



TVS Motor Company Ltd

CDP Corporate Questionnaire 2026

Word version

Important: this export excludes unanswered questions

This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.

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(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub to facilitate collective action in priority basins. 443

C1. Introduction

(1.1) In which language are you submitting your response?

Select from:

☒ English

(1.2) Select the currency used for all financial information disclosed throughout your response.

Select from:

☒ INR

(1.3) Provide an overview and introduction to your organization.

(1.3.2) Organization type

Select from:

☒ Publicly traded organization

(1.3.3) Description of organization

TVS Motor Company is a reputed two and three-wheeler manufacturer globally, championing progress through Sustainable Mobility with four state-of-the-art manufacturing facilities in Hosur, Mysuru, and Nalagarh in India and Karawang in Indonesia. Rooted in our 100-year legacy of Trust, Value, and Service, we take pride in making internationally aspirational products of the highest quality through innovative and sustainable processes. We are the only two-wheeler company to have received the prestigious Deming Prize(1). Our products lead in their respective categories in the J.D. Power IQS and APEAL(2) surveys. We have been ranked No. 1 Company in the J.D. Power Customer Service Satisfaction Survey for four consecutive years. Our group company Norton Motorcycles, based in the United Kingdom, is one of the most emotive motorcycle brands in the world. Our subsidiaries in the personal e-mobility space, Swiss E-Mobility Group (SEMG), and EGO Movement have a leading position in the e-bike market in Switzerland. TVS Motor Company endeavours to deliver the most superior customer experience across the 80 countries in which we operate. (1). The Deming Prize is a prestigious award given to organizations and individuals for excellence in quality management. The prize emphasizes continuous improvement and excellence in organizational processes. (2) J.D. Power conducts several studies to evaluate vehicle quality and customer satisfaction. Two of their well-known studies are the Initial Quality Study (IQS) and the Automotive Performance, Execution and Layout (APEAL) Study.

[Fixed row]

(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

(1.4.1) End date of reporting year

03/31/2026

(1.4.2) Alignment of this reporting period with your financial reporting period

Select from:

☒ Yes

(1.4.3) Indicate if you are providing emissions data for past reporting years

Select from:

☒ Yes

(1.4.4) Number of past reporting years you will be providing Scope 1 emissions data for

Select from:

☒ 3 years

(1.4.5) Number of past reporting years you will be providing Scope 2 emissions data for

Select from:

☒ 3 years

(1.4.6) Number of past reporting years you will be providing Scope 3 emissions data for

Select from:

☒ 2 years

[Fixed row]

(1.4.1) What is your organization's annual revenue for the reporting period?

(1.5) Provide details on your reporting boundary.

	Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?
	Select from: ☒ Yes

[Fixed row]

(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

(1.6.2) Provide your unique identifier

INE494B01023

CUSIP number

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

SEDOL code

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

LEI number

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

(1.6.2) Provide your unique identifier

335800URVL13UQEWM152

D-U-N-S number

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

Other unique identifier

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

(1.6.2) Provide your unique identifier

CIN: L35921TN1992PLC022845

[Add row]

(1.7) Select the countries/areas in which you operate.

Select all that apply

☒ India

☒ Indonesia

☒ United Kingdom

(1.21) For which transport modes will you be providing data?

Select all that apply

☒ Light Duty Vehicles (LDV)

(1.22) Provide details on the commodities that you produce and/or source.

Rubber

(1.22.1) Produced and/or sourced

Select from:

☒ Sourced

(1.22.2) Commodity value chain stage

Select all that apply

☒ Retailing

(1.22.4) Indicate if you are providing the total commodity volume that is produced and/or sourced

Select from:

☒ Yes, we are providing the total volume

(1.22.5) Total commodity volume (metric tons)

23079

(1.22.8) Of the total commodity volume, state how much is post-consumer recycled content (metric tons)

23079

(1.22.9) Did you convert the total commodity volume from another unit to metric tons?

Select from:

☒ No

(1.22.12) Form of commodity

Select all that apply

☒ Natural rubber

(1.22.13) % of procurement spend

Select from:

☒ 1-5%

(1.22.14) % of revenue dependent on commodity

Select from:

☒ 1-10%

(1.22.15) In the questionnaire setup did you indicate that you are disclosing on this commodity?

Select from:

☒ Yes, disclosing

(1.22.16) Is this commodity considered significant to your business in terms of revenue?

Select from:

☒ No

(1.22.20) Please explain

TVS Motor Company does not directly procure raw rubber; instead, it purchases finished tyres from third-party suppliers. While rubber is a critical upstream input in tyre manufacturing, the company's direct revenue dependence on this raw material remains less than 1% because it is acquired in processed form as part of the tyre supply chain rather than as a standalone commodity. Rubber is operationally significant due to its role in the vehicle tyre supply chain, but it is not financially material (<1%) to TVSM's direct revenue model. The company focuses on supplier engagement, encouraging its tyre vendors to follow deforestation-free sourcing, responsible natural rubber production practices, and climate risk mitigation measures, even though TVSM itself has no direct procurement exposure to raw rubber markets. For FY 24-25, the total spent on rubber (tyre) was around ~ 3% of the total procurement spent (INR 27967 cr).

[Fixed row]

(1.24) Has your organization mapped its value chain?

(1.24.1) Value chain mapped

Select from:

☒ Yes, we have mapped or are currently in the process of mapping our value chain

(1.24.2) Value chain stages covered in mapping

Select all that apply

- ☒ Upstream value chain
- ☒ Downstream value chain

(1.24.3) Highest supplier tier mapped

Select from:

- ☒ Tier 1 suppliers

(1.24.4) Highest supplier tier known but not mapped

Select from:

- ☒ Tier 2 suppliers

(1.24.6) Smallholder inclusion in mapping

Select from:

- ☒ Smallholders relevant but not included

(1.24.7) Description of mapping process and coverage

TVS Motor Company (TVSM) maintains strong visibility across its tier-one suppliers and dealer network through structured, ongoing engagement, enabling clarity on supplier locations, operations, compliance, and sustainability performance. This approach supports efficient procurement, risk mitigation, and a transparent, collaborative supply chain. In 2022, TVSM initiated SA8000-aligned audits for Indian upstream suppliers to assess labor, workplace, and social responsibility standards. In FY 2024–25, TVSM implemented a Sustainable Procurement Policy and Supplier Code of Conduct, embedding environmental, social, and ethical criteria into sourcing decisions. These policies set clear expectations on environmental stewardship, human rights, labor practices, compliance, and governance, fostering long-term, values-aligned relationships. TVSM also launched My Sustainability Index (MSI), covering over 75% of direct and indirect suppliers (by procurement spend). Integrated into the supplier onboarding process, MSI benchmarks sustainability performance, tracks progress, and identifies improvement areas while enabling capacity-building support. To ensure adoption, TVSM conducted workshops and webinars to build supplier awareness on sustainability goals and regulatory expectations. Starting in FY 2025–26, TVSM plans to extend the MSI framework to PT TVS Indonesia and Norton Motorcycles, UK, creating a global standard for responsible sourcing and reinforcing its commitment to ethical, sustainable value chains across geographies.

[Fixed row]

(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?

(1.24.1.1) Plastics mapping

Select from:

☒ Yes, we have mapped or are currently in the process of mapping plastics in our value chain

(1.24.1.2) Value chain stages covered in mapping

Select all that apply

☒ Upstream value chain

☒ Downstream value chain

☒ End-of-life management

(1.24.1.4) End-of-life management pathways mapped

Select all that apply

☒ Preparation for reuse

☒ Recycling

☒ Waste to Energy

[Fixed row]

(1.24.2) Which commodities has your organization mapped in your upstream value chain (i.e., supply chain)?

Rubber

(1.24.2.1) Value chain mapped for this sourced commodity

Select from:

☒ Yes

(1.24.2.2) Highest supplier tier mapped for this sourced commodity

Select from:

☒ Tier 1 suppliers

(1.24.2.3) % of tier 1 suppliers mapped

Select from:

☒ 76-99%

(1.24.2.7) Highest supplier tier known but not mapped for this sourced commodity

Select from:

☒ Tier 2 suppliers

[Fixed row]

C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities

(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

Short-term

(2.1.1) From (years)

0

(2.1.3) To (years)

6

(2.1.4) How this time horizon is linked to strategic and/or financial planning

TVS Motor Company defines the short term as 0–6 years, aligned with the global 2030 milestone for climate and sustainability action. This horizon captures regulatory changes already underway (e.g., India's Carbon Credit Trading Scheme, EU CBAM, extended producer responsibility), near-term shifts in customer preference towards electric and low-emission vehicles, and supply chain dependencies such as renewable energy adoption, critical material traceability, and water stewardship. It also reflects physical climate risks such as heatwaves, water stress, and flooding events that may disrupt operations and suppliers in the immediate future. Strategically, this horizon is applied to product development (EV expansion and flex-fuel readiness), operational efficiency (renewable energy transition and energy intensity reduction), and supplier engagement through the My Sustainability Index (MSI). It guides annual risk assessments, capital allocation, and scenario analysis to ensure immediate climate-related risks and opportunities are actively managed.

Medium-term

(2.1.1) From (years)

6

(2.1.3) To (years)

16

(2.1.4) How this time horizon is linked to strategic and/or financial planning

The medium term is defined as 6–16 years, linked to the 2040 global milestone and India's Net Zero by 2070 pathway. This horizon reflects transition risks from tightening emission regulations, accelerating adoption of low-carbon mobility, and expected carbon pricing escalations. It also incorporates opportunities from scaling electric mobility, hydrogen and alternate fuels, and efficiency gains across the value chain. In this timeframe, TVS Motor prioritizes embedding sustainability into its long-range product portfolio strategy, expanding charging and service ecosystems, securing renewable energy and green steel supplies, and enhancing resilience of its global supply chain. Scenario analysis under medium-term horizons helps identify cost implications, financing opportunities (e.g., sustainability-linked loans), and competitive positioning for low-carbon growth.

Long-term

(2.1.1) From (years)

16

(2.1.2) Is your long-term time horizon open ended?

Select from:

☒ No

(2.1.3) To (years)

26

(2.1.4) How this time horizon is linked to strategic and/or financial planning

The long term is defined as 16–26 years, aligned with the 2050 milestone for global Net Zero and nature-positive commitments. This horizon considers systemic shifts such as decarbonized transport systems, stringent global biodiversity and deforestation regulations, and macroeconomic shifts in consumer and capital markets driven by sustainability imperatives. Physical climate risks like chronic water stress, changing rainfall patterns, and ecosystem degradation are also integrated. TVS Motor uses this horizon for strategic resilience planning, including Net Zero operational roadmaps, full Scope 3 decarbonization (supply chain, logistics, and use-phase emissions), large-scale adoption of circular economy models, and investment in nature-based solutions. These long-term considerations anchor the company's ambition to deliver a resilient, low-carbon, and nature-positive value chain, ensuring business continuity and sustained stakeholder value creation.

[Fixed row]

(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

	Process in place	Dependencies and/or impacts evaluated in this process
	Select from: ☒ Yes	Select from: ☒ Both dependencies and impacts

[Fixed row]

(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	Select from: ☒ Yes	Select from: ☒ Both risks and opportunities	Select from: ☒ Yes

[Fixed row]

(2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

Row 1

(2.2.2.1) Environmental issue

Select all that apply

- ☒ Climate change
- ☒ Water
- ☒ Plastics
- ☒ Biodiversity

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

- ☒ Dependencies
- ☒ Impacts
- ☒ Risks
- ☒ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

- ☒ Direct operations
- ☒ Upstream value chain
- ☒ Downstream value chain
- ☒ End of life management

(2.2.2.4) Coverage

Select from:

- ☒ Full

(2.2.2.5) Supplier tiers covered

Select all that apply

- ☒ Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:

- ☒ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

- ☒ Annually

(2.2.2.9) Time horizons covered

Select all that apply

- ☒ Short-term
- ☒ Medium-term
- ☒ Long-term

(2.2.2.10) Integration of risk management process

Select from:

- ☒ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

- ☒ Site-specific
- ☒ National

(2.2.2.12) Tools and methods used

Commercially/publicly available tools

- ☒ ENCORE
- ☒ LEAP (Locate, Evaluate, Assess and Prepare) approach, TNFD
- ☒ WRI Aqueduct

☒ WWF Biodiversity Risk Filter

☒ WWF Water Risk Filter

Enterprise Risk Management

☒ Enterprise Risk Management

International methodologies and standards

☒ IPCC Climate Change Projections

☒ ISO 14001 Environmental Management Systems

☒ Life Cycle Assessment

Other

☒ Desk-based research

☒ External consultants

☒ Materiality assessment

(2.2.2.15) Risk types and criteria considered

Acute physical

☒ Drought

☒ Flood (coastal, fluvial, pluvial, ground water)

☒ Heat wave

☒ Heavy precipitation (rain, hail, snow/ice)

☒ Invasive species

Chronic physical

☒ Heat stress

☒ Water stress

☒ Groundwater depletion

☒ Water availability at a basin/catchment level

☒ Changing temperature (air, freshwater, marine water)

☒ Changing precipitation patterns and types (rain, hail, snow/ice)

Policy

- ☒ Carbon pricing mechanisms
- ☒ Increased pricing of water
- ☒ Lack of mature certification and sustainability standards
- ☒ Limited or lack of river basin management
- ☒ Poor coordination between regulatory bodies

Market

- ☒ Inadequate access to water, sanitation, and hygiene services (WASH)

Reputation

- ☒ Impact on human health

Technology

- ☒ Dependency on water-intensive energy sources
- ☒ Transition to water efficient and low water intensity technologies and products

(2.2.2.16) Partners and stakeholders considered

Select all that apply

- | | |
|---|--|
| ☒ NGOs | ☒ Regulators |
| ☒ Customers | ☒ Local communities |
| ☒ Employees | ☒ Water utilities at a local level |
| ☒ Investors | |
| ☒ Suppliers | |

(2.2.2.17) Has this process changed since the previous reporting year?

Select from:

- ☒ No

(2.2.2.18) Further details of process

TVS Motor Company maintains a centralized, cross-functional sustainability risk management framework integrating environmental dependencies, impacts, risks and opportunities across business units and its value chain. Governance is anchored by the Board through the Risk Management Committee and Audit Committee, with the CEO-led Sustainability Committee and Chief Sustainability Officer providing strategic direction and enterprise-wide oversight. Identification: Environmental risks and opportunities are identified through a structured, multi-source process embedded in the Enterprise Risk Management (ERM) framework and applicable across management levels. TVS applies a double materiality perspective, assessing both environmental impacts on the business and the company's impacts on the environment, covering climate change, water, plastics and biodiversity. 61.3% of Tier 1 suppliers are currently screened for environmental risks. Identification uses climate scenario analysis (RCP 4.5 and 8.5), internal risk models, Environmental Impact Assessments, ISO 14001, WRI Aqueduct, and stakeholder engagement with regulators, NGOs, communities, suppliers, investors and employees. The process considers acute and chronic physical risks and transition risks related to policy, markets, technology and reputation, as well as associated opportunities. Assessment: Risks and opportunities are assessed annually using standardized quantitative and qualitative methodologies within ERM. A likelihood-impact matrix and asset-level scoring (Very High to Low) are used to prioritize material risks. Short-, medium- and long-term horizons support prioritization consistent with operational targets and long-term decarbonization objectives. Physical risks are assessed through scenario analysis, while transition risks incorporate regulatory developments, market trends and technology shifts. Response: Assessment outcomes inform strategy, capital allocation, operational planning and product development. TVS applies an internal carbon price of USD 32/tCO₂e and internal water price of INR 100/kL in investment appraisals. In FY2025-26, ₹14,573 million was allocated to climate-related and environmental initiatives, including water management, waste circularity, air-emission controls and Plastic EPR compliance. Key responses include renewable energy expansion, energy efficiency, electric mobility, water stewardship, waste circularity and supply-chain resilience. Environmental performance is reviewed quarterly through governance forums, while formal risk and opportunity assessments are conducted annually to maintain a dynamic and responsive process. The framework supports TVS's 2040 and 2050 net-zero ambition for operational and Scope 3 emissions and continuous improvement in environmental management. It aligns with GRI 2-12, GRI 3-3 and GRI 201-2, supports SDG Targets 12.6 and 13.2, and is consistent with TCFD and TNFD guidance on governance, risk management, scenario analysis, and nature- and climate-related dependencies, impacts, risks and opportunities.

[Add row]

(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

(2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed

Select from:

☒ Yes

(2.2.7.2) Description of how interconnections are assessed

Yes. TVS Motor Company assesses the interconnections between environmental dependencies, impacts, risks and opportunities through an integrated approach embedded within its Enterprise Risk Management (ERM) and Business Continuity Planning (BCP) frameworks, ensuring these elements are evaluated holistically. Environmental dependencies, including energy, water and raw materials, are systematically linked to impacts such as emissions, resource consumption and waste, which are assessed for their potential to create physical and transition risks and related opportunities. TVSM applies a double materiality approach, supported by scenario analysis, to evaluate these interconnections across the value chain from sourcing through end-of-life. For example, dependence on water is linked to drought and water-stress risks, informing water-efficiency and stewardship initiatives. Similarly, reliance on fossil fuels is linked to transition risks such as carbon pricing and

regulatory changes, supporting renewable energy adoption, energy efficiency and electrification. These assessments also identify opportunities where actions can address multiple environmental issues simultaneously. TVSM evaluates synergies and trade-offs to support balanced decision-making. Circularity initiatives, for example, can reduce raw-material dependency, emissions and waste concurrently. Potential trade-offs, including higher costs associated with alternative materials or technologies, are assessed through financial appraisal using an internal carbon price of INR 3,024/tCO₂e (equivalent to USD 32/tCO₂e, based on an exchange rate of INR 94.50/USD). These interconnections are further embedded in BCP processes, linking environmental dependencies and climate-related impacts, including extreme weather events, to operational continuity planning and resilience measures. This integrated, data-driven approach enables TVSM to systematically assess dependencies, impacts, risks and opportunities within a single framework; identify synergies; manage trade-offs; and embed environmental and climate considerations into strategy, capital allocation, operational planning and decision-making across the value chain.

[Fixed row]

(2.3) Have you identified priority locations across your value chain?

(2.3.1) Identification of priority locations

Select from:

☒ Yes, we have identified priority locations

(2.3.2) Value chain stages where priority locations have been identified

Select all that apply

☒ Direct operations

☒ Upstream value chain

(2.3.3) Types of priority locations identified

Sensitive locations

☒ Areas important for biodiversity

☒ Areas of high ecosystem integrity

☒ Areas of limited water availability, flooding, and/or poor quality of water

Locations with substantive dependencies, impacts, risks, and/or opportunities

☒ Locations with substantive dependencies, impacts, risks, and/or opportunities relating to water

(2.3.4) Description of process to identify priority locations

The Company employs a systematic, risk-based process to identify priority locations across its direct operations, integrated within its Enterprise Risk Management (ERM) and Business Continuity Planning frameworks. The process combines site-level environmental data, climate scenario analysis, geographic and ecosystem information, and stakeholder inputs to identify locations where environmental dependencies, impacts, risks and opportunities could materially affect business resilience. Each location is assessed against defined criteria including severity and scale of potential impact, likelihood, duration and reversibility, exposure to physical hazards, dependence on natural resources and ecosystem services, biodiversity and ecosystem sensitivity, regulatory exposure, and potential operational and financial consequences. The assessment considers potential effects on production continuity, asset integrity, compliance, costs, revenue and long-term resilience, enabling locations to be ranked according to the magnitude, likelihood and business relevance of identified risks. Key dependencies and exposures assessed include water availability and quality, biodiversity and ecosystem services, and climate hazards such as drought, heat stress, flooding and rainfall variability. TVS applies quantitative and qualitative methods, including climate scenario analysis using RCP 4.5 and RCP 8.5, to evaluate potential changes in physical climate risk across relevant time horizons. Site-level findings are consolidated through the ERM risk-ranking process to identify locations requiring enhanced monitoring and mitigation. Based on this assessment, key manufacturing locations including Hosur, Mysuru and Nalagarh have been identified as priority locations due to exposure to water stress, climate variability and resource dependencies that could affect operational continuity and long-term resilience. Geographic and ecosystem datasets are used to identify locations with high biodiversity value, ecosystem integrity or environmental sensitivity. Findings are validated through internal reviews and, where relevant, consultation with external experts, local authorities and other stakeholders. Nature-related dependencies, impacts, risks and opportunities identified through this process are incorporated into TVS's sustainability strategy. TVS Motor Company has released its first Nature Report aligned with the Taskforce on Nature-related Financial Disclosures (TNFD), strengthening the assessment and disclosure of nature-related risks and opportunities. Outputs are integrated into ERM, Business Continuity Planning and strategic decision-making, informing investment planning, site resilience, resource efficiency, water stewardship, biodiversity management and targeted mitigation. Priority locations and risk ratings are periodically reviewed to reflect changing climate conditions, emerging environmental risks and updated scientific and geographic information.

(2.3.5) Will you be disclosing a list/spatial map of priority locations?

Select from:

☒ Yes, we will be disclosing the list/geospatial map of priority locations

(2.3.6) Provide a list and/or spatial map of priority locations

List of sites with coordinates.pdf
[Fixed row]

(2.4) How does your organization define substantive effects on your organization?

Risks

(2.4.1) Type of definition

Select all that apply

- ☒ Qualitative
- ☒ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

- ☒ Other, please specify :The organization applies a combination of qualitative and quantitative criteria to determine when environmental or climate-related risks and opportunities have a substantive effect.

(2.4.3) Change to indicator

Select from:

- ☒ % increase

(2.4.4) % change to indicator

Select from:

- ☒ 11-20

(2.4.6) Metrics considered in definition

Select all that apply

- ☒ Frequency of effect occurring
- ☒ Time horizon over which the effect occurs
- ☒ Likelihood of effect occurring
- ☒ Other, please specify :Scale of the effect and Severity of the effect

(2.4.7) Application of definition

The Company defines a “substantive effect” as any climate-related risk or opportunity with the potential to materially affect financial performance, operational continuity, strategic direction, regulatory position, resource security or stakeholder value. TVSM applies quantitative and qualitative criteria covering likelihood,

frequency, time horizon, scale, severity and criticality. Quantitative assessment considers potential effects on revenue, OPEX, CAPEX, asset values, financial exposure and relevant environmental/resource metrics. An internal carbon price of INR 3,024/tCO₂e (equivalent to USD 32/tCO₂e, based on an exchange rate of INR 94.50/USD) and water price of INR 100/kL are applied in relevant investment and project assessments, incorporating carbon and water dependencies into cost-benefit and lifecycle assessments. Scale considers the proportion of revenue, production capacity, business units, manufacturing operations, critical assets, supply-chain activities or resource demand affected. Severity considers the magnitude, duration and reversibility of financial loss, operational disruption, environmental impact, resource constraints, regulatory exposure and strategic consequences. Frequency considers recurrence and cumulative effects, while time horizon covers short-, medium- and long-term exposure. The methodology aligns with IFRS S2, SASB Automotive and ESRS principles. RCP 4.5 and RCP 8.5 inform physical climate-risk exposure, while NGFS scenarios, relevant NDCs and policy pathways inform transition risks relating to carbon pricing, regulation, technology, energy transition and market demand, including implications for asset values, operating and capital costs, competitiveness and investment requirements. TVSM also considers strategic commitments including Net Zero Scope 1 and 2 by FY2040, 100% renewable energy by 2030, water-positive objectives by 2030, GHG and water-intensity targets, circularity, Zero Waste to Landfill, and nature and biodiversity commitments. Risks that could materially impede or accelerate these objectives may constitute a substantive effect. The decision threshold combines financial and operational materiality, scale, severity, likelihood, frequency and criticality, rather than relying on a single percentage. An effect may be substantive where it has material financial or operational impact, high scale or severity, elevated likelihood/frequency, affects a critical asset or constrained resource, creates significance.

Opportunities

(2.4.1) Type of definition

Select all that apply

- ☒ Qualitative
- ☒ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

- ☒ Other, please specify :Opportunities are considered substantive when they have the potential to materially impact revenue growth, cost efficiency, innovation, or stakeholder perception, and when they exceed internally defined financial, operational, or strategic thresholds

(2.4.3) Change to indicator

Select from:

- ☒ % increase

(2.4.4) % change to indicator

Select from:

☒ 11-20

(2.4.6) Metrics considered in definition

Select all that apply

- ☒ Frequency of effect occurring
- ☒ Time horizon over which the effect occurs
- ☒ Likelihood of effect occurring
- ☒ Other, please specify :Scale of the associated opportunity

(2.4.7) Application of definition

The Company defines a “substantive opportunity” as a climate-related opportunity with the potential to materially affect revenue growth, cost efficiency, innovation, market access, resource efficiency or stakeholder value, and which meets or exceeds internally defined financial, operational or strategic thresholds. TVSM applies quantitative and qualitative criteria covering likelihood, frequency, time horizon, scale, magnitude of benefit and strategic significance. Quantitative assessment considers incremental revenue, cost and avoided-cost savings, financial returns, asset efficiency, CAPEX and addressable market potential. An 11–20% change in a relevant business, financial, operational or resource indicator triggers enhanced assessment, together with absolute financial value and strategic significance. This percentage is an assessment trigger and does not independently determine substantiveness. An internal carbon price of INR 3,024/tCO₂e (equivalent to USD 32/tCO₂e, based on INR 94.50/USD) and water price of INR 100/kL are applied, where relevant, in investment and project assessments. Scale considers the proportion of revenue, production, business units, critical assets, supply-chain activities or customers affected. Magnitude considers the potential value and duration of benefits, including financial, operational, resource-security, innovation, market-access and stakeholder outcomes. An opportunity may be substantive even without reaching the quantitative trigger where it has significant strategic, operational, regulatory or competitive implications. TVSM evaluates opportunities through ERM, double materiality, climate and nature risk assessments, scenario analysis, strategic planning, capital allocation and investment appraisal. The approach is informed by IFRS S2, relevant SASB Standards and ESRS, considering financial effects, sustainability matters, impacts, risks and opportunities, and resilience across short-, medium- and long-term horizons. RCP 4.5 and RCP 8.5 inform physical resilience and resource opportunities, while NGFS scenarios, NDCs and policy pathways inform transition opportunities. A key example is TVSM’s Registered Vehicle Scrapping Facility (RVSF) in India, which converts vehicle end-of-life challenges into a circular-economy opportunity through responsible dismantling, material recovery and recycling. It improves resource efficiency, strengthens circularity capabilities, creates potential revenue and market opportunities

[Add row]

(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?

(2.5.1) Identification and classification of potential water pollutants

Select from:

☒ Yes, we identify and classify our potential water pollutants

(2.5.2) Details of policies and processes in place to identify and classify potential water pollutants

The Company identifies and classifies potential water pollutants through a structured approach embedded within its environmental management systems, aligned with ISO 14001 standards and applicable regulatory frameworks. Potential water pollutants are identified through process-level water use assessments and water audits conducted across production facilities. Wastewater streams from activities such as surface treatment, painting operations, cooling systems, and other manufacturing processes are systematically mapped and evaluated based on operational activities and material inputs. Identified pollutants are classified in line with regulatory standards and internal criteria, considering the nature of contaminants (e.g., chemical, organic, and hazardous substances) and key water quality parameters, including Chemical Oxygen Demand (COD), Biological Oxygen Demand (BOD), Total Suspended Solids (TSS), and other relevant indicators. This classification differentiates between hazardous and non-hazardous, domestic and industrial effluents, ensuring appropriate treatment and management. Wastewater generated from operations is treated through effluent treatment plants and advanced systems such as Zero Liquid Discharge (ZLD), where pollutants are reduced or removed prior to discharge or reuse. Treated wastewater is regularly analyzed and monitored in accordance with regulatory requirements to ensure compliance with discharge standards and to mitigate potential impacts on water ecosystems and human health.

[Fixed row]

(2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.

Row 1

(2.5.1.1) Water pollutant category

Select from:

☒ Oil

(2.5.1.2) Description of water pollutant and potential impacts

The Company identifies oil and oil-derived pollutants as water pollutants generated primarily from surface treatment, machining, lubrication, maintenance activities and component washing within manufacturing operations. Oil may enter wastewater streams as free, dispersed or emulsified oil. If inadequately treated, oil and grease can increase chemical oxygen demand (COD) and biological oxygen demand (BOD), form surface films that restrict oxygen transfer, reduce dissolved oxygen levels and adversely affect aquatic organisms, biodiversity and ecosystem functioning in receiving water bodies

(2.5.1.3) Value chain stage

Select all that apply

- ☒ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

- ☒ Water recycling
- ☒ Upgrading of process equipment/methods
- ☒ Discharge treatment using sector-specific processes
- ☒ Requirement for suppliers to comply with regulatory requirements
- ☒ Industrial and chemical accidents prevention, preparedness, and response
- ☒ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience
- ☒ Other, please specify :Adherence to compliance with regulatory requirements

(2.5.1.5) Indicators for measuring and evaluating the success of the procedure

Select all that apply

- ☒ Compliance with discharge permits / regulatory limits
- ☒ Receiving water body quality maintained or improved
- ☒ 100% of wastewater treated
- ☒ Zero incidents (spills, exceedances, waterborne disease cases)
- ☒ Third-party audits and/or certification

(2.5.1.6) Please explain

The Company identifies oil and oil-derived pollutants from surface treatment, lubrication and maintenance as potential oxygen-demanding pollutants. Oil may enter wastewater as free or emulsified oil, increasing COD and BOD and forming surface films that restrict oxygen transfer. If inadequately treated, reduced dissolved oxygen can adversely affect aquatic organisms and biodiversity. TVSM applies source controls and wastewater treatment, including oil and grease traps, oil skimmers, dissolved air flotation (DAF), Effluent Treatment Plants (ETPs) and, where applicable, Zero Liquid Discharge (ZLD) systems. Wastewater is regularly monitored for oil and grease, COD and BOD against applicable regulatory requirements to verify treatment effectiveness and drive continual improvement. Water circularity further reduces environmental impacts. In FY2025-26, India manufacturing facilities recycled and reused over 170,654 kL of water through rainwater harvesting, ZLD, recycling and process optimisation. TVSM also restored over 500 water bodies, trained 253 employees as water management ambassadors, and

supported over 320 dealers adopting dry-wash practices, saving more than 60 million litres annually. These measures reduce pollutant loading and freshwater dependence while strengthening water quality, ecosystem protection and long-term water resilience.

Row 2

(2.5.1.1) Water pollutant category

Select from:

☒ Inorganic pollutants

(2.5.1.2) Description of water pollutant and potential impacts

At TVS Motor Company, wastewater generated from manufacturing activities including surface treatment, metal finishing, component cleaning, painting, washing and degreasing processes may contain inorganic pollutants such as heavy metals (nickel and zinc), metal salts, phosphates, nitrates, and acids and alkalis. These pollutants primarily originate from surface treatment chemicals, cleaning agents, detergents, process baths and rinse waters used during production. If inadequately managed, heavy metals may persist in the environment and bioaccumulate in aquatic organisms, while phosphates and nitrates can contribute to eutrophication and algal growth in receiving water bodies. Acidic and alkaline substances may alter water pH, affecting aquatic biodiversity and ecosystem functioning. Elevated concentrations of inorganic pollutants can also degrade water quality, impact soil and groundwater resources, increase treatment complexity and create regulatory compliance risks

(2.5.1.3) Value chain stage

Select all that apply

☒ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☒ Water recycling

☒ Upgrading of process equipment/methods

☒ Improving wastewater treatment processes/capacity

☒ Discharge treatment using sector-specific processes

☒ Requirement for suppliers to comply with regulatory requirements

☒ Industrial and chemical accidents prevention, preparedness, and response

☒ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

(2.5.1.5) Indicators for measuring and evaluating the success of the procedure

Select all that apply

- ☒ Compliance with discharge permits / regulatory limits
- ☒ Receiving water body quality maintained or improved
- ☒ 100% of wastewater treated
- ☒ Zero incidents (spills, exceedances, waterborne disease cases)
- ☒ Third-party audits and/or certification

(2.5.1.6) Please explain

At TVS Motor Company, wastewater from surface treatment, metal finishing, component cleaning, painting, washing and degreasing may contain inorganic pollutants such as heavy metals (nickel and zinc), metal salts, phosphates, nitrates, and acids and alkalis. These pollutants originate from process chemicals, treatment baths, cleaning agents and rinse-water streams. If inadequately managed, they can contribute to bioaccumulation, eutrophication, pH imbalance, elevated dissolved solids and deterioration of water quality, affecting aquatic ecosystems and regulatory compliance. To prevent and minimize these impacts, TVS Motor Company implements an ISO 14001-aligned environmental management approach supported by process controls, spill prevention measures, infrastructure integrity assessments, hazardous substance management and water recycling initiatives. Wastewater is treated through physico-chemical and biological systems, including oil removal, de-silication, hardness reduction, heavy-metal precipitation, clarification and MBR treatment. Advanced technologies such as ultrafiltration, reverse osmosis and ZLD are deployed where applicable. Effectiveness is evaluated through monitoring of heavy metals, phosphates, nitrates, pH, TSS and TDS against regulatory and internal standards. During FY2025-26, TVS Motor Company achieved 100% compliance with wastewater discharge requirements and reported zero regulatory non-compliance incidents.

Row 3

(2.5.1.1) Water pollutant category

Select from:

- ☒ Other, please specify :BOD & COD

(2.5.1.2) Description of water pollutant and potential impacts

At TVS Motor Company, Biological Oxygen Demand (BOD) and Chemical Oxygen Demand (COD) are key indicators used to assess the organic pollutant load in wastewater generated from manufacturing activities, including surface treatment, component cleaning, painting, washing and utility operations. These indicators reflect the presence of organic contaminants such as residual oils, detergents, biodegradable organic matter and other process-related compounds. Elevated BOD and COD levels indicate increased oxygen demand in receiving water bodies, which can reduce dissolved oxygen availability, adversely affect aquatic organisms, disrupt ecosystem functioning and increase wastewater treatment complexity and regulatory compliance risks. To prevent and minimize these impacts, TVS Motor

Company operates integrated wastewater treatment systems comprising primary, secondary and tertiary treatment processes. Key technologies include Dissolved Air Flotation (DAF) for removal of oils and suspended solids, biological treatment through Membrane Bioreactor (MBR) systems, and advanced treatment using reverse osmosis and Zero Liquid Discharge (ZLD) systems, where applicable. These systems are designed to reduce organic pollutant loads, maximize water reuse and minimize effluent discharge volumes. During FY2025-26, TVS Motor Company treated 100% of wastewater generated across its operations, maintained compliance with applicable discharge requirements and reported zero wastewater-related regulatory

(2.5.1.3) Value chain stage

Select all that apply

- ☒ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

- ☒ Water recycling
- ☒ Upgrading of process equipment/methods
- ☒ Improving wastewater treatment processes/capacity
- ☒ Discharge treatment using sector-specific processes
- ☒ Requirement for suppliers to comply with regulatory requirements
- ☒ Industrial and chemical accidents prevention, preparedness, and response
- ☒ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

(2.5.1.5) Indicators for measuring and evaluating the success of the procedure

Select all that apply

- ☒ Compliance with discharge permits / regulatory limits
- ☒ Receiving water body quality maintained or improved
- ☒ 100% of wastewater treated
- ☒ Zero incidents (spills, exceedances, waterborne disease cases)
- ☒ Third-party audits and/or certification

(2.5.1.6) Please explain

At TVS Motor Company, Biological Oxygen Demand (BOD) and Chemical Oxygen Demand (COD) are key indicators of organic pollutant load in wastewater generated from manufacturing activities, including surface treatment, component cleaning, painting, washing and utility operations. Elevated BOD and COD levels, arising from residual oils, detergents, biodegradable organic matter and other process-related compounds, can increase oxygen demand in receiving water bodies, reduce dissolved oxygen levels and adversely affect aquatic ecosystems, biodiversity and water quality, while increasing treatment complexity and compliance risks. To prevent and minimize these impacts, TVS Motor Company implements process optimization, equipment upgrades, water recycling and reuse initiatives, accident prevention measures and infrastructure integrity assessments. Wastewater is treated through integrated primary, secondary and tertiary treatment systems, including Dissolved Air Flotation (DAF), Membrane Bioreactor (MBR) treatment, reverse osmosis and Zero Liquid Discharge (ZLD) technologies where applicable. These systems are designed to reduce organic pollutant concentrations and support water reuse. Effectiveness is evaluated through routine monitoring of BOD and COD against regulatory requirements and internal standards. During FY2025-26, TVS Motor Company achieved 100% compliance with wastewater discharge requirements and reported zero wastewater-related regulatory non-compliance.

[Add row]

C3. Disclosure of risks and opportunities

(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

	Environmental risks identified
Climate change	Select from: ☒ Yes, both in direct operations and upstream/downstream value chain
Forests	Select from: ☒ Yes, both in direct operations and upstream/downstream value chain
Water	Select from: ☒ Yes, both in direct operations and upstream/downstream value chain
Plastics	Select from: ☒ Yes, both in direct operations and upstream/downstream value chain

[Fixed row]

(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.1.1.1) Risk identifier

Select from:

☒ Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☒ Heat wave

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ India

☒ Indonesia

(3.1.1.9) Organization-specific description of risk

TVS Motor Company is likely to face growing operational exposure to acute physical risks from intensifying heatwaves across its key manufacturing locations, including Hosur and Mysuru in India, and Karawang in Indonesia. Climate projections under RCP 8.5 indicate a sharp increase in the frequency and severity of extreme heat events by 2035, with potential impacts on workforce health, equipment reliability, and energy demand. At Hosur and Mysuru, heat stress can be associated with risks such as reduced labor productivity, higher absenteeism, and increased cooling requirements. Karawang faces compound risks from both extreme heat and flooding, which heighten the potential for operational disruption and supply chain impacts. The risk is embedded into the company's enterprise risk management and climate resilience planning. Mitigation actions include HVAC retrofits, rescheduling of work shifts, workforce hydration and health protocols, and infrastructure upgrades prioritized through capital planning. The risk is assessed as medium-term (2025–2035) with medium to high impact, and is actively monitored using site-level climate modeling, scenario analysis, and resilience KPIs.

(3.1.1.11) Primary financial effect of the risk

Select from:

☒ Increased capital expenditures

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☒ Short-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☒ More likely than not

(3.1.1.14) Magnitude

Select from:

☒ Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Climate scenario analysis under RCP 4.5 and RCP 8.5 indicates that intensifying heatwaves and rising average temperatures across key operational sites in Tamil Nadu, Karnataka, Himachal Pradesh (India) and Karawang (Indonesia) pose material risks across short-, medium- and long-term horizons. In the short term (2025–2030), elevated ambient temperatures are expected to increase cooling energy demand, with incremental cooling-related energy costs estimated at approximately 0.001% of FY 2025-26 revenue, alongside rising insurance and infrastructure maintenance requirements; if unmanaged, these pressures could erode operational efficiency and elevate the cost of capital through higher perceived operational risk. In the medium term (2030–2040), heat stress may reduce workforce productivity and increase absenteeism output-loss sensitivity modelling under RCP 4.5 (2030) indicates a potential revenue impact of approximately 2.52%, rising to approximately 3.99% under RCP 8.5 by 2050 while unplanned outages and equipment degradation could require additional investment in climate-resilient retrofits and upgrades. In the long term (2040–2050), continued exposure may necessitate structural changes in facility design, expanded workforce adaptation measures and deeper integration of energy efficiency solutions to sustain resilience, with incremental cooling energy costs projected to rise to approximately 0.006% of FY 2025-26 revenue under RCP 8.5. To address these risks, TVS Motor Company has launched a phased infrastructure resilience programme encompassing preventive maintenance of HVAC systems, upgraded insulation materials and water-cooling equipment optimization. In FY 2025-26, related energy efficiency and conservation initiatives including fixed-load reduction, waste heat recovery and smart automation delivered annual energy cost savings of ₹5.69 crore (approximately 0.01% of FY 2025-26 revenue) and an emission reduction of about 428 tCO₂e, with a further ₹4.3 crore in annual savings and approximately 1,600 tCO₂e in emission reduction planned for FY 2026-27. These interventions are integrated into operational budgets and capital planning, with progress tracked through internal climate risk KPIs to ensure asset reliability, operational continuity and long-term resilience, thereby supporting a stable cost of capital profile.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ Yes

(3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

17440000000

(3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

185770000000

(3.1.1.25) Explanation of financial effect figure

The approximate financial impact figures presented represent the estimated annual revenue loss & increased cost of power which TVS Motor would incur in any year in which global average temperature reaches 1.2°C (or 1.9°C) above the 1985–2014 historical baseline, at the corresponding revenue level used in that calculation. These figures are not intended to represent a cost specifically tied to the calendar years 2030 or 2050. The years 2030 and 2050 serve only as reference labels, adopted from the World Bank's climate projections, to indicate when these specific temperature thresholds are expected to be reached under the respective emissions scenarios (RCP 4.5 and RCP 8.5).

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☒ Improve maintenance of infrastructure

(3.1.1.27) Cost of response to risk

60000000

(3.1.1.28) Explanation of cost calculation

During FY2025-26, TVS Motor Company invested approximately ₹6 crore in heat-resilience measures across its Indian manufacturing facilities, including high-efficiency electronically commutated (EC) fans, HVAC upgrades, preventive maintenance, thermal insulation improvements and optimization of water-cooling systems. The investment amount was determined based on actual capital and operational expenditure incurred on heat-mitigation and cooling-efficiency projects implemented during the reporting year. As a proportion of the Company's total climate-related investment of ₹1,325 crore, the expenditure represents approximately 0.45% ($\text{₹6 crore} \div \text{₹1,325 crore} \times 100$). This investment was classified as a climate adaptation measure intended to reduce operational disruption, maintain workforce productivity, improve thermal comfort and enhance resilience to increasing heat stress identified through climate risk assessments.

(3.1.1.29) Description of response

Physical and transition risks are managed through a structured risk governance approach that integrates business planning, risk management functions and senior leadership oversight. Mitigation strategies are aligned with the ISO 22301 Business Continuity Management standard to ensure operational resilience under climate change scenarios such as RCP 4.5 and RCP 8.5. For heatwaves and rising temperatures, measures include advanced HVAC systems and improved ventilation to safeguard employees and equipment; regular preventive maintenance schedules to ensure reliable and efficient cooling performance; strengthened WASH facilities, with 100% access to drinking water, sanitation and hygiene across manufacturing operations during extended heatwave conditions; hydration and workforce health campaigns to prevent heat stress and improve resilience during high-temperature events; and expansion of green belt initiatives and plantation drives to leverage natural cooling benefits and reduce localized heat stress, supported by TVSM's green cover of approximately 43% across plant sites. In FY 2025-26, TVSM invested approximately ₹6 crore in HVAC upgrades across its Indian manufacturing facilities equivalent to approximately 0.45% of the Company's total climate-driven investment of ₹1,325 crore for the year — including high-efficiency electronically commutated (EC) fans, alongside preventive HVAC maintenance, thermal insulation and optimization of water-cooling systems. These interventions are integrated into existing operational and capital planning, requiring no material costs beyond allocated budgets. They strengthen operational resilience, reduce climate-related vulnerabilities and support long-term adaptation planning across manufacturing sites.

Forests

(3.1.1.1) Risk identifier

Select from:

☒ Risk6

(3.1.1.2) Commodity

Forests commodity

☒ Rubber

(3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

☒ Soil degradation

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ India

(3.1.1.9) Organization-specific description of risk

TVSM's natural-rubber exposure is indirect, through finished tyres procured from Tier-1 suppliers, and represents less than 2% of total procurement spend. As TVSM does not own rubber plantations or directly procure raw rubber, it has no direct land-use or forest footprint. Risks of deforestation-linked conversion and soil degradation are managed through the upstream tyre supply chain. TVSM supports the EU Deforestation Regulation (EUDR) through supplier documentation, traceability and due diligence. The My Sustainability Index (MSI) assessed 320 suppliers, including rubber-linked tyre vendors, in FY2025–26 across Environment, Health & Safety, Labour Management, Governance and Compliance. New suppliers must achieve Gold for approval; existing suppliers are retained against a Silver threshold. ESG requirements are embedded in supplier contracts. Suppliers below thresholds receive gap notifications and capability-building support. In FY2025–26, 85% achieved Silver or higher, 48% achieved Gold or Platinum, and 100% signed TVSM's Supplier Sustainability Code of Conduct. Responsible procurement is reinforced through conflict-free sourcing, TQM, TVSM Production System and visual AI in logistics. Given the indirect sourcing, low spend exposure, ESG oversight and no owned land-use footprint, rubber-related deforestation and soil-degradation risks are currently assessed as low materiality.

(3.1.1.11) Primary financial effect of the risk

Select from:

☒ Increased compliance costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☒ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☒ Unlikely

(3.1.1.14) Magnitude

Select from:

☒ Medium-low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Over the long-term horizon (2040–2050), the financial effect of rubber-related risks on TVS Motor Company is anticipated to remain low and non-material, given the organization's minimal and indirect dependence on natural rubber. TVSM does not procure raw natural rubber directly, nor does it own or operate rubber plantations; rubber exposure arises solely through finished tyres supplied by Tier-1 vendors, accounting for less than 2% of the Company's total procurement spend. As a result, potential financial implications under future climate or regulatory scenarios are expected to be limited to marginal increases in tyre procurement costs if forest-risk regulations, certification requirements, or deforestation-free sourcing mandates such as the EU Deforestation Regulation (EUDR) become stricter over time. Even under a High-Regulation Scenario, where deforestation-free certification or enhanced traceability requirements become mandatory across the tyre supply chain, cost impacts would likely remain below 1% of total operational expenditure, given the low procurement share and the Company's existing supplier oversight through the My Sustainability Index (MSI), under which rubber-linked tyre vendors are assessed annually and required to meet Gold (onboarding) or Silver (existing supplier) thresholds, with ESG performance embedded as part of the supplier contract. Consequently, TVSM's financial position, performance and cash flows are not expected to experience material disruptions from rubber-related risks over the long-term horizon.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ No

(3.1.1.26) Primary response to risk

Policies and plans

☒ Participation in environmental collaborative industry frameworks, initiatives and/or commitments

(3.1.1.27) Cost of response to risk

0

(3.1.1.28) Explanation of cost calculation

The cost of response is reported as ₹0.00 crore because management of natural rubber-related forest risks is embedded within TVS Motor Company's existing supplier governance, procurement and sustainability management processes. Risk mitigation activities, including supplier due diligence, sustainability assessments through the My Sustainability Index (MSI), supplier engagement, contractual sustainability requirements and traceability reviews, are conducted using existing organizational resources and budgets. As no dedicated capital expenditure or incremental operating expenditure was incurred specifically to address natural rubber-related deforestation or ecosystem conversion risks during FY2025-26, the additional cost attributable to this response has been assessed as ₹0.00 crore. The activities form part of routine supplier management and responsible sourcing processes.

(3.1.1.29) Description of response

Natural rubber is a forest-risk commodity that may be associated with deforestation, ecosystem conversion and biodiversity loss in sourcing regions. Consistent with a TNFD-aligned approach, TVS Motor Company recognizes that nature-related dependencies and risks associated with natural rubber occur primarily within its upstream value chain, where supplier sourcing practices and ecosystem conditions may influence supply-chain resilience and regulatory compliance. TVS Motor Company's exposure is indirect, as natural rubber is sourced through finished tyres supplied by Tier-1 vendors and represents less than 2% of total procurement spend. The Company does not own, operate or manage rubber plantations and therefore has no direct forest footprint associated with rubber cultivation. Potential exposure is limited to upstream risks arising from deforestation, ecosystem degradation, biodiversity impacts and non-compliance with evolving forest-related regulations. To manage these risks, TVSM applies supplier due diligence through its My Sustainability Index (MSI), which assesses environmental, governance and compliance performance. Sustainability requirements are embedded in supplier contracts, and suppliers are engaged on responsible sourcing, traceability and regulatory compliance, including alignment with EUDR requirements. Based on current assessments, TVSM considers natural rubber-related forest risks to be low while continuing to strengthen supplier traceability and nature-related due diligence.

Water

(3.1.1.1) Risk identifier

Select from:

☒ Risk2

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☒ Drought

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ India

(3.1.1.7) River basin where the risk occurs

Select all that apply

☒ Penner River

(3.1.1.9) Organization-specific description of risk

Under its Water Stewardship Framework, TVSM assessed drought risk across Indian operations under RCP 4.5 and RCP 8.5. Hosur faces potential drought across all time horizons under both scenarios due to declining water availability in the Ponnaiyar (Penner) basin, rising heatwave intensity and industrial demand. Consolidated financial impact is estimated at 0.009% of FY2025–26 EBITDA (₹0.56 crore) under RCP 4.5 (2030) and 0.002% (₹0.12 crore) under RCP 8.5 (2050), assessed as low. Resilience measures include an Internal Water Price of ₹100.1/KL and directing 2–3% of annual capex and opex to water stewardship. In FY2025–26, TVSM invested ₹11.73 crore. Hosur, Mysuru and Nalagarh remained Water Positive, with a combined ratio of 1.5; Zero Liquid Discharge was maintained across plants. The Company recycled/reused 170,654 KL, approximately 80% of total consumption, through rainwater harvesting, ZLD, recycling, reuse and process optimisation. The Water Management Ambassador Programme trained 253 employees. Through Srinivasan Services Trust, 500+ waterbodies were restored, 169 crore litres of storage created and 25,000+ farmers benefited. Additionally, 320 dealers adopted dry-wash practices, saving over 6 cr litres annually.

(3.1.1.11) Primary financial effect of the risk

Select from:

☒ Increased direct costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☒ Short-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☒ Very likely

(3.1.1.14) Magnitude

Select from:

☒ High

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Site-level assessment classifies Hosur (India) as facing potentially high drought risk across all time horizons under RCP 4.5 and RCP 8.5, with Karawang (Indonesia) also showing rising drought risk over time. This reflects the physical hazard profile at these specific locations rather than the Company's consolidated financial exposure. At the consolidated level, drought-related financial impact is estimated at approximately 0.009% of FY 2025-26 EBITDA under RCP 4.5 (2030) and approximately 0.002% under RCP 8.5 (2050), indicating that drought risk is not expected to materially affect the Company's financial position, performance or cash flows even under a higher-emission long-term scenario. This contained exposure reflects the maturity of TVSM's water resilience programme, anchored by an Internal Water Price of ₹100.1 per KL embedded into investment appraisal, 2–3% of annual capex and opex directed to water stewardship, and ₹11.73 crore invested in water resilience initiatives during FY 2025-26. All three Indian manufacturing facilities-maintained Water Positive status in FY 2025-26, with a combined Water Positive Ratio of 1.5, and approximately 80% of total water consumption was recycled or reused during the year. Going forward, the Company anticipates that any incremental financial effects will remain limited to modest increases in water sourcing costs and periodic, targeted capital investment in water-efficient infrastructure at higher-risk sites, rather than a material impact on revenue generation, operating margins or cash flow stability. TVSM will continue to monitor site-level physical risk indicators and calibrate resilience investment accordingly to sustain this contained risk profile across the assessed time horizons.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ Yes

(3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

17440000000

(3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

185770000000

(3.1.1.25) Explanation of financial effect figure

The approximate financial impact figures presented represent the estimated annual revenue loss & increased cost of power which TVS Motor would incur in any year in which global average temperature reaches 1.2°C (or 1.9°C) above the 1985–2014 historical baseline, at the corresponding revenue level used in that calculation. These figures are not intended to represent a cost specifically tied to the calendar years 2030 or 2050. The years 2030 and 2050 serve only as reference labels, adopted from the World Bank's climate projections, to indicate when these specific temperature thresholds are expected to be reached under the respective emissions scenarios (RCP 4.5 and RCP 8.5).

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☒ Adopt water efficiency, water reuse, recycling and conservation practices

(3.1.1.27) Cost of response to risk

117300000

(3.1.1.28) Explanation of cost calculation

TVSM invested ₹11.73 crore in water stewardship during FY2025-26, including conservation, recycling and efficiency initiatives, complemented by ₹3.5 crore invested through Srinivasan Services Trust (SST) in watershed and water conservation programmes. An Internal Water Price of ₹100.1/kL further incorporates water scarcity into investment appraisal and operational decision-making.

(3.1.1.29) Description of response

As part of its Water Stewardship Framework, TVS Motor Company has embedded a proactive approach to managing climate-related water risks through its Business Planning Team, which integrates the Risk Management function, the Risk Management Committee, and senior business leaders. Mitigation measures are aligned with the ISO 22301 Business Continuity Management System, supporting operational resilience and climate adaptation across manufacturing operations. The Company's response to drought and water scarcity risk is centered on water efficiency, reuse, recycling and conservation practices, with key initiatives in FY 2025-26 including: Water Positive Certification all three Indian manufacturing plants (Hosur, Mysuru and Nalagarh) maintained Water Positive status in FY 2025-26, achieving a combined Water Positive Ratio of 1.5, meaning the Company replenished more water than it consumed across its India operations; TVSM recycled and reused 170,654 KL of water in FY 2025-26, approximately 80% of total water consumption of 212,613 KL, through rainwater harvesting, Zero Liquid Discharge systems, advanced recycling and process optimisation; Internal Water Pricing an Internal Water Price of ₹100.1 per KL is applied across operations to drive efficient consumption, incentivise water-saving investment, and embed water scarcity into capital allocation decisions, supported by 2–3% of annual capex and opex directed to water stewardship initiatives; and Community Partnerships collaboration with the Srinivasan Services Trust and local stakeholders to build climate-resilient communities, with 500+ water bodies restored and additional water storage capacity of 169 crore litres created in FY 2025-26, strengthening local ecosystems and long-term watershed resilience. TVSM further trained 253 employees as Water Management Ambassadors in FY 2025-26, extending a culture of water stewardship across its operational workforce.

Plastics

(3.1.1.1) Risk identifier

Select from:

☒ Risk3

(3.1.1.3) Risk types and primary environmental risk driver

Liability

☒ Non-compliance with regulation and legislation

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ End-of-life management

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ India

(3.1.1.9) Organization-specific description of risk

TVSM faces liability risk from India's Extended Producer Responsibility (EPR) requirements for plastics and packaging, its most immediate compliance priority in this category. Under the amended Plastic Waste Management Rules, producers must collect, recycle and ensure end-of-life traceability of post-consumer packaging, with annual targets monitored by the Central Pollution Control Board (CPCB). Non-compliance may result in environmental compensation, financial outflows and reputational damage. In FY2025–26, TVSM collected and channelised 1,827 metric tonnes of plastic packaging waste through authorised agencies. Of reclaimed packaging, 44.8% was reused and 55.2% recycled. Under a High-Regulation Scenario (2025–2030), costs may increase due to tighter collection and recycling obligations, digital traceability and recycling-infrastructure investment, packaging redesign to meet recyclability and recycled-content thresholds, and penalties or scrutiny arising from delays or disclosure gaps. EPR also supports TVSM's circular-economy leadership. In FY2025–26, approximately 15% recycled content was integrated across products, with approximately 90% recoverability, 85% recyclability and 99.98% waste diversion from landfills. The Registered Vehicle Scrapping Facility (RVSF) supports recovery of plastics and other materials from end-of-life vehicles. TVSM plans closed-loop partnerships, packaging innovations aligned with GreenPro and CII-GBC standards, & supplier & dealer engagement.

(3.1.1.11) Primary financial effect of the risk

Select from:

☒ Upfront costs to adopt/deploy new practices and processes

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

- ☒ Short-term
- ☒ The risk has already had a substantive effect on our organization in the reporting year

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

- ☒ Likely

(3.1.1.14) Magnitude

Select from:

- ☒ Medium

(3.1.1.15) Effect of the risk on the financial position, financial performance and cash flows of the organization in the reporting year

In FY 2025-26, TVS Motor Company incurred operating expenses to comply with India's Extended Producer Responsibility (EPR) regulations for plastic waste management under the Plastic Waste Management Rules, as a registered Brand Owner with the Central Pollution Control Board (CPCB). The Company partnered exclusively with authorized recyclers to manage post-consumer plastic waste, ensuring statutory compliance and environmental responsibility. During the year, 1,827 metric tons of eligible plastic packaging waste were collected and channelized under the EPR framework, against total plastic waste generated across TVSM's own operations of 762.43 metric tons. EPR compliance-related expenditure for the year was approximately ₹0.21 crore, equivalent to a negligible share of FY 2025-26 revenue (less than 0.001%). Financially, this resulted in a marginal increase in operating expenses with limited impact on EBITDA in the short term, while mitigating future penalty risk and supporting alignment with evolving sustainability-linked financing expectations. Operating cash outflows rose modestly in line with compliance costs; however, no significant capital expenditure was required, as existing budgets covered waste segregation, logistics and reporting infrastructure. These measures ensured continued compliance with CPCB mandates and reinforced the Company's position in India's transition toward a circular economy framework.

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The evolving Extended Producer Responsibility (EPR) regulations in India are expected to have a measured financial effect on TVS Motor Company's financial position, performance and cash flows over the short, medium and long term. In the short term continued enforcement of the Plastic Waste Management Rules will require sustained investment in waste collection and segregation systems, digital data-tracking platforms, and partnerships with CPCB/SPCB-certified recyclers; compliance costs may rise further if sourcing shifts toward EPR-compliant recyclable or bio-based packaging materials, which can carry a cost premium over conventional alternatives. In the medium term, as India's EPR requirements become more stringent, TVSM may face higher producer responsibility obligations, additional reporting and auditing expenses, and potential environmental levies linked to packaging waste reduction targets; non-compliance could expose the

Company to penalties, environmental compensation, or restrictions on product approvals and market access, thereby elevating financial exposure. In the long-term transitioning toward a fully circular packaging model in India will likely require sustained investment in material innovation, supply chain infrastructure for closed-loop material recovery, and digital compliance platforms to track and disclose packaging flows. These costs are expected to increase operating expenses and cash outflows incrementally over time; however, TVSM's existing circularity foundation is expected to help offset this exposure. The Company has already integrated approximately 15% recycled content across its products in FY 2025-26, alongside approximately 90% recoverability and 85% recyclability rates and a 99.98% landfill diversion ratio, positioning it well to absorb tightening EPR requirements without disproportionate cost escalation. Continued efficiency gains, material recovery value, and alignment with India's evolving circular economy and green finance frameworks are expected to support margin stability and strengthen TVSM's resilience against future regulatory and stakeholder pressures.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ No

(3.1.1.26) Primary response to risk

Compliance, monitoring and targets

☒ Greater compliance with regulatory requirements

(3.1.1.27) Cost of response to risk

2100000

(3.1.1.28) Explanation of cost calculation

In FY2025–26, TVS Motor Company incurred a cost of ₹21,00,000 towards meeting its Extended Producer Responsibility (EPR) obligations for plastic waste in India. The amount represents payments made for compliance with applicable Plastic Waste Management requirements, including the fulfilment of prescribed producer obligations through authorised mechanisms.

(3.1.1.29) Description of response

In FY 2025-26, TVSM collected and channelised 1,827 metric tonnes of plastic packaging waste under the EPR framework through CPCB-authorised recyclers, incurring an EPR compliance cost of approximately ₹0.21 crore, ensuring verified compliance under India's Plastic Waste Management Rules. Evolving Extended Producer Responsibility regulations are considered a transitional risk under regulatory tightening scenarios in India, the UK, the EU and Indonesia, with potential impacts including increased compliance costs, stricter reporting obligations, and mandatory recovery targets that could strain operational budgets over time. To address this, TVSM has ensured all three manufacturing sites in India maintained Zero Waste to Landfill status in FY 2025-26, achieving a waste diversion ratio of

99.98%, and all TVS products are designed with approximately 85% recyclability and 90% recoverability, supported by approximately 15% recycled content integrated across products during the year.
[Add row]

(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.

Climate change

(3.1.2.1) Financial metric

Select from:

☒ OPEX

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

4159999998

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

☒ Less than 1%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

17440000000

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

☒ 1-10%

(3.1.2.7) Explanation of financial figures

The ₹416 crore reported under Question 3.1.1 for transition risks related to climate change comprises ₹226 crore for critical-metal price volatility, ₹159 crore for the transition to green steel and ₹31 crore for the EV skills gap. This amount is calculated with respect to the Company's revenue of ₹47,270 crore. For physical risks, the anticipated cost is ₹1,744 crore, which is also calculated with respect to the Company's revenue. It represents the consolidated anticipated approximate cost that TVS Motor Company may incur from climate-related physical risks.

Forests

(3.1.2.1) Financial metric

Select from:

☒ OPEX

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

0

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

☒ 1-10%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

0

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

☒ 1-10%

(3.1.2.7) Explanation of financial figures

TVS Motor Company's exposure to forest-related risks is limited to indirect procurement of natural rubber through tyre suppliers. Natural rubber accounts for less than 2% of total procurement spend, and the Company does not own, manage or operate rubber plantations. Forest-related risks, including deforestation, ecosystem conversion and soil degradation, are managed through the supplier sustainability programme, including the My Sustainability Index (MSI), supplier due diligence, traceability requirements and alignment with evolving regulations such as the EU Deforestation Regulation (EUDR). Based on current assessments, no material financial exposure or dedicated capital expenditure related to forest risks was identified during the reporting year and therefore the financial impact has been assessed as ₹0.

Water

(3.1.2.1) Financial metric

Select from:

☒ OPEX

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

4810511

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

☒ 1-10%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

142300000

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

☒ 1-10%

(3.1.2.7) Explanation of financial figures

Water-related physical risk was assessed through drought scenario analysis across TVS Motor Company's manufacturing facilities. Under the RCP 4.5 scenario, the anticipated annual financial exposure from increased water procurement costs is approximately ₹0.48 crore. This represents less than 1% of TVSM's FY2025-26 operating cost of ₹41,191 crore. To mitigate water-related risks and strengthen climate resilience, TVSM invested approximately ₹14.23 crore during FY2025-26, comprising ₹8.85 crore in water management and stewardship initiatives, ₹2.88 crore in water infrastructure including treatment, recycling and reuse systems, and ₹3.50 crore in watershed and community water conservation programmes. These investments support water security, groundwater recharge, operational continuity, climate adaptation and long-term resilience across manufacturing locations. TVSM maintained Water Positive status across all Indian manufacturing facilities, recycled and reused approximately 80% of water consumed, and continued to strengthen water resilience through Zero Liquid Discharge systems, rainwater harvesting and watershed restoration initiatives

[Add row]

(3.2) Within each river basin, how many facilities are exposed to substantive effects of water-related risks, and what percentage of your total number of facilities does this represent?

Row 1

(3.2.1) Country/Area & River basin

India

☒ Penner River

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☒ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☒ 51-75%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☒ 61-70%

(3.2.11) Please explain

The Company has identified its Hosur manufacturing complex in Tamil Nadu, India, located within the South Pennar River basin, as a key facility exposed to potential water-related risks over the long term. Hosur is strategically significant, contributing over 75% of TVS Motor's total two-wheeler and three-wheeler production volume, making water availability and resilience at the site material to business continuity. The key long-term risks include increasing baseline water stress, variability in freshwater availability, potential regulatory constraints on freshwater abstraction, and operational disruptions during prolonged drought or water scarcity. Climate change may further intensify these risks through changing rainfall patterns and increased frequency or severity of extreme weather events, potentially affecting water availability and operational continuity. TVS Motor has strengthened resilience through rainwater harvesting, water recycling, reuse and zero-liquid-discharge systems. The Hosur facility has implemented 100% rainwater harvesting, supported by advanced water-recycling infrastructure to reduce dependence on freshwater sources. These measures have contributed to a measurable reduction in water withdrawal, with total withdrawal declining from 341.955 ML in FY 2024–25 to 285.835 ML in FY 2025–26, delivering a water saving of 56.12 ML (16.4%) YoY. The Company also invested approximately ₹11.33 crore in water-related initiatives during FY 2025–26, further strengthening water security and resource efficiency. TVS Motor continues to prioritise water efficiency, reuse, recycling and diversification of water sources as part of its broader water stewardship approach. These interventions reduce dependence on freshwater, mitigate exposure to physical water risks and strengthen the long-term resilience and operational continuity of one of the Company's most production-critical manufacturing locations.

Row 2

(3.2.1) Country/Area & River basin

India

☒ Cauvery River

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☒ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☒ 26-50%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☒ 1-10%

(3.2.11) Please explain

The Company has identified its Mysuru manufacturing complex in Karnataka, India, located within the Cauvery River basin, as a site with potential exposure to water-related risks in the medium term, based on the WWF Water Risk Filter. Mysuru, contributes around 25% of TVS Motor's total two-wheeler production, making water availability and resilience at the site material to business continuity. The potential risks include increasing baseline water stress, variability in freshwater availability, regulatory constraints on freshwater abstraction, and operational disruptions during periods of prolonged drought or water scarcity. Climate change may further intensify these risks through changing rainfall patterns and increased frequency or severity of extreme weather events. These risks could increase dependence on alternative water sources, raise water-management costs and potentially affect operational continuity if adequate mitigation measures are not maintained. The Company is strengthening resilience through improved water-use efficiency, source diversification, recycling and reuse. At Mysuru, total water withdrawal decreased by 5.049 ML (2.8%) YoY, from 179.178 ML in FY 2024–25 to 174.129 ML in FY 2025–26. Groundwater withdrawal declined by 26.671 ML (16.7%), while tanker-water use was eliminated, reducing third-party water dependence by 19.571 ML. This was partly offset by the increased use of surface water, which stood at 41.193 ML in FY 2025–26. Overall, the reduction in total withdrawal and lower dependence on groundwater and tanker supply demonstrate progress in strengthening the site's water resilience. The Company will continue to prioritise water efficiency, recycling, reuse and diversification of water sources to manage evolving physical and regulatory water risks and support long-term operational continuity.

Row 3

(3.2.1) Country/Area & River basin

Indonesia

☒ Other, please specify :Citarum River basin

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☒ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☒ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☒ 1-10%

(3.2.11) Please explain

TVS Motor Company has identified its PT TVS Indonesia facility in Karawang, located within the Citarum River basin, as exposed to water-related risks in the reporting year. This facility contributes around 10% of overall production, with risks including potential high baseline water stress, periodic flooding, and potential regulatory restrictions on freshwater withdrawals impacting operations. To mitigate these risks, the facility has adopted rainwater harvesting systems, stormwater drainage upgrades, and water recycling measures, strengthening operational resilience and aligning with Indonesia's National Water Resources Policy
[Add row]

(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

(3.3.1) Water-related regulatory violations

Select from:

☒ No

(3.3.3) Comment

For the reporting year FY 2025-26, TVS Motor Company had no instances of fines, enforcement orders, or penalties related to water withdrawal, consumption, discharge, or quality compliance across any of its manufacturing facilities. The company continues to operate with 100% adherence to local water regulations, supported by: Real-time water monitoring systems to ensure consumption within approved limits. Water quality assurance mechanisms to meet discharge norms consistently. Periodic internal audits for compliance verification and early risk identification. This proactive approach reflects TVS Motor's commitment to regulatory compliance, water stewardship, and operational excellence, ensuring zero non-conformance in water-related regulatory requirements for the entire reporting period.
[Fixed row]

(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

Select from:

☒ No, but we anticipate being regulated in the next three years

(3.5.4) What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?

TVS Motor Company is not currently regulated under any mandatory carbon pricing system at the Company level; however, the Company has developed a comprehensive strategy to prepare for India's upcoming Carbon Credit Trading Scheme (CCTS), Indonesia's planned carbon tax developments, and potential exposure to the UK Emissions Trading Scheme (ETS) and the EU Carbon Border Adjustment Mechanism (CBAM). The approach is built on five pillars: (1) Governance and oversight through the Board Sustainability Committee and integration of carbon-pricing considerations into Enterprise Risk Management (ERM); (2) Internal carbon pricing, with an internal carbon price of USD 32/tCO₂e, reflecting a mid-range level against the High-Level Commission on Carbon Prices recommendation of USD 50–100/tCO₂e by 2030, with implementation planned from FY2026–27 and scenario analysis across USD 30–100/tCO₂e to inform investment decisions; (3) Emissions reduction, supported by a roadmap targeting a 90% reduction in Scope 1 and Scope 2 emissions by 2040; (4) Product and value-chain assessment, including Life Cycle Assessment (LCA) to quantify product-level embodied carbon and assess potential CBAM-related cost exposure; and (5) Financial and regulatory preparedness, including assessment of carbon-credit generation, green financing opportunities and regulatory scenarios across India, Indonesia and the UK. The Company will continue to monitor regulatory developments and assess their potential implications for operating costs, supply chains, product competitiveness and investment decisions.

(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

	Environmental opportunities identified
Climate change	<i>Select from:</i> ☒ Yes, we have identified opportunities, and some/all are being realized
Forests	<i>Select from:</i> ☒ Yes, we have identified opportunities, and some/all are being realized
Water	<i>Select from:</i> ☒ Yes, we have identified opportunities, and some/all are being realized

[Fixed row]

(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp1

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

☒ Shift in consumer preferences

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

- ☒ Downstream value chain

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

- ☒ India

(3.6.1.8) Organization specific description

Consumer preference in India and TVSM's key markets is shifting towards low-carbon powertrains combined with sustainable, safe and intelligent technology. TVSM's EV portfolio, led by the TVS iQube and TVS Orbiter, addresses this demand, while E20/E40-ready ICE variants serve markets where full electrification is not yet viable. In FY2025–26, TVSM expanded Advanced Rider Assistance and Safety Technologies, including traction control, full LED lighting, Class-D projector headlamps, 5-inch TFT SmartXonnect clusters, voice assist, navigation, hazard alerts and AR-enabled HUD helmet integration. Policy support is reinforcing low-carbon mobility: India's PM e-Drive, PLI Scheme and GST reductions on lithium-ion batteries improve EV affordability; the UK's Electric Car Grant supports Norton Motorcycles; and Indonesia's incentives for qualifying locally-content EVs support the TVS iQube's international launch. In FY2025–26, EV two-wheeler sales rose 35% year-on-year to 3.67 lakh units, making TVSM India's No. 1 EV two-wheeler player. The EV customer base exceeded 9 lakh, estimated EV revenue reached approximately ₹5,000 crore, and the ecosystem expanded to 1,000+ EV dealerships and approximately 5,000 public charging points. Momentum continued into FY2026–27, with Q1 sales of 1.30 lakh units and June 2026 sales of 48,537 units, over three times June 2025 sales of 14,400 units.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

- ☒ Increased revenues resulting from increased demand for products and services

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

- ☒ Short-term
☒ Medium-term
☒ Long-term
☒ The opportunity has already had a substantive effect on our organization in the reporting year

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☒ Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

☒ High

(3.6.1.13) Effect of the opportunity on the financial position, financial performance and cash flows of the organization in the reporting period

During FY 2025-26, shifting consumer preferences toward low-carbon mobility solutions, combined with supportive government incentives, drove strong demand for electric vehicles despite the moderation of subsidy levels under India's evolved PM e-Drive scheme (successor to FAME II). Additional incentives such as the UK's reintroduced Electric Car Grant and Indonesia's EV tax incentives on qualifying locally-content vehicles further expanded TVSM's addressable international market. As a result, the Company's EV two-wheeler sales increased by 35% year-on-year to 3.67 lakh units, up from 2.79 lakh units in FY 2024-25, enabling TVSM to emerge as the No. 1 player in the EV two-wheeler segment in India for the year. EV revenue is estimated at approximately ₹5,000 crore for FY 2025-26, representing a substantial increase in the Company's climate-aligned revenue base and a meaningful contribution to TVSM's overall revenue of ₹47,270 crore (up 30% year-on-year) and operating EBITDA of ₹6,079 crore (up 37% year-on-year). This growth strengthened the Company's financial position, enhanced profitability, and improved liquidity, creating a stronger foundation for reinvestment in product innovation including R&D spend of ₹1,254 crore, up 22% year-on-year capacity expansion, and sustainable mobility initiatives across TVSM's operating geographies.

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The accelerating shift in consumer preferences toward low-carbon mobility presents TVS Motor Company with a significant growth opportunity across India, the UK and Indonesia, with electric vehicles and low-carbon, E20/E40-compliant ICE models expected to form an increasingly central part of TVSM's sustainable mobility strategy over the coming years. TVSM's EV two-wheeler sales grew 35% year-on-year to 3.67 lakh units in FY 2025-26, up from 2.79 lakh units in FY 2024-25, enabling the Company to become the No. 1 player in the EV two-wheeler segment in India for the year, with EV revenue estimated at approximately ₹5,000 crore; with entry-level EVs such as the TVS Orbiter and continued policy support through India's PM e-Drive scheme, the UK's Electric Car Grant and Indonesia's EV tax incentives, EV penetration is expected to continue rising from current levels, supporting further incremental revenue growth, a trajectory already evident in FY 2026-27 with Q1 EV two-wheeler sales of 1.30 lakh units and June 2026 sales of 48,537 units, more than triple June 2025 volumes. Higher EV volumes, scale benefits and continued R&D investment which rose 22% year-on-year to ₹1,254 crore in FY 2025-26 are expected to support margin resilience and strengthen competitiveness as battery costs decline and export markets in the UK and Indonesia mature, consistent with TVSM's FY 2025-26 performance, where revenue grew 30% to ₹47,270 crore and operating EBITDA grew 37% to ₹6,079 crore. Rising EV-linked revenues, combined with access to lower-cost capital through TVSM's Sustainable Finance Framework designed to direct capital toward low-carbon mobility, vehicle electrification and value-chain transformation through instruments such as Green Bonds, Sustainability Bonds and Sustainability-Linked Loans are expected to strengthen operating cash flows over time, supporting continued reinvestment in R&D, capacity expansion and charging infrastructure partnerships, with TVSM's public charging network already expanded to approximately 5,000 points. Overall, TVS Motor

Company is positioned to drive revenue diversification, margin resilience and stronger cash generation across all time horizons, supported by policy tailwinds, technology maturation and structural shifts in consumer demand toward sustainable mobility.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ Yes

(3.6.1.16) Financial effect figure in the reporting year (currency)

50000000000

(3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)

60000000000

(3.6.1.18) Anticipated financial effect figure in the short-term – maximum (currency)

75000000000

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

90000000000

(3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

120000000000

(3.6.1.21) Anticipated financial effect figure in the long-term - minimum (currency)

150000000000

(3.6.1.22) Anticipated financial effect figure in the long-term – maximum (currency)

200000000000

(3.6.1.23) Explanation of financial effect figures

The financial effect figures are based on FY 2025–26 EV performance and management projections for continued growth in low-carbon mobility. The reporting-year financial effect of ₹5,000 crore reflects estimated revenue from TVS Motor Company's EV portfolio, supported by 35% YoY growth in EV sales to 3.67 lakh units. The short-term financial effect of ₹6,000–7,500 crore reflects continued EV adoption, portfolio expansion, supportive policies, wider market coverage and increasing charging infrastructure. The medium-term financial effect of ₹9,000–12,000 crore reflects higher EV penetration, improving battery economics, economies of scale, technology advancement and expansion in domestic and export markets. The long-term financial effect of ₹15,000–20,000 crore reflects the anticipated structural shift towards low-carbon mobility and a higher contribution of EVs to the Company's sales mix, supported by market expansion, scale efficiencies and technology advancement. The ranges reflect uncertainties related to market adoption, policy developments, competition, technology evolution and charging infrastructure, and are aligned with TVSM's current EV growth trajectory and strategic investment plans.

(3.6.1.24) Cost to realize opportunity

12540000000

(3.6.1.25) Explanation of cost calculation

The 22% increase in R&D expenditure, from approximately ₹1,028 crore in FY2024-25 to ₹1,254 crore in FY2025-26, was primarily driven by investments in the Company's electric vehicle portfolio, including the TVS iQube, TVS Orbiter and TVS King Kargo HD EV, development of next-generation EV platforms, battery and connected vehicle technologies, Advanced Rider Assistance and Safety Technologies (ARAS), and digital mobility solutions. Additional investments were directed toward alternative-fuel vehicles, circular economy initiatives, increased use of recycled materials, elimination of hazardous substances, and other innovations supporting TVSM's low-carbon mobility strategy and long-term growth in key markets.

(3.6.1.26) Strategy to realize opportunity

TVS Motor Company is implementing a comprehensive climate transition strategy to capture opportunities from rising demand for low-carbon mobility across India, the UK and Indonesia. In FY 2025-26, the Company's R&D spend increased 22% year-on-year to ₹1,254 crore, strengthening capabilities in EV platforms, alternative fuel technologies and digital manufacturing ecosystems. The strategy focuses on expanding the electric vehicle portfolio through launches such as the TVS iQube, TVS Orbiter and TVS King Kargo HD EV, while continuing to develop low-emission ICE models compatible with E20 fuel blends to serve transitional markets where full electrification is not yet viable. It also leverages TVSM's Sustainable Finance Framework to align financing with decarbonization goals, directing capital toward low-carbon mobility, vehicle electrification and value-chain transformation through instruments such as Green Bonds, Sustainability Bonds and Sustainability-Linked Loans, with the intent of lowering capital costs while achieving sustainability-linked KPIs. Operationally, the Company is scaling energy-efficient manufacturing, recycling initiatives and digital tools to reduce emissions intensity across plants and the supply chain, supported by a 100 % renewable electricity mix in its India operations, in FY 2025-26. Supplier engagement is also central to this strategy: in FY2025-26, four supplier locations, representing approximately 9% of the supplier base and 20% of annual procurement spend, reported using 100% renewable electricity for goods supplied to TVSM. In addition, 21% of total procurement spend was towards recycled materials, supporting increased material circularity and reduced reliance on virgin resources. This is complemented by broader engagement with policymakers on EV incentive frameworks and with 320 suppliers assessed under the My Sustainability Index, ensuring a collaborative ecosystem supporting low-carbon mobility adoption across TVSM's operating geographies.

Forests

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp2

(3.6.1.2) Commodity

Forest commodity

☒ Rubber

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Markets

☒ Improved supply chain engagement

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Downstream value chain

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☒ India

(3.6.1.8) Organization specific description

The Company recognizes that natural rubber is a key raw material within its value chain and that strengthening responsible sourcing practices can create opportunities to improve supply chain resilience and sustainability performance. Through supplier engagement programs, sustainability assessments and capacity-building initiatives, the Company encourages suppliers to enhance environmental management practices, improve transparency and align with sustainability expectations. Supplier performance is monitored through sustainability assessment mechanisms such as the My Sustainability Index, enabling better visibility into

environmental risks and opportunities. Improved engagement with suppliers supports responsible sourcing practices, strengthens long-term supplier relationships, enhances business continuity and contributes to a more resilient supply chain for rubber procurement.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☒ Reduced direct costs

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☒ Medium-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☒ Unlikely (0–33%)

(3.6.1.12) Magnitude

Select from:

☒ Low

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Over the short, medium and long term, improved engagement with rubber suppliers is expected to enhance supply chain resilience, reduce the risk of raw material supply disruptions and strengthen alignment with evolving sustainability expectations from customers, investors and regulators. Through supplier assessments, capacity-building initiatives and responsible sourcing practices, TVS Motor Company expects to improve supplier performance, strengthen business continuity and support stable access to rubber, a key raw material in its value chain. The opportunity may contribute to lower procurement risk and help avoid costs associated with supply disruptions, supplier non-compliance or environmental performance issues. However, rubber represents approximately 2.47% of the Company's total procurement spend, and therefore the direct financial benefits associated with improved rubber supply chain engagement are not expected to be significant relative to the Company's overall procurement costs and financial performance. As a result, the magnitude of the opportunity is assessed as Low.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ No

(3.6.1.24) Cost to realize opportunity

0

(3.6.1.25) Explanation of cost calculation

The cost is approximately ₹855 crore, representing the annual procurement expenditure on natural rubber during the reporting year. This expenditure accounts for approximately 2.47% of TVS Motor Company's total procurement spend of ₹34,618 crore. The opportunity is linked to strengthening engagement with rubber suppliers through responsible sourcing, sustainability assessments and supplier performance improvement initiatives. Given the relatively small share of rubber in overall procurement expenditure, any cost savings or efficiency gains arising from enhanced supplier engagement are expected to have a limited impact on the Company's overall cost base, financial performance and cash flows. Accordingly, the magnitude of the opportunity is assessed as Low, and the associated financial benefits are not currently considered material at the enterprise level. However, improved supplier engagement is expected to contribute to enhanced supply chain resilience, reduced risk of supply disruptions, improved compliance with sustainability expectations and long-term business continuity

(3.6.1.26) Strategy to realize opportunity

The Company is strengthening responsible sourcing and nature-related due diligence across its value chain, aligned with the Taskforce on Nature-related Financial Disclosures (TNFD), My Sustainability Index (MSI) and relevant responsible natural rubber supply-chain frameworks. Natural rubber is sourced indirectly through tyre and rubber-component suppliers, creating potential exposure to upstream forest, biodiversity and land-use change risks. Approximately 90% of TVSM's natural rubber requirements are sourced through one key supplier, making supplier sustainability performance, continuity and responsible sourcing practices particularly material to the Company. TVSM engages with this supplier through its sustainability evaluation and supplier management mechanisms, covering environmental performance, responsible sourcing, transparency and supply-chain resilience. The Company is progressively strengthening due diligence for natural rubber and other nature-sensitive materials by improving visibility on sourcing regions, traceability & deforestation. Supplier engagement includes sustainability assessments, monitoring, capability building and collaborative improvement initiatives. Consistent with TNFD principles, TVSM is enhancing its understanding of nature-related dependencies, impacts, risks and opportunities across relevant parts of its value chain. MSI and recognised responsible natural rubber principles provide additional reference points for integrating sustainability considerations into supplier engagement and performance improvement.

Water

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp3

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Capital flow and financing

☒ Access to sustainability linked loans

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☒ India

(3.6.1.6) River basin where the opportunity occurs

Select all that apply

☒ Penner River

(3.6.1.8) Organization specific description

Global financial markets increasingly link capital flows to sustainability performance, creating an opportunity for TVSM to finance water efficiency and stewardship through sustainability-linked instruments. TVSM has established a Sustainable Finance Framework to direct capital towards low-carbon mobility, operational decarbonisation, water stewardship and value-chain transformation through Green Bonds, Sustainability Bonds and Sustainability-Linked Loans. The Framework aligns with ICMA Green Bond, Sustainability Bond and Sustainability-Linked Bond Principles and SEBI's ESG debt circular, supported by annual allocation and impact reporting with third-party assurance. Financing linked to water-reduction, recycling and conservation targets could accelerate investment in advanced treatment, Zero Liquid Discharge, rainwater harvesting and process-water recycling at potentially water-stressed sites such as Hosur in the Penner (Ponnaiyar) basin. In FY2025–26, TVSM invested ₹11.73 crore in water stewardship, maintained Water Positive status across all three Indian manufacturing facilities, with a combined ratio of 1.5, and recycled/reused 170,654 KL, approximately 80% of total water consumption. Sustainability-linked capital could further reduce freshwater dependency, mitigate water risk and strengthen climate resilience. Pricing benefits versus conventional finance have not yet been quantified, as the Framework remains at an early stage of issuance.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

- ☒ Increased access to capital at lower/more favorable rates

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

- ☒ Short-term
- ☒ Medium-term
- ☒ Long-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

- ☒ Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

- ☒ Medium-high

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

TVS Motor Company has not yet quantified a direct financial effect for this opportunity in FY 2025-26, as its Sustainable Finance Framework remains at an early stage of instrument issuance and the associated pricing benefit has not yet been realized or monetized. While no immediate financial figures are reported, the Company anticipates that its ongoing water stewardship performance will support access to sustainability-linked capital over time. In FY 2025-26, all three Indian manufacturing facilities maintained Water Positive status (combined ratio of 1.5), TVSM recycled and reused approximately 80% of total water consumption, and invested ₹11.73 crore in water stewardship initiatives; sustaining and building on this performance is expected to strengthen ESG ratings with platforms such as CDP, S&P Global, MSCI, the Dow Jones Sustainability Index and EcoVadis, TVSM having already achieved a CDP Climate Change score of A– (Leadership) and an S&P Global ESG score of 65/100 in FY 2025-26, ranking among the top seven companies globally in the automotive sector. Stronger ESG performance is anticipated to enhance investor confidence, reduce the cost of capital through access to instruments under TVSM's Sustainable Finance Framework including Green Bonds, Sustainability Bonds and Sustainability-Linked Loans and support incremental sales growth in sustainability-conscious markets. Although not monetized in this reporting cycle, these financing and reputational benefits are expected to contribute to long-term enterprise resilience and alignment with global climate goals consistent with the 1.5°C and well-below-2°C pathways.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ No

(3.6.1.24) Cost to realize opportunity

0

(3.6.1.25) Explanation of cost calculation

The opportunity had no direct financial effect on TVS Motor Company's financial position, financial performance or cash flows during FY2025–26, as no sustainability-linked or green financing instrument specifically linked to water stewardship was issued, refinanced or monetised during the reporting period. Accordingly, the financial effect for the reporting year is reported as ₹0. However, the Company's water stewardship performance has strengthened the foundation for potential future financing benefits. During FY2025–26, TVSM maintained Water Positive status across all three Indian manufacturing facilities, recycled and reused approximately 170,654 KL of water, and invested ₹11.73 crore in water stewardship initiatives. These outcomes may support future access to sustainability-focused financing and potential pricing benefits. Market evidence indicates that Sustainability-Linked Loans may provide interest-margin incentives linked to achievement of agreed sustainability performance targets. IFC and World Bank research indicates that such financing has provided indicative margin reductions of approximately 5–10% of the initial loan margin, although actual benefits vary by transaction and market conditions.

(3.6.1.26) Strategy to realize opportunity

TVS Motor Company's strategy to realize this opportunity is to strengthen reputational capital and ESG credibility to secure preferential access to sustainability-linked funds. The Company embeds sustainability into governance, risk management and financial planning, linking ESG performance directly to financing outcomes through its Sustainable Finance Framework, which is designed to direct capital toward low-carbon mobility, water stewardship and operational decarbonization via instruments including Green Bonds, Sustainability Bonds and Sustainability-Linked Loans, supported by annual allocation and impact reporting with third-party assurance. The scale of TVSM's water-related investment provides a quantifiable basis for this opportunity: in FY 2025-26, the Company deployed ₹11.73 crore in water stewardship initiatives, including conservation, recycling & efficiency upgrades, representing a portion of TVSM's broader ₹1,325 crore in total climate-driven expenditure for the year, of which 2–3% of annual capex and opex is directed specifically toward water stewardship. This investment base supporting Zero Liquid Discharge systems, rainwater harvesting and water recycling that enabled 170,654 KL approximately 80% of consumption to be recycled or reused in FY 2025-26 represents the quantum of eligible expenditure that could be refinanced through sustainability-linked instruments under TVSM's Sustainable Finance Framework, going forward reducing reliance on conventional capital for water-related capital projects. TVSM demonstrates measurable progress through verified achievements, including Water Positive certification maintained across all three Indian manufacturing facilities in FY 2025-26 (combined ratio of 1.5), continued renewable energy integration 96.13 % renewable electricity in India operation), and circular economy programmes supporting approximately 15% recycled content across products. Actions supporting this strategy include obtaining third-party assurance on water-related disclosures (independently assured by Forvis Mazars LLP in FY 2025-26) & aligning reporting with TCFD, TNFD, IFRS S2 and periodic double materiality assessments to ensure decision-useful transparency for lenders and investors. Engagement with stakeholders highlights these verified improvements, contributing to a CDP Climate Change score of A– (Leadership) and an S&P Global ESG score of 65/100 in FY 2025-26, ranking TVSM among the top 7 companies globally in auto sector.

Water

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp4

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

☒ Reduced water usage and consumption

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☒ India

(3.6.1.6) River basin where the opportunity occurs

Select all that apply

☒ Penner River

☒ Other, please specify :Kabini River in India, Cisadane Minor Basin in Indonesia, and the Medway Minor Basin in the UK

(3.6.1.8) Organization specific description

TVS Motor Company has identified water stewardship as a strategic opportunity to enhance operational resilience and align with 1.5°C and well-below-2°C climate scenarios. In FY 2025-26, all three Indian manufacturing plants-maintained Water Positive status, achieving a combined Water Positive Ratio of 1.5, with Zero Liquid Discharge maintained across all manufacturing plants. Through rainwater harvesting, wastewater recycling and process optimization, the Company recycled and reused 170,654 KL of water during the year approximately 80% of total water consumption of 212,613 KL while supporting continued production growth, with vehicle

sales rising 24% to 5.89 million units in FY 2025-26. TVSM invested ₹11.73 crore in water stewardship initiatives during the year, with an Internal Water Price of ₹100.1 per KL applied across operations to embed water scarcity into investment appraisal, and 2–3% of annual capex and opex directed to water-related initiatives. These measures lower water-related risks, support cost efficiency, and strengthen long-term financial and ESG resilience while ensuring sustainable resource management across TVSM's operations in India, Indonesia and the UK.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☒ Reduced direct costs

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☒ Short-term

☒ Medium-term

☒ Long-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☒ Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

☒ Medium-high

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Water is a critical input across TVS Motor Company's manufacturing processes, including metal fabrication, surface treatment, painting and cooling, making water efficiency a direct lever for cost management as well as climate resilience. Reducing freshwater dependency lowers procurement, treatment and disposal costs, while also reducing exposure to rising municipal tariffs and potential future water-related regulatory costs in water-stressed operating regions. This makes water stewardship a financially material opportunity, not solely an environmental one, with lower water usage directly improving profit margins and cash flow. In FY 2025-26, all three Indian plants-maintained Water Positive status with a combined Water Positive Ratio of 1.5, and Zero Liquid Discharge was maintained across all

manufacturing plants. Water intensity in terms of physical output improved to 0.037 KL per vehicle produced, down from 0.060 KL per in FY 2024-25 a meaningful efficiency gain achieved even as production grew 24% to 5.89 million units, demonstrating that water efficiency and business growth are not in tension. An Internal Water Price of ₹100.1 per KL assigns a financial value to water consumption, guiding capital allocation toward conservation technologies and resource-efficient processes, supported by ₹11.73 crore invested in water stewardship and 2–3% of annual capex and opex directed to water-related initiatives during the year.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ Yes

(3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)

17082455

(3.6.1.18) Anticipated financial effect figure in the short-term – maximum (currency)

17000000

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

30000000

(3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

30000000

(3.6.1.21) Anticipated financial effect figure in the long-term - minimum (currency)

50000000

(3.6.1.22) Anticipated financial effect figure in the long-term – maximum (currency)

80000000

(3.6.1.23) Explanation of financial effect figures

TVS Motor Company estimated the financial value of its water stewardship programme by applying its Internal Water Price of ₹100.1/kL to the 170,654 kL of water recycled and reused during FY2025-26. This resulted in an estimated avoided water procurement and treatment cost of approximately ₹1.71 crore during the reporting year. Future financial benefits are expected to increase through continued improvement in water efficiency, expansion of water recycling infrastructure, avoided drought-related water sourcing costs, lower dependence on freshwater withdrawals and reduced exposure to rising water tariffs in water-stressed regions. The opportunity is supported by ongoing investments in water stewardship, water recycling, rainwater harvesting, watershed restoration and Water Positive operations

(3.6.1.24) Cost to realize opportunity

152300000

(3.6.1.25) Explanation of cost calculation

The cost to realize this opportunity was calculated based on TVS Motor Company's FY2025-26 investments in water stewardship and resilience initiatives. Total expenditure amounted to approximately ₹15.23 crore, comprising ₹8.85 crore invested in water management and stewardship programmes, ₹2.88 crore in water treatment, recycling, reuse and infrastructure projects, and ₹3.50 crore invested through community-based watershed restoration and water-conservation initiatives. These investments enabled the Company to maintain Water Positive operations across all Indian manufacturing facilities, achieve approximately 80% water recycling and reuse, strengthen long-term water security, and generate operational efficiency benefits through reduced dependence on freshwater resources.

(3.6.1.26) Strategy to realize opportunity

TVS Motor Company has identified water stewardship as a strategic opportunity to enhance operational resilience, reduce resource dependency and align with global climate goals consistent with the 1.5°C and well-below-2°C pathways. In FY 2025-26, all three Indian manufacturing plants-maintained Water Positive status, achieving a combined Water Positive Ratio of 1.5, with Zero Liquid Discharge maintained across all manufacturing plants. Strategic actions included continued investment in rainwater harvesting, wastewater recycling systems and process optimization, enabling TVSM to recycle and reuse 170,654 KL of water during the year approximately 80% of total water consumption of 212,613 KL while reducing reliance on freshwater sources and supporting continued production growth, with vehicle sales increasing 24% to 5.89 million units. The strategy integrates operational efficiency with long-term risk mitigation, ensuring that water-related risks are minimized, regulatory compliance is maintained, and operating costs are reduced through resource efficiency. This is reinforced by an Internal Water Price of ₹100.1 per KL, applied across operations to embed the full monetary value of water use including infrastructure and wastewater treatment costs into investment appraisal and capital allocation decisions. By embedding water stewardship into capital and operating expenditure, with ₹11.73 crore invested in water stewardship initiatives in FY 2025-26 and 2–3% of annual capex and opex directed to water-related initiatives on an ongoing basis, the Company demonstrates how targeted, quantified investment translates into measurable operational and financial outcomes, including improved water intensity, reduced freshwater dependency and strengthened resilience to future water stress.

Water

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp5

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Reputational capital

☒ Improved ratings by sustainability/ESG indexes

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☒ India

(3.6.1.6) River basin where the opportunity occurs

Select all that apply

☒ Penner River

(3.6.1.8) Organization specific description

Verified water governance and performance data increasingly influence ESG ratings, creating reputational and capital-access benefits beyond operational cost savings. For TVSM, externally assured stewardship at sites such as Hosur, in the water-stressed Ponnaiyar (Penner) basin, demonstrates environmental governance maturity. In FY2025–26, Hosur, Mysuru and Nalagarh maintained Water Positive status, replenishing 1.5x water consumed, with Zero Liquid Discharge across plants. Groundwater represented 82% of withdrawals, surface water 16% and third-party water 1%. Withdrawal intensity improved 43%, from 7.89 to 4.50 KL/₹crore revenue, while intensity per vehicle improved 38%, from 0.060 to 0.037 KL, as production rose 24% to 5.89 million units. Approximately 80% of water consumption was recycled and reused. Additionally, 320 dealers adopted dry-wash practices, saving over 6 Cr litres annually; 500+ waterbodies were restored and 253 employees trained as Water Management Ambassadors. An Internal Water Price of ₹100.1/KL supports capital decisions, and Forvis Mazars LLP independently assured FY2025–26 water disclosures. These outcomes supported TVSM's CDP Climate Change score of A– and S&P Global ESG score of 65/100, placing it in the top 7% of the global automotive sector. Strong water performance can enhance investor confidence and access to sustainability-linked finance under TVSM's Sustainable Finance Framework.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☒ Other, please specify :Reputational and Brand Value

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☒ Short-term

☒ Medium-term

☒ Long-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☒ Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

☒ Medium-high

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Higher ESG ratings, combined with strong water stewardship achievements, are expected to strengthen TVS Motor Company's financial position and cash flows over time. In FY 2025-26, all three Indian plants (Hosur, Mysuru and Nalagarh) maintained Water Positive status, with Zero Liquid Discharge maintained across all manufacturing plants, reducing water intensity in terms of physical output by approximately 38% year-on-year, from 0.060 KL per vehicle produced in FY 2024-25 to 0.037 KL per vehicle produced in FY 2025-26, even as production grew 24% to 5.89 million units. These verified results, supported by third-party assurance of water-related disclosures, contributed to a CDP Climate Change score of A– (Leadership) and an S&P Global ESG score of 65/100 in FY 2025-26, ranking TVSM among the top seven companies globally in the automotive sector. Such outcomes are expected to enhance investor confidence, improve access to sustainability-linked finance under TVSM's Sustainable Finance Framework, potentially lower the cost of capital, and elevate brand reputation. Together, these outcomes are expected to support revenue growth, customer loyalty and operational resilience, aligning TVSM's strategy with 1.5°C and well-below-2°C climate scenarios and positioning the Company for long-term financial and environmental sustainability.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ No

(3.6.1.24) Cost to realize opportunity

2100000

(3.6.1.25) Explanation of cost calculation

The cost to realize this opportunity is estimated at ₹21 lakh, representing the expenditure incurred for independent third-party assurance of sustainability and water-related disclosures during FY2025-26. TVS Motor Company obtained external assurance of its water stewardship performance and related disclosures from Forvis Mazars LLP, enhancing the credibility, transparency and reliability of information reported to investors, lenders, customers and ESG rating agencies. Independent assurance supports the Company's participation in ESG assessments and sustainability ratings by providing verifiable evidence of water governance, Water Positive status, Zero Liquid Discharge performance, water recycling achievements and other stewardship outcomes. The assurance process contributes directly to the Company's ability to obtain and maintain recognition from ESG rating agencies and sustainability benchmarking organizations, including CDP and S&P Global ESG assessments. Accordingly, the ₹21 lakh assurance cost is considered the primary expenditure directly attributable to realizing the opportunity associated with improved sustainability and ESG ratings, enhanced reputational capital, stronger investor confidence and improved access to sustainability-linked finance. While the resulting financial benefits cannot yet be isolated or directly monetized, the expenditure supports long-term value creation through strengthened stakeholder trust and ESG market positioning

(3.6.1.26) Strategy to realize opportunity

TVS Motor Company's strategy to realize this opportunity centers on systematically converting verified water performance into external ESG recognition through structured disclosure, assurance and stakeholder engagement, rather than relying on operational improvements alone to translate into reputational value. Key elements of this strategy include: sustaining and building on Water Positive certification and Zero Liquid Discharge status across all three Indian plants as a consistent, auditable proof point in ESG submissions; obtaining continued independent third-party assurance of water-related disclosures (as conducted by Forvis Mazars LLP in FY 2025-26) to ensure data submitted to rating agencies is externally verifiable rather than self-reported; and aligning water disclosures with recognized frameworks such as CDP Water Security, TCFD and IFRS S2, ensuring TVSM's water governance is presented in the format and terminology that raters and investors expect. The Company also plans to extend this evidence base over time by scaling water stewardship beyond direct operations including continued expansion of dealer dry-wash adoption and community-linked watershed restoration to demonstrate value-chain-wide water governance rather than site-level performance alone, which is increasingly weighted by ESG methodologies. TVSM intends to proactively engage rating agencies, institutional investors and lenders with this verified performance data, using it to support ratings review cycles (CDP, S&P Global and other relevant indices) and to strengthen eligibility and terms under its Sustainable Finance Framework. By treating ESG ratings engagement as a distinct, managed workstream rather than a passive outcome of operational performance TVSM aims to convert its water stewardship track record into durable reputational capital, improved investor perception and strengthened brand equity in sustainability-conscious markets, consistent with its alignment to the 1.5°C and well-below-2°C pathways.

Water

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp6

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

☒ Reduced impact of product use on water resources

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Downstream value chain

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☒ India

(3.6.1.6) River basin where the opportunity occurs

Select all that apply

☒ Penner River

(3.6.1.8) Organization specific description

Reducing water impact during the use and servicing phase of TVS Motor Company's products presents a significant downstream opportunity amid depleting natural resources and growing climate risk. As consumers and regulators increasingly demand sustainable mobility solutions, TVSM is extending water stewardship beyond its own manufacturing operations into its dealer network through the adoption of dry-wash servicing technologies, which eliminate the water-intensive processes associated with traditional vehicle washing. In FY 2025-26, 320 dealers adopted dry-wash practices, collectively helping save over 6 Cr litres of water annually, with dry-wash technology reducing water consumption by up to 95% per vehicle serviced compared to conventional wet-wash methods. This initiative directly addresses a

downstream water dependency that would otherwise scale with TVSM's growing vehicle parc and servicing volumes, particularly relevant to dealerships operating in water-stressed regions. By reducing freshwater withdrawal at the point of service rather than only at the point of manufacture, TVSM extends the water-positive principles applied at its Hosur, Mysuru and Nalagarh facilities into the broader value chain, strengthening downstream resilience to water scarcity while lowering operating costs for dealers. These innovations resonate with sustainability-conscious markets and align with investor expectations for environmentally responsible operations across the full value chain.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

- ☒ Increased revenues resulting from increased demand for products and services

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

- ☒ Short-term
- ☒ Medium-term
- ☒ Long-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

- ☒ Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

- ☒ Medium-high

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Rapid urbanization, groundwater depletion and erratic rainfall are intensifying water stress across Indian cities, with municipalities increasingly tightening water use norms. As consumers and regulators increasingly favor companies with water-efficient technologies and responsible operations, TVS Motor Company's dealer-network dry-wash initiative positions it as a sustainability leader in vehicle servicing, reducing downstream regulatory risk while appealing to environmentally conscious customers. In FY 2025-26, 320 dealers adopted dry-wash practices, reducing water consumption by up to 95% per vehicle serviced and collectively saving

over 6 Cr litres of water annually. As municipal water restrictions on water-intensive servicing activities such as conventional vehicle washing become more likely in water-stressed metro and tier-1 markets, dealerships equipped with dry-wash capability are better positioned to maintain uninterrupted service operations and customer footfall relative to competitors reliant on conventional wet-wash methods, supporting customer retention and incremental service revenue over time. Coupled with improved ESG ratings TVSM achieved a CDP Climate Change score of A– (Leadership) and an S&P Global ESG score of 65/100 in FY 2025-26 this water stewardship positioning is expected to strengthen customer loyalty, support access to green financing under TVSM's Sustainable Finance Framework and reinforce long-term market competitiveness under 1.5°C and well-below-2°C climate scenarios.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ No

(3.6.1.24) Cost to realize opportunity

450000000

(3.6.1.25) Explanation of cost calculation

The total estimated cost of ₹45 crore is based on deploying 300 Blue vs. Green Wash systems across TVSM's dealership network at an estimated capital cost of ₹15 lakh per unit. The investment includes equipment procurement, installation, commissioning, training, and maintenance support. The systems are expected to achieve up to 95% water recycling efficiency, reduce freshwater dependency, improve compliance with emerging water regulations, and strengthen the sustainability performance of TVSM's downstream operations. The investment supports the Company's broader water stewardship and climate resilience objectives while creating long-term operational and commercial value

(3.6.1.26) Strategy to realize opportunity

TVS Motor Company is embracing an emerging opportunity to reduce the impact of product use on water resources, extending sustainability considerations into the downstream value chain. By promoting dry-wash servicing technologies at dealerships, TVSM is working to minimize water waste associated with vehicle maintenance and servicing. The Company's approach extends to its product lineup, with a growing electric vehicle portfolio that removes the need for engine oil changes and associates servicing fluids inherent to internal combustion engine vehicles, reducing a source of water-contamination risk during use and maintenance. A concrete example of this downstream engagement is TVSM's promotion of dry-wash adoption across its dealer network: in FY 2025-26, 320 dealers adopted dry-wash practices, reducing water consumption by up to 95% per vehicle serviced compared to conventional wet-wash methods, and collectively saving over 6 Cr litres of water annually. TVSM intends to continue expanding dry-wash adoption across its dealer network, embedding water-efficiency performance indicators and identifying further opportunities to reduce water consumption across after-sales operations, building on this foundation. Such initiatives resonate with a market increasingly conscious of sustainability and align with the expectations of investors seeking environmentally responsible operations across the full value chain, complementing TVSM's water-positive manufacturing performance with reduced water impact at the point of product use and service.

Water

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp7

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Reputational capital

☒ Strengthened social license to operate

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☒ India

(3.6.1.6) River basin where the opportunity occurs

Select all that apply

☒ Penner River

☒ Other, please specify :Kabini river, India

(3.6.1.8) Organization specific description

A strong social licence to operate gives TVSM community trust and acceptance, supporting uninterrupted operations, workforce stability and market expansion, particularly at sites in potential water-stressed basins. By extending water stewardship beyond its facilities, TVSM strengthens stakeholder relationships, reduces resource-competition and reputational risks, and supports long-term continuity. Through the Srinivasan Services Trust (SST), TVSM delivers community water stewardship across the Ponnaiyar (Penner) and Kabini basins, where Hosur and Mysuru are located. SST operates across approximately 2,500 Indian villages, benefiting around 3.5 lakh families through water security, livelihoods, environmental resilience, conservation, afforestation and sustainable agriculture programmes. This complements TVSM's operational performance: in FY2025–26, Hosur, Mysuru and Nalagarh maintained Water Positive status, with a combined Water Positive

Ratio of 1.5, meaning replenishment exceeded consumption. This beyond-the-fence approach demonstrates that TVSM manages shared watershed resources for net-positive local benefit rather than treating water as an extractive input. It strengthens relationships with communities, panchayats and regulators, supporting water access, future expansion, smoother approvals and reduced risk of opposition or resource-related disputes as basin-level water stress increases.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☒ Other, please specify :Brand and Reputational Value, Community Acceptance and Trust

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☒ Short-term

☒ Medium-term

☒ Long-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☒ Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

☒ Medium-high

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

A strong social license to operate, earned through sustained community water stewardship in the Ponnaiyar (Penner) and Kabini river basins, is expected to create a more supportive local operating environment for TVSM's Hosur and Mysuru facilities. Through the Srinivasan Services Trust, TVSM engages approximately 2,500 villages and around 3.5 lakh families on water security and livelihood programmes, complementing operational achievements such as the Company's combined Water Positive Ratio of 1.5 across its three Indian facilities in FY 2025-26. This community-level trust is expected to reduce the risk of operational disruption from local opposition or resource-related disputes in water-stressed basins, supporting steady operational continuity and cash flows over the short, medium and long term. It is also expected to enhance TVSM's brand value and reputation among sustainability-conscious customers, investors and regulators, positively contributing to revenue

and long-term financial performance as community acceptance and trust translate into a more resilient social operating environment across the Company's operating geographies.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ No

(3.6.1.24) Cost to realize opportunity

35000000

(3.6.1.25) Explanation of cost calculation

The Company, through its CSR arm, Srinivasan Services Trust (SST), invested ₹3.5 crore (₹3,50,00,000) in watershed development and water conservation programmes. The investment represents the programme expenditure incurred for implementing water-related interventions across communities, including watershed development, rainwater harvesting, water-storage and recharge structures, restoration of local water bodies, soil and moisture conservation, and community-led water management activities. The cost was calculated based on the actual expenditure incurred by SST for the implementation of these programmes during the reporting period, including project execution, infrastructure and material costs, technical support, community mobilisation and related programme management. These interventions are intended to improve water availability, enhance groundwater recharge, strengthen community resilience to water stress and support sustainable management of local water resources. The ₹3.5 crore figure therefore reflects the Company's direct financial contribution towards these water stewardship and conservation initiatives during the reporting period.

(3.6.1.26) Strategy to realize opportunity

TVS Motor Company's strategy to realize this opportunity is to deliberately deepen and target its existing community water stewardship efforts delivered through the Srinivasan Services Trust (SST) specifically within the river basins where its manufacturing facilities operate, rather than treating community engagement and operational water management as separate workstreams. The strategy has three core elements. First, TVSM intends to priorities SST's water-focused programmes including water conservation, watershed restoration and climate-resilient agriculture support within villages situated in the Ponnaiyar (Penner) and Kabini river basins specifically, aligning community investment geographically with the Company's own operational water footprint at Hosur and Mysuru, so that community trust-building is concentrated where operational water risk and dependency are highest. Second, the Company plans to formally link its site-level water performance (such as its Water Positive certification and combined ratio of 1.5 in FY 2025-26) with its community-facing narrative and stakeholder engagement, using verified operational water-positivity as tangible proof of shared-resource stewardship when engaging local communities, panchayats and regulators rather than treating manufacturing water performance and CSR water programmes as disconnected disclosures. Third, TVSM intends to continue scaling SST's participatory, Total Community Involvement model which has already facilitated more than 5,000 Self-Help Groups and 60,000+ women members generating over ₹150 crore in annual income, and renovated 2,400+ pieces of government infrastructure to build durable, long-term relationships with communities in these basins ahead of any future site expansion, permitting or water-allocation discussions, positioning early and sustained trust-building as a preventive measure against future social or regulatory friction rather than a reactive response to it. Collectively, this basin-targeted, integration-first approach is intended to convert TVSM's existing water stewardship investment into a

durable social license to operate, reducing the likelihood of community opposition or resource disputes and supporting long-term operational continuity across its Indian manufacturing footprint.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp8

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Markets

☒ Increased demand for certified and sustainable materials

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☒ India

(3.6.1.8) Organization specific description

A shift in consumer and regulatory preferences towards eco-friendly products presents an opportunity for TVS Motor Company to incorporate sustainability into its core product strategy. By allocating resources to the research and development of sustainable and certified materials, TVSM has the potential to introduce more environmentally friendly alternatives to conventional components, enhancing brand appeal and supporting entry into new markets. In FY 2025-26, TVSM increased recycled content across products to approximately 15%, up from approximately 12% in FY 2024-25, supported by material-specific achievements including 35-40% recycled content in aluminium alloy, 60% in stainless steel, and 40% in lead-acid batteries. This is complemented by TVSM's broader circularity performance, with approximately 90% recoverability and 85% recyclability rates across products, guided by Life Cycle Assessment (LCA) assessments covering approximately 18.1% of total turnover. This focus on sustainable and certified materials has translated into external validation of 6 products. TVS Callisto 125, manufactured at the Karawang (Indonesia), became the first TVS Motor product manufactured outside India to receive this certification, demonstrating international scalability of the Company's

sustainable materials strategy. The adoption of certified sustainable materials may also yield operational advantages, including more durable products and reduced dependence on virgin resource costs over time.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

- ☒ Increased revenues resulting from increased demand for products and services

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

- ☒ Short-term
- ☒ Medium-term
- ☒ Long-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

- ☒ Likely (66–100%)

(3.6.1.12) Magnitude

Select from:

- ☒ Medium-high

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

In the short term, sourcing certified and sustainable materials may involve higher input costs relative to conventional alternatives, along with associated supply chain adjustments as TVSM scales recycled and certified material use across its portfolio; in FY 2025-26, recycled content across products stood at approximately 15%, up from approximately 12% in FY 2024-25, with material-specific recycled input levels including 35-40% for aluminum alloy, 60% for stainless steel and 40% for lead-acid batteries. As demand for certified sustainable products grows and supplier ecosystems mature, economies of scale are expected to gradually lower material costs, improving financial performance as sustainable products gain broader market traction; this is supported by continued expansion of GreenPro Ecolabel-certified products, with five models certified in India and one in Indonesia in FY 2025-26. In the long term, TVSM's positioning in sustainable and certified materials can

support premium pricing and enhanced brand loyalty, with cash flow benefiting from repeat business and sustainability-driven customer loyalty, reinforcing the Company's broader climate-aligned revenue growth alongside its EV and low-carbon product strategy.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ No

(3.6.1.24) Cost to realize opportunity

2500000

(3.6.1.25) Explanation of cost calculation

During FY2025-26, the Company incurred a cost of ₹25 lakh (₹0.25 crore) towards the certification of six products under the GreenPro Type I Ecolabel, based on lifecycle-oriented environmental assessment principles aligned with ISO 14040/14044. The cost includes expenditure associated with product assessment, verification, documentation, testing and certification required to demonstrate compliance with the applicable ecolabelling criteria. The certification supports the Company in realising the opportunity arising from growing customer and market demand for products with improved environmental and climate performance. Lifecycle-based assessment enables the Company to identify opportunities to improve material efficiency, energy use, emissions and other environmental impacts across the product lifecycle. GreenPro certification also provides credible third-party recognition of product-level environmental performance, strengthening transparency and customer confidence. The opportunity for TVS Motor Company is to expand the portfolio of environmentally preferable products, differentiate its products in markets increasingly influenced by climate and sustainability considerations, and support the reduction of lifecycle environmental impacts. This can strengthen market positioning, customer preference and long-term competitiveness while contributing to the Company's broader climate strategy.

(3.6.1.26) Strategy to realize opportunity

TVS Motor Company's strategy to capitalize on growing demand for certified and sustainable materials centers on supplier collaboration, R&D investment and lifecycle-based product certification. The Company continues to strengthen supplier engagement on sustainable materials through its My Sustainability Index, under which 320 suppliers were assessed in FY 2025-26, alongside targeted supplier capability-building programmes. TVSM is also increasing recycled content across its product portfolio reaching approximately 15% in FY 2025-26, up from approximately 12% in FY 2024-25 with material-specific recycled input already established for aluminum alloy (35-40%), stainless steel (60%) and lead-acid batteries (40%), and plans to progressively increase recycled content through 2035. The Company invests in R&D to develop and validate the use of new and alternative materials through Life Cycle Assessment (LCA) methodologies aligned with ISO 14024 principles, guiding material selection across the product development process. This has translated into independently certified outcomes 6 models received the CII GreenPro Type I Ecolabel in India in FY 2025-26, and the TVS Callisto 125 became the first TVS Motor product manufactured outside India to receive this certification, at the Karawang facility in Indonesia. By integrating certified and sustainable materials into its production line across both domestic and international operations, TVSM aims to meet evolving consumer expectations and regulatory requirements, strengthening its brand credentials and securing a competitive edge in increasingly sustainability-conscious markets.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp9

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Reputational capital

☒ Improved ratings by sustainability/ESG indexes

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☒ India

(3.6.1.8) Organization specific description

TVS Motors anticipates an opportunity that enhanced ESG performance in globally recognized indices and ratings, such as DJSI, CDP, Ecovadis, etc., will unlock a range of benefits, such as access to green financing and a strengthened brand reputation. Focusing on resource efficiency, emissions reduction, and social responsibility to improve its ESG ratings, TVS Motors is dedicated to sustainability and integrates Environmental, Social, and Governance (ESG) principles into its business operations. Moreover, the company's robust ESG practices are in alignment with evolving consumer preferences and regulatory standards, which are expected to promote market growth and enhance customer loyalty.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☒ Increased access to capital at lower/more favorable rates

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

- ☒ Short-term
- ☒ Medium-term
- ☒ Long-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

- ☒ More likely than not (50–100%)

(3.6.1.12) Magnitude

Select from:

- ☒ Medium-high

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

TVS Motor Company has not yet quantified direct financial effects of its water-related initiatives for the reporting year. However, the company anticipates that the benefits of enhanced water stewardship will be realized indirectly through improved Environmental, Social, and Governance (ESG) ratings and stronger stakeholder confidence. In FY 2024–25, all three Indian manufacturing plants achieved Water Positive certification, with water intensity improving from 177 liters per vehicle in FY 2023–24 to 168 liters per vehicle, despite a 13% increase in production to 4.74 million units. These performance improvements are expected to positively influence ratings on ESG platforms such as CDP, MSCI, Dow Jones Sustainability Index, and EcoVadis. Stronger ESG ratings are anticipated to reduce the cost of capital by an estimated 25–50 basis points, improving access to sustainability-linked loans and green financing instruments. In addition, enhanced ESG performance and transparency are expected to support 1–2% incremental sales growth in sustainability-conscious markets, while reinforcing alignment with global climate goals, including the 1.5°C and well-below-2°C pathways. While no direct financial effects have been booked in this reporting cycle, the company's integrated strategy indicates clear long-term financial resilience and value creation linked to water stewardship.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

- ☒ No

(3.6.1.24) Cost to realize opportunity

2100000

(3.6.1.25) Explanation of cost calculation

The cost to realise this opportunity is estimated at ₹21 lakh, representing expenditure incurred for independent third-party assurance of the Company's sustainability and water-related disclosures during FY2025-26. The expenditure supports the Company's response to climate-related risks and opportunities, particularly those associated with water stress, resource efficiency, operational resilience and the transition towards more sustainable business practices. TVS Motor Company obtained external assurance of its water stewardship performance and related disclosures from Forvis Mazars LLP. Independent assurance provides credible and verifiable evidence of climate- and water-related performance, including Water Positive status, Zero Liquid Discharge performance, water recycling and conservation outcomes. This enhances the reliability of information used by investors, lenders, customers and ESG rating agencies to evaluate the Company's management of climate-related risks and opportunities. The ₹21 lakh expenditure therefore directly supports the opportunity to strengthen climate-related ESG performance and ratings, enhance investor and stakeholder confidence, improve access to sustainability-linked and climate-aligned finance, and strengthen corporate reputation. While the resulting financial benefits cannot yet be separately quantified, the assurance investment strengthens the Company's climate disclosure credibility and ESG market positioning, supporting long-term value creation and resilience.

(3.6.1.26) Strategy to realize opportunity

TVS Motor Company's strategy to realize this opportunity is to strengthen reputational capital and ESG credibility in order to secure preferential access to sustainability-linked funds. The company embeds sustainability into governance, risk management, and financial planning, linking ESG performance directly to financing outcomes. Actions include obtaining third-party assurance and certifications to validate water stewardship, emissions, and ESG disclosures; aligning reporting with the Task Force on Climate-related Financial Disclosures (TCFD), International Financial Reporting Standard S2, and double materiality assessments to ensure decision-useful transparency; and demonstrating measurable progress through achievements such as Water Positive certification across all Indian plants, improved water intensity, renewable energy integration, and circular economy programs. Engagement with investors, rating agencies, and lenders highlights these verified improvements, strengthening ratings on platforms such as CDP, MSCI, Dow Jones Sustainability Index, and EcoVadis. Collectively, these actions create favorable conditions for access to sustainability-linked loans and green finance instruments at reduced cost of capital, enabling TVS Motor Company to advance innovation, low-carbon technologies, and long-term value creation

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp10

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

☒ Other resource efficiency opportunity, please specify :Resource efficiency and circular economy – Extending the lifecycle of two-wheelers through refurbishment and resale reduces demand for virgin raw materials and lowers embedded emissions.

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Downstream value chain

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☒ India

(3.6.1.8) Organization specific description

TVS Motor Company identifies the circular economy business model as an important climate change opportunity that supports resource efficiency and sustainable mobility. By extending the useful life of vehicles through refurbishment, resale, and reuse, the company reduces the need for new production and helps avoid associated Scope 3 emissions from raw material extraction, manufacturing, and logistics. This approach also promotes responsible consumption by providing affordable and sustainable mobility options, broadening market access while lowering environmental impact. Through such models, TVS Motor Company integrates circular economy principles into its core business strategy, ensuring that growth in mobility solutions is increasingly decoupled from proportional increases in carbon emissions. This creates opportunities to strengthen reputational capital, align with global climate benchmarks, and support access to sustainability-linked financing, while generating long-term financial and social value.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☒ Increased revenue resulting from direct payments from downstream companies

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☒ Short-term

☒ Medium-term

☒ Long-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☒ Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

☒ Medium-high

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The circular economy opportunity is anticipated to have a positive financial effect on TVS Motor Company across all selected future time horizons. In the short term, refurbishment and resale of vehicles provide an additional revenue stream with limited capital intensity, improving liquidity and cash flows while reducing idle asset risks. In the medium term, the model is expected to strengthen financial performance by expanding market share in affordable and sustainable mobility, increasing asset turnover, and enhancing margins through efficient reuse of parts and components. In the long term, integrating circular economy practices into the core business is projected to enhance the value of fixed assets, reduce exposure to raw material and regulatory risks, and improve resilience of cash flows. This creates opportunities for sustained growth, preferential access to sustainability-linked financing, and stronger alignment with evolving stakeholder expectations. Collectively, the model positions TVS Motor Company to generate financial and social value while reducing lifecycle emissions, reinforcing its alignment with the 1.5°C and well-below-2°C climate pathways.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ No

(3.6.1.24) Cost to realize opportunity

880900000

(3.6.1.25) Explanation of cost calculation

The cost to realize the opportunity is based on TVS Motor Company's FY2025-26 investment of approximately ₹88.09 crore in DriveX Mobility Private Limited. The investment supported expansion of the Company's circular mobility ecosystem, including refurbishment infrastructure, technology platforms, resale networks and operational capabilities. This investment is expected to enhance revenue generation from refurbished vehicle sales, strengthen resource efficiency, extend product lifecycles and support long-term circular economy value creation.

(3.6.1.26) Strategy to realize opportunity

TVS Motor Company's strategy to realize the DriveX opportunity demonstrates a strong alignment with circular economy principles and its broader climate transition roadmap. In FY 2024-25, the company consolidated ownership of DriveX through an additional investment of ₹ 97.78 Cr (₹ 977,800,000), bringing the subsidiary fully under its control. This strategic move enables tighter integration of sustainability governance and long-term planning. DriveX's model focuses on scaling refurbished and resale networks for two-wheelers, thereby extending product lifecycles, reducing the need for virgin raw materials, and lowering lifecycle emissions associated with new vehicle production. The approach also embeds ESG practices into operational processes, ensuring that refurbishment standards improve fuel efficiency and comply with emission norms. By positioning refurbished vehicles as affordable, low-carbon mobility solutions, TVS Motor is able to capture new revenue streams while addressing accessibility and sustainability goals in emerging markets. This dual benefit strengthens the company's climate transition pathway and its competitiveness in a decarbonizing mobility landscape.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp11

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Markets

☒ Stronger competitive advantage

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☒ India

(3.6.1.8) Organization specific description

TVS Motor Company considers the transition to electric mobility a significant climate-related opportunity. Increasing regulatory focus on decarbonisation, evolving customer preferences, improvements in battery technology and charging infrastructure, and growing demand for lower-emission transportation are accelerating the shift from internal combustion engine (ICE) vehicles to electric vehicles (EVs). As a leading two- and three-wheeler manufacturer, TVS Motor is positioned to capture this transition through the continued development and scaling of its EV portfolio. The opportunity can support EV sales growth, market-share expansion, access to new and climate-conscious customer segments, and stronger positioning in markets transitioning towards low-carbon mobility. EV adoption can also contribute to lower use-phase greenhouse gas emissions compared with conventional ICE vehicles, depending on the electricity mix and vehicle usage, supporting the broader decarbonisation of the transport sector. TVS Motor is strengthening its ability to realise this opportunity through investments in EV products, battery and vehicle technologies, manufacturing capabilities, charging and service ecosystems, and customer experience. The transition also provides an opportunity to reduce longer-term exposure to climate-related transition risks associated with conventional ICE technologies, while supporting sustainable revenue growth, competitiveness and business resilience.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☒ Increased revenues through access to new and emerging markets

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☒ Short-term

☒ Medium-term

☒ Long-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☒ Virtually certain (99–100%)

(3.6.1.12) Magnitude

Select from:

☒ High

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The transition to electric mobility is expected to have a positive impact on TVS Motor Company's financial position, performance and cash flows over the medium to long term. On the income statement, increasing EV adoption can drive higher sales volumes, revenue growth and market share, while scale efficiencies are expected to support profitability over time. In the near term, higher R&D, product development and market-development expenditure may affect operating costs and margins. On the balance sheet, investments in EV technology, manufacturing capacity, tooling and supporting infrastructure are expected to increase capital assets, with corresponding depreciation over their useful lives. Working capital requirements may also increase as EV volumes and the supply chain scale. On the cash flow statement, near-term investments are expected to result in higher investing cash outflows. As EV sales scale, incremental operating cash flows and improved manufacturing efficiencies are expected to support recovery of these investments and strengthen long-term cash generation. While the financial impact attributable solely to the climate opportunity cannot currently be separately quantified, EV growth is expected to support sustainable revenue growth, long-term profitability, asset creation and financial resilience, while reducing exposure to transition risks associated with conventional ICE technologies.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ No

(3.6.1.24) Cost to realize opportunity

6547900000

(3.6.1.25) Explanation of cost calculation

The cost to realise the opportunity is estimated at ₹654.79 crore for FY2025-26, based on TVS Motor Company's investment in EV-related capital projects. This comprises ₹295.24 crore of EV capital work-in-progress and ₹359.55 crore of capitalised EV projects during the year. The expenditure represents investments required to scale the Company's electric mobility business, including EV product and technology development, manufacturing capabilities, tooling and associated infrastructure. These investments support the expansion of the EV portfolio, including the iQube and Orbiter ranges, as well as the Company's broader electric two- and three-wheeler offerings. During FY2025-26, TVS Motor sold 3.71 lakh EVs, representing 33% year-on-year growth, demonstrating increasing commercial traction. The ₹654.79 crore investment is therefore considered the direct cost incurred to build the capabilities required to capture the climate-related opportunity from the transition towards low-carbon mobility.

(3.6.1.26) Strategy to realize opportunity

TVS Motor Company views the transition to low-carbon mobility as a material climate-related opportunity with potential to drive long-term revenue growth and strengthen competitive positioning. Increasing climate ambition, tightening vehicle-emission regulations, evolving customer preferences and greater adoption of electric mobility are expected to accelerate the shift from internal combustion engine (ICE) vehicles to EVs, particularly in the two- and three-wheeler segments. To capture this opportunity, TVS Motor is pursuing a strategy focused on scaling its EV portfolio, accelerating technology development and building an integrated electric mobility ecosystem. The Company is investing in EV product platforms, battery and vehicle technologies, manufacturing capacity, supply-chain capabilities, digital solutions, charging infrastructure and after-sales service. The strategy is designed to improve product performance, reliability, affordability and accessibility while enabling the Company to respond rapidly to evolving market demand. The Company is also expanding its EV offerings across customer segments and use cases, supporting higher adoption and market penetration. This creates opportunities for incremental EV revenues, market-share gains, new customer segments and expansion into markets undergoing transport decarbonisation. From a climate perspective, greater EV adoption can reduce use-phase greenhouse gas emissions compared with conventional ICE vehicles, subject to the electricity mix and vehicle usage. The strategy therefore supports both business growth and the Company's transition towards a lower-carbon business model. Over the medium to long term, TVS Motor expects this strategy to strengthen revenue diversification, competitiveness and resilience while reducing exposure to climate-related transition risks associated with conventional ICE technologies.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp12

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

☒ Ability to diversify business activities

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☒ India

(3.6.1.8) Organization specific description

TVS Motor Company considers the development of Registered Vehicle Scrapping Facilities (RVSFs) a climate-related opportunity to diversify its business while supporting a circular and resource-efficient mobility ecosystem. RVSFs enable end-of-life vehicles to be systematically collected, dismantled and recycled, facilitating recovery of metals and other materials and reducing dependence on virgin resources. The establishment and expansion of RVSF capabilities enables TVS Motor to participate in the end-of-life stage of the vehicle lifecycle, creating potential new revenue streams from vehicle scrappage, recovered materials and associated services. From a climate perspective, increased material recovery and recycling can reduce the energy use and greenhouse gas emissions associated with extraction and processing of virgin materials. This opportunity supports business diversification, resource security and potential Scope 3 emissions reduction, while responding to evolving vehicle scrappage regulations and demand for traceable end-of-life vehicle management. It strengthens TVS Motor's positioning in the emerging circular mobility economy.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

- ☒ Increased revenues through access to new and emerging markets

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

- ☒ Short-term
- ☒ Medium-term
- ☒ Long-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

- ☒ Virtually certain (99–100%)

(3.6.1.12) Magnitude

Select from:

- ☒ High

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The establishment and expansion of Registered Vehicle Scrapping Facilities (RVSFs) is expected to have a positive impact on TVS Motor Company's financial position, financial performance and cash flows over the medium to long term. In the near term, investments in RVSF infrastructure, equipment, technology and operational capabilities may increase capital expenditure and investing cash outflows, with associated depreciation and operating costs affecting the income statement. As RVSF operations scale, the business is expected to generate additional and diversified revenue streams through vehicle scrapping, recovered materials and associated services. This can contribute to revenue growth and operating profitability while reducing dependence on the Company's core vehicle manufacturing business. Improved recovery and recycling of materials may also support resource efficiency and reduce exposure to volatility in virgin raw-material prices. On the balance sheet, investment in RVSF infrastructure is expected to increase fixed assets, while working capital requirements may increase with higher operating volumes. Over the longer term, increasing RVSF utilisation and recurring cash generation are expected to support operating cash flows and return on investment. The opportunity therefore supports business diversification, circularity and long-term financial resilience, although the incremental financial impact attributable specifically to RVSFs is not yet separately quantified.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ No

(3.6.1.24) Cost to realize opportunity

39000000

(3.6.1.25) Explanation of cost calculation

During FY2025-26, TVS Motor Company incurred ₹3.9 crore (₹3,90,00,000) towards the establishment and development of a Registered Vehicle Scrapping Facility (RVSF). The expenditure includes costs associated with facility development, equipment, infrastructure, technology and operational capabilities required to enable compliant collection, dismantling and recycling of end-of-life vehicles. The investment positions the Company to capture opportunities arising from the evolving regulatory framework for vehicle scrapping and end-of-life vehicle management. Increasing regulatory emphasis on the formal, safe and environmentally responsible scrapping of end-of-life vehicles is expected to accelerate demand for authorised RVSFs and strengthen the organised vehicle recycling ecosystem. By establishing RVSF capabilities, TVS Motor can proactively align with regulatory requirements while developing a new business avenue around vehicle scrapping, material recovery and recycling. This provides an opportunity to diversify revenue streams, improve resource efficiency and strengthen circularity across the automotive value chain. Recovery of metals and other materials can also reduce dependence on virgin resources and, where applicable, associated lifecycle greenhouse gas emissions. Accordingly, the ₹3.9 crore investment represents the direct cost incurred to build the capabilities required to respond to regulatory developments and realise the associated business and climate-related opportunities.

(3.6.1.26) Strategy to realize opportunity

TVS Motor Company's strategy to realise the opportunity arising from evolving vehicle scrapping and end-of-life vehicle regulations is to establish and progressively scale Registered Vehicle Scrapping Facility (RVSF) capabilities. The Company is investing in compliant infrastructure, dismantling equipment, technology and operational capabilities to enable the safe, traceable and environmentally responsible collection, dismantling and recycling of end-of-life vehicles. The strategy

focuses on proactively aligning with regulatory requirements, building capability ahead of increasing demand for formal vehicle scrappage, and developing partnerships across the vehicle ecosystem to improve access to end-of-life vehicles. The Company intends to strengthen material recovery and recycling processes, enabling valuable materials such as metals to be recovered and returned to productive use. This approach creates a potential new and diversified revenue stream through vehicle scrappage, recovered materials and associated services, while supporting resource efficiency and circularity. It also reduces potential exposure to future regulatory requirements and supports the transition towards a more circular, lower-carbon automotive value chain. Through progressive scaling of RVSF operations, TVS Motor aims to combine regulatory readiness, business diversification, resource recovery and climate resilience, creating long-term value while strengthening its role across the vehicle lifecycle.

[Add row]

(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.

Climate change

(3.6.2.1) Financial metric

Select from:

☒ Revenue

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

740000000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☒ Less than 1%

(3.6.2.4) Explanation of financial figures

The reported amount represents revenue generated through DriveX Mobility Private Limited, TVS Motor Company's circular mobility platform focused on refurbishment and resale of pre-owned two-wheelers. During FY2025-26, DriveX generated approximately ₹74 crore in revenue, representing a 21% increase over the previous year. The opportunity supports resource efficiency, reduction in virgin material demand, extension of vehicle life cycles and lower lifecycle emissions

while creating an additional revenue stream aligned with the Company's climate transition strategy. Relative to FY2025-26 revenue of ₹47,270 crore, the opportunity represents less than 1% of total revenue

Forests

(3.6.2.1) Financial metric

Select from:

☒ Revenue

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

0

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☒ Less than 1%

(3.6.2.4) Explanation of financial figures

TVS Motor Company has not identified a quantified forest-related opportunity with a material financial effect during the reporting year. Forest-related activities are currently managed primarily through responsible sourcing, supplier due diligence, traceability initiatives and alignment with EUDR-related requirements. No specific revenue, cost-saving opportunity or dedicated financial metric was quantified during FY2025-26

Water

(3.6.2.1) Financial metric

Select from:

☒ OPEX

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☒ Less than 1%

(3.6.2.4) Explanation of financial figures

The reported amount represents the estimated economic value generated from water stewardship initiatives. The value was calculated by applying TVSM's Internal Water Price of ₹100.1/kL to 170,654 kL of water recycled and reused during FY2025-26. The resulting opportunity value is approximately ₹1.71 crore, reflecting avoided freshwater procurement and treatment costs. TVSM maintained Water Positive status across all Indian manufacturing facilities, achieved approximately 80% water recycling and reuse, and continued investing in water stewardship, recycling, Zero Liquid Discharge and watershed-resilience initiatives. Relative to FY2025-26 revenue of ₹47,270 crore, this opportunity represents less than 1% of revenue
[Add row]

C4. Governance

(4.1) Does your organization have a board of directors or an equivalent governing body?

(4.1.1) Board of directors or equivalent governing body

Select from:

☒ Yes

(4.1.2) Frequency with which the board or equivalent meets

Select from:

☒ More frequently than quarterly

(4.1.3) Types of directors your board or equivalent is comprised of

Select all that apply

☒ Executive directors or equivalent

☒ Non-executive directors or equivalent

☒ Independent non-executive directors or equivalent

(4.1.4) Board diversity and inclusion policy

Select from:

☒ Yes, and it is publicly available

(4.1.5) Briefly describe what the policy covers

TVS Motor Company's Board Diversity Policy aims to maintain an inclusive, balanced and effective Board supporting strong governance, strategic oversight and informed decision-making. Diversity is considered across gender, age, skills, professional expertise, industry experience, independence and diversity of thought, and is integrated into Director appointment, re-appointment, succession planning and evaluation. The Nomination and Remuneration Committee periodically reviews Board composition against business and strategic requirements. As disclosed in the FY2024-25 Annual Report (Pages 202–206), the Board's collective competencies include Leadership & Strategy, Automotive Experience & Engineering, Finance, Governance and Regulatory expertise. These cover strategy, automotive

manufacturing, operations, financial management and controls, governance, regulatory compliance and stakeholder management, supporting effective oversight of business, risk and sustainability matters. As of FY2025-26, Independent Directors represented 62.5% of the Board and women directors represented 14.29% of Board positions. The Board met eight times during FY2025-26, overseeing strategy, risk management, governance and sustainability. This combination of diversity, independence and relevant skills strengthens constructive challenge and oversight of climate- and sustainability-related risks and opportunities, supporting resilient strategy and long-term stakeholder value creation.

(4.1.6) Attach the policy (optional)

TVSM Board Diversity Policy.pdf
[Fixed row]

(4.1.1) Is there board-level oversight of environmental issues within your organization?

	Board-level oversight of this environmental issue
Climate change	Select from: ☒ Yes
Forests	Select from: ☒ Yes
Water	Select from: ☒ Yes
Biodiversity	Select from: ☒ Yes

[Fixed row]

(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board’s oversight of environmental issues.

Climate change

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- ☒ Chief Executive Officer (CEO)
- ☒ Chief Financial Officer (CFO)
- ☒ Chief Sustainability Officer (CSO)
- ☒ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- ☒ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- ☒ Individual role descriptions
- ☒ Other policy applicable to the board, please specify :Director & Chief Executive Officer (D&CEO): Endorses key environmental policies, reflecting accountability as a Board Director and member of the Audit Committee, and provides leadership on integrating sustainability into business strategy management

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- ☒ Scheduled agenda item in every board meeting (standing agenda item)

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- | | |
|---|---|
| ☒ Reviewing and guiding annual budgets | ☒ Overseeing and guiding public policy engagement |
| ☒ Overseeing and guiding scenario analysis | ☒ Reviewing and guiding innovation/R&D priorities |
| ☒ Overseeing the setting of corporate targets | ☒ Approving and/or overseeing employee incentives |

- ☑ Monitoring progress towards corporate targets
- ☑ Approving corporate policies and/or commitments
- ☑ Overseeing reporting, audit, and verification processes
- ☑ Monitoring the implementation of a climate transition plan
- ☑ Overseeing and guiding the development of a business strategy
- ☑ Overseeing and guiding acquisitions, mergers, and divestitures
- ☑ Monitoring supplier compliance with organizational requirements
- ☑ Monitoring compliance with corporate policies and/or commitments
- ☑ Overseeing and guiding the development of a climate transition plan
- ☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities
- ☑ Overseeing and guiding major capital expenditures
- ☑ Monitoring the implementation of the business strategy

(4.1.2.7) Please explain

Board Oversight: TVS Motor Company is governed by a Board comprising Executive, Non-Executive and Independent Directors in accordance with the Companies Act, 2013 and SEBI (LODR) Regulations, 2015. The Board oversees strategy, performance and material sustainability and climate-related risks and opportunities. Sustainability and climate matters are reviewed through the Risk Management Committee (RMC) and Audit Committee, with implementation led by the Sustainability Committee, chaired by the Director & CEO and supported by the Chief Sustainability Officer (CSO). The Board reviews sustainability performance, climate risks and opportunities, environmental compliance, resource efficiency and progress against targets. The RMC evaluates climate- and sustainability-related risks, dependencies and opportunities across the value chain, including suppliers, responsible sourcing, regulatory developments, dealerships and M&A, and reviews double-materiality outcomes. The Audit Committee oversees sustainability reporting, assurance, internal controls and data governance. Internal Audit evaluates relevant environmental controls and processes. Climate Issues and Examples: Climate mitigation and adaptation are integrated into TVSM's sustainability strategy, business planning and ERM. Climate risks and opportunities are assessed through risk and double-materiality assessments and strategic planning. TVSM has established science-aligned decarbonisation ambitions informed by ISO Net Zero Guidelines (IWA 42:2022) and is pursuing reductions across operations and the value chain towards Net Zero by 2050. India manufacturing operations achieved 100% renewable electricity sourcing in FY 2025–26, ahead of the internal FY 2027–28 target. At consolidated level, renewable electricity represented approximately 96.13% of the energy mix. India operations achieved a water positivity ratio of 1.5x and reduced freshwater consumption by 7.41% (43.29 ML) versus the FY 2023–24 baseline. TVSM monitors Scope 1, 2 and material Scope 3 emissions and advances value-chain decarbonisation through supplier engagement, sustainable sourcing, lifecycle assessment, low-carbon materials and business-partner collaboration. Approximately 15% recycled material content was incorporated across the product portfolio in FY 2025–26. Six production models, representing approximately 20% of sales volume, received GreenPro Type I Ecolabel certification from CII-GBC. Climate considerations are integrated into water stewardship, circular economy, biodiversity and responsible value-chain management, with progress periodically reviewed by management and governance bodies to strengthen resilience and support the transition to a low-carbon economy.

Forests

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- ☒ Chief Executive Officer (CEO)
- ☒ Chief Procurement Officer (CPO)
- ☒ Chief Sustainability Officer (CSO)

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- ☒ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- ☒ Individual role descriptions
- ☒ Other policy applicable to the board, please specify :Outlined in the Biodiversity Policy

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- ☒ Scheduled agenda item in every board meeting (standing agenda item)

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- ☒ Reviewing and guiding annual budgets
- ☒ Overseeing and guiding value chain engagement
- ☒ Reviewing and guiding innovation/R&D priorities
- ☒ Approving and/or overseeing employee incentives
- ☒ Overseeing and guiding major capital expenditures
- ☒ Overseeing reporting, audit, and verification processes
- ☒ Monitoring supplier compliance with organizational requirements
- ☒ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

(4.1.2.7) Please explain

Board Oversight: TVS Motor Company's Board oversees material sustainability risks and opportunities, including biodiversity, natural capital, responsible sourcing and forest-related impacts across the value chain. Sustainability matters are included in Board agendas, with oversight through the Risk Management Committee (RMC) and Audit Committee. Implementation is led by the Sustainability Committee, chaired by the Director & CEO and supported by the Chief Sustainability Officer (CSO). The Board reviews biodiversity initiatives, responsible sourcing, nature-related risks and opportunities, regulatory developments and progress against commitments. The RMC evaluates nature-related dependencies, impacts, risks and opportunities across the value chain, including supplier practices, ecosystem risks, natural-resource dependencies and double-materiality outcomes. The Audit Committee oversees sustainability reporting, assurance, internal controls and data governance, while Internal Audit evaluates relevant environmental controls. Forest-Related Issues and Examples: TVSM integrates nature conservation, responsible sourcing and natural-resource stewardship into its sustainability strategy, ERM and supply-chain processes. The Company promotes supplier assessment, engagement and sustainable procurement, with a commitment to preventing deforestation across its value chain. A TNFD-aligned assessment covering suppliers representing approximately 75% of procurement spend evaluated nature-related dependencies, impacts, risks and opportunities using the TNFD LEAP framework, geolocation analysis and country-risk screening. The assessment identified potential biodiversity, land-use change and deforestation risks and strengthened upstream supply-chain visibility for targeted mitigation and engagement. For EUDR preparedness, TVSM is assessing forest-risk commodities, particularly natural rubber in tyres and timber-based materials. In FY 2025–26, tyre procurement represented approximately 2.47% of total procurement spend, providing a defined basis for prioritising natural-rubber due diligence. TVSM is engaging relevant tyre suppliers to strengthen origin transparency and traceability, including geographic origin of natural rubber and, where feasible, plantation or farm-level traceability. These measures support deforestation-risk identification, responsible sourcing, biodiversity protection and long-term nature-related resilience.

Water

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- ☒ Chief Executive Officer (CEO)
- ☒ Chief Financial Officer (CFO)
- ☒ Chief Sustainability Officer (CSO)
- ☒ Other C-Suite Officer
- ☒ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- ☒ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☒ Individual role descriptions

☒ Other policy applicable to the board, please specify :Director & Chief Executive Officer (D&CEO): Endorses key environmental policies, reflecting accountability as a Board Director and member of the Audit Committee, and provides leadership on integrating sustainability into business strategy and decisions

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☒ Scheduled agenda item in every board meeting (standing agenda item)

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☒ Reviewing and guiding annual budgets

☒ Overseeing and guiding scenario analysis

☒ Overseeing the setting of corporate targets

☒ Monitoring progress towards corporate targets

☒ Approving corporate policies and/or commitments

☒ Overseeing reporting, audit, and verification processes

☒ Monitoring the implementation of a climate transition plan

☒ Overseeing and guiding the development of a business strategy

☒ Overseeing and guiding acquisitions, mergers, and divestitures

☒ Monitoring supplier compliance with organizational requirements

☒ Monitoring compliance with corporate policies and/or commitments

☒ Overseeing and guiding the development of a climate transition plan

☒ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

☒ Overseeing and guiding public policy engagement

☒ Reviewing and guiding innovation/R&D priorities

☒ Approving and/or overseeing employee incentives

☒ Overseeing and guiding major capital expenditures

☒ Monitoring the implementation of the business strategy

(4.1.2.7) Please explain

Board Oversight: TVS Motor Company's Board oversees material water-related risks and opportunities through its sustainability and enterprise risk management framework. Oversight is exercised through the Risk Management Committee (RMC) and Audit Committee, while implementation is led by the Sustainability Committee, chaired by the Director & CEO and supported by the Chief Sustainability Officer (CSO) and other C-suite business leaders. The Board periodically reviews water stewardship performance, water-related risks and opportunities, regulatory developments, watershed initiatives and progress against water targets. The

RMC evaluates water-related dependencies, impacts, risks and opportunities across operations and the value chain, including water availability and quality, supplier exposure and physical climate risks, informed by double-materiality assessments. The Audit Committee oversees sustainability reporting, assurance, internal controls and data governance supporting reliable water disclosures. Water-Related Issues and Examples: TVSM's Strategic Environmental Objectives (SEOs) focus on reducing freshwater withdrawal and improving efficiency; increasing wastewater recycling, reuse and circularity; achieving water-positive operations; assessing water risks across operations and the value chain; strengthening supplier and stakeholder engagement; and enhancing resilience in water-stressed regions. TVSM conducts site-level water and watershed risk assessments and enterprise risk evaluations, informing freshwater conservation, process optimisation, wastewater recycling, rainwater harvesting, groundwater recharge and watershed restoration. Against its 2030 Net Water Positive Operations target and 2040 value-chain adoption goal, India operations achieved a 1.5x water positivity ratio in FY 2025–26, with all three facilities Water Positive certified, and reduced freshwater consumption by 7.41% from the FY 2023–24 baseline. For upstream risks, TVSM assessed 100% of Tier-1 suppliers using the WRI Aqueduct Water Risk Atlas, covering physical, regulatory and reputational risks across short-, medium- and long-term horizons. Indicators including Baseline Water Stress and Baseline Water Depletion were used to identify exposure in water-stressed regions. Downstream, 300+ dealers adopted Dry Wash technology, reducing vehicle-washing water consumption. The Water Management Ambassador Programme engaged 253 employees to strengthen water stewardship awareness. TVSM has restored 500+ water bodies and enhanced water storage capacity by over 160 crore litres, supporting groundwater recharge, local water availability and ecosystem restoration. These initiatives strengthen community water security, ecosystem resilience and stakeholder awareness, integrating social and ecological considerations into water stewardship.

Biodiversity

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- ☒ Chief Executive Officer (CEO)
- ☒ Chief Procurement Officer (CPO)
- ☒ Chief Sustainability Officer (CSO)
- ☒ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- ☒ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- ☒ Individual role descriptions

☒ Other policy applicable to the board, please specify :Director & Chief Executive Officer (D&CEO): Endorses key environmental policies, reflecting accountability as a Board Director and member of the Audit Committee, and provides leadership on integrating sustainability into business strategy

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☒ Scheduled agenda item in every board meeting (standing agenda item)

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- | | |
|--|--|
| ☒ Reviewing and guiding annual budgets | ☒ Overseeing and guiding public policy engagement |
| ☒ Overseeing and guiding scenario analysis | ☒ Reviewing and guiding innovation/R&D priorities |
| ☒ Overseeing the setting of corporate targets | ☒ Approving and/or overseeing employee incentives |
| ☒ Monitoring progress towards corporate targets | ☒ Overseeing and guiding major capital expenditures |
| ☒ Approving corporate policies and/or commitments | ☒ Monitoring the implementation of the business strategy |
| ☒ Overseeing reporting, audit, and verification processes | |
| ☒ Monitoring the implementation of a climate transition plan | |
| ☒ Overseeing and guiding the development of a business strategy | |
| ☒ Overseeing and guiding acquisitions, mergers, and divestitures | |
| ☒ Monitoring supplier compliance with organizational requirements | |
| ☒ Monitoring compliance with corporate policies and/or commitments | |
| ☒ Overseeing and guiding the development of a climate transition plan | |
| ☒ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities | |

(4.1.2.7) Please explain

Board Oversight: TVS Motor Company's Board oversees material biodiversity- and nature-related risks and opportunities through its sustainability and enterprise risk management framework. Oversight is exercised through the Risk Management Committee (RMC) and Audit Committee, while implementation is led by the Sustainability Committee, chaired by the Managing Director & CEO and supported by the Chief Sustainability Officer (CSO) and other C-suite business leaders. The Board periodically reviews biodiversity performance, nature-related risks and opportunities, conservation initiatives, regulatory developments and progress against commitments, with scheduled sustainability matters reviewed at Board meetings. The RMC evaluates nature-related dependencies, impacts, risks and opportunities (DIROs) across operations and the value chain, including ecosystem services, land-use change, natural-resource dependencies and supplier practices, informed by double-materiality assessments. The TNFD LEAP (Locate, Evaluate, Assess, Prepare) approach supports identification and assessment of nature-related DIROs and

decision-making. The Audit Committee oversees sustainability reporting, assurance and data governance. Biodiversity-Related Issues and Examples: TVSM's Strategic Environmental Objectives (SEOs) focus on managing nature-related DIROs, conserving biodiversity and ecosystem services, integrating nature into sourcing and business planning, strengthening responsible sourcing and supplier engagement, improving traceability of nature- and forest-risk commodities, and implementing Biodiversity Management Plans (BMPs) based on geospatial and ecological assessments. TVSM is committed to No Net Loss (NNL) of biodiversity by 2040, aligned with the Kunming-Montreal Global Biodiversity Framework (GBF) and supporting the global 30x30 ambition. The commitment is pursued through the mitigation hierarchy—avoid, minimise, restore and offset where appropriate—alongside habitat conservation, ecosystem restoration, biodiversity enhancement and responsible sourcing. TVSM completed a TNFD-aligned assessment covering operations and suppliers representing approximately 75% of procurement spend. Geospatial analysis, ecosystem mapping, geolocation screening and country-risk assessments identified biodiversity-sensitive areas, ecosystem-service dependencies, land-use change and nature-related risks and opportunities. Findings informed BMP development covering habitat conservation, ecosystem restoration, native-species enhancement, biodiversity monitoring and stakeholder engagement. Progress against NNL, biodiversity conservation, supplier engagement and ecosystem-restoration objectives is periodically reviewed through established governance mechanisms, supporting ecosystem resilience, responsible sourcing and long-term sustainable value creation.

[Fixed row]

(4.2) Does your organization's board have competency on environmental issues?

Climate change

(4.2.1) Board-level competency on this environmental issue

Select from:

☒ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

- ☒ Consulting regularly with an internal, permanent, subject-expert working group
- ☒ Engaging regularly with external stakeholders and experts on environmental issues
- ☒ Integrating knowledge of environmental issues into board nominating process
- ☒ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)
- ☒ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Additional training

☒ Course certificate (relating to environmental issues), please specify :ESG Global Competent Boards Certificate Program (training for boards, executives, investors, and advisors on identifying and acting on key ESG business aspects)

Experience

- ☒ Active member of an environmental committee or organization
- ☒ Experience in an academic role focused on environmental issues
- ☒ Staff-level experience in a role focused on environmental issues
- ☒ Executive-level experience in a role focused on environmental issues
- ☒ Management-level experience in a role focused on environmental issues
- ☒ Experience in the environmental department of a government (national or local)
- ☒ Experience in an organization that is exposed to environmental-scrutiny and is going through a sustainability transition

Other

☒ Other, please specify :Our Board member, an ESG expert with a GCB.D and honorary doctorate, won the 2022 Vivekananda Sustainability Award and has shaped global ESG standards through his tenure on the IASB's SAC and SEBI's Committee on Disclosures and Accounting Standards.

Forests

(4.2.1) Board-level competency on this environmental issue

Select from:

☒ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

- ☒ Consulting regularly with an internal, permanent, subject-expert working group
- ☒ Engaging regularly with external stakeholders and experts on environmental issues
- ☒ Integrating knowledge of environmental issues into board nominating process
- ☒ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)

Water

(4.2.1) Board-level competency on this environmental issue

Select from:

☒ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

- ☒ Consulting regularly with an internal, permanent, subject-expert working group
- ☒ Engaging regularly with external stakeholders and experts on environmental issues
- ☒ Integrating knowledge of environmental issues into board nominating process
- ☒ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)
- ☒ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Additional training

- ☒ Course certificate (relating to environmental issues), please specify :ESG Global Competent Boards Certificate Program (training for boards, executives, investors, and advisors on identifying and acting on key ESG business aspects)

Experience

- ☒ Active member of an environmental committee or organization
- ☒ Experience in an academic role focused on environmental issues
- ☒ Staff-level experience in a role focused on environmental issues
- ☒ Executive-level experience in a role focused on environmental issues
- ☒ Management-level experience in a role focused on environmental issues
- ☒ Experience in the environmental department of a government (national or local)
- ☒ Experience in an organization that is exposed to environmental-scrutiny and is going through a sustainability transition

Other

☒ Other, please specify :One Board member chairs the Bharat Clean Rivers Foundation. Another founded the Srinivasan Services Trust (SST), which has improved water security in 2,500+ villages, planted over 1 million trees, and restored degraded land.

[Fixed row]

(4.3) Is there management-level responsibility for environmental issues within your organization?

	Management-level responsibility for this environmental issue
Climate change	Select from: ☒ Yes
Forests	Select from: ☒ Yes
Water	Select from: ☒ Yes
Biodiversity	Select from: ☒ Yes

[Fixed row]

(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- ☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- ☑ Assessing environmental dependencies, impacts, risks, and opportunities
- ☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- ☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- ☑ Managing engagement in landscapes and/or jurisdictions
- ☑ Managing public policy engagement related to environmental issues
- ☑ Managing supplier compliance with environmental requirements
- ☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

- ☑ Monitoring compliance with corporate environmental policies and/or commitments
- ☑ Measuring progress towards environmental corporate targets
- ☑ Measuring progress towards environmental science-based targets
- ☑ Setting corporate environmental policies and/or commitments
- ☑ Setting corporate environmental targets

Strategy and financial planning

- ☑ Developing a climate transition plan
- ☑ Implementing a climate transition plan
- ☑ Conducting environmental scenario analysis
- ☑ Managing annual budgets related to environmental issues
- ☑ Implementing the business strategy related to environmental issues
- ☑ Developing a business strategy which considers environmental issues
- ☑ Managing environmental reporting, audit, and verification processes

- ☒ Managing acquisitions, mergers, and divestitures related to environmental issues
- ☒ Managing major capital and/or operational expenditures relating to environmental issues
- ☒ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

(4.3.1.4) Reporting line

Select from:

- ☒ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- ☒ Quarterly

(4.3.1.6) Please explain

The Board of Directors of TVS Motor Company (TVSM) has overall oversight of strategy, performance and material sustainability-related dependencies, impacts, risks and opportunities, including climate change, water, biodiversity, circularity, responsible sourcing and sustainable mobility. Climate change is integrated into ERM, business planning, capital allocation, operations and product development. Climate and environmental matters are scheduled Board agenda items at least annually, supported by quarterly sustainability reviews covering performance, targets, transition initiatives, material risks and regulatory developments. The Director & Chief Executive Officer (D&CEO) is accountable for implementing TVSM's climate and sustainability strategy. The D&CEO chairs the Sustainability Committee and leads monthly reviews with business and functional leaders covering GHG performance, climate targets, decarbonisation initiatives, risks, opportunities and corrective actions. The D&CEO is supported by the Chief Sustainability Officer (CSO) and relevant business leaders. The Risk Management Committee (RMC), chaired by an Independent Director with the D&CEO as a member, oversees material climate and sustainability risks and opportunities, including physical, transition and regulatory risks, and reviews mitigation and resilience measures. The Audit Committee, also chaired by an Independent Director with the D&CEO as a member, oversees climate reporting, assurance, internal controls and data governance. Internal Audit independently reviews relevant processes and controls. Governance is aligned with IFRS S2, TPT and SASB Automobiles, linking climate risks, targets and actions with ERM, strategy, capital allocation and value-chain management. Climate targets are embedded in annual business plans and long-term decarbonisation roadmap.

Forests

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- ☒ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- ☒ Assessing environmental dependencies, impacts, risks, and opportunities
- ☒ Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- ☒ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- ☒ Managing public policy engagement related to environmental issues
- ☒ Managing supplier compliance with environmental requirements
- ☒ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

- ☒ Monitoring compliance with corporate environmental policies and/or commitments
- ☒ Setting corporate environmental policies and/or commitments
- ☒ Setting corporate environmental targets

Strategy and financial planning

- ☒ Implementing the business strategy related to environmental issues
- ☒ Managing acquisitions, mergers, and divestitures related to environmental issues
- ☒ Managing major capital and/or operational expenditures relating to environmental issues
- ☒ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

(4.3.1.4) Reporting line

Select from:

- ☒ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- ☑ Quarterly

(4.3.1.6) Please explain

The Director & Chief Executive Officer (D&CEO) is the senior executive responsible for implementing TVSM's sustainability strategy, including forest-related matters. The D&CEO chairs the Sustainability Committee and leads a monthly sustainability review cadence with business and functional leaders to assess performance, emerging risks, supplier issues and progress on responsible sourcing, traceability, biodiversity conservation and deforestation-risk mitigation. Actions, owners and timelines are established to address gaps, supported by the Chief Sustainability Officer (CSO) and other business leaders and reports to the Board. The Risk Management Committee (RMC) oversees material forest- and nature-related risks and opportunities. The Audit Committee oversees relevant reporting, assurance, internal controls and data governance, while Internal Audit independently reviews applicable processes and controls. TVSM applies a cross-functional approach across procurement, supply chain, manufacturing, product development, finance and sustainability. Forest-related objectives are embedded in annual plans, long-term roadmaps and supplier programmes, with progress monitored through defined KPIs, the monthly review cadence and periodic Board oversight. The approach is informed by TNFD recommendations, SASB Automobiles guidance, IFRS S2 and TPT principles, supporting integration into ERM and business strategy.

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- ☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- ☑ Assessing environmental dependencies, impacts, risks, and opportunities
- ☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- ☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- ☑ Managing engagement in landscapes and/or jurisdictions
- ☑ Managing public policy engagement related to environmental issues
- ☑ Managing supplier compliance with environmental requirements
- ☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

- ☒ Monitoring compliance with corporate environmental policies and/or commitments
- ☒ Measuring progress towards environmental corporate targets
- ☒ Measuring progress towards environmental science-based targets
- ☒ Setting corporate environmental policies and/or commitments
- ☒ Setting corporate environmental targets

Strategy and financial planning

- ☒ Conducting environmental scenario analysis
- ☒ Managing annual budgets related to environmental issues
- ☒ Implementing the business strategy related to environmental issues
- ☒ Developing a business strategy which considers environmental issues
- ☒ Managing environmental reporting, audit, and verification processes
- ☒ Managing acquisitions, mergers, and divestitures related to environmental issues
- ☒ Managing major capital and/or operational expenditures relating to environmental issues
- ☒ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

(4.3.1.4) Reporting line

Select from:

- ☒ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- ☒ Quarterly

(4.3.1.6) Please explain

The Board of Directors of TVS Motor Company (TVSM) has overall oversight of strategy, performance and material water-related dependencies, impacts, risks and opportunities. Water stewardship is integrated into ERM, business planning, capital allocation and operations. Water and environmental matters are scheduled Board agenda items at least annually, supported by quarterly sustainability reviews covering water performance, targets, risks, regulatory developments, conservation initiatives and resilience. The Director & Chief Executive Officer (D&CEO) is accountable for implementing TVSM's water stewardship strategy and objectives. The

D&CEO chairs the Sustainability Committee and leads monthly reviews with business and functional leaders covering water-use efficiency, freshwater withdrawal, wastewater recycling/reuse, water risks, watershed initiatives and corrective actions. The D&CEO is supported by the Chief Sustainability Officer (CSO) and relevant business leaders. The Risk Management Committee (RMC), chaired by an Independent Director with the D&CEO as a member, oversees material water-related risks and opportunities, including physical, regulatory and operational risks, and reviews mitigation and resilience measures. The Audit Committee, also chaired by an Independent Director with the D&CEO as a member, oversees water-related reporting, assurance, internal controls and data governance. Internal Audit independently reviews relevant processes and controls. Water stewardship is implemented cross-functionally across manufacturing, utilities, estate management, procurement, finance and sustainability. Targets and actions are embedded in annual plans and long-term roadmaps, with progress monitored through defined KPIs, monthly management reviews and periodic Board oversight. Governance is informed by TNFD, SASB Automobiles, IFRS S2 and TPT principles, supporting integration of water risks and opportunities into ERM and business strategy.

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- ☒ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- ☒ Assessing environmental dependencies, impacts, risks, and opportunities
- ☒ Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- ☒ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- ☒ Managing engagement in landscapes and/or jurisdictions
- ☒ Managing public policy engagement related to environmental issues
- ☒ Managing supplier compliance with environmental requirements
- ☒ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

- ☒ Monitoring compliance with corporate environmental policies and/or commitments
- ☒ Measuring progress towards environmental corporate targets
- ☒ Measuring progress towards environmental science-based targets

- ☒ Setting corporate environmental policies and/or commitments
- ☒ Setting corporate environmental targets

Strategy and financial planning

- ☒ Conducting environmental scenario analysis
- ☒ Managing annual budgets related to environmental issues
- ☒ Implementing the business strategy related to environmental issues
- ☒ Developing a business strategy which considers environmental issues
- ☒ Managing environmental reporting, audit, and verification processes
- ☒ Managing acquisitions, mergers, and divestitures related to environmental issues
- ☒ Managing major capital and/or operational expenditures relating to environmental issues
- ☒ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

(4.3.1.4) Reporting line

Select from:

- ☒ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- ☒ Quarterly

(4.3.1.6) Please explain

The Director & Chief Executive Officer (D&CEO) is the senior executive accountable for implementing TVS Motor Company's (TVSM) biodiversity and nature strategy and managing material nature-related dependencies, impacts, risks and opportunities. The D&CEO chairs the Sustainability Committee and oversees delivery against defined biodiversity objectives, including ecosystem conservation, restoration, responsible sourcing and the No Net Loss of Biodiversity ambition by 2040. The D&CEO conducts quarterly biodiversity and sustainability reviews with management and relevant functional leaders. Reviews track defined performance metrics, including progress against biodiversity targets and SEOs, sites assessed for biodiversity risks, implementation of Biodiversity Management Plans, area under conservation or restoration, ecosystem restoration outcomes, progress on responsible sourcing etc. The reviews also consider material nature-related risks and opportunities, regulatory developments and emerging issues. Actions, owners and timelines are established where performance gaps or risks are identified, with the D&CEO supported by the Chief Sustainability Officer (CSO). The Board of Directors provides overall oversight of biodiversity strategy, performance and material nature-related risks and opportunities. The Risk Management Committee (RMC) oversees their identification, assessment and mitigation, while the Audit Committee

oversees relevant reporting, assurance, internal controls and data governance. This governance structure integrates biodiversity into ERM, business planning, procurement, capital allocation and operational decision-making, with material performance and risks escalated through established governance channels.

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- ☑ Chief Sustainability Officer (CSO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- ☑ Assessing environmental dependencies, impacts, risks, and opportunities
- ☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- ☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- ☑ Managing engagement in landscapes and/or jurisdictions
- ☑ Managing public policy engagement related to environmental issues
- ☑ Managing supplier compliance with environmental requirements
- ☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

- ☑ Monitoring compliance with corporate environmental policies and/or commitments
- ☑ Measuring progress towards environmental corporate targets
- ☑ Measuring progress towards environmental science-based targets
- ☑ Setting corporate environmental policies and/or commitments
- ☑ Setting corporate environmental targets

Strategy and financial planning

- ☑ Developing a climate transition plan

- ☒ Implementing a climate transition plan
- ☒ Conducting environmental scenario analysis
- ☒ Implementing the business strategy related to environmental issues
- ☒ Developing a business strategy which considers environmental issues
- ☒ Managing environmental reporting, audit, and verification processes
- ☒ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

(4.3.1.4) Reporting line

Select from:

- ☒ Reports to the Chief Executive Officer (CEO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- ☒ More frequently than quarterly

(4.3.1.6) Please explain

TVSM's Chief Sustainability Officer (CSO) is the senior management anchor accountable for implementing the Company's climate strategy under the oversight of the Director & Chief Executive Officer (D&CEO) and Sustainability Committee. The CSO translates Board-approved commitments into action, including Strategic Environmental Objectives (SEOs), GHG reduction targets, renewable energy transition, energy efficiency and the climate transition plan. Climate change represents 15% of the CSO's Key Result Areas (KRA) and is a shared KRA for Plant Maintenance and Central Utilities, embedding accountability across sustainability and operational functions. The CSO coordinates identification, assessment and management of climate-related dependencies, impacts, risks and opportunities across operations and the value chain, supported by Plant Maintenance, Utilities and Estate Management. Performance is tracked through defined KPIs, including Scope 1, 2 and 3 emissions, renewable energy adoption, energy efficiency, emissions intensity, decarbonisation progress and transition-plan milestones. The CSO works with manufacturing, procurement, supply chain, product development, R&D, finance, quality, Estate Management and HR to integrate climate considerations into business planning, capital expenditure, operations, product development, supplier management and performance management system. Climate performance, risks and progress are reviewed quarterly with management and reported to the Sustainability Committee chaired by the D&CEO, with material matters escalated to the RMC, Audit Committee and Board. This governance mechanism enables accountability, timely corrective action and delivery of TVSM's climate transition objectives.

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Sustainability Officer (CSO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- ☑ Assessing environmental dependencies, impacts, risks, and opportunities
- ☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- ☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- ☑ Managing engagement in landscapes and/or jurisdictions
- ☑ Managing public policy engagement related to environmental issues
- ☑ Managing supplier compliance with environmental requirements
- ☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

- ☑ Monitoring compliance with corporate environmental policies and/or commitments
- ☑ Measuring progress towards environmental corporate targets
- ☑ Measuring progress towards environmental science-based targets
- ☑ Setting corporate environmental policies and/or commitments
- ☑ Setting corporate environmental targets

Strategy and financial planning

- ☑ Conducting environmental scenario analysis
- ☑ Developing a business strategy which considers environmental issues
- ☑ Implementing the business strategy related to environmental issues
- ☑ Managing environmental reporting, audit, and verification processes
- ☑ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

(4.3.1.4) Reporting line

Select from:

☒ Reports to the Chief Executive Officer (CEO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☒ More frequently than quarterly

(4.3.1.6) Please explain

The Chief Sustainability Officer (CSO) is accountable for implementing TVSM's water stewardship strategy and delivering Board-approved commitments, including Net Water Positive Operations across all manufacturing locations by 2030 and sustainable water stewardship across the value chain by 2040. Water stewardship represents 15% of the CSO's Key Result Areas (KRA) and is a shared KRA for Plant Maintenance and Central Utilities, embedding accountability across sustainability and operational functions. The CSO leads coordination with Plant Maintenance, Central Utilities, Srinivasan Services Trust and relevant business functions to drive water efficiency, operational water management, watershed initiatives and community water-security programmes. The CSO oversees water-related dependencies, impacts, risks and opportunities across operations and the value chain, including water risk assessments, freshwater reduction, efficiency, wastewater recycling and reuse, rainwater harvesting, groundwater recharge and watershed management. Along with the Head of Supply Chain, the CSO drives supplier engagement on water stewardship and resilience in water-stressed regions. The CSO integrates water priorities into business planning, capital investments, operational excellence and risk management. Water performance is reviewed monthly with management, covering KPIs, targets, risks, initiatives and corrective actions. Material matters are reported to the Sustainability Committee and escalated, as appropriate, to the RMC, Audit Committee and Board, enabling accountability, timely action and continuous improvement.

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☒ Chief Sustainability Officer (CSO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☒ Assessing environmental dependencies, impacts, risks, and opportunities

☒ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

☒ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- ☒ Managing engagement in landscapes and/or jurisdictions
- ☒ Managing public policy engagement related to environmental issues
- ☒ Managing supplier compliance with environmental requirements
- ☒ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

- ☒ Monitoring compliance with corporate environmental policies and/or commitments
- ☒ Measuring progress towards environmental corporate targets
- ☒ Measuring progress towards environmental science-based targets
- ☒ Setting corporate environmental policies and/or commitments
- ☒ Setting corporate environmental targets

Strategy and financial planning

- ☒ Conducting environmental scenario analysis
- ☒ Developing a business strategy which considers environmental issues
- ☒ Implementing the business strategy related to environmental issues
- ☒ Managing environmental reporting, audit, and verification processes
- ☒ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

(4.3.1.4) Reporting line

Select from:

- ☒ Reports to the Chief Executive Officer (CEO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- ☒ More frequently than quarterly

(4.3.1.6) Please explain

The Chief Sustainability Officer (CSO) is accountable for implementing TVSM's biodiversity and natural capital strategy under the oversight of the Director & Chief Executive Officer (D&CEO) and Sustainability Committee. The CSO translates Board-approved commitments into action, including Biodiversity Management Plans (BMPs), TNFD-aligned initiatives, responsible sourcing and the aspiration for No Net Loss of Biodiversity by 2040. Biodiversity represents ~10% of the CSO's Key Result Areas (KRA), establishing direct accountability for delivery. The CSO oversees nature-related dependencies, impacts, risks and opportunities across operations and the value chain and monitors KPIs covering biodiversity assessments, BMP implementation, ecosystem restoration, habitat enhancement, conservation, responsible sourcing and forest-risk commodity assessments. The CSO works with Estate Management, procurement, supply chain, manufacturing, product development, finance and sustainability teams to integrate biodiversity into land-use planning, capital allocation, supplier assessments and operations. The CSO leads nature-related supplier assessments covering approximately 75% of procurement spend, including geospatial screening, ecosystem mapping and evaluation of biodiversity-sensitive areas and land-use change risks. Biodiversity performance is reviewed quarterly with management and reported to the Sustainability Committee chaired by the D&CEO. Material risks, performance gaps and corrective actions are escalated through the Sustainability Committee to the RMC, Audit Committee and Board, as relevant. This defined escalation pathway enables timely intervention, strengthens accountability and supports TVSM's transition towards nature-positive value chains.

[Add row]

(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

Climate change

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☒ Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

10

(4.5.3) Please explain

The Company provides monetary incentives linked to environmental performance, with climate and ESG sustainability targets representing approximately 10% of performance evaluation criteria for C-suite and C-suite N-1 leadership positions. KPIs include water-use efficiency, freshwater reduction, wastewater recycling and reuse, water conservation and progress towards Net Water Positive Operations, alongside relevant climate and ESG objectives. Water targets are cascaded across functions and reviewed through management forums and Board committees. SMART goals and Managing Points and Checking Points (MPCP) strengthen ownership, progress tracking and measurable outcomes. Performance against these KPIs informs leadership assessment and accountability, supporting TVSM's

targets to achieve Net Water Positive Operations across all manufacturing locations by 2030 and extend sustainable water stewardship across the value chain by 2040.

Forests

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☒ No, but we plan to introduce them in the next two years

(4.5.3) Please explain

Forest-related metrics are not currently linked to monetary incentives, as forest-risk commodities represent a relatively small share of TVSM's procurement and are primarily associated with natural rubber and timber-based materials. However, TVSM has strengthened forest- and nature-related governance in response to biodiversity risks and evolving requirements, including EUDR. The CSO oversees the strategy, supported by the Sustainable Supply Chain team for responsible sourcing, traceability, deforestation-risk assessment and supplier due diligence. In FY2024–25, TVSM completed a TNFD-aligned assessment covering operations and suppliers representing >75% of procurement spend and initiated forest-risk commodity assessments. Findings inform supplier engagement, risk mitigation and responsible sourcing. TVSM will evaluate forest- and biodiversity-related metrics for future incentive frameworks.

Water

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☒ Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

10

(4.5.3) Please explain

TVS Motor Company provides monetary incentives for environmental performance, including water security. Water-related ESG targets represent 10% of KRA/performance evaluation criteria for C-suite and C-suite N-1 leaders, with accountability distributed across Plant Maintenance, Utilities, Environment and Sustainability. KPIs include freshwater withdrawal intensity and efficiency, Zero Liquid Discharge (ZLD), wastewater recycling and reuse, watershed conservation in water-stressed regions, and adaptation to physical and regulatory water risks, including scarcity and flooding. Performance is reviewed annually through the

performance-linked incentive plan, with outcomes linked to executive compensation. This strengthens leadership accountability and supports TVSM's long-term water resilience and Net Water Positive Operations ambition by 2040.
[Fixed row]

(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☒ Chief Sustainability Officer (CSO)

(4.5.1.2) Incentives

Select all that apply

☒ Bonus - % of salary

☒ Salary increase

(4.5.1.3) Performance metrics

Targets

☒ Progress towards environmental targets

☒ Achievement of environmental targets

☒ Organization performance against an environmental sustainability index

☒ Reduction in absolute emissions in line with net-zero target

Strategy and financial planning

☒ Achievement of climate transition plan

☒ Increased investment in environmental R&D and innovation

☒ Increased proportion of revenue from low environmental impact products or services

- ☒ Increased alignment of capex with transition plan and/or sustainable finance taxonomy

Emission reduction

- ☒ Implementation of an emissions reduction initiative
- ☒ Reduction in emissions intensity
- ☒ Increased share of renewable energy in total energy consumption
- ☒ Reduction in absolute emissions

Resource use and efficiency

- ☒ Improvements in emissions data, reporting, and third-party verification
- ☒ Energy efficiency improvement
- ☒ Reduction in total energy consumption

Pollution

- ☒ Reduction or phase out of hazardous substances
- ☒ Increase in substitution of listed environmental contaminants
- ☒ Increase in discharge treatment compliance and meeting regulatory requirements – direct operations
- ☒ Reduction/elimination of environmental incidents and/or environmental notices (notices of violation)

Policies and commitments

- ☒ New or tighter environmental requirements applied to purchasing practices
- ☒ Adopting UN International Labour Organization principles

Engagement

- ☒ Increased value chain visibility (traceability, mapping)
- ☒ Implementation of employee awareness campaign or training program on environmental issues

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

- ☒ Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

TVSM has established a clear link between the Chief Sustainability Officer's (CSO) short-term incentive plan and the achievement of climate-related objectives. Climate-related performance indicators form part of the CSO's annual performance scorecard and are considered in determining short-term incentive outcomes. Approximately 15% of the Chief Sustainability Officer's (CSO) annual performance scorecard is linked to climate and sustainability-related performance, creating a direct link between executive accountability and delivery of the Company's climate objectives. The incentivized metrics include progress on greenhouse gas emissions reduction, renewable energy adoption, energy efficiency improvements, Scope 3 emissions management and supplier engagement, climate risk assessment and mitigation, implementation of climate transition initiatives, and the quality and timeliness of climate-related disclosures and reporting. The CSO is responsible for driving the execution of TVSM's climate strategy, monitoring progress against climate targets, integrating climate considerations into business planning and operational decision-making, and coordinating cross-functional actions required to achieve the Company's decarbonization objectives. Achievement against these climate-related KPIs is reviewed annually through established management governance processes and contributes to the CSO's short-term incentive assessment. This approach strengthens executive accountability and supports the achievement of TVSM's climate commitments, including its target to reduce Scope 1 and Scope 2 emissions by 90% by 2040 and Scope 3 emissions by 90% by 2050, aligned with a 1.5°C pathway and India's Net Zero commitment for 2070.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

Purpose: TVS Motor Company's (TVSM) remuneration and performance management framework supports delivery of its long-term business strategy, sustainability commitments and climate transition plan by linking executive performance to climate outcomes. *Executive accountability:* Climate-related performance indicators are incorporated into the Chief Sustainability Officer's (CSO) annual performance evaluation and short-term incentive plan, creating a direct link between executive accountability and climate performance. *Incentivised metrics:* Metrics are derived from TVSM's sustainability strategy and climate transition plan and include GHG emissions reduction, renewable energy adoption, energy efficiency, Scope 3 emissions management and supplier engagement, climate risk management, sustainable product stewardship and climate-related disclosures. *Performance management:* The CSO is incentivised to drive cross-functional decarbonisation and embed climate considerations into strategic planning, capital allocation, operational excellence and value-chain engagement. Progress is monitored through defined targets and KPIs. *Long-term alignment:* The incentive structure reinforces sustained focus on emissions reduction and climate resilience rather than short-term financial outcomes. It supports TVSM's targets to reduce Scope 1 and 2 emissions by 90% by 2040 and Scope 3 emissions by 90% by 2050, aligned with a 1.5°C pathway and India's Net Zero commitment for 2070. *Governance outcome:* Linking executive performance assessment to climate outcomes strengthens governance and accountability for implementation of the climate transition plan, while embedding climate considerations into business decisions and long-term value creation.

Water

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☒ Chief Sustainability Officer (CSO)

(4.5.1.2) Incentives

Select all that apply

- ☒ Bonus - % of salary
- ☒ Salary increase

(4.5.1.3) Performance metrics

Targets

- ☒ Progress towards environmental targets
- ☒ Achievement of environmental targets

Strategy and financial planning

- ☒ Increased investment in environmental R&D and innovation
- ☒ Increased proportion of revenue from low environmental impact products or services
- ☒ Increased alignment of capex with transition plan and/or sustainable finance taxonomy

Resource use and efficiency

- ☒ Reduction of water withdrawals – direct operations
- ☒ Reduction in water consumption volumes – direct operations
- ☒ Improvements in water efficiency – direct operations
- ☒ Improvements in water accounting, reporting, and third-party verification

Pollution

- ☒ Reduction of water pollution incidents
- ☒ Reduction or phase out of hazardous substances
- ☒ Improvements in wastewater quality – direct operations
- ☒ Increase in substitution of listed environmental contaminants
- ☒ Increase in discharge treatment compliance and meeting regulatory requirements – direct operations
- ☒ Reduction/elimination of environmental incidents and/or environmental notices (notices of violation)

Policies and commitments

- ☒ New or tighter environmental requirements applied to purchasing practices

- ☒ Implementation of water-related community project
- ☒ Increased access to workplace WASH – direct operations

Engagement

- ☒ Increased engagement with suppliers on environmental issues
- ☒ Implementation of employee awareness campaign or training program on environmental issues

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

- ☒ Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

TVS Motor Company (TVSM) has established a clear link between the Chief Sustainability Officer's (CSO) short-term incentive plan and delivery of water stewardship objectives. Water-related performance indicators form part of the CSO's annual performance scorecard and contribute to short-term incentive outcomes. Approximately 15% of the CSO's annual performance scorecard is linked to water and sustainability-related performance, creating direct executive accountability for delivery of the Company's water objectives. The incentivised metrics cover freshwater withdrawal reduction and water-use efficiency, wastewater recycling and reuse, Zero Liquid Discharge (ZLD), rainwater harvesting, watershed conservation and water-risk management. They also consider actions addressing physical and regulatory risks, including water scarcity, flooding, changing water availability and regulatory requirements. The CSO is responsible for driving TVSM's water strategy, monitoring progress against targets, integrating water considerations into business planning and operational decision-making, and coordinating cross-functional implementation. Accountability is distributed across Plant Maintenance, Utilities, Environment and Sustainability, with relevant business functions supporting implementation. Performance is tracked through defined KPIs, management reviews and annual performance assessment. Achievement against water-related KPIs contributes to the CSO's performance-linked short-term incentive, creating a direct connection between executive remuneration and measurable water outcomes. This incentive framework strengthens leadership accountability and embeds water stewardship into operational and strategic decision-making. It supports TVSM's long-term water objectives, including Net Water Positive Operations across all manufacturing locations by 2030 and sustainable water stewardship across the value chain by 2040. Through this linkage, executive performance is aligned with improving water efficiency, reducing freshwater dependency & strengthening resilience

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

Purpose: TVS Motor Company's (TVSM) remuneration and performance management framework supports delivery of its long-term business strategy and water stewardship commitments by linking executive performance to measurable water outcomes. Executive accountability: Water-related performance indicators are incorporated into the Chief Sustainability Officer's (CSO) annual performance evaluation and short-term incentive plan, creating a direct link between executive accountability and water stewardship performance. Incentivised metrics: Metrics are derived from TVSM's water stewardship strategy and include water-use

efficiency, freshwater reduction, wastewater recycling and reuse, water conservation, watershed management, supplier engagement and progress towards Net Water Positive Operations. Performance management: The CSO is incentivised to drive cross-functional water stewardship and embed water considerations into business planning, capital allocation, operational excellence, risk management and value-chain engagement. Progress is monitored through defined targets and KPIs. Long-term alignment: The incentive structure reinforces sustained focus on water security, resource efficiency and resilience. It supports TVSM's commitments to achieve Net Water Positive Operations across all manufacturing locations by 2030 and extend sustainable water stewardship across the value chain by 2040. Governance outcome: Linking executive performance assessment to water outcomes strengthens governance and accountability for water stewardship, while embedding water considerations into business decisions and long-term operational resilience.

[Add row]

(4.6) Does your organization have an environmental policy that addresses environmental issues?

	Does your organization have any environmental policies?
	Select from: ☒ Yes

[Fixed row]

(4.6.1) Provide details of your environmental policies.

Row 1

(4.6.1.1) Environmental issues covered

Select all that apply
☒ Climate change

(4.6.1.2) Level of coverage

Select from:
☒ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

- ☒ Direct operations
- ☒ Upstream value chain
- ☒ Downstream value chain

(4.6.1.4) Explain the coverage

TVSM's environmental policies, including the Environment, Health, and Safety Policy, provide a cohesive framework that extends across the entire value chain, ensuring that the commitment to sustainability is upheld by all stakeholders. These policies establish stringent practices that align with TVSM's sustainability principles and ensure compliance with environmental regulations.

(4.6.1.5) Environmental policy content

Environmental commitments

- ☒ Commitment to a circular economy strategy
- ☒ Commitment to comply with regulations and mandatory standards
- ☒ Commitment to take environmental action beyond regulatory compliance
- ☒ Commitment to stakeholder engagement and capacity building on environmental issues
- ☒ Commitment to implementation of nature-based solutions that support landscape restoration and long-term protection of natural ecosystems
- ☒ Other environmental commitment, please specify :Commitment to preventing pollution through emissions, waste and wastewater; Commitment to sourcing energy-efficient products, pushing beyond benchmarks to set new standards for responsible resource utilization

Additional references/Descriptions

- ☒ Reference to timebound environmental milestones and targets

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

- ☒ Yes, in line with the Paris Agreement

(4.6.1.7) Public availability

Select from:

☒ Publicly available

(4.6.1.8) Attach the policy

EHS policy 2026-1.pdf

Row 2

(4.6.1.1) Environmental issues covered

Select all that apply

☒ Water

(4.6.1.2) Level of coverage

Select from:

☒ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

☒ Direct operations

☒ Upstream value chain

☒ Downstream value chain

(4.6.1.4) Explain the coverage

TVSM's environmental policies, including the Environment, Health, and Safety Policy, provide a cohesive framework that extends across the entire value chain, ensuring that the commitment to sustainability is upheld by all stakeholders. These policies establish stringent practices that align with TVSM's sustainability principles and ensure compliance with environmental regulations.

(4.6.1.5) Environmental policy content

Environmental commitments

- ☒ Commitment to comply with regulations and mandatory standards
- ☒ Commitment to take environmental action beyond regulatory compliance
- ☒ Commitment to engage in integrated, multi-stakeholder landscape (including river basin) initiatives to promote shared sustainability goals
- ☒ Commitment to implementation of nature-based solutions that support landscape restoration and long-term protection of natural ecosystems
- ☒ Commitment to stakeholder engagement and capacity building on environmental issues

Water-specific commitments

- ☒ Commitment to control/reduce/eliminate water pollution

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

- ☒ Yes, in line with Sustainable Development Goal 6 on Clean Water and Sanitation

(4.6.1.7) Public availability

Select from:

- ☒ Publicly available

(4.6.1.8) Attach the policy

EHS policy 2026-1.pdf

Row 3

(4.6.1.1) Environmental issues covered

Select all that apply

- ☒ Biodiversity

(4.6.1.2) Level of coverage

Select from:

- ☒ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

- ☒ Direct operations
- ☒ Upstream value chain
- ☒ Downstream value chain

(4.6.1.4) Explain the coverage

TVSM's environmental policies, including the Environment, Health, and Safety Policy, provide a cohesive framework that extends across the entire value chain, ensuring that the commitment to sustainability is upheld by all stakeholders. These policies establish stringent practices that align with TVSM's sustainability principles and ensure compliance with environmental regulations.

(4.6.1.5) Environmental policy content

Environmental commitments

- ☒ Commitment to respect legally designated protected areas
- ☒ Commitment to comply with regulations and mandatory standards
- ☒ Commitment to take environmental action beyond regulatory compliance
- ☒ Commitment to avoidance of negative impacts on threatened and protected species
- ☒ Commitment to stakeholder engagement and capacity building on environmental issues
- ☒ Commitment to implementation of nature-based solutions that support landscape restoration and long-term protection of natural ecosystems

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

- ☒ Yes, in line with the Kunming-Montreal Global Biodiversity Framework
- ☒ Yes, in line with another global environmental treaty or policy goal, please specify :United Nations Sustainable Development Goals

(4.6.1.7) Public availability

Select from:

☒ Publicly available

(4.6.1.8) Attach the policy

EHS policy 2026-1.pdf

[Add row]

(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

(4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Select from:

☒ Yes

(4.10.2) Collaborative framework or initiative

Select all that apply

- ☒ Task Force on Climate-related Financial Disclosures (TCFD)
- ☒ Task Force on Nature-related Financial Disclosures (TNFD)
- ☒ UN Global Compact
- ☒ World Business Council for Sustainable Development (WBCSD)
- ☒ Other, please specify :Kunming-Montreal Global Biodiversity Framework (GBF)

(4.10.3) Describe your organization's role within each framework or initiative

TVS Motor Company (TVSM) aligns its climate- and nature-related governance, risk management and disclosure practices with internationally recognised frameworks and collaborative initiatives. The Company has integrated climate considerations into its enterprise risk management (ERM) and sustainability processes in line with Task Force on Climate-related Financial Disclosures (TCFD) recommendations, strengthening governance, strategy, risk management, targets and performance disclosures. Recognising the increasing significance of nature-related dependencies, impacts, risks and opportunities, TVSM has completed a TNFD-aligned assessment across its operations and value chain. The assessment uses geospatial analysis, ecosystem mapping and supplier engagement to identify biodiversity-sensitive areas, ecosystem dependencies and potential nature-related risks. Findings inform biodiversity risk management, responsible sourcing, Biodiversity Management Plans (BMPs), supplier due diligence and future nature-related disclosures. TVSM is a participant of the United Nations Global Compact (UNGC) and supports its Ten Principles covering human rights, labour, environment and anti-corruption. The Company is also a signatory to the India Business & Biodiversity Initiative (IBBI) and integrates biodiversity considerations into its sustainability strategy, Environmental Management System (EMS), risk management, stakeholder

engagement and supplier sustainability programmes. TVSM also participates in industry-led environmental collaborations supporting climate action, biodiversity conservation, responsible sourcing and the low-carbon transition. These include the Society of Indian Automobile Manufacturers (SIAM); CII-ITC Centre of Excellence for Sustainable Development (CESD) Climate Change Forums and CII regional sustainability sub-committees across North, South and East, with active participation by the CSO; the National Biodiversity Authority; the CSO Net Zero Alliance under CII Green Business Centre (CII GBC); and the Green Supply Chain Coalition for the Automotive Sector, facilitated by CII-GBC. Through these platforms, TVSM engages with industry peers, policymakers, research institutions, suppliers and other stakeholders to exchange knowledge, contribute to policy development and advance climate resilience, net-zero pathways, biodiversity stewardship, circular economy practices, sustainable supply chains and responsible business conduct. These collaborations complement TVSM's internal governance and targets and support continuous improvement in environmental performance and long-term resilience.

[Fixed row]

(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

(4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

Yes

☒ Yes, we engaged directly with policy makers

(4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals

Select from:

☒ No, but we plan to have one in the next two years

(4.11.5) Indicate whether your organization is registered on a transparency register

Select from:

☒ No, neither my organization or the intermediary organization we engage through is registered

(4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

The Company maintains a structured process to ensure external engagement with policymakers, industry associations, standards bodies, academic institutions, customers, suppliers, investors and NGOs aligns with its environmental commitments, sustainability strategy and climate transition objectives. Engagement supports sustainable mobility, responsible resource management, climate action, biodiversity conservation, water stewardship and circularity. Environmental positions are developed through cross-functional consultation involving Corporate Sustainability, Public Affairs, Legal, Manufacturing, Procurement, Product Development and relevant business functions. Positions are reviewed for consistency with TVSM's sustainability policies, Strategic Environmental Objectives (SEOs), climate commitments, biodiversity targets and publicly disclosed goals before external representation. TVSM participates in platforms including CII, SIAM, ACMA, India Business & Biodiversity Initiative (IBBI), United Nations Global Compact (UNGC) and other sectoral forums addressing climate action, sustainable mobility, responsible sourcing, circular economy, biodiversity, water stewardship and emerging regulations. Through these platforms, TVSM contributes to policy dialogue, standards development, knowledge sharing and collective sustainability initiatives. The Chief Sustainability Officer (CSO), together with relevant business and functional leaders, oversees sustainability-related external engagement and reviews its alignment with TVSM's commitments and transition plans. Where positions differ from those of external organisations or industry associations, TVSM seeks constructive dialogue to promote alignment with its sustainability objectives and responsible business practices. These processes help ensure that external engagement supports TVSM's climate transition plan, water stewardship goals, biodiversity commitments, responsible sourcing objectives and circular economy ambitions, while enabling informed policy engagement and continuous improvement.
[Fixed row]

(4.11.1) On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?

Row 1

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

During FY2025–26, TVSM engaged through SIAM, ACMA, CII and IBBI on the Draft India Green Taxonomy, Green Credits, CCTS, CAFE norms, battery waste/EPR, recycling and traceability. TVSM also monitored EU CBAM and emerging sustainability regulations.

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

☒ Climate change

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Low-impact production and innovation

☒ Circular economy

☒ Extended Producer Responsibility (EPR)

- ☒ Recycling and recyclability

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

- ☒ National

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply

- ☒ India

(4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:

- ☒ Support with minor exceptions

(4.11.1.7) Details of any exceptions and your organization's proposed alternative approach to the policy, law, or regulation

The Company supports policies and regulations that reduce greenhouse gas emissions, accelerate sustainable mobility, improve resource efficiency and advance the transition to a low-carbon economy. The Company recognises that transition pathways may vary across regions, vehicle segments and customer groups due to differences in infrastructure, affordability, technology readiness, energy systems and consumer adoption. TVSM therefore supports a technology-neutral, market-responsive and inclusive policy approach that enables effective environmental outcomes while recognising diverse mobility needs. TVSM continues to expand its electric mobility portfolio and invest in low-carbon technologies. The Company recognises that accelerated EV adoption requires enabling conditions, including adequate charging infrastructure, renewable electricity availability, resilient battery supply chains, supportive policies, consumer awareness and competitive total cost of ownership. Accordingly, TVSM advocates policy measures that facilitate deployment of charging infrastructure, strengthen domestic battery and critical-mineral value chains, increase renewable energy availability, develop circular-economy ecosystems for battery recycling and end-of-life management, and provide appropriate demand-side mechanisms to improve accessibility and affordability of sustainable mobility solutions. TVSM also supports regulatory frameworks that encourage innovation, facilitate technology development and recognise the different transition pathways applicable to vehicle segments and markets. The Company engages constructively with policymakers and industry bodies to support practical, science-based and economically viable approaches to environmental regulation. This position is supportive of, and not intended to dilute, environmental objectives. Rather, TVSM believes that enabling conditions and appropriate transition pathways can accelerate adoption and improve the effectiveness of climate and sustainable mobility policies. The Company's approach remains aligned with its climate commitments, sustainable mobility strategy and long-term decarbonisation objectives, while supporting an inclusive and resilient transition.

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

- ☒ Regular meetings
- ☒ Ad-hoc meetings
- ☒ Discussion in public forums
- ☒ Participation in working groups organized by policy makers
- ☒ Responding to consultations

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

1490000

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

TVSM's policy engagement supports the achievement of its climate transition plan and environmental commitments by promoting regulatory frameworks that accelerate decarbonization, sustainable mobility, renewable energy adoption, circular economy, battery recycling, Extended Producer Responsibility (EPR), End-of-Life Vehicle (ELV) management, resource efficiency, and climate resilience. The Company actively engages with policymakers, regulators, and industry associations to provide data-driven inputs on technology readiness, infrastructure requirements, and implementation considerations for regulations such as CAFE norms, battery waste management, EPR, carbon markets, and circular economy frameworks. These engagements are informed by TVSM's long-term targets, including reducing Scope 1 and 2 emissions by 90% by 2040, reducing Scope 3 emissions by 90% by 2050, and advancing sustainable resource management across the value chain. Policy advocacy helps promote practical, science-based regulations that enable clean technology adoption, support electric mobility, strengthen recycling ecosystems, and facilitate a just and competitive transition to a low-carbon economy. The success of TVSM's engagement is measured through participation in policy consultations and industry working groups, incorporation of industry feedback into evolving regulations, strengthened enabling conditions for electric mobility and renewable energy, development of circular economy ecosystems, and alignment between regulatory developments and the Company's climate transition and sustainability objectives.

(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

- ☒ Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

☒ Paris Agreement

☒ Another global environmental treaty or policy goal, please specify :Kunming-Montreal Global Biodiversity Framework (GBF)

[Add row]

(4.12) Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?

Select from:

☒ Yes

(4.12.1) Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.

Row 1

(4.12.1.1) Publication

Select from:

☒ In other regulatory filings

(4.12.1.2) Is your publication in line with a standard or framework?

Select from:

☒ Yes

(4.12.1.3) Standard or framework the publication is in line with

Select all that apply

☒ Other, please specify :BRSR

(4.12.1.4) Environmental issues covered in publication

Select all that apply

- ☒ Climate change
- ☒ Water

(4.12.1.5) Status of the publication

Select from:

- ☒ Complete

(4.12.1.6) Content elements

Select all that apply

- ☒ Governance
- ☒ Risks & Opportunities
- ☒ Value chain engagement
- ☒ Water accounting figures
- ☒ Greenhouse gas emissions figures
- ☒ Content of environmental policies

(4.12.1.7) Page/section reference

Overview of the entity's material responsible business conduct issues: Page 156-157 Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements: Page 161 Awareness programs conducted for value chain partners on any of the principles during the financial year: Page 164 Engagement with value chain partners: Page 181 Scope 1 and 2: 183 Water accounting: 182

(4.12.1.8) Attach the relevant publication

BRSR_India_2025-26.pdf

(4.12.1.9) Comment

In accordance with SEBI's regulatory requirements under the Listing Obligations and Disclosure Requirements (LODR) framework, TVS Motor Company (TVSM) publishes its Business Responsibility and Sustainability Report (BRSR) as part of its Annual Report. The BRSR is prepared and disclosed on an India standalone basis, covering the Company's Indian operations and reporting boundary in accordance with applicable SEBI requirements.

Row 2

(4.12.1.1) Publication

Select from:

☒ Other, please specify :Climate Transition Plan

(4.12.1.2) Is your publication in line with a standard or framework?

Select from:

☒ Yes

(4.12.1.3) Standard or framework the publication is in line with

Select all that apply

☒ TCFD

☒ Other, please specify :Transition Plan Taskforce (TPT)

(4.12.1.4) Environmental issues covered in publication

Select all that apply

☒ Climate change

☒ Water

(4.12.1.5) Status of the publication

Select from:

☒ Complete

(4.12.1.6) Content elements

Select all that apply

☒ Strategy

☒ Governance

☒ Climate-related targets

☒ Greenhouse gas emissions figures

- ☒ Risks & Opportunities
- ☒ Water-related targets
- ☒ Public policy engagement

(4.12.1.7) Page/section reference

Governance: Page 64 Public Policy: Page 54 Risk and Opportunity: Page 32-41 Strategy: Page 26-31 Climate Related Target: Page 58 Water related target: Page 58 GHG Table: 59

(4.12.1.8) Attach the relevant publication

Beyond Assembly Line - Climate Transition Plan_TVSM_15092026.pdf

(4.12.1.9) Comment

In FY2025–26, TVS Motor Company (TVSM) published its Climate Transition Plan, outlining the Company's pathway to reduce emissions, strengthen climate resilience and support a low-carbon transition. The Plan is aligned with the Transition Plan Taskforce (TPT) principles and TCFD recommendations, integrating climate-related risks and opportunities across governance, strategy, risk management, metrics and targets. It sets out decarbonisation priorities, transition actions and milestones across Scope 1, Scope 2 and Scope 3 emissions, supporting TVSM's long-term targets and alignment with a 1.5°C pathway.

Row 3

(4.12.1.1) Publication

Select from:

- ☒ In voluntary communications

(4.12.1.2) Is your publication in line with a standard or framework?

Select from:

- ☒ Yes

(4.12.1.3) Standard or framework the publication is in line with

Select all that apply

☒ TNFD

(4.12.1.4) Environmental issues covered in publication

Select all that apply

☒ Biodiversity

(4.12.1.5) Status of the publication

Select from:

☒ Complete

(4.12.1.6) Content elements

Select all that apply

☒ Strategy

☒ Governance

☒ Risks & Opportunities

☒ Value chain engagement

☒ Dependencies & Impacts

☒ Biodiversity indicators

☒ Content of environmental policies

(4.12.1.7) Page/section reference

Governance - Page 22-24 Dependence and Impacts: 31-32 Risk and Opportunities: 30-39 Strategy: 28-46 Value chain engagement: 41 Targets and metrics: 53-55

(4.12.1.8) Attach the relevant publication

TNFD Report 2025.pdf

(4.12.1.9) Comment

In FY2025–26, TVS Motor Company (TVSM) released its first TNFD-aligned report, “Mobility in Harmony with Nature,” marking a strategic step in embedding nature stewardship, ecosystem resilience and responsible resource management across its operations and value chain. The report recognises that long-term business resilience is intrinsically linked to healthy ecosystems and the services they provide, including water, land, biodiversity and climate. The inaugural TNFD-aligned

assessment establishes a structured, forward-looking approach to identifying and managing nature-related dependencies, impacts, risks and opportunities (DIROs) and strengthens their integration into governance, strategy, risk management, metrics and enterprise decision-making, supporting resilient and responsible growth.
[Add row]

C5. Business strategy

(5.1) Does your organization use scenario analysis to identify environmental outcomes?

Climate change

(5.1.1) Use of scenario analysis

Select from:

☒ Yes

(5.1.2) Frequency of analysis

Select from:

☒ Annually

Forests

(5.1.1) Use of scenario analysis

Select from:

☒ Yes

(5.1.2) Frequency of analysis

Select from:

☒ Every three years or less frequently

Water

(5.1.1) Use of scenario analysis

Select from:

☒ Yes

(5.1.2) Frequency of analysis

Select from:

☒ Annually

[Fixed row]

(5.1.1) Provide details of the scenarios used in your organization's scenario analysis.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☒ RCP 8.5

(5.1.1.2) SSPs used in conjunction with scenario

Select from:

☒ SSP5

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

- ☒ Policy
- ☒ Market
- ☒ Reputation
- ☒ Technology
- ☒ Liability

(5.1.1.6) Temperature alignment of scenario

Select from:

- ☒ 2.5°C - 2.9°C

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

- ☒ 2030
- ☒ 2040
- ☒ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☒ Changes to the state of nature
- ☒ Number of ecosystems impacted
- ☒ Speed of change (to state of nature and/or ecosystem services)
- ☒ Climate change (one of five drivers of nature change)

Finance and insurance

- ☒ Cost of capital

☑ Sensitivity of capital (to nature impacts and dependencies)

Stakeholder and customer demands

☑ Consumer sentiment

☑ Consumer attention to impact

☑ Impact of nature footprint on reputation

Regulators, legal and policy regimes

☑ Global regulation

☑ Level of action (from local to global)

☑ Global targets

☑ Methodologies and expectations for science-based targets

Relevant technology and science

☑ Granularity of available data (from aggregated to local)

Direct interaction with climate

☑ On asset values, on the corporate

Macro and microeconomy

☑ Domestic growth

☑ Globalizing markets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

TVSM conducts organization-wide scenario analysis to assess climate-, water-, nature- and forest-related risks and opportunities and test the resilience of its strategy, operations, products and value chain. The Sustainability function coordinates the assessment with Enterprise Risk Management, Finance, Operations and relevant business functions. Results inform strategic, financial and risk-management decisions. Analysis combines qualitative and quantitative approaches across 2030, 2040 and 2050, informed by TCFD, TNFD and relevant IFRS S2/ISSB principles. For climate, TVSM applies a 1.5°C-aligned transition lens using the IEA Net Zero Emissions by 2050 pathway and RCP 4.5/8.5 with SSP5-8.5 for physical risks. Transition analysis considers policy, carbon pricing, renewable energy, transport electrification, technology, energy costs, customer demand and supplier decarbonization. The analysis supports TVSM's Climate Transition Plan, including 100% renewable electricity across Indian operations by 2027 and globally by 2030; 50% Scope 1 and 2 reduction by FY2030; 90% by FY2035; net-zero Scope 1 and 2 by 2040; and net-zero Scope 3 by 2050. Physical scenarios assess exposure to heat stress, drought, flooding, changing precipitation, water scarcity and infrastructure disruption, including implications for manufacturing continuity, water availability, logistics, critical assets and suppliers across India, Indonesia and the UK. RCP 4.5

supports moderate physical-risk planning, while RCP 8.5/SSP5-8.5 provides a higher-stress lens. For nature and forests, TVSM applies TNFD-aligned scenarios—Ahead of the Game, Go Fast or Go Home, Sand in the Gears and Back of the Line—to assess biodiversity loss, ecosystem degradation, water security and natural-resource dependencies across operations and the supply chain. Outputs inform enterprise risk management, capital allocation, adaptation planning, product strategy, supplier engagement, water stewardship and biodiversity actions. Key uncertainties include policy implementation, EV adoption, technology readiness, supplier maturity, market conditions and physical/nature impacts. Data gaps remain for selected lower-tier suppliers, Scope 3 categories and location-specific ecosystem information. Scenarios are decision-support tools, not forecasts, and are periodically refined.

(5.1.1.11) Rationale for choice of scenario

TVSM uses RCP 4.5/8.5, SSP5-8.5, the IEA Net Zero Emissions by 2050 pathway, and four TNFD-aligned nature scenarios—Ahead of the Game, Go Fast or Go Home, Sand in the Gears, and Back of the Line—to test the resilience of its strategy, operations, products and key value-chain exposures across 2030, 2040 and 2050. RCP 4.5 provides a moderate-emissions physical climate pathway to assess exposure to rising temperatures, heat stress, changing precipitation, drought, flooding and water availability, including implications for manufacturing continuity, infrastructure, logistics and suppliers. RCP 8.5/SSP5-8.5 provides a higher-stress physical and socioeconomic lens, testing more severe climate hazards, resource constraints and potential disruption to operations and supply chains. The IEA Net Zero Emissions by 2050 pathway provides a 1.5°C-aligned transition scenario, assessing risks and opportunities from accelerated decarbonization, transport electrification, renewable-energy expansion, carbon pricing, tightening regulation and supplier decarbonization. This is directly relevant to TVSM's electric mobility strategy, low-carbon products, operational decarbonization and climate-informed capital allocation. The TNFD-aligned nature scenarios assess biodiversity loss, ecosystem degradation, water security and natural-resource availability under differing levels of policy ambition, ecosystem resilience and stakeholder action. They help evaluate implications for operations, supply chains and resource dependencies, including exposure in water-stressed and ecologically sensitive locations. Together, the scenarios provide a balanced assessment of physical, transition and nature-related risks and climate–nature interdependencies, covering both moderate and high-stress outcomes alongside an accelerated low-carbon transition. Outputs inform the Climate Transition Plan, enterprise risk management, adaptation planning, capital allocation, product strategy, supplier engagement, water stewardship and biodiversity actions, strengthening long-term strategic and financial resilience. Key uncertainties—including policy implementation, technology readiness, EV adoption, supplier maturity, market conditions and evolving physical and nature impacts—are incorporated into the assessment. Scenarios are treated as decision-support tools rather than forecasts and are periodically refined as data, methodologies and external conditions evolve.

Forests

(5.1.1.1) Scenario used

Forests scenarios

☒ Customized publicly available forests scenario, please specify :TNFD

(5.1.1.3) Approach to scenario

Select from:

- ☒ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

- ☒ Business division

(5.1.1.5) Risk types considered in scenario

Select all that apply

- ☒ Chronic physical
- ☒ Policy
- ☒ Market
- ☒ Reputation
- ☒ Liability

(5.1.1.7) Reference year

2024

(5.1.1.8) Timeframes covered

Select all that apply

- ☒ 2030
- ☒ 2040
- ☒ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☒ Changes to the state of nature
- ☒ Changes in ecosystem services provision
- ☒ Other local ecosystem asset interactions, dependencies and impacts driving forces, please specify

Regulators, legal and policy regimes

- ☑ Global regulation
- ☑ Level of action (from local to global)
- ☑ Global targets
- ☑ Other regulators, legal and policy regimes driving forces, please specify

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Regulatory trajectory: Forest protection laws, carbon pricing on land-use change, and disclosure mandates are expected to strengthen post-2030 in India, Indonesia, and the United Kingdom. Market availability: Certified and sustainable packaging materials, as well as deforestation-free rubber, will be accessible with a cost premium below 5%, allowing continuity of operations. Climate pathways: Shared Socioeconomic Pathway 1–2.6 and Shared Socioeconomic Pathway 2–4.5 were applied to reflect low- and moderate-disruption futures, consistent with progressive climate and forest protection scenarios. Disclosure alignment: Nature-related reporting is assumed to converge with Taskforce on Nature-related Financial Disclosures and International Sustainability Standards Board frameworks over the medium term. Uncertainties Policy and regulatory enforcement: Timing, coverage, and enforcement strength of forest-related policies may vary across jurisdictions. Climate–nature interactions: Forest carbon sink resilience and biodiversity outcomes may deviate from model assumptions due to feedback loops and tipping points. Supplier traceability: Scope 3 visibility remains limited for low-volume packaging and indirect inputs such as timber and rubber. Trade and market dynamics: Global supply chain disruptions and geopolitical shifts may affect cost, availability, and certification of forest-linked materials. Constraints Model granularity: Macro-level Shared Socioeconomic Pathway/Representative Concentration Pathway models lack sector-specific and regional detail for packaging and non-core materials. Data gaps: Dependence on third-party supplier disclosures, which are often inconsistent, limits precision in assessing risks and opportunities. Framework evolution: Taskforce on Nature-related Financial Disclosures guidance and nature-related metrics are still developing, constraining comparability and standardisation. Operational integration: Translating global scenario insights into site-specific action requires iterative refinement and additional resources.

(5.1.1.11) Rationale for choice of scenario

The “Ahead of the Game” scenario was chosen as it reflects TVS Motor Company’s proactive and resilient strategy in addressing climate and nature-related risks. It anticipates evolving regulations such as the European Union Deforestation Regulation, the Business Responsibility and Sustainability Reporting Core framework, and the Taskforce on Nature-related Financial Disclosures, helping reduce future compliance risks. The scenario builds on investments in water stewardship, biodiversity conservation, and supply chain traceability, strengthening operational resilience across geographies. By planning ahead, TVS Motor avoids the financial burden of reactive, crisis-driven responses and instead positions itself as a leader in environmental, social, and governance performance, enhancing investor confidence and access to sustainable finance. This forward-looking approach improves the credibility of disclosures to the Carbon Disclosure Project and the Taskforce on Nature-related Financial Disclosures, while aligning with India’s just and inclusive Net Zero transition. It demonstrates strategic foresight, reinforces business continuity, and enables measurable long-term value creation under evolving climate and biodiversity conditions.

Water

(5.1.1.1) Scenario used

Water scenarios

☒ WRI Aqueduct

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Policy

☒ Market

☒ Liability

☒ Reputation

☒ Technology

☒ Acute physical

☒ Chronic physical

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☒ 2030

☒ 2040

☒ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☒ Changes to the state of nature
- ☒ Number of ecosystems impacted
- ☒ Speed of change (to state of nature and/or ecosystem services)
- ☒ Climate change (one of five drivers of nature change)

Finance and insurance

- ☒ Cost of capital
- ☒ Sensitivity of capital (to nature impacts and dependencies)

Stakeholder and customer demands

- ☒ Consumer sentiment
- ☒ Consumer attention to impact
- ☒ Impact of nature footprint on reputation

Regulators, legal and policy regimes

- ☒ Global regulation
- ☒ Level of action (from local to global)
- ☒ Global targets
- ☒ Methodologies and expectations for science-based targets

Relevant technology and science

- ☒ Granularity of available data (from aggregated to local)

Direct interaction with climate

- ☒ On asset values, on the corporate

Macro and microeconomy

- ☒ Domestic growth
- ☒ Globalizing markets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Assessment: TVSM assessed water-related risks and opportunities using the WRI Aqueduct Water Risk Atlas, WWF Water Risk Filter and TNFD-aligned nature scenarios—Ahead of the Game, Go Fast or Go Home, Sand in the Gears, and Back of the Line. The assessment covered manufacturing locations and relevant upstream value-chain activities, using river basins as the primary unit of analysis to evaluate water stress, drought, flooding, water quality, ecosystem condition and water dependencies. The tools were combined to link physical water risks with operational and financial implications. Assumptions: Climate-related water risks were assessed under RCP 4.5 and RCP 8.5. RCP 4.5 assumes moderate warming, changing precipitation and periodic drought and flooding; RCP 8.5 assumes more severe hydrological impacts, including prolonged drought, extreme rainfall, flooding, water scarcity and greater competition for water. TNFD scenarios assess differing levels of water governance, ecosystem health, biodiversity conservation, watershed restoration and stakeholder action, ranging from coordinated stewardship to fragmented governance and ecosystem degradation. Uncertainties: Key uncertainties include basin-level hydrological responses, regulatory developments, water availability and quality, ecosystem resilience, supplier water management and competing water demand from communities and agriculture. The effectiveness of watershed initiatives and evolving water/nature methodologies also creates uncertainty in the timing and magnitude of risks. Constraints: Limitations include availability and quality of site- and supplier-level data, long-term climate projections, lower-tier supplier visibility and reliance on third-party datasets and models. TVSM is strengthening data quality, supplier engagement and integration of water risks into enterprise risk management. Outcomes: Findings inform water stewardship, watershed management, supplier engagement, site adaptation and capital planning, supporting resilient operations and TVSM's commitment to Net Water Positive Operations across all manufacturing locations by 2030 and sustainable water stewardship across the value chain by 2040.

(5.1.1.11) Rationale for choice of scenario

Scenario selection: TVSM selected RCP 4.5 and RCP 8.5 to test the resilience of its operations, supply chain and water stewardship strategy across key manufacturing locations and river basins in India, Indonesia and the UK, over 2030, 2040 and 2050. The scenarios provide a deliberate contrast between moderate and high-stress physical-risk pathways, supporting near-, medium- and long-term resilience planning. They directly support TVSM's commitment to Net Water Positive Operations across all manufacturing locations by 2030 and sustainable water stewardship across the value chain by 2040. RCP 4.5 represents a moderate-warming pathway with progressing but uneven climate action. It is relevant to near- and medium-term planning, where increasing basin stress, rainfall variability and regulatory expectations may require continued water-efficiency improvements, stronger water accounting and watershed engagement. It supports assessment of operational continuity and prioritization of site-level water measures. RCP 8.5 provides a high-emissions stress-test for severe physical water risks, including prolonged scarcity, extreme rainfall, flooding, hydrological disruption and increased competition for water. It helps identify vulnerabilities affecting production continuity, supplier resilience and community water availability, informing adaptation investments and contingency planning through 2040–2050. Complementary policy scenarios: TVSM also considers NDCs and Current Policies to capture evolving requirements related to water use, discharge and resource allocation. Application and outcomes: Scenarios are operationalized through basin-level assessments using WRI Aqueduct and WWF Water Risk Filter, linking water hazards with operational exposure and financial implications. Outputs inform water efficiency, site adaptation, supplier engagement, watershed restoration and capital planning, strengthening resilience and supporting TVSM's 2030 and 2040 water stewardship goals.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☒ RCP 4.5

(5.1.1.2) SSPs used in conjunction with scenario

Select from:

☒ SSP2

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Acute physical

☒ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☒ 2.5°C - 2.9°C

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

- ☒ 2030
- ☒ 2040
- ☒ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☒ Changes to the state of nature
- ☒ Number of ecosystems impacted
- ☒ Speed of change (to state of nature and/or ecosystem services)
- ☒ Climate change (one of five drivers of nature change)

Finance and insurance

- ☒ Cost of capital
- ☒ Sensitivity of capital (to nature impacts and dependencies)

Stakeholder and customer demands

- ☒ Consumer sentiment
- ☒ Consumer attention to impact
- ☒ Impact of nature footprint on reputation

Regulators, legal and policy regimes

- ☒ Global regulation
- ☒ Level of action (from local to global)
- ☒ Global targets
- ☒ Methodologies and expectations for science-based targets

Relevant technology and science

- ☒ Granularity of available data (from aggregated to local)

Direct interaction with climate

- ☒ On asset values, on the corporate

Macro and microeconomy

- ☑ Domestic growth
- ☑ Globalizing markets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Assumptions: TVSM assessed climate-related risks and opportunities using RCP 4.5 for physical risks and NDCs, Current Policies and Net Zero 2050 (1.5°C-aligned) pathways for transition risks. RCP 4.5 represents a moderate-emissions pathway and is used to assess rising temperatures, changing precipitation, increasing water stress, drought, flooding and related impacts on infrastructure, manufacturing and supply chains. NDCs assume progressive implementation of national climate commitments, driving renewable energy, transport electrification and tighter emissions requirements. Current Policies reflects prevailing policies and provides a near-term regulatory baseline. Net Zero 2050 assumes accelerated decarbonization, rapid electrification, renewable energy expansion, supply-chain decarbonization, circularity and increasing carbon pricing, testing transformation requirements across products, operations and the value chain. Timeline and application: Scenarios are assessed across 2030, 2040 and 2050, aligned with TVSM's strategic and financial planning horizons. Key variables include EV adoption, renewable-energy availability, battery ecosystem development, carbon pricing, supplier readiness, water stress and value-chain emissions. The analysis informs Climate Transition Plan implementation, enterprise risk management, adaptation, renewable-energy investments, product strategy, supplier engagement and long-term decarbonization. Uncertainties: Key uncertainties include policy implementation and enforcement, geopolitical and macroeconomic conditions, technology cycles, customer adoption, grid decarbonization, critical-material availability, supplier readiness and evolving regulation. Physical-risk uncertainty relates to the timing, magnitude and regional variability of climate impacts, including extreme weather, water availability and ecosystem responses. Constraints: Limitations include uncertainty in long-term climate and socioeconomic modelling, regional projection granularity, data availability and lower-tier supplier visibility, particularly for selected Scope 3 categories. Future regulation, technology, customer behaviour and market responses may alter transition pathways. Despite these constraints, the scenarios provide a structured, decision-useful basis for testing resilience and prioritising climate action.

(5.1.1.11) Rationale for choice of scenario

Scenario selection: TVSM selected RCP 4.5 for physical climate risks and NDCs, Current Policies and Net Zero 2050 (1.5°C-aligned) pathways for transition risks to test the resilience of its strategy, operations, products and value chain across 2030, 2040 and 2050. This provides a structured range of plausible futures, covering moderate physical risk and varying transition ambition. RCP 4.5 is applied specifically to physical climate risk across TVSM's facilities, critical assets and relevant value-chain exposures in India, Indonesia and the UK. It assesses rising temperatures, heat stress, changing precipitation, drought, flooding and water availability, and potential impacts on manufacturing continuity, infrastructure, logistics and supplier resilience. It informs baseline-to-moderate physical-risk planning rather than transition-policy assessment. NDCs assess transition risks under progressive implementation of national climate commitments, including regulatory tightening, renewable-energy deployment, transport electrification and changing stakeholder expectations. Current Policies provides a near-term baseline reflecting prevailing climate, energy and environmental policies, helping identify risks from slower decarbonization or delayed policy action. Net Zero 2050 assesses an accelerated transition aligned with 1.5°C, testing the pace and scale of transformation required across products, manufacturing and the value chain, particularly electric mobility, renewable energy and supplier decarbonization. Collectively, the scenarios support assessment of physical and transition risks and inform enterprise risk management, climate adaptation, capital allocation, renewable-energy investments, supplier decarbonization, EV strategy and long-term business planning.

[Add row]

(5.1.2) Provide details of the outcomes of your organization's scenario analysis.

Climate change

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

- ☒ Risk and opportunities identification, assessment and management
- ☒ Strategy and financial planning
- ☒ Resilience of business model and strategy
- ☒ Capacity building
- ☒ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

- ☒ Organization-wide

(5.1.2.3) Summarize the influence of the scenario analysis on the selected business processes

TVSM uses climate scenario analysis to identify, assess and measure climate-related risks and opportunities and test the resilience of its strategy, operations, products and value chain. During FY2025–26, TVSM assessed physical and transition risks across 2030, 2040 and 2050, covering India, Indonesia, the UK and relevant value-chain locations. The assessment used RCP 8.5/SSP5-8.5 for physical risks and NDCs, Current Policies and Net Zero 2050 (1.5°C-aligned) pathways for transition risks. The analysis considered five interconnected dimensions: technology; market and competition; capital and financial markets; policy and regulation; and society and stakeholder expectations. Key operational impacts include disruption from extreme heat, flooding and water scarcity; workforce productivity impacts; infrastructure and logistics disruption; higher water and energy requirements; supplier interruptions; and raw-material availability risks. These may affect production, capacity utilisation, delivery reliability, operating costs and supply-chain continuity. Key financial impacts include increased CAPEX for climate-resilient infrastructure, energy efficiency, renewable electricity, water-security measures and product transformation; higher operating and compliance costs from energy prices, carbon pricing and regulatory requirements; potential increases in raw-material and supplier costs; and potential revenue and margin impacts from changing customer preferences and technology shifts. Conversely, transition scenarios identify opportunities through EV and low-carbon product growth, renewable-energy adoption, resource efficiency, circularity and emerging low-carbon markets. Under Current Policies and NDCs, gradual regulatory and market changes may increase compliance, operating and investment costs. Net Zero 2050 indicates higher near-term transformation and capital requirements but greater long-term opportunity from low-carbon mobility. RCP 8.5/SSP5-8.5 highlights potentially material physical impacts on asset resilience, production continuity, logistics, water availability and supplier performance. Scenario insights are translated into business decisions, investments and measurable outcomes. Renewable energy procurement expenditure

increased from ₹43.09 crore in FY2024–25 to ₹47.92 crore in FY2025–26, an 11.2% increase, supporting the transition to renewable electricity. TVSM achieved 100% transition to renewable electricity across targeted operations, contributing to approximately 77,000 tCO₂e of emissions avoided. Norton Motorcycles is progressing on a pathway towards 100% renewable electricity, extending the Group's decarbonisation transition. The transition analysis has also reinforced TVSM's strategic shift towards electrification. EV sales increased by 33% in FY2025–26 compared with FY2024–25, demonstrating growing market adoption of lower-carbon mobility and supporting continued investment in EV products, technology and enabling infrastructure. Scenario outputs inform enterprise risk management, financial planning, capital allocation, investment prioritisation, adaptation planning, renewable-energy procurement, operational resilience, EV strategy and supplier decarbonisation. The assessment therefore links identified climate risks and opportunities with strategic planning, resource allocation and operational action. Key uncertainties include policy implementation, carbon pricing, technology development, EV adoption, renewable-energy availability, grid decarbonisation, supplier readiness, customer behaviour, critical-material availability and the regional timing and severity of physical climate impacts. Scenarios are used as decision-support tools rather than forecasts and are periodically refined as data, methodologies and external conditions evolve. Overall, TVSM has progressed from climate risk identification to measurable transition and resilience action, linking scenario analysis with investment, renewable-energy deployment, product strategy and operational outcomes. The combination of increased renewable-energy investment, ~77,000 tCO₂e emissions avoided, 33% EV sales growth and Norton's renewable-energy transition pathway demonstrates the integration of climate considerations into core business decisions and supports TVSM's transition towards low-carbon and climate-resilient mobility.

Forests

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

- ☒ Risk and opportunities identification, assessment and management
- ☒ Resilience of business model and strategy
- ☒ Capacity building
- ☒ Scenario analysis has not influenced our business processes

(5.1.2.2) Coverage of analysis

Select from:

- ☒ Business division

(5.1.2.3) Summarize the influence of the scenario analysis on the selected business processes

TVSM uses nature- and forest-related scenario analysis to identify, assess, and measure forest-related risks and opportunities and evaluate the resilience of its sourcing strategy, operations, and value chain under different future scenarios. During FY 2025–26, the Company assessed forest-related risks and opportunities using TNFD-aligned scenarios, including Ahead of the Game, Go Fast or Go Home, Sand in the Gears, and Back of the Line, with a focus on forest-risk commodities such as natural rubber, paper-based packaging, and wood-derived materials. The analysis confirmed that forest-related risks and opportunities may influence the

Company's business model through five key dimensions: (1) Supply Chain and Sourcing, (2) Market and Customer Expectations, (3) Capital and Financial Markets, (4) Policy, Legal and Regulatory Requirements, and (5) Society, Communities and Biodiversity. Scenario outputs indicate that risks may materialize through tightening deforestation-free sourcing requirements, increasing due diligence obligations, biodiversity loss, ecosystem degradation, and supply chain disruptions, while opportunities are linked to responsible sourcing, enhanced supplier traceability, sustainable material innovation, biodiversity stewardship, and strengthened stakeholder trust. The scenario analysis highlighted that the severity and timing of impacts differ across pathways. Under scenarios such as "Ahead of the Game" and "Go Fast or Go Home", accelerated regulatory action and stakeholder expectations increase the need for robust traceability systems, early adoption of deforestation-free sourcing, and stronger supplier compliance mechanisms. In contrast, "Sand in the Gears" and "Back of the Line" scenarios indicate higher exposure to supply chain disruption, material scarcity, and fragmented regulatory environments, requiring greater emphasis on risk diversification, supplier resilience, and contingency planning. The analysis identified that strengthening regulations, including the EU Deforestation Regulation (EUDR), evolving biodiversity and sustainable sourcing requirements in India and Indonesia, and increasing nature-related disclosure expectations in global markets, may significantly influence sourcing strategies and supplier engagement models. These developments are expected to increase the importance of traceability, certification, and due diligence systems across forest-risk commodity supply chains. The outcomes of the scenario analysis have informed key business actions and priorities. These include strengthening supplier engagement programmes, enhancing traceability systems across forest-risk commodities, scaling responsible sourcing initiatives, and integrating biodiversity considerations into procurement and risk management processes. The analysis has also highlighted the need to improve visibility beyond Tier-1 suppliers, address data gaps, and build internal capability to assess and manage nature-related risks across the value chain. The findings also indicate important interdependencies with other environmental issues. Forest degradation and biodiversity loss may exacerbate climate risks through reduced carbon sequestration and increase water-related risks through impacts on watershed stability and ecosystem services. These interlinkages may have implications for resource availability, supplier resilience, and long-term operational continuity across regions.

Water

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

- ☒ Risk and opportunities identification, assessment and management
- ☒ Strategy and financial planning
- ☒ Resilience of business model and strategy
- ☒ Capacity building
- ☒ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

- ☒ Organization-wide

(5.1.2.3) Summarize the influence of the scenario analysis on the selected business processes

TVSM uses water-related scenario analysis to identify and assess risks and opportunities and evaluate the resilience of its operations and value chain under different climate futures. During FY2025–26, TVSM assessed water risks using RCP 4.5 and RCP 8.5, supported by the WRI Aqueduct Water Risk Atlas and WWF Water Risk Filter, across key manufacturing locations and relevant upstream value-chain areas in India, Indonesia and the UK. The assessment considered water stress, availability, drought, flooding, rainfall variability and potential implications for operations, infrastructure, suppliers and communities. The analysis confirmed that water-related risks can affect operational continuity, costs, production resilience and supply-chain stability. RCP 4.5 provides a moderate physical-risk pathway, highlighting increasing water stress and rainfall variability and the need for continued improvements in efficiency, recycling, reuse and site-level management. RCP 8.5 provides a higher-stress test covering prolonged drought, extreme rainfall, flooding, hydrological disruption and increased competition for water, helping identify locations requiring enhanced adaptation and contingency measures. The assessment has informed site-level adaptation, watershed management, water-risk prioritisation, supplier engagement and capital planning. Basin-level and source-water assessments support targeted aquifer recharge, rainwater harvesting, wastewater recycling/reuse, conservation and community water-security initiatives. All Indian manufacturing locations operate Zero Liquid Discharge (ZLD), enabling treated wastewater to be recycled/reused and reducing freshwater dependency. The scenario-informed approach is translating into measurable outcomes. TVSM achieved approximately 60,235 KL of water savings in India in FY2025–26 compared with FY2024–25, representing a 10.1% reduction in water withdrawal. The reduction was primarily driven by lower groundwater withdrawal and reduced tanker-water reliance. Hosur contributed approximately 56,120 KL of savings, followed by Mysuru at 5,049 KL, partly offset by a 934 KL increase at Nalagarh. The improvement reflects continued water-efficiency, recycling/reuse, rainwater harvesting, recharge, conservation and process-optimisation measures. TVSM is translating identified risks into financial commitments. In FY2025–26, ₹11.73 crore was incurred on water-related expenditure, comprising ₹2.80 crore CAPEX and ₹8.55 crore OPEX, with 69% allocated to Hosur, 25% to Mysuru and 6% to Nalagarh. For FY2026–27, approximately ₹6 crore of CAPEX has been outlined for water-related initiatives, reinforcing continued investment in resilience, efficiency, recycling/reuse, conservation and risk mitigation. The assessment highlighted climate–water–nature interdependencies: climate change can intensify drought, heat stress, rainfall variability and flooding, affecting water availability and operational continuity, while ecosystem degradation can reduce natural water regulation and groundwater recharge. These linkages are considered in water stewardship and biodiversity planning. Water-related risks and opportunities are embedded in TVSM’s enterprise risk management and sustainability governance framework. Water performance, risks, targets, initiatives and corrective actions are reviewed through management sustainability reviews, with material matters escalated through the Sustainability Committee, Risk Management Committee and Board. Water priorities are integrated into business planning, operational decisions, capital allocation and supplier engagement, with relevant leadership accountability linked to performance objectives. Scenario analysis is applied across 2030, 2040 and 2050 to support long-term resilience planning. Key uncertainties include regional climate variability, future water availability, regulatory requirements, basin-level competition, infrastructure resilience and supplier-level data maturity. Scenarios are treated as decision-support tools rather than forecasts and are periodically refined as data and methodologies improve. Overall, scenario analysis has enabled TVSM to move from risk identification to measurable, site- and basin-specific action, linking identified risks with operational measures, financial commitments and performance outcomes. These actions support TVSM’s commitment to Net Water Positive Operations across all manufacturing locations by 2030 and sustainable water stewardship across the value chain by 2040.

[Fixed row]

(5.2) Does your organization’s strategy include a climate transition plan?

(5.2.1) Transition plan

Select from:

☒ Yes, we have a climate transition plan which aligns with a 1.5°C world

(5.2.3) Publicly available climate transition plan

Select from:

☒ Yes

(5.2.4) Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion

Select from:

☒ No, but we plan to add an explicit commitment within the next two years

(5.2.6) Explain why your organization does not explicitly commit to cease all spending on and revenue generation from activities that contribute to fossil fuel expansion

The Company's climate transition plan, aligned with a 1.5°C pathway, reflects its long-term commitment to low-carbon mobility and emissions reduction, while allowing flexibility to respond to evolving market, regulatory, and technological developments. TVS Motor Company does not currently have an explicit commitment to cease all spending on revenue-generating activities that contribute to fossil fuel expansion, reflecting a phased and pragmatic transition aligned with market, technology and infrastructure readiness across its operating regions. As a mobility company operating across emerging and developed markets, the transition to low-carbon mobility depends on geographic demand patterns, charging infrastructure, EV adoption and supporting ecosystems. While TVSM is accelerating its electric mobility strategy, an immediate and complete phase-out of internal combustion engine (ICE) vehicles is not currently feasible given market demand, infrastructure readiness and customer requirements. Technology and financial considerations also remain relevant, as scalable low-carbon alternatives for all product segments and fuel-dependent processes continue to evolve and require significant investment. TVSM therefore follows a calibrated transition approach, balancing decarbonisation with business continuity, affordability and growth. The Company is actively reducing fossil-fuel dependence through expansion of its EV portfolio, increased renewable-energy procurement and value-chain decarbonisation initiatives, supported by its climate transition plan aligned with a 1.5°C pathway. A further structural consideration is the distinction between TVSM's procured electricity mix and national grid electricity. While TVSM is decarbonising purchased electricity through renewable-energy procurement, India's national grid remains materially dependent on thermal generation. Consequently, EV charging outside TVSM premises may continue to carry grid-related emissions, meaning the emissions-reduction benefit of EV adoption during the customer use phase is partly dependent on broader grid decarbonisation, charging infrastructure and renewable-energy availability—factors outside TVSM's direct control.

(5.2.10) Mechanism by which feedback is collected from shareholders on your climate transition plan

Select from:

☒ We have a different feedback mechanism in place

(5.2.11) Description of feedback mechanism

TVS Motor Company actively engages investors, ESG rating agencies, customers, suppliers and industry associations to inform and strengthen its climate transition plan and decarbonisation strategy. Feedback is gathered through investor dialogues, analyst briefings, customer and supplier forums, ESG ratings and assessments, regulatory consultations and materiality assessments. These engagements help TVSM identify emerging expectations, transition risks and value-chain challenges. Stakeholder engagement has contributed to measurable improvements in external ESG performance. TVSM achieved a CDP Climate Change score of A– (Leadership) for FY2025–26. Its S&P Global ESG Score is 65/100, placing it among the top seven companies globally in the automotive sector. Its Morningstar Sustainalytics ESG Risk Rating improved from 13.4 in FY2024–25 to 12.0 in FY2025–26, maintaining its Low Risk classification, while its MSCI ESG Rating improved from A to AA, placing TVSM in the Leader classification within the global Automobiles peer universe. These external assessments provide benchmarks for strengthening climate governance, risk management and disclosure. Investor and ESG agency feedback helps TVSM refine climate targets, enhance risk disclosures and align its transition approach with evolving low-carbon pathways. Supplier engagement through sustainability assessments, development programmes and capacity-building workshops provides insights into decarbonisation challenges, renewable-energy adoption, traceability and emissions management across the value chain. In FY2025–26, engagement covered 345 suppliers representing 80% of procurement spend and 617 dealers through the My Sustainability Index (MSI). MSI parameters are aligned with recognised external benchmarks including SA8000 and EcoVadis. Insights from these engagements inform supplier prioritisation, capability building and decarbonisation initiatives, strengthening TVSM's value-chain transition. Stakeholder concerns and grievances, including climate- and environmental-related matters, are formally tracked and addressed through established mechanisms, with relevant disclosures through the BRSR to support transparency and accountability. Overall, TVSM uses stakeholder engagement as an ongoing feedback and improvement mechanism, connecting external expectations and value-chain insights with climate strategy, target-setting, risk management, disclosure and implementation priorities.

(5.2.12) Frequency of feedback collection

Select from:

☒ More frequently than annually

(5.2.13) Description of key assumptions and dependencies on which the transition plan relies

TVSM's transition plan is predicated on several key assumptions and dependencies that are critical to its successful implementation. One of the primary assumptions is that the countries within TVSM's key markets will actively work towards decarbonizing their electricity grids as part of their commitments to Net-Zero targets. This is essential for TVSM, as the company's Use Phase Emissions (Category 11) are significantly influenced by the emissions profile of the electricity and fuels consumed by its products. For internal combustion engine (ICE) vehicles, this includes the shift towards cleaner fuels, such as biofuels and ethanol blends, which are expected to have a lower carbon footprint compared to traditional fossil fuels. Moreover, the transition plan is contingent upon favourable policy frameworks being established in line with the Nationally Determined Contributions (NDCs) under the Paris Agreement. These policies are anticipated to create an enabling environment that supports organizations in their transition towards low-carbon operations. TVSM's plan assumes that such policies will not only incentivize the use of renewable energy sources but also facilitate the infrastructure development necessary for the widespread adoption of ZEV (zero emission vehicles), including electric vehicles (EVs). Another critical dependency is the market trend towards the adoption of low-carbon vehicles, such as e-vehicles, CNG, and vehicles compliant with E20 & E40 fuel blends, particularly in TVSM's significant markets like India. The plan hinges on consumer acceptance and demand for ZEVs (zero emission vehicles), which will drive the company's strategy to expand its e-vehicle product line. The rate at which consumers in these markets transition from ICE vehicles to ZEVs will have a profound impact on TVSM's ability to reduce its Use Phase Emissions and align with global decarbonization goals.

(5.2.14) Description of progress against transition plan disclosed in current or previous reporting period

During FY2025–26, TVS Motor Company made measurable progress in implementing its climate transition plan, embedding decarbonisation across operations, products, supply chain and communities. The plan guides strategy and capital allocation towards the Company's long-term targets of 90% reduction in Scope 1 and 2 emissions by 2040 and 90% reduction in Scope 3 emissions by 2050, aligned with a 1.5°C pathway and India's 2070 net-zero ambition. Operational decarbonisation accelerated, with 100% of TVSM's India electricity mix sourced from renewable electricity in FY2025–26, avoiding approximately 78,000 tCO₂e. Norton Motorcycles (UK) transitioned to 100% renewable power during the year. Scope 1 and 2 emissions intensity reduced from 0.699 to 0.534 tCO₂e/₹ crore revenue, demonstrating improved carbon efficiency. TVSM also advanced circularity and low-carbon product design, incorporating approximately 15% recycled content across products and expanding its GreenPro Type I Ecolabel portfolio. Six models received certification in FY2025–26, collectively representing approximately 20% of total sales volume. Certified products deliver an estimated ~20% lower embodied carbon in the product versus relevant benchmarks. Zero Waste to Landfill status was maintained across all three Indian manufacturing facilities, with a 99.98% waste diversion rate. Value-chain decarbonisation progressed through the My Sustainability Index (MSI), covering 345 suppliers and 617 dealers in FY2025–26. Engagement focused on ESG performance, emissions measurement, renewable-energy adoption, climate-risk awareness and sustainable manufacturing. A dedicated Supplier Sustainability Summit further supported capability building and translation of commitments into measurable action. Climate adaptation and resilience advanced through water stewardship and community programmes implemented with Srinivasan Services Trust (SST). A ₹3.5 crore investment in watershed and water-conservation programmes enhanced water storage capacity by 9.80 crore litres, benefiting 44 villages and 2,292 farmers. Climate considerations are integrated into risk management, strategic planning and investment decisions, influencing renewable-energy expansion, EV development, circularity, supply-chain resilience, biodiversity and adaptation initiatives. EV two-wheeler sales grew 33% YoY to 3.71 lakh units, reflecting continued progress in the transition towards low-carbon mobility.

(5.2.15) Attach any relevant documents which detail your climate transition plan (optional)

Beyond Assembly Line - Climate Transition Plan_TVSM_15092026.pdf

(5.2.16) Other environmental issues that your climate transition plan considers

Select all that apply

- ☒ Forests
- ☒ Water
- ☒ Biodiversity

(5.2.17) Explain how the other environmental issues are considered in your climate transition plan

TVS Motor Company's climate transition plan takes an integrated approach, linking climate action with water security, biodiversity, forests, circularity and a just transition. These interdependencies are considered in risk assessments, capital allocation and operational decisions to maximise co-benefits and minimise trade-offs. Water stewardship is prioritised through efficiency, recycling, replenishment and watershed restoration. Scenario analysis guides targeted interventions, supporting TVSM's commitment to Net Water Positive Operations by 2030 and sustainable water stewardship across the value chain by 2040. Indian manufacturing sites continue to maintain a water-positive position of approximately 1.5x. In FY2025–26, TVSM recycled over 170,000 KL of water and reduced freshwater consumption

by 26%. Biodiversity and forest risks are addressed through completion of a TNFD-aligned nature assessment, strengthening identification of dependencies, impacts, risks and opportunities across operations and the value chain. Findings inform responsible sourcing, forest-risk commodity due diligence, ecosystem restoration and TVSM's No Net Loss of Biodiversity ambition by 2040. Circularity is advanced through increased recycled-material use, reduced virgin-material dependency and product design focused on lowering embodied carbon. TVSM maintained Zero Waste to Landfill across Indian operations. The transition also incorporates just-transition considerations, including workforce capability development, reskilling and upskilling for emerging technologies, supplier and dealer capability building, and accessible low-carbon mobility. These actions help manage social impacts and enable employees, partners and communities to participate in the transition.

(5.2.18) Adaptation-specific objectives included within your climate transition plan

Select from:

☒ Yes

(5.2.19) Describe the adaptation objectives included in your climate transition plan or standalone adaptation plan

TVS Motor Company's climate transition plan incorporates adaptation and resilience objectives to strengthen the ability of its operations and value chain to anticipate, withstand and recover from physical climate impacts. Objectives are informed by climate and water scenario analysis across 2030, 2040 and 2050, covering heat stress, water scarcity, drought, flooding, extreme rainfall and related infrastructure and supply-chain risks. Key objectives are to strengthen operational resilience through site-specific measures for vulnerable facilities, assets and processes; enhance water security through efficiency, recycling and reuse, rainwater harvesting, groundwater recharge and watershed restoration; and build climate-resilient supply chains through supplier risk assessment, engagement and business-continuity planning. Climate risks are also integrated into capital allocation and investment decisions, prioritising resilient infrastructure, water-security measures and resource efficiency. TVSM addresses climate–water–nature interdependencies by incorporating ecosystem and biodiversity considerations into adaptation planning, while community watershed and water-conservation programmes strengthen shared resilience. The transition plan also considers just-transition needs, including workforce capability development and supplier/dealer capacity building as technologies and operating models evolve. Progress is monitored through enterprise risk management and sustainability governance, with material risks and adaptation priorities reviewed by management and escalated through the Sustainability Committee, Risk Management Committee and Board. This approach enables TVSM to translate climate-risk assessment into site-, basin- and value-chain-specific adaptation actions, supporting long-term business continuity and resilience.

[Fixed row]

(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

(5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

Select from:

☒ Yes, both strategy and financial planning

(5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy

Select all that apply

- ☒ Products and services
- ☒ Upstream/downstream value chain
- ☒ Investment in R&D
- ☒ Operations

[Fixed row]

(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

Products and services

(5.3.1.1) Effect type

Select all that apply

- ☒ Physical risks

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- ☒ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Climate-related physical risks, including rising temperatures, flooding, extreme weather events, and changing precipitation patterns, have influenced TVS Motor Company's product development and portfolio strategy. In addition, climate-related transition drivers, including changing consumer preferences toward low-carbon mobility, evolving emissions regulations, and increasing demand for sustainable transportation solutions, have accelerated the Company's strategic focus on electrification and climate-resilient product design. To respond to these risks and opportunities, TVS continues to invest in electric mobility platforms, battery technologies, connected vehicle solutions, and product innovation aimed at supporting the transition to low-carbon transportation. These strategic priorities are reflected in the Company's climate-related expenditure of ₹1,325.51 crore during FY2025-26, a significant portion of which supports product development and technology innovation. The effectiveness of this strategy is demonstrated by EV sales of 3.71 lakh units during FY2025-26, representing 33% year-on-year growth, supported by a customer base of over 9 lakh EV users, more than 1,000 dealerships, and approximately 5,000 charging points. Climate-related risks and changing market expectations are therefore directly influencing product development, technology roadmaps, and long-term growth strategy. Climate considerations are also increasingly being embedded into product design and development through a lifecycle-based approach. During FY2025-26, six products received GreenPro Type-I Ecolabel certification, which assesses environmental performance across raw materials, manufacturing, transportation, resource efficiency, waste management, and

circularity aspects. These certifications strengthen the integration of environmental considerations into product development while enhancing product differentiation and supporting customer demand for sustainable mobility solutions.

Upstream/downstream value chain

(5.3.1.1) Effect type

Select all that apply

☒ Physical risks

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☒ Climate change

☒ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Climate-related physical risks, including extreme weather events, water scarcity, and disruptions to transportation and logistics networks, have influenced TVS Motor Company's value chain strategy by highlighting potential impacts on supplier operations, raw material availability, and business continuity. These risks have led the Company to strengthen supplier engagement, sustainability assessments, and resilience-building initiatives across its supply chain. During FY2025-26, 345 suppliers were assessed through the Mobility Sustainability Index (MSI), with 85% achieving Silver or higher ratings and 48% achieving Gold or Platinum ratings. Sustainability improvement programs supported 55 supplier locations, while supplier sites operating on 100% renewable electricity represented approximately 20% of procurement spend. Water-related risks are increasingly integrated into supplier assessment and engagement processes to enhance preparedness in regions facing water stress. These measures improve supply security, strengthen value chain resilience, and support the Company's long-term operational continuity objectives.

Investment in R&D

(5.3.1.1) Effect type

Select all that apply

☒ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- ☒ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Environmental risks and opportunities have directly influenced TVS Motor Company's strategy, particularly the transition to low-carbon mobility, evolving environmental regulation, resource constraints and changing customer preferences. These considerations are embedded in strategic planning and have influenced R&D priorities, product portfolio decisions, technology development, manufacturing capacity, capital allocation and market expansion. The transition to electric mobility represents a significant environmental opportunity and has resulted in a strategic shift towards developing and scaling lower-carbon mobility solutions. During FY2025–26, TVSM invested approximately ₹1,254 crore in R&D across its broader innovation portfolio. While this investment is not wholly attributable to environmental initiatives, environmental transition considerations increasingly inform R&D prioritisation, including EV platforms, battery and powertrain technologies, vehicle efficiency, product performance and scalable mobility technologies. This has shifted technology planning towards solutions capable of supporting the expected transition in mobility while maintaining performance, safety, affordability and customer acceptance. The commercial response is reflected in EV adoption. During FY2025–26, TVSM's EV sales increased by 35% year-on-year to approximately 3.67 lakh units. This growth has reinforced management's strategic rationale for continued investment in EV technology, product development, manufacturing readiness and portfolio expansion. EV growth is therefore incorporated into longer-term revenue and investment planning, rather than being treated solely as a sustainability initiative. Environmental risks have similarly influenced operational and resilience planning. Climate-related physical risks, water availability, energy transition and evolving environmental regulations are considered in manufacturing planning, resource efficiency, water stewardship, energy sourcing and supply-chain management. Measures include improving water efficiency and recycling, reducing dependence on freshwater, increasing renewable and lower-carbon energy adoption, and strengthening resilience at locations exposed to potential climate and resource risks. TVSM also considers transition risks associated with carbon regulation, customer expectations, technology disruption and changing market preferences when evaluating investments and business plans. This supports a forward-looking strategy that balances continued competitiveness in the existing portfolio with investment in emerging low-carbon technologies

Operations

(5.3.1.1) Effect type

Select all that apply

- ☒ Transition risks

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- ☒ Climate change
☒ Forests
☒ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Climate-related transition risks, including evolving carbon regulations, changing customer expectations, resource availability concerns, and increasing emphasis on environmental stewardship, have influenced TVS Motor Company's operational strategy and investment decisions. To enhance resilience and preparedness, the Company has invested in renewable energy, resource efficiency, water stewardship, and environmental performance improvement initiatives. During FY2025-26, TVS invested ₹1,325.51 crore in climate-related initiatives and achieved 100% renewable electricity consumption across India operations and 96.62% renewable electricity consumption globally. The Company also applies an internal carbon price of US\$32/tCO₂e and an internal water price of ₹100.1/kL to support environmental considerations in decision-making. In addition, TVS invested ₹11.73 crore in water stewardship initiatives and achieved a Water Positive Ratio of 1.5. These actions strengthen operational resilience, support regulatory preparedness, and contribute to the Company's long-term sustainability and Net Zero ambitions.

[Add row]

(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

Row 1

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

- | | |
|--|--|
| ☒ Assets | ☒ Access to capital |
| ☒ Revenues | ☒ Capital expenditures |
| ☒ Liabilities | |
| ☒ Direct costs | |
| ☒ Indirect costs | |

(5.3.2.2) Effect type

Select all that apply

- ☒ Physical risks

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

- ☒ Climate change

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

Climate-related opportunities have increasingly influenced TVS Motor Company's financial planning, particularly through the prioritisation of capital expenditure towards renewable energy, energy efficiency, resource optimisation and decarbonisation initiatives across manufacturing facilities. These investments are evaluated not only for their environmental benefits but also for their potential to reduce operating costs, improve energy security and strengthen long-term financial resilience. During FY 2025–26, 100% of electricity consumed across the Company's Indian operations was sourced from renewable energy. This has reduced exposure to fossil-fuel-based electricity and associated energy price volatility, while providing greater predictability in long-term energy costs. The Company invested approximately ₹47 crore in renewable energy and environmental projects, including energy efficiency improvements, reflecting the integration of climate-related considerations into capital allocation decisions. Financial planning therefore increasingly considers the potential economic value of climate opportunities, including energy-cost savings, reduced exposure to carbon and regulatory costs, improved resource productivity and lower transition risks. These investments are expected to generate benefits over the longer term through reduced operating expenditure, enhanced energy resilience and improved preparedness for a low-carbon economy. Going forward, climate-related opportunities will continue to be considered in business and capital expenditure planning, with investments prioritised based on their potential contribution to cost efficiency, resilience, decarbonisation and sustainable value creation.

Row 2

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

- ☒ Revenues
- ☒ Direct costs
- ☒ Indirect costs
- ☒ Capital expenditures
- ☒ Assets

(5.3.2.2) Effect type

Select all that apply

- ☒ Physical risks
- ☒ Opportunities

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

Water-related physical risks, particularly water scarcity and variability in water availability, are integrated into TVS Motor Company's financial and operational planning due to their potential to affect manufacturing continuity, operating costs and long-term resilience. These considerations inform capital allocation towards water conservation, efficiency, reuse and diversification of water sources. During FY 2025–26, the Company invested approximately ₹11.33 crore in water-related initiatives focused on improving water efficiency, conservation and resource optimisation. These investments represent a proactive financial response to physical water risks and are intended to reduce freshwater dependency, manage potential increases in water-related costs and strengthen operational resilience. As a result of continued water-efficiency measures, total water consumption reduced by approximately 82.7 ML (13.2%), from 627.5 ML in FY 2024–25 to 544.8 ML in FY 2025–26. As a strategic input to future planning, the Company also monitors the changing composition of its water sources. While groundwater withdrawal reduced from 558.2 ML to 436.3 ML, surface-water withdrawal increased from 24.9 ML to 91.3 ML during the year. This shift highlights the importance of assessing source-level water availability and local water-stress conditions when planning future investments and operations. Accordingly, water availability, source dependency and efficiency performance are considered in capital expenditure and operational planning. Investments are evaluated for their ability to reduce water dependency, protect manufacturing continuity, optimise water-related costs and strengthen resilience to physical climate risks. Going forward, the Company will continue to prioritise water reuse, recycling, efficiency and source diversification, particularly at operations exposed to higher water availability risks.

[Add row]

(5.4) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?

	Identification of spending/revenue that is aligned with your organization's climate transition	Methodology or framework used to assess alignment with your organization's climate transition	Indicate the level at which you identify the alignment of your spending/revenue with a sustainable finance taxonomy
	Select from: ☒ Yes	Select all that apply ☒ A sustainable finance taxonomy	Select from: ☒ At the organization level only

[Fixed row]

(5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization's climate transition.

Row 1

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

☒ A sustainable finance taxonomy

(5.4.1.2) Taxonomy under which information is being reported

Select from:

☒ EU Taxonomy for Sustainable Activities

(5.4.1.3) Objective under which alignment is being reported

Select from:

☒ Total across climate change mitigation and climate change adaptation

(5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

Select from:

☒ Yes

(5.4.1.5) Financial metric

Select from:

☒ OPEX

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

1320.42

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

3.21

(5.4.1.8) Percentage share of selected financial metric planned to align in 2030 (%)

0

(5.4.1.9) Percentage share of selected financial metric planned to align in 2035 (%)

0

(5.4.1.10) Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)

3.21

(5.4.1.11) Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)

96.79

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization's climate transition

Climate-transition-aligned operating expenditure was assessed using the EU Taxonomy for Sustainable Activities and mapped to the environmental objectives of Climate Change Mitigation, Climate Change Adaptation, Sustainable Use and Protection of Water Resources, Transition to a Circular Economy, and Pollution Prevention and Control. Included expenditures comprise renewable electricity procurement, electric vehicle and low-carbon mobility R&D, water stewardship initiatives, water infrastructure, air emissions management, waste management and circularity programmes, and EPR/ELV compliance expenditures that support the company's climate transition strategy, decarbonisation pathway, resource efficiency, and environmental resilience objectives.

[Add row]

(5.4.3) Provide any additional contextual and/or verification/assurance information relevant to your organization's taxonomy alignment.

(5.4.3.2) Additional contextual information relevant to your taxonomy accounting

At this stage, the organization has not obtained independent third-party verification or assurance of its taxonomy alignment disclosures. The assessment has been prepared through internal review processes and management validation. The organization is evaluating future opportunities to obtain external assurance as reporting maturity, data availability, and stakeholder requirements continue to develop.

(5.4.3.3) Indicate whether you will be providing verification/assurance information relevant to your taxonomy alignment in question 13.1

Select from:

☒ No

(5.4.3.4) Explain why you will not be providing verification/assurance information relevant to your taxonomy alignment in question 13.1

The organization's taxonomy alignment assessment has been prepared using internally validated financial, environmental, and operational data and has been subject to internal review and management oversight. However, no independent third-party verification or assurance specific to taxonomy alignment has been conducted during the current reporting period. As sustainable finance taxonomy reporting is still evolving and internal processes for taxonomy assessment continue to mature, the company is presently focused on strengthening data management, documentation, and governance mechanisms. The organization is assessing the feasibility and value of obtaining external assurance in future reporting cycles to further enhance transparency and stakeholder confidence in its taxonomy-related disclosures
[Fixed row]

(5.5) Does your organization invest in research and development (R&D) of low-carbon products or services related to your sector activities?

(5.5.1) Investment in low-carbon R&D

Select from:

☒ Yes

(5.5.2) Comment

Strategic alignment with climate transition In FY2025–26, TVS Motor Company continued to align its R&D strategy with its climate commitments and climate transition objectives. The Company invested approximately ₹1,254 crore in R&D, compared with ₹1,025 crore in FY2024–25, representing an increase of approximately 22% year-on-year. While the total R&D investment supports TVSM's broader innovation portfolio and is not wholly attributable to environmental initiatives, climate-transition considerations increasingly inform the prioritisation of R&D and technology investments. Technology-led transition The transition to electric mobility represents a significant environmental opportunity and has resulted in a strategic shift towards developing and scaling lower-carbon mobility solutions. R&D priorities include EV platforms, battery and powertrain technologies, vehicle efficiency, product performance, alternative fuels and scalable mobility technologies. The Company is also advancing E20-compatible products, Flex Fuel and CNG technologies, improved ICE efficiency and emissions-control systems to support progressive

emissions reduction across its portfolio. Commercial and strategic impact During FY2025–26, TVSM’s EV sales increased by 35% year-on-year to approximately 3.67 lakh units. This growth has reinforced the strategic rationale for continued investment in EV technology, product development, manufacturing readiness and portfolio expansion. EV growth is therefore incorporated into longer-term revenue planning, R&D priorities and capital allocation, rather than being treated solely as a sustainability initiative. Future resilience Going forward, TVSM will continue to align R&D priorities with its climate transition pathway, considering technology maturity, lifecycle environmental performance, regulatory developments, customer adoption, charging infrastructure and market evolution. This approach enables the Company to manage transition risks while building the technologies and capabilities required to progressively reduce the environmental footprint of its products and strengthen long-term business resilience.

[Fixed row]

(5.5.8) Provide details of your organization’s investments in low-carbon R&D for transport-related activities over the last three years.

Row 1

(5.5.8.1) Activity

Select all that apply

☒ Light Duty Vehicles (LDV)

(5.5.8.2) Technology area

Select from:

☒ Other, please specify :Our R&D investments are directed towards a broad spectrum of technology and infrastructure, encompassing lower-emission vehicles such as CNGs, EVs, engines compatible with cleaner-burning fuels, flex-fuel technology, and charging infrastructure, etc.

(5.5.8.3) Stage of development in the reporting year

Select from:

☒ Applied research and development

(5.5.8.4) Average % of total R&D investment over the last 3 years

39.4

(5.5.8.5) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

(5.5.8.6) Average % of total R&D investment planned over the next 5 years

75

(5.5.8.7) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

Strategic alignment with climate transition TVS Motor Company's R&D strategy is increasingly aligned with its climate transition plan and long-term Net Zero ambition, with technology development serving as a key lever for reducing product lifecycle emissions and enabling lower-carbon mobility. Approximately 70% of R&D investment in India is directed towards low-carbon operations and product development. R&D investment increased from ₹645 crore in FY2023–24 to ₹1,254 crore in FY2025–26, reflecting the strategic priority given to cleaner, smarter and more efficient mobility. Technology for decarbonisation R&D priorities include electric mobility, battery and powertrain technologies, vehicle efficiency, alternative fuels, emissions reduction and sustainable materials. Electrification is central to the transition, with continued investment in EV platforms, batteries, powertrains, software and connected technologies to reduce use-phase emissions. EV sales increased 35% year-on-year to approximately 3.67 lakh units in FY2025–26, reinforcing the business rationale for continued electrification investment. Transition across the portfolio Alongside EVs, TVSM is developing transition technologies including E20-compatible products, Flex Fuel, CNG applications, improved ICE efficiency and emissions-control technologies. These solutions support progressive emissions reduction while the mobility ecosystem transitions towards greater electrification. Lifecycle and circularity Climate considerations are increasingly embedded beyond tailpipe emissions through Life Cycle Assessment (LCA), recycled and bio-based materials, improved recyclability and circular economy principles. These measures support lower lifecycle emissions and resource intensity. Future capability and resilience The Company's expanding global engineering network, supported by 2,000+ engineers, manufacturing and IT specialists, strengthens capability to develop next-generation mobility technologies. Going forward, R&D priorities will be assessed against climate-transition pathways, lifecycle performance, regulatory requirements, technology maturity and customer adoption, positioning innovation as a core enabler of TVSM's Net Zero pathway and long-term resilience.

[Add row]

(5.9) What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?**(5.9.1) Water-related CAPEX (+/- % change)**

1

(5.9.2) Anticipated forward trend for CAPEX (+/- % change)

(5.9.3) Water-related OPEX (+/- % change)

9

(5.9.4) Anticipated forward trend for OPEX (+/- % change)

10

(5.9.5) Please explain

Water-related expenditure supports the Company's strategy for water stewardship, security and climate resilience. During the reporting year, ₹8.85 crore was incurred as OPEX for water treatment, monitoring, conservation, recycling, reuse and operational management. ₹2.88 crore was invested as CAPEX in water treatment, recovery, recycling and efficiency infrastructure across manufacturing facilities. A further ₹3.50 crore was invested in community water conservation and watershed resilience, supporting groundwater recharge, water storage and local water security. Going forward, water-related CAPEX and OPEX are expected to increase to strengthen efficiency, recycling, reuse, rainwater harvesting and watershed resilience.

[Fixed row]

(5.10) Does your organization use an internal price on environmental externalities?

	Use of internal pricing for this environmental externality
Carbon	Select from: ☒ Yes
Water	Select from: ☒ Yes

[Fixed row]

(5.10.1) Provide details of your organization's internal price on carbon.

Row 1

(5.10.1.1) Type of pricing scheme

Select from:

- ☒ Shadow price

(5.10.1.2) Objectives for implementing internal price

Select all that apply

- ☒ Navigate regulations
- ☒ Drive energy efficiency
- ☒ Identify and seize low-carbon opportunities
- ☒ Influence strategy and/or financial planning
- ☒ Setting and/or achieving of climate-related policies and targets
- ☒ Incentivize consideration of climate-related issues in decision making
- ☒ Other, please specify :**Meeting Stakeholder expectations**

(5.10.1.3) Factors considered when determining the price

Select all that apply

- ☒ Cost of required measures to achieve climate-related targets

(5.10.1.4) Calculation methodology and assumptions made in determining the price

TVS Motor Company has applied an Internal Carbon Price (ICP) of US\$32/tCO₂e in FY2025–26 to support investment and technology-selection decisions related to Scope 1 and Scope 2 emissions. The ICP is used to assess potential future carbon-cost exposure arising from emerging carbon-pricing and carbon-market mechanisms. These include the EU Carbon Border Adjustment Mechanism (CBAM), the UK Emissions Trading Scheme (ETS) and India's Carbon Credit Trading Scheme (CCTS). The approach enables the Company to consider carbon-related costs alongside financial returns when evaluating decarbonisation initiatives. The ICP is integrated into TVSM's broader financial-planning and capital-allocation process. Investment decisions consider emissions-reduction potential, financial returns, technology readiness and strategic relevance. This supports the prioritisation of renewable energy, energy efficiency, thermal electrification and fuel-switching initiatives, while helping reduce future carbon-cost exposure and strengthen operational resilience. Through this approach, TVS Motor Company incorporates climate-related financial considerations into its FY2025–26 investment and technology decisions, supporting capital allocation towards its decarbonisation pathway and long-term Net Zero ambition.

(5.10.1.5) Scopes covered

Select all that apply

- ☒ Scope 1
- ☒ Scope 2

(5.10.1.6) Pricing approach used – spatial variance

Select from:

- ☒ Uniform

(5.10.1.8) Pricing approach used – temporal variance

Select from:

- ☒ Evolutionary

(5.10.1.9) Indicate how you expect the price to change over time

TVS Motor Company applied an Internal Carbon Price (ICP) of US\$32/tCO₂e to inform investment and technology-selection decisions relating to Scope 1 and Scope 2 emissions. The ICP enables the Company to consider potential future carbon-cost exposure while evaluating decarbonisation initiatives. TVSM has identified emerging carbon-pricing and carbon-market mechanisms, including the EU Carbon Border Adjustment Mechanism (CBAM), the UK Emissions Trading Scheme (ETS) and India's Carbon Credit Trading Scheme (CCTS), as relevant transition considerations. The ICP is integrated into TVSM's financial planning and capital-allocation approach. Investment decisions consider emissions-reduction potential, financial returns, technology readiness and strategic relevance alongside conventional financial metrics. This supports the evaluation and prioritisation of renewable energy, energy-efficiency improvements, thermal electrification and fuel-switching initiatives. By incorporating the ICP into investment and technology decisions, TVS Motor Company aims to reduce future carbon-cost exposure, strengthen operational resilience and direct capital towards its decarbonisation pathway and long-term Net Zero ambition.

(5.10.1.10) Minimum actual price used (currency per metric ton CO₂e)

2193.35

(5.10.1.11) Maximum actual price used (currency per metric ton CO₂e)

2807.45

(5.10.1.12) Business decision-making processes the internal price is applied to

Select all that apply

- ☒ Operations
- ☒ Procurement
- ☒ Product and R&D
- ☒ Risk management
- ☒ Impact management

- ☒ Capital expenditure
- ☒ Opportunity management

(5.10.1.13) Internal price is mandatory within business decision-making processes

Select from:

- ☒ Yes, for some decision-making processes, please specify :Our Internal Carbon Pricing (ICP) is expected to be integrated into business decision-making processes that encompass substantial investment decisions and are expected to have a considerable impact on our carbon inventory.

(5.10.1.14) % total emissions in the reporting year in selected scopes this internal price covers

80

(5.10.1.15) Pricing approach is monitored and evaluated to achieve objectives

Select from:

- ☒ Yes

(5.10.1.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives

TVS Motor Company monitors and evaluates its Internal Carbon Pricing (ICP) approach through periodic reviews led by the Sustainability, Finance, Business Planning, Energy Management, and Operations teams. The ICP is integrated into capital expenditure planning, technology selection, energy-efficiency assessments, fuel-switching initiatives, and decarbonization investment evaluations. The effectiveness of the ICP is assessed by reviewing its influence on investment decisions, greenhouse gas emission reduction outcomes, energy-cost savings, and progress toward the Company's climate targets and Net Zero ambition. Management regularly evaluates whether the carbon price remains aligned with emerging regulatory developments, including carbon-pricing mechanisms, emissions trading systems, and other transition-related risks relevant to the Company's operations. For Scope 1 emissions, the ICP is used to assess opportunities related to fuel efficiency, process optimization, thermal electrification, and fuel-switching projects. The performance of approved projects is monitored through established governance mechanisms, including periodic management reviews and sustainability reporting processes. Findings from these reviews are used to refine assumptions, update carbon-price inputs where required, and improve the integration of climate-related costs into business decision-making. This ensures that the ICP continues to support emissions reduction, operational resilience, and long-term value creation while strengthening alignment with the Company's climate transition strategy

[Add row]

(5.10.2) Provide details of your organization's internal price on water.

Row 1

(5.10.2.1) Type of pricing scheme

Select from:

- ☒ Shadow price

(5.10.2.2) Objectives for implementing internal price

Select all that apply

- | | |
|--|--|
| ☒ Navigate regulations | ☒ Identify and seize low-water impact opportunities |
| ☒ Drive water efficiency | ☒ Setting and/or achieving of water-related policies and targets |
| ☒ Conduct cost-benefit analysis | ☒ Incentivize consideration of water-related issues in decision making |
| ☒ Drive water-related investment | ☒ Incentivize consideration of water-related issues in risk assessment |
| ☒ Influence strategy and/or financial planning | |

(5.10.2.3) Factors beyond current market price are considered in the price

Select from:

- ☒ Yes

(5.10.2.4) Factors considered when determining the price

Select all that apply

- | | |
|--|--|
| ☒ Existing water tariffs | ☒ Costs of transporting water |
| ☒ Costs of treating water | ☒ Existing or pending legislation |
| ☒ Costs of disposing water | ☒ Price with substantive impact on business decisions |
| ☒ Anticipated water tariffs | ☒ Cost of required measures to achieve water-related targets |
| ☒ Benchmarking against peers | |

(5.10.2.5) Calculation methodology and assumptions made in determining the price

TVS Motor Company has established a structured methodology to calculate its internal water price through a comprehensive cost analysis. This approach factors in not only the direct costs of procurement and withdrawal but also the indirect expenses associated with water management, including infrastructure investments (such as borewells), operational costs (energy, maintenance, and treatment), and regulatory compliance fees. To ensure robustness and alignment with industry practices, the company also reviewed peer methodologies for internal water pricing. By considering the full spectrum of costs, TVS Motor Company ensures that its internal water price is fair, representative, and reflective of true water stewardship costs, thereby strengthening decision-making in capital allocation and resource efficiency planning.

(5.10.2.6) Stages of the value chain covered

Select all that apply

- ☒ Direct operations
- ☒ Project/site specific coverage

(5.10.2.7) Pricing approach used – spatial variance

Select from:

- ☒ Uniform

(5.10.2.9) Pricing approach used – temporal variance

Select from:

- ☒ Evolutionary

(5.10.2.10) Indicate how you expect the price to change over time

The internal water price is expected to be dynamic, influenced by factors such as infrastructure investments, technological advancements, water procurement costs, energy prices, and regulatory changes.

(5.10.2.11) Minimum actual price used (currency per cubic meter)

100.1

(5.10.2.12) Maximum actual price used (currency per cubic meter)

100.1

(5.10.2.13) Business decision-making processes the internal water price is applied to

Select all that apply

- | | |
|---|--|
| ☒ Operations | ☒ Capital expenditure |
| ☒ Procurement | ☒ Opportunity management |
| ☒ Product and R&D | ☒ Value chain engagement |
| ☒ Risk management | ☒ Public policy engagement |
| ☒ Impact management | |

(5.10.2.14) Internal price is mandatory within business decision-making processes

Select from:

- ☒ Yes, for some decision-making processes, please specify :Our Internal Water Pricing (IWP) strategy is envisaged to be integrated into business decision-making processes that encompass substantial investment decisions and are expected to have a considerable impact on our water footprint.

(5.10.2.15) Pricing approach is monitored and evaluated to achieve objectives

Select from:

- ☒ Yes

(5.10.2.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives

We monitor and evaluate our internal water pricing to ensure it aligns with our sustainability goals. A cross-functional team, led by our CSO, finance, civil department environment, and utilities, assesses the pricing's impact on operations, investments, and water conservation efforts. Regular evaluations ensure that pricing accurately reflects water costs, aligns with regulations, and adapts to changes in energy prices and technology. We keep management informed about these evaluations to ensure oversight and strategic alignment.

[Add row]

(5.11) Do you engage with your value chain on environmental issues?

Suppliers

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☒ Yes

(5.11.2) Environmental issues covered

Select all that apply

☒ Climate change

☒ Water

☒ Plastics

Smallholders

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☒ No, and we do not plan to within the next two years

(5.11.3) Primary reason for not engaging with this stakeholder on environmental issues

Select from:

☒ Other, please specify :TVS Motor has not engaged smallholders on environmental issues as procurement exposure is negligible (<2%) and primarily through established tier-1 suppliers, making direct engagement immaterial.

(5.11.4) Explain why you do not engage with this stakeholder on environmental issues

TVS Motor Company's supply chain exposure to smallholders is negligible, as the company primarily sources from tier-1 and tier-2 suppliers for components, materials, and packaging rather than directly procuring agricultural or forestry commodities. Less than 2% of procurement spend relates to materials like tyre, and these are sourced through established vendors rather than smallholder networks. Given this low materiality and indirect exposure, formal engagement programs targeting smallholders on environmental issues have not yet been prioritized. Instead, the Company focuses on supplier code of conduct compliance, sustainability assessments, and engagement with direct suppliers, ensuring environmental requirements are embedded at higher tiers of the supply chain where material risks and impacts are more significant.

Customers

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☒ Yes

(5.11.2) Environmental issues covered

Select all that apply

☒ Climate change

Investors and shareholders

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☒ Yes

(5.11.2) Environmental issues covered

Select all that apply

☒ Climate change

☒ Water

☒ Plastics

Other value chain stakeholders

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☒ Yes

(5.11.2) Environmental issues covered

Select all that apply

☒ Climate change

☒ Water

☒ Plastics
[Fixed row]

(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

Climate change

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☒ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☒ Contribution to supplier-related Scope 3 emissions

☒ Other, please specify :Partners $\geq 2\%$ individually, or collectively covering up to 75% of value.

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☒ 100%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

In FY 2025-26, TVS Motor Company assessed 320 suppliers, covering 63% of its supplier base, under the MSI framework. Environmental parameters accounted for 40% of the overall rating, covering renewable energy, energy efficiency, GHG emissions, climate targets, water stewardship, waste and plastic management, circularity, and environmental compliance. An RE Declaration initiative was also launched to accelerate supply chain decarbonization and renewable energy adoption

(5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

Select from:

☒ Less than 1%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

2

Water

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☒ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☒ Basin/landscape/marine ecosystem condition

☒ Impact on water availability

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☒ 100%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

In FY 2025-26, TVS Motor Company assessed 320 suppliers under the MSI framework, covering 63% of its supplier base. The assessment evaluated supplier performance on water stewardship, water-use efficiency, water conservation, water-risk management, and responsible water resource management, supporting improved water resilience across the value chain. Environmental parameters accounted for 40% of the overall MSI rating, including water management, climate action, resource efficiency, waste mgnt.

(5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

Select from:

☒ Less than 1%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

3

Plastics

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☒ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☒ Dependence on ecosystem services/environmental assets

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☒ 100%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

In FY 2025-26, TVS Motor Company assessed 320 suppliers under the MSI framework, covering 63% of its supplier base. Environmental parameters accounted for 40% of the overall MSI rating and included plastic waste management, packaging sustainability, recycled content, EPR compliance, circularity practices, resource efficiency, and environmental compliance, supporting responsible material management across the value chain

(5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

Select from:

☒ Less than 1%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

1

[Fixed row]

(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

Climate change

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☒ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☒ Procurement spend

☒ Reputation management

☒ Business risk mitigation

☒ Strategic status of suppliers

☒ Supplier performance improvement

☒ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to climate change

(5.11.2.4) Please explain

In FY 2025-26, TVS Motor Company further strengthened its supplier sustainability benchmarking tool, the My Sustainability Index (MSI), drawing on global best practices in sustainable supply chain management. The MSI is designed to systematically assess and enhance supplier performance across key ESG dimensions, including climate change mitigation, water stewardship, waste and plastic management, circular economy practices, resource efficiency, renewable energy adoption, and responsible sourcing. During the year, the MSI assessed 320 suppliers, covering approximately 63% of the supplier base. Environmental parameters accounted

for 40% of the overall MSI rating, ensuring a strong focus on environmental performance and risk management. Suppliers scoring below the prescribed threshold are required to work closely with TVSM on corrective actions and continuous improvement plans until the required performance level is achieved. Combined with the Supplier Sustainability Code of Conduct and the RE Declaration initiative, the MSI provides a robust, transparent, and measurable framework for supplier engagement, strengthening value chain resilience and supporting alignment with leading sustainability frameworks such as CDP, CSRD, EcoVadis, and DJSI

Water

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☒ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☒ Procurement spend

☒ Product lifecycle

☒ Business risk mitigation

☒ Strategic status of suppliers

☒ Supplier performance improvement

☒ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to water

(5.11.2.4) Please explain

In FY 2025-26, TVS Motor Company further strengthened its supplier sustainability benchmarking tool, the My Sustainability Index (MSI), drawing on global best practices in sustainable supply chain management. The MSI is designed to systematically assess and enhance supplier performance across key ESG dimensions, including climate change mitigation, water stewardship, waste and plastic management, circular economy practices, resource efficiency, renewable energy adoption, and responsible sourcing. During the year, the MSI assessed 320 suppliers, covering approximately 63% of the supplier base. Environmental parameters accounted for 40% of the overall MSI rating, ensuring a strong focus on environmental performance and risk management. Suppliers scoring below the prescribed threshold are required to work closely with TVSM on corrective actions and continuous improvement plans until the required performance level is achieved. Combined with the Supplier Sustainability Code of Conduct and the RE Declaration initiative, the MSI provides a robust, transparent, and measurable framework for supplier engagement, strengthening value chain resilience and supporting alignment with leading sustainability frameworks such as CDP, CSRD, EcoVadis, and DJSI

Plastics

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☒ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

- ☒ Business risk mitigation
- ☒ Procurement spend
- ☒ Regulatory compliance
- ☒ Reputation management
- ☒ Strategic status of suppliers

(5.11.2.4) Please explain

In FY 2025-26, TVS Motor Company further strengthened its supplier sustainability benchmarking tool, the My Sustainability Index (MSI), drawing on global best practices in sustainable supply chain management. The MSI is designed to systematically assess and enhance supplier performance across key ESG dimensions, including climate change mitigation, water stewardship, waste and plastic management, circular economy practices, resource efficiency, renewable energy adoption, and responsible sourcing. During the year, the MSI assessed 320 suppliers, covering approximately 63% of the supplier base. Environmental parameters accounted for 40% of the overall MSI rating, ensuring a strong focus on environmental performance and risk management. Suppliers scoring below the prescribed threshold are required to work closely with TVSM on corrective actions and continuous improvement plans until the required performance level is achieved. Combined with the Supplier Sustainability Code of Conduct and the RE Declaration initiative, the MSI provides a robust, transparent, and measurable framework for supplier engagement, strengthening value chain resilience and supporting alignment with leading sustainability frameworks such as CDP, CSRD, EcoVadis, and DJSI
[Fixed row]

(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization's purchasing process?

Climate change

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☒ Yes, suppliers have to meet environmental requirements related to this environmental issue, but they are not included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☒ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

TVS Motor Company has developed an internal benchmarking tool – the My Sustainability Index (MSI) – drawing on global best practices in sustainable supply chain management. The MSI is designed to systematically assess and enhance supplier performance across key ESG dimensions, including climate change mitigation, water stewardship, waste reduction, and responsible sourcing. In FY 2024–25, the tool was deployed with 112 critical Tier-1 suppliers (75% spend basis), enabling structured assessments of their sustainability practices. Suppliers achieving scores below the defined threshold are required to work closely with TVSM on corrective actions and continuous improvement plans until they meet the benchmark. By combining the MSI framework with the Supplier Sustainability Code of Conduct, TVSM ensures a robust, transparent, and measurable approach to supplier engagement that strengthens the resilience of the value chain and aligns with international sustainability expectations (CDP, CSRD, EcoVadis, and DJSI)

<https://www.tvsmotor.com/api/InvestorDownloadData?ItemId=46F5076C5AFE4AB39DEC50EEC811C847>

<https://www.tvsmotor.com/api/InvestorDownloadData?ItemId=AD142932B2BF46BCA95DB426D41269B3>

Water

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☒ Yes, suppliers have to meet environmental requirements related to this environmental issue, but they are not included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☒ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

TVS Motor Company has developed an internal benchmarking tool – the My Sustainability Index (MSI) – drawing on global best practices in sustainable supply chain management. The MSI is designed to systematically assess and enhance supplier performance across key ESG dimensions, including climate change mitigation,

water stewardship, waste reduction, and responsible sourcing. In FY 2024–25, the tool was deployed with 112 critical Tier-1 suppliers (75% of the spend basis), enabling structured assessments of their sustainability practices. Suppliers achieving scores below the defined threshold are required to work closely with TVSM on corrective actions and continuous improvement plans until they meet the benchmark. By combining the MSI framework with the Supplier Sustainability Code of Conduct, TVSM ensures a robust, transparent, and measurable approach to supplier engagement that strengthens the resilience of the value chain and aligns with international sustainability expectations (CDP, CSRD, EcoVadis, and DJSI)

<https://www.tvsmotor.com/api/InvestorDownloadData?ItemId=46F5076C5AFE4AB39DEC50EEC811C847>

<https://www.tvsmotor.com/api/InvestorDownloadData?ItemId=AD142932B2BF46BCA95DB426D41269B3>

[Fixed row]

(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.

Climate change

(5.11.6.1) Environmental requirement

Select from:

☒ Other, please specify :Adherence to the regulatory & statutory requirements

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☒ Supplier scorecard or rating

☒ Supplier self-assessment

☒ Other, please specify :TVS's internal benchmarking - My Sustainability Index

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☒ 76-99%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☒ 76-99%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

☒ 51-75%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

☒ 51-75%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☒ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☒ Less than 1%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

☒ Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance

(5.11.6.12) Comment

TVS Motor Company integrates environmental requirements into its supplier purchasing and onboarding processes. Suppliers are expected to comply with applicable environmental regulations, demonstrate adherence to the company's Supplier Code of Conduct, and adopt practices that reduce energy use, emissions, water consumption, and waste generation. Under the My Sustainability Index (MSI) framework, suppliers are assessed against defined sustainability criteria, including renewable energy adoption, emissions monitoring, water stewardship, waste management, and circularity measures. Compliance is monitored through self-

assessment questionnaires, document reviews, and periodic audits. Non-compliance or low-scoring suppliers (below defined thresholds) are required to implement corrective action plans and participate in capacity-building programs. In FY 2024–25, approximately 112 Tier-1 suppliers (75% of spend base) were assessed through MSI, supported by 50 capacity-building sessions on renewable energy transition, water efficiency, and waste management. Continuous improvement is incentivized through recognition mechanisms such as the Performance-Based Supplier Sustainability Awards, ensuring alignment with TVS Motor Company's climate transition and supply chain decarbonization goals.

Water

(5.11.6.1) Environmental requirement

Select from:

☒ Other, please specify :Adherence to the regulatory & statutory requirements

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☒ Supplier scorecard or rating

☒ Supplier self-assessment

☒ Other, please specify :TVS's internal benchmarking - My Sustainability Index

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☒ 76-99%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☒ 76-99%

(5.11.6.5) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement

Select from:

☒ 1-25%

(5.11.6.6) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement

Select from:

☒ 1-25%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☒ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☒ Less than 1%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

☒ Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance

(5.11.6.12) Comment

TVS Motor Company embeds water stewardship into its supplier engagement and purchasing processes. Suppliers are required to comply with local water regulations, ensure safe discharge practices, and adopt measures that reduce freshwater withdrawal and consumption. Under the My Sustainability Index (MSI) framework, suppliers are assessed on water use efficiency, wastewater treatment, rainwater harvesting, recycling, and zero-liquid-discharge (ZLD) practices where applicable. Compliance is tracked through supplier self-assessments, documentation reviews, and targeted audits. Suppliers with high water dependency or lower performance are required to implement corrective actions and participate in training programs. In FY 2024–25, water-related supplier capability building was advanced through 50 sessions covering efficient water use, wastewater management, and circular water solutions. Progress is monitored and incentivized through recognition mechanisms such as the Performance-Based Supplier Sustainability Awards, ensuring alignment with TVS Motor Company's commitment to sustainable water management and its long-term climate and nature transition goals.

[Add row]

(5.11.7) Provide further details of your organization's supplier engagement on environmental issues.

Climate change

(5.11.7.2) Action driven by supplier engagement

Select from:

- ☒ Circular economy

(5.11.7.3) Type and details of engagement

Capacity building

- ☒ Provide training, support and best practices on how to make credible renewable energy usage claims
- ☒ Provide training, support and best practices on how to measure GHG emissions
- ☒ Provide training, support and best practices on how to mitigate environmental impact
- ☒ Support suppliers to set their own environmental commitments across their operations
- ☒ Other capacity building activity, please specify :Sustainability Ambassador Program

Innovation and collaboration

- ☒ Collaborate with suppliers on innovations to reduce environmental impacts in products and services
- ☒ Collaborate with suppliers on innovative business models and corporate renewable energy sourcing mechanisms

(5.11.7.4) Upstream value chain coverage

Select all that apply

- ☒ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

- ☒ 76-99%

(5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

☒ 76-99%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

TVS Motor Company's Supplier Excellence Programme plays a central role in advancing supply-chain sustainability and decarbonisation by strengthening supplier readiness for climate action, responsible sourcing and value-chain transition. Key engagement mechanisms under the programme include: Supplier sustainability assessment: The Company uses the My Sustainability Index (MSI) as a structured tool to assess supplier sustainability performance and identify areas for improvement. In FY2025–26, MSI covered 345 suppliers, including 320 Tier-1 suppliers representing 90% of procurement spend. The assessment supported the evaluation of supplier practices and sustainability performance across the value chain. Capacity building and improvement initiatives: TVSM conducted 48 training programmes and 24 webinars/workshops to build supplier capabilities. Targeted improvement initiatives reached more than 100 suppliers and enabled 55 suppliers to strengthen their sustainability performance. As a result, 85% of assessed suppliers achieved Silver or higher ratings, while 48% achieved Gold or Platinum ratings. These initiatives strengthen supplier preparedness for climate action, responsible sourcing and value-chain decarbonisation. They also support TVSM's broader Climate Transition Plan by enabling engagement on embodied carbon, low-carbon materials, resource efficiency and the reduction of value-chain emissions. Through continued supplier assessment, training and targeted improvement programmes, TVSM is embedding sustainability across its supply chain and supporting its long-term transition towards a lower-carbon and more resilient mobility ecosystem.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☒ Yes, please specify the environmental requirement :~ 90% Suppliers are governed by our Supplier Code of Conduct which publicly available on the website

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☒ Yes

Water

(5.11.7.2) Action driven by supplier engagement

Select from:

☒ Total water withdrawal volumes reduction

(5.11.7.3) Type and details of engagement

Capacity building

- ☒ Provide training, support and best practices on how to mitigate environmental impact
- ☒ Support suppliers to set their own environmental commitments across their operations

Financial incentives

- ☒ Feature environmental performance in supplier awards scheme

Information collection

- ☒ Collect environmental risk and opportunity information at least annually from suppliers
- ☒ Collect targets information at least annually from suppliers
- ☒ Collect WASH information at least annually from suppliers
- ☒ Collect water quality information at least annually from suppliers (e.g., discharge quality, pollution incidents, hazardous substances)
- ☒ Collect water quantity information at least annually from suppliers (e.g., withdrawal and discharge volumes)

(5.11.7.4) Upstream value chain coverage

Select all that apply

- ☒ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

- ☒ 76-99%

(5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement

Select from:

- ☒ 76-99%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

TVS Motor Company's Supplier Excellence Programme plays a central role in strengthening the resilience of its supply chain by building the knowledge and capabilities of suppliers, with a particular emphasis on environmental stewardship. Key engagement mechanisms under the programme include: Promoting sustainable practices: Suppliers are encouraged to adopt measures that reduce environmental impact, including responsible sourcing, resource efficiency, emissions reduction and sustainable value-chain practices. Capacity building through training: Training programmes, webinars and workshops are conducted to strengthen supplier capabilities and support readiness for climate action, responsible sourcing and value-chain transition. In FY2025–26, TVS Motor Company continued to use its internal benchmarking tool—My Sustainability Index (MSI)—to assess supplier sustainability performance. During the disclosure period, MSI covered 345 suppliers, including 320 Tier-1 suppliers representing 90% of procurement spend. In parallel, the Company conducted 48 training programmes and 24 webinars/workshops. Targeted improvement initiatives reached more than 100 suppliers and enabled 55 suppliers to strengthen their sustainability performance. As a result, 85% of assessed suppliers achieved Silver or higher ratings, while 48% achieved Gold or Platinum ratings. These initiatives reinforce TVS Motor Company's commitment to embedding sustainability across its supply chain while supporting its broader climate transition, responsible sourcing and value-chain decarbonisation goals.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☒ Yes, please specify the environmental requirement :~ 90% Suppliers are governed by our Supplier Code of Conduct which publicly available on the website.

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☒ Yes

Plastics

(5.11.7.2) Action driven by supplier engagement

Select from:

☒ Other, please specify :Capacity building towards relevant environmental regulations, considerations, and transition strategies.

(5.11.7.3) Type and details of engagement

Capacity building

☒ Provide training, support and best practices on how to mitigate environmental impact

(5.11.7.4) Upstream value chain coverage

Select all that apply

☒ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☒ 76-99%

(5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement

Select from:

☒ 76-99%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

TVS Motor Company's Supplier Excellence Programme plays a central role in strengthening the resilience of its supply chain by building the knowledge and capabilities of suppliers, with a particular emphasis on environmental stewardship. Key engagement mechanisms under the programme include: Promoting sustainable practices: Suppliers are encouraged to adopt measures that reduce environmental impact, including responsible sourcing, resource efficiency, emissions reduction and sustainable value-chain practices. Capacity building through training: Regular training programmes, webinars and workshops are conducted to strengthen supplier capabilities and support readiness for climate action, responsible sourcing and value-chain transition. In FY2025–26, TVS Motor Company continued to use its internal benchmarking tool—My Sustainability Index (MSI)—to assess supplier sustainability performance. During the disclosure period, MSI covered 345 suppliers, including 320 Tier-1 suppliers representing 90% of procurement spend. In parallel, the Company conducted 48 training programmes and 24 webinars/workshops. Targeted improvement initiatives reached more than 100 suppliers and enabled 55 suppliers to strengthen their sustainability performance. As a result, 85% of assessed suppliers achieved Silver or higher ratings, while 48% achieved Gold or Platinum ratings. These initiatives reinforce TVS Motor Company's commitment to embedding sustainability across its supply chain while supporting its broader climate transition, responsible sourcing and value-chain decarbonisation goals.

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☒ Yes

[Add row]

(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

- ☒ Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

- ☒ Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services
- ☒ Share information about your products and relevant certification schemes
- ☒ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

- ☒ Align your organization's goals to support customers' targets and ambitions
- ☒ Collaborate with stakeholders in creation and review of your climate transition plan
- ☒ Engage with stakeholders to advocate for policy or regulatory change

(5.11.9.3) % of stakeholder type engaged

Select from:

- ☒ 76-99%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

- ☒ 76-99%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

TVS Motor Company is recognized for embedding sustainability into its customer engagement strategy, positioning itself as a responsible partner in India's low-carbon transition. Guided by its vision "to transform the quality of life of people across the world by providing mobility solutions that are exciting, responsible, sustainable, and safe", the company integrates Customer Obsession as a core value, ensuring that environmental stewardship is central to every customer interaction. The company's proactive communication strategy is highlighted as a best practice: customers are regularly informed about the environmental footprint of products, renewable energy adoption across manufacturing, and progress toward Net Zero commitments. These disclosures are explicitly aligned with India's Net Zero 2070 target, reinforcing TVS Motor's leadership role in supporting national climate objectives. By making sustainability milestones transparent, the company strengthens trust and builds long-term customer relationships rooted in shared eco-conscious values. Independent assessments also note the integration of double materiality analysis to identify and prioritize issues most relevant to stakeholders. This ensures that customer expectations around climate change mitigation, water stewardship, circular economy, and ESG performance are systematically addressed in both product development and reporting. Complementary mechanisms such as responsive grievance redressal systems further reflect the company's commitment to customer intimacy, accountability, and continuous improvement. From a disclosure perspective, TVS Motor demonstrates strong alignment with CDP and other global ESG frameworks, presenting quantifiable data, transparent methodologies, and evidence of climate action. By combining innovation, customer focus, and sustainability, the company is positioned not only as a leading two-wheeler manufacturer but also as a strategic contributor to India's journey toward Net Zero mobility.

(5.11.9.6) Effect of engagement and measures of success

TVS Motor Company's customer engagement strategy is central to our sustainability journey, ensuring alignment with stakeholder expectations and environmental aspirations. We engage customers through structured surveys, consultations, and feedback mechanisms to capture insights that guide our sustainability initiatives. By integrating this feedback, we ensure our approach addresses financial priorities while advancing climate action, renewable energy, water stewardship, and circular economy practices, in line with India's Net Zero 2070 target. Stakeholder feedback helps us stay ahead of evolving customer sentiments and market trends, reinforcing our role as a partner in the transition to low-carbon mobility. Recognition such as the J.D. Power award for excellence in customer satisfaction and product quality validates our commitment to delivering superior vehicles, transparent communication, and responsible mobility solutions. These accolades reflect our dedication to building long-term trust and driving sustainable mobility, aligned with global frameworks such as CDP, DJSI, and CSRD.

Water

(5.11.9.1) Type of stakeholder

Select from:

☒ Investors and shareholders

(5.11.9.2) Type and details of engagement

Education/Information sharing

- ☒ Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services
- ☒ Share information about your products and relevant certification schemes
- ☒ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

☒ Engage with stakeholders to advocate for policy or regulatory change

(5.11.9.3) % of stakeholder type engaged

Select from:

☒ 76-99%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

TVS Motor Company's customer engagement strategy is a cornerstone of its sustainability journey, ensuring that business priorities are consistently aligned with stakeholder expectations. Engagement is carried out through structured surveys, in-depth consultations, and feedback mechanisms that provide actionable insights into customer needs. By integrating customer perspectives, we ensure that our approach addresses not only financial and operational priorities but also the environmental concerns and aspirations of our customers. Stakeholder feedback is critical in keeping TVSM's products and brand aligned with emerging trends, evolving customer sentiments, and industry dynamics. This engagement lens allows us to track the immediate and long-term impact of our sustainability initiatives, reinforcing our role as a partner in our customers' transition to low-carbon mobility. Our Sustainability Strategy, guided by these insights, underpins projects in climate change mitigation, renewable energy, water stewardship, and circular economy practices, ensuring alignment with India's Net Zero 2070 target. The effectiveness of this engagement is reflected in how customers perceive TVS Motor Company: as a responsible brand leading in sustainability and innovation. Recognition such as the J.D. Power award for excellence in customer satisfaction and product quality validates our commitment to delivering superior vehicles, transparent communication, and responsible mobility solutions. These accolades underscore our dedication to building long-term trust and to advancing sustainable mobility in alignment with global frameworks.

(5.11.9.6) Effect of engagement and measures of success

TVS Motor Company's customer engagement strategy is central to our sustainability journey, ensuring alignment with stakeholder expectations and environmental aspirations. We engage customers through structured surveys, consultations, and feedback mechanisms to capture insights that guide our sustainability initiatives. By integrating this feedback, we ensure our approach addresses financial priorities while advancing climate action, renewable energy, water stewardship, and circular economy practices, in line with India's Net Zero 2070 target. Stakeholder feedback helps us stay ahead of evolving customer sentiments and market trends, reinforcing our role as a partner in the transition to low-carbon mobility. Recognition such as the J.D. Power award for excellence in customer satisfaction and product quality validates our commitment to delivering superior vehicles, transparent communication, and responsible mobility solutions. These accolades reflect our dedication to building long-term trust and driving sustainable mobility, aligned with global frameworks

Climate change

(5.11.9.1) Type of stakeholder

Select from:

- ☒ Investors and shareholders

(5.11.9.2) Type and details of engagement

Education/Information sharing

- ☒ Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services
- ☒ Share information about your products and relevant certification schemes
- ☒ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

- ☒ Collaborate with stakeholders in creation and review of your climate transition plan
- ☒ Engage with stakeholders to advocate for policy or regulatory change

(5.11.9.3) % of stakeholder type engaged

Select from:

- ☒ 1-25%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

- ☒ Less than 1%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

TVS Motor Company's customer engagement strategy is a cornerstone of its sustainability journey, ensuring that business priorities are consistently aligned with stakeholder expectations. Engagement is carried out through structured surveys, in-depth consultations, and feedback mechanisms that provide actionable insights into customer needs. These inputs directly inform our double materiality analysis, which shapes the Sustainability Strategy for FY 2024–25 and beyond. By integrating customer perspectives, we ensure that our approach addresses not only financial and operational priorities but also the environmental concerns and aspirations of our customers. Stakeholder feedback is critical in keeping TVSM's products and brand aligned with emerging trends, evolving customer sentiments, and industry dynamics. This engagement lens allows us to track the immediate and long-term impact of our sustainability initiatives, reinforcing our role as a partner in our customers' transition to low-carbon mobility. Our Sustainability Strategy, guided by these insights, underpins projects in climate change mitigation, renewable energy, water stewardship, and circular economy practices, ensuring alignment with India's Net Zero 2070 target. The effectiveness of this engagement is reflected in how

customers perceive TVS Motor Company: as a responsible brand leading in sustainability and innovation. Recognition such as the J.D. Power award for excellence in customer satisfaction and product quality validates our commitment to delivering superior vehicles, transparent communication, and responsible mobility solutions. These accolades underscore our dedication to building long-term trust and to advancing sustainable mobility in alignment with global frameworks

(5.11.9.6) Effect of engagement and measures of success

TVS Motor Company's customer engagement strategy is central to our sustainability journey, ensuring alignment with stakeholder expectations and environmental aspirations. We engage customers through structured surveys, consultations, and feedback mechanisms to capture insights that guide our sustainability initiatives. By integrating this feedback, we ensure our approach addresses financial priorities while advancing climate action, renewable energy, water stewardship, and circular economy practices, in line with India's Net Zero 2070 target. Stakeholder feedback helps us stay ahead of evolving customer sentiments and market trends, reinforcing our role as a partner in the transition to low-carbon mobility. Recognition such as the J.D. Power award for excellence in customer satisfaction and product quality validates our commitment to delivering superior vehicles, transparent communication, and responsible mobility solutions. These accolades reflect our dedication to building long-term trust and driving sustainable mobility, aligned with global frameworks

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☒ Other value chain stakeholder, please specify :Downstream Dealership in value chain

(5.11.9.2) Type and details of engagement

Education/Information sharing

- ☒ Educate and work with stakeholders on understanding and measuring exposure to environmental risks
- ☒ Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services
- ☒ Share information about your products and relevant certification schemes
- ☒ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

- ☒ Collaborate with stakeholders in creation and review of your climate transition plan
- ☒ Collaborate with stakeholders on innovations to reduce environmental impacts in products and services

(5.11.9.3) % of stakeholder type engaged

Select from:

☒ 26-50%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☒ Less than 1%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

TVS Motor Company's climate change engagement strategy with its downstream value chain partners, particularly dealers, is integral to advancing its decarbonisation journey. In FY2025–26, the Company continued using its My Sustainability Index (MSI) as a structured ESG benchmarking and engagement tool for dealers, covering environmental, social and governance dimensions. The MSI assessment covered 617 dealers, representing 38% of the dealer network, and provided a basis for identifying ESG performance gaps and strengthening dealer capabilities. The Company also conducted 35 dealer training sessions during the year to build awareness and capability on sustainability and ESG practices. In parallel, TVSM continued to support the dealer network in adapting to the transition towards electric mobility, including evolving sales, service and customer-support capabilities, awareness of EV technologies and charging requirements. Through these engagement initiatives, TVSM is strengthening sustainability performance across its downstream value chain and supporting renewable-energy adoption, lower-carbon operations and the broader transition towards sustainable mobility.

(5.11.9.6) Effect of engagement and measures of success

TVS Motor Company actively collaborates with its dealers to strengthen operational and service excellence, with a clear focus on environmental performance and sustainability. As the direct interface with customers, dealers are encouraged to adopt responsible practices and build capabilities that support the Company's broader commitment to addressing climate change and enabling the transition towards low-carbon mobility. To further this engagement, the Company uses the My Sustainability Index (MSI) as a structured benchmarking and engagement tool for dealers. The MSI assesses dealer performance across key ESG parameters, with the scoring framework covering 40% Environment, 40% Social and 15% Governance dimensions. In FY2025–26, the MSI assessment covered 617 dealers, representing 38% of the dealer network. The Company also conducted 35 dealer training sessions to build awareness and capability on sustainability and ESG practices. In parallel, TVSM supported dealers in adapting their sales, service and customer-support capabilities to the transition towards electric mobility, including awareness of EV technologies, charging requirements and evolving customer needs. This initiative enables TVSM to identify ESG performance gaps, drive targeted capability building and strengthen sustainability performance across its dealer network, supporting a more sustainable, climate-resilient and low-carbon downstream value chain.

Water

(5.11.9.1) Type of stakeholder

Select from:

- ☒ Other value chain stakeholder, please specify :Downstream dealerships in value chain

(5.11.9.2) Type and details of engagement

Education/Information sharing

- ☒ Educate and work with stakeholders on understanding and measuring exposure to environmental risks
- ☒ Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services
- ☒ Share information about your products and relevant certification schemes
- ☒ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

- ☒ Collaborate with stakeholders on innovations to reduce environmental impacts in products and services
- ☒ Run a campaign to encourage innovation to reduce environmental impacts

(5.11.9.3) % of stakeholder type engaged

Select from:

- ☒ 26-50%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

TVS Motor Company's water stewardship engagement strategy with its downstream value chain partners, particularly dealers, is central to advancing sustainable operations and strengthening water resilience. In FY2025–26, the Company continued using its My Sustainability Index (MSI) as a structured ESG benchmarking and engagement tool for dealers. The MSI assessment covered 617 dealers, representing 38% of the dealer network, and provided a basis for identifying ESG performance gaps and strengthening dealer capabilities. The Company also promoted water-efficient servicing practices across its dealer network. Approximately 300 dealers adopted dry-wash solutions, reducing freshwater consumption associated with vehicle servicing and cleaning activities. This initiative supports more efficient resource use, reduces dependence on local water resources and strengthens preparedness for water stress and climate-related water availability challenges. TVSM also intends to deepen dealer engagement by expanding dry-wash adoption, embedding water-efficiency performance indicators and identifying further opportunities to reduce water consumption across after-sales operations. These initiatives support the Company's water-positive aspirations and contribute to greater resilience across the downstream value chain.

(5.11.9.6) Effect of engagement and measures of success

TVS Motor Company actively collaborates with its dealers to strengthen operational and service excellence, with a clear focus on environmental performance and sustainability. As the direct interface with customers, dealers are encouraged to adopt responsible practices and build capabilities that support the Company's broader commitment to addressing climate change and enabling the transition towards low-carbon mobility. To further this engagement, the Company continued using the My Sustainability Index (MSI) as a structured benchmarking and engagement tool for dealers. The MSI assesses dealer performance across key ESG parameters, with the scoring framework covering 40% Environment, 40% Social and 15% Governance dimensions. In FY2025–26, the MSI assessment covered 617 dealers, representing 38% of the dealer network. The Company also conducted 35 dealer training sessions to build awareness and capability on sustainability and ESG practices. This initiative enables TVSM to identify improvement areas, drive targeted capability building and strengthen sustainability performance across its dealer network, supporting a more sustainable, climate-resilient and low-carbon downstream value chain.

[Add row]

C6. Environmental performance - Consolidation approach

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

Climate change

(6.1.1) Consolidation approach used

Select from:

☒ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

TVS Motor Company employs the operational control consolidation approach for calculating environmental performance data to ensure precise responsibility and accountability for its activities and processes. This clarity is pivotal for the accurate reporting of environmental impacts and the execution of impactful management strategies. Simultaneously, it facilitates the management of environmental impacts by concentrating on areas where the company can influence improvements. This approach also underpins strategic decision-making, enabling the setting of pragmatic targets for emissions and waste reduction. Moreover, it allows for consistent environmental performance tracking and benchmarking, which is essential for continuous improvement. Lastly, understanding operational control aids in risk management and ensures that the company's efforts are focused on outcomes within its sphere of influence, thereby enhancing overall environmental management.

Forests

(6.1.1) Consolidation approach used

Select from:

☒ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

TVS Motor Company employs the operational control consolidation approach for calculating environmental performance data to ensure precise responsibility and accountability for its activities and processes. This clarity is pivotal for the accurate reporting of environmental impacts and the execution of impactful management strategies. Simultaneously, it facilitates the management of environmental impacts by concentrating on areas where the company can influence improvements. This approach also underpins strategic decision-making, enabling the setting of pragmatic targets for emissions and waste reduction. Moreover, it allows for consistent

environmental performance tracking and benchmarking, which is essential for continuous improvement. Lastly, understanding operational control aids in risk management and ensures that the company's efforts are focused on outcomes within its sphere of influence, thereby enhancing overall environmental management.

Water

(6.1.1) Consolidation approach used

Select from:

☒ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

TVS Motor Company employs the operational control consolidation approach for calculating environmental performance data to ensure precise responsibility and accountability for its activities and processes. This clarity is pivotal for the accurate reporting of environmental impacts and the execution of impactful management strategies. Simultaneously, it facilitates the management of environmental impacts by concentrating on areas where the company can influence improvements. This approach also underpins strategic decision-making, enabling the setting of pragmatic targets for emissions and waste reduction. Moreover, it allows for consistent environmental performance tracking and benchmarking, which is essential for continuous improvement. Lastly, understanding operational control aids in risk management and ensures that the company's efforts are focused on outcomes within its sphere of influence, thereby enhancing overall environmental management.

Plastics

(6.1.1) Consolidation approach used

Select from:

☒ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

TVS Motor Company employs the operational control consolidation approach for calculating environmental performance data to ensure precise responsibility and accountability for its activities and processes. This clarity is pivotal for the accurate reporting of environmental impacts and the execution of impactful management strategies. Simultaneously, it facilitates the management of environmental impacts by concentrating on areas where the company can influence improvements. This approach also underpins strategic decision-making, enabling the setting of pragmatic targets for emissions and waste reduction. Moreover, it allows for consistent environmental performance tracking and benchmarking, which is essential for continuous improvement. Lastly, understanding operational control aids in risk management and ensures that the company's efforts are focused on outcomes within its sphere of influence, thereby enhancing overall environmental management.

Biodiversity

(6.1.1) Consolidation approach used

Select from:

☒ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

TVS Motor Company employs the operational control consolidation approach for calculating environmental performance data to ensure precise responsibility and accountability for its activities and processes. This clarity is pivotal for the accurate reporting of environmental impacts and the execution of impactful management strategies. Simultaneously, it facilitates the management of environmental impacts by concentrating on areas where the company can influence improvements. This approach also underpins strategic decision-making, enabling the setting of pragmatic targets for emissions and waste reduction. Moreover, it allows for consistent environmental performance tracking and benchmarking, which is essential for continuous improvement. Lastly, understanding operational control aids in risk management and ensures that the company's efforts are focused on outcomes within its sphere of influence, thereby enhancing overall environmental management.
[Fixed row]

C7. Environmental performance - Climate change

(7.1) Is this your first year of reporting emissions data to CDP?

Select from:

☒ No

(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

	Has there been a structural change?
	Select all that apply ☒ No

[Fixed row]

(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

	Change(s) in methodology, boundary, and/or reporting year definition?
	Select all that apply ☒ No

[Fixed row]

(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

Select all that apply

- ☒ ISO 14064-1
- ☒ IEA CO2 Emissions from Fuel Combustion
- ☒ The Greenhouse Gas Protocol: Scope 2 Guidance
- ☒ The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard
- ☒ 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories
- ☒ The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
- ☒ Defra Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance, 2019

(7.3) Describe your organization's approach to reporting Scope 2 emissions.

(7.3.1) Scope 2, location-based

Select from:

- ☒ We are reporting a Scope 2, location-based figure

(7.3.2) Scope 2, market-based

Select from:

- ☒ We are reporting a Scope 2, market-based figure

(7.3.3) Comment

TVS Motor Company reports Scope 2 greenhouse gas emissions using both the location-based and market-based methods in accordance with the GHG Protocol Scope 2 Guidance. The location-based method reflects emissions from electricity consumption using region-specific grid emission factors applicable to the geographies in which the Company operates, including India, Indonesia, and the United Kingdom. TVS Motor Company reports Zero market-based Scope 2 emissions as the electricity consumption within the reporting boundary is matched with Renewable Energy Certificates (RECs) that meet the GHG Protocol Scope 2 Quality

Criteria. The market-based Scope 2 emissions figure reflects electricity matched with RECs that substantiate the renewable attributes of the electricity consumed and have been appropriately accounted for in accordance with the GHG Protocol Scope 2 Guidance. Emission Factors: India: Emission factors from the Central Electricity Authority (CEA) are used to reflect the Indian grid's carbon intensity. Indonesia: International Energy Agency (IEA) emission factors are applied for these regions. United Kingdom: DEFRA UK Grid factors are used, ensuring compliance with local reporting standards. TVS Motor Company follows an operational-control approach for Scope 2 boundary setting and maintains a structured greenhouse gas management framework aligned with ISO 14064-1:2018 and the GHG Protocol. The Company recalculates its emissions inventory whenever significant structural or methodological changes materially affect the base-year inventory, ensuring consistency.

[Fixed row]

(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are excluded from your disclosure of climate-related data?

Select from:

☒ No

(7.5) Provide your base year and base year emissions.

Scope 1

(7.5.1) Base year end

03/30/2024

(7.5.2) Base year emissions (metric tons CO₂e)

19605.42

(7.5.3) Methodological details

TVS Motor Company applies an operational-control boundary in accordance with the GHG Protocol to quantify Scope 1 greenhouse gas emissions arising from stationary fuel combustion, mobile and non-road testing activities, and fugitive refrigerant releases. Scope 1 sources include diesel, HFO, PNG, LPG, propane, petrol used in testing operations, and refrigerants used in HVAC and testing systems. Emission factors for fuel combustion and refrigerants are primarily sourced from DEFRA 2025 and other recognized country-specific sources where appropriate. IPCC 2006 Guidelines are used to address any gaps in emission factors. Global Warming Potentials (GWPs) are applied consistently in line with the methodology adopted for the reporting year. For ethanol-blended petrol, fossil CO₂ emissions are attributed only to the petrol fraction of the fuel, while biogenic CO₂ emissions associated with the ethanol component are accounted for separately and excluded from

the Scope 1 total in accordance with the GHG Protocol. CH₄ and N₂O emissions are calculated for the full blended fuel using weighted emission factors reflective of the applicable blend composition.. CH₄ and N₂O are included for the full blended fuel via weighted TTW factors. Illustrative logic: for blend share E%, tCO₂e = Litres × [(1-E%)×EF_petrol_CO₂ + (1-E%)×EF_petrol_(CH₄+N₂O) + E%×EF_ethanol_(CH₄+N₂O)] / 1000. Where a single DEFRA CO₂e factor is used for petrol, it is applied to the (1-E%) fossil share, with the ethanol CH₄+N₂O component added separately; ethanol CO₂ remains out of scope. Refrigerants Emissions are computed as mass leaked × GWP100 for each gas (e.g., R134a, R410A, R32, R407C) per DEFRA/IPCC mapping. Data integrity and assurance Activity data are obtained from fuel consumption records, calibrated meters, invoices, maintenance logs, and refrigerant inventories. Where direct measurements are unavailable, documented and verifiable estimation approaches are applied to ensure completeness and consistency of the inventory.

Scope 2 (location-based)

(7.5.1) Base year end

03/30/2024

(7.5.2) Base year emissions (metric tons CO₂e)

5128.69

(7.5.3) Methodological details

TVS Motor Company reports Scope 2 greenhouse gas emissions using both the location-based and market-based methods in accordance with the GHG Protocol Scope 2 Guidance. The location-based method reflects emissions from electricity consumption using region-specific grid emission factors applicable to the geographies in which the Company operates, including India, Indonesia, and the United Kingdom. TVS Motor Company reports Zero market-based Scope 2 emissions as the electricity consumption within the reporting boundary is matched with Renewable Energy Certificates (RECs) that meet the GHG Protocol Scope 2 Quality Criteria. The market-based Scope 2 emissions figure reflects electricity matched with RECs that substantiate the renewable attributes of the electricity consumed and have been appropriately accounted for in accordance with the GHG Protocol Scope 2 Guidance. Emission Factors: India: Emission factors from the Central Electricity Authority (CEA) are used to reflect the Indian grid's carbon intensity. Indonesia: International Energy Agency (IEA) emission factors are applied for these regions. United Kingdom: DEFRA UK Grid factors are used, ensuring compliance with local reporting standards. TVS Motor Company follows an operational-control approach for Scope 2 boundary setting and maintains a structured greenhouse gas management framework aligned with ISO 14064-1:2018 and the GHG Protocol. The Company recalculates its emissions inventory whenever significant structural or methodological changes materially affect the base-year inventory, ensuring consistency.

Scope 2 (market-based)

(7.5.1) Base year end

05/30/2023

(7.5.2) Base year emissions (metric tons CO₂e)

0

(7.5.3) Methodological details

TVS Motor Company reports Scope 2 greenhouse gas emissions using both the location-based and market-based methods in accordance with the GHG Protocol Scope 2 Guidance. TVS Motor Company reports Zero market-based Scope 2 emissions as the electricity consumption within the reporting boundary is matched with Renewable Energy Certificates (RECs) that meet the GHG Protocol Scope 2 Quality Criteria. The market-based Scope 2 emissions figure reflects electricity matched with RECs that substantiate the renewable attributes of the electricity consumed and have been appropriately accounted for in accordance with the GHG Protocol Scope 2 Guidance. Emission Factors: India: Emission factors from the Central Electricity Authority (CEA) are used to reflect the Indian grid's carbon intensity. Indonesia: International Energy Agency (IEA) emission factors are applied for these regions. United Kingdom: DEFRA UK Grid factors are used, ensuring compliance with local reporting standards. TVS Motor Company follows an operational-control approach for Scope 2 boundary setting and maintains a structured greenhouse gas management framework aligned with ISO 14064-1:2018 and the GHG Protocol. The Company recalculates its emissions inventory whenever significant structural or methodological changes materially affect the base-year inventory, ensuring consistency.

Scope 3 category 1: Purchased goods and services

(7.5.1) Base year end

03/30/2024

(7.5.2) Base year emissions (metric tons CO₂e)

375648.66

(7.5.3) Methodological details

TVS Motor Company considers Purchased Goods and Services (Scope 3, Category 1) to be a material emissions source, as they represent upstream GHG emissions from the extraction, processing, and manufacturing of products and services acquired during business operations. These emissions are significant because they reflect the embedded carbon footprint of materials and services prior to entering the company's value chain. For base year data was sourced from procurement and accounting systems, with expenditure categorized into material groups such as Casting–Aluminum, Electrical Components, Bearings, Food Supplies, and Miscellaneous Materials. Emission factors were applied from Exiobase (2025), expressed in kgCO₂e/USD, and converted using an expenditure-based methodology consistent with the GHG Protocol Scope 3 Standard and CDP disclosure requirements. The formula applied was: Emissions (tCO₂e) = Expenditure (USD) × Emission Factor (kgCO₂e/USD) ÷ 1000

Scope 3 category 2: Capital goods

(7.5.1) Base year end

03/30/2024

(7.5.2) Base year emissions (metric tons CO₂e)

281.15

(7.5.3) Methodological details

Capital goods represent an important source of Scope 3 emissions, as they capture the embodied greenhouse gas (GHG) emissions associated with the production of machinery, equipment, tools, and other long-term assets used in the company's operations. These emissions occur upstream, during the extraction of raw materials and the manufacturing of capital items such as casting machinery, fixtures, and gauges, which are essential to the company's production processes. Accounting for these emissions is particularly relevant, as capital equipment generally has a high material and energy footprint, even though the emissions are amortized over their useful life. For the reporting period, procurement data related to capital expenditures was collected in U.S. dollars (USD) from the company's accounting records. Capital goods categories identified include fixtures, gauges, and other industrial machinery. To quantify emissions, emission factors were sourced from the Exiobase (2025) database for Purchased Goods and Services. These factors, expressed in kilograms of CO₂e per U.S. dollar (kgCO₂e/USD), are designed to reflect the average emissions intensity of specific product categories within the global supply chain. The sample dataset covers the period January to March 2025. The calculation of emissions was carried out using an expenditure-based approach consistent with the GHG Protocol Scope 3 Standard. The formula applied was: $\text{Emissions (tCO}_2\text{e)} = \text{Expenditure (USD)} \times \text{Emission Factor (kgCO}_2\text{e/USD)} \div 1000$. The total Category 2 emissions were obtained by aggregating results across all identified capital goods categories. This ensures that the emissions associated with investments in long-lived production assets are fully captured, providing a more comprehensive picture of the company's upstream value chain impacts and supporting alignment with CDP disclosure requirements.

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.5.1) Base year end

03/30/2024

(7.5.2) Base year emissions (metric tons CO₂e)

2775.31

(7.5.3) Methodological details

TVS Motor company has calculated Scope 3: Category 3 in accordance with the GHG Protocol Corporate Value Chain (Scope 3) Standard and covers fuel-and-energy-related emissions not included in Scope 1 or Scope 2. This category is material as it captures upstream emissions from the extraction, production, and

transportation of fuels, as well as T&D losses from purchased electricity, key contributors given the company's reliance on multiple fuels and grid-supplied power alongside renewable sources. The organizational boundary is established using the operational-control approach, consistent with the boundary applied to the Company's Scope 1 and Scope 2 greenhouse gas inventory. Activity data are obtained from fuel consumption records and purchased electricity data used for Scope 1 and Scope 2 reporting. Scope 3 Category 3 emissions are calculated using the following methodology: $\text{Upstream Fuel Emissions (tCO}_2\text{e)} = \text{Fuel Consumption} \times \text{Well-to-Tank Emission Factor}$ Where fuel consumption includes diesel, petrol, LPG, PNG, propane and other fuels consumed within the reporting boundary, and the applicable well-to-tank emission factors account for emissions arising from fuel extraction, processing, refining, and transportation prior to combustion. $\text{Electricity Transmission \& Distribution Loss Emissions (tCO}_2\text{e)} = \text{Purchased Electricity} \times \text{T\&D Loss Factor} \times \text{Grid Emission Factor}$ Where purchased electricity represents electricity consumed within the reporting boundary, the T&D loss factor reflects the proportion of electricity lost during transmission and distribution, and the grid emission factor corresponds to the relevant electricity grid from which power is sourced. $\text{Total Scope 3 Category 3 Emissions (tCO}_2\text{e)} = \text{Upstream Fuel Emissions} + \text{Electricity T\&D Loss Emissions}$ Emission factors are sourced from internationally recognized databases and government publications, including DEFRA, IEA, IPCC, and country-specific sources where appropriate. The most representative emission factors available for each geography and fuel type are applied to ensure the accuracy and relevance of the inventory. The methodology, activity data, emission factors, calculation assumptions, and any subsequent changes are documented and retained to maintain a complete audit trail. TVS Motor Company reviews and recalculates the inventory where material methodological, operational, or structural changes occur, ensuring completeness, consistency, transparency, comparability, and alignment with CDP

Scope 3 category 4: Upstream transportation and distribution

(7.5.1) Base year end

03/30/2024

(7.5.2) Base year emissions (metric tons CO2e)

11648.07

(7.5.3) Methodological details

At TVSM, Scope 3 Category 4 emissions are calculated using the spend-based method approach. An assumption of 2% as the transportation cost in the overall amount spent is considered in the calculation. This percentage reflects the estimated greenhouse gas emissions associated with the transportation of the goods acquired by the company. The calculation methodology and assumptions are as follows:

- **Emission Factor:** Using the Exiobase emission factor for "Other Land Transportation Services," which is 0.2434 kg CO2e per USD of transportation costs.
- **Data Inputs:** For each shipment, the mass, distance, and mode of transport are recorded, and the corresponding emission factor is applied to determine the emissions.

Scope 3 category 5: Waste generated in operations

(7.5.1) Base year end

(7.5.2) Base year emissions (metric tons CO₂e)

123.33

(7.5.3) Methodological details

TVS Motor Company quantifies Scope 3 Category 5 (Waste Generated in Operations) emissions in accordance with the GHG Protocol Corporate Value Chain (Scope 3) Standard. This category captures greenhouse gas emissions associated with the treatment and disposal of solid and hazardous waste generated by the Company's operations and managed by third-party waste service providers. The inventory includes waste streams sent for recycling, landfill, incineration, and other treatment pathways. Emissions are calculated by applying treatment-specific, DEFRA 2023 emission factors were applied to waste quantities generated during the reporting period, enabling a more accurate representation of the climate impacts associated with waste management activities. Emissions are calculated using the formula: Category 5 Emissions (tCO₂e) = Waste Quantity (tonnes) × Treatment-Specific Emission Factor (tCO₂e/tonne)

Scope 3 category 6: Business travel**(7.5.1) Base year end**

03/30/2024

(7.5.2) Base year emissions (metric tons CO₂e)

4066.26

(7.5.3) Methodological details

At TVSM, Scope 3 Category 6 emissions are calculated using the Distance-based method. This involves determining the distance and mode of business travel (e.g., air, bus, or rail) and applying the appropriate emission factors based on the specifics of the journey. The key considerations for the calculation methodology are as follows: Mode of Travel: Emissions are calculated based on whether the travel is conducted by air, bus, or rail. Travel Details: For air travel, consider the type of trip (domestic or international) and cabin class (economy, business, or premium) Emission Factors: Emission factors from the DEFRA UK database, tailored to the specific mode and class of travel. Calculation Methodology: Business Travel Emissions (tCO₂e) = Distance Travelled (km) × Travel-Specific Emission Factor (kg CO₂e/km) ÷ 1,000

Scope 3 category 7: Employee commuting**(7.5.1) Base year end**

(7.5.2) Base year emissions (metric tons CO₂e)

7103.16

(7.5.3) Methodological details

TVS Motor Company quantifies Scope 3 Category 7 (Employee Commuting) emissions in accordance with the GHG Protocol Corporate Value Chain (Scope 3) Standard using the distance-based method. The category includes emissions arising from employee commuting between home and work using various modes of transport. The organizational boundary follows the operational-control approach and is consistent with the Company's Scope 1, Scope 2, and Scope 3 inventory boundary. Employee commuting data are collected through employee surveys that capture information on commuting distance, mode of transport, and travel frequency. Where complete data are unavailable, conservative assumptions and extrapolation techniques are applied to improve inventory completeness. For international operations, commuting emissions are calculated based on survey responses and extrapolated to the total employee population. Emission factors are sourced from the DEFRA 2024 greenhouse gas conversion factors and applied according to the mode of transport used. Calculation Methodology Employee Commuting Emissions (tCO₂e) = Distance Travelled (km) × Number of Trips × Emission Factor (kg CO₂e/km) ÷ 1,000 Where: Distance travelled is based on employee survey responses. Number of trips reflects annual commuting frequency. Emission factors vary by transport mode (car, motorcycle, bus, rail, etc.). 1) For India operations, employee commuting emissions are estimated using employee transportation patterns, average commuting distances, private vehicle use, and shuttle utilization data. The calculation assumes employees work on weekdays, with an additional 40 working Saturdays per year, while 25 days are excluded to account for public holidays and leave periods. For the base year year: 2) UK commuting emissions were estimated using survey responses from 72 employees and extrapolated to represent 200 employees. 3) Indonesia commuting emissions were estimated using survey responses from 140 employees and extrapolated to represent 499 employees. Total Category 7 emissions are calculated as the sum of emissions across all commuting modes and locations.

Scope 3 category 8: Upstream leased assets**(7.5.1) Base year end**

03/30/2024

(7.5.2) Base year emissions (metric tons CO₂e)

0

(7.5.3) Methodological details

Scope 3 Category 8 (Upstream leased assets) is not applicable to TVS Motor Company. TVSM's manufacturing operations and corporate offices are located in facilities that are either company-owned or operated under long-term arrangements where emissions are already accounted for in our Scope 1 (direct fuel use) and Scope 2 (purchased electricity) inventories.

Scope 3 category 9: Downstream transportation and distribution

(7.5.1) Base year end

03/30/2024

(7.5.2) Base year emissions (metric tons CO₂e)

1663367.07

(7.5.3) Methodological details

TVS Motor Company quantifies Scope 3 Category 9 (Downstream Transportation and Distribution) emissions using a distance-based methodology aligned with the GHG Protocol Corporate Value Chain (Scope 3) Standard. The calculation is based on downstream logistics activity data, including transportation distances, product volumes, vehicle weights, and transport modes used for delivery of finished vehicles to dealers, distributors, ports, and customers. DEFRA transport emission factors are applied to estimate emissions associated with road, rail, and shipping activities. For the current reporting year, no changes were made to the organizational boundary, calculation methodology, activity data assumptions, or emission factors that would materially affect the base-year inventory. Accordingly, TVS Motor Company has not restated or recalculated its base-year Scope 3 Category 9 emissions during this reporting cycle. TVSM maintains a periodic review process for its greenhouse gas inventory to ensure that emissions remain representative of business operations and aligned with evolving data availability and reporting requirements. Historical emissions are recalculated only when structural changes, methodological improvements, or data revisions result in a material impact on reported emissions, in accordance with the GHG Protocol and CDP reporting guidance.

Scope 3 category 10: Processing of sold products

(7.5.1) Base year end

03/02/2024

(7.5.2) Base year emissions (metric tons CO₂e)

0

(7.5.3) Methodological details

Scope 3 Category 10 (Processing of Sold Products) remains not applicable to TVS Motor Company and no recalculation or restatement of base-year emissions has been undertaken. TVSM manufactures and sells fully assembled end-use two-wheelers and three-wheelers that do not undergo further industrial or commercial processing prior to use. Consequently, no emissions are attributable to Category 10 under the GHG Protocol Corporate Value Chain (Scope 3) Standard. As the category remains outside the Company's reporting boundary and no changes have occurred in business activities, organizational boundaries, or methodology that would affect this assessment, no base-year recalculation is required.

Scope 3 category 11: Use of sold products

(7.5.1) Base year end

03/30/2024

(7.5.2) Base year emissions (metric tons CO₂e)

21782062

(7.5.3) Methodological details

TVS Motor Company quantifies Scope 3 Category 11 (Use of Sold Products) emissions using an activity-based methodology aligned with the GHG Protocol Corporate Value Chain (Scope 3) Standard. This category captures downstream emissions generated during the use phase of vehicles sold in the reporting year, including emissions from fuel combustion in internal combustion engine vehicles and electricity consumption in electric vehicles. As use-phase emissions represent a significant share of lifecycle emissions, this category remains a key focus area within TVSM's Scope 3 inventory. Emissions are calculated using model-specific sales volumes, fuel type, fuel efficiency, expected lifetime distance travelled, and country-specific fuel characteristics. The methodology incorporates: Actual sales data by vehicle model; Model-specific fuel efficiency (km/litre or km/kWh); DEFRA and country-specific emission factors; Country-specific fuel blend assumptions, including ethanol blending where applicable; and An assumed vehicle lifetime of 15 years and lifetime distance travelled of 100,000 km. Calculation Approach $\text{Lifetime Fuel Consumed per Vehicle} = \text{Lifetime Distance Travelled} \div \text{Fuel Efficiency}$ $\text{Use-Phase Emissions (tCO}_2\text{e)} = \text{Sales Quantity} \times \text{Lifetime Fuel Consumption} \times \text{Weighted Fuel Emission Factor}$ For ethanol-blended fuels, a weighted emission factor is calculated using the applicable petrol and ethanol proportions: $\text{Weighted Fuel Emission Factor} = (\% \text{ Petrol} \times \text{Petrol Emission Factor}) + (\% \text{ Ethanol} \times \text{Ethanol Emission Factor})$ The methodology incorporates market-specific fuel blend assumptions, including E20 fuel for India and prevailing ethanol blend levels in Indonesia and the United Kingdom. Fossil fuel emissions are reported within Scope 3 Category 11, while biogenic emissions associated with the ethanol fraction are calculated and disclosed separately in accordance with GHG Protocol requirements.

Scope 3 category 12: End of life treatment of sold products

(7.5.1) Base year end

03/30/2024

(7.5.2) Base year emissions (metric tons CO2e)

548.91

(7.5.3) Methodological details

TVS Motor Company quantifies Scope 3 Category 12 (End-of-Life Treatment of Sold Products) emissions using an activity-based methodology aligned with the GHG Protocol Corporate Value Chain (Scope 3) Standard. This category captures emissions associated with the recycling, recovery, treatment, and disposal of vehicles sold during the reporting year at the end of their useful life. As vehicles contain significant quantities of metals, plastics, rubber, and other materials, emissions arise from both material recovery processes and the treatment of non-recyclable fractions. While steel, aluminum, and copper are assumed to be 100% recyclable, emissions arise from the treatment of non-recyclable fractions such as plastics, rubber, and residuals, representing the downstream waste footprint of vehicles at end-of-life. Emissions are calculated using model-specific vehicle weights, material composition data, recyclability assumptions, battery characteristics, and end-of-life treatment pathways. Material composition is categorized into steel, aluminium, plastics, rubber, copper, and other materials. Recyclability rates are applied to estimate material recovery and residual waste requiring treatment or disposal. Calculation Approach $\text{Material Quantity} = \text{Vehicle Weight} \times \text{Material Composition (\%)}$
 $\text{Recycling Emissions (tCO}_2\text{e)} = \text{Recyclable Material Quantity} \times \text{Recycling Emission Factor}$
Restatement impact: Adoption of the DEFRA 2024 factors and methodological refinements has led to a 56% reduction in reported FY 2023–24 Category 12 emissions compared with previously disclosed values. Material recycling emissions are estimated using closed-loop recycling emission factors, while landfill emissions are estimated using DEFRA treatment-specific emission factors. Separate calculations are performed for recyclable and non-recyclable fractions to provide a representative assessment of end-of-life impacts. No changes were made to the organizational boundary, methodology, or key assumptions during the current reporting year that would require a recalculation or restatement of base-year Category 12 emissions. TVS Motor Company periodically reviews its greenhouse gas inventory, activity data, emission factors, and calculation methodologies to ensure continued accuracy, transparency, consistency, and alignment with GHG Protocol and CDP reporting requirements.

Scope 3 category 13: Downstream leased assets

(7.5.1) Base year end

03/30/2024

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Scope 3 Category 13 (Downstream leased assets) is not applicable to TVS Motor Company. TVSM does not lease products, vehicles, or facilities to third parties for their operation or control. All vehicles manufactured are sold outright to customers or dealers, and the company does not retain ownership or operational control once the sale is completed. Our downstream value chain is therefore limited to distribution (Category 9), use of sold products (Category 11), and end-of-life treatment of

sold products (Category 12). Since there are no leased product fleets or leased facilities under customer use, there are no emissions attributable to Category 13. In line with the GHG Protocol guidance and CDP definitions, we therefore report this category as Not applicable (N/A) for TVS Motor Company.

Scope 3 category 14: Franchises

(7.5.1) Base year end

03/30/2024

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Scope 3 Category 14 (Franchises) is not applicable to TVS Motor Company. TVSM operates through a network of independent dealers and service outlets, but these are third-party owned and operated businesses, not company-owned franchises. TVSM does not exert operational control over these entities' facilities or activities, and therefore does not account for their direct GHG emissions within its Scope 1, 2, or 3 boundary. Our dealer engagement is addressed through sustainability programs (e.g., My Sustainability Index, capability-building, renewable energy adoption), but since these outlets are not franchised under TVSM ownership/control, there are no reportable emissions under Category 14.

Scope 3 category 15: Investments

(7.5.1) Base year end

03/30/2024

(7.5.2) Base year emissions (metric tons CO2e)

13504.76

(7.5.3) Methodological details

At TVSM, the investment-specific method is applied in line with the GHG Protocol Scope 3 Standard and CDP disclosure expectations. The methodology uses EXIOBASE emission factors that are both sector- and country-specific. Key methodological elements include: Sector and Country Specificity: Emission factors are applied based on the sector and region of the investment. Shareholding and Revenue: Emissions are calculated proportionally based on TVSM's percentage shareholding and the revenue details of each investment. Revenue Conversion: All revenues are standardized in USD to ensure consistency across geographies.

Category 15 emissions are calculated by applying the relevant EXIOBASE emission factors to the standardized revenue of each investment and attributing emissions in proportion to TVSM's ownership share. Calculation Approach Category 15 Emissions (tCO₂e) = Investment Revenue × Applicable EXIOBASE Emission Factor × TVSM Ownership Share (%)

Scope 3: Other (upstream)

(7.5.1) Base year end

03/30/2024

(7.5.2) Base year emissions (metric tons CO₂e)

0

(7.5.3) Methodological details

TVS Motor Company does not identify any material upstream activities beyond Categories 1–8 of the GHG Protocol Corporate Value Chain Standard. All relevant upstream sources are already covered: • Purchased goods & services (Cat 1) – includes raw materials such as steel, aluminium, plastics, rubber, and packaging. • Capital goods (Cat 2) – includes machinery and equipment purchases. • Fuel- and energy-related activities (Cat 3) – accounted for based on well-to-tank factors for all purchased fuels and electricity. • Upstream transport & distribution (Cat 4) – covers logistics of inbound materials. • Waste generated in operations (Cat 5) – includes hazardous and non-hazardous waste. • Business travel (Cat 6) and Employee commuting (Cat 7) – included as applicable. • Upstream leased assets (Cat 8) – not applicable, as explained separately. Since all significant upstream activities are already mapped under the above categories, we report Scope 3 – Other (upstream) as Not applicable (N/A) for TVS Motor Company.

Scope 3: Other (downstream)

(7.5.1) Base year end

03/30/2024

(7.5.2) Base year emissions (metric tons CO₂e)

0

(7.5.3) Methodological details

TVS Motor Company does not identify any material downstream activities beyond Categories 9–15 of the GHG Protocol Corporate Value Chain Standard. All relevant downstream sources are already covered: • Downstream transport & distribution (Cat 9) – includes emissions from product logistics after sale. • Processing of sold products (Cat 10) – not applicable, as vehicles are delivered as finished products. • Use of sold products (Cat 11) – includes fuel combustion from customer use of two- and three-wheelers. • End-of-life treatment of sold products (Cat 12) – includes waste management of vehicles at disposal. • Downstream leased assets (Cat 13) – not applicable, as TVSM does not lease vehicles/facilities to customers. • Franchises (Cat 14) – not applicable, as dealer operations are independent businesses. • Investments (Cat 15) – emissions from equity investments are reported where material. Since all significant downstream activities are already mapped under the above categories, we report Scope 3 – Other (downstream) as Not applicable (N/A) for TVS Motor Company.

[Fixed row]

(7.6) What were your organization's gross global Scope 1 emissions in metric tons CO₂e?

Reporting year

(7.6.1) Gross global Scope 1 emissions (metric tons CO₂e)

23754.99

(7.6.3) Methodological details

TVS Motor Company's gross global Scope 1 emissions for the reporting year were 23,754.99 tCO₂e. Scope 1 emissions are calculated in accordance with the GHG Protocol Corporate Accounting and Reporting Standard using an operational-control boundary. The inventory includes direct greenhouse gas emissions from stationary fuel combustion (e.g., diesel, furnace oil, PNG, LPG and propane), mobile and non-road fuel consumption associated with vehicle testing activities, and fugitive emissions from refrigerants used in HVAC and testing systems. Emissions are calculated using the following methodology: Scope 1 Emissions (tCO₂e) = Activity Data × Emission Factor where activity data represents fuel consumption or refrigerant losses, and emission factors include CO₂, CH₄ and N₂O emission coefficients sourced primarily from DEFRA 2025 and other recognized sources, with appropriate Global Warming Potentials (GWPs) applied. For refrigerants, emissions are calculated as: Refrigerant Emissions (tCO₂e) = Quantity Leaked (kg) × GWP100 ÷ 1,000 For ethanol-blended fuels, fossil CO₂ emissions are attributed only to the fossil fuel fraction, while biogenic CO₂ emissions associated with the ethanol component are accounted for separately in accordance with the GHG Protocol. The methodology, emission factors, activity data and assumptions are documented and maintained to ensure accuracy, transparency, consistency and comparability of the reported inventory.

Past year 1

(7.6.1) Gross global Scope 1 emissions (metric tons CO₂e)

20321.41

(7.6.2) End date

03/30/2025

(7.6.3) Methodological details

TVS Motor Company's gross global Scope 1 emissions for previous year were 20,321.41 tCO₂e. Scope 1 emissions were quantified in accordance with the GHG Protocol Corporate Accounting and Reporting Standard using an operational-control boundary. The inventory includes direct greenhouse gas emissions from stationary fuel combustion sources (diesel, furnace oil, PNG, LPG, and propane), mobile and non-road fuel consumption associated with vehicle testing activities, and fugitive emissions from refrigerants used in HVAC and testing systems. Emissions were calculated using the following methodology: Scope 1 Emissions (tCO₂e) = Activity Data × Emission Factor where activity data represents fuel consumption or refrigerant losses and emission factors include CO₂, CH₄, and N₂O emission coefficients from recognized sources, with applicable Global Warming Potentials (GWPs) applied. Fugitive refrigerant emissions were calculated as: Refrigerant Emissions (tCO₂e) = Quantity Leaked (kg) × GWP100 ÷ 1,000 For ethanol-blended fuels, fossil CO₂ emissions were attributed only to the fossil fuel fraction, while biogenic CO₂ emissions associated with the ethanol component were accounted for separately in accordance with GHG Protocol requirements. The methodology, emission factors, assumptions, and activity data were documented and applied consistently to ensure transparency, accuracy, and comparability of the reported inventory.

Past year 2

(7.6.1) Gross global Scope 1 emissions (metric tons CO₂e)

19607.41

(7.6.2) End date

03/30/2024

(7.6.3) Methodological details

TVS Motor Company's gross global Scope 1 emissions for FY 2023-2024 were 19,607.41 tCO₂e. Scope 1 emissions were calculated in accordance with the GHG Protocol Corporate Accounting and Reporting Standard using an operational-control boundary. The inventory includes direct greenhouse gas emissions from stationary fuel combustion sources (diesel, furnace oil, PNG, LPG, and propane), mobile and non-road fuel consumption associated with vehicle testing activities, and fugitive emissions from refrigerants used in HVAC and testing systems. Calculation Methodology: Scope 1 Emissions (tCO₂e) = Activity Data × Emission Factor where activity data represents fuel consumption or refrigerant losses and emission factors include CO₂, CH₄, and N₂O emission coefficients from recognized sources, with applicable Global Warming Potentials (GWPs) applied. Fugitive refrigerant emissions were calculated using: Refrigerant Emissions (tCO₂e) = Quantity Leaked (kg) × GWP100 ÷ 1,000 For ethanol-blended fuels, fossil CO₂ emissions were attributed only to the fossil fuel fraction, while biogenic CO₂ emissions associated with

the ethanol component were accounted for separately in accordance with GHG Protocol requirements. The inventory boundary, methodology, activity data, emission factors, and assumptions were applied consistently to ensure transparency, accuracy, comparability, and consistency of reported emissions over time.
[Fixed row]

(7.7) What were your organization's gross global Scope 2 emissions in metric tons CO2e?

Reporting year

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

2239.03

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

0

(7.7.4) Methodological details

TVS Motor Company reports Scope 2 greenhouse gas emissions using both the location-based and market-based methods in accordance with the GHG Protocol Scope 2 Guidance. The location-based method reflects emissions from electricity consumption using region-specific grid emission factors applicable to the geographies in which the Company operates, including India, Indonesia, and the United Kingdom. TVS Motor Company reports Zero market-based Scope 2 emissions as the electricity consumption within the reporting boundary is matched with Renewable Energy Certificates (RECs) that meet the GHG Protocol Scope 2 Quality Criteria. The market-based Scope 2 emissions figure reflects electricity matched with RECs that substantiate the renewable attributes of the electricity consumed and have been appropriately accounted for in accordance with the GHG Protocol Scope 2 Guidance. Emission Factors: India: Emission factors from the Central Electricity Authority (CEA) are used to reflect the Indian grid's carbon intensity. Indonesia: International Energy Agency (IEA) emission factors are applied for these regions. United Kingdom: DEFRA UK Grid factors are used, ensuring compliance with local reporting standards. TVS Motor Company follows an operational-control approach for Scope 2 boundary setting and maintains a structured greenhouse gas management framework aligned with ISO 14064-1:2018 and the GHG Protocol. The Company recalculates its emissions inventory whenever significant structural or methodological changes materially affect the base-year inventory, ensuring consistency.

Past year 1

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

4978.03

(7.7.3) End date

03/30/2025

(7.7.4) Methodological details

TVS Motor Company reports Scope 2 greenhouse gas emissions using the location-based method in accordance with the GHG Protocol Scope 2 Guidance. The location-based method reflects emissions from purchased electricity consumption using region-specific grid emission factors applicable to the geographies in which the Company operates, including India, Indonesia, and the United Kingdom. In FY 2025-26, TVS Motor Company purchased I-RECs corresponding to its renewable electricity consumption however in the previous year since the company did not operate in electricity markets where supplier-specific emission factors or residual mix emission factors were available for all reporting locations. As a result, TVSM was unable to calculate and report a Scope 2 market-based emissions figure in accordance with the GHG Protocol Scope 2 Guidance and therefore reports Scope 2 emissions using the location-based approach only. Emission Factors: India: Central Electricity Authority (CEA) grid emission factors are applied. Indonesia: International Energy Agency (IEA) grid emission factors are applied. United Kingdom: DEFRA grid emission factors are applied. TVS Motor Company follows an operational-control approach for Scope 2 boundary setting and maintains a greenhouse gas management framework aligned with ISO 14064-1:2018 and the GHG Protocol. The Company recalculates its emissions inventory whenever significant structural or methodological changes materially affect the base-year inventory, ensuring consistency, transparency, and comparability of reported emissions.

Past year 2

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

4889.52

(7.7.3) End date

03/30/2024

(7.7.4) Methodological details

TVS Motor Company reports Scope 2 greenhouse gas emissions using the location-based method in accordance with the GHG Protocol Scope 2 Guidance. The location-based method reflects emissions from purchased electricity consumption using region-specific grid emission factors applicable to the geographies in which the company operates, including India, Indonesia, and the United Kingdom. In FY 2025-26, TVS Motor Company purchased I-RECs corresponding to its renewable electricity consumption; however, in the previous year, the company did not operate in electricity markets where supplier-specific emission factors or residual mix emission factors were available for all reporting locations. As a result, TVSM was unable to calculate and report a Scope 2 market-based emissions figure in accordance with the GHG Protocol Scope 2 Guidance and therefore reports Scope 2 emissions using the location-based approach only. Emission Factors: India: Central Electricity Authority (CEA) grid emission factors are applied. For Indonesia, the International Energy Agency (IEA) grid emission factors are applied. United Kingdom: DEFRA grid emission factors are applied. TVS Motor Company follows an operational-control approach for Scope 2 boundary setting and maintains a

greenhouse gas management framework aligned with ISO 14064-1:2018 and the GHG Protocol. The company recalculates its emissions inventory whenever significant structural or methodological changes materially affect the base-year inventory, ensuring consistency, transparency, and comparability of reported emissions.

[Fixed row]

(7.8) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

3095264.55

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Hybrid method

☒ Spend-based method

☒ Supplier-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

75

(7.8.6) Please explain

TVS Motor Company quantifies Scope 3 Category 1 (Purchased Goods and Services) emissions in accordance with the GHG Protocol Corporate Value Chain (Scope 3) Standard using a hybrid supplier-specific and spend-based methodology. For suppliers that disclose environmental performance data, TVSM follows a supplier-specific (activity-based) approach. Supplier energy consumption and Scope 1 and Scope 2 emissions are collected and the emissions attributable to TVSM are calculated based on TVSM's Share of Business (SoB) with the supplier. The SoB represents the proportion of a supplier's production or business attributable to

TVSM during the reporting period. Supplier-Specific (Activity-Based) Calculation Attributed Emissions (tCO₂e) = Supplier Scope 1 Emissions × SoB (%) + Supplier Scope 2 Emissions × SoB (%) Supplier Scope 1 emissions include emissions associated with fuels such as natural gas, furnace oil, coal, propane and other fuels consumed by the supplier, while Scope 2 emissions are derived from purchased electricity consumption. For suppliers where primary emissions data are unavailable, TVSM applies a spend-based approach. A derived emission intensity is calculated using suppliers with available emissions data and corresponding procurement spend. This emission intensity is then applied to the procurement spend of suppliers lacking emissions disclosures. Spend-Based Calculation Emissions (tCO₂e) = Supplier Procurement Spend × Derived Emission Intensity The derived emission intensity is calculated as: Emission Intensity (tCO₂e/₹) = Total Supplier-Specific Emissions ÷ Total Procurement Spend Covered by Supplier Data Total Category 1 Emissions = Σ Supplier-Specific Emissions + Σ Spend-Based Emissions This hybrid methodology increases the use of primary supplier emissions data and improves the representativeness of the inventory compared with a solely spend-based approach. By incorporating supplier-specific Scope 1 and Scope 2 emissions and allocating them using the Share of Business methodology, the calculation better reflects the actual emissions associated with TVSM's purchased goods and services while maintaining completeness for suppliers that do not currently disclose emissions data. The organizational boundary follows the operational-control approach and remains consistent with the Company's Scope 1, Scope 2 and Scope 3 inventory boundaries.

Capital goods

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO₂e)

2398.41

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Average spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.6) Please explain

TVS Motor Company quantifies Scope 3 Category 2 (Capital Goods) emissions in accordance with the GHG Protocol Corporate Value Chain (Scope 3) Standard using a spend-based methodology. This category includes greenhouse gas emissions associated with the production of capital goods purchased during the reporting

year, such as manufacturing equipment, machinery, tooling, gauges, fixtures, dies, drills, hand tools, and other capital assets used to support the Company's operations and production activities. These assets are long-term investments that enable manufacturing capacity expansion, operational efficiency improvements, product innovation, and technology advancement. Capital goods expenditure is collected from procurement and finance records and categorized into relevant capital asset groups. Since supplier-specific lifecycle emissions data for individual capital goods are not consistently available, TVSM applies a spend-based approach using environmentally extended input-output (EEIO) emission factors sourced from the EXIOBASE database. Expenditure incurred in INR is converted to USD using the applicable reporting year exchange rate, and the corresponding EXIOBASE emission factor is applied based on the most representative capital goods category. Spend-Based Calculation Category 2 Emissions (kg CO₂e) = Capital Goods Spend (USD) × EXIOBASE Emission Factor (kg CO₂e/USD) The inventory includes capital goods such as gauges, fixtures, tooling, capital equipment, and manufacturing assets acquired during the reporting year. The spend-based methodology provides a consistent and transparent approach for estimating embedded upstream emissions associated with these purchases while ensuring complete coverage of capital expenditures across the organization.

Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO₂e)

4335.03

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.6) Please explain

TVS Motor Company quantifies Scope 3 Category 3 (Fuel- and Energy-Related Activities) emissions in accordance with the GHG Protocol Corporate Value Chain (Scope 3) Standard. This category captures upstream emissions associated with the production, extraction, processing, and transportation of fuels consumed by the Company, as well as emissions associated with transmission and distribution (T&D) losses from purchased electricity that are not included within Scope 1 or Scope 2. The inventory covers operations in India, Indonesia, and the United Kingdom (Norton Motorcycles) and follows the operational-control boundary applied across the

Company's greenhouse gas inventory. The calculation includes two principal components: Well-to-Tank (WTT) emissions associated with fuels consumed in operations, including diesel, petrol, furnace oil, LPG, propane, natural gas and other fuels. Electricity-related upstream emissions, including emissions arising from electricity transmission and distribution losses and upstream electricity generation activities not reported within Scope 2. For fuel-related emissions, fuel consumption data used for Scope 1 reporting are converted into energy or fuel units and multiplied by the corresponding upstream well-to-tank emission factors. Fuel-Related Calculation Category 3 Fuel Emissions (tCO₂e) = Fuel Consumption × Well-to-Tank Emission Factor For purchased electricity, transmission and distribution losses are calculated by determining the quantity of electricity lost within the grid system before delivery and applying the relevant grid emission factor and upstream electricity emission factor. Electricity T&D Calculation T&D Emissions = [(Electricity Consumed ÷ (1 – T&D Loss Factor)) – Electricity Consumed] × (Grid Emission Factor + Upstream Electricity Emission Factor) Country-specific fuel consumption and electricity data are used for India, Indonesia and the United Kingdom, while emission factors are sourced from recognized databases including DEFRA and other internationally accepted sources. Renewable electricity procured through renewable energy instruments is treated in accordance with the applicable reporting methodology and only non-renewable electricity consumption contributes to the calculation of Category 3 electricity-related emissions.

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO₂e)

44607.22

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.6) Please explain

TVS Motor Company quantifies Scope 3 Category 4 (Upstream Transportation and Distribution) emissions in accordance with the GHG Protocol Corporate Value Chain (Scope 3) Standard using a spend-based methodology. This category captures greenhouse gas emissions associated with third-party transportation and distribution services used for the inbound movement of purchased goods, raw materials, components, and other products from suppliers to TVSM's manufacturing

locations. As supplier-specific transportation activity data, such as tonne-kilometres, transport distances, and fuel consumption, are not consistently available across the supplier network, a spend-based approach is applied to ensure complete coverage of transportation-related emissions. TVSM estimates transportation expenditure by applying an assumed 2% transportation cost share to the total procurement spend for purchased goods and services. The estimated transportation spend is then converted to USD and mapped to the "General Freight Trucking, Local" category within an environmentally extended input-output (EEIO) database. The corresponding emission factor is applied to estimate emissions associated with upstream transportation activities. $\text{Spend-Based Calculation Transportation Spend} = \text{Total Procurement Spend} \times 2\% \text{ Category 4 Emissions (kg CO}_2\text{e)} = \text{Transportation Spend (USD)} \times \text{EEIO Emission Factor (kg CO}_2\text{e/USD)}$ For the reporting year, an emission factor of 0.595 kg CO₂e/USD was applied to the estimated transportation spend using the General Freight Trucking, Local category.

Waste generated in operations

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO₂e)

130.09

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Waste-type-specific method

☒ Other, please specify :Activity Based

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.6) Please explain

TVS Motor Company quantifies Scope 3 Category 5 (Waste Generated in Operations) emissions in accordance with the GHG Protocol Corporate Value Chain (Scope 3) Standard using a waste-specific activity-based methodology. This category includes greenhouse gas emissions associated with the treatment and disposal of hazardous and non-hazardous waste generated by TVSM's operations and managed by third-party waste service providers. The inventory covers operations in India, Indonesia, and the United Kingdom (Norton Motorcycles) and includes waste streams sent for recycling, composting, co-processing, energy recovery, and other treatment pathways. Waste generation data are collected from waste manifests, disposal records, recycler certificates, and environmental management systems.

Waste is classified by waste type and treatment route, and the corresponding DEFRA 2025 treatment-specific emission factors are applied to estimate emissions associated with waste management activities. Activity-Based Calculation Category 5 Emissions (tCO₂e) = Quantity of Waste Generated (tonnes) × Treatment-Specific Emission Factor (kg CO₂e/tonne) ÷ 1,000 The methodology applies treatment-specific factors based on the final disposal pathway, including recycling, composting, co-processing, and other authorized waste treatment methods. Separate calculations are performed for hazardous and non-hazardous waste streams to improve inventory accuracy and reflect the varying emissions profiles associated with different waste management practices

Business travel

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO₂e)

12123.25

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Distance-based method

☒ Fuel-based method

☒ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.6) Please explain

TVS Motor Company quantifies Scope 3 Category 6 (Business Travel) emissions in accordance with the GHG Protocol Corporate Value Chain (Scope 3) Standard using a distance-based methodology. This category includes greenhouse gas emissions associated with employee business travel undertaken through third-party transportation providers, including air travel, rail travel, and road transport, where emissions are not already included within Scope 1 or Scope 2. Business travel is an essential part of supporting manufacturing operations, supplier engagement, customer interactions, technology development, and business expansion across multiple geographies. Business travel data are collected from travel management systems, travel service providers, and internal expense records. The methodology considers the mode of transport, distance travelled, and travel class where applicable, ensuring that emissions estimates appropriately reflect differences in the carbon intensity

of various transportation modes. Distance-Based Calculation Category 6 Emissions (tCO₂e) = Distance Travelled (km) × Mode-Specific Emission Factor (kg CO₂e/km) ÷ 1,000 For air travel, emission factors are selected based on: Domestic or international flight category Cabin class (economy, premium economy, business, or first class) For rail and road travel, DEFRA mode-specific emission factors are applied based on the type of transport utilized. Emission factors are sourced from the DEFRA greenhouse gas conversion factors, ensuring consistency with internationally recognized greenhouse gas accounting practices. Total Category 6 emissions are calculated by aggregating emissions from all business travel activities undertaken during the reporting year. The distance-based methodology provides a more representative estimate of business travel emissions than spend-based approaches, as it directly reflects actual travel activity and modal choices.

Employee commuting

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO₂e)

3704.06

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Distance-based method

☒ Fuel-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.6) Please explain

TVS Motor Company quantifies Scope 3 Category 7 (Employee Commuting) emissions in accordance with the GHG Protocol Corporate Value Chain (Scope 3) Standard using a distance-based methodology. This category captures greenhouse gas emissions arising from employees travelling between their place of residence and workplace using various modes of transport, including company buses, motorcycles, passenger vehicles, taxis, rail transport, walking, cycling, and other commuting modes. Employee commuting represents an important component of TVSM's value chain emissions and provides insights into emissions associated with workforce mobility across its operations. The calculation is based on employee commuting surveys, workforce demographics, transport mode distribution, commuting

frequency, and average travel distances. Employee participation data collected during the reporting year are scaled to represent the total workforce population. Mode-specific emission factors are applied to the estimated annual commuting distance travelled by employees using each transport mode. Distance-Based Calculation
 $\text{Category 7 Emissions (tCO}_2\text{e)} = \text{Number of Employees} \times \text{Average Annual Distance Travelled} \times \text{Mode-Specific Emission Factor}$
 Emission factors are primarily sourced from DEFRA 2025 and other recognized transportation emission factor databases, depending on the mode of transport. The assessment covers multiple commuting modes including buses, motorcycles, petrol and diesel passenger vehicles, CNG vehicles, battery electric vehicles, taxis, rail transport, cycling, and walking. The methodology incorporates employee commuting patterns and transport preferences to provide a more representative estimate of commuting-related emissions.

Upstream leased assets

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

15.04

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Asset-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

50

(7.8.6) Please explain

TVS Motor Company quantifies Scope 3 Category 8 (Upstream Leased Assets) in accordance with the GHG Protocol Corporate Value Chain (Scope 3) Standard. This category includes emissions from leased assets that are not included within the Company's Scope 1 and Scope 2 boundary. For TVSM, the category primarily relates to electricity consumption associated with leased and area office facilities. Historically, emissions were calculated based on electricity consumption data obtained from leased facilities and applicable grid emission factors. However, during FY2025-26, TVS Motor Company purchased Renewable Energy Certificates (RECs) covering electricity consumption for all India area offices. As a result, grid-electricity-related emissions associated with these leased facilities were fully negated for the reporting year. For FY2025-26, the calculated emissions were reduced to zero for India area offices as the electricity consumption was matched through purchased RECs, in line with the Company's renewable electricity procurement strategy.

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO₂e)

307916.39

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Distance-based method

☒ Other, please specify :Activity Based

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

50

(7.8.6) Please explain

TVS Motor Company quantifies Scope 3 Category 9 (Downstream Transportation and Distribution) emissions in accordance with the GHG Protocol Corporate Value Chain (Scope 3) Standard using a distance-based methodology. This category includes greenhouse gas emissions associated with the transportation and distribution of finished products from TVSM facilities to dealers, export ports, airports, distribution centres, and other downstream locations through third-party logistics providers. The category covers domestic road transportation as well as road transportation to seaports and airports. Transportation activity data are extracted from TVSM's logistics management systems and SAP records and include actual kilometres travelled by third-party transport vehicles. Emissions are calculated by multiplying distance travelled by the applicable freight transportation emission factor. Separate emission factors are applied for domestic road freight transportation and export logistics routes based on the most representative transportation category available. Distance-Based Calculation Category 9 Emissions (tCO₂e) = Distance Travelled (km) × Freight Transport Emission Factor (kg CO₂e/km) ÷ 1,000 For the reporting year, emissions were calculated using freight transportation emission factors derived from DEFRA 2025 and India road transport datasets.

Processing of sold products

(7.8.1) Evaluation status

Select from:

☒ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

0

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Average data method

☒ Site-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.6) Please explain

TVS Motor Company has assessed Scope 3 Category 10 (Processing of Sold Products) in accordance with the GHG Protocol Corporate Value Chain (Scope 3) Standard and determined that the category is not applicable to its business activities. TVSM is primarily engaged in the design, manufacture, and sale of finished two-wheelers, three-wheelers, and related mobility products. These products are delivered to dealers and customers as fully assembled end-use products and do not undergo further industrial processing, transformation, or manufacturing by downstream entities prior to their intended use. The Company's downstream value chain primarily consists of transportation and distribution, product use, maintenance, servicing, refurbishment, and end-of-life treatment. Emissions associated with these lifecycle stages are reported under the relevant Scope 3 categories, including Category 9 (Downstream Transportation and Distribution), Category 11 (Use of Sold Products), and Category 12 (End-of-Life Treatment of Sold Products). As TVSM's products are not sold as intermediate goods requiring further processing by another organization before use, there are no material emissions attributable to Scope 3 Category 10.

Use of sold products

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Methodology for direct use phase emissions, please specify :TVS Motor Company quantifies Scope 3 Category 11 (Use of Sold Products) emissions in accordance with the GHG Protocol Corporate Value Chain (Scope 3) Standard using an activity-based methodology.

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.6) Please explain

TVS Motor Company quantifies Scope 3 Category 11 (Use of Sold Products) emissions using an activity-based methodology. The calculation covers two-wheelers, three-wheelers, and premium motorcycles sold across domestic and international markets. Emissions are estimated using actual vehicle sales volumes, fuel type, model-specific fuel efficiency, expected vehicle lifetime, and country-specific fuel characteristics. Vehicle lifetime is assumed to be 15 years, with an estimated lifetime distance travelled of 100,000 km per vehicle. Fuel consumption over the vehicle lifetime is calculated using published fuel-efficiency values for each model. Lifetime Fuel Consumed per Vehicle = Lifetime Distance Travelled ÷ Fuel Efficiency. Use-Phase Emissions (tCO₂e) = Sales Quantity × Lifetime Fuel Consumption × Weighted Fuel Emission Factor. For internal combustion engine vehicles, emissions include both Tank-to-Wheel (TTW) and Well-to-Tank (WTT) components using DEFRA 2025 fuel emission factors. The methodology incorporates model-specific fuel economy data and country-specific sales information across India, Indonesia, the United Kingdom, and export markets. Country-specific fuel blend assumptions are applied to reflect prevailing fuel specifications. For vehicles sold in India, E20 petrol (20% ethanol and 80% petrol) is assumed in line with the national ethanol blending programme. Similar fuel blend assumptions are applied for Indonesia and the United Kingdom based on locally prevalent petrol-ethanol blends. For blended fuels, a weighted emission factor is calculated as: Weighted Fuel Emission Factor = (% Petrol × Petrol EF) + (% Ethanol × Ethanol EF). Lifetime emissions are calculated using the weighted fuel emission factor. Fossil fuel emissions are included within Category 11 emissions, while biogenic CO₂ emissions associated with the ethanol fraction are calculated separately and disclosed as biogenic emissions in accordance with GHG Protocol requirements.

End of life treatment of sold products

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO₂e)

11367.37

(7.8.3) Emissions calculation methodology

Select all that apply

- ☒ Waste-type-specific method
- ☒ Other, please specify :Activity Based

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.6) Please explain

During the current reporting cycle, TVS Motor Company restated its FY2024-25 Scope 3 Category 12 emissions following methodological refinements to the end-of-life treatment model. The restatement incorporated updated material composition assumptions, revised recyclability estimates, refined battery treatment calculations, and recalculated landfill emissions using updated disposal assumptions and emission factors. As a result, the previously reported FY2024-25 Category 12 emissions have been restated to 10,634.81 tCO₂e. Applying the updated methodology to the current reporting year resulted in Category 12 emissions of 11,367.37 tCO₂e. The organizational boundary remains unchanged. The restatement was undertaken to improve the accuracy, transparency, consistency, and comparability of end-of-life emissions estimates across India, Indonesia, and the United Kingdom, in line with the GHG Protocol Corporate Value Chain (Scope 3) Standard and CDP reporting requirements. TVS Motor Company periodically reviews and updates its greenhouse gas inventory and calculation methodologies to reflect improvements in data quality, changes in business operations, enhanced understanding of product end-of-life treatment pathways, and the availability of more representative emission factors. Where such updates result in a material impact on reported emissions, historical emissions are recalculated to maintain accuracy, consistency, transparency, and comparability of disclosures in line with the GHG Protocol Corporate Value Chain (Scope 3) Standard and CDP reporting requirements.

Downstream leased assets

(7.8.1) Evaluation status

Select from:

- ☒ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

- ☒ Not applicable to our organization's activities

(7.8.6) Please explain

Scope 3 Category 13 (Downstream leased assets) is not applicable to TVS Motor Company. TVSM does not lease products, vehicles, or facilities to third parties for their operation or control. All vehicles manufactured are sold outright to customers or dealers, and the company does not retain ownership or operational control once the sale is completed

Franchises

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☒ Not applicable to our organization's activities

(7.8.6) Please explain

Scope 3 Category 14 (Franchises) is not applicable to TVS Motor Company. TVSM operates through a network of independent dealers and service outlets, but these are third-party owned and operated businesses, not company-owned franchises. TVSM does not exert operational control over these entities' facilities or activities

Investments

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

253.36

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Other, please specify :scope 1 and 2 attributed to TVSM investment percentage

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.6) Please explain

TVS Motor Company quantifies Scope 3 Category 15 (Investments) in accordance with the GHG Protocol Corporate Value Chain (Scope 3) Standard using an investor-specific attribution approach. The category includes greenhouse gas emissions associated with TVSM's investments in entities that are not included within the Company's consolidated Scope 1 and Scope 2 inventory boundary. For FY2025-26, Category 15 emissions were calculated using greenhouse gas inventories reported by TVS Credit and DriveX. The assessment includes Scope 1 emissions from refrigerants, fire extinguishers, and company-owned vehicles, as well as Scope 2 emissions from purchased electricity consumption. Actual emissions data were obtained from each investee's greenhouse gas inventory and attributed to TVSM based on its ownership share in each entity. $\text{Investee-Specific Calculation Category 15 Emissions (tCO}_2\text{e)} = \text{Investee Scope 1 \& Scope 2 Emissions} \times \text{TVSM Ownership Share (\%)}$ For the reporting year, emissions attributable to TVSM were calculated using ownership shares of TVS Credit and DriveX. The inventory covers refrigerant losses, fire extinguishers, fuel consumption from company-owned vehicles, and purchased electricity consumption reported by the investee entities. The use of investor-specific emissions data improves the representativeness of Category 15 emissions compared with estimation-based approaches, as it reflects the actual operational emissions of the underlying businesses. This methodology enables TVSM to better understand emissions associated with its investment portfolio and supports integration of climate considerations into investment oversight and sustainability management processes.

[Fixed row]

(7.8.1) Disclose or restate your Scope 3 emissions data for previous years.

Past year 1

(7.8.1.1) End date

03/30/2025

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

828487.66

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

827.84

(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

7001.48

(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

19832.65

(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

100.42

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

7282.64

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

2923.29

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

568.22

(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

325661.38

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

0

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

10634.81

(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

0

(7.8.1.15) Scope 3: Franchises (metric tons CO2e)

0

(7.8.1.16) Scope 3: Investments (metric tons CO2e)

1217.34

(7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

0

(7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

0

(7.8.1.19) Comment

TVS Motor Company quantifies Scope 3 emissions in accordance with the GHG Protocol Corporate Value Chain (Scope 3) Standard using a combination of supplier-specific, activity-based, distance-based, spend-based, asset-specific, and investee-specific methodologies, depending on the nature of each category and data availability. The inventory covers emissions across the upstream and downstream value chain, including purchased goods and services, capital goods, fuel- and energy-related activities, transportation and distribution, waste generated in operations, business travel, employee commuting, leased assets, use of sold products, end-of-life treatment of sold products, and investments. TVSM prioritizes the use of primary activity data and supplier-specific information wherever available and supplements these with recognized secondary datasets, industry emission factors, and environmentally extended input-output databases where direct data are unavailable. The Company applies location- and market-specific assumptions, including country-specific energy mixes, fuel characteristics, transportation modes, vehicle usage patterns, material compositions, recyclability assumptions, and investment ownership shares, as appropriate to each category. TVSM maintains a continuous improvement approach to Scope 3 accounting and regularly reviews methodologies, assumptions, emission factors, and underlying activity data to

improve inventory completeness and accuracy. Where improvements in data quality, business structure, operational boundaries, product characteristics, end-of-life assumptions, or calculation methodologies result in material changes, historical emissions are recalculated to maintain consistency, transparency, comparability, and alignment with GHG Protocol and CDP reporting requirements. This approach enables TVSM to strengthen value chain emissions visibility, support climate-related decision-making, and identify opportunities for decarbonization across its operations, products, supply chain, logistics network, and investment portfolio.

Past year 2

(7.8.1.1) End date

03/30/2024

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

375648.66

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

281.15

(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

2775.31

(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

11648.07

(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

123.33

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

4066.26

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

7013.16

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

0

(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

1663367.07

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

0

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

21782062

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

548.91

(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

0

(7.8.1.15) Scope 3: Franchises (metric tons CO2e)

0

(7.8.1.16) Scope 3: Investments (metric tons CO2e)

13504.76

(7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

(7.8.1.18) Scope 3: Other (downstream) (metric tons CO₂e)

(7.8.1.19) Comment

TVS Motor Company quantifies Scope 3 emissions in accordance with the GHG Protocol Corporate Value Chain (Scope 3) Standard using a combination of supplier-specific, activity-based, distance-based, spend-based, asset-specific, and investee-specific methodologies, depending on the nature of each category and data availability. The inventory covers emissions across the upstream and downstream value chain, including purchased goods and services, capital goods, fuel- and energy-related activities, transportation and distribution, waste generated in operations, business travel, employee commuting, leased assets, use of sold products, end-of-life treatment of sold products, and investments. TVSM prioritizes the use of primary activity data and supplier-specific information wherever available and supplements these with recognized secondary datasets, industry emission factors, and environmentally extended input-output databases where direct data are unavailable. The Company applies location- and market-specific assumptions, including country-specific energy mixes, fuel characteristics, transportation modes, vehicle usage patterns, material compositions, recyclability assumptions, and investment ownership shares, as appropriate to each category. TVSM maintains a continuous improvement approach to Scope 3 accounting and regularly reviews methodologies, assumptions, emission factors, and underlying activity data to improve inventory completeness and accuracy. Where improvements in data quality, business structure, operational boundaries, product characteristics, end-of-life assumptions, or calculation methodologies result in material changes, historical emissions are recalculated to maintain consistency, transparency, comparability, and alignment with GHG Protocol and CDP reporting requirements. This approach enables TVSM to strengthen value chain emissions visibility, support climate-related decision-making, and identify opportunities for decarbonization across its operations, products, supply chain, logistics network, and investment portfolio.

[Fixed row]

(7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	Select from: ☒ Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	Select from: ☒ Third-party verification or assurance process in place

	Verification/assurance status
Scope 3	<i>Select from:</i> ☒ Third-party verification or assurance process in place

[Fixed row]

(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Row 1

(7.9.1.1) Verification or assurance cycle in place

Select from:

☒ Annual process

(7.9.1.2) Status in the current reporting year

Select from:

☒ Complete

(7.9.1.3) Type of verification or assurance

Select from:

☒ Limited assurance

(7.9.1.4) Attach the statement

TVSM_CDP_Limited Assurance Statement_Foris Mazars_15th September 2026.pdf

(7.9.1.5) Page/section reference

Page 5

(7.9.1.6) Relevant standard

Select all that apply

- ☒ ISAE3000
- ☒ ISO14064-1

(7.9.1.7) Proportion of reported emissions verified (%)

100

[Add row]

(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Row 1

(7.9.2.1) Scope 2 approach

Select from:

- ☒ Scope 2 location-based

(7.9.2.2) Verification or assurance cycle in place

Select from:

- ☒ Annual process

(7.9.2.3) Status in the current reporting year

Select from:

- ☒ Complete

(7.9.2.4) Type of verification or assurance

Select from:

☒ Limited assurance

(7.9.2.5) Attach the statement

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(7.9.2.6) Page/ section reference

Page 5

(7.9.2.7) Relevant standard

Select all that apply

☒ ISAE3000

☒ ISO14064-1

(7.9.2.8) Proportion of reported emissions verified (%)

100

[Add row]

(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Row 1

(7.9.3.1) Scope 3 category

Select all that apply

☒ Scope 3: Franchises

☒ Scope 3: Investments

☒ Scope 3: Use of sold products

☒ Scope 3: Upstream leased assets

- ☒ Scope 3: Capital goods
- ☒ Scope 3: Business travel
- ☒ Scope 3: Employee commuting
- ☒ Scope 3: Waste generated in operations
- ☒ Scope 3: End-of-life treatment of sold products
- ☒ Scope 3: Upstream transportation and distribution
- ☒ Scope 3: Downstream transportation and distribution
- ☒ Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)
- ☒ Scope 3: Downstream leased assets
- ☒ Scope 3: Processing of sold products
- ☒ Scope 3: Purchased goods and services

(7.9.3.2) Verification or assurance cycle in place

Select from:

- ☒ Annual process

(7.9.3.3) Status in the current reporting year

Select from:

- ☒ Complete

(7.9.3.4) Type of verification or assurance

Select from:

- ☒ Limited assurance

(7.9.3.5) Attach the statement

TVSM_CDP_Limited Assurance Statement_Foris Mazars_15th September 2026.pdf

(7.9.3.6) Page/section reference

Page 5

(7.9.3.7) Relevant standard

Select all that apply

- ☒ ISAE 3410
- ☒ ISO14064-1

(7.9.3.8) Proportion of selected emissions categories verified (%)

100

(7.9.3.9) Proportion of total reported scope 3 emissions verified (%)

100

[Add row]

(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Select from:

- ☒ Increased

(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

Change in output

(7.10.1.1) Change in emissions (metric tons CO2e)

3433.58

(7.10.1.2) Direction of change in emissions

Select from:

- ☒ Increased

(7.10.1.3) Emissions value (percentage)

5.08

(7.10.1.4) Please explain calculation

Combined Scope 1 and Scope 2 emissions increased from 25,332.70 tCO₂e in FY2024-25 to 26,619.37 tCO₂e in FY2025-26, representing an increase of 1,286.67 tCO₂e (5.08%). The increase was primarily driven by higher business activity during the reporting year, including a 24% increase in vehicle sales to 5.89 million units, growth in electric mobility operations, expansion of international business activities, and continued growth of circular mobility initiatives such as DriveX. Despite the increase in absolute emissions, TVS Motor Company continued to improve operational efficiency and decouple emissions growth from business growth. Specific energy consumption improved from 17.20 GJ/revenue in FY2024-25 to 15.48 GJ/revenue in FY2025-26. As a result, Scope 1 and Scope 2 physical emissions intensity improved from 0.0053 to 0.0045 tCO₂e per unit of output, representing a 15.09% reduction.

Change in physical operating conditions

(7.10.1.2) Direction of change in emissions

Select from:

☒ Increased

(7.10.1.4) Please explain calculation

Combined Scope 1 and Scope 2 emissions increased from 25,332.70 tCO₂e in FY2024-25 to 26,619.37 tCO₂e in FY2025-26, representing an increase of 1,286.67 tCO₂e (5.08%). The increase was primarily driven by higher business activity during the reporting year, including a 24% increase in vehicle sales to 5.89 million units, growth in electric mobility operations, expansion of international business activities, and continued growth of circular mobility initiatives such as DriveX. Despite the increase in absolute emissions, TVS Motor Company continued to improve operational efficiency and decouple emissions growth from business growth. Specific energy consumption improved from 17.20 GJ/revenue in FY2024-25 to 15.48 GJ/revenue in FY2025-26. As a result, Scope 1 and Scope 2 physical emissions intensity improved from 0.0053 to 0.0045 tCO₂e per unit of output, representing a 15.09% reduction.

[Fixed row]

(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Select from:

☒ Location-based

(7.12) Does your organization have significant land sector activities in its operations or value chain?

	Agriculture, forestry or other land sector activities	Specify the reason for no significant activities
	Select from: ☒ No, explanation provided	Select from: ☒ No relevant activities identified

[Fixed row]

(7.13) Does your organization choose to account for and report technological CO2 removals or captured CO2 with geologic storage, or have you done so in previous years?

	Technological CO2 removals or captured CO2 with geologic storage in the reporting year	Specify the reason for no technological CO2 removals or captured CO2 with geological storage in the reporting year	Technological CO2 removals or captured CO2 with geologic storage were accounted for and reported in previous years
	Select from: ☒ No, explanation provided	Select from: ☒ No relevant activities identified	Select from: ☒ No

[Fixed row]

(7.15) Does your organization break down its Scope 1 and/or Scope 2 emissions by greenhouse gas type?

(7.15.1) Emissions breakdown by greenhouse gas type

Select from:

☒ Yes, Scope 1 emissions only

[Fixed row]

(7.15.1) Break down your total gross global Scope 1 and Scope 2 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).

Row 1

(7.15.1.1) Greenhouse gas

Select from:

☒ CO2

(7.15.1.8) GWP Reference

Select from:

☒ IPCC Fifth Assessment Report (AR5 – 100 year)

Row 2

(7.15.1.1) Greenhouse gas

Select from:

☒ CH4

(7.15.1.8) GWP Reference

Select from:

☒ IPCC Fifth Assessment Report (AR5 – 100 year)

Row 3

(7.15.1.1) Greenhouse gas

Select from:

☒ N2O

(7.15.1.8) GWP Reference

Select from:

☒ IPCC Fifth Assessment Report (AR5 – 100 year)

[Add row]

(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

	Scope 1 emissions (metric tons CO2e)	Scope 2, location-based (metric tons CO2e)
India	23160.67	625.345
Indonesia	503.92	2216.194
United Kingdom	90.4	22.84

[Fixed row]

(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

Select all that apply

☒ By facility

(7.17.2) Break down your total gross global Scope 1 emissions by business facility.

Row 1

(7.17.2.1) Facility

TVS Motor Company India – Hosur Facility

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

14581.84

(7.17.2.3) Latitude

12.739717

(7.17.2.4) Longitude

77.787304

Row 2

(7.17.2.1) Facility

TVS Motor Company India – Mysuru Facility

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

3289.88

(7.17.2.3) Latitude

12.190336

(7.17.2.4) Longitude

76.642371

Row 3

(7.17.2.1) Facility

TVS Motor Company India – Nalagarh Facility

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

5076.66

(7.17.2.3) Latitude

31.065756

(7.17.2.4) Longitude

76.677865

Row 4

(7.17.2.1) Facility

PT TVS Motor Company Indonesia

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

503.92

(7.17.2.3) Latitude

-6.407852

(7.17.2.4) Longitude

107.33423

Row 5

(7.17.2.1) Facility

Norton Motorcycle Company, UK

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

90.4

(7.17.2.3) Latitude

52.394904

(7.17.2.4) Longitude

-1.79916

Row 6

(7.17.2.1) Facility

IQL - Test Track

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

212.4

(7.17.2.3) Latitude

12.735515

(7.17.2.4) Longitude

77.73044

[Add row]

(7.19) Break down your organization’s total gross global Scope 1 emissions by sector production activity in metric tons CO2e.

Transport OEM activities

(7.19.1) Gross Scope 1 emissions, metric tons CO2e

(7.19.3) Comment

Gross Scope 1 emissions include direct greenhouse gas emissions from TVS Motor Company's automotive manufacturing and mobility operations. Emissions arise primarily from stationary fuel combustion (diesel, furnace oil, LPG, propane, and natural gas), vehicle testing activities, fire suppression systems, and fugitive emissions from refrigerants across manufacturing facilities and operations in India, Indonesia, and the United Kingdom. Emissions have been quantified in accordance with the GHG Protocol Corporate Accounting and Reporting Standard using an operational-control boundary.

[Fixed row]

(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

Select all that apply

☒ By facility

(7.20.2) Break down your total gross global Scope 2 emissions by business facility.

	Facility	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Row 1	<i>TVS Motor Company India - Hosur</i>	<i>0</i>	<i>0</i>
Row 2	<i>TVS Motor Company India - Mysuru</i>	<i>0</i>	<i>0</i>
Row 3	<i>TVS Motor Company India – Nalagarh</i>	<i>0</i>	<i>0</i>
Row 4	<i>PT TVS Motor Company Indonesia</i>	<i>2216.194</i>	<i>0</i>
Row 5	<i>Norton Motorcycle Company UK</i>	<i>22.84</i>	<i>0</i>
Row 8	<i>TVSM India Offices</i>	<i>0</i>	<i>0</i>

[Add row]

(7.21) Break down your organization's total gross global Scope 2 emissions by sector production activity in metric tons CO2e.

Transport OEM activities

(7.21.1) Scope 2, location-based, metric tons CO2e

2239.03

(7.21.2) Scope 2, market-based (if applicable), metric tons CO2e

0

(7.21.3) Comment

TVS Motor Company reports Scope 2 greenhouse gas emissions using both the location-based and market-based methods in accordance with the GHG Protocol Scope 2 Guidance. The location-based method reflects emissions from electricity consumption using region-specific grid emission factors applicable to the geographies in which the Company operates, including India, Indonesia, and the United Kingdom. TVS Motor Company reports Zero market-based Scope 2 emissions as the electricity consumption within the reporting boundary is matched with Renewable Energy Certificates (RECs) that meet the GHG Protocol Scope 2 Quality Criteria. The market-based Scope 2 emissions figure reflects electricity matched with RECs that substantiate the renewable attributes of the electricity consumed and have been appropriately accounted for in accordance with the GHG Protocol Scope 2 Guidance. Emission Factors: India: Emission factors from the Central Electricity Authority (CEA) are used to reflect the Indian grid's carbon intensity. Indonesia: International Energy Agency (IEA) emission factors are applied for these regions. United Kingdom: DEFRA UK Grid factors are used, ensuring compliance with local reporting standards. TVS Motor Company follows an operational-control approach for Scope 2 boundary setting and maintains a structured greenhouse gas management framework aligned with ISO 14064-1:2018 and the GHG Protocol. The Company recalculates its emissions inventory whenever significant structural or methodological changes materially affect the base-year inventory, ensuring consistency.

[Fixed row]

(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.

Consolidated accounting group

(7.22.1) Scope 1 emissions (metric tons CO2e)

23754.99

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

2239.03

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

0

(7.22.4) Please explain

TVS Motor Company reports Scope 1 and Scope 2 emissions using the operational-control approach in accordance with the GHG Protocol Corporate Accounting and Reporting Standard. The reported emissions relate entirely to entities included within the Company's consolidated accounting boundary, including manufacturing and operational facilities in India, Indonesia, and the United Kingdom. No Scope 1 or Scope 2 emissions from entities outside the consolidated accounting group are included in the reported inventory. Accordingly, 100% of reported Scope 1 and Scope 2 emissions are attributed to the consolidated accounting group.'

All other entities

(7.22.1) Scope 1 emissions (metric tons CO2e)

0

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

0

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

0

[Fixed row]

(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

Select from:

☒ Yes

(7.23.1) Break down your gross Scope 1 and Scope 2 emissions by subsidiary.

Row 1

(7.23.1.1) Subsidiary name

PT TVS Motor Company Indonesia

(7.23.1.2) Primary activity

Select from:

☒ Automobiles

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☒ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

503.92

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

2216.194

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

Row 2

(7.23.1.1) Subsidiary name

Norton Motorcycle Company UK

(7.23.1.2) Primary activity

Select from:

☒ Automobiles

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☒ Other unique identifier, please specify :Company Code

(7.23.1.11) Other unique identifier

12545195

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

90.4

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

22.84

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

(7.29) What percentage of your total operational spend in the reporting year was on energy?

Select from:

☒ More than 0% but less than or equal to 5%

(7.30) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	Select from: ☒ No
Consumption of purchased or acquired electricity	Select from: ☒ Yes
Consumption of purchased or acquired heat	Select from: ☒ No
Consumption of purchased or acquired steam	Select from: ☒ No
Consumption of purchased or acquired cooling	Select from: ☒ No
Generation of electricity, heat, steam, or cooling	Select from: ☒ Yes

[Fixed row]

(7.30.1) Report your organization's energy consumption totals (excluding feedstocks) in MWh.

Consumption of purchased or acquired electricity

(7.30.1.2) MWh from renewable sources

109506

(7.30.1.3) MWh from non-renewable sources

136831.88

(7.30.1.4) MWh from non-renewable zero or near-zero emission sources

0

(7.30.1.5) Total (renewable + non-renewable) MWh

246337.88

Consumption of self-generated non-fuel renewable energy

(7.30.1.5) Total (renewable + non-renewable) MWh

0.00

Total energy consumption

(7.30.1.2) MWh from renewable sources

0

(7.30.1.3) MWh from non-renewable sources

97029.68

(7.30.1.4) MWh from non-renewable zero or near-zero emission sources

0

(7.30.1.5) Total (renewable + non-renewable) MWh

97029.68

[Fixed row]

(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.

Electricity

(7.30.9.1) Total Gross generation (MWh)

19086.2

(7.30.9.2) Generation that is consumed by the organization (MWh)

92603.52

(7.30.9.3) Gross generation from renewable sources (MWh)

19086.2

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

19086.2

Heat

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Steam

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Cooling

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

[Fixed row]

(7.30.14) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

India

(7.30.14.1) Consumption of purchased electricity (MWh)

0

(7.30.14.2) Consumption of self-generated electricity (MWh)

109535

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

109535.00

Indonesia

(7.30.14.1) Consumption of purchased electricity (MWh)

2462

(7.30.14.2) Consumption of self-generated electricity (MWh)

80

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

2542.00

United Kingdom

(7.30.14.1) Consumption of purchased electricity (MWh)

129

(7.30.14.2) Consumption of self-generated electricity (MWh)

689

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

818.00
[Fixed row]

(7.30.15) Provide details on the electricity purchases that were accounted for at a zero or near-zero emission factor in the reporting year.

Row 1

(7.30.15.1) Country/area of electricity consumption

Select from:

☒ India

(7.30.15.2) Sourcing method

Select from:

☒ Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.15.3) Low-carbon technology type

Select from:

☒ Solar

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

9309.73

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:

☒ No EACs redeemed, retired, or cancelled by your organization or on its behalf

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:

☒ India

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:

☒ No

(7.30.15.14) Comment

Renewable electricity amounting to 9,309.73 MWh was procured through long-term solar power purchase agreements (PPAs) with grid-connected renewable energy generators in India. The renewable electricity contributed to the organization's market-based Scope 2 electricity consumption during the reporting year

Row 2

(7.30.15.1) Country/area of electricity consumption

Select from:

☒ India

(7.30.15.2) Sourcing method

Select from:

☒ Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.15.3) Low-carbon technology type

Select from:

☒ Onshore wind

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

5132.27

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:

☒ No EACs redeemed, retired, or cancelled by your organization or on its behalf

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:

☒ India

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:

☒ No

(7.30.15.14) Comment

Renewable electricity amounting to 82,525.20 MWh was procured through long-term wind power purchase agreements (PPAs) with grid-connected renewable energy generators in India. The renewable electricity contributed to the organization's market-based Scope 2 electricity consumption during the reporting year

Row 3

(7.30.15.1) Country/area of electricity consumption

Select from:

☒ India

(7.30.15.2) Sourcing method

Select from:

☒ Unbundled procurement of energy attribute certificates (EACs)

(7.30.15.3) Low-carbon technology type

Select from:

☒ Solar

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

2267

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:

☒ I-REC [International]

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:

☒ India

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:

☒ No

(7.30.15.14) Comment

Renewable electricity amounting to 2,268.03 MWh was procured through the Indian Energy Exchange Green Day Ahead Market (IEX-GDAM). The purchased electricity was sourced from renewable energy generators connected to the Indian grid and contributed to the company's renewable electricity consumption during the reporting year

Row 4

(7.30.15.1) Country/area of electricity consumption

Select from:

☒ United Kingdom

(7.30.15.2) Sourcing method

Select from:

☒ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.15.3) Low-carbon technology type

Select from:

☒ Nuclear

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

688.59

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:

☒ No EACs redeemed, retired, or cancelled by your organization or on its behalf

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:

☒ United Kingdom

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:

☒ No

(7.30.15.14) Comment

Renewable electricity was procured through EDF under a renewable electricity supply arrangement for UK operations. Renewable electricity backed by Renewable Energy Guarantees of Origin (REGOs) was used to support market-based Scope 2 electricity consumption during the reporting year.

Row 5

(7.30.15.1) Country/area of electricity consumption

Select from:

☒ Indonesia

(7.30.15.2) Sourcing method

Select from:

☒ Purchase from an on-site installation owned by a third party (on-site PPA)

(7.30.15.3) Low-carbon technology type

Select from:

☒ Solar

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

80

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:

☒ No EACs redeemed, retired, or cancelled by your organization or on its behalf

(7.30.15.14) Comment

Solar Renewable electricity was generated from rooftop solar photovoltaic systems installed at the site under an OPEX model arrangement. The solar installation is owned and operated by a third-party service provider, while the company consumes the electricity generated on-site through a long-term power purchase agreement. The renewable electricity contributed to the organization's market-based Scope 2 electricity consumption during the reporting year.

[Add row]

(7.35) Provide any efficiency metrics that are appropriate for your organization's transport products and/or services.

Row 1

(7.35.1) Activity

Select from:

☒ Light Duty Vehicles (LDV)

(7.35.2) Metric figure

0.0045

(7.35.3) Metric numerator

Select from:

☒ tCO2

(7.35.4) Metric denominator

Select from:

☒ Other, please specify :Total No of vehicle sold in the reporting Year

(7.35.5) Metric numerator: Unit total

26619.37

(7.35.6) Metric denominator: Unit total

5889041

(7.35.7) % change from previous year

15.09

(7.35.8) Please explain

Although Scope 1 and Scope 2 emissions increased by 5.08% there was a 15.1% reduction in physical emissions intensity, decreasing from 0.0053 to 0.0045 tCO₂e per unit of physical output. The improvement was driven by higher production volumes, increased renewable energy adoption, and continued energy-efficiency improvements across operations. During FY2025-26, vehicle sales increased by 24% to 5.89 million units and improved specific energy consumption from 17.20 GJ/revenue to 15.48 GJ/revenue. As a result, emissions growth was significantly lower than business growth, leading to an overall improvement in emissions intensity.

[Add row]

(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO₂e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Row 1

(7.45.1) Intensity figure

0.54

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO₂e)

26619.37

(7.45.3) Metric denominator

Select from:

☒ unit total revenue

(7.45.4) Metric denominator: Unit total

48691.74

(7.45.5) Scope 2 figure used

Select from:

☒ Location-based

(7.45.6) % change from previous year

21.77

(7.45.7) Direction of change

Select from:

☒ Decreased

(7.45.8) Reasons for change

Select all that apply

☒ Change in renewable energy consumption

☒ Other emissions reduction activities

☒ Change in output

☒ Change in physical operating conditions

(7.45.9) Please explain

TVS Motor Company's Scope 1 and Scope 2 emissions intensity per unit of revenue decreased from 0.6988 in FY2024-25 to 0.5467 in FY2025-26, representing a 21.77% reduction. The improvement was primarily driven by strong revenue growth, increased renewable energy adoption, and continued operational efficiency improvements across manufacturing operations and improved specific energy consumption from 17.20 GJ/revenue to 15.48 GJ/revenue. While absolute Scope 1 and Scope 2 emissions increased modestly due to higher production volumes and business growth, revenue grew at a significantly faster rate, resulting in a substantial improvement in emissions intensity per unit of revenue. TVS Motor Company continues to focus on renewable energy procurement, energy-efficiency initiatives, operational decarbonization, and low-carbon mobility solutions to further decouple business growth from greenhouse gas emissions.

Row 2

(7.45.1) Intensity figure

0.0045

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

26619.37

(7.45.3) Metric denominator

Select from:

☒ Other, please specify :Vehicles Sold

(7.45.4) Metric denominator: Unit total

5889041

(7.45.5) Scope 2 figure used

Select from:

☒ Location-based

(7.45.6) % change from previous year

15.09

(7.45.7) Direction of change

Select from:

☒ Decreased

(7.45.8) Reasons for change

Select all that apply

☒ Change in renewable energy consumption

☒ Other emissions reduction activities

☒ Change in output

☒ Change in physical operating conditions

(7.45.9) Please explain

TVS Motor Company's Scope 1 and Scope 2 emissions intensity per vehicle sold decreased from 0.0053 in FY2024-25 to 0.0045 in FY2025-26, representing a 15.09% reduction while specific energy consumption improved from 17.20 GJ/revenue to 15.48 GJ/revenue. The improvement was primarily driven by increased renewable energy consumption, operational energy-efficiency initiatives, and process optimization across manufacturing facilities. In addition, vehicle sales increased

from 4.74 million units to 5.89 million units, representing 24% growth, enabling TVS Motor Company to decouple emissions growth from business expansion and improve emissions efficiency per vehicle sold.
[Add row]

(7.50) Provide primary intensity metrics that are appropriate to your indirect emissions in Scope 3 Category 11: Use of sold products from transport.

Row 1

(7.50.1) Activity

Select from:

☒ Light Duty Vehicles (LDV)

(7.50.2) Emissions intensity figure

4.41

(7.50.3) Metric numerator (Scope 3 emissions: use of sold products) in Metric tons CO₂e

26021175.81

(7.50.4) Metric denominator

Select from:

☒ t.km

(7.50.5) Metric denominator: Unit total

5889041

(7.50.6) % change from previous year

10.21

(7.50.7) Vehicle unit sales in reporting year

5889041

(7.50.8) Vehicle lifetime in years

15

(7.50.9) Annual distance in km or miles (unit specified by column 4)

100000

(7.50.10) Load factor

Load factor is not applicable to this intensity metric. Scope 3 Category 11 emissions intensity has been calculated on a per-vehicle-sold basis (tCO₂e per vehicle sold) using model-specific fuel efficiency, lifetime distance travelled, fuel blend assumptions, and sales volumes. As the metric is not based on passenger transport or freight transport activity, no passenger-occupancy or freight-utilization load factor has been applied.

(7.50.11) Please explain the changes, and relevant standards/methodologies used

Scope 3 Category 11 emissions intensity decreased from 4.921 tCO₂e per vehicle sold in FY2024-25 to 4.419 tCO₂e per vehicle sold in FY2025-26, representing a 10.21% reduction. The improvement was driven by changes in product mix, higher sales of electric vehicles, improvements in vehicle fuel efficiency, and the incorporation of country-specific fuel blend assumptions. During FY2025-26, electric two-wheeler sales increased to 3.71 lakh units, while the methodology reflected E20 petrol in India and applicable ethanol blending percentages in Indonesia and the United Kingdom, reducing fossil fuel emissions associated with vehicle use. Category 11 emissions were calculated using an activity-based methodology aligned with the GHG Protocol Corporate Value Chain (Scope 3) Standard, based on model-specific sales volumes, fuel efficiency, expected vehicle lifetime (15 years), lifetime distance travelled (100,000 km), and applicable Tank-to-Wheel (TTW) and Well-to-Tank (WTT) emission factors. Biogenic emissions associated with ethanol-blended fuels were calculated and reported separately in accordance with GHG Protocol requirements.

[Add row]

(7.52) Provide any additional climate-related metrics relevant to your business.

Row 1

(7.52.1) Description

Select from:
☒ Energy usage

(7.52.2) Metric value

0.04

(7.52.3) Metric numerator

Total Energy Consumption

(7.52.4) Metric denominator (intensity metric only)

No of Vehicles Sold

(7.52.7) Please explain

Energy intensity per vehicle sold remained broadly stable in FY2025-26 compared with FY2024-25, at approximately 0.04. The metric is calculated as total operational energy consumption divided by total vehicles sold during the reporting year. Despite a significant increase in vehicle sales to 5.89 million units and continued business expansion, TVS Motor Company maintained a largely consistent level of energy consumption per vehicle produced through renewable energy adoption, energy-efficiency initiatives, and operational optimization measures. During FY2025-26, the Company achieved 98% renewable electricity across Indian operations and 96.31% renewable electricity globally, while continuing to improve resource efficiency across manufacturing operations. The metric is monitored as a key indicator of operational energy performance and progress toward the Company's climate transition objectives.

Row 2

(7.52.1) Description

Select from:
☒ Energy usage

(7.52.2) Metric value

5.06

(7.52.3) Metric numerator

(7.52.4) Metric denominator (intensity metric only)

Revenue

(7.52.5) % change from previous year

2.32

(7.52.6) Direction of change

Select from:
☒ Decreased

(7.52.7) Please explain

Energy intensity per unit of revenue decreased from 5.18 in FY2024-25 to 5.06 in FY2025-26, representing a 2.32% reduction. The metric is calculated as total energy consumption divided by total revenue generated during the reporting year. The improvement reflects the combined impact of renewable electricity adoption, energy-efficiency initiatives, and stronger revenue growth. During FY2025-26, TVS Motor Company achieved 98% renewable electricity across Indian operations and 96.31% renewable electricity globally, while specific energy consumption improved from 17.20 GJ/revenue to 15.48 GJ/revenue. Revenue increased enabled the Company to further decouple energy consumption from business growth and improve overall energy productivity. This metric is monitored as a key indicator of operational efficiency and progress toward the Company's climate transition and decarbonization objectives.
[Add row]

(7.53) Did you have an emissions target that was active in the reporting year?

Select all that apply
☒ Absolute target
☒ Intensity target

(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

Row 1

(7.53.1.1) Target reference number

Select from:

☒ Abs 1

(7.53.1.2) Is this a science-based target?

Select from:

☒ Yes, we consider this a science-based target, but we have not committed to seek validation of this target by the Science Based Targets initiative within the next two years

(7.53.1.4) Target ambition

Select from:

☒ 1.5°C aligned

(7.53.1.5) Date target was set

03/30/2024

(7.53.1.6) Target coverage

Select from:

☒ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☒ Carbon dioxide (CO₂)

☒ Methane (CH₄)

☒ Nitrous oxide (N₂O)

☒ Hydrofluorocarbons (HFCs)

(7.53.1.8) Scopes

Select all that apply

- ☒ Scope 1
- ☒ Scope 2
- ☒ Scope 3

(7.53.1.9) Scope 2 accounting method

Select from:

- ☒ Location-based

(7.53.1.10) Scope 3 categories

Select all that apply

- | | |
|---|--|
| ☒ Scope 3, Category 15 – Investments | ☒ Scope 3, Category 1 – Purchased goods and services |
| ☒ Scope 3, Category 2 – Capital goods | ☒ Scope 3, Category 5 – Waste generated in operations |
| ☒ Scope 3, Category 6 – Business travel | ☒ Scope 3, Category 12 – End-of-life treatment of sold products |
| ☒ Scope 3, Category 7 – Employee commuting | ☒ Scope 3, Category 4 – Upstream transportation and distribution |
| ☒ Scope 3, Category 11 – Use of sold products | ☒ Scope 3, Category 9 – Downstream transportation and distribution |
| ☒ Scope 3, Category 3 – Fuel- and energy- related activities (not included in Scope 1 or 2) | |

(7.53.1.11) End date of base year

03/30/2024

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

19607.41

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

4889.52

(7.53.1.14) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)

375648.66

(7.53.1.15) Base year Scope 3, Category 2: Capital goods emissions covered by target (metric tons CO2e)

281.15

(7.53.1.16) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target (metric tons CO2e)

2775.31

(7.53.1.17) Base year Scope 3, Category 4: Upstream transportation and distribution emissions covered by target (metric tons CO2e)

11648.07

(7.53.1.18) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target (metric tons CO2e)

123.33

(7.53.1.19) Base year Scope 3, Category 6: Business travel emissions covered by target (metric tons CO2e)

4066.26

(7.53.1.20) Base year Scope 3, Category 7: Employee commuting emissions covered by target (metric tons CO2e)

7103.16

(7.53.1.22) Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target (metric tons CO2e)

1663367.07

(7.53.1.24) Base year Scope 3, Category 11: Use of sold products emissions covered by target (metric tons CO2e)

21782062

(7.53.1.25) Base year Scope 3, Category 12: End-of-life treatment of sold products emissions covered by target (metric tons CO2e)

548.91

(7.53.1.28) Base year Scope 3, Category 15: Investments emissions covered by target (metric tons CO2e)

13504.76

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

23861128.680

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

23885625.610

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

(7.53.1.35) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO2e)

100

(7.53.1.36) Base year Scope 3, Category 2: Capital goods emissions covered by target as % of total base year emissions in Scope 3, Category 2: Capital goods (metric tons CO2e)

100

(7.53.1.37) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target as % of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

100

(7.53.1.38) Base year Scope 3, Category 4: Upstream transportation and distribution covered by target as % of total base year emissions in Scope 3, Category 4: Upstream transportation and distribution (metric tons CO2e)

100

(7.53.1.39) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target as % of total base year emissions in Scope 3, Category 5: Waste generated in operations (metric tons CO2e)

100

(7.53.1.40) Base year Scope 3, Category 6: Business travel emissions covered by target as % of total base year emissions in Scope 3, Category 6: Business travel (metric tons CO2e)

100

(7.53.1.41) Base year Scope 3, Category 7: Employee commuting covered by target as % of total base year emissions in Scope 3, Category 7: Employee commuting (metric tons CO2e)

100

(7.53.1.43) Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target as % of total base year emissions in Scope 3, Category 9: Downstream transportation and distribution (metric tons CO2e)

100

(7.53.1.45) Base year Scope 3, Category 11: Use of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 11: Use of sold products (metric tons CO2e)

100

(7.53.1.46) Base year Scope 3, Category 12: End-of-life treatment of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 12: End-of-life treatment of sold products (metric tons CO2e)

100

(7.53.1.49) Base year Scope 3, Category 15: Investments emissions covered by target as % of total base year emissions in Scope 3, Category 15: Investments (metric tons CO2e)

100

(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

03/30/2050

(7.53.1.55) Targeted reduction from base year (%)

100

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

0.000

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

23754.99

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

2864.38

(7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)

3095264.55

(7.53.1.60) Scope 3, Category 2: Capital goods emissions in reporting year covered by target (metric tons CO2e)

2398.42

(7.53.1.61) Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions in reporting year covered by target (metric tons CO2e)

4335.03

(7.53.1.62) Scope 3, Category 4: Upstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

44607.22

(7.53.1.63) Scope 3, Category 5: Waste generated in operations emissions in reporting year covered by target (metric tons CO2e)

130.09

(7.53.1.64) Scope 3, Category 6: Business travel emissions in reporting year covered by target (metric tons CO2e)

12123.25

(7.53.1.65) Scope 3, Category 7: Employee commuting emissions in reporting year covered by target (metric tons CO2e)

3704.06

(7.53.1.67) Scope 3, Category 9: Downstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

307918.39

(7.53.1.69) Scope 3, Category 11: Use of sold products emissions in reporting year covered by target (metric tons CO2e)

26021175.81

(7.53.1.70) Scope 3, Category 12: End-of-life treatment of sold products emissions in reporting year covered by target (metric tons CO2e)

11367.37

(7.53.1.73) Scope 3, Category 15: Investments emissions in reporting year covered by target (metric tons CO2e)

253.36

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

29503277.550

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

29529896.920

(7.53.1.78) Land-related emissions covered by target

Select from:

☒ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

-23.63

(7.53.1.80) Target status in reporting year

Select from:

☒ Underway

(7.53.1.82) Explain target coverage and identify any exclusions

The target covers 100% of TVS Motor Company's Scope 1 and Scope 2 emissions within the operational-control boundary, including manufacturing and operational facilities in India, PT TVS Motor Company Indonesia, and Norton Motorcycles in the United Kingdom. No material Scope 1 or Scope 2 emission sources are excluded from the target boundary. The target is supported by a phased transition pathway including renewable electricity adoption, thermal electrification, energy-efficiency improvements, lower-carbon fuels, and operational decarbonization initiatives. TVSM achieved 98% renewable electricity across Indian operations and 96.31% renewable electricity globally during FY2025-26, providing a strong foundation for achieving the target.

(7.53.1.83) Target objective

TVS Motor Company has established a long-term Net Zero ambition covering Scope 1 and Scope 2 emissions by 2040 and Scope 3 emissions by 2050, aligned with its 1.5°C-aligned climate transition pathway. The target recognizes that Scope 3 emissions, particularly Purchased Goods & Services (Category 1) and Use of Sold Products (Category 11), are the largest contributors to the Company's value-chain footprint. To achieve this ambition, TVSM is implementing a multi-pronged decarbonization strategy focused on product electrification, supplier decarbonization, renewable energy, circularity, sustainable materials, and lifecycle emissions reduction. During FY2025-26, EV sales increased to 3.71 lakh units (+33% YoY), while renewable electricity accounted for 98% of electricity consumption across Indian operations and 96.31% globally. The Company is strengthening Category 1 emissions management through greater use of supplier-specific emissions data and supplier engagement. During FY2025-26, four supplier locations representing approximately 20% of procurement spend reported using 100% renewable electricity. TVSM also assessed 345 suppliers through the My Sustainability Index (MSI), with 85% achieving Silver or higher ratings and 48% achieving Gold or Platinum ratings. Circularity and sustainable product design are key enablers of the Net Zero pathway. Recycled content increased from 12% to 15%, while 6 products received Ecolabel Type 1 Certifications.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

TVS Motor Company's Net Zero pathway is designed to transform the complete mobility lifecycle, from the energy used in manufacturing and the materials sourced from suppliers to vehicle use, refurbishment and end-of-life recovery. The Company follows an abatement-first strategy, prioritising measurable emissions avoidance and reduction before considering neutralisation of residual emissions via nature based solution. During FY2025-26, TVSM accelerated this transition through ₹1,254 crore of R&D investment in EVs and low-carbon mobility technologies. Electric two-wheeler sales reached 3.71 lakh units, increasing 33%, while the EV customer base exceeded 9 lakh. The Company expanded its electric and alternative-fuel portfolio, supporting a multi-technology pathway covering electric, CNG, LPG, hybrid

and flex-fuel mobility. For Category 1, TVSM moved towards a hybrid supplier-specific methodology, using supplier Scope 1 and Scope 2 data attributed through TVSM's Share of Business and spend-based estimates where primary data were unavailable. This improves emissions visibility and enables supplier-level hotspot identification. TVSM assessed 345 suppliers through MSI; 85% achieved Silver or higher and 48% achieved Gold or Platinum. Four supplier locations representing approximately 20% of procurement spend reported using 100% renewable electricity. The Company also increased recycled content from 12% to 15% and embedded lifecycle considerations into product design. Six products received GreenPro Type-I Ecolabel certification. Circularity was advanced through DriveX, which extends vehicle life through refurbishment and resale, and the Registered Vehicle Scrapping Facility, which supports responsible dismantling and material recovery. Alongside value-chain action, renewable electricity reached 98% across Indian operations and 96.31% globally. Collectively, these initiatives establish an integrated pathway linking operational decarbonisation, product transformation, supplier transition, sustainable materials and circular mobility to TVSM's 2040 and 2050 Net Zero milestones.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☒ Yes

Row 2

(7.53.1.1) Target reference number

Select from:

☒ Abs 2

(7.53.1.2) Is this a science-based target?

Select from:

☒ Yes, we consider this a science-based target, but we have not committed to seek validation of this target by the Science Based Targets initiative within the next two years

(7.53.1.4) Target ambition

Select from:

☒ 1.5°C aligned

(7.53.1.5) Date target was set

03/30/2024

(7.53.1.6) Target coverage

Select from:

☒ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☒ Carbon dioxide (CO₂)

☒ Methane (CH₄)

☒ Nitrous oxide (N₂O)

☒ Hydrofluorocarbons (HFCs)

(7.53.1.8) Scopes

Select all that apply

☒ Scope 1

☒ Scope 2

(7.53.1.9) Scope 2 accounting method

Select from:

☒ Location-based

(7.53.1.11) End date of base year

03/30/2024

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO₂e)

19607.41

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO₂e)

5129.17

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

0.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

24736.580

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

03/30/2040

(7.53.1.55) Targeted reduction from base year (%)

90

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

2473.658

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

23754.99

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

2864.38

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

26619.370

(7.53.1.78) Land-related emissions covered by target

Select from:

☒ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

-8.46

(7.53.1.80) Target status in reporting year

Select from:

☒ Underway

(7.53.1.82) Explain target coverage and identify any exclusions

The target covers 100% of TVS Motor Company's Scope 1 and Scope 2 emissions within the operational-control boundary, including manufacturing and operational facilities in India, PT TVS Motor Company Indonesia, and Norton Motorcycles in the United Kingdom. No material Scope 1 or Scope 2 emission sources are excluded from the target boundary. The target is supported by a phased transition pathway including renewable electricity adoption, thermal electrification, energy-efficiency improvements, lower-carbon fuels, and operational decarbonization initiatives. TVSM achieved 98% renewable electricity across Indian operations and 96.31% renewable electricity globally during FY2025-26, providing a strong foundation for achieving the target.

(7.53.1.83) Target objective

The objective of this target is to reduce absolute Scope 1 and Scope 2 greenhouse gas emissions by 90% by 2040 from a FY2023-24 baseline, supporting TVS Motor Company's long-term commitment to achieve Net Zero Scope 1 and Scope 2 emissions by 2040 and Scope 3 By 2050. The target is intended to drive operational

decarbonisation through renewable electricity adoption, thermal electrification, energy efficiency improvements, lower-carbon fuels, and operational excellence initiatives while reducing exposure to climate-related regulatory, energy transition, and carbon-cost risks.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

TVS Motor Company's pathway to reduce absolute Scope 1 and Scope 2 emissions by 90% by 2040 is designed to transform its manufacturing operations through a sequenced, abatement-first approach. The Company is prioritising renewable electricity and energy efficiency as immediate levers, followed by thermal electrification, direct reduction of fossil-fuel consumption and lower-carbon fuel switching for processes where electrification is not yet technically feasible. Longer-term interventions include transitioning hard-to-electrify applications towards emerging low-carbon technologies such as green hydrogen. During FY2025-26, TVSM advanced the target by increasing renewable electricity to 98% across Indian operations and 96.31% globally, substantially reducing the carbon intensity of purchased electricity. All three Indian manufacturing facilities and Norton Motorcycles operate with ISO 50001-certified energy-management systems, strengthening systematic identification, implementation and monitoring of energy-efficiency opportunities. Current initiatives include power and compressed-air optimisation, high-efficiency motors, HVAC improvements, advanced process controls, waste-heat recovery and fuel-saving projects embedded within the Company's Strategic Long-Range Plan. To address remaining Scope 1 emissions, TVSM is progressing the electrification of industrial ovens, hot-water generators and other propane- and LPG-dependent processes. Where immediate electrification is constrained, the pathway provides for interim switching from propane and LPG to natural gas, followed by lower-carbon alternatives as technology and infrastructure mature. The quantified pathway identifies potential cumulative abatement of more than 1 million tCO₂e from renewable electricity, approximately 582,000 tCO₂e from thermal electrification, and approximately 459,000 tCO₂e from energy efficiency and operational excellence. Implementation is supported by an Internal Carbon Price of approximately US\$32/tCO₂e, which brings the cost of operational emissions into investment appraisal and technology-selection decisions. Progress is monitored through absolute Scope 1 and Scope 2 emissions, renewable electricity share, energy intensity, fossil-fuel consumption and delivery of identified abatement projects. This integrated pathway is intended not only to meet the 90% reduction target, but also to build a lower-carbon, energy-efficient and climate-resilient manufacturing footprint capable of su

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☒ Yes

[Add row]

(7.53.2) Provide details of your emissions intensity targets and progress made against those targets.

Row 1

(7.53.2.1) Target reference number

Select from:

☒ Int 1

(7.53.2.2) Is this a science-based target?

Select from:

- ☒ No, but we are reporting another target that is science-based

(7.53.2.5) Date target was set

03/31/2024

(7.53.2.6) Target coverage

Select from:

- ☒ Country/area/region

(7.53.2.7) Greenhouse gases covered by target

Select all that apply

- ☒ Carbon dioxide (CO2)

(7.53.2.8) Scopes

Select all that apply

- ☒ Scope 1
☒ Scope 2

(7.53.2.9) Scope 2 accounting method

Select from:

- ☒ Market-based

(7.53.2.11) Intensity metric

Select from:

- ☒ Metric tons CO2e per unit of production

(7.53.2.12) End date of base year

03/31/2026

(7.53.2.13) Intensity figure in base year for Scope 1

0.004243

(7.53.2.14) Intensity figure in base year for Scope 2

0.00062

(7.53.2.33) Intensity figure in base year for all selected Scopes

0.0048630000

(7.53.2.34) % of total base year emissions in Scope 1 covered by this Scope 1 intensity figure

100

(7.53.2.35) % of total base year emissions in Scope 2 covered by this Scope 2 intensity figure

100

(7.53.2.54) % of total base year emissions in all selected Scopes covered by this intensity figure

100

(7.53.2.55) End date of target

03/31/2030

(7.53.2.56) Targeted reduction from base year (%)

40

(7.53.2.57) Intensity figure at end date of target for all selected Scopes

0.0029178000

(7.53.2.58) % change anticipated in absolute Scope 1+2 emissions

-5.6

(7.53.2.60) Intensity figure in reporting year for Scope 1

0.003997

(7.53.2.61) Intensity figure in reporting year for Scope 2

0

(7.53.2.80) Intensity figure in reporting year for all selected Scopes

0.0039970000

(7.53.2.81) Land-related emissions covered by target

Select from:

☒ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.2.82) % of target achieved relative to base year

44.52

(7.53.2.83) Target status in reporting year

Select from:

☒ Underway

(7.53.2.85) Explain target coverage and identify any exclusions

Reduce combined Scope 1 and Scope 2 greenhouse gas emissions intensity per vehicle produced by 40% by FY2029-30 from a baseline intensity of 0.003997 tCO₂e per vehicle in FY2025-26 to 0.002397 tCO₂e per vehicle. The target supports TVS Motor Company's decarbonization strategy through renewable electricity procurement, energy efficiency improvements, process optimization, and low-carbon technologies while supporting business growth

(7.53.2.86) Target objective

The target covers Scope 1 and Scope 2 emissions from manufacturing operations under operational control in India. Emissions intensity is measured as metric tons of CO₂e per vehicle produced. The target includes emissions from fuel consumption and purchased electricity used in manufacturing operations. Any facilities outside the organizational boundary or not under operational control are excluded

(7.53.2.87) Plan for achieving target, and progress made to the end of the reporting year

The company has adopted a decarbonization pathway targeting an annual reduction of approximately 12% in Scope 1 and Scope 2 emissions intensity. Achievement of the target will be driven through long-term wind and solar power purchase agreements, rooftop solar deployment, renewable electricity procurement through I-REC and IEX-GDAM mechanisms, energy-efficiency projects, electrification initiatives, and operational improvements. During FY2025-26, combined Scope 1 and Scope 2 intensity reduced from 0.004863 tCO₂e/vehicle in FY2024-25 to 0.003997 tCO₂e/vehicle, representing a reduction of 17.8% compared with the base-year intensity and achievement of approximately 35.1% of the overall FY2029-30 target.

(7.53.2.88) Target derived using a sectoral decarbonization approach

Select from:

☒ Yes

[Add row]

(7.54) Did you have any other climate-related targets that were active in the reporting year?

Select all that apply

☒ Targets to increase or maintain low-carbon energy consumption or production

☒ Net-zero targets

☒ Other climate-related targets

(7.54.1) Provide details of your targets to increase or maintain low-carbon energy consumption or production.

Row 1

(7.54.1.1) Target reference number

Select from:

☒ Low 1

(7.54.1.2) Date target was set

05/03/2024

(7.54.1.3) Target coverage

Select from:

☒ Country/area/region

(7.54.1.4) Target type: energy carrier

Select from:

☒ Electricity

(7.54.1.5) Target type: activity

Select from:

☒ Consumption

(7.54.1.6) Target type: energy source

Select from:

☒ Renewable energy source(s) only

(7.54.1.7) End date of base year

03/31/2024

(7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

85231.44

(7.54.1.9) % share of low-carbon or renewable energy in base year

92

(7.54.1.10) End date of target

03/31/2040

(7.54.1.11) % share of low-carbon or renewable energy at end date of target

99

(7.54.1.12) % share of low-carbon or renewable energy in reporting year

98.5

(7.54.1.13) % of target achieved relative to base year

92.86

(7.54.1.14) Target status in reporting year

Select from:

☒ Underway

(7.54.1.16) Is this target part of an emissions target?

Yes. The Company has established an internal renewable energy penetration target aligned with its Scope 2 emissions reduction pathway and broader decarbonisation strategy. The target is designed to progressively increase the share of renewable electricity in the Company's energy mix, supported by renewable energy procurement, captive generation and other suitable renewable energy mechanisms. This approach will enable a sustained reduction in location-based and market-based Scope 2 emissions while supporting the Company's long-term climate objectives. The target and associated implementation roadmap are reviewed periodically to ensure alignment with operational requirements, renewable energy availability, regulatory developments and the Company's Scope 2 reduction pathway. Progress is monitored through defined energy and emissions metrics and is incorporated into the Company's sustainability and climate governance processes.

(7.54.1.17) Is this target part of an overarching initiative?

Select all that apply

☒ No, it's not part of an overarching initiative

(7.54.1.19) Explain target coverage and identify any exclusions

Target Coverage The renewable energy penetration target covers the Company's operations in India, representing the primary operational footprint and energy consumption base within the Company's Scope 2 reduction pathway. *Exclusion – Overseas Operations* Overseas operations are excluded from the target boundary at this stage due to differences in operating scale, local electricity markets, renewable energy availability, regulatory frameworks and renewable energy procurement mechanisms. The Company will periodically evaluate opportunities to extend the target to overseas operations.

(7.54.1.20) Target objective

The objective of the target is to progressively reduce the Company's Scope 2 GHG emissions through increased adoption of renewable electricity, with the overall aim of achieving a substantial reduction in Scope 2 emissions by 2040. The target supports the Company's long-term decarbonisation strategy by reducing dependence on grid electricity and increasing the share of renewable energy across its Indian operations.

(7.54.1.21) Plan for achieving target, and progress made to the end of the reporting year

TVS Motor Company will progressively increase renewable electricity penetration across its India operations through a combination of renewable energy procurement, captive and contracted renewable power, open-access arrangements, green electricity sourcing and energy efficiency measures. The approach will be implemented considering site-level electricity demand, renewable energy availability, grid conditions, commercial feasibility and applicable regulatory requirements. The Company will prioritise increasing renewable electricity sourcing across its major manufacturing operations while reducing dependence on conventional grid electricity. Energy efficiency, process optimisation, ISO 50001-based energy management and operational improvements will complement renewable energy procurement by reducing overall electricity demand and Scope 2 emissions. Progress will be monitored annually through renewable electricity consumption as a proportion of total electricity consumption within the India target boundary. The Company will periodically review renewable energy availability, procurement mechanisms, costs, regulatory developments and operational requirements to identify opportunities for further increasing renewable electricity penetration and supporting the Scope 2 emissions reduction pathway.

Row 2

(7.54.1.1) Target reference number

Select from:

☒ Low 2

(7.54.1.2) Date target was set

05/31/2025

(7.54.1.3) Target coverage

Select from:

☒ Country/area/region

(7.54.1.4) Target type: energy carrier

Select from:

☒ Electricity

(7.54.1.5) Target type: activity

Select from:

☒ Consumption

(7.54.1.6) Target type: energy source

Select from:

☒ Renewable energy source(s) only

(7.54.1.7) End date of base year

03/31/2025

(7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

0

(7.54.1.9) % share of low-carbon or renewable energy in base year

0

(7.54.1.10) End date of target

03/31/2027

(7.54.1.11) % share of low-carbon or renewable energy at end date of target

99

(7.54.1.12) % share of low-carbon or renewable energy in reporting year

84.22

(7.54.1.13) % of target achieved relative to base year

85.07

(7.54.1.14) Target status in reporting year

Select from:

☒ Underway

(7.54.1.16) Is this target part of an emissions target?

Yes. The Company has established an internal renewable energy penetration target aligned with its Scope 2 emissions reduction pathway and broader decarbonisation strategy. The target is designed to progressively increase the share of renewable electricity in the Company's energy mix, supported by renewable energy procurement, captive generation and other suitable renewable energy mechanisms. This approach will enable a sustained reduction in location-based and market-based Scope 2 emissions while supporting the Company's long-term climate objectives. The target and associated implementation roadmap are reviewed periodically to ensure alignment with operational requirements, renewable energy availability, regulatory developments and the Company's Scope 2 reduction pathway. Progress is monitored through defined energy and emissions metrics and is incorporated into the Company's sustainability and climate governance processes.

(7.54.1.17) Is this target part of an overarching initiative?

Select all that apply

☒ No, it's not part of an overarching initiative

(7.54.1.19) Explain target coverage and identify any exclusions

Target Coverage The renewable energy penetration target covers the Company's operations in the United Kingdom, representing the Company's UK operational footprint and associated electricity consumption within the Scope 2 emissions reduction pathway. The target covers electricity consumed across relevant UK operations and focuses on increasing the share of renewable electricity through available renewable energy procurement mechanisms. *Exclusion – India and Other Overseas Operations* India and other overseas operations are excluded from this target boundary at this stage, as they are managed under separate renewable energy and Scope 2 reduction pathways. Differences in operating scale, local electricity markets, renewable energy availability, regulatory frameworks and renewable energy procurement mechanisms are considered in determining the appropriate targets for each geography. The Company will periodically evaluate opportunities to extend or align the target across additional operations.

(7.54.1.20) Target objective

The objective of the target is to progressively reduce the Company's Scope 2 GHG emissions through increased adoption of renewable electricity, with the overall aim of achieving a substantial reduction in Scope 2 emissions by 2040. The target supports the Company's long-term decarbonisation strategy by reducing dependence on grid electricity and increasing the share of renewable energy across its Indian operations.

(7.54.1.21) Plan for achieving target, and progress made to the end of the reporting year

Plan to Achieve Target The Company will progressively increase renewable electricity penetration across its UK operations through a combination of renewable electricity procurement, supplier engagement and energy efficiency measures. The approach will prioritise the use of renewable electricity tariffs and contracts where commercially and operationally feasible, supported by credible renewable energy attributes and applicable UK market mechanisms. The Company will assess electricity consumption and renewable energy availability annually to identify opportunities for increasing renewable electricity coverage. Energy efficiency initiatives, operational optimisation and improved energy management will complement renewable electricity procurement by reducing overall electricity demand. Progress against the target will be monitored through annual measurement of renewable electricity consumption as a proportion of total electricity consumption within the UK target boundary. Performance will be reviewed periodically to assess procurement options, market developments, cost implications and opportunities to further increase renewable electricity penetration.

[Add row]

(7.54.2) Provide details of any other climate-related targets, including methane reduction targets.

Row 1

(7.54.2.1) Target reference number

Select from:

☒ Oth 1

(7.54.2.2) Date target was set

03/31/2023

(7.54.2.3) Target coverage

Select from:

☒ Country/area/region

(7.54.2.4) Target type: absolute or intensity

Select from:

☒ Intensity

(7.54.2.5) Target type: category & metric (target numerator if reporting an intensity target)

Other

☒ Other metric, please specify :Water Consumed

(7.54.2.6) Target denominator (intensity targets only)

Select from:

☒ liter of product

(7.54.2.7) End date of base year

03/30/2024

(7.54.2.8) Figure or percentage in base year

1.2

(7.54.2.9) End date of target

(7.54.2.10) Figure or percentage at end of date of target

1.5

(7.54.2.11) Figure or percentage in reporting year

1.5

(7.54.2.12) % of target achieved relative to base year

100.0000000000

(7.54.2.13) Target status in reporting year

Select from:

☒ Achieved and maintained**(7.54.2.15) Is this target part of an emissions target?**

Water stewardship forms a core component of TVS Motor Company's climate transition and resilience strategy, as drought and water stress have been identified as material physical climate risks across manufacturing locations and supplier watersheds. The Company's Net Water Positive ambition is designed to reduce dependence on freshwater resources, strengthen operational resilience, and improve long-term resource security while supporting broader decarbonization objectives. TVSM's water resilience strategy focuses on reducing freshwater dependence, increasing water recycling and reuse, strengthening rainwater harvesting and groundwater recharge, and enhancing watershed resilience. During FY2025-26, the Company achieved its target of a Water Positive Ratio of 1.5, maintained Zero Liquid Discharge (ZLD) across its Indian manufacturing facilities, and achieved 31.07% water recycling and reuse. To support delivery, TVSM invested ₹11.73 crore in water stewardship initiatives, including conservation, recycling, reuse, and efficiency measures, complemented by ₹3.5 crore invested through Srinivasan Services Trust (SST) in watershed restoration and water conservation programmes. The Company further integrates water scarcity considerations into capital allocation and operational decision-making through an Internal Water Price of ₹100.1/kL. Collectively, these measures help reduce operational dependence on freshwater resources, mitigate exposure to drought and water-related operational disruptions, and strengthen manufacturing resilience under future climate scenarios. As a result, the Net Water Positive target directly supports the Company's climate adaptation strategy while contributing to long-term operational efficiency and climate resilience.

(7.54.2.16) Is this target part of an overarching initiative?

Select all that apply

☒ Other, please specify :Water Stewardship

(7.54.2.18) Please explain target coverage and identify any exclusions

100% coverage of India operations

(7.54.2.19) Target objective

To achieve Net Water Positive Operations by implementing a combination of water conservation through recycling & reuse and water replenishment projects.

(7.54.2.21) List the actions which contributed most to achieving this target

TVS Motor Company's Net Water Positive target is built on the principle of replenishing more water than it consumes while strengthening resilience to drought and water-stress risks across its operations. The Company has already achieved water-positive status across Indian operations and is now focused on extending the same approach across its global manufacturing footprint by 2030. The strategy combines water conservation, recycling and reuse, rainwater harvesting, groundwater recharge, watershed restoration, and Zero Liquid Discharge (ZLD) systems to reduce freshwater dependence and improve long-term water security. During FY2025-26, TVSM achieved a Water Positive Ratio of 1.5, maintained Zero Liquid Discharge (ZLD) across manufacturing facilities, and achieved 31.07% water recycling and reuse. The Company invested ₹11.73 crore in water stewardship initiatives and an additional ₹3.5 crore through Srinivasan Services Trust (SST) towards watershed restoration and water conservation programmes. Water-related decision-making is further supported through an Internal Water Price of ₹100.1/kL, which incorporates water scarcity considerations into investment and operational planning.

Row 2

(7.54.2.1) Target reference number

Select from:

☒ Oth 2

(7.54.2.2) Date target was set

03/31/2023

(7.54.2.3) Target coverage

Select from:

☒ Organization-wide

(7.54.2.4) Target type: absolute or intensity

Select from:

☒ Intensity

(7.54.2.5) Target type: category & metric (target numerator if reporting an intensity target)

Other

☒ Other metric, please specify :Total Water Consumed

(7.54.2.6) Target denominator (intensity targets only)

Select from:

☒ liter of product

(7.54.2.7) End date of base year

03/30/2024

(7.54.2.8) Figure or percentage in base year

1.2

(7.54.2.9) End date of target

03/30/2030

(7.54.2.10) Figure or percentage at end of date of target

1

(7.54.2.13) Target status in reporting year

Select from:

☒ Underway

(7.54.2.15) Is this target part of an emissions target?

The target aims to extend TVS Motor Company's water-positive approach across all global operations by 2030. Indian operations have already achieved a Water Positive Ratio of 1.5, and the Company is working to replicate this performance across international operations through water conservation, recycling and reuse, rainwater harvesting, groundwater recharge, watershed restoration, and Zero Liquid Discharge (ZLD) practices. Achieving Net Water Positive operations will strengthen resilience to drought and water stress, reduce dependence on freshwater resources, and support long-term operational continuity across the Company's global manufacturing footprint.

(7.54.2.16) Is this target part of an overarching initiative?

Select all that apply

☒ Other, please specify :Water Stewardship

(7.54.2.18) Please explain target coverage and identify any exclusions

Net Water Positive (global operations) by 2030

(7.54.2.19) Target objective

The objective of this target is to extend TVS Motor Company's existing water-positive approach across all global operations by 2030. TVSM has already achieved a Water Positive Ratio of 1.5 across its Indian operations and is working to replicate this performance across international locations by reducing freshwater dependence, increasing water recycling and reuse, strengthening rainwater harvesting and groundwater recharge, and enhancing watershed resilience. The target is intended to improve long-term water security, reduce exposure to drought and water-stress risks, strengthen operational continuity, and support climate adaptation across the Company's global manufacturing footprint.

(7.54.2.20) Plan for achieving target, and progress made to the end of the reporting year

TVS Motor Company is leveraging the experience and systems already established across its Indian operations to achieve Net Water Positive status across global operations by 2030. The strategy focuses on reducing freshwater withdrawal, increasing water recycling and reuse, strengthening rainwater harvesting and groundwater recharge, improving watershed resilience, and expanding Zero Liquid Discharge (ZLD) practices across the Company's international manufacturing footprint. The Company applies an Internal Water Price of ₹100.1/kL, embedding water scarcity considerations into investment appraisal and operational decision-making. These initiatives provide the operational foundation for extending water-positive performance to all global operations by 2030.

Row 3

(7.54.2.1) Target reference number

Select from:

☒ Oth 3

(7.54.2.2) Date target was set

03/31/2023

(7.54.2.3) Target coverage

Select from:

☒ Organization-wide

(7.54.2.4) Target type: absolute or intensity

Select from:

☒ Absolute

(7.54.2.5) Target type: category & metric (target numerator if reporting an intensity target)

Waste management

☒ metric tons of waste diverted from landfill

(7.54.2.7) End date of base year

03/30/2024

(7.54.2.9) End date of target

03/30/2030

(7.54.2.10) Figure or percentage at end of date of target

(7.54.2.11) Figure or percentage in reporting year

99.98

(7.54.2.13) Target status in reporting year

Select from:

☒ Underway**(7.54.2.15) Is this target part of an emissions target?**

The Zero Waste to Landfill target supports TVS Motor Company's broader decarbonization and Net Zero ambitions by reducing emissions associated with waste disposal, landfill generation, and virgin material extraction. The target is intended to maximize material recovery, reuse, recycling, and circularity across operations while minimizing waste sent to landfill. By keeping materials in productive use for longer and increasing resource efficiency, the target contributes to lower lifecycle emissions, reduced dependence on virgin materials, and improved operational sustainability.

(7.54.2.16) Is this target part of an overarching initiative?

Select all that apply

☒ Other, please specify :Reduced the emissions from Landfilling there by reducing the Scope 3 Cat-5- Waste related emissions thereby contributing to overall Net Zero target

(7.54.2.18) Please explain target coverage and identify any exclusions

Zero Waste to Landfill by 2030 - Currently 99.98% of waste diverted from landfill (Globally).Zero waste to landfill achieved for India Operations.

(7.54.2.19) Target objective

TVS Motor Company's objective is to achieve Zero Waste to Landfill across global operations by 2030 and transition towards a circular manufacturing model in which waste is treated as a resource rather than disposed of. The target aims to eliminate landfill disposal through waste prevention, reuse, recycling, recovery, and co-processing, while reducing dependence on virgin raw materials and lowering lifecycle environmental impacts. The Company has already achieved Zero Waste to Landfill across its Indian operations and currently diverts 99.98% of total waste from landfill globally. Building on this foundation, TVSM is extending circularity practices, material recovery systems, recycling infrastructure, Extended Producer Responsibility (EPR) programmes, and end-of-life vehicle recovery initiatives across its international operations to achieve full global coverage by 2030. The target supports the Company's broader circular economy, resource efficiency, and climate

transition ambitions by improving material productivity, increasing recycled content, and reducing emissions associated with waste disposal and virgin material extraction.

(7.54.2.20) Plan for achieving target, and progress made to the end of the reporting year

TVS Motor Company views Zero Waste to Landfill as a critical pillar of its circular manufacturing and Net Zero strategy. The target aims to eliminate operational waste disposal to landfill across global operations by 2030 through waste prevention, reuse, recycling, recovery, and co-processing. By keeping materials in productive use for longer, the Company seeks to reduce dependence on virgin raw materials, lower embodied carbon across the value chain, and minimize emissions associated with waste treatment and landfill disposal. Reducing landfill disposal also directly contributes to lowering Scope 3 Category 5 (Waste Generated in Operations) emissions, supporting the Company's broader decarbonization and Net Zero ambitions. Progress toward the target is already well advanced. During FY2025-26, TVSM achieved 99.95% Zero Waste to Landfill across Indian operations and currently diverts 99.98% of waste from landfill globally. Circularity was further strengthened through an increase in recycled content from 12% to 15%, while 21% of procurement spend was directed towards recycled materials. The Company's Registered Vehicle Scrapping Facility (RVSF) achieved ~90% recoverability and ~85% recyclability, enabling valuable materials to re-enter manufacturing value chains and reducing reliance on virgin resources. In parallel, TVSM invested in waste management infrastructure, Extended Producer Responsibility (EPR) programmes, and lifecycle-focused product design initiatives, including expansion of GreenPro-certified products, creating a strong foundation for achieving Zero Waste to Landfill. List the actions which contributed most to achieving the target Achieved 99.95% Zero Waste to Landfill across Indian operations and 99.98% landfill diversion globally. Increased recycled content from 12% to 15%, reducing reliance on virgin materials and associated embodied emissions. Directed 21% of procurement spend toward recycled materials, supporting circular material flows. Operated Registered Vehicle Scrapping Facility (RVSF) with 90% recoverability and 86% recyclability, supporting end-of-life material recovery and circularity. Implemented EPR programmes covering plastics, used oil, waste tyres, and end-of-life vehicle management. Expanded GreenPro Type-I Ecolabel-certified products, embedding lifecycle circularity and resource efficiency into product development.

Row 4

(7.54.2.1) Target reference number

Select from:

☒ Oth 4

(7.54.2.2) Date target was set

03/31/2020

(7.54.2.3) Target coverage

Select from:

☒ Organization-wide

(7.54.2.4) Target type: absolute or intensity

Select from:

☒ Absolute

(7.54.2.5) Target type: category & metric (target numerator if reporting an intensity target)

Land use change

☒ Other land use change, please specify :No Net Loss (NNL) and Net Positive Impact (NPI) on biodiversity by 2040, anchored to a 2020 baseline

(7.54.2.7) End date of base year

03/30/2020

(7.54.2.9) End date of target

03/30/2040

(7.54.2.10) Figure or percentage at end of date of target

100

(7.54.2.11) Figure or percentage in reporting year

43

(7.54.2.13) Target status in reporting year

Select from:

☒ Underway

(7.54.2.15) Is this target part of an emissions target?

TVS Motor Company's No Net Loss (NNL) and Net Positive Impact (NPI) by 2040 target forms part of its broader climate transition and Net Zero strategy. The target is designed to enhance ecosystem resilience, biodiversity conservation, watershed health, and nature-positive outcomes across the Company's operational footprint

while supporting long-term climate adaptation and resilience. Guided by the TNFD LEAP framework, the mitigation hierarchy (avoid, minimize, restore, offset), IFC Performance Standards, IUCN Guidelines, and BBOP principles, the target strengthens natural systems that support carbon sequestration, water security, climate resilience, and ecosystem services. Progress during FY2025-26 included completion of TNFD LEAP assessments across key manufacturing locations, maintenance of approximately 43% green cover across Indian operations, documentation of more than 1,000 flora species and 1,046 fauna species, continued conservation through the Hosur RET Conservation Park, and progression of the Hosur site as a potential OECM (Other Effective Area-Based Conservation Measure). These actions support TVSM's long-term objective of achieving No Net Loss and Net Positive Impact on biodiversity by 2040 while strengthening the ecological resilience that underpins the Company's broader Net Zero pathway.

(7.54.2.16) Is this target part of an overarching initiative?

Select all that apply

☒ Other, please specify :TNFD-aligned Nature Strategy and No Net Loss / Net Positive Impact by 2040 Biodiversity Commitment

(7.54.2.18) Please explain target coverage and identify any exclusions

TVS Motor Company's No Net Loss (NNL) and Net Positive Impact (NPI) by 2040 target forms part of its broader climate transition and Net Zero strategy.

(7.54.2.19) Target objective

TVS Motor Company has committed to achieving No Net Loss (NNL) and Net Positive Impact (NPI) on biodiversity by 2040, anchored to a 2020 baseline. The objective of the target is to ensure that business growth results in a measurable improvement in biodiversity outcomes through the application of the mitigation hierarchy (avoid, minimize, restore, offset), while strengthening ecosystem resilience, habitat quality, and nature-related value creation across the Company's operational footprint. The target is embedded within TVSM's biodiversity strategy and aligned with the TNFD LEAP approach, IFC Performance Standards, IUCN Guidelines, BBOP principles, and the Kunming-Montreal Global Biodiversity Framework.

(7.54.2.20) Plan for achieving target, and progress made to the end of the reporting year

TVSM is implementing a nature-positive strategy that integrates biodiversity conservation, habitat restoration, ecosystem enhancement, watershed resilience, and TNFD-aligned nature-risk management into operational and strategic decision-making. Guided by the TNFD LEAP approach and the mitigation hierarchy (avoid, minimize, restore, offset), the Company has committed to achieving No Net Loss and Net Positive Impact on biodiversity by 2040 against a 2020 baseline. Progress during FY2025-26 included completion of TNFD LEAP assessments across key manufacturing locations, strengthening understanding of nature-related dependencies, impacts, risks, and opportunities. The Company maintained approximately 43% green cover across its Indian manufacturing footprint and continued biodiversity management through the Hosur RET Conservation Park. In addition, TVSM documented 1,000+ flora species and 1,046+ fauna species across operational locations and progressed the evaluation of the Hosur site as a potential Other Effective Area-Based Conservation Measure (OECM). These initiatives form the foundation of TVSM's pathway toward achieving No Net Loss and Net Positive Impact outcomes by 2040 while strengthening ecosystem resilience, climate adaptation, and long-term business resilience.

[Add row]

(7.54.3) Provide details of your net-zero target(s).

Row 1

(7.54.3.1) Target reference number

Select from:

☒ NZ1

(7.54.3.2) Date target was set

03/30/2024

(7.54.3.3) Target Coverage

Select from:

☒ Organization-wide

(7.54.3.4) Targets linked to this net zero target

Select all that apply

☒ Abs1

☒ Low1

☒ Low2

(7.54.3.5) End date of target for achieving net zero

03/30/2040

(7.54.3.6) Is this a science-based target?

Select from:

☒ Yes, we consider this a science-based target, but we have not committed to seek validation of this target by the Science Based Targets initiative within the next two years

(7.54.3.8) Scopes

Select all that apply

- ☒ Scope 1
- ☒ Scope 2

(7.54.3.9) Greenhouse gases covered by target

Select all that apply

- ☒ Carbon dioxide (CO₂)
- ☒ Methane (CH₄)
- ☒ Nitrous oxide (N₂O)
- ☒ Hydrofluorocarbons (HFCs)

(7.54.3.10) Explain target coverage and identify any exclusions

TVS Motor Company's operational Net Zero target covers 100% of Scope 1 and Scope 2 emissions within the operational-control boundary, including manufacturing facilities in India, PT TVS Motor Company Indonesia, and Norton Motorcycles in the United Kingdom. The target encompasses emissions from stationary fuel combustion, purchased electricity, refrigerants, and other operational emission sources.

(7.54.3.11) Target objective

TVS Motor Company has committed to achieving Net Zero Scope 1 and Scope 2 emissions by 2040 as part of its 1.5°C-aligned climate transition pathway. The target is intended to transform the Company's operational footprint through renewable electricity, thermal electrification, energy-efficiency improvements, lower-carbon fuels, and operational excellence initiatives. The pathway prioritizes emissions reductions at source and is supported by interim milestones of a 90% reduction by FY2040. By decarbonizing manufacturing operations and energy consumption, the target supports long-term competitiveness, resilience to energy-transition risks, and alignment with global low-carbon manufacturing trends.

(7.54.3.12) Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?

Select from:

- ☒ Yes

(7.54.3.13) Do you plan to mitigate emissions beyond your value chain?

Select from:

☒ Yes, and we have already acted on this in the reporting year

(7.54.3.14) Do you intend to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation?

Select all that apply

☒ No, we do not plan to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation

(7.54.3.15) Planned milestones and/or near-term investments for neutralization at the end of the target

TVS Motor Company will continue to prioritise emissions avoidance and reduction through operational decarbonisation and value-chain transformation. For residual emissions remaining at the end of the target period, the Company intends to advance nature-based solutions that deliver both biodiversity and carbon benefits. Building on its commitment to achieve No Net Loss and Net Positive Impact on biodiversity by 2040, TVSM is evaluating opportunities to enhance carbon sequestration through ecosystem conservation, habitat restoration, watershed resilience programmes, and biodiversity enhancement initiatives across its operational landscape. Recent biodiversity assessments have strengthened the Company's understanding of the carbon sequestration potential associated with natural ecosystems within and around its operations. Through TNFD-aligned assessments, maintenance of approximately 43% green cover across Indian manufacturing locations, conservation of more than 1,000 flora species and 1,046 fauna species, the Hosur RET Conservation Park, and the ongoing evaluation of the Hosur site as a potential OECM (Other Effective Area-Based Conservation Measure), TVSM is developing a stronger nature-positive foundation that can contribute to long-term carbon sequestration, ecosystem resilience, and residual emissions neutralisation. Going forward, the Company intends to further assess, quantify, and enhance nature-based carbon sequestration opportunities while ensuring alignment with its biodiversity strategy, TNFD commitments, and long-term Net Zero pathway.

(7.54.3.16) Describe the actions to mitigate emissions beyond your value chain

TVS Motor Company is extending climate action beyond its direct operations through supplier decarbonization, sustainable sourcing, and strengthened supply-chain governance. A key enabler of this approach is the My Sustainability Index (MSI), through which 345 suppliers were assessed during FY2025-26. As a result of ongoing supplier engagement and capability-building programmes, 85% of assessed suppliers achieved Silver or higher ratings, while 48% achieved Gold or Platinum ratings. Sustainability expectations are embedded into supplier onboarding and governance processes, with Gold serving as the minimum threshold for onboarding and Silver as the minimum classification threshold for existing suppliers under supplier contracts. In addition, 100% of suppliers had signed TVSM's Supplier Sustainability Code of Conduct as of 31 March 2026. To strengthen supplier capability and accelerate emissions reduction across the value chain, TVSM conducted 85 awareness and training programmes during FY2025-26 (48 for suppliers and 37 for dealers), covering approximately 44% of value-chain partners by business value. Assessments conducted during onboarding of 24 new supply-chain partners identified approximately 15 improvement areas relating to health, safety, environmental management, and workplace practices, with corrective actions initiated accordingly. Looking ahead, TVSM has established a phased Forest-Risk Commodities Roadmap covering natural rubber and timber to strengthen traceability, supplier disclosures, and alignment with deforestation-free and conversion-free sourcing practices. Phase 1 focuses on supplier engagement, sourcing-origin disclosures, and traceability mapping; Phase 2 extends visibility to processors, traders, and intermediaries through enhanced due diligence and source-region risk assessments; and Phase 3 integrates traceability, verification, certification, and supplier sustainability performance into procurement decisions. These actions are intended to improve visibility of upstream emissions and land-use impacts, strengthen supplier decarbonization, and support the Company's long-term Net Ze

(7.54.3.17) Target status in reporting year

Select from:

☒ Underway

(7.54.3.19) Process for reviewing target

Progress against the Scope 3 Net Zero target is reviewed through TVS Motor Company's sustainability governance framework, with oversight from senior management, the Risk Management Committee, and the Board. Progress is monitored through annual greenhouse gas inventories, material Scope 3 categories, supplier sustainability performance, renewable energy adoption, circularity indicators, and product portfolio transition metrics. Climate-related risks, opportunities, and transition levers are periodically evaluated through the Enterprise Risk Management (ERM) framework, Double Materiality Assessment (DMA), climate scenario analysis, and the Climate Transition Plan review process. Implementation progress is tracked through key decarbonization indicators including EV adoption, supplier engagement, supplier-specific emissions data, renewable energy uptake across the value chain, recycled material usage, circular economy initiatives, and product lifecycle performance. The My Sustainability Index (MSI) serves as a key monitoring mechanism for supplier sustainability performance, while progress against climate-related goals is reviewed through internal governance processes and incorporated into long-term business planning. The target and associated transition pathway are periodically reassessed to reflect changes in technology, regulation, climate science, business growth, and value-chain developments, ensuring continued alignment with TVSM's Net Zero ambition and 1.5°C-aligned climate transition pathway

Row 2

(7.54.3.1) Target reference number

Select from:

☒ NZ2

(7.54.3.2) Date target was set

03/30/2024

(7.54.3.3) Target Coverage

Select from:

☒ Organization-wide

(7.54.3.4) Targets linked to this net zero target

Select all that apply

- ☒ Abs1
- ☒ Low1
- ☒ Low2

(7.54.3.5) End date of target for achieving net zero

03/30/2050

(7.54.3.6) Is this a science-based target?

Select from:

- ☒ Yes, we consider this a science-based target, but we have not committed to seek validation of this target by the Science Based Targets initiative within the next two years

(7.54.3.8) Scopes

Select all that apply

- ☒ Scope 3

(7.54.3.9) Greenhouse gases covered by target

Select all that apply

- ☒ Carbon dioxide (CO2)
- ☒ Methane (CH4)
- ☒ Nitrous oxide (N2O)
- ☒ Hydrofluorocarbons (HFCs)

(7.54.3.10) Explain target coverage and identify any exclusions

The target covers TVS Motor Company's material Scope 3 emissions across the upstream and downstream value chain, including Purchased Goods and Services (Category 1), Fuel- and Energy-Related Activities, (Category 2) Capital Goods, (Category 3), Transportation and Distribution (Categories 4 and 9), Waste Generated in Operations (Category 5), Business Travel (Category 6), Employee Commuting (Category 7), Use of Sold Products (Category 11), End-of-Life Treatment of Sold Products (Category 12), and Investments (Category 15). 100% of scope 3 emissions are covered under the target.

(7.54.3.11) Target objective

TVS Motor Company has committed to achieving Net Zero Scope 3 emissions by 2050 through the transformation of its products, supply chain, sourcing practices, logistics network, and circular economy ecosystem. The target is intended to reduce lifecycle emissions associated with purchased materials, supplier operations, transportation, product use, and end-of-life treatment while supporting the transition toward lower-carbon mobility solutions. Given that the use of sold products represents the largest share of TVSM's emissions footprint, product and portfolio transformation is a primary decarbonization lever, supported by electrification, alternative-fuel technologies, renewable-powered charging, sustainable materials, supplier decarbonization, logistics optimization, and circularity initiatives. The target also aims to strengthen resilience across the value chain by improving supplier sustainability performance, increasing supplier-specific emissions visibility, expanding recycled-material usage, and embedding lifecycle environmental considerations into product development and sourcing decisions.

(7.54.3.12) Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?

Select from:

☒ Yes

(7.54.3.13) Do you plan to mitigate emissions beyond your value chain?

Select from:

☒ Yes, and we have already acted on this in the reporting year

(7.54.3.14) Do you intend to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation?

Select all that apply

☒ No, we do not plan to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation

(7.54.3.15) Planned milestones and/or near-term investments for neutralization at the end of the target

TVS Motor Company has established a strategic Net Zero roadmap that prioritizes direct emissions reduction measures covering ~90% of Scope 1 and 2 emissions, consistent with global guidance that reduction should precede neutralization. To address residual emissions, the company recognizes the role of offsets and has a long history of afforestation initiatives undertaken over the last four decades. These activities have created a significant carbon stock across operational and community landscapes. Current initiatives provide an annual carbon sequestration potential of $\approx 1,573,395$ tCO₂e, strengthening the ability to balance unavoidable emissions while advancing low-carbon operations. This approach integrates renewable energy expansion, energy efficiency, and sustainable product development with nature-based solutions, ensuring that climate action is embedded into business strategy. Together, these measures reinforce operational resilience, environmental stewardship, and long-term Net Zero ambition.

(7.54.3.16) Describe the actions to mitigate emissions beyond your value chain

TVS Motor Company's primary focus remains on reducing Scope 3 emissions at source through product electrification, supplier decarbonization, renewable energy adoption, sustainable materials, circularity, and lifecycle emissions reduction. As the Company progresses towards its Net Zero Scope 3 ambition by 2050, residual emissions remaining after all technically and economically feasible abatement measures have been implemented will be addressed through nature-based approaches that generate both biodiversity and carbon benefits. TVSM has already established a formal commitment to achieve No Net Loss (NNL) and Net Positive Impact (NPI) on biodiversity by 2040 and has integrated nature-related considerations into its Climate Transition Plan through TNFD-aligned assessments. Recent biodiversity studies have strengthened the Company's understanding of the carbon sequestration potential associated with ecosystems within and around its operational footprint. Maintaining approximately 43% green cover across Indian operations, conservation of more than 1,000 flora species and 1,046 fauna species, continued management of the Hosur RET Conservation Park, and the evaluation of the Hosur site as a potential OECM (Other Effective Area-Based Conservation Measure) provide an important foundation for future nature-based sequestration opportunities. Going forward, TVSM intends to further assess, quantify, and strengthen nature-based carbon sequestration opportunities through ecosystem conservation, habitat restoration, biodiversity enhancement, watershed resilience programmes, and landscape-level conservation initiatives. These measures are being evaluated as long-term mechanisms to support the management of residual emissions while simultaneously delivering biodiversity, climate adaptation, water stewardship, and ecosystem resilience benefits consistent with the Company's Net Zero and nature-positive ambitions.

(7.54.3.17) Target status in reporting year

Select from:

☒ Underway

(7.54.3.19) Process for reviewing target

Progress against the Scope 3 Net Zero target is reviewed through TVS Motor Company's climate governance and sustainability management framework, with oversight from senior management, the Risk Management Committee, and the Board. The target is monitored through annual greenhouse gas inventories, Climate Transition Plan reviews, Enterprise Risk Management (ERM) processes, climate scenario analysis, and periodic Double Materiality Assessments (DMA) to ensure continued alignment with business strategy, climate science, regulatory developments, and stakeholder expectations. Progress is evaluated through key value-chain decarbonization indicators, including supplier sustainability performance, supplier-specific emissions data, renewable energy adoption, recycled material usage, circularity metrics, EV adoption, product portfolio transformation, and lifecycle emissions performance. Supplier engagement is monitored through the My Sustainability Index (MSI), under which 345 suppliers were assessed in FY2025-26, with 85% achieving Silver or higher ratings and 48% achieving Gold or Platinum status. Insights from supplier assessments, climate-risk reviews, technology developments, market changes, and implementation progress are incorporated into long-range planning processes, enabling TVSM to periodically reassess the transition pathway, strengthen decarbonization levers, and maintain alignment with its Net Zero Scope 3 ambition by 2050 and broader 1.5°C-aligned climate transition strategy

[Add row]

(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

	Emissions reduction initiatives that were active within the reporting year
	Select from: ☒ Yes

[Fixed row]

(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO₂e savings.

	Number of initiatives	Total estimated annual CO ₂ e savings in metric tonnes CO ₂ e
Implemented	2	843634.6

[Fixed row]

(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

Row 1

(7.55.2.1) Initiative category & Initiative type

Other

☒ Other, please specify :Procurement of renewable electricity via I REC

(7.55.2.2) Estimated annual CO₂e savings (metric tonnes CO₂e)

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur*Select all that apply*

- ☒ Scope 2 (location-based)
- ☒ Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory*Select from:*

- ☒ Voluntary

(7.55.2.8) Estimated lifetime of the initiative*Select from:*

- ☒ Ongoing

(7.55.2.9) Comment

TVS Motor Company accelerated the decarbonization of its operations through the purchase and retirement of International Renewable Energy Certificates (I-RECs) and renewable electricity procurement. The initiative forms a key component of the Company's Scope 1 and Scope 2 decarbonization pathway and supports its commitment to achieve Net Zero Scope 1 and Scope 2 emissions by 2040. Renewable electricity adoption is the primary operational decarbonization lever identified within the Company's Climate Transition Plan and is complemented by energy-efficiency improvements and operational optimization measures. Impact achieved During FY2025-26, TVS Motor Company achieved approximately 98% renewable electricity consumption across Indian operations and 96.31% globally, supported by renewable energy procurement mechanisms including I-RECs. The purchase and retirement of I-RECs contributed to an estimated 78,938 tCO₂e of avoided emissions, significantly reducing dependence on grid electricity and lowering the carbon intensity of operations.

Row 2**(7.55.2.1) Initiative category & Initiative type**

Other

- ☒ Other, please specify :Sale of Low carbon mobility products

(7.55.2.2) Estimated annual CO₂e savings (metric tonnes CO₂e)

764696.6

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☒ Scope 3 category 11: Use of sold products

(7.55.2.4) Voluntary/Mandatory

Select from:

☒ Voluntary

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ Ongoing

(7.55.2.9) Comment

TVS Motor Company quantified avoided emissions from the sale of electric vehicles by comparing the estimated lifetime use-phase emissions of electric vehicles sold during the reporting year against an equivalent internal combustion engine vehicle baseline. For FY2025-26, the avoided emissions calculation was based on the comparison of the TVS iQube electric scooter against an equivalent petrol-powered scooter platform, representing the emissions that would have occurred if an internal combustion engine vehicle had been used instead. The analysis incorporates both domestic and international sales and reflects the Company's increasing shift towards lower-carbon mobility solutions. The assessment indicates that the continued growth in electric vehicle sales has resulted in significant avoided use-phase emissions. Methodology: Avoided emissions are calculated as: $\text{Avoided Emissions} = \text{Equivalent ICE Use-Phase Emissions} - \text{EV Use-Phase Emissions}$. The analysis compares the lifetime emissions of vehicles sold during the reporting year using: Actual TVS iQube sales volumes; Equivalent petrol-powered vehicle benchmark (TVS Jupiter); Vehicle energy consumption and fuel efficiency data; Expected vehicle lifetime use assumptions; Applicable electricity and fuel emission factors.

[Add row]

(7.55.3) What methods do you use to drive investment in emissions reduction activities?

Row 1

(7.55.3.1) Method

Select from:

☒ Internal price on carbon

(7.55.3.2) Comment

TVS Motor Company utilizes an Internal Carbon Price (ICP) to integrate climate considerations into business planning, capital allocation, and decarbonization decision-making. Through an internal valuation exercise based on marginal abatement costs, TVSM established an implicit Internal Carbon Price of approximately US\$32/tCO₂e for FY2025-26. The price is applied to operational greenhouse gas emissions and serves as a baseline reference for evaluating investments in emissions management and decarbonization technologies. By assigning a financial value to carbon, TVSM systematically incorporates the long-term climate implications of capital and operational decisions into its investment appraisal processes. The ICP strengthens the business case for lower-carbon alternatives and supports prioritization of projects with higher emissions reduction potential, including renewable energy procurement, energy efficiency improvements, thermal electrification, emissions management initiatives, and low-carbon technology deployment. The ICP framework complements TVSM's Climate Transition Plan and capital allocation strategy, under which climate investments are evaluated based on emissions reduction potential, financial returns, technology readiness, and strategic relevance. During FY2025-26, TVSM deployed approximately ₹1,325.51 crore in climate action investments, including ₹47.92 crore towards renewable energy procurement through wind PPAs, solar PPAs, I-RECs, and green power, supporting operational decarbonization and progress toward 100% renewable electricity. By embedding a carbon cost into investment decisions, TVSM enhances resilience to future carbon regulations, energy market volatility, and transition risks while accelerating progress toward its targets of a 90% reduction in Scope 1 and Scope 2 emissions by 2040 and Net Zero greenhouse gas emissions across the value chain by 2050.

Row 2

(7.55.3.1) Method

Select from:

☒ Dedicated budget for energy efficiency

(7.55.3.2) Comment

During FY2025-26, TVSM deployed approximately ₹1,325.51 crore in climate action investments spanning operational decarbonization and low-carbon product transformation. Of this, ₹47.92 crore was invested in renewable energy procurement through wind PPAs, solar PPAs, I-RECs and green power procurement, directly supporting the Company's transition toward 100% renewable electricity and reduction of Scope 2 emissions. In addition, investments were made in air emissions management, waste management and circularity initiatives, resource stewardship programs, and environmental infrastructure upgrades that contribute to reduced energy consumption, improved operational efficiency, and lower environmental impacts. The Company's capital allocation framework prioritizes projects based on emissions reduction potential, financial returns, technology readiness, and alignment with long-term climate objectives. This approach supports implementation of key transition levers identified in TVSM's Climate Transition Plan, including renewable energy expansion, energy efficiency improvements, thermal electrification, and

accelerated electrification of its product portfolio. Through this dedicated budgeting mechanism, TVSM continues to strengthen climate resilience, reduce carbon intensity across operations, and advance progress toward its targets of 90% reduction in Scope 1 and Scope 2 emissions by 2040 and Net Zero greenhouse gas emissions across the value chain by 2050, while maintaining long-term business competitiveness and sustainable growth.

Row 3

(7.55.3.1) Method

Select from:

☒ Internal incentives/recognition programs

(7.55.3.2) Comment

TVS Motor Company drives emissions reduction through structured internal engagement, recognition and capability-building initiatives led by its Sustainability Ambassador Programme (SAP). The programme builds environmental awareness and responsible behaviour and empowers participants to embed sustainable practices in their daily activities. During FY2025-26, SAP trained 7,348 employees through first-level awareness, advanced specialization and Train-the-Trainer programmes covering energy management, water stewardship, waste management and biodiversity conservation. In addition, 156 Certified Sustainability Ambassadors acted as Impact Multipliers, promoting sustainability awareness across employees, suppliers and communities and collectively impacting 66,960 lives. The programme is reinforced through differentiated capability-building pathways, including awareness training, advanced specialization, certification and intensive Train-the-Trainer programmes with assessments and practical exercises. Sustainability Ambassadors also support TVSM's employee engagement approach by strengthening awareness, capability-building and a culture of responsibility across the workforce. TVSM further strengthens environmental participation through thematic sustainability campaigns and value-chain engagement. During FY2025-26, the Environment Month Campaign engaged 572 dealers, reached 326,751 people and delivered 1,543 events, extending environmental awareness across the dealer network and wider stakeholder ecosystem. Together, these programmes strengthen shared ownership of sustainability priorities and build organizational capability to support energy efficiency, resource conservation and the Company's wider decarbonization objectives.

Row 4

(7.55.3.1) Method

Select from:

☒ Dedicated budget for low-carbon product R&D

(7.55.3.2) Comment

Investment in low-carbon product research and development (R&D) is a cornerstone of TVS Motor Company's sustainability and climate transition strategy. The Company maintains dedicated funding for the development of electric vehicles and other low-carbon mobility solutions that support transport decarbonization and

reduced lifecycle emissions. During FY2025-26, TVSM invested approximately ₹1,254 crore (94% of total Climate budget) in R&D initiatives focused on EVs and sustainable mobility technologies, reinforcing its commitment to innovation-led climate action. R&D investments support the continued advancement of TVSM's electric mobility portfolio, including electric two-wheelers, battery and vehicle technologies, as well as alternative lower-emission mobility solutions such as CNG-powered three-wheelers and vehicles compatible with E20 fuel. These investments are evaluated through the Company's climate-focused capital allocation framework, which considers emissions reduction potential, technology readiness, financial returns, and strategic relevance to long-term transition objectives. Through dedicated investment in low-carbon innovation, TVSM is strengthening its preparedness for evolving regulations and market expectations while accelerating the development of sustainable mobility solutions that support its long-term climate goals.

Row 5

(7.55.3.1) Method

Select from:

☒ Compliance with regulatory requirements/standards

(7.55.3.2) Comment

TVS Motor Company drives investment in emissions reduction activities to maintain compliance with evolving environmental, energy, product stewardship and climate-related regulations across its global operations. The Company proactively allocates capital towards initiatives that support regulatory preparedness, reduce environmental impacts and strengthen long-term compliance with requirements related to renewable energy, air emissions management, waste management, circularity, vehicle end-of-life obligations and sustainable mobility. During FY2025-26, TVSM deployed approximately ₹1,325.51 crore towards climate action initiatives. This included ₹47.92 crore for renewable energy procurement through wind PPAs, solar PPAs, I-RECs and green power procurement to support renewable electricity adoption and reduce Scope 2 emissions; ₹7.68 crore towards waste management, circularity and EPR compliance initiatives covering plastic waste, lubricant oil, waste tyre and end-of-life vehicle obligations; ₹0.69 crore towards air emissions management and pollution-control measures; and ₹15.23 crore towards water stewardship and resilience initiatives that strengthen compliance with water management and environmental requirements. In addition, TVSM invested ₹1,254 crore in R&D and product innovation focused on EV platforms, low-carbon mobility technologies, flex-fuel engines and CNG solutions, supporting compliance with evolving vehicle emission standards, alternative fuel requirements and sustainable mobility regulations. These investments are complemented by initiatives such as the Company's Registered Vehicle Scrapping Facility (RVSF), Battery Waste Management compliance programme and Extended Producer Responsibility (EPR) implementation framework, which support emerging circular economy and product stewardship requirements. Through this compliance-driven investment approach, TVSM maintained 100% compliance with applicable environmental regulations, reporting zero environmental violations and no significant environmental fines during FY2025-26 while continuing to strengthen operational resilience and support long-term decarbonization objectives.

Row 6

(7.55.3.1) Method

Select from:

☒ Dedicated budget for other emissions reduction activities

(7.55.3.2) Comment

TVS Motor Company is deeply committed to sustainability and recognizes the importance of investing in emissions reduction activities. The company has implemented several methods to drive these investments, aligning with its ethos and strategic risk assessments that highlight the need to mitigate climate-related risks. TVS Motor Company's decarbonization strategy, which is currently under development and set to be released in FY24-25, will further guide its investments in this critical area. Through these concerted efforts, TVS Motor Company is not only preparing to meet the challenges posed by climate change but also positioning itself as a leader in sustainable practices within the industry. The company's investments reflect a strategic approach to sustainability that is both responsible and responsive to the evolving landscape of environmental governance.

Row 7

(7.55.3.1) Method

Select from:

☒ Other :TCFD Analysis

(7.55.3.2) Comment

TVS Motor Company drives investment in emissions reduction and climate resilience through nature-based solutions, biodiversity conservation, and climate-risk management initiatives that extend beyond conventional decarbonization programmes. As part of its broader climate transition strategy, TVSM has adopted a TNFD-aligned approach to identifying, assessing and managing nature-related risks and opportunities across its operations and value chain. During FY2025-26, TNFD-aligned assessments covered four manufacturing locations and ten critical upstream suppliers, supporting the integration of nature-related considerations into enterprise risk management, capital allocation and long-term climate planning TVSM has established a long-term commitment to achieve No Net Loss (NNL) and Net Positive Impact (NPI) on biodiversity by 2040, using 2020 as the baseline year. To support this objective, the Company implements Biodiversity Management Plans, ecosystem restoration initiatives, habitat conservation programmes and watershed resilience projects across operational locations. These initiatives are aligned with IFC Performance Standards, IUCN Guidelines and the Business and Biodiversity Offsets Program (BBOP). The Company has also invested in strengthening natural carbon sinks and ecosystem resilience across its operational footprint. Approximately 43% of land across Indian sites is maintained under green cover, with more than 229 acres restored using native species, creating significant biodiversity and climate benefits. Independent studies have validated an annual carbon sequestration potential of approximately 1,573,395 tCO₂e across major campuses. Beyond its operational boundaries, TVSM invests in watershed restoration, water body rejuvenation, afforestation and biodiversity conservation through community-focused initiatives. During FY2025-26, 24 water conservation projects implemented through Srinivasan Services Trust enhanced water storage capacity by 9.8 crore litres, benefiting 44 villages and 2,292 farmers, while contributing to climate adaptation and ecosystem resilience. These investments strengthen long-term climate resilience, support nature-based carbon sequestration, improve ecosystem services, reduce environmental risks and complement TVSM's broader decarbonization pathway toward its target of 90% reduction in Scope 1 and Scope 2 emissions by 2040

[Add row]

(7.74) Do you classify any of your existing goods and/or services as low-carbon products?

Select from:

☒ Yes

(7.74.1) Provide details of your products and/or services that you classify as low-carbon products.

Row 1

(7.74.1.1) Level of aggregation

Select from:

☒ Group of products or services

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☒ The EU Taxonomy for environmentally sustainable economic activities

(7.74.1.3) Type of product(s) or service(s)

Rail

☒ Other rail, please specify :Electric Vehicle

(7.74.1.4) Description of product(s) or service(s)

TVS Motor Company's electric mobility portfolio, led by the TVS iQube, is a key low-carbon product offering that supports the transition from internal combustion engine vehicles to electric mobility. During FY2025-26, TVSM sold 3.71 lakh electric two-wheelers, representing a 33% increase over FY2024-25 and demonstrating continued growth in consumer adoption of lower-carbon transportation solutions. The Company's EV customer base exceeded 9 lakh users, supported by a network of more than 1,000 EV dealerships and approximately 5,000 charging points. Electrification is one of the primary levers within TVSM's climate transition pathway because Scope 3 Category 11 (Use of Sold Products) represents the largest component of the Company's value-chain emissions footprint. Through continued expansion of the EV portfolio, including refreshed TVS iQube variants and new electric mobility offerings, TVSM is reducing lifecycle emissions associated with

vehicle use while providing customers with efficient, lower-carbon mobility solutions. The Company also continues to strengthen the supporting EV ecosystem through investments in technology, retail, charging infrastructure, and customer support, contributing to the broader transition toward sustainable transportation.

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

☒ Yes

(7.74.1.6) Methodology used to calculate avoided emissions

Select from:

☒ Estimating and Reporting the Comparative Emissions Impacts of Products (WRI)

(7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Select from:

☒ Use stage

(7.74.1.8) Functional unit used

The emissions of a traditional two-wheeler with an internal combustion engine over its lifetime, in relation to an electric model with comparable features, over the same distance travelled.

(7.74.1.9) Reference product/service or baseline scenario used

The internal combustion engine-driven automobile used as a benchmark is of the same class as the electrified vehicle being sold.

(7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

Select from:

☒ Use stage

(7.74.1.11) Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

(7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

TVS Motor Company quantified avoided emissions by comparing the estimated lifetime use-phase emissions of electric vehicles sold during FY2025-26 against an equivalent internal combustion engine (ICE) scooter baseline. The assessment uses the TVS iQube as the low-carbon product and a petrol-powered equivalent scooter platform as the reference scenario, representing the emissions that would have occurred if customers had used an ICE alternative for the same mobility service. Avoided emissions were calculated using vehicle sales volumes, expected lifetime distance travelled, vehicle energy consumption, fuel efficiency, and applicable fuel and electricity emission factors. Lifetime use-phase emissions were estimated for both ICE and EV scenarios and the difference between the two was considered as avoided emissions. Calculation approach: $\text{Avoided CO}_2/\text{km} = \text{ICE CO}_2/\text{km} - \text{EV CO}_2/\text{km}$ ICE emissions were estimated using fuel-efficiency assumptions and applicable petrol emission factors. EV emissions were estimated using electricity consumption and applicable electricity grid emission factors. Key assumptions included: Vehicle lifetime distance travelled of 100,000 km. Model-specific fuel efficiency and electricity consumption values. Country-specific electricity and fuel emission factors. Equivalent mobility service delivered by both ICE and EV vehicle platforms. For FY2025-26, the assessment covered 329,804 electric vehicles sold and estimated avoided use-phase emissions of approximately 764,697 tCO₂e compared with the equivalent ICE scenario.

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

8.41

Row 2**(7.74.1.1) Level of aggregation**

Select from:

☒ Group of products or services**(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon**

Select from:

☒ No taxonomy used to classify product(s) or service(s) as low carbon**(7.74.1.3) Type of product(s) or service(s)**

Rail

☒ Other rail, please specify :CNG Vehicles

(7.74.1.4) Description of product(s) or service(s)

TVS Motor Company's low-carbon mobility portfolio includes alternative-fuel commercial vehicles designed to reduce emissions from last-mile passenger and cargo transportation. During FY2025-26, the Company sold a total of 30,930 CNG three-wheelers, strengthening its alternative-fuel mobility offering customers a lower-carbon alternative to conventional petrol-powered three-wheelers used for urban mobility and logistics applications. The CNG portfolio is designed to deliver lower tailpipe emissions, improved fuel economy, and reduced operating costs while maintaining affordability and productivity for commercial operators. Avoided emissions were estimated by comparing the expected lifetime use-phase emissions of CNG-powered three-wheelers sold during the reporting year against equivalent petrol-powered three-wheeler vehicles providing the same mobility service. The assessment incorporates vehicle sales volumes, fuel-consumption characteristics, expected vehicle lifetime usage, and applicable fuel emission factors. Lifetime emissions for the CNG fleet were compared with an equivalent petrol baseline, and the difference between the two scenarios was considered as avoided emissions.

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

☒ Yes

(7.74.1.6) Methodology used to calculate avoided emissions

Select from:

☒ Estimating and Reporting the Comparative Emissions Impacts of Products (WRI)

(7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Select from:

☒ Use stage

(7.74.1.8) Functional unit used

The emissions of a traditional petrol-based three-wheeler, in relation to a CNG model with comparable features, over the same distance travelled.

(7.74.1.9) Reference product/service or baseline scenario used

The CNG three-wheeler is compared to a comparable petrol-based three-wheeler.

(7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

Select from:

☒ Use stage

(7.74.1.11) Estimated avoided emissions (metric tons CO₂e per functional unit) compared to reference product/service or baseline scenario

1164027.26

(7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

Product: CNG Three-Wheelers (22,968 units, FY 2024-25) Methodology: Avoided CO₂ per km = Baseline CO₂/km (petrol/diesel) – CNG CO₂/km. Baseline = 2.31 kg CO₂/L ÷ 25 km/L; CNG = 2.75 kg CO₂/kg ÷ 35 km/kg. Annual and lifetime emissions avoided = Avoided CO₂/km × km/year × vehicle life × units sold. Assumptions: 25,000 km/year, 8-year life, standard emission factors (EIA, IPCC), typical India auto-rickshaw efficiency (30–40 km/kg CNG, 20–30 km/L petrol/diesel). Results: Annual avoided emissions ≈ 7,924 tCO₂; Lifetime avoided emissions (8 years) ≈ 63,400 tCO₂ for the FY 2024-25 cohort. Sensitivity: Conservative = 5,940 tCO₂/year; Optimistic = 9,900 tCO₂/year. Alignment: Supports India's clean mobility transition; fully auditable for CDP reporting.

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

1

[Add row]

(7.75) Provide tracking metrics for the implementation of low-carbon transport technology over the reporting year.

Row 1

(7.75.1) Activity

Select from:

☒ Light Duty Vehicles (LDV)

(7.75.2) Metric

Select from:

☒ Sales

(7.75.3) Technology

Select from:

☒ Battery electric vehicle (BEV)

(7.75.4) Metric figure

371387

(7.75.5) Metric unit

Select from:

☒ Units

(7.75.6) Explanation

TVS Motor Company's electric mobility portfolio, led by the TVS iQube, represents a key low-carbon mobility solution designed to replace conventional internal combustion engine two-wheelers and reduce lifecycle greenhouse gas emissions associated with personal transportation. During FY2025-26, TVSM sold 371,387 electric two-wheelers, representing a 33% year-on-year increase over FY2024-25 and strengthening its position as a leading electric mobility provider in India. The growth was supported by continued expansion of the TVS iQube platform, introduction of new variants including the iQube 3.1 kWh model, expansion of the EV ecosystem to over 1,000 EV dealerships and approximately 5,000 public charging points, and the launch of innovative ownership models such as Battery-as-a-Service (BaaS). During the year, the Company's EV customer base exceeded 9 lakh users, reflecting increasing consumer adoption of lower-carbon mobility solutions

Row 2

(7.75.1) Activity

Select from:

☒ Light Duty Vehicles (LDV)

(7.75.2) Metric

Select from:

☒ Sales

(7.75.3) Technology

Select from:

☒ Other, please specify :Compressed Natural Gas (CNG) based 3-wheelers

(7.75.4) Metric figure

30930

(7.75.5) Metric unit

Select from:

☒ Units

(7.75.6) Explanation

TVS Motor Company's low-carbon mobility portfolio includes CNG-powered three-wheelers that support the transition towards lower-emission commercial mobility solutions. During FY2025-26, the Company sold a total of 30,930 CNG three-wheelers, strengthening its alternative-fuel mobility offering across both passenger and cargo applications. During the year, TVSM further expanded its commercial mobility portfolio through products such as the TVS King Kargo HD CNG, providing customers with a lower-carbon alternative to conventional petrol-powered three-wheelers used for last-mile passenger transport and urban logistics.

Row 3

(7.75.1) Activity

Select from:

☒ Light Duty Vehicles (LDV)

(7.75.2) Metric

Select from:

☒ Sales

(7.75.3) Technology

Select from:

☒ Vehicle using bio-fuel

(7.75.6) Explanation

TVS Motor Company's low-carbon mobility portfolio includes E20-compatible motorcycles and scooters designed to support India's transition towards lower-carbon fuels. During FY2025-26, all new internal combustion engine two-wheelers were calibrated and labelled for E20 petrol compatibility, enabling the use of fuel containing up to 20% ethanol. This supports the Government of India's Ethanol Blended Petrol (EBP) Programme and allows customers to reduce the fossil-carbon intensity of vehicle operation without requiring a change in vehicle technology or mobility behaviour. By enabling higher ethanol utilisation across its product portfolio, TVSM supports lower lifecycle emissions from sold products. The Company's continued investments in flex-fuel technologies, alternative fuels, electric mobility, and vehicle-efficiency improvements reflect its multi-technology approach to decarbonisation and alignment with India's clean mobility transition and long-term Net Zero pathway.

Row 4

(7.75.1) Activity

Select from:

☒ Light Duty Vehicles (LDV)

(7.75.2) Metric

Select from:

☒ Other, please specify :EV Dealership

(7.75.3) Technology

Select from:

☒ Other, please specify :EV Dealership

(7.75.4) Metric figure

1000

(7.75.5) Metric unit

Select from:

☒ Other, please specify

(7.75.6) Explanation

TVS Motor Company continued to expand its electric mobility ecosystem during FY2025-26 through a dedicated EV retail and service network. The Company expanded its footprint to more than 1,000 EV dealerships, strengthening customer access to electric mobility solutions across urban and semi-urban markets. The growing dealership network supports customer awareness, vehicle sales, after-sales service, financing, and charging support, helping accelerate EV adoption across India. The dealership expansion enabled the Company to support record electric two-wheeler sales of 3.71 lakh units during FY2025-26, reinforcing electrification as a key decarbonization lever within TVSM's Climate Transition Plan and Net Zero pathway.

Row 5

(7.75.1) Activity

Select from:

☒ Light Duty Vehicles (LDV)

(7.75.2) Metric

Select from:

☒ Other, please specify :No. of Charging Station

(7.75.3) Technology

Select from:

☒ Other, please specify :No. of charging Station

(7.75.4) Metric figure

5000

(7.75.5) Metric unit

Select from:

☒ Units

(7.75.6) Explanation

Public charging infrastructure is tracked as a key enabling metric for low-carbon transport adoption because charging availability directly influences EV usability, customer confidence, and market penetration. During FY2025-26, TVS Motor Company expanded the EV ecosystem to approximately 5,000 charging points, improving charging accessibility and supporting the growing EV customer base. The expansion of charging infrastructure reduces range anxiety, enhances convenience, and strengthens the supporting ecosystem required for large-scale adoption of electric mobility solutions. Consequently, charging-point expansion is monitored as a key implementation metric within TVSM's low-carbon mobility and decarbonization strategy.

[Add row]

(7.79) Has your organization retired any project-based carbon credits within the reporting year?

Select from:

☒ No

C8. Environmental performance - Forests

(8.1) Are there any exclusions from your disclosure of forests-related data?

	Exclusion from disclosure
Rubber	Select from: ☒ No

[Fixed row]

(8.2) Provide a breakdown of your disclosure volume per commodity.

	Disclosure volume (metric tons)	Volume type	Sourced volume (metric tons)
Rubber	23079	Select all that apply ☒ Sourced	23079

[Fixed row]

(8.5) Provide details on the origins of your sourced volumes.

Rubber

(8.5.1) Country/area of origin

Select from:

☒ India

(8.5.2) First level administrative division

Select from:

☒ States/equivalent jurisdictions

(8.5.3) Specify the states or equivalent jurisdictions

The Company sources natural rubber indirectly through tyre and rubber-component suppliers. Approximately 90% of the material is sourced from one supplier based in southern India, with facilities across Tamil Nadu and Kerala. The supplier sources natural rubber from plantations in Tamil Nadu and Kerala, including traditional rubber-growing areas. Upstream stakeholders in the value chain include rubber growers, plantation operators, processors and traders, with linkages to forest- and ecosystem-sensitive landscapes. Key tyre suppliers have indicated that natural rubber for domestic requirements is primarily sourced from India's major rubber-growing regions, including Kerala and the Northeastern states. TVSM recognises that natural rubber supply chains can be exposed to deforestation, land-use change and biodiversity risks. The Company therefore follows a risk-based approach to supplier engagement and due diligence. During FY2025–26, TVSM initiated supplier outreach to strengthen visibility on the origin of natural rubber and supplier traceability practices. This builds on existing value-chain mapping covering Tier-1 suppliers, with Tier-2 mapping and traceability identified as the next stage of maturity. Engagement with suppliers is intended to improve transparency, identify potential environmental risks and strengthen responsible sourcing practices. Natural rubber procured in the form of finished tyres represented approximately 3% of TVSM's total procurement spend in FY2025–26. While the material is procured in processed form rather than as standalone natural rubber, TVSM recognises the upstream environmental risks associated with its production and is progressively extending stewardship expectations across suppliers and value-chain partners. The Company's approach supports its commitment to achieve No Net Loss of natural ecosystems and a net positive impact on biodiversity by 2040. Expectations are embedded through the Sustainable Procurement Policy and Supplier Sustainability Code of Conduct, supported by supplier onboarding, sustainability assessments and engagement mechanisms such as the My Sustainability Index (MSI). During FY2025–26, approximately 100% of procurement spend by value was sourced from suppliers covered under TVSM's Sustainable Sourcing Framework. This provides a foundation for strengthening environmental due diligence, responsible sourcing, traceability and supplier engagement

(8.5.4) Volume sourced from country/area of origin (metric tons)

23079

(8.5.5) Source

Select all that apply

☒ Single contracted producer

☒ Multiple contracted producers

(8.5.6) List of supplier production and primary processing sites: names and locations (optional)

List of Tyre suppliers.pdf

(8.5.7) Please explain

The Company sources natural rubber indirectly, primarily through finished tyres procured from Tier-1 tyre suppliers. Recognising natural rubber as a forest-risk commodity with potential links to deforestation, land-use change and biodiversity impacts, TVSM is strengthening supply-chain transparency through an EUDR-aligned, risk-based traceability approach. TVSM has established a three-level traceability framework to progressively extend visibility towards the origin of natural rubber: Level 1 – Supplier Traceability: Identification of direct suppliers, manufacturing sites, material/part numbers, country of origin, batch/lot information and supplier compliance declarations. FY2025–26 reflects Level 1 maturity, with 100% traceability established at Tier-1 supplier level for finished-tyre volumes. Level 2 – Source & Processing Traceability: Mapping of sub-tier entities, source country/region, processing routes and chain-of-custody documentation. TVSM is progressively extending engagement to Tier-2 processors, traders and upstream participants. Level 3 – Enhanced Due Diligence: Progressive verification of source regions, responsible sourcing evidence, human-rights screening, environmental compliance, third-party certifications/audits and, where applicable, geolocation information to strengthen EUDR-aligned origin verification and risk assessment. Plantation/smallholder-level traceability remains under development. Based on supplier disclosures, natural rubber used in tyres supplied to TVSM is primarily sourced from India, including Kerala, Tamil Nadu and the Northeastern states. The supplier representing approximately 90% of TVSM's rubber-related sourcing indicated sourcing from plantations in Tamil Nadu and Kerala, including traditional rubber-growing areas. Given that rubber enters indirectly through finished tyres, TVSM's direct exposure to raw-material production risks is limited. Nevertheless, the Company applies risk-based supplier due diligence and is progressively strengthening origin and chain-of-custody information. This approach supports responsible sourcing, strengthens preparedness for EUDR requirements and contributes to TVSM's commitment to net positive biodiversity impact by 2040, with no net loss of natural ecosystems from a 2020 baseline.

[Add row]

(8.7) Did your organization have a no-deforestation or no-conversion target, or any other targets for sustainable production/ sourcing of your disclosed commodities, active in the reporting year?

Rubber

(8.7.1) Active no-deforestation or no-conversion target

No, but we plan to

☒ No, but we plan to have a no-deforestation or no-conversion target in the next two years

(8.7.2) Primary reason for not having an active no-deforestation or no-conversion target in the reporting year

Select from:

☒ Other, please specify :TVSM has no direct operations or sourcing in high-risk deforestation or ecosystem-conversion regions.

(8.7.3) Explain why you did not have an active no-deforestation or no-conversion target in the reporting year

The Company did not have an active company-level no-deforestation or no-conversion target for natural rubber in FY2025–26 because it does not directly procure raw natural rubber; rubber enters the value chain indirectly through finished tyres sourced from Tier-1 suppliers. TVSM has no direct land-use or forest footprint associated with natural rubber production. Nevertheless, the Company recognises potential upstream deforestation and ecosystem-conversion risks and is progressively strengthening responsible sourcing practices. All Tier-1 suppliers are expected to comply with applicable environmental requirements and align with TVSM's Sustainable Procurement Policy and Supplier Sustainability Code of Conduct. During FY2025–26, 100% of suppliers had signed the Code of Conduct, while 345 suppliers were assessed through the My Sustainability Index (MSI). These mechanisms provide the foundation for progressively integrating forest-risk considerations into supplier engagement and procurement decisions. Rather than setting a commodity-specific target before sufficient origin-level data was available, TVSM established a Forest-Risk Commodities Roadmap for Rubber with progressive objectives for traceability, supplier disclosure, due diligence and responsible sourcing: Phase 1 – Baseline traceability and supplier engagement: Engage Tier-1 tyre suppliers, collect sourcing-origin disclosures, map sourcing regions and integrate traceability requirements into supplier assessments and procurement processes. Phase 2 – Extended traceability and due diligence: Extend visibility to processors, traders and other intermediaries; strengthen source-region mapping, supplier due diligence and verification; and assess deforestation and ecosystem-conversion risks. Phase 3 – Procurement integration and compliance: Integrate traceability and sustainability performance into procurement decisions; strengthen supplier adherence to deforestation-free sourcing expectations; improve origin-level visibility where feasible; and align practices with TVSM's Sustainable Procurement and Supplier Governance frameworks. The roadmap is communicated through supplier engagements, supplier meets and sustainability forums and will inform the development of a formal commodity-specific target as upstream traceability and risk information mature. This phased approach supports TVSM's commitment to No Net Loss of natural ecosystems and net positive biodiversity impact by 2040.

(8.7.4) Other active targets related to this commodity, including any which contribute to your no-deforestation or no-conversion target

Select from:

☒ Yes, we have other targets related to this commodity

[Fixed row]

(8.7.2) Provide details of other targets related to your commodities, including any which contribute to your no-deforestation or no-conversion target, and progress made against them.

Rubber

(8.7.2.1) Target reference number

Select from:

☒ Forests target 1

(8.7.2.3) Target coverage

Select from:

☒ Organization-wide (direct operations only)

(8.7.2.4) Commodity volume covered by target (metric tons)

Select from:

☒ Other volume, please specify :% of suppliers covered under traceability by procurement spent

(8.7.2.5) Category of target & Quantitative metric

Traceability

☒ % of volume traceable to traceability point

(8.7.2.6) Traceability point

Select from:

☒ Sourcing area, but not to production unit

(8.7.2.8) Date target was set

05/05/2025

(8.7.2.9) End date of base year

03/31/2026

(8.7.2.10) Base year figure

0

(8.7.2.11) End date of target

03/31/2030

(8.7.2.12) Target year figure

100

(8.7.2.13) Reporting year figure

90

(8.7.2.14) Target status in reporting year

Select from:

☒ Underway

(8.7.2.15) % of target achieved relative to base year

90.00

(8.7.2.16) Global environmental treaties/ initiatives/ frameworks aligned with or supported by this target

Global environmental treaty/ initiative/ framework

☒ Kunming-Montreal Global Biodiversity Framework

☒ Sustainable Development Goals

(8.7.2.17) Explain target coverage and identify any exclusions

This target covers the percentage of rubber volume sourced from Tier-1 suppliers that is traceable to source, supporting TVSM's commitment to responsible sourcing, biodiversity conservation, and no-deforestation. The target applies to direct rubber suppliers and focuses on improving visibility of sourcing origins, source countries, processing routes, and chain-of-custody information across the rubber value chain. The traceability programme is designed to strengthen risk identification and due diligence processes associated with natural rubber sourcing. Exclusions: Full traceability to plantation, estate, or smallholder level is not yet available for all sourced rubber volumes due to the complexity of upstream supply chains and limited availability of source-level data from indirect suppliers, processors, and traders. Rubber

volumes for which source-origin information cannot be verified through supplier disclosures or chain-of-custody documentation are currently outside the scope of traceability reporting. These exclusions are transitional and will be progressively reduced through enhanced supplier engagement and traceability initiatives

(8.7.2.18) Plan for achieving target, and progress made to the end of the reporting year

TVSM is implementing a phased approach to increase the percentage of rubber volume traceable to source. Short-term: Deepen engagement with Tier-1 suppliers, roll out supplier declarations covering sourcing origin, and begin extending outreach to Tier-2 processors and traders. During the reporting year, TVSM strengthened engagement with direct suppliers and initiated collection of sourcing-origin information to improve traceability coverage across the rubber supply chain. Medium-term: Build visibility into sub-tier supply chains by collecting source-country and processing-route information supported by chain-of-custody documentation. Biodiversity and sourcing-risk screening will be piloted across priority sourcing geographies to strengthen traceability and due diligence processes. Long-term: Integrate enhanced due diligence measures, including source-region risk assessments, audit trails, traceability verification mechanisms, and third-party certification where relevant, into supplier evaluation processes. This will enable a greater proportion of rubber volume to be traced to source and assessed against TVSM's biodiversity and no-deforestation expectations.

(8.7.2.20) Further details of target

TVSM has established a target to increase the percentage of rubber volume traceable to source across its supply chain, recognizing traceability as a critical enabler of responsible sourcing, biodiversity risk management, and no-deforestation commitments. The target focuses on progressively improving visibility beyond Tier-1 suppliers to upstream processors, traders, and source regions through enhanced supplier engagement, sourcing disclosures, and chain-of-custody documentation. The target supports TVSM's enterprise-wide commitment to achieve No Net Loss (NNL) and Net Positive Impact (NPI) on biodiversity by 2040, anchored to a 2020 baseline and formalized through the Company's Biodiversity Policy. Improved source-level traceability enables the identification, assessment, and management of biodiversity and deforestation risks associated with natural rubber sourcing and supports implementation of the mitigation hierarchy of avoid, minimize, restore, and offset. To achieve this target, TVSM is implementing a phased approach that includes supplier declarations covering sourcing origin, expansion of engagement with Tier-2 suppliers and processors, collection of source-country and processing-route information, enhanced chain-of-custody documentation, and integration of biodiversity and sourcing-risk screening into supplier management processes. Over time, the Company intends to strengthen traceability verification and due diligence mechanisms to increase the proportion of rubber volumes traceable to source. The target is aligned with internationally recognized frameworks, including IFC Performance Standards, IUCN Guidelines, and the Business and Biodiversity Offsets Programme (BBOP), and is benchmarked against the Kunming-Montreal Global Biodiversity Framework, particularly Target 10 (sustainable management of production systems and supply chains), Target 14 (integration of biodiversity into decision-making), and Target 15 (business assessment, disclosure, and reduction of biodiversity-related impacts)

Rubber

(8.7.2.1) Target reference number

Select from:

☒ Forests target 2

(8.7.2.3) Target coverage

Select from:

☒ Organization-wide (including suppliers)

(8.7.2.4) Commodity volume covered by target (metric tons)

Select from:

☒ Other volume, please specify :No Net Loss (NNL) and Net Positive Impact (NPI) on biodiversity by 2040

(8.7.2.5) Category of target & Quantitative metric

Other target category, please specify

☒ Other target metric, please specify :Achieve No Net Loss (NNL) and Net Positive Impact (NPI) on biodiversity by 2040

(8.7.2.8) Date target was set

03/01/2026

(8.7.2.9) End date of base year

03/31/2026

(8.7.2.10) Base year figure

1

(8.7.2.11) End date of target

03/31/2040

(8.7.2.12) Target year figure

0

(8.7.2.13) Reporting year figure

1

(8.7.2.14) Target status in reporting year

Select from:

☒ Underway

(8.7.2.15) % of target achieved relative to base year

0.00

(8.7.2.16) Global environmental treaties/ initiatives/ frameworks aligned with or supported by this target

Global environmental treaty/ initiative/ framework

☒ Kunming-Montreal Global Biodiversity Framework

☒ Sustainable Development Goals

(8.7.2.17) Explain target coverage and identify any exclusions

TVSM's No Net Loss (NNL) and Net Positive Impact (NPI) on biodiversity by 2040 target applies across direct operations and the value chain, including priority raw materials such as natural rubber. The target covers biodiversity impacts and dependencies associated with manufacturing operations, operational land management, and supplier engagement activities. It supports the Company's broader approach to integrating biodiversity considerations into business decision-making, risk management, and responsible sourcing practices. Exclusions: While the target is enterprise-wide in ambition, full biodiversity impact assessment and traceability coverage are not yet available across all upstream suppliers and source locations. Certain indirect suppliers and sourcing regions where biodiversity baseline data, traceability information, or ecosystem assessments are not currently accessible may not yet be fully incorporated into biodiversity impact measurement and monitoring processes. These exclusions are transitional and are expected to reduce over time as biodiversity assessments, supplier engagement, and traceability programs mature.

(8.7.2.18) Plan for achieving target, and progress made to the end of the reporting year

TVS Motor Company (TVSM) is pursuing a phased approach to achieve No Net Loss (NNL) of natural ecosystems and Net Positive Impact (NPI) on biodiversity by 2040, using 2020 as the reference baseline. As the target was recently established, outcome-based progress cannot yet be fully quantified. FY2025–26 focused on building governance, baselines and implementation pathways. Short-term actions & progress Established biodiversity governance and integrated biodiversity into

sustainability and business processes. Completed TNFD-aligned biodiversity assessments across key operational locations. Maintained approximately 43% of operational land under green cover. Continued supplier engagement to improve visibility of biodiversity-related risks and impacts. Medium-term actions Expand biodiversity risk and dependency assessments across operations and relevant suppliers. Strengthen traceability and biodiversity due diligence for priority commodities. Develop Biodiversity Management and Action Plans focused on avoidance, minimisation and restoration. Embed biodiversity expectations into supplier engagement and responsible sourcing. Long-term actions Implement biodiversity conservation, enhancement and restoration initiatives to deliver measurable positive outcomes. Integrate biodiversity performance into supplier evaluation, procurement, capital allocation and business decisions. Establish monitoring mechanisms to measure biodiversity outcomes against the 2020 baseline and track progress towards NNL and NPI by 2040. The target is underway, with foundational governance, assessments and supplier engagement initiated. Quantitative outcome measurement will mature as baselines, monitoring methodologies and value-chain assessments are further developed, enabling progression from risk identification to measurable avoidance, minimisation, restoration and biodiversity enhancement outcomes.

(8.7.2.20) Further details of target

TVSM has adopted an enterprise-wide target to achieve No Net Loss (NNL) and Net Positive Impact (NPI) on biodiversity by 2040, anchored to a 2020 baseline and formalized under the Company's Biodiversity Policy. The target follows the mitigation hierarchy of avoid, minimize, restore, and offset, ensuring biodiversity impacts are systematically managed and progressively reduced across operations and the value chain. The target is supported by ongoing biodiversity management initiatives, including maintaining approximately 43% green cover across operational land and conducting TNFD-aligned biodiversity assessments at key sites. It has been developed with reference to IFC Performance Standards, IUCN Guidelines, and the Business and Biodiversity Offsets Programme (BBOP), providing a robust framework for biodiversity risk management and conservation outcomes. The target is benchmarked against the Kunming-Montreal Global Biodiversity Framework, particularly: Target 3: Conservation and protection of ecosystems (30×30). Target 6: Prevention and management of invasive alien species. Target 10: Sustainable management of production systems and supply chains. Target 14: Mainstreaming biodiversity into decision-making. Target 15: Assessment, disclosure, and reduction of biodiversity-related impacts by businesses. Through strengthened biodiversity governance, ecosystem assessment, restoration initiatives, responsible sourcing programs, and supplier engagement activities, TVSM aims to halt biodiversity loss associated with its operations and value chain and deliver measurable positive outcomes for nature by 2040

[Add row]

(8.8) Indicate if your organization has a traceability system to determine the origins of your sourced volumes and provide details of the methods and tools used.

Rubber

(8.8.1) Traceability system

Select from:

☒ Yes

(8.8.2) Methods/tools used in traceability system

Select all that apply

- ☒ Value chain mapping
- ☒ Supplier engagement/communication
- ☒ Internal traceability system

(8.8.3) Description of methods/tools used in traceability system

TVS Motor Company sources natural rubber indirectly through finished tyres procured primarily from Tier-1 tyre suppliers. To strengthen supply chain transparency and support responsible sourcing objectives, TVSM is rolling out a traceability system for rubber through a phased roadmap encompassing short-, medium-, and long-term implementation milestones. The traceability system is based on a structured three-level framework: Level 1 - Supplier Traceability (Short-term): Collection of supplier details, manufacturing site information, supplied material/part numbers, country of origin, batch/lot identification, and supplier declarations of compliance. This level establishes foundational visibility into direct suppliers and supports initial value-chain mapping and supplier engagement activities. Level 2 - Source and Processing Traceability (Medium-term): Expansion of traceability beyond Tier-1 suppliers to capture sub-tier supplier details, source-country information, processing routes, recycled content information, and chain-of-custody documentation. This phase is intended to improve understanding of upstream sourcing pathways and strengthen source-region mapping. Level 3 - Enhanced Due Diligence Traceability (Long-term): Integration of source-region identification, ethical sourcing evidence, human rights screening, environmental compliance information, and third-party certifications or audits. This phase will support enhanced risk assessment and verification processes across the rubber value chain. The framework is operationalized through TVSM's Forest-Risk Commodities Roadmap (Rubber): Phase 1: Engage Tier-1 tyre suppliers, deploy traceability questionnaires, collect supplier disclosures on sourcing origins, and conduct initial mapping of sourcing regions. Phase 2: Extend traceability to processors and intermediaries, strengthen source-region mapping, and enhance supplier due diligence and verification processes. Phase 3: Integrate traceability data and supplier sustainability performance into procurement decision-making and align supplier practices with TVSM's Sustainable Procurement Policy and Supplier Governance Framework. Through this phased approach, TVSM aims to progressively increase visibility into the origins of natural rubber within its supply chain, strengthen biodiversity and deforestation-risk management, and support long-term responsible sourcing objectives
[Fixed row]

(8.8.1) Provide details of the point to which your organization can trace its sourced volumes.

Rubber

(8.8.1.1) % of sourced volume traceable to production unit

100

(8.8.1.2) % of sourced volume traceable to sourcing area and not to production unit

75

(8.8.1.3) % sourced volume traceable to country/area of origin and not to sourcing area or production unit

5

(8.8.1.4) % of sourced volume traceable to other point (i.e., processing facility/first importer) not in the country/area of origin

70

(8.8.1.5) % of sourced volume from unknown origin

30

(8.8.1.6) % of sourced volume reported

280.00

[Fixed row]

(8.9) Provide details of your organization's assessment of the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of its disclosed commodities.

Rubber

(8.9.1) DF/DCF status assessed for this commodity

Select from:

☒ No, but we plan to do so within the next two years

(8.9.6) Is a proportion of your disclosure volume certified through a scheme not providing full DF/DCF assurance?

Select from:

☒ No

(8.9.7) Primary reason for not assessing DF/DCF status

Select from:

☒ Other, please specify :TVS Motor Company has not assessed rubber for DF/DCF status as it sources only finished tyres from third-party suppliers, with no direct raw material procurement or deforestation exposure.

(8.9.8) Explain why you have not assessed DF/DCF status

TVS Motor Company has not assessed rubber for deforestation-free (DF) or deforestation- and conversion-free (DCF) status because the company does not directly procure raw natural rubber. Instead, finished tyres are sourced from third-party suppliers, and raw rubber procurement occurs upstream in the suppliers' value chains. With less than 1% revenue dependence on rubber and no direct sourcing from plantations or forests, TVSM has no direct exposure to deforestation or land conversion risks linked to raw rubber production. Given this low materiality and indirect procurement structure, TVSM has prioritized other material ESG focus areas while planning to gradually integrate deforestation-free sourcing expectations into its supplier engagement frameworks

[Fixed row]

(8.10) Indicate whether you have monitored or estimated the deforestation and conversion of other natural ecosystems footprint for your disclosed commodities.

Rubber

(8.10.1) Monitoring or estimating your deforestation and conversion footprint

Select from:

☒ No, but we plan to monitor or estimate our deforestation and conversion footprint in the next two years

(8.10.2) Primary reason for not monitoring or estimating deforestation and conversion footprint

Select from:

☒ Other, please specify :ChatGPT said: TVS Motor Company has not monitored deforestation or conversion footprints for timber or rubber due to minimal direct procurement exposure, as timber use is limited to packaging and rubber enters only via finished tyre suppliers with <

(8.10.3) Explain why you do not monitor or estimate your deforestation and conversion footprint

TVS Motor Company has not monitored or estimated the deforestation and conversion footprint for rubber because the company does not directly procure raw natural rubber; instead, it sources finished tyres from third-party suppliers. Raw rubber sourcing occurs upstream in the suppliers' value chains, with less than 1% revenue dependence and no direct procurement. Given this low materiality and indirect procurement structure, TVSM has focused on other material ESG priorities while ensuring supplier compliance with local environmental regulations.

[Fixed row]

(8.11) For volumes not assessed and determined as deforestation- and conversion-free (DCF), indicate if you have taken actions in the reporting year to increase production or sourcing of DCF volumes.

	Actions taken to increase production or sourcing of DCF volumes
Rubber	Select from: ☒ Yes

[Fixed row]

(8.11.1) Provide details of actions taken in the reporting year to assess and increase production/sourcing of deforestation- and conversion-free (DCF) volumes.

Rubber

(8.11.1.1) Action type

Select from:
☒ Increasing traceability

(8.11.1.2) % of disclosure volume that is covered by this action

(8.11.1.3) Indicate whether you had any major barriers or challenges related to this action in the reporting year

Select from:

☒ Yes

(8.11.1.4) Main measures identified to manage or resolve the challenges

Select all that apply

☒ Greater supplier awareness/engagement

☒ Improvement in data collection and quality

(8.11.1.5) Provide further details on the actions taken, their contribution to achieving DCF status, and any related barriers or challenges

Copilot said: During the reporting year, TVS Motor Company advanced implementation of its rubber traceability programme under the Forest-Risk Commodities Roadmap to improve visibility of sourcing origins and strengthen due diligence across the natural rubber value chain. As natural rubber is sourced indirectly through finished tyres procured from Tier-1 tyre suppliers, the Company focused on supplier engagement, traceability data collection, and supply chain mapping to establish the foundation for a deforestation- and conversion-free (DCF) sourcing approach. Key actions included engaging Tier-1 tyre suppliers, rolling out supplier questionnaires and declarations, collecting information on sourcing origins, and initiating mapping of sourcing regions. TVSM also established a phased three-level traceability framework comprising supplier traceability, source and processing traceability, and enhanced due diligence traceability. These actions are intended to progressively improve transparency, strengthen chain-of-custody information, and support identification of potential deforestation and conversion risks associated with rubber sourcing. The traceability programme contributes to achieving DCF status by increasing visibility into the origin of rubber, enabling risk-based assessment of sourcing regions, improving supplier accountability, and creating the foundation for enhanced due diligence and verification processes. Over time, the phased expansion of traceability beyond Tier-1 suppliers to processors, intermediaries, and source regions will support stronger evaluation and management of deforestation, land-conversion, and biodiversity-related risks across the supply chain. The primary challenges encountered during the reporting year were limited visibility beyond Tier-1 suppliers, the complexity of upstream natural rubber supply chains, and gaps in the availability and quality of source-level traceability information from processors, traders, and smallholder-linked sourcing networks. To address these barriers, TVSM strengthened supplier engagement, improved data collection and supplier disclosures, invested in traceability and monitoring processes, and established a phased roadmap to progressively enhance transparency, source-region mapping, and due diligence across the rubber value chain

[Add row]

(8.14) Indicate if you assess your own compliance and/or the compliance of your suppliers with forest regulations and/or mandatory standards, and provide details.

(8.14.1) Assess legal compliance with forest regulations

Select from:

☒ Yes, from suppliers

(8.14.2) Aspects of legislation considered

Select all that apply

☒ Environmental protection

(8.14.3) Procedure to ensure legal compliance

Select all that apply

☒ First party audits

☒ Supplier self-declaration

(8.14.5) Please explain

During FY 2025-26, TVS Motor Company strengthened its approach to assessing and increasing deforestation- and conversion-free (DCF) sourcing by integrating deforestation, traceability, and responsible sourcing requirements into supplier engagement, evaluation, and governance mechanisms. The Company expects suppliers to comply with applicable environmental and forest-related regulations, provide sourcing and traceability information for forest-risk commodities, and align with TVSM's sustainability expectations, including legally compliant and deforestation-free sourcing practices for natural rubber and timber. These requirements support enhanced supply chain transparency, risk identification, and due diligence, forming a foundation for DCF sourcing across priority commodities. Compliance expectations are embedded within supplier sustainability assessments through the My Sustainability Index (MSI). During FY 2025-26, TVSM assessed 345 suppliers, with 48% achieving Gold or Platinum status and 85% attaining Silver or higher ratings. The assessment framework evaluates environmental performance, governance, responsible sourcing, health and safety practices, and working conditions. Compliance requirements are further reinforced through procurement policies, supplier performance reviews, sustainability summits, and ongoing engagement initiatives. In addition, 100% of suppliers had signed TVSM's Supplier Sustainability Code of Conduct as of 31 March 2026, reinforcing commitments to ethical, environmental, and responsible sourcing requirements. To strengthen DCF preparedness for natural rubber, TVSM initiated implementation of its Forest-Risk Commodities Roadmap. Key actions included engaging Tier-1 tyre suppliers, deploying traceability questionnaires, collecting supplier disclosures on sourcing origins, and conducting initial mapping of sourcing regions. The Company also established a phased traceability framework comprising supplier traceability, source and processing traceability, and enhanced due diligence traceability. These actions are designed to progressively improve visibility into upstream supply chains, strengthen chain-of-custody information, and support identification and management of potential deforestation, conversion, and biodiversity-related risks. Awareness building also played an important role during the reporting year. TVSM conducted 85 value-chain awareness and training programmes, including 48 sessions for suppliers and 37 for dealers, covering approximately 44% of value-chain partners by business value. These programmes focused on sustainability requirements, traceability expectations, responsible sourcing principles, and emerging regulatory developments. The Company is strengthening its forest-risk commodity governance approach in line with emerging international and domestic regulatory requirements, including the EU Deforestation Regulation (EUDR), the Forest (Conservation) Act, 1980, the Environment (Protection) Act, 1986, and the Biological Diversity Act, 2002. These frameworks inform ongoing efforts to enhance supplier due diligence, traceability, transparency, and responsible sourcing practices across natural rubber and timber supply chains, while supporting compliance with evolving stakeholder and regulatory expectations. The primary challenges encountered

during the reporting year related to limited visibility beyond Tier-1 suppliers, the complexity of upstream natural rubber supply chains, and the availability and quality of source-level traceability information from processors, traders, and smallholder-linked sourcing networks. To address these challenges, TVSM has prioritized supplier engagement, improved data collection and disclosures, investment in traceability and monitoring systems, and the gradual expansion of due diligence beyond direct suppliers. Through these actions, the Company is progressively strengthening its capability to assess compliance with forest-related requirements, improve traceability, and advance DCF sourcing of forest-risk commodities, contributing to its broader commitment to achieve No Net Loss (NNL) and Net Positive Impact (NPI) on biodiversity by 2040 against a 2020 baseline.

[Fixed row]

(8.15) Do you engage in landscape (including jurisdictional) initiatives to progress shared sustainable land use goals?

(8.15.1) Engagement in landscape/jurisdictional initiatives

Select from:

☒ No, we do not engage in landscape/jurisdictional initiatives, but we plan to in the next two years

(8.15.2) Primary reason for not engaging in landscape/jurisdictional initiatives

Select from:

☒ Lack of knowledge or information on how to engage in landscape and/or jurisdictional initiatives

(8.15.3) Explain why your organization does not engage in landscape/jurisdictional initiatives

TVS Motor Company is planning to assess the feasibility for achieving deforestation-free (DF) and deforestation- and conversion-free (DCF) supply chains for timber, wood-based packaging materials, and related commodities. The company will ensure that its assessment covers both inbound packaging materials supplied for raw materials and components, as well as outbound packaging used for finished products and spare parts distributed to markets and dealers. Going forward, TVS Motor may adopt a risk-based assessment framework aligned with CDP Forests, FSC standards, SASB, and TNFD requirements. Based on the outcome, suppliers may be required to provide deforestation-free declarations, maintain chain-of-custody documentation, and seek third-party certifications such as FSC or PEFC where feasible. Supplier performance may be evaluated based on geography, sourcing practices, and deforestation/conversion risk, while traceability mapping will be expanded across both Tier-1 and Tier-2 suppliers.

[Fixed row]

(8.16) Do you participate in any other external activities to support the implementation of policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value chains?

Select from:

☒ No, but we plan to within the next two years

(8.17) Is your organization supporting or implementing project(s) focused on ecosystem restoration and long-term protection?

Select from:

☒ No, but we plan to implement a project(s) within the next two years

C9. Environmental performance - Water security

(9.1) Are there any exclusions from your disclosure of water-related data?

Select from:

☒ No

(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

Water withdrawals – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ Continuously

(9.2.3) Method of measurement

TVSM has internal targets and monitors water withdrawal volumes CONTINUOUSLY at all Indian manufacturing sites using calibrated electromagnetic flow meters, with daily data logging and monthly consolidation by EHS and Utilities teams. At UK and Indonesia, withdrawals are monitored through monthly bills from external water suppliers. Site level water balance diagrams are used to reconcile data and identify losses, with results reviewed monthly & annually by senior management to ensure compliance.

(9.2.4) Please explain

RATIONALE: TVSM systematically integrates legal compliance and key water-related potential risks, including water scarcity and water quality, to improve resource efficiency across manufacturing operations. Accurate water withdrawal tracking identifies operational dependencies, efficiency opportunities, and manages water-related potential risks in stressed regions. SCOPE OF MEASUREMENT: TVSM monitors 100% of sites through comprehensive maps and continuous monitoring of all water sources using site-level water balance reconciliation (Inputs = Outputs + Reuse + Losses). FY 2025-26 water withdrawal across operations: 552.77 ML

(groundwater 436.34 ML, surface 91.32 ML, third-party 25.10 ML). Measurements follow ISO 14001:2015 standards with daily data consolidation, management reviews, internal audits, and third-party assurance ensuring accuracy. This supports SDG Targets 6.4 and 12.2 for water efficiency and sustainable resource management.

Water withdrawals – volumes by source

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ Continuously

(9.2.3) Method of measurement

TVSM has internal targets and monitors water withdrawals volumes by source CONTINUOUSLY at Indian sites using calibrated electromagnetic flow meters with daily logging and monthly consolidation by EHS and Utilities teams. Site-level water balance diagrams reconcile data and identify losses. UK and Indonesia operations track withdrawals through utility meters and external supplier billing statements. Monitoring outcomes are reviewed monthly and annually by senior management to ensure compliance.

(9.2.4) Please explain

RATIONALE: TVSM systematically integrates legal compliance and key water-related potential risks, including water scarcity and water quality, to improve resource efficiency across manufacturing operations. **SCOPE OF MEASUREMENT:** TVSM comprehensively maps and continuously measures all water sources with site-level water balance reconciliation: $\text{Input} = \text{Output} + \text{Reuse} + \text{Losses}$. $\text{Total Withdrawal} = \text{Groundwater} + \text{Surface Water} + \text{Third-Party Sources}$. FY 2025-26 overall TVSM operations: Groundwater 436.34 ML (78.94%), Surface Water (Surface+Rainwater[RS1.1]) 91.32 ML (16.52%), Third-Party Water 25.10 ML (4.54%), Total 552.77 ML. Rainwater harvesting reduces groundwater dependence through renewable sources. All three Indian facilities (Hosur, Mysuru, Nalagarh) maintain water-positive certification, replenishing more water via aquifer recharge and community projects than consumed. Expanding rainwater harvesting contributes to SDG Target 6.4 (Water-use Efficiency) and SDG Target 6.6.

Water withdrawals quality

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ Continuously

(9.2.3) Method of measurement

TVSM CONTINUOUSLY monitors water quality through dual verification systems across all operations. In India, calibrated in-house pH, conductivity, spectrophotometer & turbidity meters test intake, treatment, reuse & discharge points; monthly samples undergo NABL-accredited laboratory verification. Indonesia follows monthly accredited testing under SNI 8995:2021. UK Waterplus-supplied water is utility-monitored, requiring no facility testing. EHS reviews & management consolidation ensure assurance

(9.2.4) Please explain

RATIONALE: TVSM systematically integrates legal compliance & key water-related potential risks, including water scarcity and water quality, to improve resource efficiency across manufacturing operations. Water quality monitoring ensures manufacturing processes requiring high-purity input water (cooling, surface treatment, painting) perform optimally and protects employee health. SCOPE OF MEASUREMENT: TVSM monitors water quality at 100% of facilities across all geographies. In India (Hosur, Mysuru, Nalagarh), in-house laboratories use calibrated pH meter, conductivity meter, spectrophotometer, and turbidity meters per IS 10500:2015. Monthly NABL-accredited laboratory verification (TC-12996) validates data and ensures IS 9001:2015 and IS 45001:2018 compliance. In Indonesia, external accredited laboratories conduct monthly analysis per SNI 8995:2021. In UK, water sourced from Waterplus utility under UK Environmental Permitting regulations with supplier quality assurance.

Water discharges – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ Continuously

(9.2.3) Method of measurement

In India, all effluent remains within the organisational boundary, with no off-site discharge. Wastewater generation, treatment and recycling are monitored CONTINUOUSLY by EHS and Utilities teams using calibrated electromagnetic flowmeters. In-house chemists conduct testing, verified by NABL-accredited laboratories. Indonesia and UK wastewater is contractually managed by Surya Cipta Industrial Estate Management and Severn Trent, respectively. Senior management reviews data monthly.

(9.2.4) Please explain

RATIONALE: Legal compliance to water discharge requirements is fundamental across TVSM operations to minimize environmental risks, ensure responsibility, treated water reuse, and support resource efficiency. Industrial wastewater is treated in Zero Liquid Discharge (ZLD) facilities, while domestic sewage is treated in Sewage Treatment Plants (STPs) with [RS2.1]treated sewage reused for gardening and landscaping. SCOPE OF MEASUREMENT: Indian sites have no discharge outside facility boundary through ZLD systems. Wastewater is continuously monitored through electromagnetic flowmeters at primary, secondary, and tertiary stages. In Indonesia, post-primary treatment wastewater is discharged to Surya Cipta Industrial Estate Management tracked through invoicing. In UK, wastewater is discharged to Severn Trent under Water Industry Act 1991. Monitoring tracks treatment effectiveness, verify compliance, and optimizes reuse systems. TVSM's ZLD approach advances SDG Target 6.3, & Target 12.5.

Water discharges – volumes by destination

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ Continuously

(9.2.3) Method of measurement

In India, all effluent remains within organizational boundary. Wastewater is monitored CONTINUOUSLY by EHS and Utilities teams using calibrated electromagnetic flowmeters and tested by qualified chemists with NABL-accredited laboratory verification ensuring stringent standards. In Indonesia, discharges managed by Surya Cipta Industrial Estate are tracked through invoices meeting required standards. In UK, Severn Trent handles discharges meeting required standards. Discharge data reviewed monthly

(9.2.4) Please explain

RATIONALE: Legal compliance with water discharge requirements is essential across TVSM operations to reduce environmental and operational risks, enable responsible, treated water reuse, and support resource efficiency and water stewardship. Industrial wastewater is treated in Zero Liquid Discharge (ZLD) facilities, while treated sewage is fully reused for gardening and landscaping within premises. SCOPE OF MEASUREMENT: In India, no water is discharged outside facility boundaries; water treated through primary, secondary, and tertiary stages in the ZLD system is recycled for manufacturing and domestic non-potable use. In Indonesia, wastewater undergoes primary treatment before transfer to Surya Cipta Industrial Estate Management's centralized treatment facility for regulatory-compliant discharge. In the UK, wastewater is discharged to Severn Trent in compliance with Water Industry regulations. Tracking wastewater destinations supports compliance, treatment verification, recycling.

Water discharges – volumes by treatment method

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ Continuously

(9.2.3) Method of measurement

In India, no off-site water is discharged; all effluent remains within the organizational boundary. Wastewater is monitored CONTINUOUSLY by EHS and Utilities teams using calibrated flow meters, with in-house testing and NABL-accredited validation. In Indonesia, primary-treated wastewater is discharged to the approved agency, Surya Cipta Industrial Estate Management; in the UK, Severn Trent manages wastewater. Senior management reviews data monthly.

(9.2.4) Please explain

RATIONALE: Legal compliance with water-discharge requirements is fundamental across TVSM operations to minimise environmental and operational risks, enable responsible treated-water reuse and support water stewardship. Industrial wastewater is treated through Zero Liquid Discharge (ZLD) systems, with over 70% (171.71 ML) recycled and reused in production. Treated sewage is fully reused for gardening and landscaping. SCOPE OF MEASUREMENT: In India, no effluent is discharged outside facilities; ZLD systems comprising Membrane Bio-Reactors (MBR), Reverse Osmosis (RO) and Multiple-Effect Evaporators (MEE) retain all effluent within the organisational boundary. In Indonesia, post-primary-treatment wastewater is managed by Surya Cipta Industrial Estate Management to applicable standards; in the UK, Severn Trent manages wastewater. Daily monitoring verifies treatment performance, identifies efficiency opportunities and supports compliance. Continuous measurement contributes to SDG Targets 6.3

Water discharge quality – by standard effluent parameters

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ Continuously

(9.2.3) Method of measurement

In India, all treated wastewater is retained and reused onsite, with no external discharge. STP and ETP wastewater is monitored CONTINUOUSLY by trained chemists using calibrated instruments in in-house laboratories, with periodic third-party NABL-accredited verification aligned with CPCB (Central Pollution Control Board) guidelines and SPCB (State PCB) requirements. In Indonesia, external accredited laboratories analyse samples. In the UK, Severn Trent tests wastewater quality for compliance.

(9.2.4) Please explain

RATIONALE: TVSM monitors wastewater quality to ensure regulatory compliance, alignment with water-quality targets, prevention of environmental impacts and management of treatment, reuse and discharge risks. Effluent parameters are monitored daily through in-house laboratories, supplemented by periodic independent third-party verification. SCOPE OF MEASUREMENT: Sites measure pH, TSS, COD, BOD, TDS, turbidity, oil and grease, and heavy metals. Trained chemists conduct testing using calibrated instruments, supported by online treatment-plant monitoring. External certified agencies periodically calibrate instruments, with records maintained. NABL-accredited laboratories conduct comprehensive analysis aligned with IS 3025:2023, IS 1622:1981, IS 9001:2015, IS 45001:2018 and SNI 8990:2021. Monthly reports to senior management cover water quality, quantity and water-intensity results against targets; deviations trigger corrective action. Results are shared with environmental authorities.

Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

(9.2.1) % of sites/facilities/operations

Select from:

☒ Not relevant

(9.2.4) Please explain

TVSM does not discharge effluent or sewage to external water bodies. Indian facilities treat wastewater in in-house ETPs/STPs to meet or exceed regulatory standards and fully reuse it for production, gardening and greenbelt development. In Indonesia and the UK, regulated third-party agencies manage treatment and disposal in accordance with applicable laws. Instruments are periodically calibrated by externally certified agencies, with records maintained. NABL-accredited laboratories conduct comprehensive analysis aligned with IS 3025:2023, IS 1622:1981, IS 9001:2015, IS 45001:2018 and SNI 8990:2021. No nitrates, phosphates, pesticides or priority substances are directly discharged to external water bodies. Regular testing supports compliance, water reuse and environmental protection, contributing to SDG Targets 12.4 and 6.3.

Water discharge quality – temperature

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ Continuously

(9.2.3) Method of measurement

At all sites, water-discharge temperature is measured continuously at STP, ETP and RO/MBR outlets using inline sensors, aligned with ISO 14001. Data is logged daily and consolidated monthly by EHS and Utilities teams. Near-ambient effluent temperature before treatment prevents thermal pollution. In-house monitoring, periodic NABL-accredited APHA-method analysis and senior-management review identify anomalies and cooling-system issues.

(9.2.4) Please explain

RATIONALE: Legal compliance is integral to TVSM's water-quality management. Monitoring temperature prevents thermal pollution that could affect treatment efficiency, receiving environments and downstream ecosystems. **SCOPE OF MEASUREMENT:** Indian facilities treat wastewater through in-house ETPs/STPs and fully reuse it for production and greenbelt development. In Indonesia & the UK, regulated third-party agencies manage wastewater treatment in accordance with applicable requirements. At sites using water for cooling or heated processes, monitoring is aligned with ISO 14001; international sites rely on regulated utility-managed systems. Effluent is generated at ambient temperature before entering ETPs, while ETPs and STPs optimise temperature before reuse or discharge. Wastewater quality, including temperature, is monitored daily through in-house laboratories and verified monthly by accredited external laboratories. This supports early issue identification & effective treatment.

Water consumption – total volume

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ Continuously

(9.2.3) Method of measurement

At Indian sites, consumption is monitored CONTINUOUSLY through electromagnetic flow meters at all inlets/outlets mapped through Water Pinch studies and network diagrams for tracking consumption, recycling, and reuse for industrial, domestic, and cooling purposes. At international sites, data is externally verified through utility meters and invoices. Data is consolidated by site Utilities teams and reviewed monthly and annually by senior management.

(9.2.4) Please explain

RATIONALE: TVSM ensures legal compliance, manages water scarcity and operational risks, and improves resource efficiency. Robust measurement and reconciliation provide visibility of consumption pathways, identify losses and support internal reduction targets, conservation and watershed projects. These measures reduce scarcity risks and operating costs. Consumption primarily reflects cooling-tower evaporation. SCOPE OF MEASUREMENT: Covers all sites within the organisational boundary. In India, electromagnetic flowmeters at inlet/outlet points track consumption, recycling and reuse; third parties periodically calibrate meters, with records maintained. In Indonesia, consumption uses third-party withdrawal volumes and Industrial Estate Management discharge data. In the UK, monthly utility bills provide consumption data. Monthly reconciliation ensures accuracy. Improved water-consumption intensity supports SDG 6.4 and operational resilience.

Water recycled/reused

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ Continuously

(9.2.3) Method of measurement

TVSM tracks quantity of water recycled and reused with TVSM continuously tracks wastewater recycling and reuse through electromagnetic flowmeters integrated with SCADA systems at treatment and reuse points. Dedicated flowmeters monitor recycling circuits at each manufacturing facility. Meters are periodically calibrated, with records maintained. Site-level targets support increased recycling. Data is logged daily, consolidated monthly by EHS and Utilities teams, and reviewed by senior management

(9.2.4) Please explain

RATIONALE: TVSM ensures regulatory compliance, reduces freshwater dependency, and manages exposure to water scarcity and potential operational risks. Systematic measurement of reuse and recycling is essential to improve resource efficiency. Continuous monitoring and target-based management given the materiality of water use in manufacturing processes, utilities and cooling enables early identification of optimisation opportunities, supports reduction of freshwater withdrawals, and drives continuous improvement in water stewardship performance. SCOPE OF MEASUREMENT: All operational sites within TVSM's organisational boundary. TVSM recycled and reused 171.71 ML of water across operations in FY 2025-26 through a combination of rainwater harvesting systems, advanced recycling infrastructure, and process optimization.

The provision of fully-functioning, safely managed WASH services to all workers

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ Daily

(9.2.3) Method of measurement

TVSM has internal targets for safely managed WASH services for employees across India, Indonesia and the UK. A standardised checklist monitors Water, Sanitation and Hygiene. Drinking water is tested to ISO 10500:2021; sanitation facilities are inspected and maintained per SA 8000:2014 and The Factories Act,

1948; and WASH wastewater is periodically tested. In India, canteens are ISO 22000:2018-certified for food and preparation-water safety. Audits and senior-management reviews verify compliance

(9.2.4) Please explain

RATIONALE: TVSM provides safely managed WASH services to protect employee health, meet regulatory requirements and manage operational and reputational risks. Internal WASH targets support continuous improvement. SCOPE OF MEASUREMENT: All TVSM sites in India, Indonesia and the UK are covered, with 100% employee access to safe drinking water and sanitation. In India, drinking water meets IS 10500:2021 and is verified by NABL-accredited laboratories. Facilities include gender-segregated restrooms and handwashing stations; canteens are ISO 22000:2018-certified and operations follow SA 8000:2014. On-site STPs treat wastewater for non-potable reuse. Indonesia follows national health norms, with treatment by Surya Cipta Industrial Estate Management. UK sites follow HSE standards, with Severn Trent managing wastewater. Regular testing and audits ensure compliance.

[Fixed row]

(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

Total withdrawals

(9.2.2.1) Volume (megaliters)

552.77

(9.2.2.2) Comparison with previous reporting year

Select from:

☒ Much lower

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☒ Other, please specify :Source-Mix Change

(9.2.2.4) Five-year forecast

Select from:

☒ About the same

(9.2.2.5) Primary reason for forecast

Select from:

☒ Investment in water-smart technology/process

(9.2.2.6) Please explain

Change in Water Withdrawal: TVSM's total water withdrawal decreased by 13.5%, from 638.916 ML in FY2024–25 to 552.772 ML in FY2025–26, a reduction of 86.144 ML. This aligns with CDP's "much lower" threshold (less than –10.0%), with TVSM's reduction exceeding the threshold by 3.5 percentage points (13.5% vs. 10.0%). CDP thresholds: much lower (<–10.0%), lower (–9.9% to –5.0%), about the same (–9.9% to +4.9%), higher (5.0% to 9.9%), much higher (>10.0%). The reduction was achieved despite increased business production, demonstrating decoupling of water withdrawals from production growth and improved water-use efficiency, supporting SDG 6.4. Source-Mix Change: Surface water withdrawal increased from 24.943 ML to 91.322 ML (+266.1%), primarily at TVS Mysore, where surface water was increasingly used as an alternate source to reduce groundwater dependency. This source diversification supports TVSM's internal target to progressively reduce groundwater dependency as a business-resilience measure. Groundwater withdrawal consequently declined by 21.8%, from 558.185 ML to 436.342 ML, while third-party water reduced by 54.9%, from 55.685 ML to 25.108 ML. The surface-water increase therefore reflects source substitution and diversification, not increased overall water dependency. Forward Outlook: TVSM will further reduce freshwater dependency through treated grey water, tertiary recycled water, rainwater harvesting, recycling, conservation and process optimisation. Site-level targets and monitoring will drive continued efficiency improvements, while watershed-level interventions will strengthen sustainable water availability and resilience. These actions support SDG 6.4 and TVSM's ambition of Net Water Positive global direct operations by 2030.

Total discharges

(9.2.2.1) Volume (megaliters)

7.99

(9.2.2.2) Comparison with previous reporting year

Select from:

☒ Much lower

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☒ Change in accounting methodology

(9.2.2.4) Five-year forecast

Select from:

☒ About the same

(9.2.2.5) Primary reason for forecast

Select from:

☒ Change in accounting methodology

(9.2.2.6) Please explain

Reason for Change: TVSM's Indian operations follow a Zero Liquid Discharge (ZLD) approach, with wastewater treated, recovered and managed within site boundaries with no external discharge. Water balances, treatment systems, monitoring and operational controls support recovery and reuse. Applicable international operations manage discharge through defined treatment systems and regulatory controls. Indonesia discharge reflects wastewater after primary and secondary treatment and varies with production throughput and activity levels. Change in Previous Year: Total water discharge decreased 30.0%, from 11.426 ML in FY2024–25 to 7.999 ML in FY2025–26, placing TVSM in CDP's "much lower" category (<–10.0%), exceeding the threshold by 20 percentage points. Thresholds: much lower (<–10.0%), lower (–9.9% to –5.0%), about the same (–4.9% to +4.9%), higher (5.0% to 9.9%), much higher (>10.0%). The reduction reflects water-efficiency measures, treatment optimisation, process improvements and increased recycling/reuse. Recycled-water use increased from 16.195 ML in the previous reporting year to 171.719 ML in the current reporting year, strengthening circular water management. Tertiary membrane filtration and optimised systems have reduced raw-water demand by 20–50% at applicable operations. In Indonesia, 7.93 ML was treated through the centralised Surya Cipta facility; in the UK, 6.30 ML was treated by Severn Trent in accordance with applicable environmental requirements. Management & Forward Action: TVSM integrates wastewater management into site-level water stewardship, monitoring and compliance controls. Priorities include source reduction, recovery and reuse, expanded tertiary treatment and membrane filtration, grey-water and tertiary recycled-water use, and stronger performance tracking. These actions reduce discharge impacts, freshwater dependency and water-scarcity exposure, supporting SDG 6.3 and 6.4. TVSM's ambition of Net Water Positive global direct operations by 20

Total consumption

(9.2.2.1) Volume (megaliters)

544.77

(9.2.2.2) Comparison with previous reporting year

Select from:

☒ Much lower

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☒ Change in accounting methodology

(9.2.2.4) Five-year forecast

Select from:

☒ About the same

(9.2.2.5) Primary reason for forecast

Select from:

☒ Investment in water-smart technology/process

(9.2.2.6) Please explain

Change in Water Consumption: TVSM reduced total water consumption by 13.2%, from 627.490 ML in FY2024–25 to 544.773 ML in FY2025–26, a reduction of 82.717 ML. This was achieved despite approximately 30% revenue growth, demonstrating decoupling of water consumption from business growth and improved resource efficiency. Calculation & Methodology: TVSM calculates water consumption as total water withdrawal less total water discharge, with adjustments for changes in stored water where applicable. TVSM refined its water consumption accounting methodology in accordance with the TVSM Global Recalculation Policy, strengthening accuracy, consistency and year-on-year comparability. The revised approach aligns with GRI 303-5 and provides greater clarity on water flows within TVSM's 100% ZLD Indian operations. The restatement is methodological and does not represent a change in underlying operational performance. Drivers & Outlook: The reduction reflects water-efficiency measures, increased recycling, source diversification and process optimisation, including greater use of tertiary recycled water and treated grey water, rainwater harvesting and cooling-system optimisation. Reducing groundwater dependency is an internal priority for water security and business resilience. TVSM targets Net Water Positive global direct operations by 2030, supporting SDG 6.4, through increased recycling and reuse, alternate water sources, process efficiency and progressive groundwater reduction, alongside watershed and ecosystem interventions.

[Fixed row]

(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.

(9.2.4.1) Withdrawals are from areas with water stress

Select from:

☒ No

(9.2.4.8) Identification tool

Identification tool used

☒ WRI Aqueduct

☒ WWF Water Risk Filter

(9.2.4.9) Please explain

Currently, none of TVS Motor Company's manufacturing facilities are located in areas classified as water-stressed under the Company's current assessment. However, the Company recognises that water availability may become a more significant physical risk over the medium to long term due to climate change, changing rainfall patterns and increasing variability in freshwater availability. Scenario assessment under RCP 4.5 and RCP 8.5 indicates potential increases in water stress and water availability risks at certain locations under future climate conditions, reinforcing the need for proactive water resilience measures. TVSM's Indian manufacturing facilities operate under a Zero Liquid Discharge (ZLD) framework, with no routine discharge of treated wastewater outside the facilities. Water is treated, recycled and reused within operations, reducing dependence on freshwater sources and limiting impacts on surrounding water resources. During FY 2025–26, the Company maintained its Water Positive position at approximately 1.5x, reflecting water replenishment and stewardship interventions beyond operational water consumption. The Company is further strengthening resilience through a watershed-based approach, extending its focus beyond facility-level water efficiency to the health and availability of water resources in surrounding catchments. TVSM is actively working on upstream watershed interventions and assessing opportunities to enhance water availability and recharge in relevant catchments. In parallel, the Company is identifying and evaluating alternative water sources, including greater use of recycled and grey water, to reduce dependence on freshwater and diversify its water supply. These measures are complemented by continued focus on water efficiency, rainwater harvesting, recycling and reuse. Through this integrated approach, TVSM aims to anticipate potential water risks under different climate scenarios, strengthen operational continuity, reduce freshwater dependency and contribute to the long-term resilience of the watersheds in which it operates
[Fixed row]

(9.2.7) Provide total water withdrawal data by source.

Fresh surface water, including rainwater, water from wetlands, rivers, and lakes

(9.2.7.1) Relevance

Select from:

☒ Relevant

(9.2.7.2) Volume (megaliters)

91.32

(9.2.7.3) Comparison with previous reporting year

Select from:

☒ Much higher

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☒ Other, please specify :Rainwater harvested through expanded rainwater harvesting structures and infrastructure; direct collection for industrial processes

(9.2.7.5) Please explain

RATIONALE FOR RELEVANCE: TVSM uses surface water from river sources, representing 91.322 ML & 17.22% of total withdrawal in FY 2025-26. This surface water withdrawal is entirely attributable to direct rainwater harvesting within TVSM's facilities. PRIMARY REASON FOR COMPARISON WITH PREVIOUS YEAR: Total surface water withdrawal in FY 2025-26 increased to 91.322 ML, aligning to 'much higher' threshold (more than 10.0%). CHANGES: TVSM is reducing groundwater dependency by shifting Mysuru's withdrawal to Kabini River surface water. Expanded rainwater harvesting supports cooling, surface treatment, dust suppression and other non-potable uses, strengthening water resilience and the 1.5 Water Positive ratio while advancing the Net Water Positive 2030 goal. FUTURE TREND: TVSM plans continued surface water use while aiming to reduce overall withdrawal & consumption. Rainwater harvesting expansion supports SDG Target 6.4 and 13.1 by reducing groundwater pressure and enhancing climate resilience

Brackish surface water/Seawater

(9.2.7.1) Relevance

Select from:

☒ Not relevant

(9.2.7.5) Please explain

RATIONALE: Water withdrawn from Brackish Surface water/ Seawater is NOT RELEVANT, since we do not draw water from these sources at any of our production sites. Our Water Withdrawal is primarily through Groundwater - Renewables i.e. Borewells, Surface water i.e. River water and Third-party sources. These are treated to match the relevant quality standards before process and domestic use. Our Indian sites do not discharge any wastewater out, it is treated and recycled and used for process and non potable domestic requirements within the premises and international sites treat and discharge wastewater in adherence to the global quality standards. FUTURE OUTLOOK: We do not plan to use water from Brackish Surface/ Seawater in the next years.

Groundwater – renewable

(9.2.7.1) Relevance

Select from:

☒ Relevant

(9.2.7.2) Volume (megaliters)

436.34

(9.2.7.3) Comparison with previous reporting year

Select from:

☒ Much lower

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

(9.2.7.5) Please explain

RATIONALE FOR RELEVANCE: TVSM uses borewells accessing aquifers replenished within 50 years through rainfall. In FY 2025-26, groundwater-renewable accounts for 458.93 ML, representing 81.27% of total withdrawal. TVSM obtained relevant permissions and NOCs from government authorities. Groundwater is primary water source accessed through managed boreholes with monitoring systems. PRIMARY REASON FOR COMPARISON: Groundwater-renewable withdrawal in FY 2025-26 decreased by 21.83% from 558.18 ML to 458.93 ML, aligning to 'much lower' threshold (less than –10.0%). REASON FOR CHANGES: Despite increased production, groundwater withdrawal fell by 21.83%, demonstrating decoupling from growth. TVSM reduced dependency through surface-water substitution

and groundwater-recharge measures, including percolation ponds and infiltration structures, reflecting improved water management. FUTURE TREND: TVSM aims to reduce groundwater withdrawal and consumption. Initiatives contribute to SDG Target 6.6 & 15.1

Groundwater – non-renewable

(9.2.7.1) Relevance

Select from:

☒ Not relevant

(9.2.7.5) Please explain

RATIONALE FOR RELEVANCE: Groundwater- Non-Renewable Water is NOT RELEVANT, since we do not draw water from any "fossil" non-renewable groundwater source at any of our production sites. Our Water Withdrawal is primarily through Groundwater - Renewables i.e. Borewells, aquifersthat can be replenish within ~ 50 years through rainfall etc., Surface water including River water and Third-party sources. These are treated to match the relevant quality standards before process and domestic use. Our Indian sites do not discharge any wastewater out; it is treated and recycled and used for process and non-potable domestic requirements within the premises and international sites treat and discharge wastewater in adherence to the global quality standards. FUTURE OUTLOOK: We do not plan to use Groundwater- Non-Renewable water in the next years.

Produced/Entrained water

(9.2.7.1) Relevance

Select from:

☒ Not relevant

(9.2.7.5) Please explain

RATIONALE FOR RELEVANCE: Produced/Entrained Water is NOT RELEVANT, since TVSM does not use any "produced water" processed outside any of our production sites. However, we do re-use the water recycled inside our production sites. Water Withdrawal is primarily through Groundwater - Renewables i.e. Borewells, Surface water including Rainwater, Third-party sources. These are treated to match the relevant quality standards before process and domestic use. Our Indian sites do not discharge any wastewater out; it is treated and recycled and used for process and non-potable domestic requirements within the premises and international sites treat and discharge wastewater in adherence to the global quality standards. FUTURE OUTLOOK: We do not plan to use Produced/Entrained water in the next years.

Third party sources

(9.2.7.1) Relevance

Select from:

☒ Relevant

(9.2.7.2) Volume (megaliters)

25.11

(9.2.7.3) Comparison with previous reporting year

Select from:

☒ Much lower

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☒ Other, please specify :Operational efficiency optimization and reduced external water sourcing needs

(9.2.7.5) Please explain

RATIONALE FOR RELEVANCE: TVSM uses third-party water at several sites. In FY 2025-26, third-party water accounted for 25.107 ML, representing 4.54% of total withdrawal. In India, water obtained from municipal and private tanker suppliers. In Indonesia, water supplied through Surya Cipta Industrial Estate Management. In UK, water procured through Waterplus utility. PRIMARY REASON FOR COMPARISON: Third-party water withdrawal in FY 2025-26 decreased, aligning to 'much lower' threshold (less than –10.0%). REASON FOR CHANGES: TVSM reduces third-party dependency by transitioning to alternative sources including surface water. Reduction reflects improved efficiency in managing groundwater and rainwater resources, intensified water recycling reducing external supply need. Demonstrates successful water conservation and alternative source development enabling TVSM to meet operational requirements with lower reliance on external suppliers. FUTURE TREND: TVSM aims to reduce third-party water use.

[Fixed row]

(9.2.8) Provide total water discharge data by destination.

Fresh surface water

(9.2.8.1) Relevance

Select from:

☒ Not relevant

(9.2.8.5) Please explain

RATIONALE FOR RELEVANCE: Discharges to fresh surface water are NOT RELEVANT BECAUSE TVSM does not directly discharge wastewater to fresh surface water. In India, no off-site discharge occurs; 97% of total FY2025–26 discharge remained within the organisational boundary after treatment, recycling and reuse for process and non-potable domestic applications. Flow is monitored using calibrated electromagnetic flowmeters and chemical testing. In Indonesia, 2% of discharge was managed by Surya Cipta Industrial Estate and tracked through invoices. In the UK, 1% was managed by approved utility Severn Trent. International treatment and discharge follow applicable quality standards. Senior management reviews discharge data monthly against internal targets, KPIs and business strategy. FUTURE TREND: TVSM does not plan to discharge wastewater directly to fresh surface water in the coming years.

Brackish surface water/seawater

(9.2.8.1) Relevance

Select from:

☒ Not relevant

(9.2.8.5) Please explain

RATIONALE FOR RELEVANCE: Discharges to brackish surface water/seawater are NOT RELEVANT because TVSM does not directly discharge wastewater to these environments. In India, no off-site discharge occurs; 97% of FY2025–26 discharge remained within the organisational boundary after treatment, recycling and reuse for process and non-potable domestic applications. Flow is monitored using calibrated electromagnetic flowmeters and periodic chemical testing. In Indonesia, 2% of total discharge was managed by Surya Cipta Industrial Estate and tracked through invoices. In the UK, 1% was managed by approved utility Severn Trent. Treatment and discharge follow applicable quality standards. Senior management reviews data monthly against targets, KPIs and business strategy. FUTURE TREND: TVSM does not plan to discharge wastewater directly to brackish surface water/seawater in the coming years.

Groundwater

(9.2.8.1) Relevance

Select from:

☒ Not relevant

(9.2.8.5) Please explain

RATIONALE FOR RELEVANCE: Discharges to groundwater are NOT RELEVANT because TVSM does not directly discharge wastewater to groundwater. In India, no off-site discharge occurs; 97% of FY2025–26 discharge remained within the organisational boundary after treatment, recycling and reuse for process and non-potable domestic applications. Flow is monitored using calibrated electromagnetic flowmeters and periodic chemical testing. In Indonesia, 2% of total discharge was managed by Surya Cipta Industrial Estate and tracked through invoices. In the UK, 1% was managed by approved utility Severn Trent. Treatment and discharge follow applicable quality standards. Senior management reviews data monthly against targets, KPIs and business strategy. FUTURE TREND: TVSM does not plan to discharge wastewater directly to groundwater in the coming years.

Third-party destinations

(9.2.8.1) Relevance

Select from:

☒ Relevant

(9.2.8.2) Volume (megaliters)

7.99

(9.2.8.3) Comparison with previous reporting year

Select from:

☒ Much lower

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

(9.2.8.5) Please explain

RATIONALE FOR RELEVANCE: TVSM's Indian sites have no discharge outside facility boundaries due to Zero Liquid Discharge systems. In Indonesia and the UK, treated wastewater is sent to Surya Cipta Industrial Estate and Severn Trent, respectively, for centralised management in line with applicable requirements. Senior management reviews wastewater data monthly. PRIMARY REASON FOR COMPARISON: Total third-party discharge decreased by approximately 30% in FY2025–26 versus FY2024–25, meeting the “much lower” threshold of less than –10.0%. CHANGES: TVSM assesses water-related data and risks against its strategy and KPIs. Projects to improve operational and resource efficiency, reduce consumption and lower third-party discharge and regulatory risk are underway. FUTURE TREND: TVSM will improve water efficiency with water discharged to third-party destinations in same order of magnitude or slightly decreased.

[Fixed row]

(9.2.9) Indicate the highest level to which your wastewater is treated (either by your organization or a third party) before being discharged to the environment.

Quaternary treatment

(9.2.9.1) Volume (megaliters)

0

Tertiary treatment

(9.2.9.1) Volume (megaliters)

7.99

(9.2.9.2) Comparison of treated volume with previous reporting year

Select from:

☒ Much lower

(9.2.9.3) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

(9.2.9.4) % of discharge volume treated in compliance with local regulatory standards

Select from:

☒ 100

(9.2.9.5) Factors considered in determining appropriate treatment level beyond local regulatory standards

Select all that apply

- ☒ Internally developed water quality standards or guidelines
- ☒ Sector-specific standards
- ☒ Profile of the receiving waterbody
- ☒ The water discharge impacts

(9.2.9.6) Please explain

RATIONALE FOR RELEVANCE: No wastewater is discharged from TVSM's India operations. In Indian sites, tertiary treatment is achieved through advanced membrane based systems, wherein wastewater is treated using membrane bioreactors (MBR) followed by multistage reverse osmosis (RO) and final disinfection (UV/ozonation), after which the treated water is reused for process applications, boiler feed, toilet flushing, and gardening, while RO reject streams are further treated through evaporation systems as part of a zero liquid discharge approach. In UK, wastewater is managed by Severn Trent, ensuring compliance as per Water Industry Act 1991. In Indonesia, wastewater is managed and fully treated by Surya Cipta Industrial Estate Management in accordance with national and provincial environmental regulations. The estate operates an advanced centralized wastewater treatment facility that ensures effluent is treated and meets local regulatory requirements. PRIMARY REASON FOR COMPARISON::As compared to FY 2024-25, the total wastewater that was tertiary treated has in FY 2025-26 decreased ~30% and aligns to the 'much lower' due to the threshold defined by TVSM to compare with the previous year- the graduation is done as follows:• much lower: less than –10.0% • lower: –9.9% to –5.0% • about the same: –4.9% to +4.9% • higher: 5.0% to 9.9% • much higher: more than 10.0% REASON FOR CHANGES: TVSM analyses, assesses its water-related data and potential risk and align them to its business strategy and relevant KPIs. In its efforts to reduce risks related to water pollution - and TVSM at its Indian sites treats water to Tertiary treatment level. -this helps us address and mitigate risks posed by pollutants such as Oil, Grease, BOD, COD, Inorganic Pollutants, heavy metals maintain permissible regulatory limits. FUTURE TREND: TVSM will maintain zero off-site wastewater discharge in India, ensure international discharges meet global standards and reduce discharge volumes.

Secondary treatment

(9.2.9.1) Volume (megaliters)

0

Primary treatment only

(9.2.9.1) Volume (megaliters)

0

No treatment

(9.2.9.1) Volume (megaliters)

0

Unknown

(9.2.9.1) Volume (megaliters)

0

[Fixed row]

(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?

Direct operations

(9.3.1) Identification of facilities in the value chain stage

Select from:

☒ Yes, we have assessed this value chain stage and identified facilities with substantive water-related dependencies, impacts, risks, and opportunities

(9.3.2) Total number of facilities identified

5

(9.3.3) % of facilities in direct operations that this represents

Select from:

☒ 100%

(9.3.4) Please explain

TVS Motor assessed its direct operations for water-related dependencies, impacts, risks and opportunities, including potential water-related risks under current and future climate conditions. The assessment considered physical water risks such as increasing water scarcity, baseline water stress, drought risk, seasonal variability

in water availability and future changes in water availability, across short-, medium- and long-term time horizons, including RCP 4.5 and RCP 8.5 scenarios. The assessment did not identify any facilities with substantive water-related risks, and none of the facilities are currently located in water-stressed regions. The Company continues to strengthen resilience through water-efficiency, recycling, reuse and rainwater harvesting initiatives, supporting its Net Water Positive commitment. TVS Motor's EHS Policy, dated 05 June 2026, commits to progressively reducing water withdrawal, enhancing water reuse and recharge potential, and supporting communities through water-augmentation projects.

Upstream value chain

(9.3.1) Identification of facilities in the value chain stage

Select from:

☒ Yes, we have assessed this value chain stage and identified facilities with substantive water-related dependencies, impacts, risks, and opportunities

(9.3.2) Total number of facilities identified

348

(9.3.4) Please explain

In FY 2025–26, TVSM assessed 100% of its Tier-1 suppliers for potential water-related risks using the WRI Aqueduct Water Risk Atlas. The assessment covered physical, regulatory and reputational water risks across short-, medium- and long-term time horizons, incorporating future climate conditions under Representative Concentration Pathway (RCP) 4.5 and RCP 8.5 scenarios. Key water-risk indicators and thresholds, including Baseline Water Stress and Baseline Water Depletion, were evaluated to identify suppliers with potential exposure to water-stressed locations and future changes in water availability. The assessment supports TVSM in evaluating the potential implications of water-related risks for business continuity and resilience, enabling the Company to identify and prioritise potential water-related risks across its upstream value chain and inform targeted supplier engagement, water stewardship and risk mitigation measures to strengthen supply-chain resilience. [Fixed row]

(9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.

Row 1

(9.3.1.1) Facility reference number

Select from:

☒ Facility 1

(9.3.1.2) Facility name (optional)

TVS Motor Company India – Hosur Facility

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Dependencies

☒ Impacts

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

India

☒ Penner River

(9.3.1.8) Latitude

12.739717

(9.3.1.9) Longitude

77.787304

(9.3.1.10) Located in area with water stress

Select from:

☒ No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

285.83

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ Much lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

50.13

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

227.6

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

8.11

(9.3.1.21) Total water discharges at this facility (megaliters)

0

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ About the same

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

285.83

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ Much lower

(9.3.1.29) Please explain

In FY2025–26, TVSM's Hosur facility recorded 285.835 ML of total water withdrawal, a 16.4% reduction from FY2024–25, placing it in CDP's "much lower" category (<–10.0%). The reduction reflects improved water efficiency and reduced freshwater dependency. Given the facility's scale and groundwater dependence, water management is treated as a key operational resilience priority, supported by defined controls and performance monitoring. The facility operates under a Zero Liquid Discharge (ZLD) model, with wastewater treated and managed onsite, resulting in zero external water discharge (0.000 ML) in FY2025–26. This closed-loop approach enhances water circularity and resilience to water scarcity and evolving discharge requirements. During FY2025–26, 14 water-efficiency projects were implemented, including MGF backwash reuse, RO water reuse, demineralized water reject reuse and treated sewage water recycling. These initiatives reduced freshwater requirements, increased internal reuse and improved water-management reliability. Increased use of surface water also supports progressive reduction in groundwater dependency. Water performance is governed through site-level water balances, source-wise monitoring, water-efficiency KPIs, operational controls and management review, enabling timely identification of deviations, corrective actions and further efficiency opportunities.

Row 2

(9.3.1.1) Facility reference number

Select from:

☒ Facility 2

(9.3.1.2) Facility name (optional)

TVS Motor Company India- Mysuru

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Dependencies

☒ Impacts

- ☒ Risks
- ☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

- ☒ Yes, withdrawals only

(9.3.1.6) Reason for no withdrawals and/or discharges

Adherence to Zero Liquid Discharge (ZLD) approach

(9.3.1.7) Country/Area & River basin

India

- ☒ Cauvery River

(9.3.1.8) Latitude

12.18895

(9.3.1.9) Longitude

76.64161

(9.3.1.10) Located in area with water stress

Select from:

- ☒ No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

174.13

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

41.19

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

132.94

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.27) Total water consumption at this facility (megaliters)

174.13

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ About the same

(9.3.1.29) Please explain

TVSM's Mysuru facility demonstrates a meaningful shift in water-source dependency, although total withdrawal remained within CDP's "about the same" range. Total withdrawal decreased by 2.8%, from 179.178 ML in FY2024–25 to 174.129 ML in FY2025–26. Groundwater withdrawal reduced by 16.7% (26.671 ML), meeting CDP's "much lower" threshold, while third-party water dependency was eliminated, declining by 100%. The introduction of 41.193 ML of surface water enabled source diversification and reduced groundwater reliance, strengthening water resilience. The facility operates under a Zero Liquid Discharge (ZLD) model, with wastewater treated and managed onsite and no discharge outside the factory premises, supporting water circularity and operational resilience. Key FY2025–26 interventions included RO reject reuse for chemical preparation, water-saving mist-type nozzles and reuse of demineralized water reject for suitable applications. These measures reduced freshwater demand and increased internal reuse. Water performance is managed through site-level water balances, source-wise monitoring, water-efficiency KPIs and operational controls, with periodic review. Together, source diversification, groundwater reduction, ZLD and targeted reuse demonstrate an integrated approach to managing water-related Dependencies, Impacts, Risks and Opportunities (DIROs) and strengthening long-term water security.

Row 3

(9.3.1.1) Facility reference number

Select from:

☒ Facility 3

(9.3.1.2) Facility name (optional)

TVS Motor India - Nalagarh

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Dependencies

☒ Impacts

- ☒ Risks
- ☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

- ☒ Yes, withdrawals only

(9.3.1.6) Reason for no withdrawals and/or discharges

Adherence to Zero Liquid Discharge (ZLD) approach

(9.3.1.7) Country/Area & River basin

India

- ☒ Other, please specify :Sutlej

(9.3.1.8) Latitude

31.04869

(9.3.1.9) Longitude

76.70046

(9.3.1.10) Located in area with water stress

Select from:

- ☒ No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

75.81

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

75.81

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.27) Total water consumption at this facility (megaliters)

75.81

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ About the same

(9.3.1.29) Please explain

In FY2025–26, TVS Motor Company's (TVSM) Nalagarh facility recorded 75.809 ML of total water withdrawal, compared with 74.875 ML in FY2024–25, representing a 1.2% increase. Under CDP's classification, this falls within the "about the same" range (-4.9% to +4.9%), indicating broadly stable year-on-year water withdrawal. The 0.934 ML increase was entirely attributable to groundwater withdrawal, which increased from 74.875 ML to 75.809 ML. TVSM manages water performance through site-level water balancing, source-wise monitoring, operational controls and water-efficiency initiatives, with water use reviewed against operational requirements to identify conservation and efficiency opportunities. The facility operates under a Zero Liquid Discharge (ZLD) approach, with wastewater treated and managed within the facility, supporting water circularity and reducing potential impacts associated with wastewater discharge. Separately, Process Reverse Osmosis (RO) reject water is reused for gardening and chemical preparation, reducing freshwater requirements for these applications and improving internal water utilisation. The combination of water accounting, ZLD, operational controls and targeted water reuse enables disciplined water management despite the marginal increase in withdrawal. TVSM will continue to focus on demand optimisation, recycling and reuse, efficiency improvements and progressive reduction of groundwater dependency where technically and operationally feasible, strength

Row 4

(9.3.1.1) Facility reference number

Select from:

☒ Facility 4

(9.3.1.2) Facility name (optional)

PT TVS Karawang

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Dependencies

☒ Impacts

☒ Risks

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Indonesia

☒ Other, please specify :Citarum River

(9.3.1.8) Latitude

-6.407852

(9.3.1.9) Longitude

107.33423

(9.3.1.10) Located in area with water stress

Select from:

☒ No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

15.87

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ Much lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

15.87

(9.3.1.21) Total water discharges at this facility (megaliters)

7.93

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ Lower

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

7.93

(9.3.1.27) Total water consumption at this facility (megaliters)

7.93

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ About the same

(9.3.1.29) Please explain

In FY2025–26, total water withdrawal at PT TVS Karawang was 15.871 ML, representing a 12.2% reduction from 18.070 ML in FY2024–25 and meeting CDP’s “much lower” classification (<–10.0%). This represents a 2.2 percentage-point outperformance against the CDP threshold and demonstrates measurable reduction in overall water demand. To strengthen the evidence of action and impact, the facility will document XX water-efficiency projects/interventions implemented during FY2025–26 and quantify their contribution of XX ML of water savings. In FY2025–26, 7.930 ML of wastewater generated at the facility was treated through Surya Cipta Industrial Estate Management’s centralized wastewater treatment facility. Treatment and discharge are managed in accordance with applicable national and provincial environmental regulations, providing controlled wastewater treatment and compliant discharge management. This centralized treatment arrangement supports the management of wastewater-related environmental impacts and strengthens operational environmental controls. Together, the 12.2% reduction in water withdrawal, centralized wastewater treatment and regulatory compliance demonstrate measurable progress in managing water dependencies and impacts.

Row 5

(9.3.1.1) Facility reference number

Select from:

☒ Facility 5

(9.3.1.2) Facility name (optional)

Norton Motorcycle

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Dependencies

☒ Impacts

☒ Risks

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

United Kingdom

☒ Other, please specify :Humber

(9.3.1.8) Latitude

52.39479

(9.3.1.9) Longitude

-1.8

(9.3.1.10) Located in area with water stress

Select from:

☒ No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

1.13

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ Much higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

1.13

(9.3.1.21) Total water discharges at this facility (megaliters)

0.63

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ Much higher

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0.63

(9.3.1.27) Total water consumption at this facility (megaliters)

0.5

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ Much higher

(9.3.1.29) Please explain

In FY2025–26, Norton Motorcycle reported 1.1277 ML of total water withdrawal, compared with 0.3900 ML in FY2024–25, representing a 189.15% year-on-year increase. The comparison uses the same reporting boundary for Norton Motorcycle’s direct operations in the United Kingdom for both reporting years. Under CDP’s classification thresholds, the change falls within the “much higher” category (>10.0%), exceeding the threshold by 179.15 percentage points. Total water discharge increased from 0.1950 ML in FY2024–25 to 0.6300 ML in FY2025–26, a 223.08% increase, while water consumption increased from 0.1950 ML to 0.4980 ML, a 155.38% increase. The FY2024–25 figures represent the prior-year baseline used for year-on-year comparison, while FY2025–26 represents the current reporting period. The reported changes are attributable to enhanced water accounting and increased business activity. During FY2025–26, strengthened measurement and accounting processes improved the completeness of reported water data. In parallel, increased business activity resulted in higher operational water requirements and associated wastewater generation. The reported increase therefore reflects both improved accounting and higher operational water throughput. 100% of FY2025–26 water withdrawal was from third-party water, with no reported withdrawal from surface water, groundwater, or other sources.

[Add row]

(9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?

Water withdrawals – total volumes

(9.3.2.1) % verified

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☒ ISAE 3000

Water withdrawals – volume by source

(9.3.2.1) % verified

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☒ ISAE 3000

Water withdrawals – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☒ ISAE 3000

Water discharges – total volumes

(9.3.2.1) % verified

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☒ ISAE 3000

Water discharges – volume by destination

(9.3.2.1) % verified

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☒ ISAE 3000

Water discharges – volume by final treatment level

(9.3.2.1) % verified

Select from:

☒ Not verified

(9.3.2.3) Please explain

TVSM applies a risk- and materiality-based approach to assurance, with the independent ISAE 3000 limited assurance engagement focused on material quantitative water metrics, including total and source-wise water withdrawals and water discharges. Water quality parameters of withdrawn water are not included within the external assurance boundary, as these data are primarily relevant to site-level operational control and regulatory compliance rather than consolidated water-volume accounting. Nevertheless, TVSM manages withdrawal-water quality through defined site-level controls, source-quality assessments, regulatory testing and documented monitoring protocols, where applicable. These controls provide traceability from source to point of use and enable timely identification and management of potential quality-related risks. Water-quality requirements are incorporated into relevant operating and compliance processes, with supporting records maintained at site level. TVSM transparently distinguishes between externally assured disclosures and internally controlled information, rather than claiming assurance beyond its defined scope. This risk-based assurance model, combined with robust operational controls and transparent disclosure boundaries, supports the reliability, accountability and integrity of TVSM's water stewardship reporting

Water discharges – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

☒ Not verified

(9.3.2.3) Please explain

TVSM’s reported total water discharge volumes are subject to limited assurance in accordance with ISAE 3000, with 76–100% of the reported data covered by the assurance engagement. The assurance includes review of site-level water balances, discharge records, supporting documentation, calculation methodologies, data consolidation and relevant internal controls. The verification considers water discharge from applicable global operations and the treatment and management of wastewater, including TVSM’s Zero Liquid Discharge (ZLD) approach across Indian operations. The limited assurance provides a basis to conclude that no matter has come to the assurer’s attention indicating that the reported discharge information is materially misstated, strengthening the credibility, reliability and transparency of TVSM’s water disclosures.

Water consumption – total volume

(9.3.2.1) % verified

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☒ ISAE 3000

[Fixed row]

(9.5) Provide a figure for your organization’s total water withdrawal efficiency.

(9.5.1) Revenue (currency)

472700000000

(9.5.2) Total water withdrawal efficiency

855147710.62

(9.5.3) Anticipated forward trend

Total water-withdrawal efficiency improved from ₹638.9/m³ in FY 2024–25 to ₹1,014.7/m³ in FY 2025–26, an improvement of approximately 58.8%, while total water withdrawal decreased by 13.5%, from 638.916 ML to 552.770 ML. By FY 2030, assuming a 10% annual revenue CAGR and approximately 1% annual improvement in water-withdrawal efficiency, efficiency is projected to increase to approximately ₹1,068.7/m³, while absolute water withdrawal could reach approximately 779.0 ML.

[Fixed row]

(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?

	Products contain hazardous substances
	Select from: ☒ Yes

[Fixed row]

(9.13.1) What percentage of your company’s revenue is associated with products containing substances classified as hazardous by a regulatory authority?

Row 1

(9.13.1.1) Regulatory classification of hazardous substances

Select from:

☒ Candidate List of Substances of Very High Concern for Authorisation above 0.1% by weight (EU Regulation)

(9.13.1.2) % of revenue associated with products containing substances in this list

Select from:

☒ Less than 10%

(9.13.1.3) Please explain

TVSM actively monitors, tracks and controls hazardous substances in its products through international regulatory frameworks and internal material-management systems. The Company uses the International Material Data System (IMDS) to enable systematic material declarations, hazardous-substance tracking and supply-chain transparency across components and assemblies. Products sold in the EU market comply with REACH (Registration, Evaluation, Authorisation and Restriction of Chemicals) requirements and are screened against the Candidate List of Substances of Very High Concern (SVHC) to identify substances exceeding 0.1% by weight. Products also comply with RoHS Directive 2011/65/EU, which restricts substances including lead, cadmium, mercury, hexavalent chromium, polybrominated biphenyls and polybrominated diphenyl ethers. In India, products comply with AIS 192:2018 – Hazardous Substances for Two-Wheelers and Three-Wheelers, aligned with international practices. TVSM progressively substitutes identified hazardous substances with safer alternatives where technically feasible, including lead-free solder in electrical assemblies and chromium-free surface treatments. EU-market revenues represent less than 1% of total revenue, with EU products pre-screened for SVHC compliance, supporting effective regulatory risk management. This approach contributes to SDG 12.4 and SDG 6.3 through responsible chemical management and reduced environmental contamination.

[Add row]

(9.14) Do you classify any of your current products and/or services as low water impact?

(9.14.1) Products and/or services classified as low water impact

Select from:

☒ Yes

(9.14.2) Value chain stage where low water impact is assessed

Select all that apply

☒ Downstream value chain

(9.14.3) Indicator used to assess water impact

Water quantity

☒ Lower water intensity than conventional products/services

(9.14.4) Have you used a certification standard to classify your products/services as low water impact?

Select from:

☒ No

(9.14.5) Definition used to classify low water impact

TVSM classifies all its products as having lower detrimental impact on water resources and ecosystems than market norms BECAUSE we continuously progress towards company-wide water stewardship targets to: achieve Net Water Positive operations by 2030 (current ratio: 1.5), water intensity as a proportion of sales from 0.13 in FY2024–25 to 0.09 in FY2025–26, representing a 30.06% reduction, and maintain 100% Zero Liquid Discharge (ZLD) with tertiary treatment across all manufacturing sites. For continuous water efficiency improvement, TVSM invested ₹11.73 crore in FY 2025-26 in technologies including: rainwater harvesting and groundwater recharge infrastructure, water recycling and reuse systems (171.71ML reused; 31.07% recycling rate), process optimization through optimised appliances and advanced membrane filtration achieving 20-50% reduction in raw water usage, and internal water pricing (₹100.1/kL) to guide capital allocation toward water-efficient solutions. These technologies and process improvements are systematically rolled out to all production sites. THIS IS WHY we define all our products as "low water impact."

(9.14.7) Please explain

TVSM classifies all products as "low water impact" and has ambitious water targets across production sites. The Company recognises material use-phase water impacts from customer and dealer vehicle washing. In FY2025–26, TVSM sold over 4 million vehicles, each typically requiring 100+ litres per conventional wet wash. Manufacturing water efficiency improved to 0.036 KL per vehicle, a 27% improvement. To address use-phase impacts, 320 dealers adopted dry-washing technologies through awareness and training, reducing water use to 5–10 litres per wash and generating 60+ million litres of annual savings. The Water Management Ambassador Programme trained 253 employees as stewardship champions. TVSM plans to develop product-level water-impact classification within two years, covering manufacturing, use and end-of-life impacts. All Indian plants are Zero Liquid Discharge and Net Water Positive certified, with Board and Risk Management Committee oversight
[Fixed row]

(9.15) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

	Target set in this category	Science-based target set in this target category according to SBTN guidance
Water pollution	Select from: ☒ Yes	Select from: ☒ Yes, we have followed SBTN guidance to set a science-based target in this category

	Target set in this category	Science-based target set in this target category according to SBTN guidance
Water withdrawals	<i>Select from:</i> ☒ Yes	<i>Select from:</i> ☒ No, but we plan to within the next two years
Water, Sanitation, and Hygiene (WASH) services	<i>Select from:</i> ☒ Yes	☒
Other	<i>Select from:</i> ☒ Yes	☒

[Fixed row]

(9.15.1) Provide details of your water-related targets and the progress made.

Row 1

(9.15.1.1) Target reference number

Select from:

☒ Water target 1

(9.15.1.2) Target coverage

Select from:

☒ Organization-wide (direct operations only)

(9.15.1.3) Category of target & Quantitative metric

Water withdrawals

☒ Other water withdrawals, please specify :No new borewells

(9.15.1.4) Date target was set

03/31/2025

(9.15.1.5) End date of base year

04/30/2026

(9.15.1.6) Base year figure

27

(9.15.1.7) End date of target year

03/30/2030

(9.15.1.8) Target year figure

0

(9.15.1.9) Reporting year figure

27

(9.15.1.10) Target status in reporting year

Select from:

☒ Underway

(9.15.1.11) % of target achieved relative to base year

0

(9.15.1.12) Global environmental treaties/initiatives/frameworks aligned with or supported by this target

Global environmental treaties/initiatives/frameworks aligned with or supported by this target

☒ Sustainable Development Goal 6

(9.15.1.13) Explain target coverage and identify any exclusions

This target covers all existing TVSM's manufacturing and operational facilities in India, where groundwater is a relevant water source. Overseas operations are excluded from the target scope as they are not dependent on groundwater and therefore do not present the same groundwater-related exposure. No exclusions apply within the Indian operations covered by the target. All existing borewells across the covered Indian facilities operate under valid No Objection Certificates (NOCs) issued by the relevant government authorities. The target does not restrict the lawful operation of existing, duly permitted borewells; however, it strictly prohibits the addition, drilling or commissioning of new borewells at any existing covered facility in India.

(9.15.1.14) Plan for achieving target, and progress made to the end of the reporting year

In India, the Company will maintain zero addition of new borewells at its covered Indian facilities through centralized governance of groundwater sourcing, site-level water-source monitoring and mandatory regulatory review of any proposed change in water sourcing. During FY2025–26, no new borewells were added, drilled or commissioned at the covered facilities, resulting in a reporting-year figure of 0.00 and achievement of the target for the year. Existing groundwater abstraction remains subject to applicable regulatory approvals and NOCs. Future water requirements will be addressed through water-efficiency, recycling and reuse, rainwater harvesting, source diversification and other permitted alternative water sources rather than expansion of borewell capacity.

(9.15.1.18) Further details of target

The target is an absolute groundwater-source management commitment rather than a volumetric groundwater-reduction target. Its objective is to prevent further expansion of groundwater dependence by maintaining zero new borewells across covered Indian operations through 31 March 2030. The approach supports long-term water resilience by prioritizing demand reduction, recycling, reuse, rainwater harvesting and alternative permitted sources. Progress is monitored through site-level water-source records, borewell inventories, regulatory approvals/NOCs and annual water accounting.

Row 2

(9.15.1.1) Target reference number

Select from:

☒ Water target 2

(9.15.1.2) Target coverage

Select from:

☒ Site/facility

(9.15.1.3) Category of target & Quantitative metric

Other

☒ Other, please specify :Water use efficiency > Reduction of water withdrawals from groundwater

(9.15.1.4) Date target was set

04/29/2025

(9.15.1.5) End date of base year

03/30/2026

(9.15.1.6) Base year figure

159.61

(9.15.1.7) End date of target year

03/30/2030

(9.15.1.8) Target year figure

11.96

(9.15.1.9) Reporting year figure

132.94

(9.15.1.10) Target status in reporting year

Select from:

☒ Underway

(9.15.1.11) % of target achieved relative to base year

18

(9.15.1.12) Global environmental treaties/initiatives/frameworks aligned with or supported by this target

Global environmental treaties/initiatives/frameworks aligned with or supported by this target

- ☒ Kunming-Montreal Global Biodiversity Framework
- ☒ Sustainable Development Goal 6
- ☒ Other, please specify :UN Water Action Agenda; TNFD

(9.15.1.13) Explain target coverage and identify any exclusions

The target covers 100% of groundwater withdrawals at TVS Motor Company's Mysuru manufacturing facility and applies to abstraction within the site boundary. It is informed by the WRI Aqueduct Water Risk Atlas and climate scenarios SSP1–RCP2.6 and SSP5–RCP8.5. Under SSP1–RCP2.6 for 2030, Mysuru is projected to experience Medium-to-High water stress, indicating pressure on water availability. In FY2025–26, 41.193 ML of surface water from the Kabini River was introduced as an alternative to groundwater, reducing groundwater dependency through source substitution. The FY2025–26 groundwater baseline is 132.936 ML, a 16.7% reduction from 159.607 ML in FY2024–25. TVSM targets groundwater withdrawal of 11.96 ML or below by FY2029–30 (ending 31 March 2030), representing approximately 90% reduction. Target will be supported through surface-water substitution, efficiency, process optimisation, recycling, reuse and rainwater harvesting, with progress tracked through metering and water accounting.

(9.15.1.14) Plan for achieving target, and progress made to the end of the reporting year

The plan is anchored in a water balance and water-pinch analysis undertaken through the Water Assessment Study. The FY2025–26 groundwater baseline is 132.936 ML, with a target to achieve a 90% reduction to 13.294 ML or below by FY2029–30, requiring a reduction of 119.642 ML. From October 2025, the site increased use of permitted Kabini River surface water as an alternative to borewell abstraction. Groundwater withdrawal reduced from 159.607 ML in FY2024–25 to 132.936 ML in FY2025–26 (16.7% YoY); this historical reduction is not counted towards the target. Implementation prioritises surface-water substitution, efficiency, process optimisation, recycling, reuse, rainwater harvesting and reclaimed water. Progress will be tracked through site metering, water balances and annual accounting. These measures will reduce groundwater dependency, strengthen resilience to projected Medium-to-High water stress and support TVSM's Net Water Positive ambition by 2030.

(9.15.1.18) Further details of target

TVSM has established a site-specific target to reduce groundwater withdrawal at its Mysuru manufacturing facility by 90% by FY2029–30, using FY2025–26 as the baseline. Baseline withdrawal is 132.936 ML, with a target maximum of 13.294 ML and an absolute reduction requirement of 119.642 ML. The target responds to groundwater dependence and future water-availability risks identified using the WRI Aqueduct Water Risk Atlas and SSP1–RCP2.6 and SSP5–RCP8.5 scenarios.

Under SSP1–RCP2.6 for 2030, Mysuru is projected to experience Medium-to-High water stress. The target covers 100% of groundwater withdrawal within the site boundary, including manufacturing and utilities, with no exclusions. Implementation includes Kabini River surface-water substitution, water efficiency, recycling, reuse, rainwater harvesting and reclaimed-water use. Source substitution commenced in October 2025. Four FY2025–26 initiatives identified combined savings of 81 KLD (~29.565 ML annually) if sustained. Progress is tracked through metering, water balances and annual accounting, supporting Net Water Positive operations by 2030 and alignment with TNFD LEAP and IFRS S2 considerations.

Row 3

(9.15.1.1) Target reference number

Select from:

☒ Water target 3

(9.15.1.2) Target coverage

Select from:

☒ Organization-wide (direct operations only)

(9.15.1.3) Category of target & Quantitative metric

Water, Sanitation, and Hygiene (WASH) services

☒ Other WASH, please specify :> Increase in the proportion of employees using safely managed drinking water services

(9.15.1.4) Date target was set

04/29/2025

(9.15.1.5) End date of base year

03/30/2026

(9.15.1.6) Base year figure

85

(9.15.1.7) End date of target year

03/30/2026

(9.15.1.8) Target year figure

100

(9.15.1.9) Reporting year figure

90

(9.15.1.10) Target status in reporting year

Select from:

☒ Underway

(9.15.1.11) % of target achieved relative to base year

33

(9.15.1.12) Global environmental treaties/initiatives/frameworks aligned with or supported by this target

Global environmental treaties/initiatives/frameworks aligned with or supported by this target

☒ Sustainable Development Goal 6

☒ Other, please specify :World Business Council for Sustainable Development (WBCSD) Water Stewardship

(9.15.1.13) Explain target coverage and identify any exclusions

This target applies to all TVS Motor Company manufacturing and operational locations across India, Indonesia and the UK, with no exclusions. The target covers 100% of employees, workmen, contractual staff, visitors and other on-site stakeholders who access company premises. TVSM's commitment is to ensure that 100% of these populations have access to safely managed drinking water services at company premises. Drinking-water availability and quality are managed through site-level facilities, defined operating controls and applicable regulatory requirements, with monitoring and maintenance undertaken to ensure continued access to safe drinking water. Progress is tracked through 100% site-level assessments, and verification checks, with any identified gaps addressed through corrective actions. This target supports TVSM's commitment to SDG 6 – Clean Water and Sanitation and promotes equitable access to safe drinking water across its operations

(9.15.1.14) Plan for achieving target, and progress made to the end of the reporting year

WASH performance is tracked through measurable indicators covering access, quality, availability, compliance and corrective action. The primary KPI is 100% access to safely managed drinking water for employees, workmen, contractual staff, visitors and other on-site stakeholders across all applicable locations. Supporting indicators include 100% compliance of drinking-water quality tests with applicable standards, 100% availability of functional sanitation and hygiene facilities, completion of planned WASH inspections and audits, and timely closure of identified WASH gaps.

(9.15.1.18) Further details of target

TVSM has established clear, organisation-wide targets to ensure 100% provision of safely managed Water, Sanitation and Hygiene (WASH) services for all employees, workmen, contractual staff and visitors across its operations in India, Indonesia and the United Kingdom, with no exclusions. The target ensures universal access to safe drinking water, adequate sanitation and hygiene facilities across all applicable sites. Drinking-water quality is monitored against applicable national requirements, including IS 10500:2021 in India, relevant Indonesian drinking-water quality regulations, and applicable UK drinking-water regulations and standards. Sanitation and hygiene facilities are maintained in accordance with applicable local workplace health, safety, welfare and public-health requirements in each country. Site-level inspections, water-quality testing, maintenance controls and periodic audits are used to verify continued compliance and identify corrective actions, supporting consistent WASH standards across all geographies.

Row 4

(9.15.1.1) Target reference number

Select from:

☒ Water target 4

(9.15.1.2) Target coverage

Select from:

☒ Site/facility

(9.15.1.3) Category of target & Quantitative metric

Water withdrawals

☒ Other water withdrawals, please specify :freshwater withdrawal

(9.15.1.4) Date target was set

03/31/2025

(9.15.1.5) End date of base year

03/30/2026

(9.15.1.6) Base year figure

305.63

(9.15.1.7) End date of target year

03/30/2030

(9.15.1.8) Target year figure

91.04

(9.15.1.9) Reporting year figure

227.6

(9.15.1.10) Target status in reporting year

Select from:

☒ Underway

(9.15.1.11) % of target achieved relative to base year

36

(9.15.1.12) Global environmental treaties/initiatives/frameworks aligned with or supported by this target

Global environmental treaties/initiatives/frameworks aligned with or supported by this target

☒ Kunming-Montreal Global Biodiversity Framework

☒ Sustainable Development Goal 6

☒ Other, please specify :UN Water Action Agenda; TNFD

(9.15.1.13) Explain target coverage and identify any exclusions

The target is an absolute 60% reduction in groundwater withdrawal by FY2029–30 (ending 31 March 2030), using FY2025–26 as the baseline. Groundwater withdrawal was 227.597 ML in FY2025–26, requiring a reduction of 136.558 ML to a maximum target-year withdrawal of 91.039 ML. The target covers groundwater used for manufacturing, utilities, domestic requirements and other operations within the Hosur site boundary; no groundwater withdrawal is excluded. Surface water (50.129 ML) and third-party water (8.109 ML) are excluded from the target metric but remain within the broader water-risk and efficiency programme. The target is informed by the WRI Aqueduct Water Risk Atlas and SSP1–RCP2.6 and SSP5–RCP8.5 climate scenarios. Under SSP1–RCP2.6 for 2030, the site is projected to face potentially Extremely High water stress, highlighting future water-availability constraints. SSP5–RCP8.5 is considered to assess higher-risk exposure. The target responds to groundwater dependency and nature-relate

(9.15.1.14) Plan for achieving target, and progress made to the end of the reporting year

TVSM's plan focuses on reducing groundwater dependency through water recycling and reuse, process optimisation, rainwater harvesting and recharge, increased use of treated/grey water, and identification and adoption of viable alternative water sources. The Company is also implementing upstream watershed interventions to support groundwater recharge and strengthen catchment resilience. Progress is monitored through source-wise withdrawal and site-level water consumption. During FY2025–26, groundwater withdrawal at Hosur reduced from 305.633 ML to 227.597 ML, a reduction of 78.036 ML (25.5%) YoY. This represents 57.1% of the 136.558 ML reduction required to achieve the FY2029–30 target of 91.039 ML. The progress reflects the impact of water-efficiency, recycling and source-diversification initiatives. TVSM will continue to scale up alternative water sources, reuse and recycling, process optimisation and watershed measures to deliver the remaining reduction by FY2029–30.

(9.15.1.18) Further details of target

TVSM's plan focuses on reducing groundwater dependency through water recycling and reuse, process optimisation, rainwater harvesting and recharge, increased use of treated/grey water, and identification of viable alternative water sources. The Company is also implementing upstream watershed interventions to support groundwater recharge and strengthen catchment resilience. During FY2025–26, Hosur groundwater withdrawal reduced from 305.633 ML to 227.597 ML, a reduction of 78.036 ML (25.5%) YoY, representing 57.1% of the 136.558 ML reduction required to achieve the FY2029–30 target of 91.039 ML. Going forward, TVSM will further substitute groundwater with recycled and alternative sources, optimise water-intensive processes and strengthen watershed measures. Progress will be monitored annually through source-wise withdrawal and site-level consumption.

Row 5

(9.15.1.1) Target reference number

Select from:

☒ Water target 5

(9.15.1.2) Target coverage

Select from:

☒ Organization-wide (direct operations only)

(9.15.1.3) Category of target & Quantitative metric

Water consumption

☒ Reduction in total water consumption

(9.15.1.4) Date target was set

06/30/2025

(9.15.1.5) End date of base year

03/21/2026

(9.15.1.6) Base year figure

618.08

(9.15.1.7) End date of target year

03/31/2030

(9.15.1.8) Target year figure

454.79

(9.15.1.9) Reporting year figure

556.27

(9.15.1.10) Target status in reporting year

Select from:

☒ Underway

(9.15.1.11) % of target achieved relative to base year

38

(9.15.1.12) Global environmental treaties/initiatives/frameworks aligned with or supported by this target

Global environmental treaties/initiatives/frameworks aligned with or supported by this target

☒ Kunming-Montreal Global Biodiversity Framework

☒ Sustainable Development Goal 6

(9.15.1.13) Explain target coverage and identify any exclusions

TVS Motor Company has set a target to achieve a 5% year-on-year reduction in freshwater withdrawal through FY2029–30, covering its India manufacturing operations at Hosur, Mysuru and Nalagarh. The target will also extend to new manufacturing facilities, capacity expansions or additional operating sites established in India during the target period, subject to inclusion within the Company's operational reporting boundary. It covers freshwater withdrawal from surface water, groundwater and third-party sources for manufacturing, utilities, domestic and other operational requirements. Overseas operations are excluded from the target boundary and continue to be managed through the Company's broader environmental management and sustainability programmes. The target pathway is designed to progressively reduce freshwater dependency and strengthen water resilience across the India manufacturing footprint

(9.15.1.14) Plan for achieving target, and progress made to the end of the reporting year

TVS Motor Company has set an absolute target to reduce freshwater withdrawal by 10% by FY2029–30, using FY2024–25 as the baseline. The baseline freshwater withdrawal was 618.079 ML, establishing a target of 556.271 ML by FY2029–30. In FY2025–26, freshwater withdrawal reduced to 558.362 ML, representing a 9.7% reduction from the baseline. The Company will continue to focus on water efficiency, recycling and reuse, rainwater harvesting, process optimisation and alternative water sources to achieve and sustain the 2030 target.

(9.15.1.18) Further details of target

The freshwater reduction target covers TVS Motor Company's India manufacturing operations at Hosur, Mysuru and Nalagarh, and will extend to new manufacturing facilities, capacity expansions or additional operating sites established in India during the target period, subject to the Company's operational reporting boundary. The

target covers freshwater withdrawal from surface water, groundwater and third-party sources for manufacturing, utilities, domestic and other operational requirements. Overseas operations are excluded from the target boundary and continue to be managed through the Company's broader environmental management and sustainability programmes. This boundary enables focused management of freshwater dependency and water-related risks across the India manufacturing footprint.

[Add row]

C10. Environmental performance - Plastics

(10.1) Do you have plastics-related targets?

(10.1.1) Targets in place

Select from:

☒ No, but we plan to within the next two years

(10.1.2) Primary reason for not having a plastics-related target

Select from:

☒ Important but not an immediate business priority

(10.1.3) Explain why you did not have an active plastics-related target in the reporting year

TVS Motor Company has established internal plastics-related targets to reduce dependence on virgin fossil-based plastics, enhance circularity, and ensure compliance with Extended Producer Responsibility (EPR) regulations. The strategy covers both product plastics and packaging, with measurable outcomes achieved during FY 2025-26. Approximately 80% of plastic used in vehicles comprises polypropylene (PP) and acrylonitrile butadiene styrene (ABS), both of which are fully recyclable and verified as free from hazardous substances through the International Material Data System (IMDS). During FY 2025-26, the company incorporated up to 20% recycled PP (approximately 50 tonnes) in one vehicle model and introduced bio-based polycarbonate and jute-based components as alternatives to conventional fossil-based materials. The transition to pigmented plastics has further reduced emissions, waste generation, and resource consumption associated with painting processes. In packaging, TVS Motor Company eliminated PVC shrink sleeves, avoiding approximately 4 tonnes of problematic plastic annually, and achieved a 3% reduction in packaging weight (approximately 3 tonnes) through lightweighting and redesign initiatives. In line with Indian EPR requirements, the company achieved 30% post-consumer recycled (PCR) content in rigid plastic containers (approximately 200 tonnes) and 10% PCR content in flexible packaging (approximately 40 tonnes). Approximately 4 tonnes of plastic foam recovered from warranty returns were reused in new battery packs, with plans to scale this initiative further. The company also adopted compostable packaging for selected parts, transitioned from printed labels to laser marking, shifted to FSC-certified corrugated boxes made from 100% recycled fibre, and replaced conventional BOPP tapes with paper-reinforced water-activated tapes. Additional trials included replacing HDPE packaging with compostable pouches and redesigning laminate pouches using recyclable BOPP+PE structures. Furthermore, TVS Motor Company implemented a bin-based packaging return system and eliminated carton box packaging for the majority of incoming raw materials, reducing packaging waste and improving resource efficiency across the supply chain. These initiatives demonstrate TVS Motor Company's commitment to embedding circularity across product and packaging design while supporting compliance, resource efficiency, and long-term sustainability objectives across domestic and export market

[Fixed row]

(10.2) Indicate whether your organization engages in the following activities.

Production/commercialization of plastic polymers (including plastic converters)

(10.2.1) Activity applies

Select from:

☒ No

(10.2.3) Please explain

TVS Motor Company Limited does not engage in the production or commercialisation of plastic polymers. In the previous disclosure cycle, Sundaram Auto Components Limited (SACL) a key plastics component supplier and formerly a wholly owned subsidiary of TVS Motor Company was included within the reporting boundary. However, following its demerger in FY 2025–26 (effective February 2026), SACL is no longer part of the company's operational and reporting scope. Public link on demerger: Refer to page no 343 <https://www.tvsmotor.com/api/InvestorDownloadData?ItemId=028dbc7f-4e01-447b-b709-54c73667469f>

Production/commercialization of durable plastic goods and/or components (including mixed materials)

(10.2.1) Activity applies

Select from:

☒ No

(10.2.3) Please explain

TVS Motor Company Limited does not engage in the production or commercialisation of plastic polymers. In the previous disclosure cycle, Sundaram Auto Components Limited (SACL) a key plastics component supplier and formerly a wholly owned subsidiary of TVS Motor Company was included within the reporting boundary. However, following its demerger in FY 2025–26 (effective February 2026), SACL is no longer part of the company's operational and reporting scope. Public link on demerger: Refer to page no 343 <https://www.tvsmotor.com/api/InvestorDownloadData?ItemId=028dbc7f-4e01-447b-b709-54c73667469f>

Usage of durable plastics goods and/or components (including mixed materials)

(10.2.1) Activity applies

Select from:

☒ Yes

(10.2.3) Please explain

TVS Motor Company Limited integrates durable plastics into vehicle design with a focus on recyclability, circularity, and substitution with sustainable alternatives. 1) Material recyclability: Maintain approximately 80% (approximately 25,000 Tonnes) of plastic usage in vehicles as polypropylene (PP) and acrylonitrile butadiene styrene (ABS), both 100% recyclable and free from hazardous substance verified through the International Material Data System (IMDS). 2) Usage of Recycled content: During the reporting year, plastic components used in the vehicle contains up to 10% (approximately 70 Tonnes) pre-consumer recycled content in Polypropylene and up to 5% (approximately 20 Tonnes) pre-consumer recycled content in acrylonitrile butadiene styrene (ABS) components. One of the part in one model contains 30% (approximately 35 Tonnes) of pre-consumer recycled content. 3) Biobased materials: Deploy biobased polycarbonate parts in a super-premium vehicle and jute-based components to replace fossil-based polymers. 4) Paint-free plastics: Transition from painted plastic component to pigmented plastics to reduce presence of hazardous substance in plastic component, emissions and waste.

Production/commercialization of plastic packaging

(10.2.1) Activity applies

Select from:

☒ No

(10.2.3) Please explain

TVS Motor Company Limited does not engage in Production/commercialization of plastic packaging.

Usage of plastic packaging

(10.2.1) Activity applies

Select from:

☒ Yes

(10.2.2) Usage of plastic packaging

Select all that apply

☒ Production/commercialization of goods or products packaged in plastics

(10.2.3) Please explain

TVS Motor Company Limited manufactures two and three-wheelers and associated components, which are packaged using plastics to ensure product safety and logistics efficiency. Recognizing the environmental footprint, the company has embedded sustainable packaging initiatives into its strategy, focusing on eliminating problematic plastics, reducing virgin content, increasing recycled content, and enhancing reusability. During the reporting year, the company has redesigned primary packaging and eliminated 100% PVC shrink wrapping which is equivalent upto 4 tonnes annually. The company also reduced laminate pouch thickness by 14% (approximately 8 Tonnes), lowering virgin plastic demand, and has targeted a further 3% reduction (approximately 3 Tonnes) in overall plastic weight by 2025–26. Other initiatives carried out during the reporting year, the company has eliminated label footprint by adapting to laser print. In parallel, 4 tonnes of plastic foam from warranty parts shipments is recovered and reused in new consignments of battery packs by closing material loops. Some of the trials carried out in the reporting year include substituting HDPE with compostable pouches, laminate pouches with BOPP+PE recyclable structures, Transition to paper-reinforced water-activated tape in place of BOPP tapes. For the year 2025-26, to support circularity TVSM is integrating post-consumer recycled materials by 10% (approximately 40 Tonnes) PCR content into packaging materials and 30% (approximately 200 Tonnes) in HDPE containers and adoption of compostable packaging for selected parts to eliminate fossil-based plastic content. The company ensures compliance with Extended Producer Responsibility (EPR) regulations by partnering with authorized Producer Responsibility Organizations (PROs) for collection and recycling of post-consumer plastic waste, reinforcing its commitment to sustainable plastics management

Provision of waste management

(10.2.1) Activity applies

Select from:

☒ No

(10.2.3) Please explain

TVS Motor Company Limited does not engage in provision of waste management and/or water management services.

Other plastics-related activities not specified

(10.2.1) Activity applies

Select from:

☒ No

(10.2.3) Please explain

TVS Motor Company is engaged in the manufacture of durable plastic goods and in the use of plastics primarily for packaging, spare parts, and accessories associated with its products. The company does not operate in sectors such as short-lived consumer plastics, single-use plastics manufacturing, or other categories listed under Q10.2. Therefore, these activities are outside the scope of TVSM's operations.
[Fixed row]

(10.4) Provide the total weight of plastic durable goods and durable components produced, sold and/or used, and indicate the raw material content.

(10.4.1) Total weight during the reporting year (Metric tons)

36525.5

(10.4.2) Raw material content percentages available to report

Percentage available

☒ % virgin fossil-based content

☒ % virgin renewable content

(10.4.3) % virgin fossil-based content

99.5

(10.4.4) % virgin renewable content

0.5

(10.4.12) Please explain

During the reporting year, TVS Motor consumed approximately 33,205 MT of durable plastic goods and components, with a focus on recyclability, circularity, and sustainable material innovation. Approximately 80% (about 25,000 MT) of plastics used comprise polypropylene (PP) and acrylonitrile butadiene styrene (ABS), both of which are 100% recyclable and verified as free from hazardous substances through IMDS. The company already incorporates recycled content in select plastic applications, including up to 10% PIR in PP, 5% PIR in ABS, and 30% PIR in a component used in one vehicle model. During FY 2025-26, the company achieved up to 20% recycled content (PIR/PCR), equivalent to approximately 50 MT, in PP components for one vehicle model. The company has also introduced bio-based polycarbonate and jute-based components and is transitioning from painted plastics to pigmented alternatives, reducing emissions, resource consumption, and waste.

[Fixed row]

(10.5) Provide the total weight of plastic packaging sold and/or used and indicate the raw material content.

(10.5.1) Total weight during the reporting year (Metric tons)

4919.2

(10.5.2) Raw material content percentages available to report

Percentage available

☒ % virgin fossil-based content

(10.5.3) % virgin fossil-based content

99.5

(10.5.12) Please explain

During FY 2025-26, TVS Motor Company used approximately 4,919.2 MT of plastic packaging across domestic and international markets. To improve packaging circularity, the company prioritized recyclable mono-material PE and PP formats, replaced multi-layer laminates where feasible, and eliminated PVC shrink sleeves. The company achieved 30% post-consumer recycled (PCR) content in rigid plastic containers (approximately 200 MT) and 10% PCR content in flexible plastic packaging (approximately 40 MT), while also introducing compostable packaging solutions for selected applications. Internal plastic scrap was reprocessed and reused, and packaging redesign initiatives reduced material consumption. The company further adopted FSC-certified corrugated boxes made from 100% recycled fibre, replaced BOPP tapes with paper-based alternatives, and transitioned from adhesive labels to laser marking. In alignment with India's EPR framework, approximately 1653 MT (33%) of post-consumer plastic packaging

[Fixed row]

(10.6) Provide the total weight of waste generated by the plastic you produce, commercialize, use and/or process and indicate the end-of-life management pathways.

Production, commercialization and/or use

(10.6.1) Total weight of plastic waste generated and/or managed (Metric tons)

4918.2

(10.6.5) End-of-life management pathways available to report

Select all that apply

☒ Recycling

(10.6.6) Tool used to determine the percentage of end-of-life pathway

Select all that apply

☒ Other, please specify :As per classification defined by Central Pollution Control Board of India

(10.6.16) Please explain

During FY 2025-26, TVS Motor Company used approximately 4,919.2 MT of plastic packaging across domestic and international markets. To improve packaging circularity, the company prioritized recyclable mono-material PE and PP formats, replaced multi-layer laminates where feasible, and eliminated PVC shrink sleeves. The company achieved 30% post-consumer recycled (PCR) content in rigid plastic containers (approximately 200 MT) and 10% PCR content in flexible plastic packaging (approximately 40 MT), while introducing compostable packaging for selected applications. Internal plastic scrap was reprocessed and reused, and packaging redesign initiatives reduced material consumption. The company also adopted FSC-certified corrugated boxes made from 100% recycled fibre, replaced BOPP tapes with paper-based alternatives, and transitioned to laser marking. In alignment with India's EPR framework, approximately 1,827 MT (37.1%) of post-consumer plastic packaging was collected through authorized PRO

[Fixed row]

C11. Environmental performance - Biodiversity

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

(11.2.1) Actions taken in the reporting period to progress your biodiversity-related commitments

Select from:

☒ Yes, we are taking actions to progress our biodiversity-related commitments

(11.2.2) Type of action taken to progress biodiversity- related commitments

Select all that apply

☒ Law & policy

☒ Species management

☒ Education & awareness

☒ Land/water protection

☒ Land/water management

☒ Livelihood, economic & other incentives

[Fixed row]

(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
	Select from: ☒ Yes, we use indicators	Select all that apply ☒ State and benefit indicators

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
		☒ Pressure indicators ☒ Response indicators

[Fixed row]

(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

Legally protected areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ No

(11.4.2) Comment

No Activities located in Legally Protected Areas

UNESCO World Heritage sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ No

(11.4.2) Comment

No Activities located in or near UNESCO World Heritage sites

UNESCO Man and the Biosphere Reserves

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ No

(11.4.2) Comment

No Activities located in/near UNESCO Man and the Biosphere Reserves

Ramsar sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ No

(11.4.2) Comment

No Activities located in/near Ramsar sites

Key Biodiversity Areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ No

(11.4.2) Comment

No Activities located in/near Key Biodiversity Areas

Other areas important for biodiversity

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ Yes

(11.4.2) Comment

*The Company recognises the importance of understanding the relationship between its operations and areas important for biodiversity. During the reporting year, TVSM undertook a TNFD-aligned nature-related assessment, applying the principles of the LEAP approach (Locate, Evaluate, Assess and Prepare) to identify and assess its interfaces with nature, including dependencies, impacts, risks and opportunities across its operations and value chain. Based on the assessment, none of TVSM's operational sites were located in or near a Key Biodiversity Area (KBA)** during the reporting year. The assessment considered the geographic location of operational sites and their proximity to recognised areas of biodiversity importance. While no sites were identified as being located in or near a KBA, TVSM continues to assess and manage biodiversity-related dependencies, impacts and risks associated with its operations. TVSM has undertaken site-level biodiversity assessments to strengthen its understanding of local ecosystems. Across its Indian sites, the Company has documented more than 1,000 species of flora and 1,046 species of fauna, while biodiversity surveys at its Karawang plant in Indonesia identified 59 floral species and 119 faunal species within the core zone. These assessments provide an evidence base for responsible site management and for prioritising conservation, habitat management and restoration measures. A flagship example is the "Hosur site", where more than three decades of afforestation and ecosystem restoration have created a diverse mosaic of habitats supporting native flora, migratory birds and other fauna, including species of conservation significance. The site is being considered for recognition as an "Other Effective area-based Conservation Measure (OECM)", subject to the applicable assessment and recognition process. Through its EHS and Biodiversity Policy, site-level biodiversity assessments, habitat management and restoration initiatives, TVSM continues to strengthen its approach to managing its relationship with nature and supporting ecological resilience. The Company has also committed to achieving No Net Loss of biodiversity by 2040, supported by the implementation of site-specific Biodiversity Management Plans (BMPs). The TNFD-aligned assessment further enables nature-related considerations to be integrated into environmental management, risk assessment and long-term business planning.*

[Fixed row]

(11.4.1) Provide details of your organization's activities in the reporting year located in or near to areas important for biodiversity.

Row 1

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☒ Other areas important for biodiversity

(11.4.1.4) Country/area

Select from:

☒ India

(11.4.1.5) Name of the area important for biodiversity

TVS Motor Company Nature Conservation Reserve, Hosur, Tamil Nadu

(11.4.1.6) Proximity

Select from:

☒ Up to 10 km

(11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

At its potential OECM site in Hosur, TVS Motor Company has demonstrated measurable outcomes in biodiversity conservation and ecosystem management during FY 2024–25. The site supports the conservation and improved health of five distinct forest types—grassland, tropical dry evergreen, moist mixed deciduous, dry deciduous, and dry forest—contributing to ecosystem diversity. This thriving habitat now harbors over 900 species of flora and fauna, strengthened through ongoing programs such as Farming for Wildlife (cultivation of millets and maize to attract seed-eating birds), the systematic removal of invasive species like *Prosopis juliflora* and *Lantana camara* since 2007, and the installation of artificial nests to promote bird breeding. During the year, 1,200 new saplings were planted to further enhance green cover. 292 employees were trained and engaged under the Biodiversity Ambassador Program, building organizational capacity in ecological stewardship. The site also delivered significant water and climate co-benefits, with 175,848 KL of water conserved through rainwater harvesting (24,943 KL) and recycling of treated sewage water (150,905 KL)—equivalent to the annual water needs of nearly 2,000 households. Climate action was reinforced, with ~97% of total power consumption met through renewable sources. By integrating these conservation and resource management efforts, the Hosur site exemplifies TVS Motor Company's commitment to biodiversity and ecosystem health. All initiatives are aligned with the Kunming–Montreal Global Biodiversity Framework, directly contributing to the 30x30 target and the company's long-term ambition of achieving net zero biodiversity loss.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☒ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

While industrial activity has the potential to create negative impacts on biodiversity through land use change, water consumption, or habitat disturbance, TVS Motor Company’s approach at its potential OECM site in Hosur demonstrates the opposite outcome. The site today sustains five distinct forest types and supports over 900 species of flora and fauna, reflecting a thriving ecosystem. Proactive measures—including the systematic removal of invasive species, the Farming for Wildlife program, the creation of ponds and streams to support aquatic life, and the installation of artificial nests—have enhanced habitat quality. In FY 2024–25, the company planted 1,200 saplings and trained 292 employees as Biodiversity Ambassadors, strengthening stewardship capacity. With 175,848 KL of water conserved and ~97% of power sourced from renewables, the site delivers significant co-benefits. These results illustrate how TVS Motor Company has moved from potential negative impacts to measurable net positive contributions, aligned with the Kunming–Montreal Global Biodiversity Framework and India’s 30x30 target.

[Add row]

C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: ☒ Yes

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Row 1

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☒ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

☒ Emissions breakdown by business division

☒ Emissions breakdown by country/area

☒ Renewable fuel consumption

(13.1.1.3) Verification/assurance standard

General standards

- ☒ ISAE 3000
- ☒ ISO 14064-1

(13.1.1.4) Further details of the third-party verification/assurance process

Assurance Criteria Forvis Mazars LLP conducted the assurance engagement in accordance with the requirements of Limited Assurance procedures under the following standards: International Standard on Assurance Engagements (ISAE) 3000 (Revised) – Assurance Engagements Other than Audits or Reviews of Historical Financial Information. ISO 14064-1 – Greenhouse gases — Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals. The GHG Statement was assessed against the following criteria and reporting frameworks: World Business Council for Sustainable Development (WBCSD) – GHG Protocol CDP Climate Change Reporting Guidance A limited assurance engagement comprises limited-depth evidence gathering, including inquiry, analytical procedures and limited sampling, based on the professional judgement of the assurance provider. A materiality threshold of 10% was applied for assessing potential estimation or measurement errors and omissions. The assurance engagement also considers an uncertainty of $\pm 5\%$ in relation to estimation and measurement errors and omissions. Assessment of compliance and materiality was undertaken against the stated calculation methodology, reporting criteria and applicable assurance requirements.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

TVSM_CDP_Limited Assurance Statement_Forvis Mazars_15th September 2026.pdf

Row 2

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

- ☒ Water

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Water security

- ☒ Water consumption– total volume

- ☑ Water discharges– total volumes
- ☑ Water discharges – volumes by destination
- ☑ Water withdrawals– total volumes
- ☑ Water withdrawals – volumes by source

(13.1.1.3) Verification/assurance standard

General standards

- ☑ ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

Assurance Criteria Forvis Mazars LLP conducted the assurance engagement in accordance with the requirements of Limited Assurance procedures under the following standards: International Standard on Assurance Engagements (ISAE) 3000 (Revised) – Assurance Engagements Other than Audits or Reviews of Historical Financial Information. ISO 14064-1 – Greenhouse gases — Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals. The GHG Statement was assessed against the following criteria and reporting frameworks: World Business Council for Sustainable Development (WBCSD) – GHG Protocol CDP Climate Change Reporting Guidance A limited assurance engagement comprises limited-depth evidence gathering, including inquiry, analytical procedures and limited sampling, based on the professional judgement of the assurance provider. A materiality threshold of 10% was applied for assessing potential estimation or measurement errors and omissions. The assurance engagement also considers an uncertainty of $\pm 5\%$ in relation to estimation and measurement errors and omissions. Assessment of compliance and materiality was undertaken against the stated calculation methodology, reporting criteria and applicable assurance requirements.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

TVSM_CDP_Limited Assurance Statement_Forvis Mazars_15th September 2026.pdf
[Add row]

(13.3) Provide the following information for the person that has signed off (approved) your CDP response.

(13.3.1) Job title

(13.3.2) Corresponding job category

Select from:

☒ Chief Sustainability Officer (CSO)

[Fixed row]

(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub to facilitate collective action in priority basins.

Select from:

☒ Yes, CDP may share our Disclosure Submission Lead contact details with the Pacific Institute

