



## **CARBON REDUCTION PLAN GUIDANCE**

### **Notes for Completion**

Where an In-Scope Organisation has determined that the measure applies to the procurement, suppliers wishing to bid for that contract are required at the selection stage to submit a Carbon Reduction Plan which details their organisational carbon footprint and confirms their commitment to achieving Net Zero by 2050.

Carbon Reduction Plans are to be completed by the bidding supplier entity and must meet the reporting requirements set out in supporting guidance, and include the supplier's current carbon footprint and its commitment to reducing emissions to achieve Net Zero emissions by 2050.

The Carbon Reduction Plan should be updated regularly (at least annually) and published and clearly signposted on the supplier's UK website. It should be approved by a director (or equivalent senior leadership) within the supplier's organisation to demonstrate a clear commitment to emissions reduction at the highest level. Suppliers may wish to adopt the key objectives of the Carbon Reduction Plan within their strategic plans.

A template for the Carbon Reduction Plan is set out below. Please complete and publish your Carbon Reduction Plan in accordance with the reporting standard published alongside this PPN.

# Carbon Reduction Plan Template<sup>1</sup>

Supplier name: **Tata Consultancy Services Limited (TCS)**

Publication date: **24<sup>th</sup> September 2025**

## Commitment to achieving Net Zero

### Net Zero Target Statement

TCS UK is committed to achieving Net Zero greenhouse gas emissions across Scopes 1, 2, and relevant scope 3 by 2045 in line with all TATA group companies.

This target includes:

- A 90% absolute reduction in operational and value chain emissions.
- Neutralisation of residual emissions through high-quality carbon removals.
- Transparent progress reporting aligned with international best practice frameworks including SBTi, GHG Protocol, and CDP.

TCS's organisational GHG emission reduction targets have been verified by the Science-Based Target Initiative (SBTi), target-setting criteria to limit global warming to well-below 2°C above pre-industrial levels and pursue efforts to limit warming to 1.5°C. TCS targets to reduce absolute Scope 1 and 2 greenhouse gas emissions by 90% by FY2030 from a FY2016 baseline, and a reduction of absolute Scope 3 emissions by 35% by FY2024 from a FY2020 baseline. In alignment with this, TCS UK has established a comprehensive set of environmental sustainability goals for our UK office operations. These include a net zero ambition by 2045, and a commitment to procure 100% green electricity by 2028. We aim to achieve a 10% reduction year on year in energy consumption, material use, and waste generation, while becoming a zero waste to landfill producer by 2026. By 2030, we also plan to implement energy efficiency upgrades across our existing office portfolio and introduce minimum energy performance standards for all new office acquisitions. Additionally, we are focused on minimising material use and waste through responsible resource management and circular economy practices. All progress is included and transparently reported through our organisations annual sustainability disclosures and aligned with ISO 14001 compliance, ensuring we remain accountable to our environmental commitments.

This Carbon Reduction Plan covers TCS operations provided by its UK branch office (UK branch registration number 007627). The organizational boundary for emissions covered in the scope of this document is based on operational control for TCS' operations in the UK.

### Baseline Emissions Footprint

Baseline emissions are a record of the greenhouse gases that have been produced in the past and were produced prior to the introduction of any strategies to reduce emissions.

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<sup>1</sup> covers TCS' operations in the UK

<sup>2</sup> Scope 3 baseline emissions have increased due to additional relevant category inclusion (Purchased goods and services; Capital goods; Fuel-and-energy-related activities (not included in Scope 1 or 2); Upstream transportation and Employee commuting

Baseline emissions are the reference point against which emissions reduction can be measured.

|   |                                 |
|---|---------------------------------|
| <b>Baseline Year: FY 2016 (scope 1+2) FY 2020 (scope 3)</b>   |                                 |
| <b>Additional Details relating to the Baseline Emissions calculations.</b>  |                                 |
| Baseline emissions were independently calculated and verified according GHG Protocol,. The coverage of the baseline emissions includes Scope 1, 2, and relevant Scope 3 emissions. All 15 scope emission 3 categories have been reviewed and relevant scope 3 emissions to our business undertakings have been identified and calculated; we have identified the following relevant scope 3 emissions: Purchased goods and services; Capital goods; Fuel-and-energy-related activities (not included in Scope 1 or 2); Upstream transportation and distribution; Waste generated in operations (produced by our operations); Business travel and Employee commuting only. |                                 |
| <b>Baseline year emissions:</b>   |                                 |
| <b>EMISSIONS</b>  | <b>TOTAL (tCO<sub>2</sub>e)</b> |
| <b>Scope 1</b>  | 138.89                          |
| <b>Scope 2</b>  | 878.26                          |
| <b>Scope 3 (*Included Sources table A)</b>  | 23,197 <sup>2</sup>             |
| <b>Total Emissions</b>  | <b>24,214.3</b>                 |

## Current Emissions Reporting

Reporting Year: 01<sup>st</sup> April 2024- 31<sup>st</sup> March 2025

### Scope 1 Emissions – Stationary Combustion (Natural Gas)

In the reporting year, our organisation consumed 1,830,000 kWh of natural gas for heating across our office facilities in the UK.

| Description                     | Emissions (tCO <sub>2</sub> e)                 |
|---------------------------------|--|
| Gross Scope 1 emissions         | 374 tCO <sub>2</sub> e (stationary combustion) |
| RGGOs cancelled (1,000,000 kWh) | 1,984,000 kWh                                  |

We procured and cancelled 1,984,000 RGGOs (Renewable Gas Guarantees of Origin) issued via the Green Gas Certification Scheme (GGCS), each representing 1 kWh of biomethane injected into the UK grid. These certificates match 100% of our natural gas consumption for the reporting period.

Evidence of retirement is retained and verifiable via the GGCS registry. The RGGOs have not been double-counted and are not claimed by any third party.

### Scope 2 Emissions – Purchased Electricity

Our organisation consumed 11,768,000 kWh of purchased electricity in the UK during the reporting year.

Renewable Electricity 93%

Grey Electricity 7%

| Description                          | Emissions (tCO <sub>2</sub> e) |
|--------------------------------------|--------------------------------|
| Gross emissions                      | 163 tCO <sub>2</sub> e         |
| REGOs cancelled (1,500,000 kWh)      | 843 MWh                        |
| Net Scope 2 emissions (market-based) | 0.0                            |

We sourced 7% of our electricity through Renewable Energy Guarantees of Origin (REGOs), ensuring that all purchased electricity was generated from UK-based renewable sources. The REGOs have been cancelled to match our consumption volumes and are not claimed elsewhere.

This allows us to report zero market-based Scope 2 emissions in line with GHG Protocol Scope 2 guidance. We continue to support a long-term transition to a low-carbon energy system through renewable energy procurement.

### Scope 3 Emissions – Indirect Value Chain Impacts

Scope 3 emissions include all other indirect emissions that occur in the value chain of the organisation, including all relevant activities. For this reporting year, we have estimated emissions in the following categories based on available data and recognised emission factors: **Table A**

| Category                                 | Estimated Emissions (tCO <sub>2</sub> e)  |
|--|---|
| Purchased goods and services             | 2877  |
| Business travel                          | 4140  |
| Employee commuting                       | 9910  |
| Waste generated in operations            | 49  |
| Upstream transportation and distribution | 160   |
| Downstream use of sold products          | N/A (not material) Downstream transportation & distribution is not applicable to our business model, as we provide digital/professional services and do not distribute physical products. |

Our Scope 3 emissions represent a significant portion of our overall carbon footprint. While we are working to improve data quality and completeness, we are also engaging with suppliers and stakeholders to drive down value chain emissions.

## Market-Based Reporting and Claims

All claims made in this report regarding net zero Scope 2 emissions are based on market-based accounting approaches, aligned with the GHG Protocol Corporate Standard. These claims are contingent upon:

- The exclusive ownership and timely cancellation Renewable Electricity Guarantees of Origin (REGOs).
- Verification that certificates have not been double-counted or claimed by another party.
- Alignment with recognised standards (e.g. GHG Protocol, SBTi, CDP, ISO 14064).
- The equivalence of environmental benefit between the physical emissions and the environmental attributes of the certificates used for compensation.

We acknowledge that long-term alignment with net zero targets will increasingly require actual decarbonisation of operations and value chains, beyond reliance on certificates. As such, our transition plan includes direct measures to reduce fossil fuel dependency, increase energy efficiency, and support additional renewable capacity.

## Science-Based Targets Initiative (SBTi) Alignment

Our organisation is committed to the Science Based Targets initiative (SBTi) to ensure our emissions reduction targets are consistent with climate science and the goals of the Paris Agreement. Our near-term targets have been validated.

Our current reduction strategy focuses on:

- Reducing absolute Scope 1 and 2 emissions through energy efficiency and renewable energy procurement.
- Addressing Scope 3 emissions by working with suppliers and stakeholders.
- Incorporating market-based instruments, such as RGGOs and REGOs, as an interim measure to support decarbonisation efforts.

## Environmental Integrity and Additionality

We recognise the importance of environmental integrity and the concept of additionality in all market-based instruments used to support our emissions reduction claims. Where possible, our procurement of RGGOs and REGOs prioritises suppliers who can demonstrate that certificate revenues support new or recently added renewable energy or biomethane capacity.

We are committed to:

- Avoiding reliance on low-impact or legacy certificates.
- Supporting suppliers who can evidence project-level additionality.
- Regularly reviewing procurement practices to ensure alignment with evolving best practices for credible climate action.

## Emissions reduction targets

To continue our progress to achieving Net Zero by 2045, we have adopted the interim carbon reduction target to reduce the absolute Scope 1 + Scope 2 emissions by 90% by 2030. TCS UK achieved the interim 2025 target (of 70 percent reduction) in FY 2023 three years ahead of time.

### TCS Emission reduction objectives include:

- **Reduce Green House Gas emissions** by improving energy efficiency in our operations.
- **Reduce absolute Scope 1 and Scope 2** emissions by 90 percent by 2030 over a 2016 base year and achieve Net Zero status by 2045 or earlier.
- **Mitigate our impact** on the environment across the project lifecycle through responsible sourcing practices and green building infrastructure.
- **Operate efficiently** by leveraging IoT Remote Energy Management. TCS will follow Green IT practice and manage end-of-life of assets in responsible manner.
- **Minimise consumption** of natural resources such as:
  - Optimise water consumption through conservation, sewage treatment and reuse, and rainwater harvesting.
  - Reduce consumption of paper. Paper waste will be segregated, shredded, and sent for recycling and other consumables.
- **Use 'Green Procurement'** to the maximum possible extent, working with supply chain partners to reduce value chain emissions and adhere to safe and environmentally responsible practices.
- **Promote 'Eliminate, Reduce, Reuse and Recycle' philosophy** for all types of waste and dispose of **inevitable** wastes in an environmentally acceptable manner as per regulatory requirements.
- **Expand use of renewable** energy sources

## Carbon Reduction Projects

### Completed Carbon Reduction Initiatives

The following environmental management measures and projects have been completed or implemented since the 2016 baseline. The carbon emission reduction achieved by these schemes equate to achieving a 59% 'Tonnes of CO<sub>2</sub>e per FTE' reduction against the 2016 baseline.

Under the aegis of TCS' Environmental Policy, Green procurement policy, TATA climate change policy, Sustainable supply chain policy and ISO 14001:2015 Environmental Management System certification, TCS is committed to mitigate its impact on the environment across its lifecycle through its responsible sourcing practices, green building infrastructure, resource efficient operations (by leveraging IoT), and ensuring optimisation, Green IT and managing end of life of assets in responsible manner. All these are aligned to our objective to become a responsible corporate and aspire to minimise our impact on the environment.

Our environmental sustainability strategy is implemented through our environmental policies, standardised processes, impact assessment's, performance monitoring and strong partnerships with stakeholders, including employees. TCS measures, manages and publicly reports on energy, carbon, water and waste metrics– the most material environmental aspects of our operations.

The key focus areas of our environmental strategy are energy efficiency across operations, Carbon footprint reduction, phased transition from conventional energy to renewable energy, working with supply chain partners to reduce value chain emissions and optimizing business road, rail and air travel and employee commutes, Water management: Efficient use, recycling and rainwater harvesting, Waste management: Elimination, Reduction, Reuse and Recycling, along with carbon removal offsets as a last option in the carbon management hierarchy wherever other options for reductions are not feasible.

Beyond TCS' own footprint, we also drive supply chain sustainability through responsible sourcing.

As part of our commitment to environmental sustainability, TATA Consultancy Services UK have purchased Renewable Energy Guarantees of Origin (REGO) certificates against a volume of 843 MWh of electricity consumption and Biomethane Certification Scheme (BMCS) certificates against a volume of 1984 MWh of gas consumption. Both purchases are for the percentage of our operational non renewable electricity consumption and mains gas consumption within the UK for the period 01/04/2024 31/03/2025. TCS UK have achieved 100% market-based renewable electricity coverage across our operations, while continuing to reduce our absolute emissions in line with SBTi targets. All residual Scope 1 and 2 emissions are covered through verified renewable energy certificates, in line with best practice.

TCS has achieved ISO 14001:2015 Environmental Management System certification. To meet this standard, all activities follow prescribed methods:

- We follow the EMS risk-based approach principle of Plan-Do-Check-Act. We integrate environmental risks and opportunities including compliance management,

impact assessment, control procedures, monitoring and measurement, audits, and reviews.

- We undertake Environmental Aspect-Impact risk and opportunity Assessments for all our business undertakings. As a result of these assessments, we propose mitigation measures as part of project planning and governance, alongside objectives for continual improvement.
- We further increase the sustainability of our supply chain. Sustainability, safety and environmental requirements are integrated in our online vendor management system across vendor lifecycle: selection, review and renewal. We select products and partners based on safety/environment, vendor compliance review, mandatory policy and process requirements, desktop assessments, audits, and performance review.
- We provide environmental and sustainability training for all our workforce through our iEvolve learning management platform.
- We minimise non-essential travel through an agile and flexible approach to our business undertakings whilst maximising use of collaboration technologies.
- Energy and carbon continue to be material environmental aspects for us with greater focus on energy reduction and carbon mitigation. With an operational footprint that consists of office blocks to house our delivery and sales offices across the UK, direct emissions from our operations – also referred to as Scope 1 emissions – are a very small part of our carbon footprint, The rest is made up of indirect emissions, referred to as Scope 2 emissions, associated with purchased electricity. We also account for our Scope 3 emissions.

#### Office/Location based initiatives:

- Undertaken energy audits across our UK office portfolio
- Commissioned a blueprint sustainable fit out programme at our largest delivery centre in the UK, to include;
  - Energy Efficient VRV air conditioning with individual controls
  - Reusing existing ductwork and grills where possible
  - Heat recovery AHU & Ventilation achieving 75% reduction in running cost
  - Removing Fossil Fuels (Electricity and Natural gas)
  - Modular LED lighting
  - Intelligent motion lighting controls
  - Smart metered energy usage
  - Environmentally friendly materials such as recycled or reclaimed wood, low volatile organic compound (VOC) paints and finishes and sustainable flooring options.
  - Maximizing access to natural light and outdoor views to enhance occupant comfort, productivity, and connection to the environment.

- Incorporating elements such as biophilic design principles, ergonomic furniture, and spaces that promote physical activity and mental well-being.
- Our Head Office is certified BREEAM and WELL Building
- We achieved Zero waste to landfill accreditation for 86% of our office portfolio.
- We have installed energy efficient lighting (PIR controls and occupancy sensing in relevant areas)
- Implemented zonal thermal controls (time and temperature)
- Metering for energy management
- Rigorous commissioning and maintenance controls set up to dynamically adjust heating, ventilation, hot water generation to reduce carbon emissions and maximise energy efficiency.
- Full deployment of collaboration technologies across all our offices to reduce business travel
- Transitioned to a fully electrified fleet
- 93% of our electrical energy provision that powers our UK operations is from renewable sources.
- Introduced a cycle to work scheme
- Ongoing annual employee engagement environmental awareness and reduction campaigns in line with Tata Sustainability Month featuring fully digital campaigns.

TCS has a robust sustainability tool from to gather the environment data, such as electricity consumption (conventional & renewable energy), fuel consumption details, water consumption & recycling, waste generation & recycling, etc. The data is collected, reported, validated, and analysed monthly against local KPIs.

In the near future, we will be implementing further measures such as:

- Setting our own internal carbon price, for greater clarity on carbon savings
- Our current electrical energy provision consists of 93% 'renewable energy, we will be extending this, so that we only utilise '100 %renewable electrical energy'
- Introducing paperless offices
- Increased utilisation of supplier take back schemes for packaging waste
- Extending our Zero waste to landfill accreditation for 100% of our office portfolio
- Implementing contractual obligations in relevant value chain contracts to include alignment or exceeding TCS corporate environmental sustainability targets.
- Implementing Green property lease requirements to include operational efficiency
- Increasing installation of electric vehicle charging points
- Creating Sustainable travel plans

## Declaration and Sign Off

This Carbon Reduction Plan has been completed in accordance with PPN 06/21 and associated guidance and reporting standard for Carbon Reduction Plans.

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard<sup>2</sup> and uses the appropriate Government emission conversion factors for greenhouse gas company reporting<sup>3</sup>.

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements, and the required subset of Scope 3 emissions have been reported in accordance with the published reporting standard for Carbon Reduction Plans and the Corporate Value Chain (Scope 3) Standard<sup>4</sup>.

This Carbon Reduction Plan has been completed in accordance with PPN 006 and the Technical Standard.


This Carbon Reduction Plan has been reviewed and signed off by the board of directors (or equivalent management body).

This Plan has been reviewed, approved and signed off at the highest level of governance within our UK operations. It is signed by the most senior officer of Tata consultancy services in the United Kingdom, who holds overall responsibility for our UK business, the Country Manager TCS UK & Ireland

### Signed on behalf of the Supplier:

Amit Kapur

Country Manager TCS UK & Ireland

Signed by:  
  
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Date: 24<sup>th</sup> September 2025

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<sup>2</sup> <https://ghgprotocol.org/corporate-standard>

<sup>3</sup> <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>

<sup>4</sup> <https://ghgprotocol.org/standards/scope-3-standard>