

## GRI CONTENT INDEX

Statement of use Tata Projects Limited (Tata Projects) Integrated Report 2025 has reported the information cited in this GRI content index for the period from 1<sup>st</sup> April 2024, to 31<sup>st</sup> March 2025, with reference to the GRI Standards.

GRI 1 used GRI 1: Foundation 2021

The following table provides the mapping of disclosures for FY2025 against the GRI standard requirements.

GRI Standard Disclosures and description	Page No.	Reason for Omission
<b>GRI 2: GENERAL DISCLOSURES 2021</b>		
<b>1 The organisation and its reporting practices</b>		
2-1 Organisational details	18-23	
2-2 Entities included in the organisation's sustainability reporting	4	
2-3 Reporting period, frequency and contact point	5	
2-4 Restatements of information	NA	
2-5 External assurance	424-427	
<b>2 Activities and workers</b>		
2-6 Activities, value chain and other business relationships	20, 32-35, 64-65	
2-7 Employees	82-92	
2-8 Workers who are not employees	86, 93-95	
<b>3 Governance</b>		
2-9 Governance structure and composition	55	
2-10 Nomination and selection of the highest governance body	56	
2-11 Chair of the highest governance body	55-56	
2-12 Role of the highest governance body in overseeing the management of impacts	56, 60-61	
2-13 Delegation of responsibility for managing impacts	42, 44-46, 61	
2-14 Role of the highest governance body in sustainability reporting	156	
2-15 Conflicts of interest	58	
2-16 Communication of critical concerns	61	
2-17 Collective knowledge of the highest governance body	6-7, 61	
2-18 Evaluation of the performance of the highest governance body	58	
2-19 Remuneration policies	57-58	
2-20 Process to determine remuneration	58	
2-21 Annual total compensation ratio	57	
<b>4 Strategy, policies and practices</b>		
2-22 Statement on sustainable development strategy	50-51, 106, 108	
2-23 Policy commitments	61	
2-24 Embedding policy commitments	61	
2-25 Processes to remediate negative impacts	61	
2-26 Mechanisms for seeking advice and raising concerns	61	
2-27 Compliance with laws and regulations	60	
2-28 Membership associations	21	
<b>5 Stakeholder engagement</b>		
2-29 Approach to stakeholder engagement	41	
2-30 Collective bargaining agreements	92	

GRI Standard Disclosures and description	Page No.	Reason for Omission
<b>GRI 3: MATERIAL TOPICS 2021</b>		
3-1 Process to determine material topics	36-37	
3-2 List of material topics	36-37	
3-3 Management of material topics	38-39	
<b>GRI 200: ECONOMIC PERFORMANCE</b>		
<b>GRI 201: ECONOMIC PERFORMANCE 2016</b>		
201-1 Direct economic value generated and distributed	64-65, 66-67	
201-2 Financial implications and other risks and opportunities due to climate change	NA	
201-3 Defined benefit plan obligations and other retirement plans	85, 186	
201-4 Financial assistance received from government	NA	
<b>GRI 202: MARKET PRESENCE 2016</b>		
202-1 Ratios of standard entry level wage by gender compared to local minimum wage	NA	Employees receive compensation above the minimum wage rate, with higher rates of pay in place. Frontline workers are subcontracted through 3 <sup>rd</sup> Party who covers their payments
202-2 Proportion of senior management hired from the local community	91	
<b>GRI 203: INDIRECT ECONOMIC IMPACTS 2016</b>		
203-1 Infrastructure investments and services supported	71	
203-2 Significant indirect economic impacts	64-65	
<b>GRI 204: PROCUREMENT PRACTICES 2016</b>		
204-1 Proportion of spending on local suppliers	204	
<b>GRI 205: ANTI-CORRUPTION 2016</b>		
205-1 Operations assessed for risks related to corruption	60	
205-2 Communication and training about anti-corruption policies and procedures	59	
205-3 Confirmed incidents of corruption and actions taken	60	
<b>GRI 206: ANTI-COMPETITIVE BEHAVIOR 2016</b>		
206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	60	
<b>GRI 207: TAX 2019</b>		
207-1 Approach to tax	67	
207-2 Tax governance, control, and risk management	67	
207-3 Stakeholder engagement and management of concerns related to tax	67	
207-4 Country-by-country reporting		
<b>GRI 300: ENVIRONMENTAL PERFORMANCE</b>		
<b>GRI 301: MATERIALS 2016</b>		
301-1 Materials used by weight or volume	71, 199	
301-2 Recycled input materials used	124	
301-3 Reclaimed products and their packaging materials	124	
<b>GRI 302: ENERGY 2016</b>		
302-1 Energy consumption within the organisation	116-118	
302-2 Energy consumption outside of the organisation	116-118	
302-3 Energy intensity	117	
302-4 Reduction of energy consumption	116, 118	
302-5 Reductions in energy requirements of products and services	NA	

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GRI Standard Disclosures and description	Page No.	Reason for Omission
<b>GRI 303: WATER AND EFFLUENTS 2018</b>		
303-1 Interactions with water as a shared resource	121-122	
303-2 Management of water discharge-related impacts	121-122	
303-3 Water withdrawal	121-122	
303-4 Water discharge	121-122	
303-5 Water consumption	121-122	
<b>GRI 304: BIODIVERSITY 2016</b>		
304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	NA	
304-2 Significant impacts of activities, products and services on biodiversity	NA	
304-3 Habitats protected or restored	NA	
304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	NA	
<b>GRI 305: EMISSIONS 2016</b>		
305-1 Direct (Scope 1) GHG emissions	114	
305-2 Energy indirect (Scope 2) GHG emissions	114	
305-3 Other indirect (Scope 3) GHG emissions	114	
305-4 GHG emissions intensity	114	
305-5 Reduction of GHG emissions	114	
305-6 Emissions of ozone-depleting substances (ODS)	NA	
305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	NA	
<b>GRI 306: WASTE 2020</b>		
306-1 Waste generation and significant waste-related impacts	123	
306-2 Management of significant waste-related impacts	123-125	
306-3 Waste generated	123	
306-4 Waste diverted from disposal	124	
306-5 Waste directed to disposal	123	
<b>GRI 308: SUPPLIER ENVIRONMENTAL ASSESSMENT 2016</b>		
308-1 New suppliers that were screened using environmental criteria	13, 105	
308-2 Negative environmental impacts in the supply chain and actions taken	NA	
<b>GRI 400: SOCIAL DIMENSION</b>		
<b>GRI 401: EMPLOYMENT 2016</b>		
401-1 New employee hires and employee turnover	87	
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	85, 186	
401-3 Parental leave	85, 186	
<b>GRI 402: LABOR/MANAGEMENT RELATIONS 2016</b>		
402-1 Minimum notice periods regarding operational changes		
<b>GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018</b>		
403-1 Occupational health and safety management system	96-99	
403-2 Hazard identification, risk assessment, and incident investigation	97	
403-3 Occupational health services	96	
403-4 Worker participation, consultation, and communication on occupational health and safety	96-99	
403-5 Worker training on occupational health and safety	99	
403-6 Promotion of worker health	96-99	
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	96-99	
403-8 Workers covered by an occupational health and safety management system	96-99	
403-9 Work-related injuries	98	
403-10 Work-related ill health	98	

GRI Standard Disclosures and description	Page No.	Reason for Omission
<b>GRI 404: TRAINING AND EDUCATION 2016</b>		
404-1 Average hours of training per year per employee	88	
404-2 Programs for upgrading employee skills and transition assistance programs	88	
404-3 Percentage of employees receiving regular performance and career development reviews	90	
<b>GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016</b>		
405-1 Diversity of governance bodies and employees	57, 86, 90, 91	
405-2 Ratio of basic salary and remuneration of women to men	192	
<b>GRI 406: NON-DISCRIMINATION 2016</b>		
406-1 Incidents of discrimination and corrective actions taken	60, 181, 193, 206	
<b>GRI 407: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING 2016</b>		
407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	60, 181, 193, 206	
<b>GRI 408: CHILD LABOR 2016</b>		
408-1 Operations and suppliers at significant risk for incidents of child labour	60, 181, 193, 206	
<b>GRI 409: FORCED OR COMPULSORY LABOR 2016</b>		
409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	60, 181, 193, 206	
<b>GRI 410: SECURITY PRACTICES 2016</b>		
410-1 Security personnel trained in human rights policies or procedures	NA	
<b>GRI 411: RIGHTS OF INDIGENOUS PEOPLES 2016</b>		
411-1 Incidents of violations involving rights of indigenous peoples	NA	
<b>GRI 413: LOCAL COMMUNITIES 2016</b>		
413-1 Operations with local community engagement, impact assessments, and development programs	101-104, 204	
413-2 Operations with significant actual and potential negative impacts on local communities	NA	
<b>GRI 414: SUPPLIER SOCIAL ASSESSMENT 2016</b>		
414-1 New suppliers that were screened using social criteria	13, 105	
414-2 Negative social impacts in the supply chain and actions taken	NA	
<b>GRI 415: PUBLIC POLICY 2016</b>		
415-1 Political contributions	NA	

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GRI Standard Disclosures and description		Page No.	Reason for Omission
<b>GRI 416: CUSTOMER HEALTH AND SAFETY 2016</b>			
416-1	Assessment of the health and safety impacts of product and service categories	NA	No specific assessments are conducted at the SCM level. The Safety General Conditions of Contract (GCC) are agreed upon with all contractors; however, safety induction records and related documentation are maintained at the project and safety department levels, rather than at the SCM level. In addition, some internal assessments are conducted by Quality team related Supplier Performance Audit and Supplier Capability Evaluation
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	NA	
<b>GRI 417: MARKETING AND LABELING 2016</b>			
417-1	Requirements for product and service information and labeling	NA	Tata Projects Ltd does not operate in the B2C space. Instead, its projects are executed according to specific client requirements across industrial and infrastructure sectors. The Company regularly engages with its clients to provide insights on its services, innovations, and the latest technologies and techniques being implemented or proposed. This approach aims to enhance project quality, efficiency, and overall impact, aligning with client specifications and industry standards.
417-2	Incidents of non-compliance concerning product and service information and labeling	NA	
417-3	Incidents of non-compliance concerning marketing communications	NA	
<b>GRI 418: CUSTOMER PRIVACY 2016</b>			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	60	