

GHG Emissions Base Year Recalculation Policy



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1. PURPOSE

The purpose of this policy is to ensure that Tech Mahindra's (TechM) greenhouse gas (GHG) emissions inventory remain consistent and comparable over time. The recalculation of the base year is important to accurately reflect significant changes in organizational structure, methodology or in case of any significant errors

2. SCOPE

The policy applies to the recalculation of TechM's base year GHG emissions, including Scope 1, Scope 2 and Scope 3. The recalculated base year will serve as the new reference point for tracking progress against sustainability targets.

3. CONDITIONS FOR BASE YEAR RECALCULATION

The base year will be recalculated in the following cases:

- **Structural Changes:** A structural change includes the transfer of ownership or control of emissions-generating activities or operations from one company to another. It includes mergers, acquisitions, disinvestments, and the outsourcing and insourcing of emitting activities.
- **Methodological Changes:** Change in the methodology used to calculate emissions, such as improvements in the accuracy of emission factors or activity data that result in a significant impact on the base year emissions data.
- **Errors or other changes:** Discovery of significant errors, or a number of cumulative errors, that are collectively significant.

Our recalculation policy sets a significant threshold of $\pm 5\%$, meaning that if the cumulative impact of any of these factors results in a $\pm 5\%$ increase or decrease in the overall GHG emissions, a base-year recalculation will be triggered.

4. TIMELINE AND COMMUNICATION

Baseline adjustments will be conducted at the end of each fiscal year if any of the aforementioned factors arise during the reporting period, necessitating a recalculation of our base year. TechM will transparently disclose any adjustments or recalculations of its base year in its integrated annual reports and other relevant disclosures.