



Sustainability Report

FY 2025-26

**TM Automotive Seating
Systems Private Limited**



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About The Report

This Sustainability Report ("the Report") presents the environmental, social, and governance (ESG) performance of TM Automotive Seating Systems Pvt. Ltd. ("TM Seating", "the Company", "we", "our", or "us") for the financial year FY 2025-26.

As a provider of automotive seating solutions, TM Seating recognizes the importance of creating long-term value through responsible business practices. Sustainability considerations increasingly inform how we manage operations, engage with stakeholders, strengthen governance, oversee risks and opportunities, and support the long-term resilience of our business.

The mobility sector continues to evolve in response to changing technologies, customer expectations, regulatory developments, and broader sustainability priorities. Against this backdrop, TM Seating remains focused on delivering safe, reliable, and innovative seating solutions while seeking to manage the environmental and social impacts associated with its operations.

Through this Report, we provide stakeholders with a transparent overview of our sustainability approach, management practices, key initiatives, and performance across material ESG topics. The Report reflects our efforts to strengthen environmental stewardship, foster a safe and inclusive workplace, uphold ethical business conduct, and contribute positively to the communities and value chains connected to our business.

While our sustainability journey continues to evolve, we remain committed to enhancing transparency, strengthening performance, and building long-term value for customers, employees, business partners, communities, and the environment.

Reporting Period, Scope, and Boundary

Reporting Period

The information presented in this Annual Sustainability Report covers the period from 1st April 2025 to 31st March 2026, unless stated otherwise.

Reporting Boundary

This Report covers the sustainability performance of TM Automotive Seating Systems Pvt. Ltd. across its operations in India. The disclosures include activities and operations under the Company's operational control, including manufacturing and engineering locations at:



Reporting Boundary

Chinchwad, Maharashtra

Chakan, Maharashtra

Jamshedpur, Jharkhand

Pantnagar, Uttarakhand

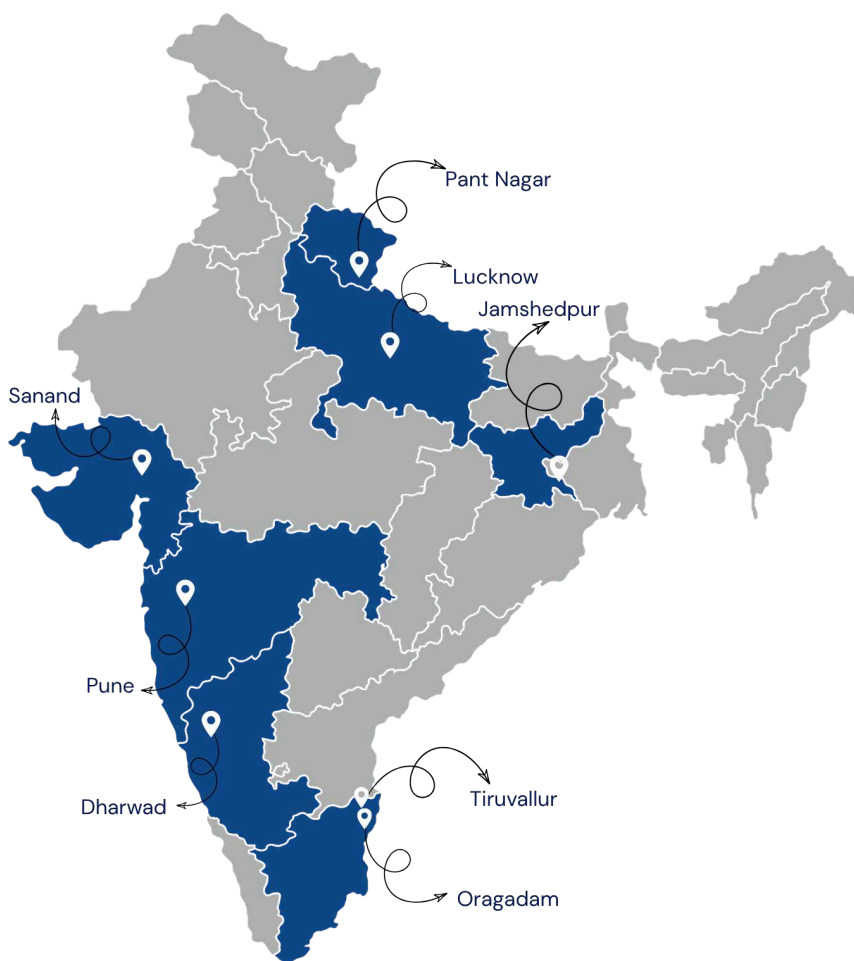
Lucknow, Uttarpradesh

Dharwad, Karnataka

Tiruvallur, Tamil Nadu

Oragadam, Tamil Nadu

Sanand, Gujarat



This map is presented for visual representation of operational presence. Location markers indicate general geographic areas and are not intended to denote exact site coordinates.

The reporting boundary has been established based on TM Seating's operational control and an assessment of material environmental, social, and governance topics relevant to the business and its stakeholders.

Reporting Frameworks and Alignment

This Report has been prepared with reference to the Global Reporting Initiative (GRI) Standards 2021 and has been developed considering globally recognised sustainability principles and frameworks, including the United Nations Sustainable Development Goals (UN SDGs), & UNGC Principles.

The Report is intended to support transparency, consistency, and comparability of sustainability-related information for a broad range of stakeholders, including customers, employees, business partners, regulators, lenders, and communities.



Independent Assurance

Selected sustainability disclosures contained within this Report have been independently assured by Bureau Veritas (India) Private Limited with reference to the GRI Standards 2021.

The assurance process provides additional confidence in the reliability and quality of the information presented and supports TM Seating's continued focus on transparent and credible sustainability reporting.

The Independent Assurance Statement can be found on page 113.

Responsibility Statement

The management of TM Seating believes that this Report presents a balanced representation of the Company's sustainability approach, initiatives, and performance for the reported period.

The information disclosed has been compiled through established internal processes, supported by data validation mechanisms, management reviews, and functional oversight. Sustainability-related information is reviewed by relevant leadership teams and supported through collaboration across functions and locations.

TM Seating remains committed to transparent reporting and continuous improvement in the quality, scope, and maturity of its sustainability disclosures.

Contact Information

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Corporate Overview



About TM Automotive Seating Systems Private Limited

TM Automotive Seating Systems Pvt. Ltd. ("TM Seating") is a joint venture between Tata AutoComp Systems Limited, India, and Magna Seating, USA. Established in 2015, the Company combines Tata AutoComp's manufacturing strength and local market understanding with Magna's global expertise in seating systems engineering and innovation.

TM Seating designs, develops, manufactures, tests, and supplies automotive seating systems that support evolving customer expectations around safety, comfort, quality, and performance. Its capabilities span the seating value chain, including seat structures, foam, trim, and complete seating systems, enabling greater integration across design, manufacturing, and delivery processes.

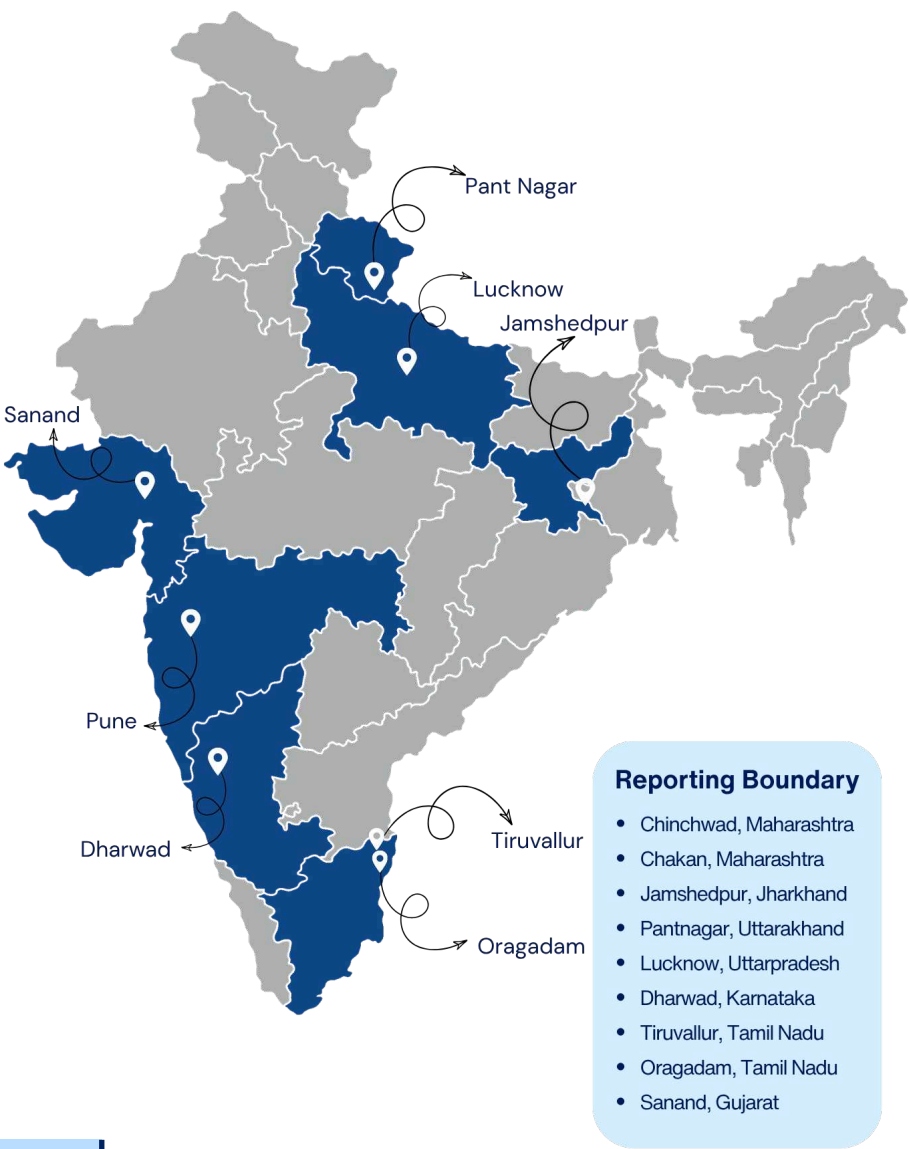
Supported by engineering, validation, and manufacturing capabilities, the Company focuses on delivering reliable and fit-for-purpose seating solutions while continuously strengthening operational excellence, product quality, and customer responsiveness.

With manufacturing facilities located across key automotive hubs in India, TM Seating serves leading original equipment manufacturers (OEMs) and supports mobility platforms across the country. As the mobility landscape continues to evolve, the Company remains focused on creating long-term value through innovation, responsible business practices, and a commitment to meeting customer expectations.





Our Presence



Key Certifications

100% of Sites
are certified with
IATF 16949:2016
Automotive Quality
Management System

77% of Sites
are certified with
ISO 14001:2015
Environment
Management System

77% of Sites
are certified with
ISO 45001:2018
Occupational Health
& Safety
Management System

100% of Sites
are certified with
ISO 27001:2022
Information Security
Management System



Our Sustainability Strategy and Aspiration

Sustainability is becoming increasingly integrated into the way TM Seating creates long-term value. As expectations across the mobility ecosystem continue to evolve, the Company seeks to balance business growth with responsible environmental stewardship, strong governance practices, and meaningful stakeholder engagement.

Our approach is guided by the belief that long-term business performance and sustainable development are closely interconnected. By considering environmental, social, and governance (ESG) factors alongside operational and commercial priorities, we aim to strengthen resilience, support informed decision-making, and create value for customers, employees, business partners, communities, and shareholders.

As a manufacturer of automotive seating systems, TM Seating recognizes the importance of managing its environmental footprint, maintaining high standards of business conduct, fostering a safe and inclusive workplace, and supporting responsible practices across its value chain. Sustainability therefore is not viewed as a standalone programme, but as an integral part of how the business plans, operates, and evolves.

While our sustainability journey continues to mature, we remain focused on building the capabilities, systems, and partnerships required to address emerging challenges and opportunities in a rapidly changing business environment.

Strategic Pillars of Our Sustainability Approach

Our sustainability strategy is built around three interconnected pillars that provide direction for our priorities, actions, and long-term aspirations.

Strong Governance

Effective governance forms the foundation of our sustainability approach. We seek to embed responsible business practices into decision-making processes, risk management frameworks, product development activities, and value chain relationships.

Through established governance structures, policies, and oversight mechanisms, TM Seating aims to promote transparency, accountability, ethical conduct, and regulatory compliance while strengthening stakeholder confidence and supporting long-term business resilience.



Environmental Stewardship

We seek to manage our environmental impacts through a focus on climate action, resource efficiency, waste reduction, water stewardship, and biodiversity considerations.

Our efforts are centred on improving operational efficiency, increasing the use of renewable energy, strengthening environmental management systems, and exploring opportunities to support a more circular approach to resource use. These actions help the Company manage environmental risks while supporting long-term operational resilience.

Social Commitment

People remain central to the way TM Seating operates and grows. We strive to provide a workplace that supports safety, wellbeing, learning, inclusion, and professional development across all levels of the organisation.

Beyond our operations, we seek to contribute positively to the communities connected to our business through responsible engagement, volunteering initiatives, and programmes that support inclusive development. Our approach is guided by the belief that sustainable business success is strengthened when people and communities are able to grow alongside it.

ESG Goals

TM Seating's sustainability goals provide long-term direction for the Company's environmental, social, and governance priorities. These goals are intended to support responsible growth, strengthen accountability, and help guide decision-making across operations and the value chain.

The goals reflect a combination of business priorities, stakeholder expectations, regulatory developments, and the Company's broader sustainability aspirations. They are periodically reviewed to assess relevance, monitor progress, and support continuous improvement.

While individual targets vary in their maturity and implementation timelines, they collectively contribute to strengthening governance practices, advancing environmental performance, fostering people development, and creating long-term value for stakeholders.

Our approach focuses not only on achieving defined outcomes, but also on building the systems, capabilities, and partnerships needed to support sustained progress over time.



Governance Goals:

1. 100% Employees coverage on Code of Conduct Training
2. 100% targeted Suppliers Periodically Assessed on ESG parameters
3. Zero Data Breach incidents (IT, Privacy, cybersecurity, etc.)

Environment Goals

Driving Net Zero:

1. Achieve Net Zero by 2045
2. 25% reduction in absolute Carbon Emissions by 2030 (base year 2020)

Pioneering Circular Economies:

1. 2030: Replenish Freshwater and Zero Waste to Landfill
2. 2040: Replenish more freshwater than consumed

Social Goals:

1. 2030: 25% Diversity Mix in Workforce
2. 2030: 3 days of Training per Employee
3. Maintain Zero Loss Time Injuries for complete work-force



ESG Monitoring Methodology

Sustainability performance is most effective when supported by clear accountability, measurable indicators, and regular review. To strengthen oversight and drive consistent progress, TM Seating has established an ESG Performance Monitoring Framework that enables systematic tracking of performance across its material sustainability priorities.

The framework translates sustainability commitments and strategic objectives into measurable outcomes through a structured process of target setting, performance evaluation, and management review. It helps the Company monitor progress, identify emerging risks and opportunities, and support informed decision-making across environmental, social, and governance topics.

The framework is built around a continuous improvement cycle that begins with the identification of material topics and the establishment of relevant key performance indicators (KPIs). Performance is periodically assessed against defined objectives and reviewed through management-led governance processes, enabling timely interventions and ongoing refinement of sustainability initiatives.

This approach supports greater transparency, reinforces accountability across functions, and helps ensure that sustainability considerations remain integrated into operational and business decision-making.





Stakeholder Engagement

Meaningful stakeholder engagement plays an important role in helping TM Seating understand evolving expectations, strengthen relationships, and make informed business decisions. As a company operating within a dynamic mobility ecosystem, we regularly engage with stakeholders whose perspectives influence our operations, long-term strategy, and sustainability priorities.

These interactions provide valuable insights into emerging risks, opportunities, industry developments, and areas where the Company can further strengthen its performance. Feedback gathered through stakeholder engagement also supports our approach to governance, risk management, materiality assessment, and continuous improvement.

Recognising that different stakeholder groups have distinct interests and expectations, we seek to maintain open and constructive channels of communication across our value chain. Engagement takes place through both formal and informal mechanisms, enabling ongoing dialogue and fostering trust, transparency, and collaboration.

Insights from these engagements contribute to the identification of material sustainability topics and help shape initiatives across environmental, social, and governance aspects of the business.

Stakeholder Group & Key Areas of Interest



Customers

Product quality, delivery performance, innovation, sustainability, compliance, customer service



Employees

Workplace safety, wellbeing, career development, engagement, diversity and inclusion



Regulators

Regulatory compliance, governance, environmental and occupational health & safety performance



Board of Directors

Strategy, risk management, governance, financial performance, ESG priorities



Suppliers

Business continuity, responsible sourcing, capability development, ESG expectations



Communities & NGOs

Community development, environmental stewardship, local engagement, social impact



Stakeholder	Mode of Engagement	Frequency
Customers	• Periodic review meetings and performance discussions • Customer satisfaction surveys and feedback mechanisms • Digital engagement platforms and helpdesks • Site visits and technical consultations • Industry forums and events	Ongoing or Need Basis
Employees	• Town halls, leadership connects, and team meetings • Training, workshops, and capability-building programmes • Employee feedback surveys and engagement platforms • Performance management and development reviews • Grievance redressal mechanisms	Ongoing or Need Basis
Regulators	• Regulatory filings and compliance reporting • Periodic meetings and consultations	Need basis



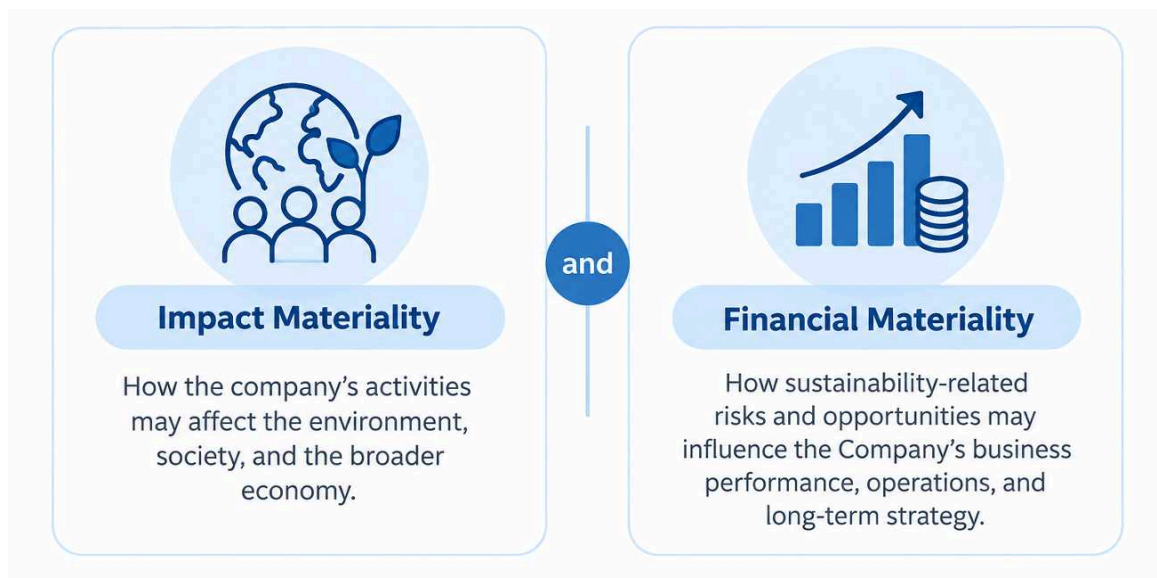
Stakeholder	Mode of Engagement	Frequency
Regulators	• Participation in industry bodies and forums • Audits, inspections, and submissions	Need basis
Suppliers	• Vendor meetings and periodic reviews • Supplier audits and assessments • Training and capability-building initiatives • Supplier feedback and evaluation systems	Ongoing or Need basis
NGOs & Communities	• Partnerships for CSR and sustainability projects • Joint impact assessments and reporting • Regular communication and review meetings • Volunteering initiatives	Ongoing & Need basis



Double Materiality Assessment

Sustainability topics can affect a business in different ways. Some arise from the impact a company's activities have on people, communities, and the environment, while others may influence business performance, resilience, and long-term value creation. Recognising this relationship, the company undertook a Double Materiality Assessment (DMA) to better understand the sustainability matters that are most relevant to the Company and its stakeholders.

The assessment considered both:



The outcomes of the assessment support strategic decision-making, risk management, target setting, stakeholder engagement, and sustainability reporting. They also help ensure that resources and management attention remain focused on topics that are most significant to the business and its stakeholders.

To maintain relevance, material topics are reviewed periodically considering changes in business priorities, stakeholder expectations, market conditions, and the evolving regulatory landscape.



Our Approach

The company followed a structured, multi-step process to identify and prioritise material sustainability topics.



Outcome of the Assessment

The assessment identified a set of material topics that are considered most relevant to The company's business, stakeholder interests, and long-term sustainability priorities.

These topics provide the foundation for the Company's sustainability strategy, management approaches, performance monitoring, and disclosures throughout this Report.



Key Material Topics

Human Capital Development

S

Impact, Risk, Opportunity and Effect:

Risks: Skill gaps, talent attrition, leadership pipeline constraints

Opportunity: Improved productivity, innovation, employee engagement and retention

Potential Impact / Effect: May influence operational performance, workforce capability and business continuity

Our Response: Leadership development, capability building, performance management and employee engagement programmes

Mapping:
GRI: 401, 404
SDG: SDG-4, SDG-8
UNGC Principle-1,2,6



Innovation Management

G

Impact, Risk, Opportunity and Effect:

Risks: Delayed adaptation to customer and market expectations

Opportunity: New products, process improvements and competitive differentiation

Potential Impact / Effect: May influence growth, customer retention and long-term competitiveness

Our Response: Investment in engineering, product development and customer-focused innovation

Mapping:
GRI: 03
SDG: SDG-9, SDG-8
UNGC Principle-7,8,9





Climate Action

E

Impact, Risk, Opportunity and Effect:

Risks: Physical climate impacts, carbon regulations, rising energy costs

Opportunity: Improving Energy efficiency, renewable energy adoption and emissions reductions

Potential Impact / Effect: May affect operational continuity, operational and capital costs and long-term resilience

Our Response: Climate risk assessment, emissions management, energy efficiency and decarbonisation initiatives

Mapping:
GRI: 201, 305
SDG: SDG-7, SDG-13
UNGC Principle-7,8,9



Material & Waste Management

E

Impact, Risk, Opportunity and Effect:

Risks: Resource inefficiencies, waste-related costs and regulatory compliance risks

Opportunity: Circularity, material efficiency and cost optimisation

Potential Impact / Effect: May influence environmental footprint, operational efficiency and resource availability

Our Response: Waste minimisation, recycling, responsible material use and circular economy practices

Mapping:
GRI: 301,306
SDG: SDG-12, SDG-13
UNGC Principle-7,8,9





Community Relations

S

Impact, Risk, Opportunity and Effect:

Risks: Reduced social acceptance and weaker stakeholder relationships

Opportunity: Stronger community trust, shared value creation and positive social community impact

Potential Impact / Effect: May affect reputation, local relationships and social licence to operate

Our Response: CSR initiatives, volunteering programmes and community engagement activities

Mapping:
GRI: 203, 413
SDG: SDG-1, SDG-10, SDG-11
UNGC Principle-1,2



Information Security

G

Impact, Risk, Opportunity and Effect:

Risks: Cybersecurity incidents, data breaches and operational disruption

Opportunity: Improved digital resilience and stakeholder confidence

Potential Impact / Effect: May affect business continuity, customer trust and regulatory compliance

Our Response: Information security management systems, cybersecurity awareness and risk monitoring

Mapping:
GRI: 2, 418
SDG: SDG-9, SDG-16
UNGC Principle-1,2





Product Safety & Quality G

Impact, Risk, Opportunity and Effect:

Risks: Product defects, recalls and customer dissatisfaction

Opportunity: Enhanced customer trust, product performance and market competitiveness

Potential Impact / Effect: May affect customer relationships, company's reputation and business growth

Our Response: Quality management systems, validation processes and continuous improvement initiatives

Mapping:
GRI: 416, 417
SDG: SDG-3, SDG-12
UNGC Principle-1,2



Employee Health & Safety S

Impact, Risk, Opportunity and Effect:

Risks: Workplace injuries, occupational health risks and operational disruptions

Opportunity: Improved wellbeing, productivity and workforce morale

Potential Impact / Effect: May affect employee welfare, business continuity and compliance performance

Our Response: ISO 45001 systems, risk assessments, training and preventive safety programmes

Mapping:
GRI: 403
SDG: SDG-3, SDG-8
UNGC Principle-1,2





Water Management

E

Impact, Risk, Opportunity and Effect:

Risks: Water scarcity, supply disruptions and regulatory constraints

Opportunity: Improved resource efficiency and long-term water resilience

Potential Impact / Effect: May affect operational continuity and environmental performance

Our Response: Water conservation, monitoring, recycling and replenishment initiatives

Mapping:
GRI: 303
SDG: SDG-6, SDG-14
UNGC Principle-7,8,9



Business Ethics

G

Impact, Risk, Opportunity and Effect:

Risks: Fraud, corruption, misconduct and reputational damage

Opportunity: Stronger organisational culture and stakeholder trust

Potential Impact / Effect: May affect company's reputation, legal compliance and business relationships

Our Response: Tata Code of Conduct, ethics training, whistleblower mechanism and compliance monitoring

Mapping:
GRI: 2, 205, 206
SDG: SDG-16
UNGC Principle-10





Human Rights

S

Impact, Risk, Opportunity and Effect:

Risks: Labour rights concerns, discrimination and value-chain risks

Opportunity: Inclusive workplaces, stronger employee relations and responsible business conduct

Potential Impact / Effect: May affect workforce wellbeing, reputation and stakeholder confidence

Our Response: Human rights due diligence, awareness programmes, grievance mechanisms and supplier engagement

Mapping:
GRI: 406, 407, 408, 409, 410, 411, 412
SDG: SDG-5, SDG-8, SDG-10, SDG-16
UNGC Principle-1,2,3,4,5,6



Biodiversity & Ecosystems

E

Impact, Risk, Opportunity and Effect:

Risks: Habitat degradation, ecosystem impacts and emerging regulatory expectations

Opportunity: Enhanced environmental stewardship and nature-positive outcomes

Potential Impact / Effect: May affect natural resource dependency, ecosystem resilience and stakeholder expectations

Our Response: Biodiversity risk assessments, management planning and conservation initiatives

Mapping:
GRI: 304
SDG: SDG-13, SDG-14, SDG-15
UNGC Principle-7,8,9





Responsible Supply Chain



Impact, Risk, Opportunity and Effect:

Risks: Supplier non-compliance, ESG-related disruptions and supply chain instability

Opportunity: Greater supply chain resilience, transparency and collaboration

Potential Impact / Effect: May affect operational continuity, compliance and customer expectations

Our Response: Supplier assessments, ESG engagement, audits and responsible sourcing practices

Mapping:

GRI: 204, 308, 407, 409, 414
SDG: SDG-8, SDG-12, SDG-16
UNGC Principle-1-10



Corporate Governance



Impact, Risk, Opportunity and Effect:

Risks: Compliance failures, ineffective oversight, reputational risks

Opportunity: Enhanced stakeholder trust, accountability and long-term resilience

Potential Impact / Effect: May affect stakeholder confidence, regulatory compliance and business performance

Our Response: Governance frameworks, Board oversight, risk management and policy-driven decision making

Mapping:

GRI: 02
SDG: SDG-16
UNGC Principle-10





Sustainability Commitments

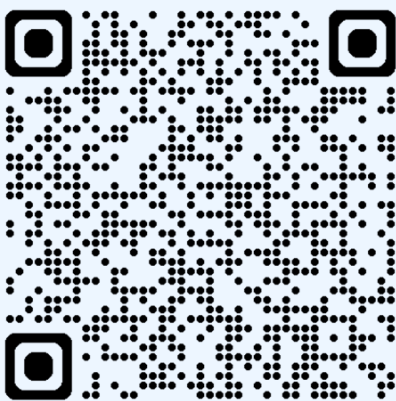
The material topics identified through our double materiality assessment help shape TM Seating's sustainability priorities and long-term aspirations. These priorities are supported by commitments that guide decision-making across governance, environmental, and social dimensions of the business.

While the pace and pathway of implementation may vary across topics, the commitments provide a common direction for strengthening performance, managing risks, and creating long-term value for stakeholders.

Our approach balances operational realities with long-term ambitions, focusing on continuous improvement, accountability, and responsible business practices.

Sustainability Policy

Tata AutoComp's group level Sustainability Policy provides a framework for integrating environmental, social and ethical considerations across its operations and value chain. It focuses on climate action and resource efficiency, employee health and safety, human rights, diversity and inclusion, responsible stakeholder engagement, sustainable value chain practices, ethical business conduct and robust sustainability governance. Through measurable targets, continuous improvement and responsible business practices, the Company aims to create long-term sustainable value for its stakeholders, including its commitment to achieving Net Zero in alignment with Project Aalingana.



**Scan The QR To Read
Tata AutoComp
Sustainability Policy**

Scope of this policy

The Sustainability Policy applies across the Company's facilities, business operations and value chain, including its subsidiaries, joint ventures (including TM Seating), corporate offices, employees, business associates, contractors and suppliers. It provides a common framework for embedding sustainability across the Company's operations and stakeholder ecosystem.

Review Mechanism

The Sustainability Policy is reviewed annually or as required to ensure its continued applicability and relevance to the Company's operations and evolving stakeholder expectations.



Our Governance Related Commitments in Sustainability Policy

Building Enduring Business:

Integrating Sustainability: Integrate sustainability practices to mitigate climate change risks across our businesses, embedding environmental and social considerations into our business decisions and goals.

Risk Assessment and Management: Conduct thorough risk assessments to identify and mitigate potential environmental, biodiversity, health, safety, and sustainability risks associated with our operations, products, and services, extending this diligence throughout our value chain.

Sustainable Value Chain: Build a sustainable value chain by encouraging and supporting our supplier and dealer partners to adopt sustainability practices.

Green Revenue Growth: Grow green revenue by developing new products and enhancing existing ones to consistently improve value propositions for our customers while considering environmental impacts throughout the product lifecycle.

Governance and Reporting: Establish a governance structure to oversee our sustainability commitments, undertake natural and social capital valuation to assess business risks, and report in line with TATA Group reporting frameworks.

Promoting Ethical Business Practices:

Ethical Behavior: Uphold the highest standards of integrity and transparency, maintaining a policy of "zero tolerance" towards any violation of existing laws. Implement robust anti-corruption measures to prevent fraud and misconduct.

Compliance and Fair Practices: Ensure compliance with all relevant laws, regulations, and industry standards, fostering a culture of ethical behavior and decision-making across the organization.

Continuous Improvement: Dedicate ourselves to the continuous improvement of our environmental performance, occupational health and safety practices, and sustainability initiatives by setting targets and objectives, monitoring progress, and implementing best practices across our value chain.



Material issues	Target	Progress as of FY 26	SDG Mapping
Business Ethics	Year on year ensure 100% employees receive code of conduct communication	Maintained	
	Year on year reduce TAT to <45 days for TCoC complaints	NA	
	By 2027 reduce TAT to <10 days for customer complaints	On Track	
Responsible supply chain	By 2028 assess 100% critical suppliers on ESG parameters	On Track	
Data privacy	Year on year ensure zero data breach incidents (IT, Privacy, cybersecurity, etc.)	Maintained	



Our Environmental Commitments in Sustainability Policy

Nurturing the Environment:

Climate Action: Actively participate in global climate action by achieving ambitious emission reduction targets across our entire value chain, in alignment with The Paris Agreement on climate change. We are committed to significantly reducing our greenhouse gas (GHG) emissions through the adoption of renewable energy sources and implementing comprehensive decarbonization strategies. This includes setting science-based targets, increasing energy efficiency, and investing in innovative technologies to ensure a sustainable and resilient future.

Resource Efficiency and Conservation: Strive to optimize resource use, minimize waste generation, and promote the efficient use of energy, water, and raw materials throughout our operations and value chain.

Pollution Prevention: Prevent pollution by minimizing emissions, discharges, and waste generation through cleaner production technologies and processes. Additionally, we are committed to reducing noise pollution by implementing effective noise control measures and technologies to ensure a healthier environment for our communities and ecosystems.

Biodiversity Conservation: Commit to biodiversity conservation and ecosystem protection by minimizing impacts on natural habitats and species diversity, ending deforestation, conducting reforestation drives, and promoting a net positive impact (NPI) approach. Additionally, we are dedicated to preserving and enhancing soil quality through sustainable land management practices, recognizing its vital role in supporting healthy ecosystems and biodiversity.

Compliance with Laws and Regulations: Comply with all relevant environmental, health, safety, and sustainability laws, regulations, and standards across all locations and throughout our value chain.



Material issues	Target	Progress as of FY 26	SDG Mapping
Climate Action	Active net zero by 2045	On track	
	Reduce Scope 1+2 emissions by 25% (2020 baseline) by 2030	On Track, as per Decarbonization Roadmap	
	Achieve 100% Renewable Electricity by 2030	13% RE as on date	
Circular Economy	Replenish fresh water by 2030	On Track	
	Replenish more fresh water than consumed by 2040	On Track	
	Achieve zero liquid discharge (ZLD) at all sites by 2030	On Track	
	Ensure zero waste to landfill by 2030	On Track	
Product Stewardship	Year on year conduct LCA (Cradle to grave), for critical products	Continuous	 
Environmental Protection	By 2026 assess 100% site for biodiversity impact	Achieved	



Our Social Commitments in Sustainability Policy

Employee Health and Safety: Prioritize the health and safety of our employees and stakeholders by providing a safe working environment, implementing effective safety training programs, and fostering a culture of safety awareness and participation.

Equality and Diversity: Foster an inclusive workplace culture that values every employee, ensures equal opportunities, and promotes diversity in all interactions with stakeholders throughout our value chain.

Human Rights: Safeguard human rights in all aspects of our business operations and collaborations, upholding and actively contributing to their protection.

Social Responsibility: Recognize our social responsibility by contributing positively to the communities in which we operate, supporting local initiatives, respecting human rights, and promoting social welfare in line with our CSR Policy.

Stakeholder Engagement and Collaboration: Engage with and collaborate with stakeholders, including employees, customers, suppliers, communities, and regulatory bodies, to effectively address environmental, health, safety, and sustainability concerns.

Material issues	Target	Progress as of FY 26	SDG Mapping
Employee health, safety and well-being	Year on year maintain zero LTIFR	0 Maintained	
	Maintain zero fatalities Year on year	0 Maintained	
	Cover 100% of employees for health check-up and health index (YoY)	100% Maintained	
Talent Management	Year on year achieve attrition of Hi-pot of 0%	On Track	
	Year on year maintain voluntary attrition rate <10%	On Track	



Material issues	Target	Progress as of FY 26	SDG Mapping
Talent Management	Ensure 25% diversity mix in workforce by 2030	On Track	
	Achieve 3 working days (24 hours) of training for each employee by 2030	26 Hours Achieved and continuous	
	Year on year maintain employee satisfaction score of greater than 90%	90%	
	Year on year ensure 100% of employees receive regular performance and career development reviews	100% Maintained	
Human rights and labor practices	Year on year ensure zero human rights violations	0 Maintained	
	Year on year ensure 100% employees receive human rights, Diversity & Inclusion training annually (YoY)	100% Maintained	
	Reduce TAT to <60 days for POSH complaints by 2024	NA	
Community relations	By 2030 impact 15000 lives (direct beneficiaries) positively through CSR activities	10000+ On Track	



Corporate Governance



About TM Automotive Seating Systems Private Limited

Strong governance forms the foundation of our sustainability journey. At TM Seatings, we recognize that responsible business conduct, transparent decision-making, and effective oversight are essential for creating long-term value and advancing our environmental, social, and governance commitments.

Board Composition

The Board provides strategic oversight, upholds robust governance standards, and guides the Company's long-term direction in alignment with its vision, mission, and values.



Mr. Arvind Goel

Non-executive
Non-independent, Chairman



Mr. Manoj Kolhatkar

Non-executive
Non-independent, Director



Mr. Sudipta Marjit

Non-executive
Non-independent, Director



Mr. Rodrigo Barbosa

Non-executive
Non-independent, Director



Mr. Frank Thomas

Non-executive
Non-independent, Director



Mr. Pankaj Chowdhary

Non-executive
Non-independent, Director



Focus Area	Parameter	UoM	FY 24	FY 25	FY 26
Board Composition	Board Type	Type	Non-Executive-Non-Independent	Non-Executive-Non-Independent	Non-Executive-Non-Independent
	Total Board size	Nos.	6	6	6
	Total number of executive directors	Nos.	0	0	0
	Total number of independent directors	Nos.	0	0	0
	Total number of other non-executive directors	Nos.	6	6	6
	Total number of female directors	Nos.	0	0	0
	Percentage of women in organisation board	%	0	0	0
Board Industry Experience	All Directors have automotive industry experience				



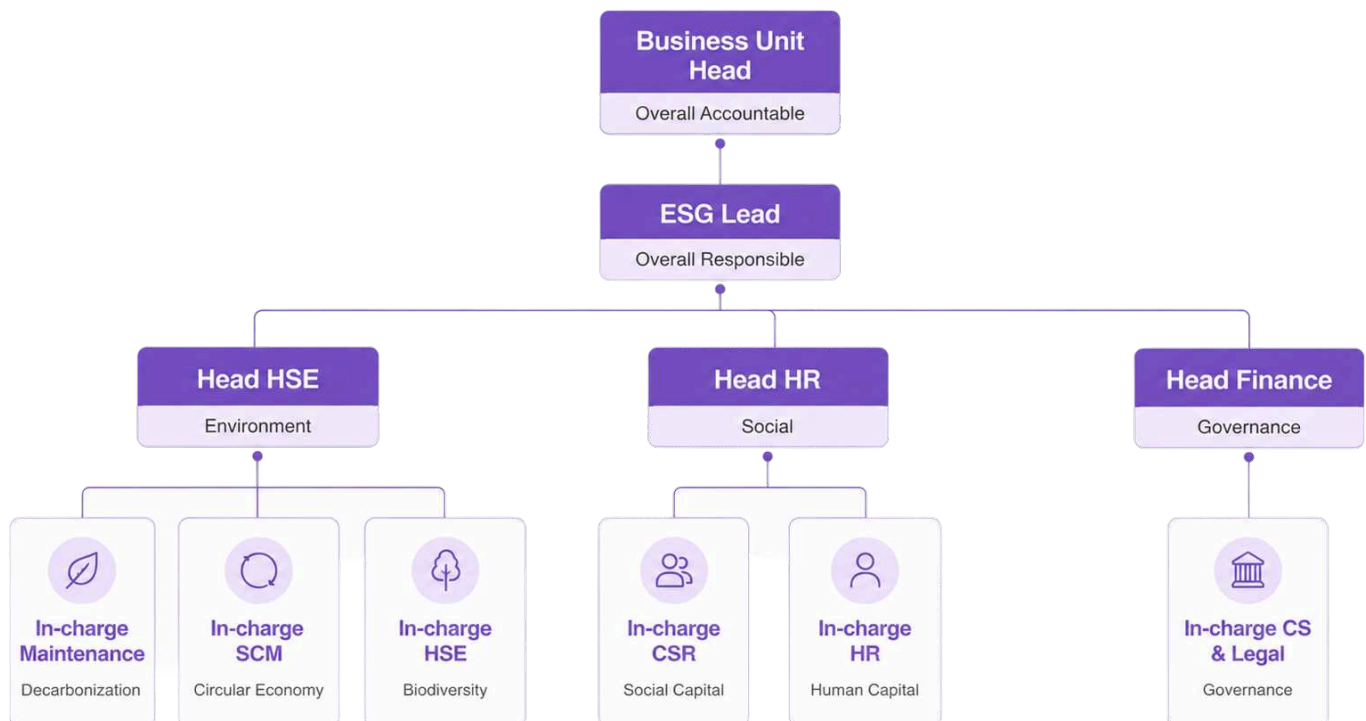
Business Continuity Planning

TM Seating has established Business Continuity Plans (BCPs) to strengthen organisational resilience and ensure continuity of critical operations in the event of potential disruptions. These plans are designed to support preparedness, enable timely response, and minimise operational impacts across key functions and locations.

Business continuity arrangements are clearly documented and communicated across employees, relevant stakeholders, and customers, enabling coordinated and effective execution when required. The BCP framework covers critical processes, roles and responsibilities, recovery strategies, and communication protocols.

Business continuity planning is integrated into the Company's Enterprise Risk Management (ERM) framework and is subject to periodic review.

Through this proactive approach, The company reinforces operational stability, strengthens risk preparedness, and enhances long-term resilience in support of sustainable business performance.





Sustainability Governance

Sustainability at TM Seating is supported through a governance framework that aims to integrate environmental, social, and governance (ESG) considerations into business planning, risk management, operational decision-making, and performance monitoring.

The framework provides oversight and accountability for sustainability priorities across the organisation, helping ensure that material ESG topics are considered alongside business objectives and long-term value creation. Through defined roles and responsibilities, sustainability-related matters are reviewed at appropriate management levels and supported through cross-functional collaboration.

Leadership oversight plays an important role in guiding the Company's sustainability direction. Key focus areas include climate action, resource efficiency, employee wellbeing, responsible business conduct, supply chain sustainability, and regulatory compliance. Progress against sustainability priorities is periodically reviewed to assess performance, identify improvement opportunities, and support informed decision-making.

Sustainability governance is further strengthened through engagement between business leadership, functional teams, and corporate sustainability function. This enables the sharing of knowledge, alignment with broader sustainability priorities, and consistency in the implementation of key initiatives.

As stakeholder expectations, regulations, and industry practices continue to evolve, TM Seating seeks to strengthen its sustainability governance approach through continuous improvement, transparent reporting, and effective management of sustainability-related risks and opportunities.

Ultimately, the objective of the governance framework is to support responsible business practices, reinforce accountability, and contribute to the creation of long-term value for customers, employees, business partners, communities, and shareholders.





Risk Management

The Company adopts a structured approach to identifying, assessing, and managing risks that may influence business performance, operational continuity, stakeholder confidence, and long-term value creation.

Risk management is integrated into business planning and decision-making processes, helping the Company respond to a dynamic operating environment shaped by changing market conditions, customer expectations, technological developments, regulatory requirements, and sustainability-related considerations.

The Company's risk management approach seeks to provide a systematic understanding of both existing and emerging risks across operations and the value chain. Key risks are periodically reviewed by management, with defined mitigation measures and action plans implemented to strengthen resilience and support business continuity.

In addition to traditional business risks, Company considers environmental, social, and governance (ESG) factors as part of its broader risk management approach. Topics such as climate change, resource availability, occupational health and safety, human capital, information security, regulatory compliance, and supply chain performance are increasingly evaluated for their potential impact on the business.

Risk assessments support the prioritisation of management actions, allocation of resources, and development of mitigation strategies. Regular reviews help monitor changes in the risk landscape and ensure that response measures remain relevant and effective.

Through this structured and forward-looking approach, TM Seating seeks to strengthen organisational resilience, support informed decision-making, and position the business to navigate risks while pursuing long-term opportunities.





Business Ethics

Ethical business conduct is fundamental to the way TM Seating operates and builds long-term relationships with customers, employees, suppliers, business partners, and communities. The Company seeks to maintain a culture where integrity, accountability, transparency, and respect guide decision-making across all levels of the organisation.

Our approach to business ethics is anchored in the Tata Code of Conduct and supported by a range of policies, procedures, and management systems that establish clear expectations for responsible behaviour. These expectations apply not only to employees, but also extend to suppliers, contractors, and other business partners who engage with the Company.

Ethics-related requirements are communicated through mandatory training programmes, leadership engagement, policy awareness initiatives, and established reporting mechanisms. These efforts help foster a workplace where concerns can be raised responsibly and where ethical considerations remain integral to day-to-day business activities.

Oversight and Accountability

Oversight of ethics and compliance is supported through defined governance structures, including management oversight, internal review mechanisms, ethics counsellors, and compliance functions. These structures help facilitate timely escalation, consistent implementation of policies, and appropriate response to reported concerns.

To strengthen compliance and accountability, The company supports its ethics framework through:



Where instances of non-compliance are identified, matters are reviewed in accordance with established procedures and addressed through appropriate corrective and disciplinary actions.



Embedding an Ethical Culture

Building an ethical organisation requires more than policies and controls. TM Seating seeks to cultivate an environment where employees understand their responsibilities, feel comfortable raising concerns, and are encouraged to act in a manner consistent with the Company's values. Ethical considerations are reinforced through ongoing communication, leadership engagement, performance management processes, and awareness initiatives that help embed responsible business conduct into everyday decision-making.

By promoting ethical behaviour across its operations and value chain, TM Seating seeks to strengthen stakeholder trust, support regulatory compliance, and contribute to sustainable long-term business performance.

Focus Area	Parameter	UoM	FY 24	FY 25	FY 26
Business Ethics	Total number of confirmed breaches	Number	0	0	0
	A. Corruption or bribery	Number	0	0	0
	B. Discrimination or harassment	Number	0	0	0
	C. Customer privacy data	Number	0	0	0
	D. Conflicts of interest	Number	0	0	0
	E. Money Laundering or Insider Trading	Number	0	0	0
	F. Forgery / Fraudulent Documents or Claims	Number	0	0	0



Tata Code of Conduct

The Tata Code of Conduct serves as the foundation of TM Seating's approach to ethical business conduct. It provides a common framework that guides decision-making, workplace behaviour, stakeholder interactions, and responsible business practices across the organisation.

Rooted in the Tata Group's values of Integrity, Unity, Responsibility, Pioneering, and Excellence, the Code establishes clear expectations for employees, leadership teams, contractors, and business partners. It supports a culture where ethical conduct is expected not only in compliance with laws and regulations, but also in the way decisions are made and relationships are built.

The Code provides guidance across a broad range of topics, including:

- Compliance with applicable laws and regulations
- Zero tolerance for corruption, bribery, and unethical conduct
- Prevention of conflicts of interest
- Respect for human rights and fair labour practices
- Responsible environmental stewardship
- Protection of confidential information and company assets
- Fair, respectful, and professional conduct in the workplace
- Accountability, transparency, and responsible decision-making

By embedding these principles into everyday business activities, TM Seating seeks to maintain stakeholder trust and support a culture of integrity throughout its operations and value chain.

Tata Code of Conduct (Training and Communication)	UoM	FY 24	FY 25	FY 26
Percentage of Employees Covered by Training of Tata Code of Conduct	%	100	100	100
Percentage of Employees Covered by Communication of Tata Code of Conduct	%	100	100	100



Putting the Code into Practice

The effectiveness of the Code depends on its consistent application throughout the organisation. To support this, TM Seating has established governance processes, reporting mechanisms, training programmes, and accountability structures designed to reinforce ethical behaviour and responsible decision-making.

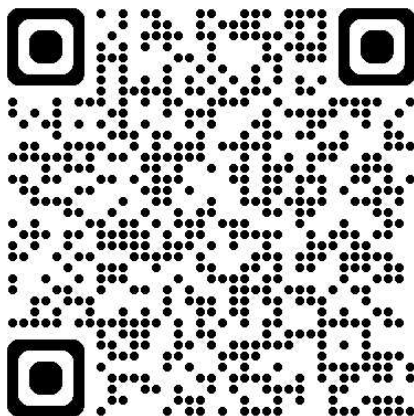
Employees are expected to complete periodic Code of Conduct training and acknowledge their understanding of the principles and expectations set out in the Code. Regular awareness initiatives help reinforce key requirements and provide guidance on emerging ethical and compliance-related topics.

Support and reporting channels are available to employees seeking guidance or wishing to raise concerns related to potential violations of the Code. These mechanisms are designed to encourage timely reporting while maintaining confidentiality and protection against retaliation.

Accountability and Compliance

Compliance with the Tata Code of Conduct forms an important part of TM Seating's broader ethics and governance framework. Concerns related to potential violations are reviewed through established processes, and appropriate corrective actions are taken where required. The Company continues to strengthen awareness, accountability, and ethical decision-making across its operations, recognising that maintaining a strong ethical culture requires ongoing engagement, leadership commitment, and individual responsibility.

Through the Tata Code of Conduct, TM Seating seeks to promote a workplace and business environment founded on trust, fairness, transparency, and respect.



**Scan The QR To
Read Our Policies**



Ethics Related Key Policies

Anti-Bribery and Anti-Corruption policy

TM Seating maintains a zero-tolerance approach towards bribery, corruption, and any form of improper business conduct. The Anti-Bribery and Anti-Corruption Policy establishes clear expectations for employees, contractors, and business partners, while supporting compliance with applicable laws, regulations, and internal requirements.

The policy outlines responsibilities related to ethical business interactions, conflicts of interest, gifts and hospitality, and the prevention of improper payments or benefits. Awareness programmes and periodic training initiatives help reinforce understanding of these requirements and support a culture of integrity across the organisation.

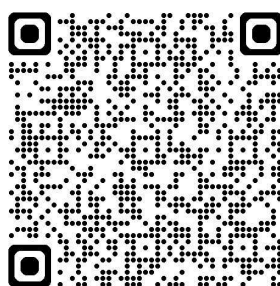
Target: Maintain 0 Cases related to Corruption YoY.

Anti Money-Laundering policy

TM Seating is committed to maintaining high standards of financial integrity and transparency. The Anti Money-Laundering Policy provides a framework to prevent the use of the Company's operations, products, or business relationships for money laundering, terrorism financing, or other illicit financial activities.

The Company supports compliance through internal controls, due diligence processes, record-keeping requirements, and monitoring mechanisms applicable to relevant business activities and third-party relationships. Employees are encouraged to report any suspected misconduct through established reporting channels, enabling timely review and appropriate action where required.

Target: Maintain 0 Cases related to Money Laundering YoY.



**Scan The QR To Read
Our Anti-Bribery & Anti-Corruption Policy**



Whistleblower policy

The company encourages employees and stakeholders to raise concerns relating to actual or suspected violations of policies, the Tata Code of Conduct, applicable laws, or other matters that may adversely affect the Company or its stakeholders.

The Whistleblower Policy provides a confidential mechanism for reporting concerns and supports fair, objective, and timely investigation of reported matters. Concerns may be raised through designated reporting channels, including the Ethics Counsellor, the Chairman of the Audit Committee, or through the dedicated whistleblower email: whistle.blower@tataautocomp.com.

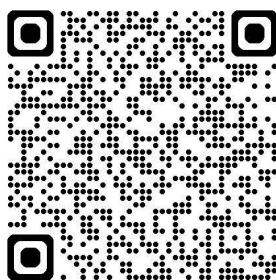
All concerns or instances of non-compliance are investigated and addressed through established internal procedures, ensuring fairness, confidentiality, and timely resolution.

The company encourages employees and stakeholders to raise concerns through a robust whistleblower mechanism that promotes transparency, accountability, and ethical conduct. Key features of the mechanism include the option for anonymous reporting, enabling individuals to raise concerns without fear of identification, and strict confidentiality in the handling of all reported matters. The Company maintains a zero-tolerance approach towards retaliation against whistleblowers acting in good faith. Regular awareness and training initiatives further ensure that employees understand the available reporting channels and their role in fostering an ethical and compliant workplace culture.

The company continued to uphold the highest standards of ethical conduct. The company ensures effective employee participation in ethics related training, reinforced its zero-tolerance stance on unethical practices, and strengthened internal compliance systems through regular audits and digital tracking tools.

Ethical expectations were extended to suppliers, and violations were addressed through structured disciplinary actions. With oversight from dedicated governance bodies and integration of ethics into performance evaluations, Tata AutoComp positioned ethical conduct as a strategic enabler of trust, transparency, and long-term business resilience.

Target: 100% employee awareness on reporting mechanism



**Scan The QR To Read Our
Whistleblower Policy**



Fraud prevention policy

The company follows a strong fraud prevention framework aimed at safeguarding its assets, reputation, and stakeholder trust. The Company maintains a zero-tolerance stance toward fraud, misrepresentation, embezzlement, or any dishonest or unethical behavior by employees or third parties.

Robust internal controls, segregation of duties, periodic audits, and digital monitoring systems are in place to prevent, detect, and address fraudulent activities. Employees and stakeholders are encouraged to report any suspected fraud or irregularities through the Whistleblower Mechanism, with assurance of confidentiality and protection against retaliation.

Fraud awareness is reinforced through regular training and ethical communication, and any violation is investigated thoroughly and addressed through appropriate disciplinary action. Oversight of fraud prevention measures rests with the Audit Committee, ensuring accountability, transparency, and continuous improvement.

Target: Maintain 0 Cases related to Fraud YoY.

Grievance Redressal Mechanism

The organization has established a structured Grievance Redressal Mechanism to provide employees, suppliers, customers, and other stakeholders with a safe, transparent, and accessible platform to raise concerns or complaints related to workplace issues, ethical conduct, human rights, business practices and compliance.

Grievances can be reported through designated channels, including supervisors, human resources, ethics counsellors, or formal reporting systems as applicable. All grievances are acknowledged promptly, assessed objectively, and addressed through a fair and time-bound process while maintaining confidentiality and impartiality.

The Company strictly prohibits retaliation against any individual who raises a grievance in good faith. Complaints involving serious issues such as unethical conduct, fraud, harassment, or legal non-compliance may be escalated through the Whistleblower Mechanism for independent review.

Oversight of the grievance redressal process is supported by appropriate governance bodies and management teams to ensure accountability, corrective action, and continuous improvement. Through this mechanism, The Company reinforces its commitment to fairness, transparency, respect, and trust across all stakeholder relationships.



Information Security & Data Privacy

Protecting Information and Building Digital Trust

As business processes, customer interactions, and manufacturing systems become increasingly digital, information security and data privacy remain important aspects of TM Seating's governance framework. The Company recognizes the importance of protecting information assets, maintaining stakeholder trust, and supporting the secure operation of business and technology systems.

Our approach combines governance, technology, risk management, and employee awareness to help safeguard information against evolving cybersecurity threats while ensuring the confidentiality, integrity, and availability of critical data and systems.

Information Security Management

TM Seating's information security programme is supported through an Information Security Management System (ISMS) aligned with ISO 27001:2022. Policies, procedures, and internal controls guide the responsible management of information throughout its lifecycle, including collection, storage, usage, sharing, retention, and secure disposal.

The framework is supported through periodic internal reviews, independent assessments, and ongoing monitoring activities designed to identify vulnerabilities, strengthen controls, and support continuous improvement.

Data Privacy and Responsible Data Management

Respect for data privacy is integrated into business operations through policies and practices that support the responsible handling of personal and sensitive information. The Company's data privacy approach is guided by applicable legal and regulatory requirements, as well as recognised privacy principles and industry practices.

Key measures include:

- Role-based access controls
- Secure authentication and access management
- Data classification and protection measures

Encryption and secure data handling practices

Controlled retention and disposal processes help reduce risk while supporting transparency, accountability, and responsible data management.

Cybersecurity and Resilience

TM Seating follows a risk-based approach to cybersecurity, supported by preventive, detective, and corrective controls. Regular vulnerability assessments, security monitoring activities, and periodic testing exercises help identify and address potential risks in a timely manner.

The Company also maintains incident response and business continuity processes to support preparedness and minimise operational disruption in the event of a cybersecurity incident.

Recognising that cybersecurity is both a technology and people challenge, awareness programmes are conducted to strengthen employee understanding of information security responsibilities and emerging cyber threats.

Extending Security Across the Value Chain

Information security expectations extend beyond TM Seating's operations. Security considerations are incorporated into relevant third-party engagements through appropriate contractual requirements, confidentiality obligations, and risk assessment processes.

This approach helps promote responsible information management across business relationships and supports a more secure and resilient value chain.



The Company remains focused on continuously strengthening its cybersecurity capabilities and data protection practices in response to the evolving digital risk landscape.



Responsible Supply chain

Suppliers play an important role in TM Seating's ability to deliver quality products, maintain operational continuity, and meet customer expectations. As sustainability considerations become increasingly relevant across the automotive value chain, the Company seeks to integrate environmental, social, and governance (ESG) considerations into its procurement and supplier management processes.

Our approach focuses on building long-term relationships with suppliers while encouraging responsible business practices, improved transparency, and continual performance improvement across the value chain.

We are committed to embedding environmental, social, and governance principles across every stage of our procurement processes. By working closely with our suppliers, we aim to minimize environmental impact, promote ethical conduct, and contribute positively to the communities in which we operate. This commitment strengthens not only our value chain but also our ability to generate sustained value for stakeholders.

Our procurement framework is designed to align with globally accepted sustainability standards and is guided by Tata Code of Conduct, Responsible Value Chain Partner Code of Conduct Tata Sustainability Guidelines for Suppliers and our Sustainability Policy.

Procurement activities are supported through a combination of central oversight and site-level execution, helping ensure consistency in supplier management while maintaining responsiveness to business and customer requirements.

ESG Supply Chain Assessment

Understanding supplier performance is an important element of responsible sourcing. TM Seating has established an ESG assessment approach to evaluate suppliers across key environmental, social, and governance topics.

The assessment process may include self-assessments, document reviews, discussions with suppliers, and on-site evaluations where appropriate. Areas typically reviewed include environmental management practices, occupational health and safety, labour and human rights practices, business ethics, governance systems, and regulatory compliance.

The objective of these assessments is not only to identify potential risks, but also to support suppliers in strengthening their sustainability practices over time.

Where improvement opportunities are identified, suppliers may be engaged through corrective action plans, knowledge-sharing initiatives, and capacity-building activities.



Parameter	UoM	FY 24	FY 25	FY 26
Targeted Critical Suppliers	Number	3	23	10
Targeted suppliers who have signed the supplier code of conduct	%	100%	100%	100%
Targeted suppliers with contracts that include clauses on environmental, labour, and human rights requirements	%	100%	100%	100%
Number of targeted critical suppliers covered by a sustainability assessment	Number	3	23	10
Number of targeted suppliers covered by a sustainability on-site audit	Number	3	23	3
Number of all buyers who received training on sustainable procurement	Number	1	3	9
Number of audited or assessed suppliers engaged in corrective actions or capacity building	Number	2	23	10



Supplier Engagement and Capacity Building

TM Seating recognises that supply chain sustainability is most effective when built through collaboration and engagement. The Company therefore works with suppliers to improve awareness of sustainability expectations and support the development of relevant capabilities.

Engagement activities include:

- Supplier meetings and review discussions
- Sustainability awareness sessions
- ESG and compliance-related workshops
- Training programmes and knowledge-sharing initiatives
- Discussions on emerging customer and regulatory requirements

These engagements help promote greater understanding of sustainability expectations while encouraging continuous improvement across the supply base.

In addition to formal assessments, ongoing dialogue allows suppliers and the Company to discuss challenges, exchange good practices, and identify opportunities to strengthen performance in areas such as environmental management, occupational health and safety, business ethics, and responsible sourcing.

Responsible Sourcing and Risk Management

Our procurement strategy incorporates a risk-based approach to identify and manage potential environmental and social risks within the supply chain. Suppliers are evaluated based on geographic presence, industry exposure, and operational scale.

Key focus areas include environmental compliance, resource management, labor practices, workplace safety, and ethical conduct. Suppliers are also expected to establish systems for incident reporting and corrective action to ensure proactive risk mitigation.

We emphasize transparency and accountability across all supplier interactions, ensuring that risks are identified early and addressed effectively.

Continuous Improvement

TM Seating views responsible supply chain management as an evolving journey. As stakeholder expectations, customer requirements, and sustainability priorities continue to develop, the Company seeks to enhance the maturity of its supplier engagement, assessment, and monitoring processes.

By integrating sustainability considerations into procurement activities, TM Seating aims to strengthen supply chain resilience, support responsible business practices, and create long-term value for customers, suppliers, and other stakeholders.



Environmental Stewardship



CLIMATE ACTION

Our Climate Ambition

Climate change is reshaping the operating environment for businesses across the automotive value chain. As a manufacturer of automotive seating systems, TM Seating is exposed to both the physical impacts of climate change and the transition towards a lower-carbon economy.

These evolving challenges have implications for energy systems, raw material availability, supply chain resilience, regulatory requirements, and customer expectations. At the same time, they present opportunities to improve operational efficiency, strengthen resilience, and support the transition to more sustainable mobility solutions.

TM Seating has established a long-term ambition to achieve Net Zero greenhouse gas emissions by 2045. This ambition is supported by a structured approach focused on emissions measurement, energy efficiency, renewable energy adoption, responsible resource management, and engagement across the value chain.

Climate considerations are increasingly integrated into business planning, operational decision-making, risk management processes, and sustainability strategy, helping the Company align long-term business objectives with a lower-carbon future.

Climate Governance and Oversight

Climate-related priorities are overseen through TM Seating's sustainability governance framework, with periodic review by business leadership and support from the corporate sustainability function.

Progress against climate initiatives, emissions performance, emerging regulatory developments, and climate-related risks and opportunities are reviewed through established management processes. This governance approach helps ensure accountability and supports informed decision-making across climate-related matters.

The Company's climate approach is guided by its Sustainability Policy and aligned with Tata Group's broader sustainability aspirations under Project Aalingana.



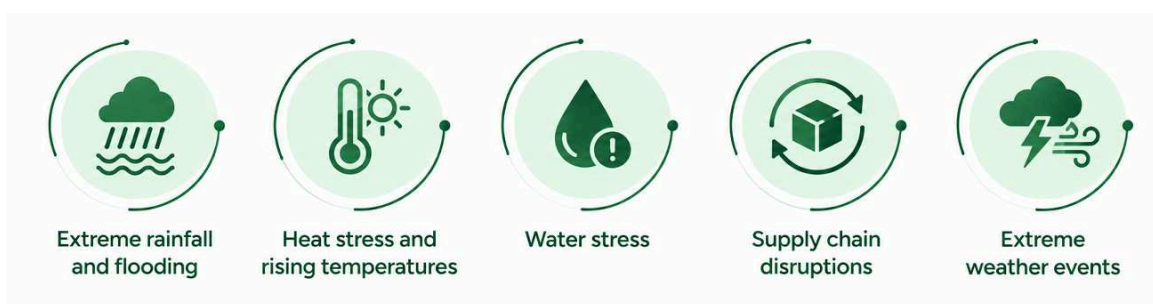
Climate Risks and Opportunities

Climate-related risks and opportunities are assessed through a structured Climate Risk Assessment (CRA) process that evaluates how changing climatic conditions and the transition to a lower-carbon economy may influence operations, assets, supply chains, and long-term business performance.

Assessments consider multiple time horizons and evaluate both:

Physical Risks

Risks arising from changing climatic conditions, including:



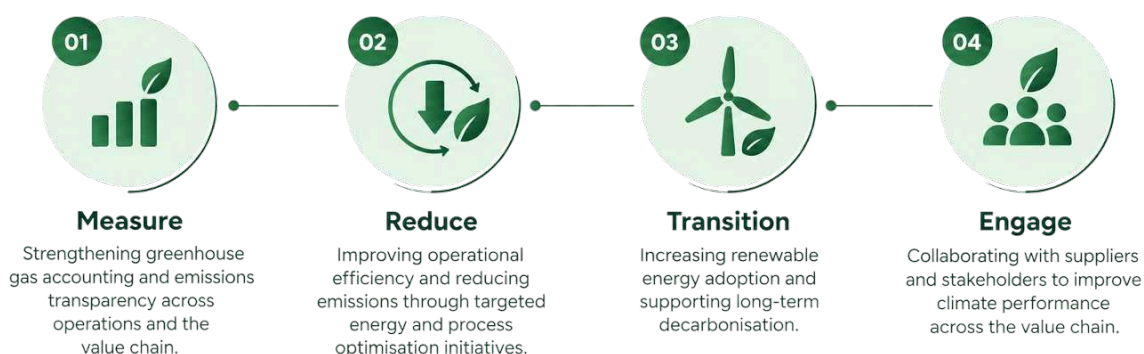
Transition Risks

Risks associated with the transition to a low-carbon economy, including:



The outcomes of these assessments are used to strengthen risk management, business continuity planning, and climate strategy development.

Our Climate Action Framework





Greenhouse Gas Emissions Management

Monitoring and managing greenhouse gas emissions is central to TM Seating's climate strategy. The Company prepares its greenhouse gas inventory in accordance with the GHG Protocol Corporate Accounting and Reporting Standard, using the operational control approach. Emissions are reported across Scope 1, Scope 2, and relevant Scope 3 categories to provide a comprehensive view of emissions associated with the Company's operations and value chain.

Scope 1 and Scope 2 Emissions

TM Seating manages direct and indirect operational emissions through:

1 Energy efficiency initiatives

3 Renewable electricity procurement

2 Operational improvement projects

4 Equipment modernisation

Performance is monitored at both site and Company levels to support informed decision-making and identify further reduction opportunities.

Parameter	Unit	FY 24	FY 25	FY 26
Total Scope 1 Emissions	tCO ₂ e	134.31	78.4	131.16

The inventory covers greenhouse gases recognised under the GHG Protocol, including carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF₆), and nitrogen trifluoride (NF₃).

In the reporting year, there is no source of Biogenic carbon identified within the reporting boundary.

Parameter	Unit	FY 24	FY 25	FY 26
Scope 2 (Location-based)	tCO ₂ e	1272.15	1181.35	1774.55
Scope 2 (Market-based)	tCO ₂ e	1272.15	1181.35	1774.55

Internal Carbon Pricing

To better understand potential climate-related costs and support long-term decision-making, TM Seating applies a shadow carbon pricing mechanism for selected business evaluations and decarbonisation planning activities. The Company currently uses an internal carbon price of INR 478.87 per tCO₂e (approximately USD 5.12 per tCO₂e) covering Scope 1 and Scope 2 emissions. The pricing mechanism supports investment evaluation and helps incorporate climate-related considerations into future planning and emissions reduction initiatives.



Scope 3 Emissions

A significant portion of the automotive sector's carbon footprint exists outside direct operations. Recognising this, TM Seating continues to strengthen its understanding and management of value chain emissions.

The Company currently evaluates relevant Scope 3 categories and is enhancing data quality, supplier engagement, and emissions visibility across the value chain.

As emissions data maturity improves, the Company intends to further strengthen reduction strategies for high-impact categories.

Category	UoM	FY 24	FY 25	FY 26
Purchased Goods & Services	tCO2e	29784.25	39734.01	39686.46
Capital Goods	tCO2e	52.00	428.14	378.78
Fuel & Energy Activities (Not included in Scope-1 or 2)	tCO2e	375.53	345.48	635.43
Upstream Transportation & Distribution	tCO2e	1407.02	1069.30	5077.64
Waste generated in Operations	tCO2e	41.48	0.66	2.37
Business Travel	tCO2e	183.25	96.35	137.58
Employee Commuting	tCO2e	463.85	958.24	625.82
Downstream Transportation & Distribution	tCO2e	0.00	0.00	0.00
End-of-Life treatment of sold product	tCO2e	18464.94	12806.93	13973.02
Total Scope 3 Emissions	tCO2e	50772.32	55439.11	60517.11

Upstream and Downstream Scope 3 Emissions

Category	UoM	FY 24	FY 25	FY 26
Upstream Scope 3 Emissions	tCO2e	32307.38	42632.18	46544.09
Downstream Scope 3 Emissions	tCO2e	18464.94	12806.93	13973.02
Total Scope 3 Emissions	tCO2e	50772.32	55439.11	60517.11



Air Emissions and Pollution Control

While greenhouse gases remain a key focus area, TM Seating also monitors atmospheric emissions associated with facility operations to ensure compliance and minimise environmental impacts.

The Company maintains a 100% coal-free operational footprint and implements operational controls to manage emissions of key pollutants, including:

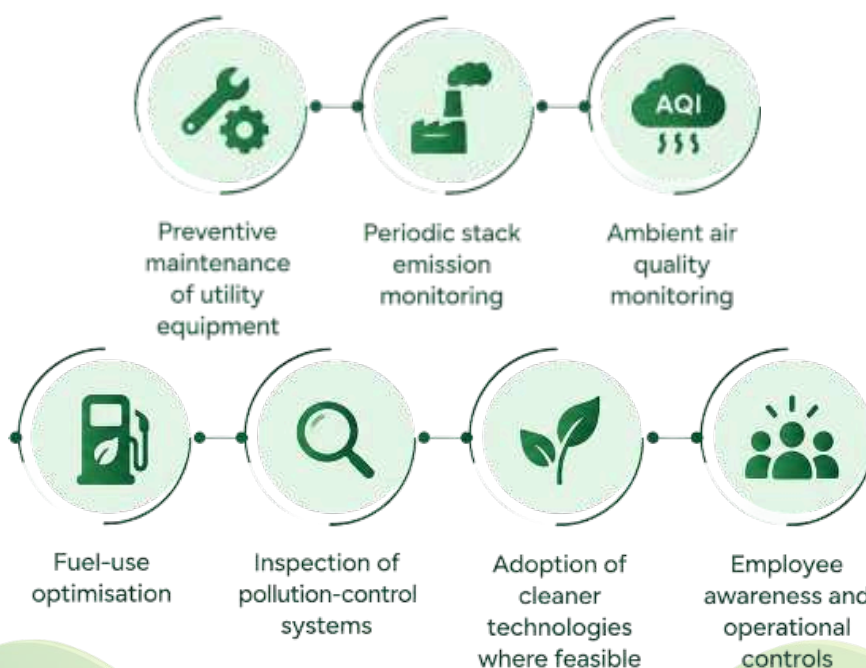
- Sulphur Oxides (SOx)
- Nitrogen Oxides (NOx)
- Particulate Matter (PM)

Emissions are periodically monitored to support regulatory compliance and continuous improvement.

Area	Disclosure	UoM	FY 24	FY 25	FY 26
Air Pollution	SOx	MT	0.0040	0.0064	0.0157
	NOx	MT	0.0007	0.0007	0.0037
	Particulate Matter (PM)	MT	1.0232	1.2582	1.0405
Total Air Pollutants		MT	1.0279	1.2653	1.0598

Managing Atmospheric Emissions

TM Seating undertakes several measures to minimise air pollutant emissions and maintain environmental performance, including:





Energy Management

Improving Efficiency and Supporting the Energy Transition

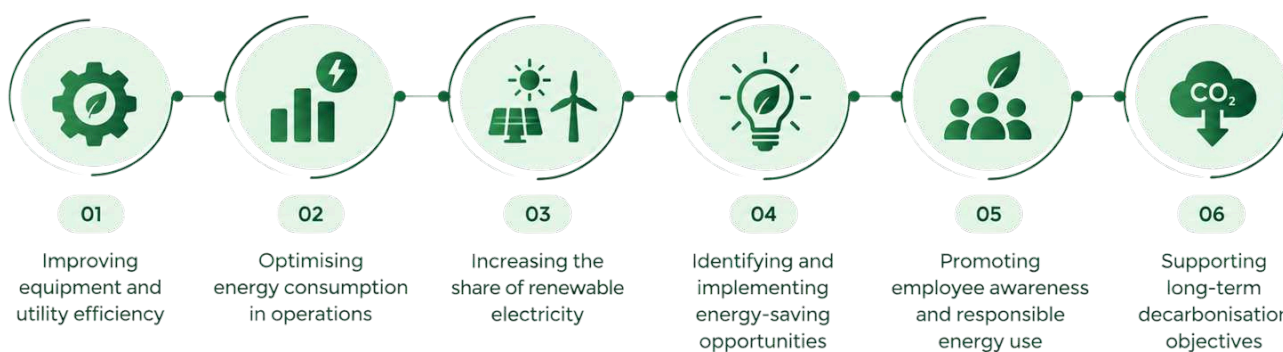
Energy is an essential input across TM Seating's manufacturing operations, supporting production processes, utilities, testing activities, material handling systems, and workplace infrastructure. Effective energy management helps improve operational efficiency, reduce costs, strengthen environmental performance, and support the Company's long-term decarbonisation objectives.

TM Seating adopts a structured approach to managing energy consumption through performance monitoring, efficiency improvement initiatives, technology upgrades, and the increased use of renewable electricity. Energy considerations are integrated into operational planning, infrastructure investments, and continuous improvement programmes across manufacturing locations.

As part of its broader sustainability journey, the Company continues to focus on reducing energy intensity while supporting business growth and operational reliability.

Our Approach

Energy consumption at The Company spans manufacturing processes, machinery operations, thermal applications, and utilities. The Company tracks both renewable and non-renewable energy consumption to drive efficiency improvements and support decarbonisation.



Performance is tracked across facilities to help identify opportunities for improvement and support informed decision-making related to energy use and investment planning.



Renewable Energy Transition

Increasing the use of renewable electricity remains an important component of TM Seating's energy strategy. The Company continues to explore opportunities to increase renewable energy sourcing through a combination of on-site and off-site renewable energy solutions, subject to technical and commercial feasibility.

The transition towards renewable electricity helps reduce dependence on conventional energy sources while supporting climate-related objectives and long-term operational resilience.

During FY 2025–26, the Company



Renewable electricity generation reached
0.37 million units (MU)



Renewable energy adoption helped avoid
~264 tCO₂e of GHG emissions

Energy Performance

The Company monitors both renewable and non-renewable energy consumption across its operations to better understand consumption patterns and identify opportunities for efficiency improvements.

The tables below present TM Seating's energy consumption across fuel and electricity sources.

Fuel Energy	UoM	FY 24	FY 25	FY 26
Fuel Consumption	GJ	1371.86	724.79	1117.36
Electricity Consumption	UoM	FY 24	FY 25	FY 26
Electricity consumed - (Non-Renewable)	GJ	6299.52	5849.87	8997.69
Electricity consumed - Renewable	GJ	504.98	1423.43	1341.72
Total Electricity Consumed	GJ	6804.50	7273.29	10339.41
Renewable Electricity %	%	7.42	19.57	12.98



Total Energy	UoM	FY 24	FY 25	FY 26
Total Non-Renewable Energy	GJ	7671.38	6474.66	10115.05
Total Renewable Energy	GJ	504.98	1423.34	1341.72
Total Energy Consumption	GJ	8176.35	7998.08	11456.77

Continuous Improvement

TM Seating continues to evaluate opportunities for improving energy performance across its operations. Future efforts will focus on strengthening energy monitoring, increasing renewable energy adoption, enhancing operational efficiency, and supporting the Company's broader climate and sustainability objectives.





Water Management

Managing a Shared and Essential Resource

Water is an important resource that supports manufacturing operations, employee welfare, sanitation, landscaping, and utility-related activities across TM Seating's facilities. While the Company's operations are not highly water-intensive, responsible water management remains important for maintaining operational resilience, supporting environmental stewardship, and responding to evolving stakeholder expectations.

Water availability is increasingly influenced by factors such as climate variability, population growth, competing demands, and local resource conditions. Recognising these challenges, TM Seating seeks to use water responsibly, improve efficiency, and strengthen understanding of water-related risks across its operations.

Water management has been identified as a material sustainability topic through the Company's Double Materiality Assessment, reflecting its relevance to both business continuity and environmental performance.

Our Approach

The company adopts a structured and risk-aware approach to water management, guided by its:



Sustainability Policy



Environment Policy



Biodiversity Policy



Responsible Value Chain Partner Code of Conduct

These frameworks emphasise:



Water-related performance is managed through established environmental management systems and site-level operational controls, supported by periodic monitoring and compliance reviews.



Understanding Water Risks

Water-related risks vary significantly across geographies and operating locations. To better understand these challenges, TM Seating has initiated a structured Water Risk Assessment programme across its operations.

The assessment considers factors such as:



Insights from these assessments help identify site-specific priorities and support the development of targeted actions to improve efficiency, strengthen resilience, and support long-term planning.

Water Use and Conservation

Water is sourced through approved sources, including municipal supplies, groundwater, and surface water, depending on local conditions and regulatory permissions.

TM Seating continues to focus on improving water efficiency through a combination of operational controls, infrastructure improvements, employee awareness, and resource conservation initiatives.

Typical focus areas include:



These efforts help reduce freshwater withdrawal while supporting operational efficiency.

Wastewater Management and Reuse

Wastewater generated from operations is managed through appropriate treatment systems, including Effluent Treatment Plants (ETPs) and Sewage Treatment Plants (STPs), where applicable.

Treated water is reused in several non-potable applications. This approach supports circular water management and helps reduce dependence on freshwater resources.

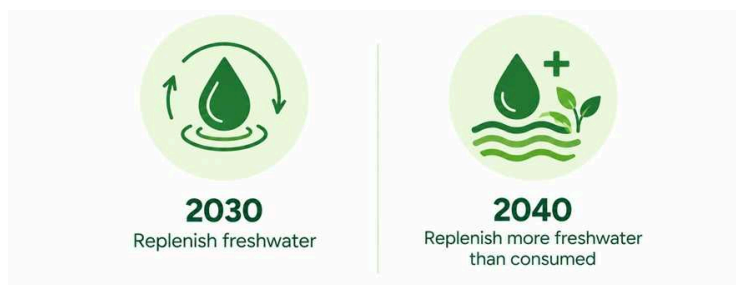
TM Seating seeks to ensure that wastewater discharged from its facilities meets applicable regulatory requirements and environmental standards.



Long-Term Water Stewardship Ambition

TM Seating's long-term approach extends beyond compliance and efficiency improvement. The Company has established water stewardship aspirations focused on improving water resilience and supporting responsible resource management.

Key ambitions include:



These aspirations will be supported through improved water efficiency, water replenishment initiatives, wastewater reuse, rainwater harvesting, and ongoing water risk assessments.

Water Performance

TM Seating monitors water withdrawal, consumption, discharge, and reuse across its operations to strengthen transparency and support informed decision-making.

Water Source	UoM	FY 24	FY 25	FY 26
Total Water Withdrawal	ML	17.23	25.50	30.45
Total amount of water discharged	ML	5.02	9.34	12.84
Total amount of water consumed	ML	12.21	16.16	17.61



Sustainable Material & Resource Management

Managing Materials & Resources Responsibly Across the Product Lifecycle

Materials and natural resources play an important role in the design, manufacture, and performance of TM Seating's products. As an automotive seating systems manufacturer, the Company relies on a range of inputs including steel components, foam, fabrics, plastics, packaging materials, energy, and water. The responsible management of these resources is essential for maintaining product quality, operational efficiency, supply chain resilience, and long-term sustainability performance.

TM Seating seeks to improve resource productivity across the value chain by promoting efficient material utilisation, responsible sourcing practices, waste minimisation, and lifecycle-based decision-making. By integrating environmental considerations into procurement, manufacturing, and product development processes, the Company aims to reduce resource intensity while continuing to meet customer expectations for safety, comfort, durability, and performance.

Sustainable Material & Resource Management has been identified as a material topic through the Company's Double Materiality Assessment, reflecting its importance from both environmental and business perspectives.

Our Approach

TM Seating adopts a lifecycle-oriented approach to materials management that considers environmental and operational impacts from sourcing through manufacturing and end-of-life management.

The approach is guided by:



Sustainability Policy



Environment Policy



Biodiversity Policy



Responsible Value Chain Partner Code of Conduct

These frameworks emphasise:



Efficient resource utilisation



Reduction of environmental impact



Responsible sourcing practices



Waste minimisation and circularity

Material-related considerations are integrated into procurement, engineering, manufacturing, and supplier engagement processes.



Material Efficiency and Resource Optimisation

Improving material efficiency remains an important focus area across operations. Through process improvements, production controls, yield optimisation, and continuous improvement initiatives, TM Seating seeks to minimise material losses and improve resource productivity.

The Company continuously evaluates opportunities to:



These initiatives support both environmental performance and operational efficiency.

Life Cycle Thinking

TM Seating recognises that environmental impacts associated with products extend beyond manufacturing operations. Lifecycle thinking therefore forms an important element of long-term sustainability planning.

The Company is gradually strengthening its understanding of product lifecycle impacts, including material extraction, manufacturing, transportation, use, and end-of-life considerations. Insights from lifecycle assessments can help support:

The Company continuously evaluates opportunities to:





Life Cycle Climate Impact

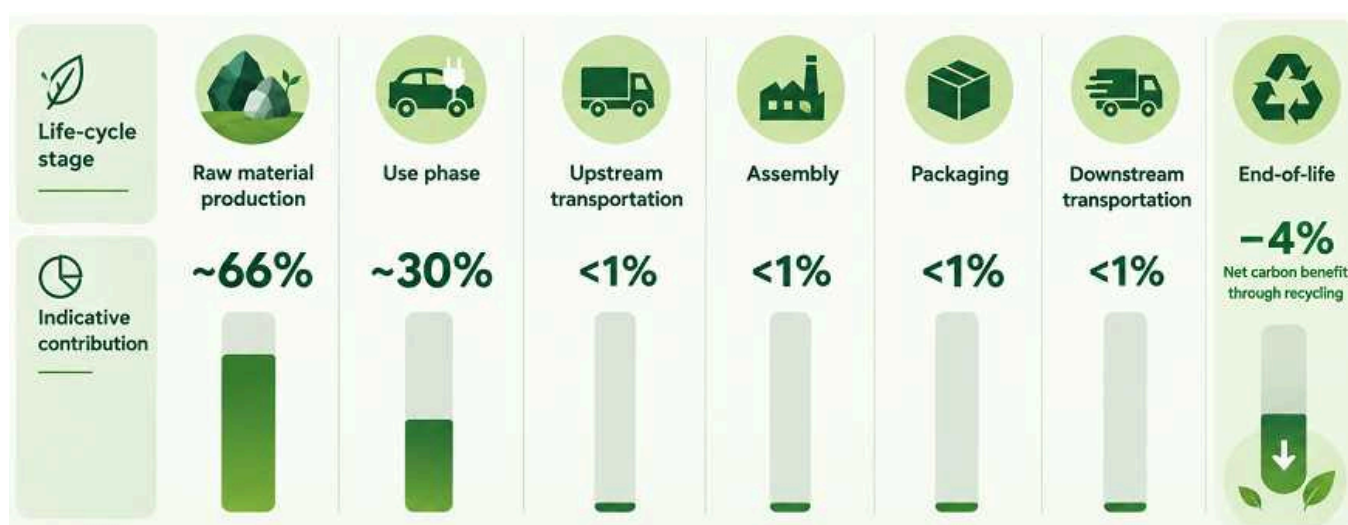
Understanding Impact Across the Product Life Cycle

TM Seating recognizes that the climate impact of automotive seating extends beyond its own manufacturing operations. Environmental impacts can arise across the value chain, from raw material production and transportation to assembly, product use and end-of-life management. To strengthen its understanding of these impacts, TM Seating conducted a cradle-to-grave Life Cycle Assessment (LCA) for a representative automotive seating system, considering major stages across the product life cycle.

The assessment followed a life-cycle approach aligned with ISO 14040 and ISO 14044 and considered multiple environmental indicators, including global warming potential, resource scarcity, water consumption, land use and other environmental impact categories. This broader perspective enables TM Seating to better understand where environmental impacts occur and where future improvement efforts can be prioritized.

Identifying Climate Hotspots

The assessment highlighted raw material production as the largest contributor to the product's climate impact, accounting for approximately 66% of the cradle-to-grave climate impact before considering the end-of-life recycling credit. The use phase contributes approximately 30%, primarily from indirect vehicle energy consumption associated with the weight of the seating system. Manufacturing, packaging and transportation together represent a comparatively small proportion of the assessed climate impact.



Percentages are indicative and relate to the representative seating system assessed. End-of-life treatment generates a net climate benefit in the assessment, primarily due to recycling credits.



Resource Efficiency Through Product Design

TM Seating seeks to improve the environmental performance of its products through design optimisation, material efficiency, and lifecycle-based decision making. Product development teams evaluate opportunities to reduce resource consumption while maintaining safety, comfort, durability, and customer requirements.

The Company continues to assess environmental benefits associated with product design improvements, including reductions in material use, energy demand, waste generation, and lifecycle emissions.

Indicator	UoM	FY 24	FY 25	FY 26
Indirect emissions avoided during product use phase for targeted products	tCO ₂ e/ Cr- INR	1.04	21.40	9.04

TM Seating recognises that environmental impacts extend beyond manufacturing and product use. The Company therefore seeks to incorporate circular economy principles into product development by improving recyclability, material recovery potential, and end-of-life resource efficiency.

Indicator	UoM	FY 24	FY 25	FY 26
Average recyclable material content in targeted products	%	89	89	89
Estimated end-of-life emissions reduction for targeted products	tCO ₂ e/ Cr- INR	0.20	4.20	1.78

Metrics represent estimated annual environmental benefits associated with targeted products assessed through engineering studies, lifecycle assessments, and equivalent internal methodologies.

As sustainability considerations across the automotive sector continue to evolve, TM Seating aims to strengthen its approach to material stewardship through enhanced supplier engagement, improved visibility into material impacts, increased focus on circularity, and greater integration of sustainability considerations into product and process development.

These insights provide TM Seating with a foundation for progressively integrating climate and circularity considerations across materials, design, manufacturing, supply chain and end-of-life management, while continuing to strengthen the quality and coverage of product-level environmental assessments.

The results presented are indicative of the representative seating system assessed and should not be interpreted as representing the life-cycle impact of TM Seating's entire product portfolio.



Waste Management

Minimising Waste and Maximising Resource Recovery

Waste management is an important component of TM Seating's environmental performance and operational efficiency. As a manufacturer of automotive seating systems, the Company generates various waste streams from production activities, maintenance operations, utilities, packaging materials, and administrative functions.

TM Seating seeks to minimise waste generation, maximise resource recovery, and ensure the responsible handling of waste throughout its operations. Effective waste management helps reduce environmental impacts, support regulatory compliance, optimise resource utilisation, and contribute to the Company's broader sustainability objectives.

Waste Management has been identified as a material topic through the Company's Double Materiality Assessment, reflecting its significance from both environmental and operational perspectives.

Operational Waste Management

Waste generated across facilities is managed through structured processes designed to ensure segregation, traceability, compliance, and responsible disposal.

Key practices include:



The Company periodically reviews waste management practices to identify opportunities for improvement, enhance resource recovery, and strengthen compliance.



Hazardous Waste Management

Certain operational activities generate hazardous waste streams that require specialised handling and disposal.

TM Seating follows defined procedures for the identification, segregation, storage, transportation, and disposal of hazardous waste. Such waste is managed through authorised recyclers, treatment facilities, and disposal agencies in accordance with applicable regulatory requirements.

Periodic monitoring, documentations, and reporting help ensure responsible waste management practices and minimise environmental risks.

Employee Awareness and Training

Employee participation plays a critical role in effective waste management. TM Seating conducts training and awareness programmes to strengthen employee understanding of waste-related risks, environmental responsibilities, and operational requirements.

Training programmes cover:



These initiatives help improve operational discipline, strengthen compliance, and encourage greater participation in waste reduction efforts.

Towards Zero Waste to Landfill

Reducing landfill dependency remains a key focus area within TM Seating's waste management strategy.

The Company continuously works to improve segregation, recycling, recovery, and alternative treatment pathways to divert waste from disposal to landfill routes and increase resource recovery.

Progress is monitored through waste generation and diversion metrics, helping identify opportunities for further improvement and supporting the long-term ambition of Zero Waste to Landfill.



Waste Performance Monitoring

TM Seating monitors waste generation, recovery, recycling, and disposal performance across its operations to track progress and identify opportunities for continual improvement.

Parameter	Key Requirements	UoM	FY 24	FY 25	FY 26
Waste generated	Total Waste generated	MT	356.19	426.17	509.54
	Hazardous	MT	0.00	0.20	0.10
	Non-Hazardous	MT	356.19	425.97	509.44
Hazardous Waste Disposal	Diverted from disposal	MT	0.00	0.20	0.10
	Incineration with energy recovery	MT	0.00	0.00	0.00
	Incineration without energy recovery	MT	0.00	0.00	0.00
	Landfilling	MT	0.00	0.00	0.00
	Other disposal operations	MT	0.00	0.00	0.00
Non-Hazardous Waste Disposal	Diverted from disposal (Recycling/ Reuse)	MT	356.19	425.97	509.44
	Incineration with energy recovery	MT	0.00	0.00	0.00
	Incineration without energy recovery	MT	0.00	0.00	0.00
	Landfilling	MT	0.00	0.00	0.00
	Other disposal operations	MT	0.00	0.00	0.00
Total Waste Disposal	Diverted from disposal (Recycling/ Reuse)	MT	356.19	426.17	509.54
	Incineration with energy recovery	MT	0.00	0.00	0.00
	Incineration without energy recovery	MT	0.00	0.00	0.00
	Landfilling	MT	0.00	0.00	0.00
	Other disposal operations	MT	0.00	0.00	0.00

TM Seating continues to strengthen its waste management practices through process improvements, employee engagement, enhanced resource recovery, and collaboration with authorised service providers.

Future efforts will focus on increasing waste diversion, improving recycling and recovery rates, reducing waste generation at source, and supporting the Company's long-term environmental and circularity objectives.



Biodiversity and Ecosystem

TM Automotive Seating Systems recognizes that industrial operations can interact with surrounding ecosystems through emissions, water discharge, waste generation, resource consumption and changes in local environmental conditions. TM Seating conducted a biodiversity risk screening across its operational locations to understand potential dependencies and impacts on biodiversity and surrounding ecosystems. Based on the assessment, none of the evaluated sites were identified as presenting significant biodiversity-related risks.

Indicator	UoM	FY 24	FY 25	FY 26
Sites assessed as having significant biodiversity-related risk	Nos.	0	0	0

Managing Our Interface with Nature

While the assessment has not identified significant biodiversity risks across TM Seating's operations, the company continues to focus on preventive environmental management and minimizing pressures on surrounding ecosystems. Site-level environmental considerations are integrated into operational practices through measures aimed at controlling air emissions, limiting the use of fossil fuels, managing wastewater responsibly and reducing the environmental burden associated with waste.

TM Seating maintains limited reliance on fossil fuels at its operations, with their use primarily associated with backup requirements, while air pollution control measures support the management of operational emissions. Wastewater is managed through appropriate treatment prior to discharge, helping reduce potential impacts on receiving environments. In parallel, waste management practices focus on diverting waste from landfill and promoting appropriate recovery, recycling and other responsible management routes, thereby reducing pressure on land and natural resources.

Going forward, TM Seating intends to continue strengthening the integration of biodiversity and ecosystem considerations into environmental management at its sites. The focus will remain on preventing pollution, responsibly managing water and waste, reducing dependence on fossil fuels, and periodically reviewing biodiversity-related risks as operational conditions and the surrounding ecological context evolve. This approach enables TM Seating to move beyond risk identification towards proactive stewardship of the ecosystems within which it operates.

Indicator	UoM	FY 24	FY 25	FY 26
Significant accidental pollution events from company operations, including spills and leakages	Nos.	0	0	0



Social Commitment



Our Commitment to People and Communities

The long-term success of TM Seating is built on the capabilities, commitment, and wellbeing of its people, as well as the strength of the relationships it maintains with the communities connected to its operations. The Company therefore seeks to create an environment where individuals can grow, contribute meaningfully, and thrive while supporting sustainable business performance.

TM Seating's social approach is centred on fostering a safe, respectful, and inclusive workplace, supported by responsible employment practices, continuous learning opportunities, and a culture that values integrity, collaboration, and mutual respect. By investing in people and strengthening organisational capabilities, the Company aims to enhance workforce resilience, support innovation, and create long-term value for stakeholders.

The Company also recognises the importance of promoting equal opportunity and an inclusive work environment where individuals are treated fairly and with dignity. Guided by the Tata Code of Conduct, the Policy on Business and Human Rights, and the Tata Affirmative Action Programme, TM Seating seeks to embed principles of fairness, respect, and inclusion across key people processes, including recruitment, development, performance management, and career growth.

Beyond its workforce, TM Seating strives to contribute positively to the communities in which it operates. Through community engagement, volunteering initiatives, and social development programmes, the Company seeks to support inclusive growth and contribute to long-term social wellbeing.

Our social commitment is guided by the belief that responsible business growth is strengthened when employees, communities, and other stakeholders are able to participate in and benefit from shared progress.





Talent Management

Building Capabilities for Long-Term Success

TM Seating's ability to deliver quality, innovation, and operational excellence is closely linked to the capabilities, engagement, and growth of its people. As the business evolves alongside changing customer expectations, technologies, and manufacturing requirements, investing in talent remains a key priority.

The Company seeks to create an environment where employees can build meaningful careers, enhance their skills, contribute to business success, and realise their potential. Talent management therefore focuses not only on attracting and retaining employees, but also on developing future capabilities, strengthening leadership pipelines, and supporting continuous learning across all levels of the organisation.

Talent Management has been identified as a material topic through the Company's Double Materiality Assessment owing to its importance in sustaining business performance, organisational resilience, and long-term growth.

Our Approach

TM Seating adopts a structured approach to talent management that seeks to support employees throughout their professional journey, from onboarding and capability development to leadership growth and succession planning.

Our Approach



These priorities help strengthen organisational capability while creating opportunities for employees to learn, grow, and contribute effectively.



Talent Identification and Leadership Development

Developing future leaders is important to sustaining long-term business success. TM Seating has established processes to identify, assess, and develop talent across the organisation.

A structured performance and potential assessment approach supports the identification of employees with leadership potential and helps inform development plans, succession strategies, and career progression opportunities.

Talent reviews are conducted periodically with leadership involvement to support:



This approach helps strengthen leadership pipelines while ensuring continuity for critical roles.

Capability Building and Skill Development

As manufacturing technologies, quality expectations, and customer requirements continue to evolve, the Company seeks to ensure that workforce capabilities evolve alongside them.

Skill development programmes are supported through competency assessments and structured learning interventions designed to strengthen both technical and behavioural capabilities.

At operational locations, workforce capability is supported through periodic skills assessments that help:



This enables employees to enhance their capabilities while supporting operational excellence and business performance.



Preparing for the Future

TM Seating recognises that future success will depend on the ability to adapt to changing technologies, customer expectations, and ways of working.

The Company therefore continues to strengthen talent pipelines, leadership development practices, capability-building initiatives, and workforce planning processes to support long-term organisational resilience.

By investing in people and fostering a culture of learning, TM Seating seeks to develop a workforce equipped to support innovation, growth, and sustainable business performance.

Living Wage

Living wages are an important component of our commitment to employee wellbeing, dignity, and responsible employment practices. Company is committed to providing fair and competitive compensation and seeks to ensure that all identified employee categories within the reporting boundary receive compensation that meets or exceeds applicable living wage benchmarks.

Through periodic reviews of compensation practices and evolving wage considerations, we continue to support the financial wellbeing of our workforce while fostering an equitable and inclusive workplace.

Living Wage Indicator	UoM	FY 26
Employees within identified categories (direct employees [#]) receiving compensation meeting or exceeding living wage benchmarks	%	100
Percentage of direct employees [#] paid below living wage	%	0
Percentage of direct employees [#] covered by a living wage benchmarking analysis	%	85
Percentage of average wage gap for direct employees [#] paid below living wage against a living wage benchmark	%	0
Ratio of annual total compensation for the highest paid individual, to the median annual total compensation for all employees	Ratio	38.69

Total Employees

Employees	FY 26	Male	Female	Total
	Employees	399	30	429

[#] Direct employees - Employees directly employed by the organization



Diversity, Equity and Inclusion at Tata AutoComp

Creating an Inclusive Workplace Where Everyone Can Thrive

TM Seating believes that a diverse and inclusive workplace contributes to stronger collaboration, broader perspectives, better decision-making, and long-term organisational resilience. The Company seeks to foster an environment where individuals are treated with dignity and respect, are provided equal opportunities to grow, and can contribute to their fullest potential regardless of gender, age, background, ability, or personal identity.

Diversity, Equity and Inclusion (DEI) is embedded across people processes and workplace practices, helping ensure that employment-related decisions are fair, transparent, and based on merit, capability, performance, and potential. The Company's approach is guided by the Tata Code of Conduct, the Policy on Business and Human Rights, and the Tata Affirmative Action Programme.

TM Seating seeks to create an inclusive culture that values different perspectives and experiences while supporting employee wellbeing, engagement, and career development.

Our Approach

The Company's DEI approach focuses on creating equitable opportunities throughout the employee lifecycle while fostering a workplace culture built on fairness, respect, and inclusion.

Key focus areas include:



These priorities are supported through policies, awareness programmes, governance mechanisms, and periodic monitoring of workforce diversity indicators.



Inclusive Recruitment and Equal Opportunity

TM Seating seeks to expand access to employment opportunities through inclusive recruitment practices that encourage participation from diverse talent pools.

The Company supports equal opportunity in recruitment, hiring, learning, development, performance management, and career progression. Recruitment initiatives seek to enhance representation across the workforce, including women, persons with disabilities (PwD), and individuals from historically underrepresented communities.

Selection decisions are based on qualifications, capability, performance, and role requirements, with the objective of ensuring fairness and consistency throughout the recruitment process.

Building an Inclusive Culture

Creating an inclusive workplace extends beyond recruitment. TM Seating strives to foster a culture where employees feel respected, valued, and supported throughout their professional journey.



These efforts help encourage collaboration, improve employee experience, and strengthen a sense of belonging across the organisation.

Governance and Accountability

TM Seating monitors diversity and inclusion performance through workforce metrics and management reviews.

Diversity indicators are periodically reviewed to support informed decision-making, identify opportunities for improvement, and strengthen accountability across the organisation. The Company continues to evaluate progress through workforce composition, representation metrics, employee feedback, and people management processes.

The Company maintains a zero-tolerance approach towards discrimination, harassment, and unfair treatment and seeks to ensure that concerns can be raised through established grievance and reporting mechanisms.



Enabling Policies and Programmes

TM Seating's DEI efforts are supported by a range of policies, programmes, and workplace initiatives designed to create an enabling work environment.

These Includes



Such initiatives help support employee wellbeing, career development, and long-term workforce participation.

Diversity Performance

TM Seating monitors workforce diversity across multiple dimensions to better understand representation and support inclusion efforts.

	UoM	FY 26
Percentage of women employed in the organization	%	6.99
Percentage of women employed in the top management level	%	5.13
Average gender pay gap	%	4.55
Percentage of employees from marginalized community in the top management level	%	5.13
Percentage of employees from marginalized community in organization	%	13.05



Preventing Discrimination and Harassment

TM Seating seeks to maintain a workplace where employees are treated with dignity and respect and where concerns are addressed through established processes.

The Company promotes awareness, accountability, and appropriate reporting mechanisms to help prevent discriminatory behaviour and workplace harassment.

	UoM	FY 24	FY 25	FY 26
Number of identified discrimination or harassment incidents	Nos	0	0	0





Learning & Development

Building Capabilities for a Changing Future

The automotive industry continues to evolve through advances in manufacturing technologies, digitalisation, automation, sustainability requirements, and changing customer expectations. In this environment, continuous learning plays an important role in helping employees adapt, grow, and contribute effectively to business success.

TM Seating seeks to foster a culture of learning that supports both individual development and organisational capability. Through a combination of technical, operational, leadership, and behavioural learning initiatives, the Company aims to equip employees with the skills, knowledge, and mindset required to succeed in a rapidly evolving business environment.

Learning and Development is a key component of TM Seating's people strategy and supports talent development, succession planning, operational excellence, innovation, and long-term workforce resilience.

Our Learning Philosophy

TM Seating views learning as a continuous journey rather than a standalone training activity.

The Company's learning approach seeks to:



To support these objectives, learning opportunities are delivered through classroom programmes, digital learning platforms, on-the-job development, experiential learning, certifications, coaching, and external collaborations.



Structured Learning Ecosystem

TM Seating's learning framework is organised around four capability-building academies that support different dimensions of employee development.

Management and Leadership Development Academy

Focused on developing leadership capabilities, strategic thinking, decision-making effectiveness, people management skills, and future leadership readiness.

Operational Excellence Academy

Focused on strengthening manufacturing excellence, quality systems, operational discipline, problem-solving capabilities, lean practices, and continuous improvement competencies.

Product and Technology Academy

Focused on building technical expertise across engineering, product development, emerging technologies, innovation, and future mobility solutions.

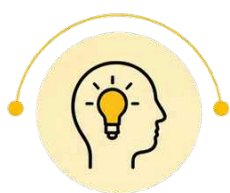
Linguistic and Cross-Cultural Engagement Academy

Focused on developing communication effectiveness, language skills, cross-cultural awareness, and capabilities required for collaboration in an increasingly global business environment.

Leadership Development

Developing future leaders remains an important priority for long-term organisational success.

Leadership learning initiatives seek to strengthen:



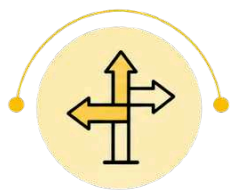
Strategic thinking



Business acumen



Change leadership



Decision making



Collaboration



People management

The Company supports leadership development through structured programmes, higher education opportunities, management development initiatives, and collaborations with recognised learning institutions.



Technical and Operational Capability Building

As technologies and manufacturing processes continue to evolve, strengthening technical capabilities remains essential.

The Company invests in programmes designed to enhance:

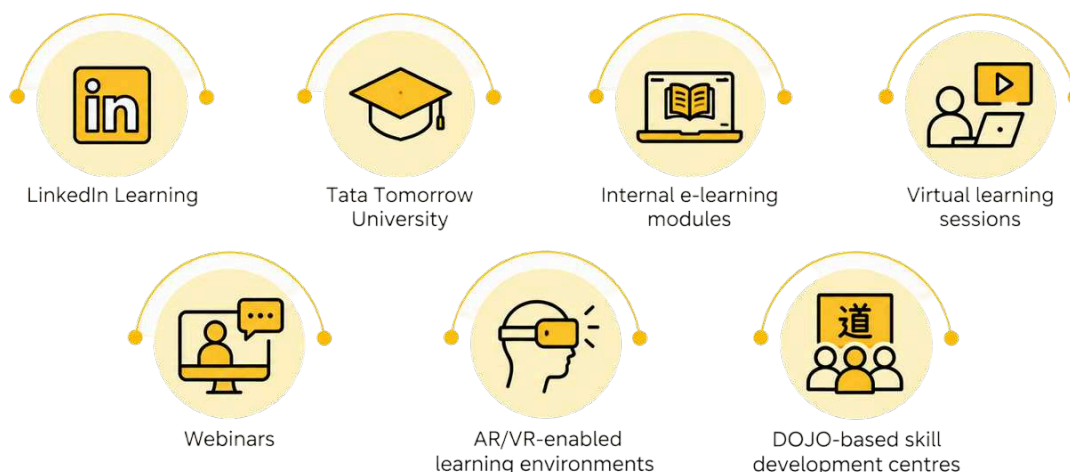


Capability-building initiatives help employees remain current with evolving industry requirements while supporting operational excellence and innovation.

Digital Learning and Experiential Development

TM Seating continues to strengthen accessibility and flexibility in learning through digital and experiential learning platforms.

Employees can access learning through:



This blended learning approach enables employees to learn at their own pace while supporting capability development across locations and functions.



Sustainability Learning and Awareness

Sustainability considerations are increasingly integrated into business decision-making, operations, and customer expectations. To support this transition, TM Seating continues to strengthen sustainability awareness and capability-building initiatives across the organisation.

Employees participate in programmes covering topics such as:



These initiatives help build awareness and encourage greater participation in the Company's sustainability journey.

Learning Performance

TM Seating monitors learning participation and capability-building progress through a range of workforce development indicators.

Average Training Hours per Employee

Disclosure	Key Requirements	UoM	FY 26
Average Hours of Training per Year per Employee- Gender wise	Overall Learning Hours	Number (Hours)	16433.8
	Overall avg. hours per employee	Number (Hours)	21.60

TM Seating believes that sustainable business success depends on the ability of its people to learn, adapt, and grow. By investing in leadership development, technical capability building, digital learning, and future-focused skills, the Company seeks to strengthen workforce resilience and prepare employees for the opportunities and challenges of a changing mobility ecosystem.



Performance, Growth and Career Development

Enabling Growth Through Performance and Development

TM Seating believes that a high-performing organisation is built on clear expectations, continuous feedback, meaningful development opportunities, and a shared commitment to growth. The Company's performance management approach seeks to align individual contributions with business priorities while supporting employees in achieving their professional aspirations.

Performance management is viewed not merely as an evaluation process, but as an ongoing dialogue that helps employees understand their role, strengthen capabilities, and prepare for future opportunities. By integrating performance, development, and career planning, TM Seating aims to foster accountability, engagement, and long-term organisational capability.

Our Approach

The Company's performance management framework is designed to create alignment between individual goals, team objectives, and broader business priorities.

Performance objectives are established through collaboration between employees and managers and are linked to functional priorities and business goals. This helps ensure that individual efforts contribute meaningfully to organisational success while providing employees with clarity regarding their expectations and development priorities.

The framework is built around:





Performance Management Framework

TM Seating follows a structured performance review process supported by periodic discussions between employees and managers.

The framework incorporates:

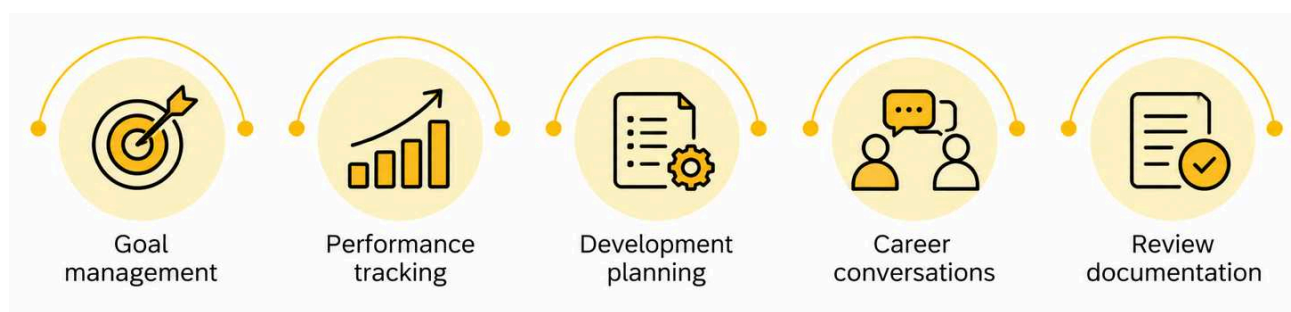


Formal performance and development conversations are conducted periodically, while ongoing dialogue throughout the year supports continuous improvement and employee engagement. This approach helps strengthen accountability while encouraging employee growth and development.

Digital and Transparent Processes

The performance management lifecycle is supported through digital platforms that help improve consistency, transparency, and accessibility across the organisation.

Digital tools support:



This enables a more structured and transparent employee experience while supporting data-driven people decisions.



Supporting Career Growth

TM Seating encourages employees to take an active role in shaping their career journeys.

Career development is supported through a combination of:



These programmes help employees build capabilities aligned with both personal aspirations and organisational requirements.

Leadership Pipeline Development

Developing future leaders remains an important element of TM Seating's people strategy. The Company seeks to identify and develop employees who demonstrate the potential to take on broader responsibilities and future leadership roles.

A structured talent assessment process supports:



Talent discussions involving business and functional leaders help create a balanced view of employee performance, potential, and future career pathways. These discussions contribute to leadership continuity and help strengthen organisational resilience.



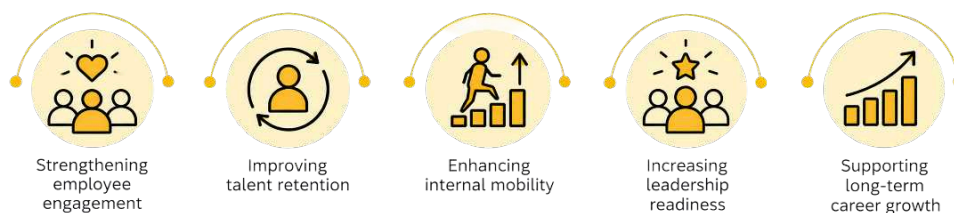
Performance and Career Development Reviews

Regular performance and career conversations help employees understand expectations, review progress, identify development opportunities, and discuss future career aspirations.

Disclosure	Key Requirements	UoM	FY 24	FY 25	FY 26
Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period.	Percent of Male employee received regular performance & career development review during reporting period	%	100	100	100
	Percent of Female employee received regular performance & career development review during reporting period	%	100	100	100
	Percent of Jr. Management category employee received regular performance & career development review during reporting period	%	100	100	100
	Percent of Mid Management category employee received regular performance & career development review during reporting period	%	100	100	100
	Percent of Top Management category employee received regular performance & career development review during reporting period	%	100	100	100
	Percent of employee received regular performance & career development review during reporting period	%	100	100	100

TM Seating continues to strengthen its performance and career development approach through ongoing refinement of talent processes, leadership development initiatives, and employee growth opportunities.

Key areas of focus include:



By creating clear pathways for performance, development, and progression, TM Seating seeks to build a workforce that is engaged, capable, and prepared for future opportunities.



Employee Engagement

Strengthening a Culture of Trust, Dialogue and Engagement

TM Seating believes that an engaged workforce contributes to stronger collaboration, higher performance, greater innovation, and a more positive workplace culture. Creating an environment where employees feel heard, respected, and connected to the organisation is therefore an important element of the Company's people strategy.

Employee engagement at TM Seating extends beyond formal surveys and feedback mechanisms. The Company seeks to encourage open communication, meaningful dialogue, and active employee participation across different levels of the organisation. Insights gathered through engagement activities help strengthen workplace practices, inform people-related decisions, and support continuous improvement.

Our Approach

TM Seating seeks to maintain a workplace culture built on:



A variety of engagement channels help employees share feedback, raise concerns, discuss ideas, and contribute to organisational improvement initiatives. These mechanisms provide valuable insights into employee experiences and help strengthen alignment between workforce expectations and business priorities.



Performance and Career Development Reviews

Employee feedback is an important input into workplace improvement initiatives. TM Seating periodically assesses employee experiences through structured engagement and feedback mechanisms.

Areas commonly evaluated include:



Feedback collected through these mechanisms is reviewed by leadership and relevant functions to identify priorities and develop targeted action plans.

Continuous Feedback and Employee Voice

In addition to formal engagement assessments, TM Seating maintains ongoing dialogue through multiple employee interaction channels.

These may include:



Such interactions provide opportunities for employees to share perspectives, discuss workplace matters, and contribute ideas for improvement. They also help management better understand evolving employee expectations and workplace priorities.



Social Compact and Workplace Assessments

TM Seating continues to strengthen workplace practices through structured assessment and improvement initiatives.

One such initiative is the Social Compact framework, which helps evaluate workplace conditions and identify opportunities for improvement across key areas such as:



Insights from these assessments support action planning and continuous improvement across operational locations.

Building Capability for Social Excellence

To support consistent implementation of social and workplace initiatives, TM Seating continues to strengthen internal capabilities through training and awareness programmes.

Employees responsible for people practices and workplace assessments receive structured development opportunities that help strengthen understanding of employee engagement, workplace wellbeing, and social performance expectations.

Recognition and Workplace Culture

TM Seating seeks to build a workplace where employees feel valued, respected, and supported throughout their careers.

The Company's people practices aim to reinforce:



While external recognitions may provide validation of workplace practices, the Company's primary focus remains on creating a work environment that supports employee engagement, trust, and long-term development.

Employee expectations and workplace needs continue to evolve. TM Seating therefore views engagement as an ongoing journey rather than a periodic activity.

The Company remains focused on strengthening feedback mechanisms, improving employee experiences, enhancing workplace culture, and creating an environment where people can perform, develop, and thrive.



Grievance Redressal Mechanism

Providing Safe and Accessible Channels for Raising Concerns

TM Seating seeks to maintain a workplace and business environment where concerns can be raised responsibly and addressed fairly. Effective grievance management is important for protecting stakeholder rights, strengthening trust, and supporting a culture of accountability and respect.

The Company has established a grievance redressal framework that provides employees and other stakeholders with accessible channels to report concerns, seek guidance, and raise issues requiring review or resolution. The framework is designed to support timely investigation, fair assessment, confidentiality, and appropriate corrective action where required.

Grievance mechanisms are available to:



Scope of the Mechanism



The Company seeks to ensure that concerns are assessed objectively and that individuals raising concerns in good faith are protected from retaliation.

Oversight of grievance management is integrated into TM Seating's governance framework through designated committees, management representatives, and functional teams responsible for reviewing concerns and ensuring appropriate resolution.



Stakeholder Grievance and Reporting Channels

TM Seating seeks to ensure that grievances are:



The Company maintains a zero-tolerance approach towards retaliation against individuals who raise concerns in good faith.

Sr.	Channel	Concern Type	Stakeholder Coverage
1	Ethics Helpline and Ethics Committee	Ethical Issues	All (Workforce, Vendors, Suppliers, Customers)
2	Internal Complaints Committee (ICC) for Prevention of Sexual Harassment (POSH)	Sexual Harassment Issues	All (Workforce, Vendors, Suppliers, Customers)
3	HR Help Desk	Any Administrative or Work-Related Issues	All Workforce (Staff, Shop Floor – On rolls & Contractual)
4	Employee Resource Groups (10 Plant Committees)	Any concerns / suggestions related to specific processes / policies	All Workforce (Staff, Shop Floor – On rolls & Contractual)
5	HR team	Workplace / Business Issues	All Workforce (Staff, Shop Floor – On rolls & Contractual)

Performance of above Channels/ Committees is reviewed periodically by CHRO; Ethical and Sexual Harassment cases are reported to the board



Strengthening a Culture of Trust and Accountability

A strong ethical culture depends not only on policies and governance structures, but also on employees' confidence that concerns can be raised safely, responsibly, and without fear of retaliation. The company seeks to foster an environment where integrity, transparency, accountability, and mutual respect guide everyday decisions and interactions.

The Company maintains multiple channels that enable employees and stakeholders to seek guidance, report concerns, and raise issues relating to ethical conduct, workplace behaviour, harassment, human rights, policy compliance, and other workplace matters. These mechanisms form an important component of TM Seating's broader governance and people framework.

Company's ethics framework is supported through designated ethics representatives, management oversight, and established reporting mechanisms that help ensure ethical concerns are addressed consistently and confidentially.

The framework supports:

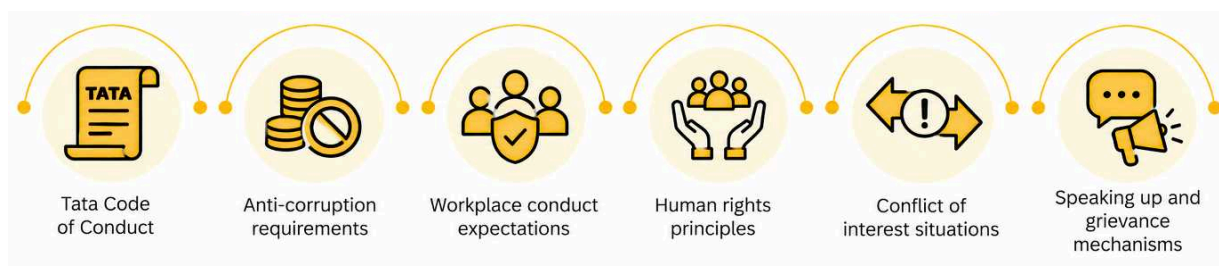


Ethics-related matters are periodically reviewed through established governance processes, helping strengthen accountability and organisational trust.

Ethics Awareness and Accountability

Ethical conduct is reinforced through ongoing communications, awareness initiatives, and training programmes.

Employees periodically participate in training covering:



The Company also requires periodic acknowledgement of the Tata Code of Conduct, reinforcing personal accountability across the organisation.



Performance Highlights

	UoM	FY 24	FY 25	FY 26
Percentage of Employees trained on Tata Code of Conduct.	%	100	100	100
Tata Code of Conduct training coverage of key topics	Equal opportunity, Dignity & Respect, Human Rights, Bribery & Corruption, Gift & Hospitality, Freedom of Association, Integrity of Information & Assets, Conflict of Interest			

Prevention of Sexual Harassment (POSH)

TM Seating is committed to providing a workplace that is safe, respectful, and free from harassment.

The Company maintains a Prevention of Sexual Harassment (POSH) framework supported by dedicated committees, trained members, awareness programmes, and defined reporting and investigation procedures. The framework is designed to promote fair treatment, confidentiality, and timely resolution of concerns while ensuring compliance with applicable legal requirements.

Awareness programmes, training sessions, and employee communications help strengthen understanding of rights, responsibilities, and reporting mechanisms across the organisation.

HR Support and Employee Assistance

Employees have access to multiple support mechanisms, including Human Resources representatives and HR Help Desks across locations, providing guidance and assistance on workplace matters, employee welfare, policies, and administrative concerns.

These mechanisms support timely issue resolution and help strengthen employee confidence in workplace support systems.

TM Seating's approach to ethics, workplace respect, and grievance management is guided by key principles including fairness and timely resolution. These principles help ensure that concerns are managed responsibly while reinforcing trust, accountability, and ethical conduct throughout the organisation.



Human Rights & Labour Practices

Upholding Dignity, Respect and Fair Treatment

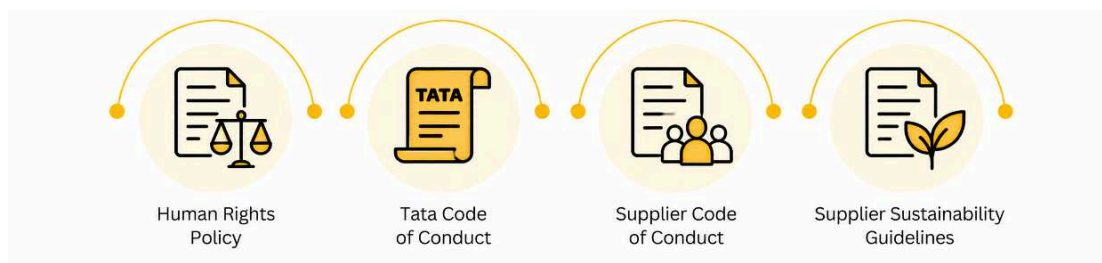
Respect for human rights is fundamental to TM Seating's approach to responsible business conduct. The Company seeks to foster a workplace where individuals are treated with dignity, fairness, and respect, while promoting safe working conditions, ethical labour practices, and equal opportunity across its operations.

Human rights considerations are relevant not only to employees, but also to contractors, suppliers, and other stakeholders connected to the Company's value chain. Effective management of human rights helps strengthen employee wellbeing, enhance stakeholder trust, reduce operational risks, and support long-term business resilience.

Human Rights & Labour Practices has been identified as a material topic through the Company's Double Materiality Assessment owing to its significance for employees, business partners, and broader society.

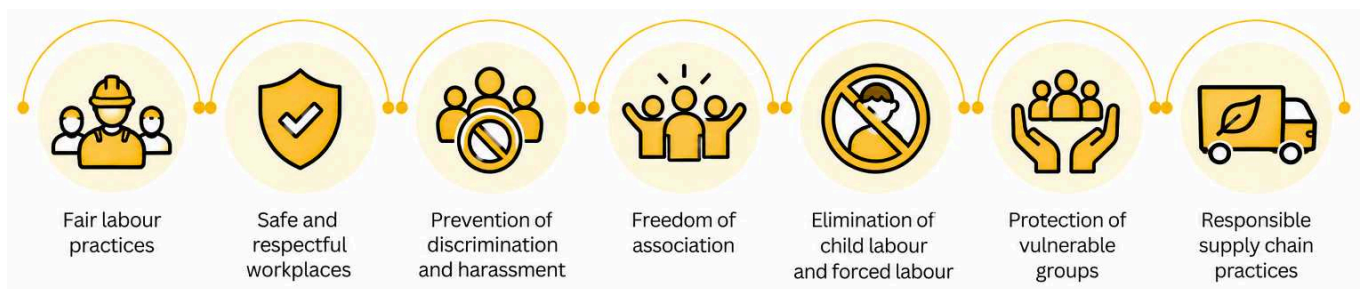
Our Approach

TM Seating's approach to human rights is guided by its:



The Company's approach is informed by internationally recognised principles, including the Universal Declaration of Human Rights (UDHR) and the International Labour Organization (ILO) Core Conventions.

Key focus areas include:





Human Rights Due Diligence

TM Seating adopts a structured Human Rights Due Diligence (HRDD) approach to identify, assess, prevent, and address potential human rights risks across its operations and value chain.

The HRDD process helps the Company:

Identify Risks

Assess actual and potential human rights risks across operations and business relationships.

Prioritise Actions

Focus attention on areas with higher levels of potential impact or vulnerability.

Implement Improvements

Develop corrective and preventive actions where opportunities for improvement are identified.

Monitor Progress

Track implementation and evaluate the effectiveness of actions over time.

This approach helps strengthen labour practices, workplace conditions, and social governance processes across the organisation.

Fair Labour Practices

TM Seating seeks to maintain labour practices that are aligned with applicable legal requirements and recognised human rights principles.

Key commitments include:



Human rights expectations are also communicated to suppliers and business partners through the Company's responsible sourcing framework.



Freedom of Association and Collective Dialogue

TM Seating respects employees' rights to freedom of association and collective bargaining, consistent with applicable laws and regulations.

The Company encourages constructive dialogue between employees and management and supports mechanisms that facilitate communication, consultation, and workplace collaboration.

Human Rights in the Supply Chain

The Company's commitment to human rights extends beyond its own operations.

Through supplier engagement, assessments, and contractual expectations, TM Seating promotes responsible labour practices and ethical conduct across its supply chain. Supplier evaluations increasingly incorporate environmental, social, and governance considerations, including human rights and labour-related factors.

Performance Highlights

TM Seating continues to strengthen its human rights management approach through assessments, monitoring activities, and ongoing improvement initiatives.

Indicator	FY 24	FY 25	FY 26
No of suppliers assessed for human rights	5	25	12
Human rights violations reported	0	0	0
Operations and Suppliers at Significant Risk for Forced or Compulsory Labor	0	0	0
Operations and Suppliers at Significant Risk for Incidents of Child Labor	0	0	0

TM Seating recognises that human rights management is an ongoing journey. The Company continues to strengthen its due diligence processes, supplier engagement activities, grievance mechanisms, and workforce awareness initiatives to support a culture founded on dignity, fairness, and respect.

By embedding human rights considerations into both operations and value chain relationships, TM Seating seeks to promote responsible business conduct and contribute to sustainable long-term value creation.



Employee Health, Safety & Wellbeing

Protecting and Enhancing Employee Wellbeing

The wellbeing of employees is fundamental to TM Seating's long-term success. The Company believes that a safe, healthy, and supportive work environment enables employees to perform at their best, contributes to operational excellence, and strengthens organisational resilience.

As a manufacturing organisation operating across multiple facilities, TM Seating places significant emphasis on managing occupational health and safety risks while fostering a workplace culture that supports physical, mental, social, and emotional wellbeing. The Company's approach extends beyond compliance and focuses on creating an environment where employees feel protected, supported, and empowered to thrive.

Employee Health, Safety & Wellbeing has been identified as a material sustainability topic through the Company's Double Materiality Assessment, reflecting its importance for employees, business continuity, and long-term organisational performance

Our Approach

TM Seating adopts a proactive approach to employee health, safety, and wellbeing that combines governance, risk management, employee engagement, capability building, and continual improvement.

The framework is guided by:



The approach focuses on:



Health and safety responsibilities are embedded across all functions, supported by leadership oversight and site-level accountability.



Building a Culture of Safety

TM Seating seeks to foster a workplace culture where safety is integrated into everyday activities and decision-making.

Key elements of the Company's safety management approach include:



These activities help identify potential risks early and support the implementation of preventive and corrective actions.

Health, Safety & Wellbeing Highlights

During the reporting period, TM Seating continued to strengthen its focus on employee wellbeing through safety leadership, preventive healthcare, and workforce engagement initiatives.

Key highlights include:





Health, Safety & Wellbeing Highlights

TM Seating monitors a range of leading and lagging indicators to assess the effectiveness of its health and safety management systems and identify opportunities for continual improvement.

Disclosure	UoM	FY 24	FY 25	FY 26
Employees - OHS Coverage for Internal System	Percentage	100%	100%	100%
Employees - OHS Coverage for ISO 45001:2018 Certification	Percentage	100%	100%	100%
Contractual Workmen - OHS Coverage	Rate	100%	100%	100%
Employees - Fatality	Number	0	0	0
Employees - Fatality	Rate	0	0	0
Contractual Workmen - Fatality	Number	0	0	0
Contractual Workmen - Fatality	Rate	0	0	0
Employees - Lost Time Injury	Number	0	0	0
Employees - Lost Time Injury	Rate	0	0	0
Contractual Workmen - Lost Time Injury	Number	0	0	0
Contractual Workmen - Lost Time Injury	Rate	0	0	0
Total Working Hours	Numbers (Hour)	2719867	3050162	3773064
Number of days lost to work-related injuries & fatalities	Days	0	0	0
No. of HIPO (High Potential) Incidents & Accidents	Numbers	0	0	0



Consumer Safety & Ergonomics Considerations

Automotive seating plays an important role in occupant safety, comfort and the overall user experience. TM Seating recognizes product safety, quality and ergonomics as important considerations in the manufacture of its seating solutions. The company focuses on meeting applicable customer specifications and product requirements while considering functionality, reliability, comfort and occupant-related safety aspects.

Seating systems form an integral part of the vehicle environment and may interact with safety features such as seat belts, head restraints and airbag systems, depending on the vehicle configuration. Maintaining appropriate product characteristics and interfaces is therefore important for ensuring that seating systems perform as intended within the overall vehicle architecture. TM Seating addresses relevant safety and quality considerations through its engineering, manufacturing and quality processes in line with applicable product and customer requirements.

Ergonomics and occupant comfort are equally important considerations in automotive seating. As relevant to individual products and vehicle configurations, aspects such as seating posture, support, cushioning, accessibility, adjustment and ease of use contribute to the overall occupant experience. By considering these parameters alongside safety, quality and functionality, TM Seating seeks to deliver seating solutions that respond to evolving customer and end-user expectations.

Product Safety Performance

Disclosure	UoM	FY 24	FY 25	FY 26
Significant product recalls attributable to product safety	Numbers	0	0	0
Significant customer complaints related to product safety	Numbers	0	0	0



Community Relations

Creating Positive Impact Beyond Our Operations

TM Seating believes that sustainable business success is closely linked to the wellbeing and progress of the communities connected to its operations. The Company seeks to create meaningful and lasting social impact through initiatives that improve access to education, strengthen livelihoods, promote inclusion, support community wellbeing, and contribute to environmental stewardship.

Community engagement is integrated into TM Seating's broader sustainability approach and is guided by the belief that long-term value creation is strengthened when businesses and communities progress together. Programmes are designed to address local needs, create measurable outcomes, and support inclusive development across the regions where the Company operates.

Our Approach

TM Seating's community initiatives focus on creating sustainable outcomes through partnerships with specialised implementation agencies, educational institutions, community organisations, and local stakeholders.

Programmes are selected based on:



Our interventions are primarily focused on:

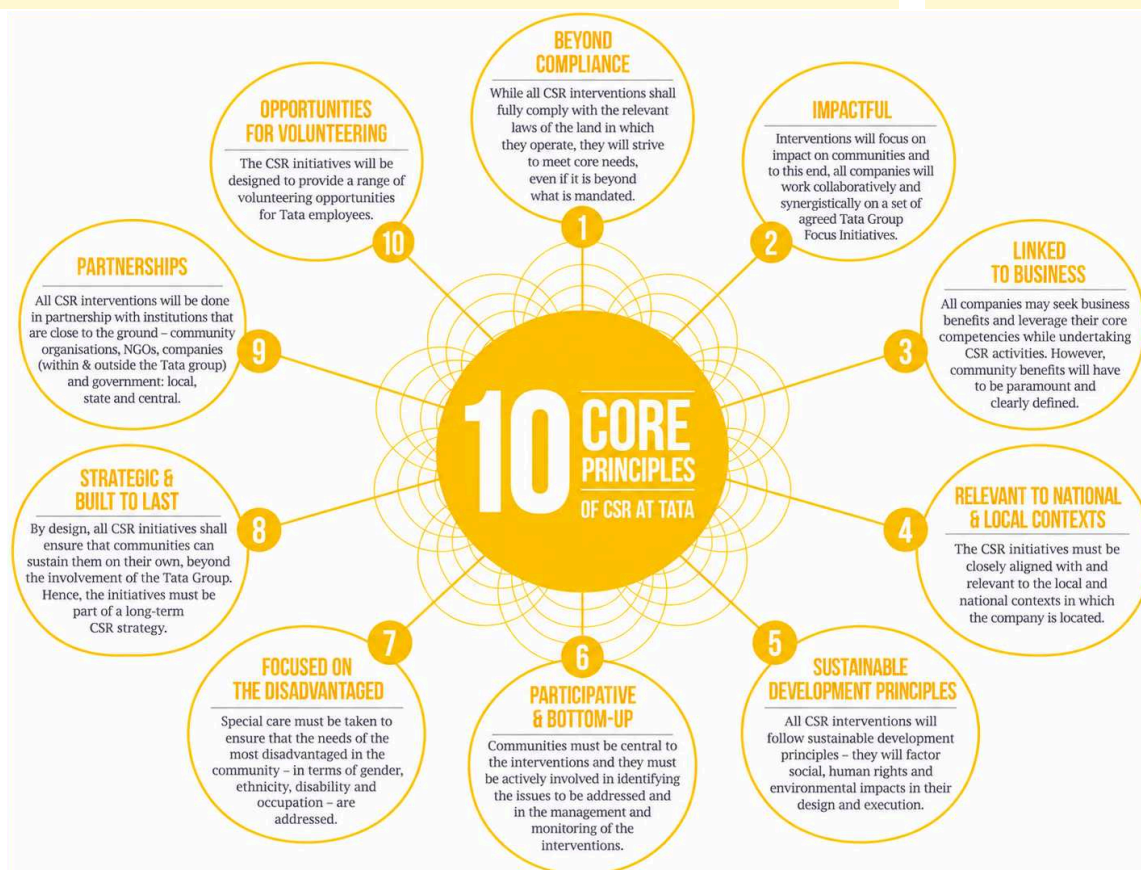




FY 2025-26 Community Impact Highlights

Impact at a Glance

Indicator	FY 26
Direct beneficiaries reached	10,000+
Indirect beneficiaries reached	40,000+
Volunteering hours	5,000+
States covered	5
Trees planted	17,450
Students supported through education programmes	4,700+





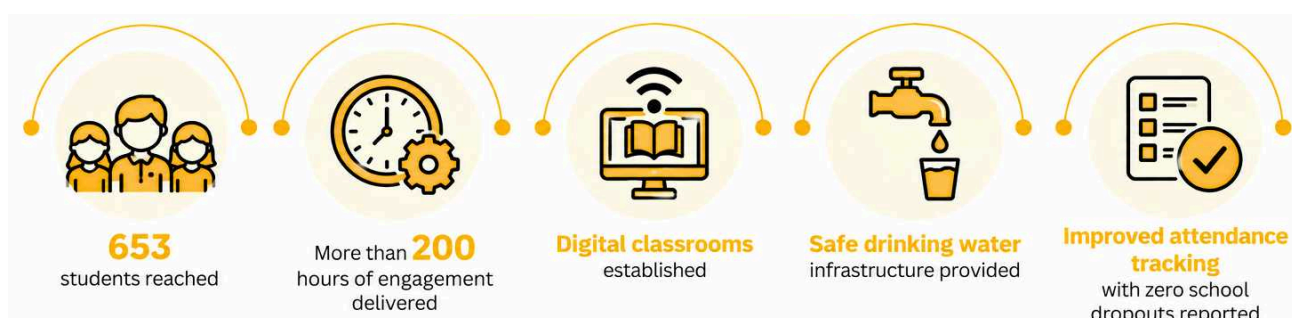
Education and Learning

Education remains a key focus area of TM Seating's community engagement strategy. The Company seeks to improve learning environments, strengthen student outcomes, and create opportunities for holistic development.

HoPE Model School Programme

TM Seating continued its Model School initiative across Pune and five additional locations to support the development of school ecosystems through infrastructure enhancement, extracurricular learning, and student development interventions.

Key outcomes include:



Hands-on STEM Education

To encourage scientific curiosity and strengthen STEM capabilities, TM Seating partnered with IISER Pune to provide experiential science and mathematics learning opportunities.

Key outcomes include:



The programme is helping create more engaging and inquiry-driven learning environments for students.

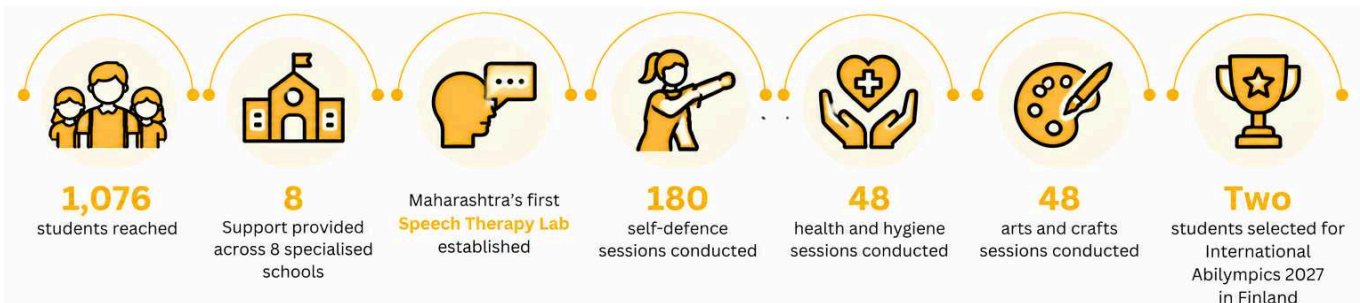


Inclusive Development

UDAAN: Inclusive Education for Persons with Disabilities

TM Seating supports inclusive education through the UDAAN programme, which focuses on improving learning experiences, accessibility, skill development, and wellbeing for students with disabilities.

Key outcomes include:

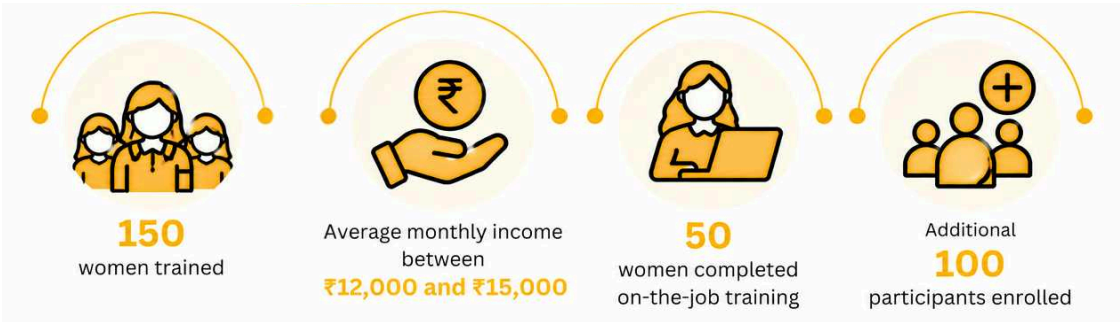


Livelihood Development

Sakhi Silai

TM Seating supports livelihood creation and economic empowerment for women through skill development initiatives.

Key outcomes include:



The programme contributes to employability, financial independence, and long-term livelihood opportunities for women.



Health, Wellbeing and Accessibility

Jaipur Foot Initiative

TM Seating supported mobility and inclusion through assistive device distribution and fitment camps for persons with disabilities.

Key achievements include:



Environmental Stewardship

Green Canopy Initiative

TM Seating continues to contribute to environmental conservation through large-scale plantation initiatives across multiple locations.

Key achievements include:



The programme is generating measurable environmental outcomes, including habitat creation, biodiversity enhancement, and carbon sequestration.



Employee Volunteering

Community impact is strengthened through active employee participation. TM Seating employees contribute their time, expertise, and energy to support community development initiatives.

During FY 2025-26:



These efforts help strengthen employee engagement while building stronger community relationships.

TM Seating will continue to strengthen its community engagement approach by expanding programme impact, deepening stakeholder partnerships, and focusing on measurable outcomes across education, inclusion, livelihoods, wellbeing, and environmental sustainability.

By investing in people, communities, and local ecosystems, the Company seeks to contribute to more inclusive, resilient, and sustainable communities across its areas of operation.



GRI Index

Statement of use

TM Automotive Seating Systems Pvt. Ltd. has reported the information cited in this GRI content index for the period 1st April 2025 to 31st March 2026 with reference to the GRI Standards.

GRI 1 used

GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION
GRI 2: General Disclosures 2021	2-1 Organizational details	8
	2-2 Entities included in the organization's sustainability reporting	5
	2-3 Reporting period, frequency and contact point	5,6
	2-4 Restatements of information	6
	2-5 External assurance	6
	2-6 Activities, value chain and other business relationships	8,9
	2-7 Employees	75
	2-9 Governance structure and composition	33
	2-23 Policy commitments	27-32
	2-24 Embedding policy commitments	27-32
	2-29 Approach to stakeholder engagement	14-16



GRI STANDARD	DISCLOSURE	LOCATION
GRI 3: Material Topics 2021	3-1 Process to determine material topics	17,18
	3-2 List of material topics	19,20
	3-3 Management of material topics	20-22
GRI 102: Climate Change 2025	102-1 Transition plan for climate change mitigation	52-56
	102-4 GHG emissions reduction targets and progress	30,52
	102-5 Scope 1 GHG emissions	54
	102-6 Scope 2 GHG emissions	54
	102-7 Scope 3 GHG emissions	55
GRI 103: Energy 2025	103-1 Energy policies and commitments	29,30
	103-2 Energy consumption and self-generation within the organization	58
GRI 103: Energy 2025	205-1 Operations assessed for risks related to corruption	38
	205-2 Communication and training about anti-corruption policies and procedures	41
	205-3 Confirmed incidents of corruption and actions taken	40



GRI STANDARD	DISCLOSURE	LOCATION
GRI 302: Energy 2016	302-1 Energy consumption within the organization	58
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	60-62
	303-2 Management of water discharge-related impacts	62
	303-3 Water withdrawal	62
	303-4 Water discharge	62
	303-5 Water consumption	62
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	54
	305-2 Energy indirect (Scope 2) GHG emissions	54
	305-3 Other indirect (Scope 3) GHG emissions	55
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	56
GRI 103: Energy 2025	306-1 Waste generation and significant waste-related impacts	67,69
	306-2 Management of significant waste-related impacts	67,69
	306-3 Waste generated	69
	306-4 Waste diverted from disposal	69
	306-5 Waste directed to disposal	69



GRI STANDARD	DISCLOSURE	LOCATION
GRI 308: Supplier Environmental Assessment 2016	308-2 Negative environmental impacts in the supply chain and actions taken	49
GRI 308: Supplier Environmental Assessment 2016	401-1 New employee hires and employee turnover	75
	401-3 Parental leave	75
GRI 308: Supplier Environmental Assessment 2016	403-1 Occupational health and safety management system	98-100
GRI 403: Occupational Health and Safety 2018	403-2 Hazard identification, risk assessment, and incident investigation	99
	403-4 Worker participation, consultation, and communication on occupational health and safety	99
	403-5 Worker training on occupational health and safety	100
	403-8 Workers covered by an occupational health and safety management system	100
	403-9 Work-related injuries	100
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	83
	404-3 Percentage of employees receiving regular performance and career development reviews	87
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	78
	405-2 Ratio of basic salary and remuneration of women to men	78



GRI STANDARD	DISCLOSURE	LOCATION
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	78
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	97
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	97
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	97
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	101-104
	413-2 Operations with significant actual and potential negative impacts on local communities	101-104
GRI 414: Supplier Social Assessment 2016	414-2 Negative social impacts in the supply chain and actions taken	49
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	101
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	101
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	47



INDEPENDENT ASSURANCE STATEMENT



To

TM Automotive Seating Systems Pvt. Ltd.

Introduction and objectives of work

The Management of **TM Automotive Seating Systems Pvt. Ltd.** (hereafter stated as "TMA Seating" or the "Company") have engaged us to undertake an Independent Assurance of the company's Sustainability report for the financial year ended **31st March 2026 (i.e., TM Automotive Seating Systems Pvt. Ltd. - Sustainability Report (FY 2025-26))** and provide **Limited Assurance** Statement on the aforesaid report. TM Automotive Seating Systems Pvt. Ltd. has prepared the Sustainability Report with reference to Global Reporting Initiative (GRI) Standards, 2021 with stated parameters (**Appendix 1**) for the reporting period (FY 2025-26), based on which this overall assessment has been carried out. This Assurance Statement applies to the related information included within the scope of work described below.

Intended User

The intended user of this assurance statement is **TM Automotive Seating Systems Pvt. Ltd.** We disclaim any liability or responsibility to a third party for decisions, whether investment or otherwise, based on this assurance Statement. Bureau Veritas planned and performed the work to obtain the evidence, considered necessary to provide a basis for our assurance opinion.

The assurance engagement considers an uncertainty of $\pm 5\%$ based on materiality threshold for estimation / measurement errors and omissions. We did not engage with any external stakeholders as part of this assurance engagement.

Scope of Work

We have performed the **Limited Assurance** engagement for Sustainability report prepared with reference to GRI Standards 2021, verification engagement in accordance with ISAE 3000 methodology and in line with the requirements of Bureau Veritas's standard procedures and guidelines for External Assurance of Sustainability Reports, based on current best practice in independent assurance for the reporting period 1st April 2025 to 31st March 2026. The selected GRI disclosures referred to in Appendix – 1 for this statement.

The sample locations for assessment considered for this reporting period are as follows:

Site Name and Location	Site Address
Corporate Office	TM Automotive Seating Systems Pvt. Ltd. TACO House, Damle Path, Off Law-College Road Pune - 411 004, India
Chinchwad Plant	TM Automotive Seating Systems Pvt. Ltd. Plot No. 33/3, D-II Block, MIDC -Chinchwad, Tal- Haveli, Dist -Pune
Chakan Plant	TM Automotive Seating Systems Pvt. Ltd. GAT No. 234, 237 & 238, Nighoje (Phadkewasti) Tal. Khed, Dist. - Pune





As part of its Independent Assurance, we assessed the appropriateness and robustness of underlying reporting systems and processes used to collect, analyse and review the information reported. In this process, we undertook the following activities:

The assessment was carried out through physical site visits at Corporate office on 14th Aug. 2026, Chinchwad and Chakan Plant on 17th & 24th August respectively.

Bureau Veritas interviewed personnel of Company including Plant Training Function, EHS & Sustainability, Procurement, Plant/Production, Engineering and other relevant departments and review of Company's data & information systems for collection, aggregation, analysis and review.

Data on various GRI disclosures were assessed for the locations that were visited. Later, it was confirmed that the same assessed data went into preparation of the final data within the Sustainability Report 2025-26.

Management Responsibility

The Selection of reporting criteria, reporting period, reporting boundary, monitoring and measurement of data, preparation, and presentation of information in the Sustainability report are the sole responsibility of the Company and its management. We are not involved in drafting or preparation of Sustainability Report. Our sole responsibility is to provide Independent Assurance on the Sustainability report for the financial year ended 31st March 2026.

Our findings

On the basis of our methodology and the activities described above,

- Nothing has come to our attention to indicate that the GRI disclosures are inaccurate or that the information included therein is not fairly stated.
- It is our opinion that Company has established appropriate systems for the collection, aggregation, and analysis of data on Sustainability/Non-Financial performance disclosures with reference to GRI.
- The Sustainability Report provides a fair representation of the Company's activities as included therein.
- The information is presented in a clear, understandable, and accessible manner, and allows readers to form a balanced opinion over the Company and status during the reporting period.

Limitations and Exclusions

Excluded from the scope of our work is any assurance of information relating to:

- Activities outside the defined assurance period.
- Positional statements (expressions of opinion, belief, aim or future intention by the Company and statements of future commitment).
- Competitive claims in the report claiming, "first company in India", "first time in India", "first of its kind", etc.

Our assurance does not extend to the activities and operations of the Company outside of the scope and geographical boundaries as well as the operations undertaken by any subsidiaries or joint ventures of the Company.

Our assurance on economic and financial performance data or information of the Company is based only on the annual audited statement of accounts of the Company for the Financial Year 2025-26, and our conclusions rest solely upon that audited report.

This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist within the Report.



Conclusion

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the sustainability disclosures in the TM Automotive Seating Systems Pvt Ltd's Sustainability Report for the year ended 31-03-2026, prepared with reference to the GRI Standards 2021, are not fairly presented, in all material respects.

Statement of Independence, Integrity, and Competence

Bureau Veritas is an independent professional services company that specialises in quality, environmental, health, safety, and social accountability with over 198 years history. Its assurance team has extensive experience in conducting assessment over environmental, social, ethical and health and safety information, systems and processes.

Bureau Veritas operates a certified Quality Management System which complies with the requirements of ISO 9001:2015 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Bureau Veritas has implemented and applies a Code of Ethics, which meets the requirements of the International Federation of Inspections Agencies (IFIA), across the business to ensure that its employees maintain integrity, objectivity, professional competence and due care, confidentiality, professional behaviour, and high ethical standards in their day-to-day business activities.

The assurance team for this work does not have any involvement in any other Bureau Veritas projects with TM Automotive Seating Systems Pvt Ltd.

Competence

The assurance team has extensive experience in conducting assurance over environmental, social, ethical, and health & safety information, systems and processes an excellent understanding of Bureau Veritas standard methodology for the Assurance of Sustainability Reports.

Restriction on use of Our Report

Our **Limited Assurance** report for Sustainability Report have been prepared and addressed to the Management of TM Automotive Seating Systems Pvt Ltd's at the request of the company solely to assist the company in reporting on the Company's Sustainability performance and activities. Accordingly, we accept no liability to anyone other than the Company. Our deliverables should not be used for any other purpose or by any person other than the addressees of our deliverables. The Firm neither accepts nor assumes any duty of care or liability for any other purpose or to any other party to whom our Deliverables are shown or into whose hands it may come without our prior consent in writing.

Nilesh PATIL

Lead Assuror

Bureau Veritas (India) Private Limited
Pune

Dt: 09.09.2026

Munji Rama Mohan RAO

Technical Reviewer

Bureau Veritas (India) Private Limited
Hyderabad

Dt: 09.09.2026

Ref: BV_ TM Auto Seating Systems Pvt. Ltd._GRI_32981750



Page 3 of 6



Appendix-1

GRI Content Index

Statement of Use	TM Automotive Seating Systems Pvt Ltd has reported the information cited in this GRI content index for the period April 1, 2025, to March 31, 2026, with reference to the GRI Universal standards 2021.
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GRI 1 used	Foundation 2021
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GRI Standard	Disclosure	Description	Page Number
GRI 2: General Disclosures 2021	2-1	Organisational details	8
	2-2	Entities included in the organisation's sustainability reporting	5
	2-3	Reporting period, frequency, and contact point	5-6
	2-4	Restatements of Information	6
	2-5	External assurance	6
	2-6	Activities, value chain, and other business relationships	8,9
	2-7	Employees	57
	2-9	Governance structure and composition	33
	2-23	Policy commitments	27-32
	2-24	Embedding policy commitments	27-32
GRI 3: Material Topics 2021	2-29	Approach to stakeholder engagement	14-16
	3-1	Process to determine material topics	17,18
	3-2	List of material topics	19,20
GRI 102: Climate Change 2025	3-3	Management of material topics	20-22
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	102-5	Scope 1 GHG emissions	54
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GRI 103: Energy 2025	102-7	Scope 3 GHG emissions	55
	103-1	Energy policies and commitments	29,30
	103-2	Energy consumption and self-generation within the organization	58
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	38
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	403-5	Worker training on occupational health and safety	100
	403-8	Workers covered by an occupational health and safety management system	100
	403-9	Work-related injuries	100
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	404-3	Percentage of employees receiving regular performance and career development reviews	87
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	78
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	78
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	97



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