

Business Responsibility and Sustainability Report (BRSR)

SECTION A - GENERAL DISCLOSURES

I. DETAILS OF THE LISTED ENTITY

1. Corporate Identity number:	L15491WB1962PLC031425
2. Name of the Listed Entity:	Tata Consumer Products Limited ("TCPL")
3. Year of incorporation:	18-10-1962
4. Registered office address:	1, Bishop Lefroy Road, Kolkata - 700020
5. Corporate address:	11/13, Botawala Building, 1st Floor, Office # 2-6 Horniman Circle, Fort, Mumbai- 400 001
6. E-mail:	Investor.relations@tataconsumer.com
7. Telephone:	022-61218400
8. Website:	www.tataconsumer.com
9. Financial year for which reporting is being done:	2022-2023
10. Name of the Stock Exchange(s) where shares are listed:	BSE Limited, National Stock Exchange of India Limited and The Calcutta Stock Exchange Limited
11. Paid-up Capital:	INR 929011650/-
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:	Mr. Vishwa Bandhu Bhattacharya Director, Sustainability Tel: +91-022-61218400 vishwa.bhattacharya@tataconsumer.com
13. Reporting boundary:	Report is done on a standalone basis

II. PRODUCTS/SERVICES

SL No	Activity	Description of Main Activity
14	Details of business activities (accounting for 90% of the turnover):	Processing and blending of tea including the manufacture of instant tea, trading of coffee products, manufacture of mineral water, trading of Salt, manufacture of food ingredients and sweeteners, wholesale of pulses and spices.
15	Products/Services sold by the entity (accounting for 90% of the entity's Turnover):	Packaged Beverages: Tea, Coffee and Water Packaged Food: Edible Salt, Pulses and Spices

III. OPERATIONS

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

Location	Number of plants	Number of offices	Total
National	21	12	33
International	Not Applicable		

17. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of states)	28
Total	28

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

3.98%

c. A brief on types of customers

TCPL products comes under Beverages and Food categories. Under Beverages, our products include Tea, coffee and water (Liquid Beverages). Under food portfolio, items included are salt, pulses, spices, ready-to-cook mixes and mini meals.

TCPL caters the demands of two types of customers which are mentioned as below:

- 1) Intermediary customers including retailer, reseller, distributor, channel partner or a broker who are critical links through which the resources are routed.
- 2) End Consumers who buy and consume our products regularly through intermediate platforms.

IV. EMPLOYEES

18. Details as at the end of Financial Year:

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

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Employees						
1	Permanent (D)	1304	1125	86%	179	14%
2	Other than Permanent (E)	-	-	-	-	-
3	Total employees (D + E)	1304	1125	86%	179	14%
Workers						
1	Permanent (D)	1736	1044	60%	692	40%
2	Other than Permanent(E)	1493	1362	91%	121	9%
3	Total employees (D + E)	3229	2406	75%	823	25%

b. Differently-abled Employees and workers

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Employees						
1	Permanent (D)	3	2	67%	1	33%
2	Other than Permanent (E)	-	-	-	-	-
3	Total employees (D + E)	3	2	67%	1	33%
Workers						
1	Permanent (D)	15	11	73%	4	27%
2	Other than Permanent(E)	-	-	-	-	-
3	Total employees (D + E)	15	11	73%	4	27%

19. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	9	1	11%
Key Management Personnel (Excluding KMP already covered under BoD)	2	0	0%

20. Turnover rate for permanent employees

	FY 2022-23			FY 2021-22*			FY 2020-21*		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	22%	22%	22%	19%	14%	18%	12%	9%	12%
Permanent Workers	5%	3%	4%	2%	1%	2%	7%	5%	6%

* - Calculation methodology updated as per BRSR Guidelines.

V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

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

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	Country of Incorporation	% of shares held by listed entity*	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Tata Consumer Products UK Group Limited	Subsidiary	UK	100%	No, the subsidiaries, associate companies, and joint ventures listed in column A, does not participate in the Business Responsibility initiatives
Subsidiaries of Tata Consumer Products UK Group Limited					
2.	Tata Global Beverages Holdings Limited	Subsidiary	UK	100%	
3.	Tata Global Beverages Services Limited	Subsidiary	UK	100%	
4.	Tata Consumer Products GB Limited	Subsidiary	UK	100%	
5.	Tata Consumer Products Overseas Holdings Limited	Subsidiary	UK	100%	
6.	Tata Global Beverages Overseas Limited	Subsidiary	UK	100%	
7.	Lyons Tetley Limited	Subsidiary	UK	100%	
8.	Drassington Limited	Subsidiary	UK	100%	
9.	Teapigs Limited	Subsidiary	UK	100%	
10.	Teapigs US LLC	Subsidiary	USA	100%	
11.	Stansand Limited	Subsidiary	UK	100%	
12.	Stansand (Brokers) Limited	Subsidiary	UK	100%	
13.	Stansand (Africa) Limited	Subsidiary	Kenya	100%	
14.	Stansand (Central Africa) Limited	Subsidiary	Malawi	100%	
15.	Tata Consumer Products Polska sp.zo.o	Subsidiary	Poland	100%	
16.	Tata Consumer Products US Holdings Inc	Subsidiary	USA	100%	
17.	Tetley USA Inc.	Subsidiary	USA	100%	
18.	Tata Waters LLC	Subsidiary	USA	100%	
19.	Good Earth Corporation	Subsidiary	USA	100%	

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	Country of Incorporation	% of shares held by listed entity*	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
20.	Good Earth Teas Inc.	Subsidiary	USA	100%	
21.	Tata Consumer Products Canada Inc.	Subsidiary	Canada	100%	
22.	Tata Consumer Products Australia Pty Limited	Subsidiary	Australia	100%	
23.	Earth Rules Pty Limited	Subsidiary	Australia	100%	
24.	Tata Global Beverages Investments Limited	Subsidiary	UK	100%	
25.	Campestres Holdings Limited	Subsidiary	Cyprus	100%	
26.	Kahutara Holdings Limited	Subsidiary	Cyprus	100%	
27.	Sunttyco Holding Limited	Subsidiary	Cyprus	100%	
28.	Onomento Co Limited	Subsidiary	Cyprus	100%	
29.	Joekels Tea Packers (Proprietary) Limited	Subsidiary	South Africa	75%	
30.	Tetley ACI (Bangladesh) Limited (converted from JV to Subsidiary w.e.f. February 9, 2023)	Subsidiary	Bangladesh	100%	
31.	Tata Consumer Products Capital Limited	Subsidiary	UK	100%	
32.	Tata Coffee Limited	Subsidiary	India	57.48%	
Subsidiaries of Tata Coffee Limited					
33.	Tata Coffee Vietnam Company Limited	Subsidiary	Vietnam	100%	
34.	Consolidated Coffee Inc.	Subsidiary	USA	100%	
Subsidiaries of Consolidated Coffee Inc.					
35.	Eight O'Clock Holdings Inc.	Subsidiary	USA	100%	
36.	Eight O'Clock Coffee Company.	Subsidiary	USA	100%	
37.	Tata Tea Extractions Inc.	Subsidiary	USA	100%	
38.	NourishCo Beverages Limited	Subsidiary	India	100%	
39.	Tata Consumer Soulfull Private Limited	Subsidiary	India	100%	
40.	Tata Tea Holdings Private Limited	Subsidiary	India	100%	
41.	Tata Smartfoodz Limited	Subsidiary	India	100%	
42.	TRIL Constructions Limited	Subsidiary	India	80.46%#	
43.	TCPL Beverages & Foods Limited	Subsidiary	India	100%	
44.	Tata Starbucks Private Limited	Joint Venture	India	50%	
45.	Tetley Clover (Pvt) Limited (under liquidation)	Joint Venture	Pakistan	50%	
46.	Amalgamated Plantations Pvt. Limited	Associate	India	41.03%	
47.	Kanan Devan Hills Plantation Co. Pvt. Limited	Associate	India	28.52%	

*The indicated percentage of shares held in step-down subsidiaries represents the percentage held by the Company and/or by its subsidiaries.

#on a fully diluted basis

VI. CSR DETAILS

22. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes
- (ii) Turnover (in ₹): 8538.82 Crores
- (iii) Net worth (in ₹): 12689.58 Crores

VI. TRANSPARENCY AND DISCLOSURES COMPLIANCES

23. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	FY 2022-23			FY 2021-22		
	(If Yes, then provide web-link for grievance redress policy)	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	NIL	0	0	NIL
Investors	Yes	0	0	NIL	0	0	NIL
Shareholders	Yes	90	4	NIL	46	0	NIL
Employees and workers	Yes	8	2	We are currently in the process of evaluating the pending complaints; Appropriate action will be taken in case anyone found guilty.	10	0	NIL
Customers	Yes	1994	71		2051	0	NIL
Value Chain Partners	Yes	10	1		8	0	NIL
Others (please specify)	Yes	6	3		4	0	NIL

Tata Consumer Products Ltd has adopted the Tata Code of Conduct for ethical business conduct for all other stakeholders (employees, vendors, consultants, suppliers, and directors). Any divergence from the Code of Conduct, rules, or corporate law must be reported by all parties involved with the organisation. We have a grievance redressal mechanism which covers all our stakeholders. The Ethics & Compliance Hotline has been established for reporting problems. An independent Third-Party Provider-supported whistle-blower process is set up so that any issues can be disclosed without fear of victimisation, retaliation, or reprisal. We make sure that all complaints are looked into by designated ethics and compliance personnel, and appropriate measures are taken against individuals who are found to be at fault.

Reporting Channel	Country	Contact Information
Phone	India	1800 3000 0053
	United States	1 844 3710 217
	UK	0808 234 1815
	Other Countries	+2712 543 5809
Email	All countries	tataconsumer@ethicshelpline.in
Web Portal	All countries	www.in.kpmg.com/ ethicshelpline.in
Fax	India	Dial 1800 3000 0053 and select option 2 on IVR
	All countries	+2712 5431 547
PostBox	All countries	P. O. Box No 71, DLF Phase 1, Qutub Enclave, Gurgaon -122002, Haryana, India.

The Ethics & Compliance Helpline forwards complaints to the assigned ethics and compliance personnel for assessment and investigation. In situations requiring impartiality, external independent parties are requested to assist. The company ensures confidentiality by not mandating the disclosure of identity while submitting a complaint. Upon lodging a complaint, the complainant is assigned a distinctive case reference number which can be utilized to check the complaint's status after 45 days. If the complainant encounters any form of retaliation or victimization after reporting an incident through the Vigil Mechanism Whistle Blower Policy, they can contact the Ethics Committee for assistance.

Our Ethical Tea Partnership programs have enabled us to establish one thousand community structures, including Child Protection Committees (CPC), Mothers' committees, Panchayati Raj Institutions (PRI), and School Management Committees (SMC) across 205 tea estates, as part of our CSR initiatives. With the support of tea management, these committees have effectively addressed child protection concerns. The committees have been instrumental in safeguarding children from abuse and overseeing protection-related issues affecting them. They take action to address these concerns, with a focus on preventing harmful practices like child marriage, abuse, exploitation, neglect, and violence.

If adolescents have any concerns, they can report them to various personnel, including management staff, welfare officers, line chowkidar, school/college teachers, Auxiliary Nurse Midwife (ANM), Accredited Social Health Activist (ASHA), Anganwadi Workers (AWW), Child Protection Committee, Police, 1098 ChildLine, and the District Administration. Efforts to establish and enhance referral mechanisms with governance structures at the village and district levels are ongoing.

24. 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.

In the last financial year, we adopted a consultative approach to arrive at our material issues. Through internal and external stakeholder consultations on ESG related challenges, we arrived at the following key priority areas based on stakeholder responses, sectoral and peer analysis, and alignment with Indian and global ESG standards. The Materiality section of the annual report provides more detail on the materiality approach, methods, and results. The annual report has also expanded the risk management, which covers ESG-related topics.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Consumer Connect	Opportunity, Risk	<p>Opportunity: Ever since the pandemic, we have observed a drastic change in consumer behaviour globally. A shift is observed towards trusted brands and health and wellness focussed products. TCPL has identified opportunities in this situation and is positioning to leverage upcoming opportunities.</p> <p>Risk: Consumer preferences and our ability to adapt to changing trends influence the performance of our products.</p>	<p>We track consumer trends which propel our innovations</p> <ul style="list-style-type: none"> • Deployment of a dedicated innovation funnel, to analyse the evolving changes in consumer preferences • With multiple launches/ extensions within key brands, the innovation pace was accelerated in the previous years. • Included the use of technology for project tracking and put in place a clearly defined NPD stage gate mechanism. 	<p>Positive: Consumer satisfaction and well-being is our prime focus. We develop products keeping the same in mind and believe this will enhance brand loyalty as well.</p>

2	Access to nutrition	Opportunity	<p>Opportunity Access to the right healthy products will help to a large extent in addressing the issues of malnutrition and eating right.</p> <p>Risk Social risks in the value chain</p>	<p>We have a dedicated sales and distribution network equipped to enhance the reach to Indian consumers in urban and rural areas. In addition, we always focus on creating affordable, healthy products accessible to all, safeguarding human rights in our value chain (E.g., extension of the Tata Code of Conduct and the Human Rights principles, ensuring minimum wages, avoidance of forced and child labour)</p>	<p>Positive: Reaching wider consumer segments through enhanced sales and distribution chains and stepping into D2C and e-commerce segments.</p> <p>With the above expansion, we ensure that our policies and good practices will create a positive impact across the product life cycle.</p>
3	Product Stewardship	Opportunity, Risk	<p>Opportunity: Safety issues, reputational damage, financial losses, and product recalls will arise due to poor quality products. Along with the new shift in choice of products, consumers are increasingly curious about the impacts of products at various lifecycle stages including packing material used and waste generated.</p> <p>Risk : Brand image and food safety issues can arise due to counterfeit products.</p>	<p>TCPL has established a company-wide quality assurance programme along with product testing and traceability. The suppliers associated with us are required to establish and adhere with clear and strict norms for raw material safety and quality. Residue testing is performed across all verified entities in all regions. Apart from this, we are working to develop sustainable packaging.</p>	<p>Positive: With the help of technology, enhancing product safety and quality can be enhanced and counterfeit products managed.</p>
4	Circular Economy		<p>Opportunity: With depleting natural resources and rising material costs, shifting to circular models is both cost effective and future-proof.</p> <p>Risk: No technology is available for 100% recycling and reuse of material. Due to non-scalability, the associated costs of transitioning to a circular economy are high.</p>	<p>We ensure that there is no compromise on product quality and safety as we remain committed to efficient resource consumption and optimized packaging. We are dealing with challenges such as cost, market performance, consumer protection, as well as water and waste management, hence we ensure that our packaging is fit-for-purpose and is made from low impact material, or recyclable material.</p>	<p>Positive: Creating a more resilient business through less dependence on virgin, non-renewable material and fresh water sources.</p> <p>Negative: Increased cost of recycling and recycled packaging</p>

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	https://www.tataconsumer.com/investors/policies								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4. Name of the national and international codes/certifications/labels/standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	GRI standard	FSSC22000, Trustea Certification, ISO 9001, GRI standard	ISO 45001, SA8000, Trustea Certification, GRI standard	Trustea Certification, GRI standard	SA8000, UNICEF-Ethical Tea Partnership Program, GRI standard	ISO 14001, Rainforest Alliance Certifications, Trustea Certification, GRI standard	GRI standard	SA8000, UNICEF-Ethical Tea Partnership Program, GRI standard	Trustea Certification, GRI standard
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Y	Y	Y	Y	Y	Y	Y	Y	Y

6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	At TCPL, every department/function establishes annual internal targets and goals that are linked to KRAs and the appraisal process. These targets are reviewed review of these targets happens on a monthly/quarterly basis, and updates for the same are discussed at Executive Committee meetings. We disclosed our ESG commitments in the reporting year (FY 23) this year in accordance with our strategy, and thus we will report on our progress towards meeting those commitments starting from the following year.
---	--

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements:	<p>Continuing our journey of enhancing sustainability, we have taken significant steps to improve our ESG disclosures and are committed to keeping our stakeholders updated about TCPL's ESG progress. We have made progress in implementing our sustainability strategy which we call 'For Better Living'. Bringing this strategy to life means that we aim to continually improve our performance on the strategy's four key pillars, namely, planet, sourcing, nutrition, and communities.</p> <p>As part of our efforts to reduce our environmental footprint, we remain committed to water stewardship through our flagship initiative, Project Jalodari. We are also working to achieve net zero status and are systematically transitioning to a circular economy to ensure efficient resource use. All of our beverages manufacturing units are zero waste to landfill, and we are implementing the Extended Producer Responsibility (EPR) Plan to collect and recycle the equivalent of 100% of the packaging for our Beverages, Foods, and RTD divisions. TCPL is also formulating a strategy that which will help preserve biodiversity.</p> <p>As consumers become more conscious about the environmental and social impact of the products that they use, we have prioritized traceability of our products and strive to ensure the sustainability of raw materials. While 100% of our salt is sustainably produced, collaborations with Trustea and Rainforest Alliance ensure that most of our tea is sustainably sourced. Human rights in our value chain is of high importance to us and is a requirement in our Supplier Code of Conduct. Additionally, SA 8000 norms are incorporated in the agreements we have with supply partners/ vendors.</p> <p>In response to consumers' and investors' growing expectations of better nutrition and related information from food and beverage brands, we endeavour to deliver products that meet consumers' needs. We also assist them with making appropriate nutrition choices by making available accurate information on packaging and through other touchpoints such as social and mass media platforms, communication campaigns etc.</p> <p>We are committed to ensuring a safe, inclusive, and rewarding work environment for our employees. We help build resilient communities and work with government and regulatory bodies to effect positive change among the wider community. We also endeavor to uphold the trust investors place in us, by ensuring high levels of transparency and excellence in corporate governance.</p>
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr Sunil D'Souza Managing Director & CEO
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's Corporate Social Responsibility & Sustainability Committee meets at least twice a year to review the Company's sustainability and CSR performance. Further, the Board, which meets at least four times per year, reviews the Company's Sustainability performance on a quarterly basis.

10. Details of Review of NGRBCs by the Company:

	Indicate whether review was undertaken by Director/ Committee of the Board/ Any other Committee									Frequency (Annually/ Half-yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Corporate Social Responsibility & Sustainability Committee and Board									Half-yearly								
Compliance with statutory requirements of relevance to the principles, and rectification of any non- compliances	Corporate Social Responsibility & Sustainability Committee and Board									Half-yearly								

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Y*	Y*	Y*	Y*	Y*	Y*	Y*	Y*	Y*

Y* : Yes, British Standards Institution [BSI] has provided a limited assurance on GHG emissions and non-financial sustainability disclosures based on GRI Standards.

Also, limited assurance is being carried out by BSI for FY 23 for this BRSR document. Further, once every two years TCPL undergoes the Tata Business Excellence Model (TBEM) Assessment.

The Tata group created the TBEM matrix to provide strategic direction and drive business improvements. The business excellence assessment model, which aims to enable Tata group companies to capture the best global business processes and practices, provides Tata group companies with the inherent efficacy to evolve and keep pace with ever-changing business performance parameters. The main objectives of the TBEM assessment methodology are: increasing value for all stakeholders and contribute to market success; maximising enterprise-wide effectiveness, and capabilities; and providing organisational and personal learning.

All our ISO 14001 certified units have a site-level Environment, Health, and Safety Policy consistent with the Group Health, Safety, and Wellbeing Policy and the Sustainability and Corporate Social Responsibility Policy. The implementation of the Management System (both environmental and safety) is assured by half-yearly internal audits and annual external audits. Moreover, we have a dedicated team assisting units and offices with certification preparation and initiatives.

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

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

PRINCIPLE 1: BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/ principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
BOD	1	Anti-Bribery and Anti-Corruption, Gifts and Hospitality Policies	100%
Key Managerial Personnel	1	Anti-Bribery and Anti-Corruption, Gifts and Hospitality Policies	100 %
Employees other than BoD and KMPs	193	TCOC – Awareness, Complaint Management Process and Consequence Management.	72%
Workers	48	POSH – POSH policy as laid by Govt of India as well as TCPL (Gender neutral). Awareness, Complaint management and Dos and Don'ts.	100%
		E-learning module available on TCPL source on Anti Bribery and Anti-Corruption, Gifts and Hospitality Policies.	100%
		Face to face training given on Anti Bribery and Anti-Corruption, Gifts and Hospitality Policies.	
		Leadership Voyages: Covering the 6 strategic pillars of TCP.	97%
		Financial Acumen for HR. Management trainees (Program 1. Getting in the Flow; Program 2. Gaining Momentum; Program 3: Final Transition).	
		TMTC Open programs (such as Fundamentals of Data Analytics for Everyone, Mindful Leadership, Powering Team Collaboration, Art of Business Storytelling, Coachworks etc.).	
		TMTC Open workshops: Learning Latitudes; Roadshow.	
		P.A.C.E: Propel with Agility and Commercial Acumen (specifically for Sales TSEs and ASMs).	
		S.O.A.R: First-time Manager Program Catalyst (Self-paced and VILTs):	
		Agility, Commercial Acumen, Digital Transformation, Collaboration, Influence, Innovation, Purpose, Empathy, Design Thinking, Data Analytics and Project Management.	
		TCOC – Awareness, Complaint Management Process and Consequence Management.	98%
		POSH – POSH policy as laid down by Govt of India as well as TCPL (Gender neutral). Awareness, Complaint Management and Dos and Don'ts.	32%

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

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	Nil	Nil	Nil	Nil	Nil
Settlement	Nil	Nil	Nil	Nil	Nil
Compounding Fee	Nil	Nil	Nil	Nil	Nil
Non-Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	Nil	Nil	Nil	Nil	Nil
Punishment	Nil	Nil	Nil	Nil	Nil

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. **Not Applicable**

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, we have an Anti-Bribery and Anti-Corruption Policy in place. This policy is readily available and can be accessed through the following link: <https://www.tataconsumer.com/sites/g/files/gfwrlq316/files/2021-10/anti-bribery-and-anti-corruption-policy.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:

	FY2023	FY 2022
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

	FY2023	FY 2022
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	0
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	0

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

PRINCIPLE 2: BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE

Essential Indicators

1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively

	FY 2023	FY 2022	Details of improvements in environmental and social impacts
R&D	38%	23%	Developing health & wellness related products, enable communication of benefits of these products objectively to consumers and creating sustainable packaging solutions. Actively investing in solar energy to fulfill its energy requirements.
Capex	11%	3%	

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No) If yes, what percentage of inputs were sourced sustainably?

Yes, we have procedures in place for sustainable sourcing. In FY 22-23, 55% of the inputs were sourced sustainably.

At TCPL, we are committed to sourcing of our tea, coffee, water and food offerings sustainably and ensuring that our products are produced in an economically, environmentally, and socially just manner. We are the founding member of Ethical Tea Partnership (ETP), a non-profit collaboration of tea companies dedicated to improving the lives of tea workers and their surroundings in order to create a thriving tea industry that is both socially and environmentally sustainable. Our mission is to enable sustainable growth across the tea supply chain — from crop to cup. We have made substantial progress in this respect.

As a major step towards sustainable sourcing in our international business we have partnered with Rainforest Alliance, an international non-profit organisation that works to conserve biodiversity and ensure sustainable livelihoods while also assisting in the resolution of specific sustainability-related issues in the tea industry. Approximately all our Tetley Tea in the International business is 100% Rainforest Alliance certified.

Moreover, we are the founding member of Trustea sustainability code and verification system for the tea sector in India. The Trustea programme has cumulatively verified more than 871 million kg till March 2023, which is over 65% of the total tea sold in the Indian market. Since inception, about 92,000 smallholder farmers have been verified, 6.6 lakh workers have been reached through Trustea and 55% of Tata Tea is Trustea verified.

Because our pulses are unpolished, their natural goodness and nutritional value are preserved. Our spices are wholesome and contain all their essential oils, which are known to have a variety of health benefits. We also have a selection of organic pulses that are sourced from organic certified farms and grown without the use of chemical fertilisers or pesticides. Our Tata Sampann Organic range is certified in accordance with the National Programme for Organic Production (NPOP) in India and the National Organic Program (NOP USDA) in the United States.

All our packaging vendors adhere to sustainable sourcing standards. The purchase order terms, and our contracts make it clear what we expect from vendors in terms of social, ethical, and environmental factors.

In FY 22-23 we have sourced 55% of Trustea/Rain Forest Alliance certified tea in India.

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.

At our manufacturing units, we prioritize the safe and responsible disposal of waste, including both hazardous and non-hazardous materials. To ensure that our waste disposal practices are compliant with state regulations, we dispose our waste to authorized recyclers as identified by the State Pollution Control Boards. Our products being natural, we lay emphasis on reclaiming packaging material post-consumer use.

Our adherence to the Extended Producer Responsibility (EPR) is absolute, and we collaborate with assigned waste recyclers to aid us in gathering, reprocessing, and disposing of waste substances. We have surpassed our EPR goal for this year by 42%.

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, Extended Producer Responsibility (EPR) is applicable to our activities. All beverage factories in India are now zero waste to landfill and all waste is disposed through authorized vendors who recycle or repurpose them to prevent them reaching landfills. Under the Plastic Waste Management Rules in India, the Company has implemented Extended Producer Responsibility (EPR) Plan for the collection and reprocessing of 100% plastic packaging waste on a brand-neutral basis.

PRINCIPLE 3: BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent Employees											
Male	1125	1125	100%	1125	100%	0	0%	1125	100%	0	0%
Female	179	179	100%	179	100%	179	100%	0	0%	179	100%
Total	1304	1304	100%	1304	100%	179	14%	1125	86%	179	14%
Other than Permanent Employees											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent Workers											
Male	1044	1044	100%	1044	100%	0	0%	0	0%	0	0%
Female	692	692	100%	692	100%	692	100%	0	0%	0	0%
Total	1736	1736	100%	1736	100%	692	40%	0	0%	0	0%
Other than Permanent Workers											
Male	1362	1362	100%	1248	92%	0	0%	0	0%	0	0%
Female	131	118	90%	100	76%	131	100%	0	0%	0	0%
Total	1493	1480	99%	1348	90%	131	9%	0	0%	0	0%

2. Details of retirement benefits

Benefits	FY 2023			FY 2022		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/NA)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/NA)
PF	100%	94.7%	Yes	100%	88%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	100%	5.3%	Yes	100%	12%	Yes
Others-Plantation Labour Act	100%	100%	Yes	100%	100%	Yes

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, 2016? If not, whether any steps are being taken by the entity in this regard.

Our Pullivasal Packaging centre in Munnar takes pride in creating an inclusive workplace by ensuring accessibility for people with disabilities. We have thoughtfully organised the layout of our plant and allotted responsibilities to persons with disabilities (PWD) to cater to the unique needs of each type of disability.

We prioritize the input of our employees in improving and managing mobility needs for individuals with disabilities. In addition to consultation, we have taken concrete actions such as planning and installing sidewalks with ramps and hand-rails for assistance. We have also ensured that the approach to our factory floor is level with the road to facilitate easy access for PWDs.

We have provided infrastructure support for individuals with visual disabilities, including a stand and special arrangements to facilitate system access and use. This allows users to zoom in and carry out their work efficiently.

Further, we have introduced gender-neutral washrooms at one of our facilities, thus providing a safe and inclusive space for all employees, regardless of their gender identity.

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

As an organisation, we are committed to providing equal opportunities to all employees and candidates for employment, in accordance with the Tata Code of Conduct (TCoC). We firmly believe in the principles of diversity and inclusion and do not discriminate against individuals based on factors such as race, caste, religion, color, ancestry, marital status, gender, sexual orientation, age, nationality, ethnic origin, disability, or any other category protected by applicable law. To further our commitment to diversity and inclusion, we are in the process of developing a separate policy to ensure that we maintain a fair and inclusive workplace for all employees. Our Tata Code of Conduct can be accessed through the following link: https://www.tataconsumer.com/sites/g/files/gfwr1q316/files/2021-05/tcoc-booklet-2015_0.pdf

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

Gender	Permanent Employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	89%	-*	-*
Female	100%	67%	100%	100%
Total	100%	87%	100%	100%

* - Benefit not available.

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

Yes, we have put in place a grievance redressal mechanism for all our employee and worker categories. We are committed to ensuring that all grievances are addressed promptly and effectively to maintain a productive and engaged workforce.

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Employees	Yes, we have put in place a robust mechanism to ensure that any concerns are addressed promptly and effectively. All the employees including permanent employees and other than permanent, can raise their grievances either directly with their line manager or through our dedicated HR SPOC (Single Point of Contact). Once a grievance is raised, we work closely with the employee to understand the issue and identify potential solutions.
Other than Permanent Employees	
Permanent Workers	Yes, our grievance redressal mechanism includes a process for workers to raise their concerns or grievances through their Workmen Representatives/Unions. We also hold joint meetings with the Unions/Workmen Representatives to address any grievances raised and ensure that we provide timely feedback on the status of the grievance.
Other than Permanent Workers	Yes, to ensure that the concerns of workers who are employed through contractors are heard and addressed, we have put in place a grievance redressal mechanism specifically for them. Under this mechanism, contractors are able to raise grievances on behalf of their employees. We hold joint meetings with the contractors to discuss and address any concerns that are raised. We also require contractors to provide regular updates on the status of any grievances to ensure that all parties are aware of the progress being made.

For facilities where unions are not functional/available, an open-door policy is being followed. Employees are free to reach out to the floor supervisor (nominated and clearly communicated), or the welfare officer (nominated and clearly communicated) or directly to the unit head. Some of the facilities even have suggestion boxes where issues can be raised, and suggestions provided. Designated POSH officers are present for each unit and are trained and accessible to all employees and workers.

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

Category	FY 2023			FY 2022		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	1304	0	0%	1170	0	0%
- Male	1125	0	0%	1015	0	0%
- Female	179	0	0%	155	0	0%
Total Permanent Workers	1736	1556	90%	1762	1762	100%
- Male	1044	933	89%	1065	1065	100%
- Female	692	623	90%	697	697	100%

8. Details of training given to employees

Category	FY 2023					FY 2022				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Permanent Employees										
Male	1125	1125	100%	743	66%	1015	1015	100%	934	92%
Female	179	179	100%	134	75%	155	155	100%	150	97%
Total	1304	1304	100%	877	67%	1170	1170	100%	1084	93%
Permanent Workers										
Male	1044	1044	100%	457	43%	1065	1065	100%	469	44%
Female	692	692	100%	530	76%	697	697	100%	543	78%
Total	1736	1736	100%	987	56%	1762	1762	100%	1012	57%

Safety training – Induction training, mock drills and other capacity building activities are provided to 100% of employees, contractors and visitors.

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

100% of employees have received performance and career development reviews.

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 such system?

Yes. The Company has deployed health and safety management system across all the sites and offices of Tata Consumer Products and in its exclusive third-party units.

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

All potential work-related hazards are thoroughly evaluated and identified through Hazard Identification and Risk Assessment (HIRA). Control measures are then established and implemented to mitigate identified risks. The site risk register is regularly reviewed and updated to ensure ongoing safety.

For non-routine activities, a Permit to Work system is utilised to ensure that all potential hazards are identified and addressed prior to commencing work. This includes conducting both Job Safety Analysis (JSA) and Job Hazard Analysis (JHA) to identify and mitigate any potential risks.

To promote effective implementation of control measures, workers are provided with regular 'Safety talks' to communicate available control measures and ensure that all safety protocols are being followed.

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

Yes, to foster a culture of safety and to proactively identify and address potential hazards, workers are encouraged to report any near misses, unsafe acts, or unsafe conditions. This not only increases their engagement with health and safety protocols, but also facilitates risk reduction through prompt rectification of identified issues.

Each facility has a Health & Safety (H&S) Committee that convenes on a regular basis (monthly or quarterly, depending on the type of facility) to discuss safety related matters. Safety representatives from the workforce are given the opportunity to provide formal feedback on all safety related issues during these meetings.

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

Yes. TCP prioritises employee health and wellbeing by providing comprehensive medical coverage. In addition to a dedicated hospital in Munnar, employees at other locations are covered by medical insurance and/or ESI for themselves and their families.

To ensure consistency across all locations, TCP has undertaken various certifications and follows the Group policy towards employee safety and wellbeing.

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

Safety Incident/Number	Category	FY 2023	FY 2022
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0.06
Total recordable work-related injuries	Employees	0	2
	Workers	0	3
No. of fatalities	Employees	0	0
	Workers	0	1
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

1. Monthly safety visits (Safety Walk) by operations team across all the sites and scheduled Audits and Inspections to ensure effective implementation of Safety Management systems.
2. All actionable points are tracked through Corrective and Preventive Action (CAPA) /Corrective Action Report for closure and reviewed frequently.
3. Best practices are benchmarked and shared across the business as part of continual improvement.
4. Safety Alerts are shared with all operational units as part of horizontal deployment and cross-site learning.
5. Monthly Safety Snippets to disseminate information and enhance knowledge and culture relating to safety.

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

	FY 2023			FY 2022		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	NIL	0	0	NIL
Health & Safety	0	0	NIL	0	0	NIL

14. Assessments for the year:

Topics	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	61% of TCPL's operations were assessed for ISO 45001. All beverage units except two, including exclusive 3P Operations are 100% ISO 45001 certified. This has been possible with the standardisation of Standard Operating Procedures (SOPs) and Operational Control Procedures (OCPs) across all locations. These documents are maintained in a centralised portal that is easily accessible by all sites.
Working Conditions	TCPL has implemented process controls at 100% of its sites. These controls include various measures such as risk registers, Standard Operating Procedures (SOPs) and Operational Control Procedures (OCPs), checklists, manuals, review systems, and other related tools. To maintain the effectiveness of these measures, they are reviewed periodically to ensure adherence.

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

In our operations, working at heights and electrical work are considered the two most significant risks. To mitigate these risks, we have implemented Standard Operating Procedures (SOPs), Tool Box Talks (TBTs). We also hold contractors accountable for their actions. By working closely with site and project teams, we have been able to improve awareness and create a safer work environment for height and electrical activities.

Throughout the year, there were no significant safety incidents; however, we conducted investigations and implemented corrective measures for minor incidents. After evaluating our health and safety procedures and work environment, we identified and resolved some concerns through corrective actions, which were tracked for closure and horizontal deployment across all locations using a CAPA tracker.

1. One of the significant risks identified for the year is related to electrical safety. We have conducted assessments and identified gaps. Accordingly corrective actions were taken to address and close them. In addition, we have implemented Standard Operating Procedures (SOPs) and Toolbox Talks (TBTs) to further improve electrical safety practices.
2. To mitigate the other significant risk identified relating to working at a height, we have implemented Standard Operating Procedures (SOPs) and Toolbox Talks (TBTs). Contractors have been held accountable for their actions in order to strengthen the process and reduce risks. Working closely with site and project teams, we have significantly improved awareness and created safer work environments for work carried out at heights. We conduct weekly meetings to discuss non / routine activities to be undertaken across sites and have ensured that the risks are identified and control measures are put in place before these activities are implemented.

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.

Stakeholders are critical to our business operations and their interests have a key influence on our business strategy. Methods of stakeholder engagement include surveys (such as supplier, customer, employee surveys), workshops, online video calls, regular interactions with the CSR teams and impact assessments, periodic updates, investors meetings and calls, and interactions with team members.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Consumers	No	Focused Group Discussions, Digital Platforms, Market Research (TV commercials, newspaper ads and pamphlets are in the local language, where applicable)	Continuous	Meeting evolving consumer needs, delivering quality products, and expanding our consumer base are key to our success and growth Expectations they harbour: <ul style="list-style-type: none"> • A mix of tasty and healthy products • Convenience • Responsible and inclusive marketing • Sustainability credentials • Value for money
Employees	No	Company-wide employee engagement surveys, developed informative and upto-date employee communication channels, arranged regular interactions with the C-suite, Town halls, One-on-one performance reviews, Various learning and development initiatives (Worker level L&D initiatives are in the local language, where applicable)	Continuous	Our people, their ideas and their passion are the key forces that drive our company's trajectory forward. Their dedicated approach and winning mindset bring our ambitions to life Expectations they harbour: <ul style="list-style-type: none"> • Health, safety and wellbeing • Growth through learning and development opportunities • Sense of belonging and purpose • Diversity and inclusion
Communities	Yes	Community investment programmes like Early Childhood Development Programme, Project Jalodari, promoting special education and vocational skills for the differently abled, promoting gender equality and empowering women and adolescent girls, Supporting Cancer affected children, Rural Development <ul style="list-style-type: none"> • Rural Development programmes, affordable health care among others • Collaborations and partnerships with Ethical Tea Partnership, Trustea, India Plastics Pact • Volunteering activities (All our implementation partners are well versed in the local language of the region and engage with the beneficiaries in the same) 	Continuous Annual Impact Assessment	The true mark of a successful business is its ability to create meaningful change in the communities under its influence. For us shared prosperity is paramount, and we make sustained efforts in creating resilient communities. Expectations they harbour: <ul style="list-style-type: none"> • Reducing operational footprint • Responsible use of natural resources • Opportunities for employment and skill development • Improved access to basics, including water, sanitation, and hygiene

Government	No	<ul style="list-style-type: none"> Contributed to a resilient corporate system by promoting transparency and raising awareness on societal issues Delivered services to meet the education, health, food, and security needs of communities Brought in expert knowledge and experience, empowering the marginalized and encouraging citizen engagement 	Quarterly Bi-annual Annual	<p>As a responsible corporate citizen, a symbiotic relationship with the government and regulatory bodies can go a long way in bringing about positive change in the larger community.</p> <p>Expectations they harbour:</p> <ul style="list-style-type: none"> Contribution to national economic and development priorities Model Corporate Behaviour
Investors	No	<ul style="list-style-type: none"> Annual General Meeting Quarterly Earnings presentation and call Investor relations programme with regular updates on business and financial performance Institutional investor meetings Annual report and stock exchange announcements Shareholder information on website Timely response to shareholder queries 	Continuous	<p>The support of our shareholders is crucial for continuous access to capital, ability to make progress on our strategy, and reach our objectives.</p> <p>Expectations they harbour:</p> <ul style="list-style-type: none"> Business strategy and execution against Consistency in financial performance and returns Robust information flow, transparency and appropriate disclosures Sound corporate governance
Supply Chain Partners	No	<ul style="list-style-type: none"> Supplier reviews, audits and dialogues Quality checks and adherence to policies 	Continuous	<p>Maintaining our relationships with farmers and suppliers of raw materials and indirect services are key to uninterrupted operations and delivery to our discerning consumers.</p> <p>Expectations they harbour:</p> <ul style="list-style-type: none"> Developing mutually beneficial partnerships Collaborating to realize efficiencies Fair contract and payment terms Joint risk assessment and mitigation

PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS
Essential Indicators

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

Category	FY 2023			FY 2022		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (c)	No. of employees / workers covered (d)	% (D / C)
Employees						
Permanent	1304	937	72%	1170	1170	100%
Other than permanent	--	--	--	--	--	--
Total Employees	1304	937	72%	1170	1170	100%
Workers						
Permanent	1736	1697	97%	1762	1762	100%
Other than permanent	1493	1493	100%	1524	1524	100%
Total Workers	3229	3190	99%	3286	3286	100%

Note: Includes training covered under Tata Code of Conduct

- Details of minimum wages paid to employees, in the following format:

All employees and workers (permanent and other than permanent) have been paid more than or equal to minimum wage in accordance with the laws of the land.

- Details of remuneration/salary/wages, in the following format:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (₹ in lakhs)	Number	Median remuneration/ salary/ wages of respective category (₹ in lakhs)
Board of Directors (BoD)	8	1678.11 [@]	1	80 [@]
Key Managerial Personnel [^]	3 [*]	290 [@]	-	-
Employees other than BoD and KMP	1121	11.73 [#]	180	20.24 [#]
Workers	1046	2.75 [#]	689	1.65 [#]

^{*}John Jacob retired as Chief Financial Officer w.e.f. May 31, 2022, and Sivakumar Sivasankaran was appointed as Chief Financial Officer w.e.f. June 1, 2022.

[^] Excludes Key Managerial Personnel who are already covered under Board of Directors

[@]Represents total remuneration

[#]Represents median remuneration

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

Yes, our organization has both an Apex Human Rights Committee and a Business & Human Rights Working Committee which are responsible for dealing with human rights issues and their associated impacts. Tata Consumer Products regards the protection of human rights as an essential component of doing business. We are dedicated to upholding and protecting human rights. Our human rights policy is consistent with the Tata Code of Conduct and is aligned with the principles of the Universal Declaration of Human Rights; the ILO Declaration on Fundamental Principles and Rights at Work; and the United Nations Guiding Principles on Business and Human Rights. An Apex Human Rights Committee and a Business & Human Rights Working Committee have been formed in accordance with the Policy. The Apex Committee, chaired by the MD & CEO, is responsible for

ensuring policy compliance and integrating it into the Company's strategy. It has well-defined responsibilities, key metrics, and a governance structure that cascades down throughout the organization. The Working Group oversees executing our sustainability plan by supervising the activities of various working groups and ensure that all actions align with our Business and Human Rights (BHR) policy across the organization. The Global Legal Counsel chairs the BHR policy group.

<https://www.tataconsumer.com/sites/g/files/gfwrqlq316/files/2021-10/business-and-human-rights-policy.pdf>

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

Tata Consumer Products Ltd. has implemented the Tata Code of Conduct, which outlines ethical business practices. All stakeholders, including employees and partners, are required to report any suspected or actual breaches of the Code, company policies, or the law. To facilitate this, the Company has set up an Ethics & Compliance Helpline as a confidential channel for reporting concerns. We are currently developing a remediation framework that aligns with our Business and Human Rights Policy. The primary objective of this framework is threefold:

- To receive and address any concerns, complaints, notices of emerging conflicts, or grievances related to the Business and Human Rights Policy.
- To facilitate resolution of any grievances arising between the Company and stakeholders in the context of company operations.
- To operate transparently, collaboratively, and in a flexible manner to promote problem-solving and consensus-building.

We plan to deploy this framework soon.

Note: Further details provided in General Disclosure, Indicator no.23.

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

	FY 2023			FY 2022		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	1	1	NIL	2	1	NIL
Discrimination at workplace	0	0	NIL	0	0	NIL
Child Labour	0	0	NIL	0	0	NIL
Forced Labour/Involuntary Labour	0	0	NIL	0	0	NIL
Wages	0	0	NIL	0	0	NIL
Other human rights related issues	0	0	NIL	0	0	NIL

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

We place great emphasis on ensuring that members of our POSH (Prevention of Sexual Harassment) and Ethics Committees are well-informed and educated on the importance of confidentiality. We have a zero-tolerance policy towards any form of retaliation against individuals who report legitimate concerns, and anyone found to be targeting such individuals will be subject to disciplinary action. Our POSH and Ethics Committee members receive training and sensitization to prevent retaliation and reassure complainants that they can report concerns without fear. We also offer complainants the option to change teams, locations or even take extended leave upon request.

Please refer to grievance redressal for all stakeholders provided in General Disclosure, Indicator no.23.

8. Do human rights requirements form part of your business agreements and contracts? (Yes/No)

Yes. We have incorporated a Human Rights clause in all our supplier agreements to address issues such as forced labour, child labour, discrimination, working hours, wages, and disciplinary actions. Our vendors are expected to have ethical and human rights policies in place and appropriate procedures for handling breaches of these policies. Additionally, the Supplier Code of Conduct is a mandatory requirement for all our suppliers and forms an integral part of their contract. The Supplier Code covers Human Rights, Labour Standards, and Workplace Standards.

Please refer to page 4 of the Code on the link below:

<https://www.tataconsumer.com/sites/g/files/gfwrq316/files/2022-07/Supplier-Code-of-Conduct%20June%202022.pdf>

9. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	6%
Forced/involuntary labour	6%
Sexual harassment	6%
Discrimination at workplace	6%
Wages	6%
Others – please specify	--

Note: Though we are not doing any assessment by entity or statutory authorities or third parties, all our locations on monthly basis submit Compliance Certificate which is documented in Legatix.

Additionally, our Pullivasal and Tetley Cochin units are assessed as part of SA8000 certification.

10. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.

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

PRINCIPLE 6: BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT

Note: We are consistently upgrading our data capturing mechanisms in order to make reliable and transparent Sustainability disclosures. Owing to this, we have revisited some of our previous recorded performance numbers to present more accurate position. Accordingly, we have revised some data points in water, energy and GHG performance for FY22 to reflect these modifications. The figures for FY22 appearing in this report may be considered the most updated and accurate representation for the said year for TCPL India operation boundary.

Essential Indicators

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

Parameter	FY 2023	FY 2022
Total electricity consumption (in GJ)	78691	78701
Total fuel consumption (in GJ)	249074	270990
Energy consumption through other sources (C)	0	0
Total energy consumption (A+B+C) excluding aux consumption (in GJ)	327765	349691
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	38.39	44.08

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

Yes, British Standards Institution (BSI) has conducted an independent assurance.

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.

Not Applicable

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

Parameter	FY 2023 (Current FY)	FY 2022 (Previous FY)
Water withdrawal by source (in kilolitres)		
(i) Surface water	1,76,991	1,76,714
(ii) Groundwater	96,799	78,569
(iii) Third party water (Municipal Water Supply)	17,568	15,550
(iv) Seawater / desalinated water	0	0
(v) Others (Rainwater Harvesting structures)	4,820	3,750
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	2,96,178	2,74,583
Total volume of water consumption (in kilolitres)	2,95,162	2,42,406
Water intensity per rupee of turnover (Water consumed KL / turnover)	34.57	30.56

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

Yes, British Standards Institution (BSI) has conducted an independent assurance.

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

No. Wastewater generated from the manufacturing units is treated in the in-house sewage treatment plants (STPs) and the recycled water is used for irrigation and landscaping purposes.

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

Parameter	Please specify unit	FY 2023	FY 2022
NOx	MT	1.49	9.61
Sox	MT	0.57	0.40
Particulate matter (PM)	MT	2.70	16.69
Persistent organic pollutants (POP)	NA	NA	NA
Volatile organic compounds (VOC)	NA	NA	NA
Hazardous air pollutants (HAP)	NA	NA	NA
Others – please specify	NA	NA	NA

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

Yes, British Standards Institution (BSI) has conducted an independent assurance.

6. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format

Parameter	Unit	FY 2023	FY 2022
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	6,158	7,492
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	15,350	14,794
Total Scope 1 and Scope 2 emissions per rupee of turnover	Tonne CO ₂ per INR crores	2.52	2.81
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	NIL	NIL	NIL

Scope 2 emissions – CO₂e for RE exported to grid is considered “0”.

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

Yes, British Standards Institution (BSI) has conducted an independent assurance.

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

The Company has a strong focus on utilising renewable energy sources, including the implementation of rooftop solar and the transition to biomass-based boilers.

Moreover, TCPL runs an employee afforestation programme through which trees are planted to commemorate birthdays. Between April 1st, 2022, and March 31st, 2023, a total of 1,921 trees have been planted for Tigers in the Sundarbans National Park, West Bengal, India.

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

Parameter	FY 2023	FY 2022
Total Waste generated (in metric tonnes)		
Plastic waste (A)	1112.31	1379.60
E-waste (B)	0.31	0.11
Bio-medical waste (C)	3.95	20.18
Construction and demolition waste (D)	0.00	0.00
Battery waste (E)	0.13	0.06
Radioactive waste (F)	0.00	0.00
Other Hazardous waste. Please specify, if any. (G)	163.42	435.06
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	2163.34	2574.85
Total (A + B + C + D + E + F + G + H)	3443.46	4409.93

Parameter	FY 2023	FY 2022
Total Waste generated (in metric tonnes)		
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	3,054.57	4,385
(ii) Re-used	340.73	0.08
(iii) Other recovery operations	0	0
Total	3,395.30	4,385.15
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	4.01	6.66
(ii) Landfilling	43.25	15.30
(iii) Other disposal operations	0	1.98
Total	47.25	23.93

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

Yes, British Standards Institution (BSI) has conducted an independent assurance.

9. 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.

We implement the 3Rs approach - reduce, reuse, and recycle - for effective waste management at all our facilities. Furthermore, we have eliminated the use of hazardous and toxic chemicals in both our products and processes.

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

S. No.	Location of operations/ offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
Not Applicable			

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

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

12. 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:

Specify the law / regulation S. No. / guidelines which was not complied with	Provide details of the non- compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective taken, if any action
Yes, Company is compliant with all the applicable laws.			

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: 12 (twelve)
- 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	Federation of India Chambers of Commerce and Industry (FICCI)	National
2	Federation of All India Tea Traders Association	National
3	Confederation of Indian Industries (CII)	National
4	PHD Chamber of Commerce and Industry (PHDCCI)	National
5	Indian Tea Association – Kolkata	National
6	Bombay Chamber of Commerce	State
7	The Bengal Chamber of Commerce & Industry	State
8	Bangalore Chamber of Industry and Commerce	State
9	Calcutta Tea Traders Association	State
10	Kerala State Productivity Council	State

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

Name of authority	Brief of the case	Corrective action taken
	NIL	

PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT
Essential Indicators

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

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

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Not Applicable						

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

We have a grievance redressal mechanism which covers all our stakeholders. Active engagement with the community and stakeholders requires an effective grievance redressal system that includes feedback loops and conflict resolution mechanisms. Our 24x7 grievance cell allows beneficiaries and affected community members

to seek prompt redressal. Additionally, we have an actionable internal structure in place to ensure time-bound resolution of issues, complaints, and grievances.

Please refer General Disclosures, indicator no. 23 for details.

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

	FY 2023	FY 2022
Directly sourced from MSMEs / small producers	50.1%	31.7%
Sourced directly from within the district and neighbouring districts	25.1%	19.7%

Note: Packaging material sourcing is considered.

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.

Customers have the option to reach us through a toll-free number, email us at care@tataconsumer.com, or send us a physical letter. Our Customer Care (CC) team will engage with the customer to collect the necessary details regarding the complaint, such as the product, SKU, and nature of the issue. Once complete details are received, the complaint will be docketed in our system (Salesforce). Within 48 hours of docketing, our CC team will send a replacement product to the customer via authorized courier. The complaint sample will be collected from the customer and sent to our Bangalore office through a TCP authorized courier for investigation. If the complaint is deemed genuine, it will be forwarded to the concerned department/plant for root cause analysis (RCA). The concerned team will submit their findings, along with an action plan to prevent the recurrence of identical complaints.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

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

	FY 2023 (Current FY)			FY 2022 (Previous FY)		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	NA	NA	NA	NA	NA	NA
Advertising	NA	NA	NA	NA	NA	NA
Cyber-security	NA	NA	NA	NA	NA	NA
Delivery of essential services	NA	NA	NA	NA	NA	NA
Restrictive Trade Practices	NA	NA	NA	NA	NA	NA
Unfair Trade Practices	NA	NA	NA	NA	NA	NA

	FY 2023 (Current FY)			FY 2022 (Previous FY)		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Other (Product related)	1994	71	We are currently in the process of evaluating the pending complaints; Appropriate action will be taken in case anyone found guilty.	2051	0	All issues are addressed

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

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

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

Yes, our company has an Information Security Policy which is accessible to all employees through the intranet. This policy covers security concerns in both business processes and organisational aspects. It is designed to establish basic guidelines and regulations for accessing, using, classifying, and disposing of information assets belonging to Tata Consumer Products Limited. The policy is managed by the Office of the CIO (GIS) of the Company and applies to all authorized users who have access to any information assets belonging to Tata Consumer Products, regardless of the geographic location of the user or the Company's operation.

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.

Since product related consumer complaints are unique and varies case to case, accordingly corrective actions are taken. There was no penalty or action taken by regulatory authorities.



INDEPENDENT ASSURANCE OPINION STATEMENT

Statement No: **BRSR-IND-738378-2**

Tata Consumer Products Limited (TCPL) Business Responsibility and Sustainability Report (BRSR) 2022-23

The British Standards Institution is independent to TCPL and has no financial interest in the operation of TCPL other than for the assessment and assurance of this report.

This independent assurance opinion statement has been prepared for TCPL only for the purposes of assuring its statements relating to its BRSR report, more particularly described in the Scope, below. It was not prepared for any other purpose. The British Standards Institution will not, in providing this independent assurance opinion statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used, or to any person by whom the independent assurance opinion statement may be read. This statement is intended to be used by stakeholders & management of TCPL.

This independent assurance opinion statement is prepared on the basis of review by the British Standards Institution of information presented to it by TCPL. The review does not extend beyond such information and is solely based on it. In performing such review, the British Standards Institution has assumed that all such information is complete and accurate.

Any queries that may arise by virtue of this independent assurance opinion statement or matters relating to it should be addressed to TCPL only.

Scope

The scope of engagement agreed upon with TCPL includes the following:

1. The assurance covers the TCPL's BRSR Report 2022-23, prepared "in accordance" with BRSR reporting framework provided by 'Securities and Exchange Board of India' (SEBI) and focuses on systems and activities of TCPL covering the operations of 33 sites (units) of Indian operations along with their corporate activities. It includes the tea packaging units in India within the

...making excellence a habit.™

bsi.

operation control of TCPL, one water manufacturing unit, 2 tea plantation estates and one spice and one pulse packaging units owned/controlled by TCPL. Those salt and ready-mix beverage manufacturing units which act as supplier of TCPL are not included in the boundary.

2. The reporting period is 1st April 2022 to 31st March 2023.
3. The AA1000 Assurance Standard, AA1000AS v3, Type 1 moderate level engagement evaluates the nature and extent of TCPL's adherence to all four AA1000 AccountAbility Principles: Inclusivity, Materiality, Responsiveness and Impact. The specified sustainability performance information/data disclosed in the report has been evaluated.

Opinion Statement

Our work was carried out by a team of BRSR Report assurers in accordance with the AA1000 Assurance standard, AA1000AS v3 and BRSR reporting framework and guidance provided by SEBI. We planned and performed this part of our work to obtain the necessary information and explanations we considered to provide sufficient evidence that TCPL's description of their self-declaration of compliance with the BRSR reporting framework were fairly stated.

We conclude that the TCPL's BRSR report 2022-23 review provides a fair view of the TCPL's programmes and performances against the essential indicators for the nine principles as per BRSR framework during the FY 2022-23. We believe that the 2022-23 economic, social and environment performance disclosures against the essential indicators are fairly represented. The sustainability performance disclosed through the three sections of BRSR report demonstrate TCPL's efforts recognized by its stakeholders.

Methodology

Our work was designed to gather evidence on which to base our conclusion. We undertook the following activities:

- A top-level review of issues raised by external parties that could be relevant to TCPL's policies to provide a check on the appropriateness of statements made in the report,
- Discussion with senior executives and their external consultant on TCPL's approach and methodology of collection and evaluation of stakeholder engagement. We had no direct contact with external stakeholders.
- Interview with staff and authorities involved in sustainability management, report preparation and provision of report information were carried out,
- Review of key organizational developments,

...making excellence a habit.™



- Review of supporting evidence for claims made in the reports,
- An assessment of the company's reporting and management processes concerning this reporting against the principles of Inclusivity, Materiality and Responsiveness as described in the AA1000 AccountAbility Principles Standard v3.
- A sample-based assessment of the reliability and quality of information as company's performance provided in the BRSR Report

Conclusions

A detailed review against the AA1000 AccountAbility Principles of Inclusivity, Materiality Responsiveness and Impact and the essential indicators of 9 principles of BRSR reporting framework including their management processes is set out below:

Inclusivity

TCPL is seeking the engagement of its stakeholders through numerous channels such as Meetings with regulators, business partners, suppliers, investors and employees along with feedback processes from customers, and submission of various reports to the relevant stakeholders. The process of stakeholder engagement clearly addresses the various types of stakeholders involved, their modes of engagement together with their frequencies of interaction. Stakeholder interaction exercise has been conducted across own operations covering all management levels to identify and understand their concerns among the identified universe of material topics.

Tata Consumer Products Limited is a company in India that specializes in processing and blending of tea including the manufacture of instant tea, trading of coffee products, manufacture of mineral water, trading of Salt, manufacture of food ingredients and sweeteners wholesale of pulses and spices. They avail third party services in manufacturing some of their food products. The BRSR report cover all those activities where TCPL has direct operational control. It covers all the tea and coffee related products mentioned above and part of the salt, spices and other food gradients.

In our professional opinion, the report covers the TCPL's inclusivity issues that demonstrates participation of stakeholders in developing and achieving an accountable and essential indicator prescribed by SEBI in the framework of reporting.

...making excellence a habit.™

**Materiality**

TCPL publishes sustainability information that enables its stakeholders to make informed judgments about the company's management and performance. The present sustainability report addresses the material topics that have high and very high impact on both TCPL's business as well as stakeholders.

In our professional opinion the report covers the essential indicators prescribed by SEBI in the framework of BRSR reporting.

Responsiveness

TCPL has implemented the practice to respond to the expectations and perceptions of its stakeholders. Feedback from all the internal stakeholder representatives were collected along with few selected external stakeholders. BRSR report is also a response to the regulatory body requirement.

In our professional opinion nothing has come to our attention to suggest that the responses related to identified material topics are not adequately represented in the Report.

Impact

TCPL has also demonstrated that adequate systems are in place to monitor, measure and be accountable for their actions that affect the economy, the environment, society, stakeholders and the organization itself.

Competency and Independence

The assurance team was composed of Lead auditors experienced in industrial sector, and trained in a range of sustainability, environmental and social standards including GRI Standard, AA1000, ISO10002, ISO 14001, ISO 45001, ISO 14064, ISO 50001 and ISO 9001, etc. BSI is a leading global standards and assessment body founded in 1901. The assurance is carried out in line with the BSI Fair Trading Code of Practice.

...making excellence a habit.™



Assurance Level

The type 1 moderate level of assurance provided is in accordance with AA1000 Assurance standard, AA1000AS, v3 in our review as defined by the scope and methodology described in this statement.

Responsibility

It is the responsibility of TCPL's senior management to ensure the information presented in the BRSR Report is accurate. Our responsibility is to provide an independent assurance opinion statement to stakeholders giving our professional opinion based on the scope and methodology described.

BRSR-reporting

TCPL provided us with their self-declaration of compliance to BRSR reporting framework requirements as prescribed by SEBI and the reporting is done mainly for essential indicators for all the 9 principles stated below:

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

Principle 2: Businesses should provide goods and services in a manner that is sustainable and safe

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

Principle 4: Businesses should respect the interests of and be responsive to all its stakeholders

Principle 5: Businesses should respect and promote human rights

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

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

Principle 8: Businesses should promote inclusive growth and equitable development

Principle 9: Businesses should engage with and provide value to their consumers in a responsible manner

Based on our verification review, we are able to confirm that the non-financial related general disclosures including the management and process disclosures along with disclosures for essential indicators for all the 9 principles are reported in accordance with the BRSR framework and the guidance provided by SEBI for BRSR reporting.

...making excellence a habit.™

**Limitations of the engagement**

The assurance scope excludes: (a) Data and information outside the defined reporting period (April 1, 2022, to March 31, 2023) and (b) Review of the financial performance indicators' included in the Report which as stated by the company are derived from the Company's audited financial records

In our professional opinion the self-declaration covers TCPL's all social responsibility and sustainability issues. On the basis of the verification undertaken, nothing has come to our attention to suggest that the Report does not properly describe essential disclosures as stipulated by SEBI in the BRSR reporting framework.

For and on behalf of BSI:



Kumaraswamy Chandrashekara
Head – System Certification Operations. BSI India
New Delhi, India

25 April 2023

...making excellence a habit.™