificate under the 'Brand Owner' and 'Importer' categories for applicable sites as per the Plastic Waste Management Rules, 2016 and amendments issued thereafter. The Company has also secured the Battery Waste EPR Registration Certificate under the 'Producer' category for its Jamshedpur, Meramandali, and Khopoli locations in accordance with the Battery Waste Management Rules, 2022. Additionally, Tata Steel holds the Hazardous Waste Authorisation for all relevant sites as mandated by the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016.

At TSN, Dutch EPR (UPV) requires producers to collect, recycle, and process product waste, as regulated in the Environmental Management Act for specific products like batteries, packaging, and car tyres. EPR applies to TSUK, mainly concerning steel packaging.

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.

Yes. Tata Steel conducts Life Cycle Assessments (LCA) for a wide range of its products across multiple sites, using the worldsteel methodology aligned with ISO 14044:2006 and ISO 14040:2006. The Company has also extended its boundary to cradle to gate LCAs in collaboration with customers. These assessments provide deeper visibility into product level environmental impacts, helping Tata Steel identify improvement opportunities.

TSUK extensively uses LCA to inform product disclosures and drive decarbonisation and circular economy outcomes, while demonstrating industry leadership through award-winning methodology development, policy engagement, and global standard setting for harmonised sustainability and carbon accounting.

A summary of key products for which Tata Steel conducts LCA, across various geographies, is provided below:

Entity	NIC Code	Name of product/ service	Turnover (₹ Cr)	% of total turnover (of the respective entity)	Boundary for which the life cycle perspective / assessment was conducted	Whether conducted by independent external agency	Results communicated in public domain
TSL	24103	Slab	1,39,720	4	Cradle-to-gate	No	Yes https://www.environdec.com/library/epd21266
	24104	Ferro Chrome		2			Yes https://environdec.com/library/epd6068
	24105	Hot Rolled, Cold Rolled Closed Annealed, Galvanised Steel & Rebar		65			Yes https://www.environdec.com/library/epd6474 https://www.environdec.com/library/epd21267 https://environdec.com/library/epd21268 https://environdec.com/library/epd5018
	24108	Spring Steel, Galvanised, Motor Tyre Bead (MTB) & Low Relaxed Pre-Stressed Concrete (LRPC) Wires		2			Yes https://environdec.com/library/epd21818 https://environdec.com/library/epd21820 https://environdec.com/library/epd21819 https://environdec.com/library/epd21821
	24311	Steel Structural hollow section		3			Yes https://www.environdec.com/library/epd5020
	25119	HabiNest		-			https://www.tatasteel.com/media/14110/nest-in_habinestwhitepaper-plus-critical-review_21-july-2021.pdf

Entity	NIC Code	Name of product/ service	Turnover (₹ Cr)	% of total turnover (of the respective entity)	Boundary for which the life cycle perspective / assessment was conducted	Whether conducted by independent external agency	Results communicated in public domain
TSN	24105	Hot and Direct Rolled Steel Coil, Pickled Hot and Direct Rolled Steel Coil, Cold Rolled and Electro Plated	61,355	39	Cradle-to-gate	Yes, verified by third party	No
	24106	Steel Tube		4	EN15804 modules A, C & D – Cradle to gate, end of life and recycling		Yes https://products.tatasteelnederland.com/applications/construction/greenhouse#EPD
	24109	Building Products, and Organic Coated		14	EN15804 modules A, C & D – Cradle to gate, end of life and recycling		Yes https://products.tatasteelnederland.com/applications/construction/greenhouse#EPD
	24109	Metallic Coated and Packaging Steel		40	Cradle-to-gate		No
TSUK	24105	Hot Rolled Dry and Pickled and Cold Rolled	23,333	18	Cradle-to-gate	Yes, verified by third party	No
	24106	Tube		14			Yes https://www.tatasteeluk.com/construction/sustainability/epd/building-conveyance
	24109	Metallic Coated and Packaging Steel		37			No
	24109	Building Products and Organic Coated		27			Yes https://www.tatasteeluk.com/construction/sustainability/epd/pre-finished-steel https://www.tatasteeluk.com/construction/sustainability/epd/intels
TSTH	24109	Rebar	7,198	64	Cradle-to-gate	Yes, verified by third party	Yes https://www.greenbooklive.com/search/scheme.jsp?id=300 https://eco-portal.eco-platform.org/

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.

As identified in the LCA, no significant social or environmental concerns and risks arise from the disposal of the Company's products and services. For the Company's Indian operations, finished products contributing to ~76% of revenues are covered under LCA. Tata Steel's overseas entities assess their products under LCA with 97% coverage in TSN, 96% coverage in TSUK, and 64% coverage in TSTH.

However, steel production is an energy-intensive process with a substantial emission footprint. These anthropogenic CO₂ emissions are a critical source of global warming. Therefore, Tata Steel feels a strong sense of responsibility and has committed to achieve Net Zero emissions across all operations by 2045. For more details, please refer to the Climate Change Report section in Tata Steel's Integrated Report for FY2025-26.

3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

Indicate input material	Recycled or re-used input material to total material (%)	
	FY2025-26	FY2024-25
Process solid waste like slag, scrap, etc.	5.5	5.8

Note: Includes waste generated from process and reutilised in the process and excludes waste/by-product sold to third parties.

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed - plastic, e-waste, hazardous, others.

In metric tonnes	FY2025-26			FY2024-25		
	Reused	Recycled	Safely disposed	Reused	Recycled	Safely disposed
Plastics (incl. packaging)	NA	NA	NA	NA	NA	NA
E-waste						
Hazardous waste						
Other waste						

The Company does not have any specific product to reclaim at the end of life.

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

Tata Steel is a producer of steel, and steel scrap is not considered waste but is used as input for further steelmaking and is a globally traded commodity. Accordingly, this question is not applicable to Tata Steel's products.

Principle 3: Businesses should respect and promote the well-being of all employees, including those in their value chains.

Essential Indicators

1.a. Details of measures for the well-being of employees:

Category	% of employees covered by										
	Total (A)	Health Insurance ^{1,2}		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities ³	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	64,211	64,211	100	64,211	100	Not Applicable		61,615	96	59,761	93
Female	6,720	6,720	100	6,720	100	6,720	100	Not Applicable		6,375	95
Others ⁴	106	106	100	106	100	Benefits available as applicable 100%					
Total	71,037	71,037	100	71,037	100	100% of all maternity cases		61,721	96	66,242	93
Other Than Permanent Employees											
Male	1,157	1,157	100	1,157	100	Not Applicable		968	84	803	69
Female	1,021	1,021	100	1,021	100	1,021	100	Not Applicable		992	97
Others ⁴	-	-	-	-	-	Benefits available as applicable 100%					
Total	2,178	2,178	100	2,178	100	100% of all maternity cases		968	84	1,795	82

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

Category	% of workers covered by										
	Total (A)	Health Insurance ^{1,2}		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities ³	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Workers											
Male	38,353	38,353	100	38,353	100	Not Applicable		36,859	96	36,260	95
Female	2,766	2,766	100	2,766	100	2,766	100	Not Applicable		2,606	94
Others ⁴	106	106	100	106	100	Benefits available as applicable 100%					
Total	41,225	41,225	100	41,225	100	100% of all maternity cases		36,965	96	38,972	95
Other than Permanent Workers											
Male	1,37,768	1,37,768	100	1,37,768	100	Not Applicable		Not tracked		1,22,046	89
Female	9,000	9,000	100	9,000	100	9,000	100			6,726	75
Others ⁴	4	4	100	4	100	Benefits available as applicable 100%				Not tracked	
Total	1,46,772	1,46,772	100	1,46,772	100	100% of all maternity cases				1,28,776	

All contract employees in India, under Tata Steel and its Group Companies, are covered under Employees' State Insurance Corporation benefits and in case of any eventuality or death, financial aid to the family is extended under the Tata Steel Suraksha Scheme.

¹ Tata Steel employees at Jamshedpur and mining locations are covered under the Company's medical hospital for free medical treatment for self and dependents.

² For Tata Steel's European subsidiaries, Health Insurance and/or medical benefits are either provided by the government (e.g., the National Health Services in UK) or are compulsory. Accordingly, all employees are considered to be covered. Under Thailand labour law, health insurance, accident insurance, maternity benefits, paternity benefits and day care facilities are covered under social security schemes for other than permanent workers.

³ For Tata Steel's European subsidiaries, day care facilities are typically provided by the national governments or part of the national school system. Employers are not directly involved, but 100% employees have access to such benefits.

⁴ Others includes transgender personnel.

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

	Tata Steel Standalone		Tata Steel Consolidated	
	FY2025-26	FY2024-25	FY2025-26	FY2024-25
Cost incurred on well-being measures as a % of total revenue of the Company	0.19	0.17	0.22	0.22

Note 1: For the purpose of calculating the spending on measures towards well being of employees and workers, the Company has considered the expense incurred towards employees/workers Health Insurance, Life Insurance, Medical Expenses, Sports Activities, Safety excellence rewards, maternity and paternity benefits, and other relevant expenses, net of any recoveries made from the employees/workers.

Note 2: Reasonable Assurance has been undertaken by Price Waterhouse & Co Chartered Accountants LLP, on the indicator in the table above for Standalone figures for FY2025-26. (highlighted in green)

2. Details of retirement benefits, for Current FY and Previous FY:

All Tata Steel entities across all geographies provide retirement benefits to all its employees, which are aligned with regulatory requirements and market practices in the respective geography. Key retirement benefits offered by Tata Steel are:

Benefits	Applicability (Country)	FY2025-26			FY2024-25		
		No. of employees covered as a % of total employees in the relevant geographies	No. of workers covered as a % of total workers in the relevant geographies	Deducted and deposited with the authority (Y/N/N.A.)	No. Of employees covered as a % of total employees in the relevant geographies	No. of workers covered as a % of total workers in the relevant geographies	Deducted and deposited with the authority (Y/N/N.A.)
Employee Provident Fund Benefits	India	100	100	No, Exempted PF	100	100	No, Exempted PF
Gratuity Benefits							
Employees' State Insurance Benefits (India)		Covered as per rules	Covered as per rules	NA	Covered as per rules	Covered as per rules	NA
Post Retiral Medical Benefits (India)		100% are covered under either hospitals or Co-shared Mediclaim Schemes	100% Permanent Workers are covered		100% are covered under either hospitals or Co-shared Mediclaim Schemes	100% Permanent Workers are covered	
Others		a. NPS Scheme is offered to Officers b. Earned Leaves are encashed at retirement		Under EPS Scheme	a. NPS Scheme is offered to Officers b. Earned Leaves are encashed at retirement		Under EPS Scheme
Stichting Pensioenfonds Hoogovens	The Netherlands	100	100% Permanent Workers are covered	NA	100	100% Permanent Workers are covered	NA
Tata Steel UK defined contribution scheme	United Kingdom						
Thailand Provident Fund	Thailand						
Thailand Severance Pay	Thailand						

Tata Steel Limited offers several voluntary and optional schemes for its permanent employees and workers in India, such as the Tata Steel Superannuation Fund and the TISCO Employee Pension Scheme. Employees who choose not to participate receive a cash payment instead. Post-separation, employees can retain Company provided accommodation for 1 month to 1 year, extendable on a case-by-case basis.

In the Netherlands, the Wenckebach Fund assists employees with costs related to serious illnesses or accidents that are not covered by health insurance.

Below are brief descriptions of various schemes:

- Employees' Provident Fund:** Defined contribution scheme with a lump sum at superannuation (India).
- Gratuity:** Defined benefit scheme with a lump sum at superannuation (India).
- Employees' State Insurance Benefits:** Social security legislation providing medical care and cash benefits (India).
- TISCO Employee Pension Scheme:** Defined contribution pension for permanent workers (India).
- Superannuation Fund:** Defined contribution pension for permanent employees (India).

- vi. **National Pension Scheme:** Voluntary defined contribution retirement savings (India).
- vii. **Employees' Pension Scheme:** Savings scheme ensuring a pension after retirement (India).
- viii. **Stichting Pensioenfond Hoogovens:** Defined contribution pension fund for employees in the Netherlands.
- ix. **Tata Steel UK Defined Contribution Scheme:** Pension fund for employees in the UK.
- x. **Thailand Provident Fund:** Defined contribution scheme with a lump sum at superannuation (Thailand).
- xi. **Thailand Severance Pay:** Defined benefit scheme with a lump sum at superannuation (Thailand).

3. Accessibility of workplaces

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

Tata Steel complies with the RPwD Act, 2016, ensuring accessibility at all locations in India. New buildings meet accessibility standards and existing workstations and washrooms are being modified accordingly. Differently abled employees receive tailored laptops and assistive software/hardware for their specific needs. Workplace productivity software (O365) has built-in accessibility features. New differently abled employees get Company accommodation near the office during onboarding and a buddy to help with relocation and workplace familiarisation.

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

Yes, Tata Steel has an equal opportunity policy. In addition, the TCoC incorporates fundamental equal opportunity principles. Tata Steel's equal opportunity policy is in accordance with the provisions of the RPwD Act, 2016.

The weblink to Tata Steel's Equal Opportunity & Anti-Discrimination Policy is available at: <https://www.tatasteel.com/corporate/our-organisation/policies/>

5. Return to work (%) and Retention rates (%) of permanent employees and workers that took parental leave.

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	98	92	98	95
Female	84	88	82	91
Total	96	92	96	94

Note: NINL, TSUK, and TSN do not record this information. Hence, not included in this KPI's boundary.

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

Yes, Please refer to Section A, sub-section VII, Question 25 of this report (Grievance Redressal Mechanisms for Employees and Workers)

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

Tata Steel entities in India	FY2025-26			FY2024-25		
	Total Employees/Workers in respective category	No. of Employees/Workers in respective category who are part of association or union	%	Total Employees/Workers in respective category	No. of Employees/Workers in respective category who are part of association or union	%
Total Permanent Employees	52,311	27,239	52	53,599	27,596	51
Male	47,632	24,525	51	49,200	25,373	52
Female	4,573	2,609	57	4,307	2,133	50
Others ¹	106	105	99	92	90	98
Total Permanent Workers	31,105	26,035	84	31,794	26,990	85
Male	28,486	23,749	83	29,293	24,748	84
Female	2,513	2,181	87	2,409	2,152	89
Others ¹	106	105	99	92	90	98

¹Others include transgender personnel.

Tata Steel entities (India + Overseas)	FY2025-26			FY2024-25		
	Total Employees/Workers in respective category (A)	No. of Employees/Workers in respective category who are part of association or union	%	Total Employees/Workers in respective category	No. of Employees/Workers in respective category who are part of association or union	%
Total Permanent Employees	71,037	34,093	48	73,432	34,975	48
Total Permanent Workers	41,225	32,889	80	42,356	34,369	81

Note: It is not mandatory for employees in some of Tata Steel's European subsidiaries to inform the Company regarding their union affiliation. Data captured includes only those employees who pay their union dues via the Company but does not include employees (if any) who may be making direct payment to the union. A large proportion of Tata Steel's workforce is part of Union which promotes a healthy work environment.

In steel industry, unionisation is concentrated in the workers category as managerial employees are not unionised. The proportion of unionised staff as a proportion of total permanent employees is 52% and as a proportion of total permanent workers is 84% for Tata Steel and its Indian subsidiaries.

8. Details of training given to employees and workers

Category	FY2025-26			FY2024-25		
	Total Number	On health and safety measures (%)	On skill upgradation (%)	Total Number	On health and safety measures (%)	On skill upgradation (%)
Employees						
Male	65,368	100	100	67,659	100	100
Female	7,741	100	100	7,626	100	100
Others ¹	106	100	100	92	100	100
Total	73,215	100	100	75,377	100	100
Workers						
Male	1,76,121	100	100	1,86,380	100	100
Female	11,766	100	100	11,107	100	100
Others ¹	110	100	100	98	100	100
Total	1,87,997	100	100	1,97,585	100	100

¹Others include transgender personnel.

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

Category	FY2025-26			FY2024-25		
	Total Number (A)	No. of employees / workers covered (B)	% (B/A)	Total Number (C)	No. of employees / workers covered (D)	% (D/C)
Permanent Employees						
Male	64,211	59,216	92	66,696	58,059	87
Female	6,720	6,042	90	6,644	5,465	82
Others ¹	106	106	100	92	92	100
Total	71,037	65,364	92	73,432	63,616	87
Permanent Workers						
Male	38,353	35,298	92	39,594	34,564	87
Female	2,766	2,727	99	2,670	2,610	98
Others ¹	106	106	100	92	92	100
Total	41,225	38,131	92	42,356	37,266	88

¹ Others include transgender personnel.

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?

Yes, Tata Steel has implemented an Occupational Health and Safety Management System ('OHSMS'). The system is based on ISO 45001:2018 and is designed to ensure that the Company meets Environmental, Health, and Safety Management System ('EHSMS') related legal obligations and provides a safe and healthy working environment for its workforce. Safety and Health Management are integrated into the Company's annual business planning process and cascaded down from the Apex level to divisional and departmental levels, assigning accountability and responsibility at all levels. The OHSMS applies across all plants/offices and to the entire workforce (employees and contract workers). During FY2025-26, 100% of plants/offices were assessed for health, safety and working conditions, and 100% of employees and workers received health-and-safety training.

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

Tata Steel operates a structured risk-management system that proactively identifies hazards and assesses risks across all activities. The framework pinpoints significant risks and defines targeted mitigation measures. The Company continually strengthens its safety culture through strategic interventions aimed at reducing risks and preventing incidents.

Tata Steel employs several proactive tools and measures to ensure a safe working environment:

Site Engagements & Leadership Interventions reinforce leadership ownership of safety across Tata Steel Limited.

- › Safety Visits and Line Walks are conducted regularly by employees and leaders at all levels to identify unsafe acts and conditions across sites including India, TSN, TSUK and TSTH.
- › "Stop Work" empowerment, supported by multi-channel reporting through IT platforms and helplines, enables immediate intervention to prevent potential harm.
- › The Fatality Risk Control Programme is applied group-wide to proactively identify and mitigate risks with fatal potential across India, TSN, TSUK and TSTH.
- › Job Cycle Checks ensure compliance with and adequacy of Standard Operating Procedures at each stage of job execution across all sites.
- › Focused interventions address the Elimination of Commonly Accepted Unsafe Practices, challenging entrenched behaviours and improving operational discipline.

Strengthening process safety through standardised interventions

- › Process Hazard Analysis (PHA) is carried out for high-risk operations across Tata Steel Limited, including TSN, TSUK and TSTH, to prevent leaks, explosions and equipment failures.
- › Pre-Start-Up Safety Reviews (PSSR) are mandatory before commissioning new equipment or processes, ensuring safety controls are fully established.
- › A structured Management of Change (MoC) process governs temporary and permanent changes to equipment, infrastructure, manufacturing processes and materials to prevent unintended risk escalation.
- › Emergency Mock Drills are conducted regularly across India, TSUK, TSN and TSTH to assess preparedness and response effectiveness for fires, toxic gas leaks and power failures.

Digital and technology-enabled safety transformation

- › Digital Interventions leverage advanced digital dashboards for real time hazard detection, reporting, corrective action tracking and closure across sites. Simplified digital e-Permits standardise permit-to-work processes and shorten approval cycles across Tata Steel operations.
- › The Connected Workforce Platform uses plant wide heat maps and electronic data analytics to continuously assess risks related to personnel, processes and assets.
- › Integrated Remote Operation Centres (iRoC) reduce physical presence in hazardous environments while improving ergonomics and operational consistency.
- › The EnsafeNxt System, enhanced with Gen AI-enabled modules, improves data quality and simplifies safety observation logging and analysis.
- › The Safety Performance Index (SPI) enables leadership to track safety performance through integrated leading and lagging KPIs.
- › Safety Alert Command Centres at major sites provide real-time monitoring and coordinated management of safety incidents.

In addition to group-level initiatives, Tata Steel Limited implements location-specific risk-management practices aligned to the enterprise safety framework.

Work-related hazards are identified and managed across TSN through centrally developed Hazard Identification and Risk Assessments (HIRAs). Task-specific safe working procedures, mandatory training, continuous safety-data monitoring and app enabled permit-to-work controls are embedded across operations. Learnings from incident investigations and process-safety reviews are systematically fed back into risk assessments and controls.

TSUK manages hazards and risks through an integrated Hazard Identification and Risk Management framework using standardised risk tools, site hazard registers, specialist and dynamic risk assessments, contractor and permit controls, and trained, competent personnel.

TSTH has outlined a series of comprehensive safety campaigns for the fiscal year, focusing on critical safety areas, including material handling, fire and explosion hazards, positive isolation practices, and process safety management. To support these initiatives, TSTH has implemented Life Saving Rules, installed enhanced forklift and crane visibility systems, introduced Automated External Defibrillators (AEDs), and deployed advanced AI CCTV systems to enhance detection of human presence, operational risks, and safety compliance.

c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks.

Tata Steel empowers all workers to stop unsafe work and encourages prompt reporting of incidents and near-misses through IT-enabled platforms that support quick investigation and organisational learning. The Company's processes identify root causes and implement corrective actions in line with the Tata Steel Incident Management System. The 'Speak Up' helpline allows employees to raise safety concerns anonymously. Regular safety audits, assessments, and walk-downs by internal and external experts further strengthen workplace safety.

TSN enables workers to report hazards through multiple channels under the TrueSafe programme, with all reported unsafe conditions systematically reviewed and closed through structured governance processes. These platforms encourage reporting of incidents like occupational safety events, environmental issues, process safety events, and fires.

TSUK uses a single Safety, Health and Environment IT platform (Salus) to enable employees and contractors to report incidents, track corrective actions, monitor performance, support investigations, and reinforce emergency preparedness.

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

The Company provides its employees in India access to non-occupational medical and healthcare services, such as hospitals, dispensaries, and health insurance. Contract workers in India are covered via statutory schemes such as ESIC, with additional support available through Company welfare schemes. At overseas locations our employees have access to national health services provided by national governments.

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

Safety Incident/Number	Category	Tata Steel Standalone		Tata Steel Consolidated	
		FY2025-26	FY2024-25	FY2025-26	FY2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.49	0.39	0.64	0.64
	Workers	0.36	0.29	0.38	0.32
Total recordable work-related injuries	Employees	185	196	359	551
	Workers	524	481	666	652
No. of fatalities	Employees	-	1	1	1
	Workers	5	4	8	4
High consequence work-related injury or ill-health (excluding fatalities)	Employees	3	4	3	7
	Workers	20	18	21	20
Number of Permanent Disabilities	Employees	-	-	-	-
	Workers	-	-	-	-

Note 1: Employees include all personnel on rolls of the Company. Workers include third party contractors. This definition is applicable to this table only.

Note 2: Reasonable Assurance has been undertaken by Price Waterhouse & Co Chartered Accountants LLP, on number of Permanent Disabilities, Lost Time Injury Frequency Rate (LTIFR) and No. of fatalities in the table above for Standalone figures for FY2025-26 (highlighted in green).

12. Describe the measures taken by the entity to ensure a safe and healthy workplace.

Tata Steel aims for zero harm and sustains a safe, healthy workplace through an ISO 45001:2018-aligned OHS management system embedded in annual business planning. The programme is executed through various initiatives. Key initiatives taken in FY2025-26 are given below:

- › **Build safety leadership capability:** FY2025-26 governance reset, advanced NEBOSH process safety training for senior leaders, structured safety communication forums, Annual Business Plan linked deployment, cross learning from incidents, standardised reward & recognition, and technology enabled risk reduction.
- › **Enhance hazard identification competency:** Safety Leadership Development and Practical Safety Training Centres, real time incident management via the Safety Alert Command Centre, URJA 2.0 and SASS training for supervisors, and focused prevention campaigns such as Fall of Object and Elimination of Commonly Accepted Unsafe Practices ('ECAUP').
- › **Contractor safety risk management:** Periodic evaluations, skill upgrades, quarterly vendor audits, simplified contractor star rating, standardised Personal Protective Equipment ('PPE') supply, and instant recognition through the Suraksha Mitra Award.
- › **Road and rail safety:** Technology enabled fleet monitoring, paperless processes, speed monitoring systems, ground steward coordination, and 100% CCTV coverage of critical assets.
- › **Process safety excellence:** Real time equipment monitoring, early warning alerts, strengthened Pre-Start-Up Safety Review ('PSSR'), explosion proof control rooms, safe disposal systems, and integration of learnings into new projects.
- › **Promote a proactive safety culture:** Regular risk updates, strengthened process-safety barriers, and AI-enabled insights, command-centre video analytics.

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

	FY2025-26		FY2024-25	
	Filed during the year	Pending resolution at the end of year	Filed during the year	Pending resolution at the end of year
Working Conditions	-	-	1	-
Health & Safety	582	-	449	-

14. Assessments for the year:

	% of your plants and offices that were assessed (By entity or statutory authorities or third parties) standard
Health and safety practices	100
Working Conditions	100

Note: Assessment by Internal team of Tata Steel

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 and safety practices and working conditions:

All safety incidents and near-misses are investigated, and risk mitigation is performed according to our incident classification, reporting, and investigation safety standards. This process is supported by Ensafex, an IT based platform, where all safety related incidents, observations, etc. are recorded. It is guided by our Environment, Health, and Safety risk management framework. Findings from high-potential incidents are discussed in various Apex meetings, in line with our safety governance structure and safety strategies. The implementation of lessons learned is reviewed by the respective Divisional Implementation Committees, which are chaired by the Vice Presidents. An online dashboard, the Safety Performance Index (SPI), is used to review and track key safety actions. The actions taken under the six safety strategies are listed in Question 12 (Principle 3 Essential Indicator) above.

Risk assessments are conducted periodically and in a structured manner, involving extensive engagement from leadership and cross-functional audits. The process of corrective actions, their horizontal deployment, and communication is continuous at Tata Steel Limited. Moreover, a distinct corpus is earmarked for addressing key safety concerns through engineering solutions. These projects are prioritised on the basis of their risk scores. In addition to these, the learning from incidents are shared across geographies and applicable recommendations to prevent recurrence are deployed and monitored.

TSN addresses safety-related incidents and significant health and safety risks through structured corrective actions defined from incident investigations and safety data analyses. Lessons learned from incidents, including process-safety events, are translated into updated risk assessments, control measures and safe working procedures, supported where relevant by the Process-Based Problem Solving methodology. The implementation of corrective actions is monitored monthly at business-unit and Board of Management level, with quarterly in-depth analyses and trend reviews to identify recurring issues and emerging risks. In addition, significant risks identified through assessments have led to strengthened contractor safety controls, expanded use of digital permit-to-work tools (WRapp 2.0), enhanced safety training, and continued focus on proactive safety culture through the TrueSafe programme.

TSUK drives safety, health, and environment improvement through an annual planning process informed by incident investigations, audit findings, legal and regulatory requirements, enterprise-risk reviews, and a political, economic, social, technological, legal, and environmental assessment, with corrective actions captured and tracked through a single, group-wide safety, health, and environment information technology platform.

Leadership Indicators

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

A) Employees – Yes B) Workers – Yes

Tata Steel offers various social security schemes in India to ensure the continuity of living standards for employees and their families. These include:

Family Support Scheme: For death due to workplace accidents.

Family Benefit Scheme: For death due to non-workplace accidents or while commuting.

Employee Family Benefit Scheme: For death while in service.

Medical Separation Scheme: For disability while in service.

Suraksha Scheme: Financial stability for non-permanent workers' families in case of workplace accidents.

Similar schemes are available in Tata Steel's Indian entities, including a Family Protection Scheme started for COVID-19 fatalities. In case of overseas entities, TSN's pension fund provides pensions for surviving partners.

Members of the Pension Scheme may receive up to four times their pensionable pay upon death, paid to beneficiaries or other identified persons in TSUK.

In TSTH employees are covered under the National Pension Scheme and social security schemes for health and accident insurance.

2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

Tata Steel has a structured governance framework to ensure that its value chain partners comply with statutory requirements related to employee welfare, including timely deduction and deposit of dues such as Provident Fund ('PF'), Employee State Insurance ('ESI'), and other mandated contributions. As part of the contractual agreement, all supplier contracts explicitly include statutory compliance clauses covering labour laws, tax obligations (including GST), and other regulatory requirements. While suppliers remain primarily responsible for fulfilling these statutory obligations, Tata Steel performs oversight in its capacity as the principal employer for all contract workers engaged at its premises.

The Contractor Cell plays a central role in monitoring statutory compliance. It verifies the timely deposit of PF and ESI contributions by suppliers, reviews supporting records, and ensures that statutory payments are made within prescribed timelines. Any instances of non compliance are escalated and may invite legal actions, penalties, or other disciplinary measures consistent with Tata Steel's consequence management policies. The Contractor Cell also works closely with Procurement to enforce compliance by implementing measures such as blocking or unblocking of RFQs in accordance with the consequence management framework.

In addition, Tata Steel uses its digital Contract Labour Management ('CLM') system to capture and track statutory data for all contract workers. This system enables real time monitoring of statutory deposits, flags deviations, and triggers corrective actions. Warning letters are issued to suppliers for non compliance, and repeat deviations follow a structured consequence management process to ensure accountability and corrective behaviour.

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

	Total no. of affected employees/ workers		No. of employees/workers rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY2025-26	FY2024-25	FY2025-26	FY2024-25
Employees	4	8	3	6
Workers	29	24	5	19

Note: Numbers for cases of support for Employee fatality/or high consequence injury

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)

TSN provides transition assistance programmes to support continued employability in cases of organisational restructuring and termination of employment. These include a Social Plan agreed with trade unions, work to worksupport, internal redeployment and placement efforts, external career guidance, and reskilling and upskilling initiatives linked to the green transition.

Tata Steel, through its subsidiary UK Steel Enterprise, supports economic regeneration in communities impacted by the steel industry changes. Through the current restructuring programme in TSUK, a specialist outplacement partner, Lee Hecht Harrison ('LHH'), assists those exiting due to redundancy with CV creation, interview skills, job searching, business setup guidance, and retirement planning. Additional pension support is available with ongoing presentations for all employees.

5. Details on assessment of value chain partners:

Tata Steel conducts structured and periodic assessments of its value chain partners to ensure alignment with the Company's expectations on health and safety, human rights, working conditions, and ethical business practices. Under the RSCP, which is built on five pillars—Fair Business Practices, Health & Safety, Human Rights, Environmental Protection, and Local Community Development—all critical suppliers are evaluated through a robust ESG assessment framework.

During onboarding, suppliers are informed of Tata Steel's expectations under SA8000:2014 and the RSCP and are required to submit a self-declaration confirming compliance. In addition, critical suppliers are subject to enhanced due-diligence assessments aligned with RSCP requirements.

For service providers operating within Tata Steel premises, particularly those engaged in high-risk activities, stringent safety assurance mechanisms have been institutionalised. Contractors are required to achieve a minimum 3-star rating under the Contractor Safety Management Standard ('CSMS') to be eligible for participation in RFQs. To incentivise higher safety performance, Tata Steel extends preferential consideration to contractors achieving superior CSMS ratings, with 4 and 5-star vendors receiving positive differentiation in the procurement process.

Suppliers identified with gaps in RSCP compliance or safety performance are supported through structured capacity-building measures, including awareness programmes, targeted training, and joint improvement action plans. This collaborative approach enables suppliers to strengthen management systems, improve workplace conditions, and progressively enhance their safety and social performance.

At TSN, selected value chain partners are assessed using a risk-based approach under the RSCP. Assessments may include questionnaires, supplier documentation, certifications, audit findings, supplier declarations, and other relevant risk indicators. The depth and scope of assessment are determined by factors such as supplier category, material supplied, country exposure, business criticality, and ESG risk profile.

In the UK, all value chain partners undergo an initial onsite approval risk assessment covering health, safety, environment, and quality parameters, followed by periodic performance reviews and continued alignment with internationally recognised management system standards, including ISO 45001:2018, ISO 14001:2015, and ISO 9001:2015.

A summary of value chain partners assessed by key Tata Steel entities is provided below:

	% of value chain partners (by value of business done with such partners) that were assessed		
	TSL	TSN	TSUK
Health and Safety practices	82	25	12
Working Conditions	82	25	12

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.

Tata Steel adopts a structured and collaborative approach to address significant risks identified through assessments of its value chain partners' health & safety practices and working conditions. Under the RSCP, suppliers identified with gaps in performance receive targeted interventions designed to strengthen their overall ESG maturity.

Tata Steel works closely with low scoring suppliers to develop and improve on their performances, supported by the Vendor Capability Advancement Programme ('VCAP'). Suppliers are encouraged to undergo reassessment once corrective actions are completed. Up to FY2025-26, 298 suppliers were reassessed, and 88 suppliers demonstrated an improvement in their maturity scores. Tata Steel's VCAP plays a crucial role in driving such improvements in the areas of safety, quality, productivity, and sustainability.

Tata Steel has also institutionalised strong safety oversight for service providers engaging in high risk activities. Only contractors achieving a minimum 3 star CSMS rating are eligible to undertake high risk work such as working at height, hot work, confined space entry, electrical operations, transportation, and similar activities.

Key Safety linked initiatives include:

- › All vendor employees undergo a mandatory safety orientation and induction programme provided by Tata Steel. This is a critical step to obtain a permit to enter the Company premises (the gate pass). This training covers site-specific and job-specific hazards, the layout of working areas, safe entry/exit routes, and the essential life-saving rules.
- › A safety recognition and positive discrimination framework for high performing suppliers (4 star and 5 star), offering:
 - Special consideration during contract award decisions, and
 - Reimbursement of safety skill certification costs
- › Extension of the Safety Excellence Reward & Recognition framework to include contract workers and vendor employees, reinforcing positive behaviors and strengthening safety culture across the value chain.
- › Implementation of a simplified vendor competency assessment process to ensure deployment of competent vendor for high-risk job while maintaining rigor in safety due diligence. In FY2025-26, 1,775 service providers underwent safety competency assessment under the star rating framework.
- › Encouraging transport service partners to adopt digital safety tools such as HumSafar and the Driver Fatigue Monitoring System ('DFMS') to reduce risks related to drowsy driving, distraction, and overspeeding through real time alerts and two way communication.
- › Conducting comprehensive driver training for new and existing drivers through simulators at the Practical Training Centre ('PTC') to address risks related to hazardous driving conditions, and road safety protocols.

These corrective actions spanning supplier capability development, digital monitoring, strict compliance requirements, and reinforcement of safe work practices enable Tata Steel to systematically mitigate health and safety risks across its value chain and promote safer working conditions for all contract workers and supplier employees. In the UK, compliance with HSC09 policy is required by vendors for high-risk activities. Full site approval is granted only after the supplier successfully completes a comprehensive risk assessment and demonstrates conformity with the required Safety, Quality, and Environmental standards. Suppliers operating on-site are also subject to periodic safety evaluations to ensure continued adherence to these requirements. Contract reviews routinely incorporate assessments of safety and occupational health performance. Throughout the duration of each contract, Tata Steel has a 'Supply Chain Improvement Request' ('SIR') system to capture opportunities for improvement across Safety, Health, Environment, Delivery, and Quality. In addition, the SIR system also enables the recognition of suppliers who exceed expected standards.

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.

Tata Steel conducts a Materiality Assessment process with an independent third party to identify key stakeholder groups and material issues. This process uses various standards such as Global Reporting Initiative, Sustainability Accounting Standards Board, EU Sustainability Reporting, MSCI Index, International Labour Organisation Framework, UN Guiding Principles on Business and Human Rights, peer company reports, and Tata Steel's past assessments. The AA1000 Stakeholder Engagement Standard, 2015, helps stakeholder identification and engagement. Combining these inputs and independent judgement, the third party identifies Tata Steel's key stakeholders.

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

S. No.	Stakeholder Group (Whether identified as Vulnerable and Marginalised)	Channels of communication	Frequency	Purpose and scope of engagement including key topics and concerns raised
1	Investors (Not identified as vulnerable)	› Annual Integrated Report › Annual general meeting › Quarterly Earnings calls › Investor and analysts meet › One-to-one meetings (upon request) › Media updates	Plan/Need based	› Business performance › Investor queries and concerns › Corporate governance › Corporate Strategy and business environment
2	Customers (Not identified as vulnerable)	› Customer service teams › Process/product improvement workshops › Customer meets › Leadership connect › Digital platforms › Milestone celebrations › Academia collaboration › Trade fair and industry collaboration › Customer engagement and satisfaction surveys	Plan/Need based	› Quality and safety › Product information › New product development › Timely delivery of product/ service › Strengthening Relationships › Business growth › Improve Customer experience › Fair and competitive pricing › Knowledge and infrastructure support
3	Vendor Partner/ Suppliers (Yes, Tata Steel's Affirmative Action suppliers are identified as vulnerable and marginalised)	› Supplier Management › Responsible Supply Chain Policy assessments › Supplier Relationship Management › Vendor Capability Advancement Programme › Swagat Programme › Meetings and dialogues	Plan/Need based	› Supplier led Innovation & Collaboration › Embedding sustainability in the supply chain and promoting responsible sourcing › Drive continuous improvement across the vendor base focusing on safety, quality, delivery performance, productivity enhancement, and sustainability › Inclusion of local medium and small-scale enterprises in vendor base for community support › Streamlining routine ordering, payment processes for efficiency improvement
4	Government and Regulatory Bodies (Not identified as vulnerable and marginalised)	› Formal and informal consultation processes › Representations and advocacy on policy matters	Plan/Need based	› Regulatory compliance › Clearances and approvals for business continuity and growth projects › Policy advocacy › Ease of doing business

S. No.	Stakeholder Group (Whether identified as Vulnerable and Marginalised)	Channels of communication	Frequency	Purpose and scope of engagement including key topics and concerns raised
5	Employees and Workers (Yes, Females, those from the LGBTQIA+ community, PwDs, and the employees from Affirmative Action Community are identified as vulnerable and marginalised)	› Apex Joint Consultative Council of Management and its sub-committees › Divisional Joint Consultative Council of Management. › Joint Departmental Council › Monthly MD-Online forum › Performance reviews › CEO & MD Connect › Know Your Rights programme for contract employees › Senior leadership Townhalls › Central Works Council (IJmuiden) › Youth Leadership Interactions. › Employee Relations Forums › Manthan Ab Shopfloor Se ('MASS') meetings	As per team plan/ weekly/ monthly/ quarterly/annual	› Health and safety › Attracting and retaining diverse talent › Providing an inclusive and positive work environment › Local sourcing of labour › Enhancing Wellness culture › Caring and empowering work environment › Personal development and growth › Driving high performance culture › Grievance resolution
6	Communities Representatives (Yes, identified as vulnerable and marginalised)	› Formal meetings and group discussions › Informal Interactions › Rural satisfaction survey	Plan/Need based	› Community development programmes livelihood, public health, education – based on local communities' needs › Environmental and social issues
7	Media (Not identified as vulnerable and marginalised)	› Press conferences › Media meets › Conclaves/Summits › Sports tournaments › One-to-one interaction with senior management	Plan/Need based	› Transparent and accurate disclosure to stakeholders › Awareness on Tata Steel's Businesses, Brands and Sustainability initiatives › Enhancing Corporate Reputation
8	Industry Bodies, Associations and International standard setting organisations (Not identified as vulnerable and marginalised)	› National and international trade organisations/committees › National and international standards taskforces and groups	Plan/Need based	› Collaborations on innovation and regulations › Long term viability of the Indian steel industry › Ease and cost of doing business, fair trade practices and favourable regulatory policies
9	Academic Bodies (Not identified as vulnerable and marginalised)	› National and regional committees and sub-committees › Joint projects on specific research areas › Engagements with startups	Plan/Need based	› Early exposure to emerging technology in thrust areas › Translation of academic excellence into operational impact › Alignment on critical industry concerns and policy matters

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.

Tata Steel has assigned the responsibility of facilitating consultations between stakeholders and the Board regarding economic, environmental, and social matters to the Chief Executive Officer and Managing Director (CEO&MD) of the Company. The CEO&MD, along with the senior leadership team from Tata Steel and its subsidiaries, routinely informs the Board and various Board Committees about pertinent issues. Updates are provided during Board meetings and in dedicated sessions for various Board Committees. To ensure that management receives feedback from key stakeholders, Tata Steel has implemented multiple processes that facilitate this communication, enabling discussions at Board and Committee meetings.

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, Tata Steel uses stakeholder consultations and insights from the Materiality Assessment Exercise to shape its key environmental and social policies. Following this assessment, the Company has set ambitious targets in identified areas as part of its strategic objectives. These initiatives are outlined in the BRSR and aim to balance stakeholder needs while minimising adverse impacts and community risks in their Long-Term and Annual Business Plans. Issues identified during the assessment are incorporated into strategic planning and addressed through action plans and resource allocation in areas like capital expenditure and workforce planning. A governance structure at both the Board and Corporate level oversees material issues and action plans. Committees such as the Safety, Health & Environment Committee and Risk Management Committee at the Board level, and Apex Risk Review Committees, chaired by CEO & MD, facilitate performance reviews and provide guidance amid external changes.

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

In India, Tata Steel majorly operates in Jharkhand, Odisha and Punjab, where it engages with vulnerable indigenous communities. The Company aims to improve these communities' well-being through regional development models focused on inclusion and national-scale replicable initiatives. Key actions include ensuring safety at operating sites, maintaining community outreach, and supporting public health, nutrition, water access, sanitation, education, livelihoods, sports, disability, dignity, and public infrastructure. *More details can be found in the Social and Relationship Capital of Tata Steel's Integrated Report for FY2025-26.*

Principle 5: Businesses should respect and promote human rights.

Essential Indicators

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

All Tata Steel employees and workers are provided training on the Tata Code of Conduct, which cover key human rights issues, the Prevention on Sexual Harassment trainings and other corporate level policies from time to time.

Category	FY2025-26			FY2024-25		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (A)	No. of employees/workers covered (B)	% (B/A)
Employees						
Permanent	71,037	71,037	100	73,432	73,432	100
Other than permanent	2,178	2,178	100	1,945	1,945	100
Total Employees	73,215	73,215	100	75,377	75,377	100
Workers						
Permanent	41,225	41,225	100	42,356	42,356	100
Other than permanent	1,46,772	1,46,772	100	1,55,229	1,55,229	100
Total Workers	1,87,997	1,87,997	100	1,97,585	1,97,585	100

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

100% of employees and workers of Tata Steel are paid more than or equal to the minimum wage, as applicable in their respective jurisdiction.

Category	FY2025-26			FY2024-25		
	Total (A)	Equal to or more than Minimum Wage		Total (A)	Equal to or more than Minimum Wage	
		No. (B)	% (B/A)		No. (B)	% (B/A)
Employees						
Permanent						
Male	64,211	64,211	100	66,696	66,696	100
Female	6,720	6,720	100	6,644	6,644	100
Others ¹	106	106	100	92	92	100
Other than Permanent						
Male	1,157	1,157	100	963	963	100
Female	1,021	1,021	100	982	982	100
Others ¹	-	-	-	-	-	-
Workers						
Permanent						
Male	38,353	38,353	100	39,594	39,594	100
Female	2,766	2,766	100	2,670	2,670	100
Others ¹	106	106	100	92	92	100
Other than Permanent						
Male	1,37,768	1,37,768	100	1,46,786	1,46,786	100
Female	9,000	9,000	100	8,437	8,437	100
Others ¹	4	4	100	6	6	100

¹Others include transgender personnel.

3. Details of remuneration/salary/wages:
a) Median Remuneration/Wages

Company	Per annum Figs in.	Category	Male		Female	
			Number	Median remuneration	Number	Median remuneration
Tata Steel Limited	₹	Board of Directors (BoD)	9	1,38,20,000	1	1,32,60,000
	₹	Key Managerial Personnel	3	16,38,67,035	-	-
Tata Steel India including Indian Subsidiaries	₹	Employees & Permanent Workers (other than BoD and KMP listed above)	47,632	7,98,177	4,573	6,61,149
Overseas Entities	₹	Employees & Permanent Workers (other than BoD and KMP listed above)	16,579	87,93,436	2,147	65,91,007

1. Remuneration of Board of Directors

S. No.	Board of Directors (Male)	Amount (in ₹)
1	Mr. N. Chandrasekaran	3,20,000
2	Mr. Saurabh Agrawal	6,00,000
3	Dr. Shekhar C. Mande	1,29,00,000
4	Mr. Pramod Agrawal	1,31,10,000
5	Mr. V. K. Sharma	1,38,20,000
6	Mr. Noel Naval Tata	1,78,60,000
7	Mr. Deepak Kapoor	1,82,20,000
8	Mr. Koushik Chatterjee	16,38,67,035
9	Mr. T. V. Narendran	20,66,06,915

S. No.	Board of Directors (Female)	Amount (in ₹)
1	Ms. Bharti Gupta Ramola	1,32,60,000

2. Remuneration of Key Managerial Personnel

S. No.	Key Managerial Personnel (Male)	Amount (in ₹)
1	Mr. Parvatheesam Kanchinadham	4,87,95,520
2	Mr. Koushik Chatterjee	16,38,67,035
3	Mr. T. V. Narendran	20,66,06,915

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

	Tata Steel Standalone		Tata Steel Consolidated	
	FY2025-26	FY2024-25	FY2025-26	FY2024-25
Gross wages paid to females as % of total wages	7	6	9	9

Note: Reasonable Assurance has been undertaken by Price Waterhouse & Co Chartered Accountants LLP, on the indicator in the table above for Standalone figures for FY2025-26. (highlighted in green)

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business?

Yes, Tata Steel has an Apex Business & Human Rights Committee to oversee human rights commitments, chaired by the CEO & MD. It also has a Working Committee which addresses human rights related issues, headed by the Vice Presidents. Together, the two Committees ensure that actions are aligned to Tata values and global principles, maintaining accountability at the highest level. Tata Steel is committed to upholding human rights for all stakeholders and addressing adverse impacts caused by its businesses. The Company's Business & Human Rights policy (<https://www.tatasteel.com/media/15484/tsl-policy.pdf>) aligns with the Universal Declaration of Human Rights, International Labour Organization ('ILO') Declaration on Fundamental Principles and Rights at Work, and the UN Guiding Principles on Business and Human Rights, consistent with the TCoC. This policy applies to Tata Steel and its subsidiaries.

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

Tata Steel has established a robust grievance redressal framework to ensure human rights concerns are addressed in a structured and accountable manner. Concerns may be reported through multiple channels — including the Speak Up platform, email, letter, web helpline, or orally. We register and investigate cases, with recommendations escalated to the relevant authority, who ensures appropriate actions are implemented and documented. Tata Steel also extends this commitment to its value chain, requiring partners to comply with SA8000:2014 and relevant ISO standards, particularly in higher-risk regions, with suppliers expected to maintain policies preventing forced labour and related violations. No reports of modern slavery or human trafficking were received in FY2025-26, and third-party assessments found no evidence of such instances across Tata Steel's value chain.

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

	FY2025-26		FY2024-25	
	Filed during the year	Pending resolution at the end of year	Filed during the year	Pending resolution at the end of year
Sexual Harassment	45	8	53	15
Discrimination at workplace	10	4	7	3
Child Labour	-	-	-	-
Forced Labour/ Involuntary Labour	-	-	1	1
Wages	-	-	-	-
Other human rights related issues	2	2	-	-

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

	Tata Steel Standalone		Tata Steel Consolidated	
	FY2025-26	FY2024-25	FY2025-26	FY2024-25
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) (No. of POSH complaints filed by female employees/ workers)	33	43	40	46
Complaints on POSH as a % of female employees / workers	0.3	0.5	0.2	0.3
Complaints on POSH upheld (No. of complaints by women upheld)	23	18	27	20

Note 1: Reasonable Assurance has been undertaken by Price Waterhouse & Co. Chartered Accountants LLP, on the indicators in the table above for Standalone figures for FY2025-26. (highlighted in green)

Note 2: Of the 23 complaints under "Complaints on POSH upheld" in FY2025-26, 7 complaints pertain to FY2024-25 which were under investigation and concluded as proven in the current reporting period.

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

Tata Steel follows the Tata Code of Conduct and has policies to address workplace discrimination and harassment. We urge employees, customers, suppliers, and stakeholders to report any violations of our Code, policies, or law, as well as misconduct that contradicts our values. Retaliation against those who report concerns is not tolerated, and disciplinary action will be taken against anyone involved. In case of any retaliation, respective line managers, Divisional Ethics Coordinators, Ethics Champions, Chief Ethics Counsellor, Human Resource Management department, CEO & MD, or Tata Group's Chief Ethics Officer can be contacted.

For further detail, please refer to the policy section of Tata Steel: <https://www.tatasteel.com/corporate/our-organisation/policies/>

9. Do human rights requirements form part of your business agreements and contracts?

Yes, human rights requirements form a part of Tata Steel's business agreements and contracts. The terms of a contract or purchase order copies submitted to vendors include compliance with SA8000:2014 requirements, and all vendor partners must comply with such requirements. The SA8000:2014 policy covers various aspects of human rights such as child labour, forced or compulsory labour, health and safety, freedom of association and collective bargaining, non-discrimination, disciplinary practices, working hours, compensation practices, and management systems.

Tata Steel also follows the Business Associate Code of Conduct and expects all value chain partners to adhere to its principles which includes human rights. All suppliers are required to sign the Code of Conduct during registration process committing their adherence to the clauses. The Business Associates Code of Conduct can be found at www.tatasteel.com/media/9244/business-associates-code-of-conduct.pdf.

Furthermore, Tata Steel's RSCP encourages supply chain partners to share the same commitment to integrate the four principles of the policy (Fair Business Practices, Health and Safety, Human Rights, and Environmental Management) in all their business decision-making, and extend them to their own supply chain.

10. Assessment for the year:

Human Rights issues	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	
Forced/Involuntary Labour	All of Tata Steel's plants and offices (100%) in India are assessed for compliance on key human rights issues by internal teams, as part of regular ongoing reviews conducted by the Company's senior leadership. Beyond internal assessments, select sites hold third-party SA8000:2014 certification and are assessed on a regular basis. A periodic human rights due diligence exercise was conducted in FY2023-24, covering all business units on a sample basis.
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.

No significant risks or concerns were identified during FY2025-26. If any incidents occur across human rights parameters, they are addressed promptly through Tata Steel's established grievance redressal SOPs, ensuring timely resolution and documentation. As a responsible company, Tata Steel also ensures continuous monitoring and capability building of its value chain partners through policies such as the Responsible Supply Chain Policy and the Sustainable Procurement Framework, reinforcing a proactive approach to human rights risk management.

Leadership Indicators

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

No major risks or concerns have been identified in human rights parameters, so no significant modifications or introduction of new processes as a result of addressing human rights grievances or complaints. However, Tata Steel has a robust framework in place to address any such grievances. Pertinent grievances and procedures are reviewed periodically by senior management to ensure continued effectiveness. Key mechanisms under this framework include:

- Grievance Redressal for Contract Employees:** A dedicated mechanism allows contract employees to report concerns via a third-party helpline.
- Contractor Cells:** Established at multiple locations to handle contract employees' issues related to wages, provident fund, and settlements.
- Vendor Training:** Regular sessions raise awareness about statutory rights and ensure legal compliance.
- TCoC Compliance:** Vendors sign the Tata Code of Conduct during registration to reinforce ethical practices.
- OECD Due Diligence in European Operations:** Tata Steel's European operations follow OECD's six-step approach for responsible business conduct.

TSN is strengthening its approach to human-rights management by developing a robust, internationally aligned grievance mechanism with anonymous reporting options and enhancing supplier due-diligence processes to enable effective risk-based assessment, grievance remediation, and continuous improvement informed by stakeholder engagement.

TSUK advanced its modern-slavery prevention initiatives by deploying a value-chain-wide Modern Slavery Policy, securing formal acknowledgement from suppliers through strengthened and aligned vendor-qualification systems, and reinforcing awareness via mandatory learning programmes for senior management and key functional teams.

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

In FY2023-24, Tata Steel conducted third-party human rights due diligence audits for 14 business units, including steelmaking sites, mines, downstream facilities, and suppliers in Jharkhand, Odisha, Maharashtra, West Bengal, and Uttar Pradesh. The audits used sampling based on business unit types, geography, and rightsholders, involving documentation reviews, site visits, online surveys, and interviews. The goal was to identify vulnerable areas, potential risks, and remediation measures, benchmarking against global best practices. Protocols aligned with the UNGPs, OECD Guidelines, International Finance Corporation Performance Standard (IFC PS), SA8000:2014, ILO framework, Tata Group Business and Human Rights Guidelines, and national laws guided the audits. Findings were presented to the Apex Committee, with key policy gaps referred to the Working Committee, while local issue owners addressed specific site issues.

It assessed implementation of the 14 Business and Human Rights principles identified by the Company:

i. Child labour	viii. Non-harassment
ii. Forced/involuntary labour	ix. Right to clean air and water
iii. Fair wages	x. Right to Privacy
iv. Equal opportunity	xi. Rights of Indigenous persons
v. Health & Safety	xii. Rights of migrant labours
vi. Freedom of association	xiii. Rights of persons with disabilities
vii. Land rights resettlement and rehabilitation	xiv. Contemporary forms of slavery.

Tata Steel has also identified the following 6 rights holders:

i. Tata Steel employees	iv. Consumers/customers
ii. Contract workforce	v. Employees of value chain partners
iii. Communities	vi. Family members of Tata Steel employees

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, (RPwD Act) 2016?

Tata Steel has taken steps to ensure compliance with the RPwD Act across its sites and locations of Tata Steel (in India). Its plant and office premises are being adapted for easy movement of differently abled visitors and employees. The requisite infrastructure, including ramps, elevators and disabled-friendly washrooms, are being installed at all the premises of Tata Steel.

4. Details on assessment of value chain partners:

Human Rights issues	% of value chain partners (by value of business done with such partners) that were assessed
Child Labour	
Forced/Involuntary Labour	~82% of Critical suppliers, contributing to 83% of the total spend were assessed under Responsible Supply Chain Policy in our Indian operations.
Sexual Harassment	
Discrimination at workplace	Details of the Responsible Supply Chain Policy - https://www.tatasteel.com/media/10931/tata-steel-responsible-supply-chain-policy_guidelines.pdf
Wages	
Others	

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

In the FY2025-26 assessment of value chain partners under the RSCP, no significant risks or concerns were identified.

Tata Steel continues to deliver extensive training and capability building programmes for suppliers to enhance their readiness in areas relating to Fair Business Practices, Health & Safety, Human Rights, Environmental Protection, and Local Community Development—the five pillars of the RSCP. Suppliers are categorised into bands (Basic, Improving, Established, Mature, Leading), and those in lower bands receive targeted support to improve their maturity levels.

All suppliers are required to provide a declaration of adherence to SA8000:2014 requirements during onboarding and contract finalisation. The consequence management framework is applied in cases of non adherence, ranging from formal warnings to suspension of business engagement where deviations in human rights compliance are observed.

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

Essential Indicators

1. Details of total energy consumption (in Peta Joule) and energy intensity, in the following format:

Parameter	UoM	Tata Steel Standalone				Tata Steel Consolidated			
		FY2025-26 Secondary	FY2025-26 Primary	FY2024-25 Secondary	FY2024-25 Primary	FY2025-26 Secondary	FY2025-26 Primary	FY2024-25 Secondary	FY2024-25 Primary
From renewable sources									
Total electricity consumption (A)	PJ	1.15	1.15	0.38	0.38	1.28	1.28	0.65	0.65
Total fuel consumption (B)	PJ	0.36	0.36	0.00	0.00	0.38	0.38	0.02	0.02
Energy consumption through other sources (C)	PJ	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.01
Total energy consumed from renewable sources (A+B+C)	PJ	1.51	1.51	0.38	0.38	1.66	1.66	0.68	0.68
From non-renewable sources									
Total electricity consumption (D)	PJ	23.65	73.32	22.86	70.86	29.29	90.81	26.25	81.39
Total fuel consumption (E)	PJ	598.65	598.65	564.32	564.32	753.10	753.10	748.52	748.52
Energy consumption through other sources (F)	PJ	0.00	0.00	0.00	0.00	0.28	0.28	0.22	0.22
Total energy consumed from non-renewable sources (D+E+F)	PJ	622.30	671.97	587.18	635.19	782.67	844.19	775.00	830.13
Total energy consumed (A+B+C+D+E+F)	PJ	623.81	673.48	587.56	635.57	784.33	845.85	775.68	830.81
% of energy consumed from renewable sources	%	0.24	0.22	0.07	0.06	0.21	0.20	0.09	0.08
Energy intensity per rupee of turnover	PJ/₹ Cr	0.0045	0.0048	0.0044	0.0048	0.0034	0.0036	0.0035	0.0038
Energy intensity per Million USD of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	PJ/Million USD	0.0091	0.0098	0.0092	0.0099	0.0108	0.0117	0.0073	0.0079
Energy intensity in terms of physical output	PJ/Million tonnes of crude steel	27.8	30.0	28.3	30.7	24.8	26.7	25.1	26.8

Note 1: The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2026 by IMF which is 20.34 for India.

Note 2: Conversion factor of 3.1 has been used to convert electricity consumption from secondary to primary basis for non-renewable electricity based on an average across various sources.

Note 3: Electricity consumption for owned & leased offices have been estimated based on BEE Energy Benchmarks for Commercial Buildings.

Note 4: 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. Reasonable Assurance has been undertaken by Price Waterhouse & Co Chartered Accountants LLP, on the indicators in the table above, for "Secondary" column (other than Energy Intensity per rupees of turnover) for Standalone figures for FY2025-26. (highlighted in green)

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.

Yes, Tata Steel has 10 sites/facilities identified as DC under the PAT Scheme of the Government of India. All the sites were able to achieve the targets set under the PAT Scheme.

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

Parameter	UoM	Tata Steel Standalone		Tata Steel Consolidated	
		FY2025-26	FY2024-25	FY2025-26	FY2024-25
Water Withdrawal by Source					
(i) Surface water	Million Litres	66,296	69,346	1,26,370	1,37,224
(ii) Groundwater	Million Litres	10,250	12,377	21,521	24,196
(iii) Third party water	Million Litres	18,539	10,304	22,607	14,764
(iv) Seawater/desalinated water	Million Litres	-	-	1,61,080	1,94,705
(v) Others	Million Litres	15,538	18,802	15,538	18,802
Total volume of water withdrawal (i + ii + iii + iv + v)	Million Litres	1,10,623	1,10,829	3,47,116	3,89,691
Total volume of water consumption	Million Litres	99,055	98,609	1,26,350	1,26,256
Water intensity per rupee of turnover (Total water consumption/Revenue from operations)	Kilolitres/₹	0.000071	0.000074	0.000054	0.000058
Water intensity per USD of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP)	Kilolitres/US\$	0.001442	0.001537	0.001743	0.001194
Water intensity in terms of physical output of crude steel	Kilolitres/tonnes	4.41	4.76	3.99	4.08

Note 1: Tata Steel's steelmaking at IJmuiden and Port Talbot are located near the coast. They leverage their location and use sea water for cooling purpose only and not in process (not contaminated). After a slight increase in temperature, they are pumped back into the sea.

Note 2: Water consumption for Office and stockyards for employees/ workers is estimated based on Central Ground Water Authority (CGWA) guideline as mentioned in the Industry Standards Note on BRSR Core. Further, the proportion of untreated water discharged is considered as 80% of the water withdrawn from source, based on Central Pollution Control Board (CPCB) report dated December 24, 2009.

Note 3: The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2026 by IMF which is 20.34 for India.

Note 4: 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. Reasonable Assurance has been undertaken by Price Waterhouse& Co Chartered Accountants LLP, on total volume of water consumption, Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) and Water intensity in terms of physical output, in the table above for Standalone figures for FY2025-26. (highlighted in green)

4. Provide the following details related to water discharged:

Parameter	Tata Steel Standalone		Tata Steel Consolidated	
	FY2025-26	FY2024-25	FY2025-26	FY2024-25
Water discharge by destination and level of treatment (in Million Litres)				
(i) To Surface water	11,337	12,000	11,383	12,084
No treatment	-	-	14	19
With treatment – Secondary level	11,337	12,000	11,369	12,066
(ii) To Groundwater	-	-	16	12
No treatment	-	-	-	-
With treatment – Secondary level	-	-	16	12
(iii) To Seawater	-	-	1,90,237	2,24,022
No treatment	-	-	1,69,343	2,03,097
With treatment – Secondary level	-	-	20,894	20,925
(iv) Sent to third-parties	231	220	231	220
No treatment	-	-	-	-
With treatment – Secondary level	231	220	231	220
(v) Others	-	-	18,899	27,097
No treatment	-	-	-	-
With treatment – Secondary level	-	-	18,899	27,097
Total water discharged (in Million Litres)	11,568	12,220	2,20,766	2,63,435
Total water discharged excluding seawater (in Million Litres)	11,568	12,220	30,529	39,413

Note 1: The proportion of the untreated water discharged for water withdrawn from Corporate Office is based on Central Pollution Control Board (CPCB) database report dated December 24, 2009.

Note 2: 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, Reasonable Assurance has been undertaken by Price Waterhouse & Co Chartered Accountants LLP, on the indicators in the table above other than total water discharged excluding seawater, for Standalone figures for FY2025-26 (highlighted in green).

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

Tata Steel has implemented advanced waste-water treatment technologies to recycle, recover and then re-use the treated waste-water towards ensuring that there is no discharge of the waste-water to the environment. Tata Steel has already implemented Zero Effluent Discharge ('ZED') projects at several sites including Kalinganagar, Gamharia and Thailand plants and is progressing at Meramandali and Jamshedpur. Through ZED, 100% wastewater recycling is achieved, significantly reducing freshwater consumption. Municipal sewage is converted into industrial-grade water, strengthening community water resilience. Rainwater harvesting and aquifer recharge programmes further replenish local water tables, reinforcing Tata Steel's commitment to responsible, circular water stewardship. In the Netherlands and UK, facilities like IJmuiden and Port Talbot operate near coasts, using once-through cooling systems that return water to the environment without quality loss.

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

Parameter	UoM	Tata Steel Standalone		Tata Steel Consolidated	
		FY2025-26	FY2024-25	FY2025-26	FY2024-25
Stack NOx	Kilotonnes/year	27	24	35	32
Stack SOx	Kilotonnes/year	67	46	73	52
Particulate matter (PM)	Kilotonnes/year	9	8	11	10
Persistent organic pollutants (POP)		Not material for the steel manufacturing company			
Volatile organic compounds (VOC)					
Hazardous air pollutants (HAP)					
Others					

Note: The methodology for calculating air emissions has been streamlined in FY2025-26. The reporting boundary includes all stacks - process and dedusting.

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) and its intensity, in the following format: Boundary and Basis:

Parameter	UoM	Tata Steel Standalone		Tata Steel Consolidated	
		FY2025-26	FY2024-25	FY2025-26	FY2024-25
Total Scope 1 emissions	Million tonnes CO ₂ e	64	61	78	78
Total Scope 2 emissions	Million tonnes CO ₂ e	5	5	6	6
Total Scope 1 and Scope 2 emission intensity per rupee of turnover	(Total Scope 1 and Scope 2 GHG emissions (MT)/ Revenue from operations (₹ crore))	0.0005	0.0005	0.0004	0.0004
Total Scope 1 and Scope 2 emission intensity per Million USD of turnover adjusted for Purchasing Power Parity (PPP)	(Total Scope 1 and Scope 2 GHG emissions (MT)/Revenue from operations adjusted for PPP (Million USD))	0.001	0.001	0.001	0.001
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Tonnes/tonnes of crude steel	3.1	3.2	2.7	2.7

Note 1: The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2026 by IMF which is 20.34 for India.

Note 2: Scope 2 location-based emissions are based on emission factor of electricity of respective countries.

Note 3: Electricity consumption used for Scope-2 calculation for offices have been estimated based on BEE Energy Benchmarks for Commercial Buildings.

Note 4: 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, Reasonable Assurance has been undertaken by Price Waterhouse & Co Chartered Accountants LLP, on the indicators in the table above (other than) Total Scope 1 and Scope 2 emission intensity per rupee of turnover, for Standalone figures for FY2025-26 (highlighted in green).

Note 5: For the FY2025-26, Biogenic CO₂ emissions from combustion of Biochar was ~63,160 tCO₂

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

Yes, details are provided in the Climate Change Report, which is part of Tata Steel's Integrated Report for FY2025-26.

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

Nil

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

Parameter	Tata Steel Standalone		Tata Steel Consolidated	
	FY2025-26	FY2024-25	FY2025-26	FY2024-25
Total Waste generated (in metric tonnes)				
Plastic waste (A)	3,201	2,359	4,834	3,359
E-waste (B)	239	201	490	435
Bio-medical waste (C)	206	256	206	276
Construction and demolition waste (D)	760	1,714	38,692	65,946
Battery waste (E)	228	687	239	695
Radioactive waste (F)*	-	-	-	-
Other Hazardous waste. (G)	15,95,294	12,27,314	17,72,095	13,52,807
Other Non-hazardous waste generated (H)	1,71,82,321	1,61,19,942	1,81,29,149	1,76,47,983
Total (A + B + C + D + E + F + G + H)	1,87,82,249	1,73,52,473	1,99,45,706	1,90,71,500
Waste intensity per rupee of turnover (Tonnes/₹) (Total waste generated / Revenue from operations)	0.000013	0.000013	0.000009	0.000009
Waste intensity per USD turnover adjusted for Purchasing Power Parity (PPP) (Tonnes/ USD) (Total waste generated / Revenue from operations adjusted for PPP)	0.000273	0.000271	0.000028	0.000018
Waste intensity in terms of physical output (Tonnes/tcs)	0.8	0.8	0.6	0.6
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	1,59,39,834	1,64,79,338	1,68,62,471	1,74,13,087
(ii) Re-used	29,02,409	29,59,048	30,83,613	37,62,381
(iii) Other recovery operations	1	-	1,677	-
Total	1,88,42,244	1,94,38,386	1,99,47,761	2,11,75,468
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)				
Category of waste				
(i) Incineration	4,236	4,113	4,839	5,412
(ii) Landfilling	17,513	15,987	90,651	61,466
(iii) Other disposal operations	160	-	1,181	5,885
Total	21,909	20,100	96,672	72,763
Waste Intensity (MT of Waste Recovered /Total Waste generated)	1.003	1.120	1.000	1.110
Waste Intensity (MT of Waste Disposed /Total Waste generated)	0.001	0.001	0.005	0.004

*Tata Steel has trace amounts of radioactive waste on account of disposal of some equipment and such disposal is undertaken as per regulations and with all due precaution.

Note 1: E-waste, Plastic waste, Construction and demolition waste, Bio-medical waste and Battery waste is accounted for at the time of disposal and therefore waste recovered and disposed has been considered as waste generated.

Note 2: The waste recovered and disposed is more than the waste generated due to the legacy stock of previous periods.

Note 3: The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2026 by IMF which is 20.34 for India.

Note 4: Waste for offices and warehouses is estimated by considering the grams per person per day from Annual Report 2021-22 on improvement of Solid Waste Management Rules, 2016 by Central Pollution Control Board.

Note 5: 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, Reasonable Assurance has been undertaken by Price Waterhouse & Co Chartered Accountants LLP, on the indicators in the table above, other than Waste intensity per rupees of turnover, for Standalone figures for FY2025-26. (highlighted in green)

- 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.**

Waste Management Practices:

Tata Steel follows a "Zero Waste" philosophy based on Reduce, Reuse, Recycle (3R) principles. It has a dedicated unit, Industrial By-Product Management Division ('IBMD'), to manage and utilise waste efficiently. Major by-products (slag, dust, sludge, mill scale, etc.) are reused internally (e.g., sinter and steelmaking) or recycled externally (e.g., cement, road construction, fly ash bricks). Advanced facilities recover iron from slag, process scrap, and convert slag into value-added products like construction materials and green pavers. E-waste is handled through authorised recyclers in compliance with legal rules.

Strategy to Reduce Hazardous & Toxic Chemicals:

The Company works with suppliers to refurbish equipment and extend lifecycle, reducing waste generation. It is transitioning to cleaner fuels (e.g., LNG) in mining operations to lower emissions and toxic outputs. Adoption of advanced processing technologies minimises hazardous residues and improves resource efficiency.

Management of Hazardous Waste:

Hazardous waste is disposed of through authorised agencies as per regulatory norms. Most solid waste is reprocessed and reused internally, reducing the need for disposal. While most processed solid waste is reused within manufacturing, Tata Steel collaborates with authorised external agencies to dispose of hazardous waste.

- 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:**

No, for Tata Steel's Indian operations, we do not have any operations/offices in Ecologically Sensitive Areas ('ESAs').

Some of the operations of Tata Steel are around Wildlife Sanctuaries, Forest, Coastal Regulation Zones and the same are listed below.

S. No.	Location	Type of Operations	Whether the conditions of Environmental approval/clearance are being complied with
1	Joda East	Mining	Yes
2	Katamati	Mining	Yes
3	Khondbond	Mining	Yes
4	Manmora	Mining	Yes
5	Noamundi	Mining	Yes
6	Vijaya II	Mining	Yes
7	Kalamang West	Mining	Yes
8	Koira	Mining	Yes
9	West Bokaro	Mining	Yes
10	Bamebari	Mining	Yes
11	Joda West	Mining	Yes
12	Tiringpahar	Mining	Yes
13	Sukinda	Mining	Yes
14	Kamarda	Mining	Yes
15	Saruabil	Mining	Yes
16	Gandhalpada	Mining	Yes
17	FAMD- FAP (Athagarh, Bamnipal & Gopalpur) and SSP	Processing plant	Yes
18	Tata Steel Meramandali	Operations	Yes
19	Tata Steel Jamshedpur	Operations	Yes

S. No.	Location	Type of Operations	Whether the conditions of Environmental approval/clearance are being complied with
20	Tata Steel Tinplate	Operations	Yes
21	Tata Steel Gamharia	Operations	Yes
22	CRM Bara, Jamshedpur	Operations	Yes
23	Tata Steel Sponge Iron Plant, Joda	Operations	Yes
24	Tata Steel Wires Division, Jamshedpur	Operations	Yes
25	Combi Mill Division, Jamshedpur	Operations	Yes

Note: Tata Steel also operates its Management Development Centre besides the Dimna Lake (Dalma Wildlife Sanctuary) in Jamshedpur since 1954.

TSN's main steelmaking site in IJmuiden is located in proximity to multiple ecologically sensitive areas, including several Natura 2000 sites and Key Biodiversity Areas in the Netherlands. As a result, TSN is subject to strict environmental permitting and approval requirements, including nature permits related to nitrogen deposition, air emissions, noise, light disturbance and warm-water discharge. Environmental Impact Assessments ('EIAs') and nature assessments are required for major operational changes and transition projects, such as the Green Steel Plan (DRI-EAF), with temporary and operational impacts on nearby protected areas assessed and mitigated in line with regulatory requirements. TSN operates under applicable Dutch and EU environmental and nature-protection legislation, and is required to implement mitigation measures and monitoring to ensure compliance with permit conditions affecting sensitive ecosystems.

In the UK, Tata Steel oversees natural habitats, including Sites of Special Scientific Interest ('SSSIs'), working with regulators to manage these areas responsibly. Environmental permits require assessing the impact of operations on nearby habitats, which are generally minimal. Tata Steel also seeks opportunities to promote biodiversity on other landholdings, contributing to the UK's natural heritage.

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain	Relevant Web link
Expansion of Katamati Iron Mine production capacity from 13.5 MTPA to 18.9 MTPA (ROM) in ML Area of 403.3238 ha located at Deojhar village & Thakurani RF, Keonjhar District of Odisha State	S.O.-1533 (E)	30.01.2026	Yes	Yes	https://parivesh.nic.in/
West Bokaro NOPR Township Project of Tata Steel Limited at West Bokaro, Ramgarh District of Jharkhand State	S.O.-1533 (E)	15.04.2025	Yes	Yes	
Tata Steel Nederland's Green Steel Project at the IJmuiden site (Project Heracleus). The assessment is currently under review by the competent authorities. Independent advisory review has been conducted, and the permitting and decision-making process is ongoing. No final project decision or environmental permits had been granted at the reporting date.	NA	Date of 1st submission: 27.06. 2025	Yes	Yes	Environmental Impact Assessment Green Steel Tata Steel

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:

Yes, the Company is 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.

Leadership Indicators

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

Tata Steel operates across multiple regions, including sites located in water-stressed areas identified by the Water Resource Institute as having high and extremely high water stress.

- i) Name of the area: Tata Steel's facilities at Jamshedpur, Gamharia, Gopalpur, Kamarda, Balasore, Haldia, Kharagpur, Tarapur, Khopoli, Aurangabad, Chakan, Sahibabad and Hosur; TSDPL facilities at Faridabad, Tada, Pune and Chennai; TSTH facilities at Rayong, Saraburi and Chonburi
- ii) Nature of operations: **Steelmaking:** Tata Steel at Jamshedpur and Gamharia and TSTH at Rayong, Saraburi and Chonburi
Mining & Raw Material operations: Gopalpur, Kamarda, Balasore, Haldia
Downstream steel processing: Tata Steel at Kharagpur, Tarapur, Khopoli, Aurangabad, Chakan, Sahibabad and Hosur; TSDPL at Faridabad, Tada, Pune and Chennai

2. Water withdrawal, consumption and discharge in the following format:

Parameter on areas of water stress	Tata Steel Standalone		Tata Steel Consolidated	
	FY2025-26	FY2024-25	FY2025-26	FY2024-25
Water withdrawal by source (in Million Litres)				
(i) Surface water	23,438	21,629	24,231	22,205
(ii) Groundwater	3,155	3,356	3,189	3,396
(iii) Third party water	4,075	4,868	4,501	5,588
(iv) Seawater / desalinated water	-	-	-	-
(v) Others	14,734	17,735	14,734	17,735
Total volume of water withdrawal (in Million Litres)	45,401	47,588	46,654	48,924
Total volume of water consumption (in Million Litres)	36,909	40,075	38,148	41,393
Water intensity per rupee of turnover (Water consumed (Kilo Litres)/ turnover (₹))	0.000026	0.000030	0.000016	0.000019
Water discharge by destination and level of treatment (in Million Litres)				
(i) Into Surface water	8,326	7,330	8,339	7,348
- No treatment	-	-	14	19
- With treatment – Secondary Level	8,326	7,330	8,326	7,330
(ii) Into Groundwater	-	-	-	-
- No treatment	-	-	-	-
- With treatment – Secondary Level	-	-	-	-

Parameter on areas of water stress	Tata Steel Standalone		Tata Steel Consolidated	
	FY2025-26	FY2024-25	FY2025-26	FY2024-25
(iii) Into Seawater	-	-	-	-
- No treatment	-	-	-	-
- With treatment	-	-	-	-
(iv) Sent to third-parties	167	173	167	173
- No treatment	-	-	-	-
- With treatment	167	173	167	173
(v) Others	-	-	-	-
- No treatment	-	-	-	-
- With treatment	-	-	-	-
Total water discharged (in Million Litres)	8,492	7,502	8,506	7,521

Note: The water stress areas have been re-categorized as per the Water Risk Atlas of Water Resource Institute in FY2025-26 and the reported figures for FY2024-25 have been revised accordingly.

3. Please provide details of total Scope 3 emissions (As per GHG Protocol) & its intensity, in the following format:

Parameter	Unit	Tata Steel Standalone		Tata Steel Consolidated	
		FY2025-26	FY2024-25	FY2025-26	FY2024-25
Total Scope 3 emissions	Million tonnes CO ₂ e	28	23	32	29
Total Scope 3 emissions	Scope 3 GHG emissions (MT)/ Revenue from operations (₹ Cr)	0.0002	0.0002	0.0001	0.0001

Note: Assessment of scope 3 emissions continues to evolve, having high level of uncertainty and are reported based on available information at the time of publication.

4. 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.

No, for Tata Steel's Indian operations, we do not have any operations/offices in Ecologically Sensitive Areas ('ESAs'). Some of the operations of Tata Steel are in/around Wildlife Sanctuaries, Forest, Coastal Regulation Zones.

In line with its nature permit, TSN's main impact driver of biodiversity-change is nitrogen deposition in Natura 2000 habitats nearby its IJmuiden site. Other emissions to air, water and GHG emissions also contribute to TSN's impact alongside potential noise and light disturbances. Throughout the reporting year, TSN has taken actions aimed at reducing air emissions including NOx emissions, water emissions, and GHG emissions, which also contributes to lowering pressures on ecosystems and biodiversity.

As part of the recent planning permission for a new electric arc furnace at the Port Talbot site, TSUK has committed to the creation of new habitats and enhancement of existing areas. There is a requirement to manage the 75 acres of new and enhanced habitat for the next 30 years with the involvement of local stakeholders. This enhancement includes new reedbeds, wetland areas, fen land, woodland and a wildlife tower. Many of the TSUK sites have mitigation and improvement plans in place to maintain and improve SSSIs, but also the wider site to encourage wildlife into the area. TSUK works with the regulator to create habitat management plans for the SSSI's within our boundaries with the intention to improve the status of the site.

5. 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:

The initiatives under and product and process areas are summarised below:

Initiative Undertaken	Details of The Initiative Undertaken	Outcome of The Initiative
In-Situ Heat Treatment in Transmission Electron Microscope ('TEM')	Tata Steel acquired the facility to perform in-situ heating experiments in TEM, which is capable of monitoring real-time microstructural changes during heating or cooling of material.	Efficiently determine microstructural transformation temperatures to accelerate new product development.
Development of Cold Rolled Advanced High Strength Steel grades ('AHSS').	Tata Steel has successfully developed Cold Rolled AHSS—specifically Dual Phase ('CRDP') 980 and 1180 grades—at the Kalinganagar Continuous Annealing Line. This involved optimising compositions and the complete process, from steelmaking to continuous annealing, by in-house mathematical models, laboratory/pilot scale simulations and precise microstructural engineering.	Supports 'Atmanirbhar Bharat' by substituting imports, and strengthens Tata Steel's market leadership in AHSS.
Indigenous Nickel Pig Iron ('NPI') Production	Tata Steel has produced NPI from nickel containing low grade chromite overburden for the first time for use in stainless steel and alloy steel production. Product validation trials of NPI were carried out wherein about 200 ton of NPI was used in actual stainless steel and alloy steel production.	The trials have established the melting-refining and billet casting process parameters for NPI route stainless steel production process.
Oily Bubble Flotation of Coal	Patented, in-house developed Oily Bubble Flotation ('OBF') at Tata Steel's Washery is a plant-scale installation, significantly improving fine coal flotation recovery by strengthening bubble-particle attachment, making flotation circuits future ready for lower floatability domestic coals.	Oily bubble flotation delivered ~0.7% yield improvement on raw coal-basis.
Systematic weld process parameter identification for coil-to-coil joining of FHCR grades	Developed analytical models to predict laser welding power and temperature profiles for FHCR IF coils across diverse thickness/speed combinations.	Enable accurate prediction of process parameters for defect-free coil-to-coil joining, eliminating weld failure and reducing mill shutdowns.
Ultra-Violet (UV) discoloration resistant GFRP composites for roofing application	The developed composites were subjected to accelerated UVA weathering to evaluate their aesthetic behaviour (colour stability) and mechanical performance.	The developed UV resistant GFRP composites exhibited significantly improved colour stability (~62%), higher retention of mechanical properties (~91%) after 1,000 hours of UVA exposure.
Online crawler-based inspection system to enable condition monitoring of LD-converter hood tubes.	Tata Steel has developed an automated crawler-based non-destructive sensing system, capable of stable movement on curved/vertical/inclined tube surfaces, crossing stiffeners, and performing lateral tube-to-tube shifting for real-time defect detection and marking them under extreme conditions.	Early detection of in-service defects, significantly reducing unplanned stoppages and maintenance costs.
High Temperature Confocal Laser Scanning Microscope facility	The High-Temperature Confocal Laser Scanning Microscope ('HT-CSLM'), a state-of-the-art facility, seamlessly integrates depth-selective confocal imaging with a furnace, enabling real-time, in-situ observation of materials up to 1700°C. This powerful equipment is crucial for visualising inclusions in liquid steel, understanding microstructure evolution, analysing slag crystallisation, and developing advanced mold powders and synthetic slags.	Enabling capabilities vital for achieving clean steel, driving new product development, and optimising processes.

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

Tata Steel has a robust Onsite Emergency and Disaster Control Plan aligned with ISO 22301:2019 standards, ensuring business continuity during crises like fires, cyber-attacks, or terrorism. Defined roles, Tactical Centres, and periodic drills support preparedness. IT systems have approved Cyber Crisis Management Plan ('CCMP'). The enterprise operates on a secure, scalable hybrid multi-cloud platform with Zero Trust architecture, enabling seamless remote access. Regular reviews, disaster scenario matrices, and secure infrastructure reinforce Tata Steel's commitment to operational continuity and information security across global operations.

7. 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.

While no significant adverse environmental impacts were identified in FY2025-26, Tata Steel continues to deploy strong environmental management measures across its value chain focusing on responsible sourcing, sustainable procurement and

greener logistics to mitigate potential environmental risks and contribute to long term sustainability. Recognising the scale and complexity of its upstream and downstream operations and the environmental risks inherent in material extraction, logistics, processing, and supply chain activities the Company continues to proactively strengthen its environmental stewardship across the value chain.

To minimise potential impacts and promote responsible environmental practices, Tata Steel undertakes several mitigation and adaptation measures, including the implementation of the RSCP which sets clear expectations on Environmental Protection for all suppliers. Critical suppliers are evaluated against the RSCP criteria, and gaps are addressed through corrective action plans.

Through the Sustainable Procurement Framework (“SPF”), Tata Steel embeds environmental considerations into procurement decisions. The framework encourages suppliers to adopt greener alternatives and participate in RSCP-aligned or globally recognised environmental certification programmes. Implementation of the SPF has been initiated and will be progressively scaled across more categories in the coming years to further reduce environmental risks associated with upstream value chain activities.

Tata Steel is progressively lowering the environmental footprint of transportation within its value chain through use of biofuels and LNG vessels for raw material shipments, deployment of CNG/LNG/electric vehicles in domestic logistics and introduction of low emission warehousing solutions (solar rooftop systems, energy efficient equipment etc.). These initiatives help in reducing GHG emissions, fuel consumption, and air pollution across the supply chain.

8. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.

Tata Steel’s RSCP focuses on the four ESG parameters: Health and safety, Fair business practices, Environmental Protection, and Human rights. *Additional information on Tata Steel’s approach to these principles is under Section C, Principle 2 of this report.*

A summary of value chain partners assessed by key Tata Steel entities is provided below:

% of value chain partners assessed (by value of business)	TSL	TSN	TSUK
Environmental Impact	82	25	12

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.

Tata Steel Limited has 35 affiliations with trade and industry chambers/associations. Additionally, Tata Steel’s subsidiary companies have affiliations with various industry chambers/associations in their respective context. These would include state, national and international bodies.

b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to:

S. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/ associations (State/National)
1.	Confederation of Indian Industry	National
2.	Federation of Indian Chambers of Commerce & Industry	
3.	Indian Steel Association	
4.	Indian Chamber of Commerce	
5.	Institute for Steel Development & Growth	
6.	World Steel Association	International
7.	ResponsibleSteel™	
8.	UN Global Compact	
9.	EUROFER	
10.	UK Steel Association	

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.

Not applicable.

Leadership Indicators

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

The Company works with all stakeholders, relevant government and regulatory bodies, and apex industry associations, such as the World Steel Association, Confederation of Indian Industry, Federation of Indian Chambers of Commerce & Industry, and Indian Steel Association.

The Tata Code of Conduct guides the Company in all its advocacy. Some areas where the Company pursues policy advocacy are listed below:

Public Policy Advocated	Tata Steel's public policy advocacy seeks to enhance the steel industry's competitiveness and align with national strategic goals. Key efforts include: 1. Improving business ease and reducing costs 2. Increasing steel demand and rationalising mining regulations 3. Enhancing logistics infrastructure 4. Facilitating decarbonisation of the steel sector 5. Addressing unfair imports through trade measures Advocacy examples: 1. Collaborating on decarbonisation policies for the steel sector 2. Promoting a National Carbon Market for incentivising green growth 3. Rationalising mining taxes and ensuring raw material security 4. Advocating for efficient logistics like slurry pipelines 5. Supporting labour issues, gender equality, and skill development 6. Simplifying GST, customs processes, and strengthening legal frameworks 7. Encouraging a circular economy and increased scrap availability 8. Advancing low-carbon technologies like Carbon Capture and green hydrogen use 9. Boosting demand for low-carbon products and circular economy initiatives
Method resorted for such advocacy	1. Tata Steel Limited on a regular basis conducts meetings and dialogues with regulatory authorities and participates in formal and informal consultation process. 2. Leadership of, and participation in National and International Trade Organisations and including membership of various committees and forums of industry bodies, association and international standard setting organisations.
Information available in public domain (Yes/No)?	No
Frequency of review by Board	Quarterly, as part of the Business Performance Update to the Board
Weblink, if applicable	No

Principle 8: Businesses should promote inclusive growth and equitable development.

Essential Indicators

- Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.**

Not applicable for this reporting period.

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

S. No.	Name of the 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 ₹ Cr)
1	Tata Steel's Plant at Kalinganagar	Odisha	Jajpur	1,261	96.11	39.59

- Describe the mechanisms to receive and redress grievances of the community.**

Tata Steel's grievance redressal mechanisms are customised to be most effective based on each location's specific requirements. *Please refer to Section A, Sub-section VII, Question 25 for the details.*

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

Parameter	UoM	Tata Steel Standalone		Tata Steel Consolidated	
		FY2025-26	FY2024-25	FY2025-26	FY2024-25
Directly sourced from MSMEs/ small producers	%	11	10	11	10
Directly from within India	%	68	63	73	66

Note 1: Total Purchases has been calculated in line with the Industry Standards Note on BRSR Core, as follows: Total Expenses - Finance Cost - Depreciation and Amortisation Expense - Employee Benefit Expenses excluding staff welfare expense - Other expenses with respect to Royalty, Rates & Taxes, Provision for Doubtful Debts & Advances, Provision for Impairment and Foreign Exchange Gain/Loss + Capital expenditure.

Note 2: Reasonable Assurance has been undertaken by Price Waterhouse & Co Chartered Accountants LLP, on the indicators in the table above for Standalone figures for FY2025-26. (highlighted in green)

Note 3: The consolidated figures are applicable for Indian entities only.

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

Location	UoM	Tata Steel Standalone		Tata Steel Consolidated	
		FY2025-26	FY2024-25	FY2025-26	FY2024-25
Rural	%	0.03	0.03	0.24	0.22
Semi-urban	%	19.31	18.43	19.74	18.94
Urban	%	31.52	32.15	32.31	32.58
Metropolitan	%	49.14	49.39	47.71	48.26

Note 1: The consolidated figures are applicable for Indian entities only.

Note 2: Reasonable Assurance has been undertaken by Price Waterhouse & Co Chartered Accountants LLP, on the indicators in the table above for Standalone figures for FY2025-26. (highlighted in green)

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 taken
NA	NA

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

S. No.	State	Aspirational District	Amount Spent (₹ crore)
1	Jharkhand	East Singhbhum (Purbi Singhbhum)	142.7
2	Jharkhand	West Singhbhum (Paschimi Singhbhum)	51.0
3	Odisha	Dhenkanal	13.9
4	Jharkhand	Ramgarh	12.5
5	Jharkhand	Ranchi	2.1
6	Jharkhand	Gumla	3.9
Total			226.1

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

Yes. Tata Steel has a structured Affirmative Action Policy, guided by the Tata Affirmative Action Programme ('TAAP'), which promotes social equity, equal opportunity, and inclusion for marginalised and vulnerable communities. Through this policy, the Company extends preferential procurement support to suppliers belonging to AA communities, with a focus on enabling business opportunities, entrepreneurship development, and long term socio economic upliftment. The AA procurement framework forms an integral part of Tata Steel's inclusive growth agenda and is embedded within its procurement and supplier development processes. Out of ~ 2,000 supply chain partners from local states, 91 vendor partners belong to the AA and Displaced Person categories.

This question is not applicable to Company's overseas entities as they do not track their suppliers as marginalised/vulnerable.

- (b) **From which marginalised /vulnerable groups do you procure?**

Tata Steel procures from several categories of marginalised and vulnerable groups under its Affirmative Action Policy. These include Scheduled Caste (SC), Scheduled Tribe (ST), Displaced Persons (DP) – particularly individuals and families displaced due to Tata Steel's expansion projects, at Kalinganagar.

In FY2025-26, Tata Steel achieved a significant milestone by becoming the first Tata Group Company to exceed ₹200 crore in procurement spend from AA vendors, demonstrating leadership in socially responsible sourcing. The Company is continuing its efforts this year to sustain and further strengthen this level of AA participation.

This question is not applicable to Company's overseas entities as they do not track their suppliers as marginalised/vulnerable.

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

Business volume from Affirmative Action suppliers accounted for 19% of the addressable spend (₹1,200 crore), amounting to ₹254 crore in FY2025-26.

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:

Not Applicable.

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.

Not Applicable.

6. Details of beneficiaries of CSR Project

S. No	Corporate Social Responsibility Project	No. of People benefitted from the project	% of beneficiaries from vulnerable and marginalised groups
1	Public Health	18,75,914	100
2	Rural Infrastructure & Urban habitat	15,30,331	95
3	Education	11,15,902	90
4	Livelihoods (Agriculture)	7,35,495	100
5	Gender And Community Enterprises	5,03,793	100
6	Tribal Identity	3,67,515	100
7	Drinking Water	2,00,017	88
8	Grassroots Governance and Decentralised Planning	1,57,422	100
9	Sports	1,23,671	93
10	Environment	1,01,216	83
11	Disability linked Programmes	72,719	33
12	Volunteerism	62,771	-
13	Livelihoods (Skill Development)	61,597	24
14	Water conservation Initiatives	31,323	100
15	Sanitation	1,793	100
Total		69,41,479	94

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**

Please refer to Section A, Sub-section VII, Question 25 Grievance Redressal Mechanisms for Customers.

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

Particulars	As a percentage to total turnover (%)
Environmental and Social Parameters	71
Safe and Responsible Usage	13
Recycling and/or Safe Disposal	38

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

	FY2025-26		Remarks	FY2024-25		Remarks
	Received during the year	Pending at the end of the year		Received during the year	Pending at the end of the year	
Data Privacy	-	-	Nil	-	-	Nil
Advertising	-	-		-	-	
Cyber security	-	-		-	-	
Essential services delivery	-	-		-	-	
Restrictive trade practices	-	-		-	-	
Unfair trade practices	-	-		-	-	
Others	14,419	696		16,021	901	

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

	Number	Reasons for recall
Voluntary recalls	-	NA
Forced recalls	-	

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.

Yes, Tata Steel has a comprehensive policy on Information Security and data privacy. *The Information Security policy can be found at the following link:* <https://www.tatasteel.com/media/5813/info-secy-2.pdf>

Privacy Policy: <https://www.tatasteel.com/privacy-policy/>

For more details, please refer to the Ethics and Compliance section of Tata Steel's Integrated Report for FY2025-26.

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.

There has been no such instance which has occurred during FY2025-26.

7. Provide the following information relating to data breaches:

FY2025-26	Standalone	Consolidated
Number of instances of data breaches	-	-
Percentage of data breaches involving personally identifiable information of customers	-	-
No. of data breaches involving personally identifiable information of customers	-	-
Impact, if any, of the data breaches	-	-

Note: Reasonable Assurance has been undertaken by Price Waterhouse & Co. Chartered Accountants LLP, on the indicators in the table above for Standalone figures for FY2025-26 (highlighted in green).

Leadership Indicators

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

All Tata Steel and its Group entities have dedicated sections on their websites where detailed information on products and services are provided. Some key websites are listed below:

1	www.tatasteel.com	8	www.tsdpl.in
2	www.tatasteelluk.com	9	aashiyana.tatasteel.com
3	www.tatasteelnederland.com	10	digeca.tatasteel.com
4	www.tatasteelthailand.com	11	www.tatapipes.com
5	www.tatasteelluisl.com	12	compass.tatasteel.com
6	www.tatapraresh.com	13	catnic.com
7	www.nestin.co.in		

Tata Steel has focused on creation of digital platforms to strengthen direct connect with customers and channel partners. These solutions are designed to provide innovative services and solutions for all segments.

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

Tata Steel undertakes extensive initiatives across its global operations to educate customers on the safe and responsible usage of its products. The Company uses brochures, digital platforms, training programmes for channel partners, and technical guidance to ensure that product features, safety standards, and best-use practices are clearly communicated to all stakeholders, including retail consumers, Small and Medium Enterprises ('SME's), fabricators, architects, engineers, and influencers.

Tata Steel undertakes extensive initiatives to educate consumers on the safe and responsible use of its products through a mix of training, engagement, and digital outreach.

The Company uses brochures, digital platforms, technical guidance, and training programmes for sales teams, channel partners, and influencers to communicate product features, safety standards, and best practices. In India, structured programmes such as the Tiscon Learning Academy, Daksh, and Grand Master programme has brought more than 6,000 Architects, Contractors and Engineers ('ACEs') into its fold, while the MITR initiative has benefited over 45,000 masons and bar benders with skill development and safety awareness.

Customer education is further supported through platforms like Converse to Construct, Aspire to Inspire, Co-LAB, and Reinforced, generating widespread stakeholder engagement. Demonstrations and training sessions also promote safe adoption of innovative solutions such as Tiscon ReadyBuild, Couplers, Sm@rtFAB, and Bore Pile Cages.

Brand-led initiatives like Wired2Win and Durashine Masters provide digital learning, product tutorials, installation guidance, and safety practices. Programmes such as Tata Structura's Sitare have trained fabricators through hands-on workshops. Additionally, Tata Shaktee and Tata Kosh conduct around 3,000 annual consumer engagements focused on safe handling and proper application.

Tata Steel also supports SME and B2B customers through initiatives like Create, Techtalk, Skilling India, and insllTe, along with industry platforms and technical collaborations. These efforts are complemented by dealer counselling, in-store communication, and digital content that guide installation, maintenance, and product authenticity checks.

Overall, these initiatives help prevent misuse, promote safety, and enable informed decision-making across the value chain.

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

Tata Steel has established a comprehensive communication framework to keep its customers proactively informed about any potential or actual disruptions in service delivery. These mechanisms ensure transparency, timely alerts, and effective coordination to minimise business impact.

Direct Customer Communication Channels: Sales manager, marketing teams, Customer Relationship Managers and supply chain teams stay in regular contact with customers through Physical visits, emails and phone, closely tracking orders and communicating any deviations. When Tata Steel faces major operational disruptions—such as pandemics, supply chain disruptions, or large scale emergencies—the senior leadership team ensures that customers and stakeholders are duly informed through structured, written communication. This includes press releases, leadership messages, and formal updates shared through digital and traditional channels.

Digital Platforms for order and delivery visibility: DigECA (India), Aashiyana (India), Compass (India), SFDC (Sales Force dot com), CRM Pravesh (India), Nexus (UK, Netherlands), TSTH Connect (Thailand) and web portal provide full transparency into order and delivery status.

Automated Dispatch Notifications (India B2B): provides dispatch information via email and SMS.

Broad-Based Public Communication: In situations where disruptions have a wider impact, Tata Steel disseminates information through publicly accessible channels such as the Company's official website, Social media handles, Press releases and media briefings.

Proactive Mitigation and Customer-Centric Adjustments: Tata Steel's internal processes allow operational teams to adjust production and delivery schedules based on customer feedback. This proactive approach helps reduce disruption risks and strengthens customer confidence.

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).

Yes, Tata Steel goes beyond local regulatory requirements by providing enhanced product information and transparency. Several products are certified under CII's GreenPro Ecolabel and comply with standards such as Restriction of Hazardous substances (RoHS) reflecting strong environmental performance. Key certified products include Tata Tiscon, Tata Pravesha, Tiscobuild, Tata Agrico.

Tata Steel UK further strengthens transparency by publishing over 100 Environmental Product Declarations ('EPDs'), detailing lifecycle environmental impacts such as carbon footprint.

Consumer satisfaction surveys:

Yes, Tata Steel conducts regular customer satisfaction assessments. Feedback is collected through multiple platforms and periodic surveys, including metrics such as Customer Satisfaction Index and Net Promoter Score. Additionally, an annual Customer Satisfaction & Experience Survey ('CSES') is conducted by an independent third party across key customer segments and locations.

The survey evaluates parameters like product quality, delivery, service, engagement, and technical support. Insights are analysed, benchmarked, and reviewed by senior management to identify improvement areas and guide strategic decisions.

The trend of Tata Steel Limited's Customer Satisfaction Index over the last three calendar years is provided below:

	CY2025	CY2024	CY2023
CSI Score Trend (Out of 100)	85.1	85.1	86.1