TECH mahindra

ISSB'S IFRS S2 REPORT

FY 2024-25

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About the Report

Purpose and Audience

This report reflects continued commitment of Tech Mahindra ('TechM') to align with globally recognised sustainability standards. It is developed with the intention of transparently disclosing information on how TechM identifies, manages and responds to climate-related risks and opportunities and provides its stakeholders – including investors, clients, regulators and employees a climate-ready decision-useful resource.

Basis of Preparation

TechM is a global leader in consulting services and systems integration, operating in more than 90 countries. The company recognises that driving sustainability-led transformation requires deep integration of material climate-related risks and opportunities in the business models of the organisation. Accordingly, in FY'24-25, TechM has formally adopted the reporting guidelines from the International Sustainability Standards Board's (ISSB's) IFRS S2 – Climate-related Disclosures. These disclosures are in alignment with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and represent a significant step forward in providing high-quality, consistent, and comparable information to the stakeholders.

Scope and Approach to IFRS S2 Climate-Related Disclosure

The Integrated Annual Report (IAR) 2024-25 includes indicators aligned with principles of both IFRS S1 and IFRS S2 requirements. In this standalone report, where applicable, TechM has presented indicators and disclosures aligned to IFRS S2 – Climate-related Disclosures.

Our IFRS S2 report covers the four thematic pillars:

1. Governance: Governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities.
2. Strategy: Strategy for managing climate-related risks and opportunities.
3. Risk Management: Processes to identify, assess, prioritise, monitor, integrate and review climate-related risks and opportunities.
4. Metrics and Targets: Performance and progress in relation to climate-related risks and opportunities and targets set for Net Zero 2035.

Next Cycle

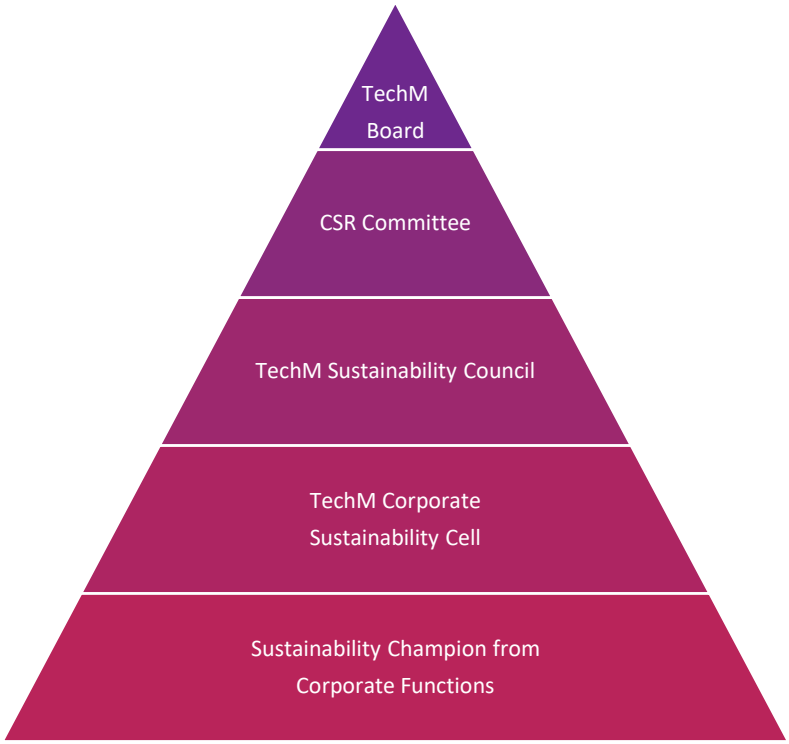
In accordance with guidelines of IFRS S1 - Sustainability-related Disclosures and IFRS S2 – Climate-Related Disclosures, TechM will continue disclosing all material sustainability-related risks and opportunities beyond climate change in the next cycle of reporting. This step will ensure alignment with global investor expectations, sustainability regulations, and initiatives, such as the UN Global Compact, Science Based Targets initiative (SBTi), the Global Reporting Initiative (GRI).

1. Governance

Governance processes, controls and procedures are used to monitor, manage and oversee climate-related risks and opportunities:

IFRS S2 - 6(a), 6(b)

At TechM, ESG governance reflects a firm commitment to sustainability including climate across all operational levels. These core values are deeply ingrained in the company's culture, guiding its decisions and actions. The board members maintain diligent oversight into the company's ESG strategy and targets, supported by various committees and executive bodies. The committees have mandates for sustainability (particularly ESG risks and opportunities) in their terms of reference. Long-term business sustainability hinges on the organization's adept management of ESG risks across short, medium, and long-term horizons. In this respect, the board receives periodic updates from management on strategic risks and opportunities for review and approval. The governance framework ensures that climate and sustainability factors are fully integrated into corporate oversight, decision-making, and accountability mechanisms.



ESG Governance Structure

1.2 Roles and Responsibilities of the Board

IFRS S2 - 6(a)(i)-6(a)(v)

The governance mechanism of climate related issues at TechM starts from the board of directors who are responsible for oversight of risks and opportunities of climate change. They also contribute to formulating policies and setting goals and strategies for a sustainable and long-term value creation. The board structure prioritizes independence and expertise, led by the non-executive chairman, with the lead independent director, ensuring governance balance. The board comprises professionals with proven

track records in their respective fields, embodying strong professional ethics and personal values. Regular familiarisation programs and knowledge sessions are led by senior executives which further enhance capabilities of the board in topics such as environment, climate change, community development, governance practices, emerging technologies, evolving business landscapes. This ensures that the company is taking the appropriate measures to achieve prudent balance between risk and reward, in both ongoing and new business activities.

Board committee	Roles and responsibilities
Risk Management Committee	The Risk Management Committee, led by the board, is responsible for monitoring, assessing, and reviewing enterprise-level strategic business, people, ESG, and sustainability risks including climate, each quarter. The committee also reviews the effectiveness of the risk management process for economic, environmental, and social topics.
Corporate Social Responsibility Committee (CSR)	The CSR Committee, chaired by the MD and CEO of the board, reviews periodic updates on sustainability and climate change targets, including ratings and performances and guides on all aspects of sustainability. The CSR committee is responsible for regularly monitoring, implementing CSR projects and carrying out such tasks and activities as may be assigned by the board of directors. The CSR committee is responsible for climate-related risk management decisions within the organization. On a quarterly basis, it reports all climate related issues to the board.
Audit Committee	This committee is responsible for overseas financial and ESG reporting, including climate risk disclosures aligned with TCFD. This role ensures effective internal controls, adherence to any legal requirements, and risk management focusing on environmental risks. It independently reviews audit results every quarter and suggests any corrections or improvements (if any) to the risk department.
Nomination and Remuneration Committee (NRC)	This committee sets criteria for director qualifications, evaluates the board and independent directors, ensures board diversity, recommends appointments/removals, reviews induction, and determines senior management remuneration. Remuneration with respect to ESG and climate-related risks is reviewed and approved annually by the Nomination and Remuneration Committee (NRC) also, ensuring alignment with the company's sustainability objectives and risk oversight framework.

IFRS S2 - 6(b)(i), 6(b)(ii)

1.3 Roles and Responsibilities of the Management

At TechM, management plays a pivotal role in operationalizing the governance of climate-related risks and opportunities through structured processes, controls, and oversight mechanisms. The responsibility is delegated to dedicated leadership bodies and positions that ensure effective implementation of the company's sustainability and climate strategy.

Executive body/member	Roles and responsibilities
Sustainability Council	This council, comprising senior leaders such as the Chief Financial Officer, Chief People Officer, Chief Sustainability Officer, Head of Corporate Services, and General Counsel, is responsible for formulating and implementing the company's sustainability vision, strategy, and climate action plan. The council ensures that the company adheres to the Sustainability Charter and complies with relevant regulations, voluntary standards, and norms related to sustainability and climate issues. Their collective efforts align with the company's overarching Sustainability Roadmap to ensure seamless integration of climate strategies into business operations.
Corporate Sustainability Cell	At TechM, the Chief Sustainability Officer (CSO) plays a key role in keeping the Board informed about material ESG topics and the company's sustainability impacts. This includes presenting action plans, implementing strategies, and providing performance updates. The CSO oversees the implementation, monitoring, review, and reporting of TechM's sustainability strategy through the Corporate Sustainability Cell and develops budgets and plans for sustainability and climate change.
Sustainability Champions	Sustainability Champions are responsible for executing and overseeing environmental and sustainability initiatives across the organization. They act as the key driver of climate-related efforts, following frameworks set by Sustainability Cell. They are selected from various departments to ensure broad organizational coverage and contribute to implementing the company's ESG strategy through structured monitoring and reporting.

IFRS S2-6(a)(v) and 29(g)

1.4 Remuneration of Executives

TechM has integrated its Balance Scorecard (BSC) methodology across key executive positions, including the CEO and MD, CFO, CSO, Innovation Head, CRO, CISO, Chief People Officer (CPO), COO, and CCO, to drive organizational success. The BSC matrices are intricately linked to material topics that create enterprise value, ensuring alignment with organizational goals and performance evaluation. Furthermore, executive compensation is tied to BSC metrics connected to talent and skill management, customer relationships, and climate change, promoting strategic decision-making and long-term value creation. This integrated approach empowers TechM's leaders to drive business outcomes and achieve organizational objectives. Remuneration with respect to ESG and climate-related risks is reviewed and approved by the Nomination and Remuneration Committee (NRC) also, ensuring alignment with the company's sustainability objectives and risk oversight framework.

2. Strategy

Strategy for managing climate-related risks and opportunities:

At TechM, we are committed to ensuring that environmental sustainability is embedded across all its processes and value chain. Being a global leader in the IT industry, TechM intends to weigh in on mitigating the adverse effects of climate change through climate smart infrastructure, adoption of renewable energy, and sustainable innovations. Under the aegis of TechM's Net Zero strategic roadmap, the company aims to achieve Net Zero emissions across Scope 1, 2 and 3 emissions by 2035 and the same is validated by the Science Based Targets initiative (SBTi). The plan is aligned with 1.5°C pathway and includes key interim targets: a 58.8% reduction in Scope 1 and 2 emissions by 2030 (base year 2016), and a 90% reduction in Scope 3 emissions by 2035 (base year 2020). This roadmap strategizes the approach towards decarbonization by including climate-related risks and opportunities into the scope of business planning, investments, and long-term strategy.

2.2 Climate-Related Risks and Opportunities

IFRS S2-9(a), 10-12

The climate-related risks and opportunities were assessed preliminarily to check whether the business will be impacted in the short-term (ST), medium-term (MT), or long-term (LT).

For FY25, the summary of climate related risks and opportunities considered in alignment with the guidance is as follows:

Climate-related Risks	Acute Physical Risks	Cyclones, Floods	ST
	Chronic Physical Risks	Heatwaves, Water Scarcity	LT
	Transition Risks	Market Risks	MT
		Emerging Regulation Risk	MT
Climate-related opportunities	Product and Services	Green IT, Smart Water Grids	MT
	Energy sources	Renewable energy (solar)	LT
	Market	Green certifications	ST
	Resource Efficiency	Low Carbon equipment, Water neutral Data Centers	ST

Definition of these time-horizons used in strategic decision making:

Time-Horizon	Duration	Definition
Short-term (ST)	0-3 years	These are accomplished within three years, during which the company concentrates on resolving the urgent environmental risks and opportunities that directly affect

		business continuity and operational effectiveness.
Medium-term (MT)	3-10 years	These are defined as those that span three to ten years. More significant capital expenditures in cutting-edge infrastructure and technologies are part of this phase.
Long-term (LT)	10+ years	Long-term horizons are those that go beyond ten years, during which we make plans for significant changes that will help us achieve our net zero objectives and comply with international environmental standards.

The identification and assessment of the highlighted climate-related risks and opportunities have been anchored through reasonable and supportable information. TechM relies on past climate data, industry-aligned projections, internal enterprise risk framework, and facility-level audits. In addition, projections of the risks and opportunities rely on scenario-based modeling using inputs from international bodies such as the IPCC and IEA. This allows climate-related decisions to be well intended, cost-efficient, and tailored to the operational landscape of the company. TechM also incorporates into its climate-related disclosures the specific guidance issued by the ISSB. By being in line with sectoral materiality, the company ensures that its disclosures and risk mitigation approaches represent the unique challenges and opportunities specific to the industry.

2.3 Business Model and Value Chain

IFRS S2 - 9(b), 13

In FY25, TechM conducted both qualitative and quantitative climate scenario analyses and determined how various climate-related risks might impact its value chain. Firstly, all the key locations of TechM were screened to identify various climate-related risks and opportunities. Subsequently, more detailed analysis such as scenario analysis, sensitivity analysis, and stress testing were carried out, based on the susceptibility of these locations to the potential impacts of climate change. Accordingly, the final locations were considered as follows:

Bengaluru	Bhuvaneshwar	Chandigarh	Chennai
Dalian	Gandhinagar	Hyderabad	Kolkata
Mexico	Nagpur	Noida	Pune
Shanghai	Visakhapatnam	(14 locations in value chain)	

This analysis covered not only direct operations but also upstream suppliers, particularly those that supply energy and hardware, and downstream client sectors where customers are increasingly looking for digital solutions that are climate friendly. The company's infrastructure improvements, investments in renewable energy, plans for disaster resilience, and the development of climate-linked products are all influenced by the insights gained from this analysis.

2.4 Strategy and Decision-Making

IFRS S2 - 9(c), 14

To meet the net zero targets, TechM has initiated significant changes across its business model, resource allocation, and investment planning. In FY25, the company undertook several actions to enhance energy efficiency, sustainability-led innovation, and digital resilience. These include infrastructure upgrades such as rooftop solar installations, smart building management systems, HVAC modernization, and the adoption of internal carbon pricing. TechM also introduced ESG skilling programs, enhanced its digital platform offers to support client decarbonization, and embedded sustainability criteria in supplier engagement processes. These direct and indirect mitigation and adaptation efforts are detailed in our net zero roadmap.

Business models		
Energy Efficiency and Infrastructure	Financial Capital Allocation	Human Capital Development
Intellectual Property and Platforms	Supply Chain Management	Services and Offerings

This is a formal net zero transition plan with the ambition to achieve net zero emissions across Scope 1, 2, and 3 by 2035. The plan is aligned with the Science Based Targets initiative (SBTi) 1.5°C pathway and includes key interim targets: a 58.8% reduction in Scope 1 and 2 emissions by 2030 (base year 2016), a 90% reduction in Scope 3 emissions by 2035 (base year 2020), and a 90% absolute reduction in Scope 1, 2, and 3 emissions by FY35 (base year 2016). Core actions include increasing renewable energy procurement to 90% by 2030, implementing energy-efficient systems such as HVAC upgrades, motion-sensor LED lighting, and IoT-enabled building management systems across facilities, and reducing employee commute and business travel emissions through digital alternatives and behavioral change initiatives. The plan also aims to achieve 'Zero Waste to Landfill' certification at all owned sites by 2026 and involves afforestation programs, with over 150,000 trees planned for plantation by FY26.

➲ More details on Net-Zero Transition Plan

2.5 Financial Position, Financial Performance and Cash Flows

IFRS S2-9(d), 15-21

TechM carries out detailed analysis to understand the financial impact projections using multiple tools and assumptions under varied climate conditions. These estimates are indicative in nature and subject to uncertainty due to limitations in available data, modelling approaches, and evolving climate science. All strategic decisions also factor in that the actual outcomes may differ materially based on frequency, severity and geographic impact of -future climate-related events.

Risks and Opportunities	Current and anticipated financial Impact
Acute Physical Risks: Cyclone	We projected a rise in sea surface temperature and wind speeds that can increase infrastructure damage by 51.41% by 2100. As a result, financial impact could reach up to $1.3M. To mitigate and adapt to such an impact, infrastructure resilience is critical.
Chronic Physical Risks: Heatwaves	Nagpur and Chandigarh could face >150 heatwave days under worst case scenario by 2100. And plausible financial impact of the heatwaves is found to be between $6.6M to $7.2M in medium term till 2060 vs FY25
Transition Risks: Emerging Regulations	Carbon tax exposure can affect ~$0.2M to ~$0.6M impact. Renewable integration and low- carbon energy savings investments are essential.
Water-related Risks	Gandhinagar, Chandigarh, Bengaluru, Nagpur are high-risk zones. Water stress tests show 25–30% risk increase by 2050 resulting in ~$0.75M financial impact.
Opportunities	TechM makes strategic investments to support climate resilience by enhancing customer engagement, promoting sustainable solutions, and improving digital platforms. These efforts help mitigate regulatory and reputational risks while unlocking growth opportunities in a climate-conscious market.

➲ More details on Risks & Opportunities Impact Analysis

2.6 Climate Resilience

IFRS S2 - 9(e), 22

Climate resilience has emerged as a critical parameter in evaluating an organization's long-term sustainability and adaptability in the face of accelerating climate change. We have considered scenario- and stress testing-based approaches on policy changes, climate trends and evolving market dynamics to determine the impact of climate-related risks on business operations, supply chain and stakeholder expectations. The key assumptions made during this analysis include tightening carbon regulation, increased renewable energy mandates, carbon pricing mechanisms, and enhanced corporate ESG disclosure norms across India and the EU markets. The company has also assumed macroeconomic trends such as growth in the digital economy, increased climate-related capital flows, rising green tech adoption, and potential economic disruption from climate-related shocks or litigation in its process. Various national or regional level variables such as regional heat stress projections, monsoon variability, water availability in operational zones (e.g., Pune, Hyderabad), urban infrastructure stress, and biodiversity degradation risks in

surrounding areas have also been incorporated in the analysis. It also assumes growing renewable energy (RE) mix in India's energy basket, increased dependence on solar wheeling, and gradual phase-out of grid electricity in favor of captive green energy solutions at TechM sites. Lastly, developments in technology-based assumptions included increased deployment of AI/ML for ESG data analytics, evolution of carbon capture technologies, and blockchain for supply chain traceability.

More details on Scenario Analysis, Sensitivity analysis and Stress-Testing

3. Risk Management

Processes to identify, assess, prioritise, monitor, integrate and review climate-related risks and opportunities:

IFRS S2 - 25(a)

At TechM, proactive, intelligent, and responsible risk management serves as a fundamental aspect of the company's business strategy and corporate governance. A structured Enterprise Risk Management (ERM) policy drives our strategic focus and embeds a dynamic risk culture into the organisation's thread. Climate risks management is integral to our ERM process of identification, assessment, prioritisation, monitoring and reporting. It also enables the identification of underlying opportunities during risk assessment, which are evaluated and actioned by the business.

3.2 Risk Assessment and Prioritisation

IFRS S2 - 25(a)(i)-(vi)

A formal risk scoring model is used to evaluate risks, and it includes the following:
Nature: Defined as climate risks that are acute, chronic, or related to transition to low carbon economy.
Likelihood: In accordance with ISSB-recommended methodologies, it was evaluated using trend-based data and scenario modelling.
Magnitude of Impact: Considered in terms of financial, operational, compliance, and reputational impact.
To achieve thorough classification, a composite risk score is assigned using a risk matrix and tools like heatmaps, SWOT analysis, and Failure Mode and Effects Analysis (FMEA).

A five-point likelihood scale, which measures both the likelihood of occurrence and financial exposure (either expressed as an absolute monetary value or as a percentage loss in earnings), is used to compare severity. The product of these values is used to determine a composite score and categorize the magnitude of risk impact as low, medium, medium-low, medium-high or high.

Magnitude of Risk Impact = Likelihood of occurrence * Financial Impact relative to financial metric

TechM uses the higher of two thresholds—risk appetite and risk tolerance—to determine materiality. Other qualitative factors, like risk velocity and interdependencies (such as the intersection of water stress with supply chain fragility or regulatory change), are also considered in exposure scoring and prioritisation. These are then reported to the RMC each quarter, along with mitigation strategy, for ratification and inputs.

3.3 Monitoring and Reassessment

IFRS S2 - 25(a)(i)-(vi)

Through its enterprise-wide risk governance framework, TechM continuously monitors and periodically reassesses climate-related risks. TechM deploys ISO 22301:2019-certified Business Continuity Management System (BCMS) that incorporates the reviews and requires proactive updates to risk registers, mitigation procedures, and continuity plans. To evaluate the efficacy of risk controls, including those pertaining to climate impacts, quarterly internal audits, and annual external risk

audits are also carried out. While external audits assess financial ramifications and enterprise-wide exposure, internal audits concentrate on operational readiness and procedural compliance. The board-level Risk Management Committee and Audit Committee receive reports on the findings from both audit streams, facilitating data-driven decision-making and ongoing resilience measure improvement.

3.4 Processes for Identifying and Managing Climate-related Opportunities

IFRS S2 - 25(a)(iii), 25(b), 25(c)

TechM integrates the identification and evaluation of climate-related opportunities into its ERM framework, ensuring alignment with the company's broader ESG roadmap. Climate-related opportunities are treated with the same strategic importance as risks and are regularly discussed at the Risk Management Committee (RMC) level. Opportunities identified through risk assessments or strategic discussions are formally recommended for inclusion in long-term planning initiative

Each opportunity is evaluated using a multi-dimensional framework that includes:

- Financial Metrics: Revenue, cost savings, and return on investment (ROI)
- Environmental Metrics: Resource efficiency and reduction in greenhouse gas (GHG) emissions.
- Strategic Metrics: Enhancement of stakeholder trust, brand reputation, and alignment with global sustainability requirements.

Climate risks and opportunities are fully integrated within TechM's ERM framework so that their influence on all the important business functions can be ensured. This integrated approach ensures that climate considerations are included in investment decisions, client communication, business strategy, external reporting, and sustainability metrics.

Identified opportunities are assigned to relevant functional leaders for execution and oversight. Progress is tracked quarterly and reported through the ESG Governance Council Scorecard, which is reviewed by the board of directors and shared with key investors to ensure transparency and accountability.

4. Metrics and Targets

Performance and Progress in relation to climate-related risks and opportunities and targets set

IFRS S2-28(a)-(c), 29(a)(i)

TechM keeps its performance monitoring systems aligned with global best practices in climate-related disclosures. Our targets and metrics not only reflect our transition to a low-carbon operating model but also enable stakeholders to quantify our readiness, progress, and accountability. This chapter reveals all the metrics under IFRS S2, including cross-industry, industry-specific, and target-based indicators. We present these metrics according to widely accepted international practices, referencing the GHG Protocol, ISSB's industry-based guidance, and our company's internal ESG roadmap.

Emissions Scope (tCO_2e)	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Scope 1 (Direct emissions)	8,996	8,612	10,574	12,435
Scope 2 (Indirect emissions)	57,852	60,050	68,088	76,735
Scope 3 (Other relevant indirect emissions)	22,213	46,174	34,852.79	37,774.96

IFRS S2 - 29(a)(ii)-(vi)

TechM measures its greenhouse gas (GHG) emissions according to the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard and the Corporate Value Chain (Scope 3) Accounting and Reporting Standard. These approaches are widely accepted and offer solid recommendations for capturing greenhouse gas emissions throughout the value chain and across operational boundaries. Details including reporting boundaries, measurement approach, inputs and assumptions undergo third party independent assurance in accordance with ISO 14064-3 standards.

➲ More details on GHG Assurance Statement

4.2 Climate-related Risk and Opportunities Metrics

IFRS S2 - 29(b)-(f)

- Climate-related transition risks:
  All assets and activities are evaluated for vulnerability to policy, regulatory, and market shifts associated with the transition to a low-carbon economy. Magnitude of impact is in the range of low to medium-low.

- Climate-related physical risks:
  Most of the locations evaluated for acute and chronic physical risks are vulnerable with a low magnitude of impact.

- Climate-related opportunities:

These opportunities are integrated across all the business functions through our ERM framework and include products and services, energy use, resource efficiency, and market.

- Climate-related capital deployment:
  In FY25, over 30% of the total Research and Development was spent on products or services whose design has incorporated environmental and social concerns. Also, over 2.55% of the total Capital investments was made in infrastructure, energy and water efficiency and other environmental impact initiatives.

- Internal carbon pricing:
  TechM has implemented an internal carbon pricing framework to guide investment decisions, embedding a price in project appraisals to promote decarbonisation. Guided by regulatory frameworks, voluntary standards, and internal abatement cost estimates, the programme uses a carbon price of US$12 per tCO_2e set by the Management and Sustainability Council to spur offset initiatives and invest in low-emission technologies for a low-carbon transition.

4.3 Disclosure of Industry Specific Metrics

IFRS S2-32

TechM discloses the following industry-specific metrics in sustainability metrics as per IFRS Volume 58 - Software and IT services sector. Refer to the **Annexure I** for these metrics.

4.4 Climate-related Targets

IFRS S2 - 33-37

TechM has established a clear set of measurable and time-bound environmental goals that are aligned with its ESG Roadmap. These targets address climate-related transition and physical risks while enabling sustainable value creation. Targets are classified as absolute and intensity-based and have defined time horizons reviewed annually and linked to capital planning, business continuity, and sustainability reporting processes in their entirety.

These climate targets are designed to align with global climate ambitions, including the Paris Agreement, the UN Sustainable Development Goals (SDGs), and India's updated Nationally Determined Contributions (NDCs). These targets are embedded within the company's broader ESG strategy and are governed by structured oversight and review mechanisms.

We have adopted near-term and long-term GHG emission reduction targets validated and approved by the Science Based Targets initiative (SBTi), committing to the Business Ambition for 1.5°C in line with Paris agreement and aiming to achieve carbon neutrality by 2030 and net zero by 2035. Our GHG reduction efforts encompass Scope 1, 2, and 3 emissions across global operations. Our GHG emission reduction efforts are independently assured with ISO 14064.

Refer to the **Annexure II** for performance against the targets.

Thank You

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Annexure I

Topic	Code	Metric	Performance	Category	Units of Measure
Environmental footprint of hardware infrastructure	TC-SI-130a.1	1. Total Energy Consumed	539,677	Quantitative	Gigajoules (GJ)
		2. % of Grid electricity	77.35%	Quantitative	Percentage (%)
		3. % of Renewables	22.65%	Quantitative	Percentage (%)
	TC-SI-130a.2	1. Total Water Withdrawn	740,510	Quantitative	Kilo Litre (KL)
		2. Total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	607,052; 88.35% in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic metres (m^3), Percentage (%)
	TC-SI-130a.3	Discussion of the integration of environmental considerations into strategic planning for data center needs	TechM's green data centers are key to sustainability strategy. Designed for efficiency, they offer clients up to 15% CAPEX savings over 3 years and a 10% annual productivity gain, alongside reduced incident tickets due to streamlined operations. Power Usage Effectiveness (PUE) metric is used to monitor performance, enabling lower carbon footprints and energy savings.	Qualitative	n/a
Managing Systemic Risks from Technology Disruptions	TC-SI-550a.1	Number of (1) performance issues and (2) service disruptions; (3) total customer downtime	None reported.	Quantitative	Number, Days
	TC-SI-550a.2	Description of business continuity risks related to disruptions of operations	Business continuity risks at TechM stem from disruptions such as natural disasters, geopolitical tensions, technology failures, and human-induced events. These may impact RTOs, SLAs, and service delivery. Key threats include extreme weather, power shortages, strikes, supply chain disruptions, and pandemics. We have implemented robust BCP plan which is ISO certified.	Qualitative	n/a

Annexure II

Target	Target Year	Base Year	Target Type
Scope 1+2 emissions reduction (58.8%)	2030	2016	Absolute
Scope 1+2 emissions reductions (90%)	2035	2016	Absolute
Scope 3 emissions reductions (90%)	2035	2021	Absolute
RE - 90% sourcing	2030	2016	Relative
Energy Consumption Reduction (20%)	2030	2021	Relative
Water Positivity	2030	Ongoing	Absolute
Zero Waste to Landfill (100% owned facilities)	2026	Ongoing	Absolute

➲ For More details on Targets and Trends refer Integrated Annual Report 2024-25