

**Renewable Energy & Human Rights Benchmark 2025
Company Profile**

Company name Tata Power
Sub-sector Project Developer
Overall score 18% weighted average

Section score	Weighting	For section
25%	20%	1. UNGP core indicators
10%	40%	2. Salient human rights risks
0%	10%	3.a Response to risk of exposure to forced labour
0%	10%	3.b Serious allegations
44%	20%	4. Low Carbon Transition assessment

Please read the disclaimer at the end of this scorecard and refer to the full methodology when perusing this scorecard. The methodology as well as additional analysis can be found [here](#).

The use of the label "Not met" in the research does not necessarily mean that the company does not meet the requirements as they are described in the accompanying bullet point short text. Rather, it means that the analysts could not find information in public sources that met the requirements as described in full in the 2025 Renewable Energy & Human Rights Methodology document. It is possible that a Company meets the criteria without yet publishing the relevant evidence of doing so. This may include cases where a company has claimed to meet the criteria in the engagement phase or otherwise but where the public record was still not sufficient to meet the criteria by the relevant cut off dates.

Detailed assessment

1. UNGP core indicators based on the CHRB methodology (20% of total)

A. Policy commitments and governance

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1	Commitment to respect human rights	2	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • Met: General HRs commitment: The Company states 'We commit to respect and protect human rights and remediate adverse human rights impacts resulting from or caused by our businesses.' [Business and Human Rights Policy, 10/2023: tatapower.com] • Met: Commitment to UNGPs: The Company states 'The policy is aligned with the principles contained in the Universal Declaration of Human Rights, ILO Declaration on Fundamental Principles and Rights at Work and the United Nations Guiding Principles on Business and Human Rights.' [Business and Human Rights Policy, 10/2023: tatapower.com]
A.2	Commitment to respect the human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work	1	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • Met: Commitment to ILO core principles: The Company states 'The policy is aligned with the [...] ILO Declaration on Fundamental Principles and Rights at Work' [Business and Human Rights Policy, 10/2023: tatapower.com] • Not Met: Expects business relationships to commit to ILO core principles: The Company does not have a policy that sets out an expectation for business relationships to commit to the ILO Declaration on the Fundamental Rights at Work. It's supplier Code of Conduct which applies to 'any business, company, corporation, person or other entity that provides, sells or seeks to sell, any kind of goods or services to Tata Power, including the Supplier's employees, agents and other representatives' it states that 'The suppliers are expected to [...] Comply with all applicable laws and regulations, both in letter and in spirit, in all the territories in which it operates. Strive to provide a safe,

Indicator Code	Indicator name	Score (out of 2)	Explanation
			healthy and clean working environment for its employees. [...] Children shall not be employed at workplaces. Forced labour shall not be used in any form.' However, no expectation was found to respect the right to freedom of association and collective bargaining. [Supplier Code of Conduct: tatapower.com]
A.3	Commitment to remedy	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Met: Commitment to remedy adverse HRs impacts: The Company states 'We commit to respect and protect human rights and remediate adverse human rights impacts resulting from or caused by our businesses.' [Business and Human Rights Policy, 10/2023: tatapower.com] • Not Met: Expects business relationships to make this commitment • Not Met: Commitment to collaborate with judicial or non-judicial mechanisms • Not Met: Commitment to work with business relationships on remedy
A.4	Commitment from the top	1	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Met: Board level responsibility for HRs: The Company states 'At Tata Power, we have a structured framework to ensure sustainability is integrated into all aspects of our operations. This governance framework benchmarks processes, implements initiatives, and monitors performance keeping our ESG commitments on track. Our sustainability performance is reported to the Apex Leadership team and the CSR & Sustainability Board Committee, enabling them to provide proper guidance and direction on sustainability matters.' It further states 'The Corporate Social Responsibility (CSR) and Sustainability Board Committee ensures that the business consistently upholds moral and sustainable standards. This committee's goals are to examine the rules governing the implementation of CSR and sustainability initiatives, ensure that they are compliant with regulatory requirements, and assess their progress in relation to Tata Power's strategic goals. Its mandate is also to evaluate the extent to which these programs succeed in generating the set outcomes, enhancing transparency, and elevating stakeholder participation. The leadership is facilitated through frequent quarterly meetings to ensure consistency in improvements. The meetings review the state of achievement, identify emerging issues, and come up with deliberated programs for consistent, impactful community benefits.' [2023-2024 Integrated Annual Report: tatapower.com] • Met: Describes HRs expertise of Board member: The Company states that one member of the Committee is 'an active contributor to the dialogue on corporate governance and diversity, [and they] previously co-founded and chaired the FICCI Center for Corporate Governance program for Women on Corporate Boards.' [Ms Anjali Bansal Webpage: tatapower.com] • Not Met: Board member/CEO signal importance of HRs in their communications • Not Met: CEO or board incentives: The Company indicates 'The NRC will recommend to the Board the quantum of commission for each director based upon the outcome of the evaluation process which is driven by various factors including attendance and time spent in the Board and committee meetings, individual contributions at the meetings and contributions made by directors other than in meetings.' However, no information was found on whether human rights factors are included in incentive or performance management schemes for the CEO and board members. [2023-2024 Integrated Annual Report: tatapower.com]
A.5	Responsible lobbying and political engagement fundamentals	1	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Met: Publicly available policy statement(s) (or policy(ies)) setting out lobbying and political engagement approach.: The Company has an Advocacy Policy that establishes that 'At Tata Power, we believe that effective advocacy would help enhance the competitiveness, growth and effectiveness of our organization as also positively contribute to the development of the sector and country that we operate in.' It further sets out the key areas that Tata Power will engage on and refers to the Code of Conduct for the employees' efforts regarding lobbying. [Advocacy Policy, 24/10/2018: tatapower.com] • Met: Monetary value of direct political contributions: The company discloses that in FY2023 it did not provide political contributions. [Fact Book 1.6 Political Contributions 2022-2023: tatapower.com] • Not Met: Monetary value of indirect political contributions: No information on indirect contributions was found. It is not clear if the information cited above refers to both direct and indirect political contributions. • Not Met: Requirement for third-party lobbyists to comply with the Company's lobbying and political engagement policy (or policies)

B. Embedding respect and human rights due diligence

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1	Responsibility and resources for day-to-day human rights functions	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Senior responsibility for HRs implementation and decision making • Not Met: Describes day-to-day responsibility for implementing HRs commitments • Not Met: Day-to-day resources and expertise allocation in own operations • Not Met: Resources and expertise allocation in supply chain
B.2	Identifying human rights risks and impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Describes process of identifying risks in own operations: The Company states 'Our dedication to human rights is embedded in every aspect of our operations, ensuring ethical practices and protection of all stakeholders. Our due diligence aims to: Identify and address human rights risks, Promote continuous improvement in social performance, Foster meaningful stakeholder engagement on human rights issues. Our approach includes: Conducting comprehensive 360-degree analyses, Aligning with global social compliance standards, Sensitizing our workforce on human rights, Ensuring meaningful engagement with all stakeholders.' It further indicates 'We have also developed a comprehensive human rights due diligence framework based on the UN Guiding Principles Reporting Framework.' However, no clear description of the process used to identify human rights risks in the Company's own operations was found. [Human Rights Webpage: tatapower.com] • Not Met: Describes process for identifying risks in business relationships • Not Met: Describes risk identification system incl. stakeholder consultation • Not Met: Describes how risk identification system is triggered by new circumstances
B.3	Assessing human rights risks and impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Describes assessment process and discloses salient HRs risks: The Company states 'In FY24, Tata Power conducted a Human Rights Dipstick Assessment through an external assessor as a precursor to SA8000 certification. This certification promotes socially acceptable practices in eight key areas: child labour, forced labour, health and safety, free association and collective bargaining, discrimination, disciplinary practices, working hours, and compensation.' However, it is unclear how the assessment was conducted. A detailed description of the process was not found. [2023-2024 Integrated Annual Report: tatapower.com] • Not Met: Describes how process applies to supply chain • Not Met: Public disclosure of results of HRs risk assessment • Not Met: Describes how assessment involved affected stakeholders: The Company states 'Achieving SA8000 will help us measure social performance, raise awareness on human rights, and engage with stakeholders meaningfully, enhancing both internal systems and external sustainability metrics. During the meetings, the assessor will present the readiness report findings, followed by necessary actions.' However, it is not clear whether stakeholders were engaged in the process or how affected stakeholder were involved in the assessment of the most salient human rights risks. [2023-2024 Integrated Annual Report: tatapower.com]
B.4	Integrating and acting on human rights risks and impact assessments	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Describes system to prevent, mitigate and remediate HRs issues • Not Met: Describes how global system applies to supply chain • Met: Example of actions decided on at least 1 salient HRs issue: The Company states 'We have established a robust Tata Power Safety Management Framework, which is in alignment with the Tata Group Health and Safety Management System and ISO 45001:2018 standards. As part of this framework, we have implemented the Hazard Identification and Risk Assessment (HIRA) process for all routine and non-routine tasks. Additionally, we provide regular HIRA and Job Safety Assessment (JSA) training to our operation, maintenance and service engineers to maintain the highest level of safety standards.' [2023-2024 Integrated Annual Report: tatapower.com] • Not Met: Describes how stakeholders involved in decisions about actions taken

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B.5	Tracking the effectiveness of actions to respond to human rights risks and impacts	0	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • Not Met: Describes system for evaluation effectiveness of actions • Not Met: Example of lessons learned from evaluation effectiveness of actions • Not Met: Involves stakeholders in evaluation effectiveness of actions
B.6	Communication on human rights impacts	0	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • Not Met: Provides one example of comms with stakeholders: The Company includes a summary of its engagement with various stakeholder groups including communities and workers unions in its 2023-2024 Integrated Annual Report. However, the information presented is not detailed enough for this indicator. The indicator requires information on how the engagement was conducted, how stakeholders had the opportunity to provide input, how the company organised communication with them, and similar details. No further examples of communication with stakeholder was found. [2023-2024 Integrated Annual Report: tatapower.com] • Not Met: Describes challenges to effective comms and how it is working to address them

C. Remedies and grievance mechanisms

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.1	Grievance mechanism(s) for workers	0.5	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • Met: Grievance mechanism accessible to all workers: The Company states 'There are defined channels for receiving complaints/grievances from stakeholders and these are addressed with expediency in upholding the ethical standards practiced in the Group' The Whistle Blower Policy states that 'All Employees, Directors and stakeholders of the Company are eligible to make Protected Disclosures under the Policy. [...] All Protected Disclosures concerning financial/accounting matters should be addressed to the Chairman of the Audit Committee of the Company for investigation. In respect of all other Protected Disclosures, those concerning the CEC and employees at the work level of MA and above should be addressed to the Chairman of the Audit Committee of the Company and those concerning other employees should be addressed to the CEC of the Company. [...] Protected Disclosures should preferably be reported in writing so as to ensure a clear understanding of the issues raised and should either be typed or written in a legible handwriting in English, Hindi or in the regional language of the place of employment of the Whistleblower.' [2022-2023 Integrated Annual Report: tatapower.com] & [Whistle Blower Policy & Vigil Mechanism: tatapower.com] • Not Met: Grievance mechanism available in appropriate languages and workers made aware: The Company indicates that a concern can be raised 'in English, Hindi or in the regional language of the place of employment of the Whistleblower.' However, no information was found on how workers are being made aware of the mechanism. [Whistle Blower Policy & Vigil Mechanism: tatapower.com] • Not Met: Describes how workers in supply chain access grievance mechanism: The Company states 'The Supplier shall notify the Company regarding any known or suspected improper behaviour of other suppliers or employees relating to its dealings with Tata Power' Furthermore, in its Ethics for Business Associates the Company states 'The BA is expected to have grievance procedures that allow stakeholders to anonymously bring environmental and/or work-related violations and/or concerns to the attention of management. In addition, the BA is expected to have procedures for examining reports of environmental and/or work-related violations or concerns and/or privacy complaints.' However, it is unclear if workers can raise any human rights concerns or if they are limited to work-related concerns. [Supplier Code of Conduct: tatapower.com] & [ESG Framework for Business Associates: tatapower.com] • Not Met: Expects business relationships to convey expectation to their business relationships: See above.
C.2	Grievance mechanism(s) for external individuals and communities	0.5	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • Met: Grievance mechanism accessible to all external individuals and communities: The Company states 'There are defined channels for receiving complaints/grievances from stakeholders and these are addressed with expediency in upholding the ethical standards practiced in the Group' The Whistle Blower Policy states that 'All Employees, Directors and stakeholders of the Company are eligible to make Protected Disclosures under the Policy. [...] All Protected Disclosures concerning financial/accounting matters should be addressed to the Chairman of the Audit Committee of the Company for investigation. In respect of all

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			<p>other Protected Disclosures, those concerning the CEC and employees at the work level of MA and above should be addressed to the Chairman of the Audit Committee of the Company and those concerning other employees should be addressed to the CEC of the Company. [...] Protected Disclosures should preferably be reported in writing so as to ensure a clear understanding of the issues raised and should either be typed or written in a legible handwriting in English, Hindi or in the regional language of the place of employment of the Whistleblower.' [2022-2023 Integrated Annual Report: tatapower.com] & [Whistle Blower Policy & Vigil Mechanism: tatapower.com]</p> <ul style="list-style-type: none"> • Not Met: Grievance mechanism available in appropriate languages and affected stakeholders made aware: The Company indicates that a concern can be raised 'in English, Hindi or in the regional language of the place of employment of the Whistleblower.' However, no information was found on how external stakeholders are being made aware of the mechanism. • Not Met: Describes how external individuals/communities access grievance mechanism • Not Met: Expects business relationships to convey expectation to their business relationships
C.3	Remedying adverse impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Describes approach taken to remedy adverse HRs impacts: The Company indicates 'We commit to respect and protect human rights and remediate adverse human rights impacts resulting from or caused by our businesses' However, no information was found on the approach taken to provide remedy. [Business and Human Rights Policy, 10/2023: tatapower.com] • Not Met: Describes changes to systems, processes and practices to prevent future impacts • Not Met: Describes approach to monitoring/implementing agreed remedy

2. Salient human rights risks (40% of total)

D. Indigenous Peoples' and Affected Communities' Rights

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.PD	Commitment to respect indigenous peoples' rights	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Commitment to respect indigenous peoples' rights with explicit reference to UN Declaration • Not Met: Description of process for identifying indigenous persons and customary lands. • Not Met: Recent example of obtaining FPIC or not pursuing indigenous people's land/resources • Not Met: Commitment to FPIC
D.2.PD	Engagement with all affected communities	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Describes how local communities identified and engaged in the last two years: The company states that it's 'Target Communities' are 'in line with the thematic focus areas and around operational geographies and strategic regions of business and national importance.' However, the context for community engagement seems to be a focus on CSR activities, including education, employability and employment, entrepreneurship, and essential enablers. It is unclear whether communities are also identified with regards to how company operations are affecting or potentially affecting their human rights. The Company further states that 'Through the Stakeholder Engagement and Materiality Assessment (SEMA) process, we identify our stakeholders, which include customers, suppliers, communities, government regulators, shareholders and employees' However, no clear description of the process used to identify communities in particular as found. [CSR Policy, 2024: tatapower.com] & [2022-2023 Integrated Annual Report: tatapower.com] • Not Met: Provides two examples of engagement with communities: The Company indicates that 'We engage with the community and other stakeholders to minimise any adverse impact that our business operations may have on the local community and the environment.' In its 2022-2023 Integrated Annual Report the Company indicates 'there have been many instances in which Company has inculcated these feedbacks [stakeholder consultation used to support the identification and management of environmental, and social topics] into planning. One of the inputs received from communities had been increased avenues for livelihood and led to the genesis of 'Anokha Dhaaga'. However, no information was found on how the engagement has been conducted. No further examples were found. [Tata Code of Conduct, 2015: tatapower.com] & [2022-2023 Integrated Annual Report: tatapower.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Examples of engagement refer to marginalised groups and provide additional detail: See above • Not Met: The company meets B2.C, B3.D, B4.D and B.5.C
D.3.PD	Benefit and ownership sharing policy	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Commitment to identify benefit and ownership sharing • Not Met: Commitment includes right to decide own priorities for communities • Not Met: Disclosure of statistics for each project describing demographics of benefit/ownership sharing • Not Met: Disclosure how affected communities participated in decision-making
D.4.PD	Local wind & solar energy access, affordability	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Actions taken to support access and affordability of renewable energy in the value chain: The Company states 'Our microgrid projects strategically focus on rural areas suffering from power shortages. Through active community engagement, we provide reliable and clean energy solutions by deploying microgrids in over 200 villages across Uttar Pradesh and Bihar. Managed by our subsidiary, TP Renewable Microgrid (TPRMG), these initiatives have significantly reduced diesel usage and carbon emissions, benefiting thousands of lives. TPRMG's efforts, including awareness programmes and conversion campaigns, aim to empower rural communities by providing access to affordable, reliable, and clean electricity. Additionally, TPRMG offers financial support for green businesses and energy services to meet rural customers' needs, including electric vehicle charging.' However, it is unclear if this initiative is focused on communities in which the Company operates. The Company further states that its long-term strategic goals regarding development of communities in which they operate include 'Education, Employability and employment, Entrepreneurship, and Impact 80 million lives. No indication was found that these goals are related to supporting access and affordability of renewable energy in these communities. [2023-2024 Integrated Annual Report: tatapower.com] • Not Met: Public support for government policies addressing energy access • Not Met: Including a timebound actions plan and reporting targets

E. Land and resource rights

Indicator Code	Indicator name	Score (out of 2)	Explanation
E.1.PD	Respect for land and natural resource tenure rights	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Policy commitment to respect land ownership/natural resources • Not Met: Identification of legitimate tenure rights holders • Not Met: Extends expectation to business relationships • Not Met: Steps taken to use leverage to resolve land rights issues or disclosure that no such issues arose
E.2.PD	Just and fair physical and economic displacement policy implementation including free, prior and informed consent	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Commitment to follow IFC PS 5 for physical and economic displacements • Not Met: Description of compensation for resettlement • Not Met: Publishes statistics on numbers affected by relocations (current and planned projects) • Not Met: Publishes regular reviews of living conditions after relocation OR description of approach to physical and economic displacement

F. Security and conflict-affected areas

Indicator Code	Indicator name	Score (out of 2)	Explanation
F.1.PD	Operating in or sourcing from conflict-affected areas	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Commitment to heightened HRDD in conflict affected areas • Not Met: Steps taken to assess and mitigate these risks with conflict sensitive lens • Not Met: How stakeholders are involved in the process to mitigate risks
F.2.PD	Evidence of security provider human rights assessments	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Description of implementation of security approach and example • Not Met: Description of monitoring of business partners • Not Met: Local communities engaged in assessment of security • Not Met: Example of working with community on this issue

G. Responsible mineral sourcing

Indicator Code	Indicator name	Score (out of 2)	Explanation
G.1.PD	Responsible sourcing of minerals: arrangements with suppliers	0	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • Not Met: Statement on OECD Guidance aligned due diligence • Not Met: The policy explicitly covers all minerals • Not Met: Policy expectations of suppliers • Not Met: Contractual requirement for smelters/refiners to follow OECD
G.2.PD	Responsible sourcing of minerals: mapping and disclosing the supply chain	0	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • Not Met: Identification and mapping of suppliers • Not Met: Traceability system for mineral supply chain • Not Met: Discloses smelters/refiners that are most significant part of supply chain • Not Met: Suppliers in higher risk activities, geographies, products
G.3.PD	Responsible sourcing of minerals: risk identification in mineral supply chains	0	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • Not Met: Identification and prioritising of risks in supply chain • Not Met: Expectation on suppliers to disclose • Not Met: Processes cover minerals assessed as highest risk

H. Protection of human rights and environmental defenders

Indicator Code	Indicator name	Score (out of 2)	Explanation
H.1.PD	Commitment to respect the rights of human rights and environmental defenders	0	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • Not Met: Zero tolerance of threats/attacks on HRDs • Not Met: Expectation on business partners in value chain to make this commitment • Not Met: Description of how working with HRDs as part of risk assessment and DD • Not Met: Description of how working with HRDs to create safe and enabling environment

I. Labour rights (incl. protection against forced labour)

Indicator Code	Indicator name	Score (out of 2)	Explanation
I.1.PD	Health and safety	2	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • Met: The Company describes the process(es) it has in place to identify its health and safety risks and impacts: The Company describes 'the measures taken by the entity to ensure a safe and healthy workplace. [...] Hazard identification, Risk Assessment, and Management follow established procedures. [...] Significant risks and concerns identified through Health and Safety Practices assessments are mitigated by leveraging technology/digitization, enhancing safety capabilities, and implementing robust monitoring and supervision processes.' It further states that 'The on-site trained occupational physicians identify health risks and hazards at the workplace and maintain the health check reports in an online health management system. This enables detailed analysis of various parameters and identification of potential health risks and hazards and allows for individual risk mitigation planning, implementation, and follow-up until the risk is eliminated.' [BRSR_FY24: tatapower.com] & [2022-2023 Integrated Annual Report: tatapower.com] • Met: Discloses quantitative information on H&S in own operations (injury rate or lost days and fatalities) in last reporting period: The company discloses number of fatalities as 1, Recordable work-related injuries as 10, and Lost Time Injuries per million man-hours as 0.11 [2022-2023 Integrated Annual Report: tatapower.com] • Met: Expects disclosure of H&S information of relevant business relationships: The Company's Contractor's Safety Code of Conduct indicates that contractors, business associates and vendors (which is a person, entity or organisation who is executing a job for Tata Power-Division under a contractual agreement) 'will be responsible for [...] Report all injuries, near misses, unsafe acts/conditions, and occurrences to the Order Manager immediately.' [Contractor's Safety Code of Conduct, 01/08/2023] • Met: Targets for H&S performance (including injury rates or lost days and fatalities): The Company states that 'Our focus is on promoting a zero-injury workplace' which is understood as a target of achieving zero injuries or fatalities. [2022-2023 Integrated Annual Report: tatapower.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
I.2.PD	Forced labour risk management	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Board level oversight over policies on forced labour in supply chain. How relevant stakeholders informed board discussions: The Company states 'Tata Power had undertaken a Human Rights Dipstick Assessment in FY24 through an external assessor and facilitated by a committee of Sustainability, HR and CSR as a precursor to SA8000 certification. The SA8000 certification encourages organizations to adopt socially acceptable practices on eight key areas (child labour, forced labour, health and safety, free association and collective bargaining, discrimination, disciplinary practices, working hours and compensation). SA8000 standard will allow us to measure social performance, sensitize our people and encourage meaningful engagement on human rights in our direct and indirect stakeholder ecosystems. This will in turn enhance our internal systems and external ESG rating. Mr. Himal Tewari - CHRO, Chief – Sustainability & CSR is the focal point of contact and Sustainability, HR and CSR teams work on various aspects of human rights impacts or issues caused or contributed to by the business along with Ethics team.' However, no information was found on how the experiences of affected workers, rightsholders or relevant stakeholders informed board discussions. [2023-2024 Integrated Annual Report: tatapower.com] • Not Met: Capacity building with suppliers • Not Met: Discloses ongoing efforts to prevent and mitigate forced labour in own ops and supply chain • Not Met: Factors to be considered when ending a business relationship incl. responsible disengagement
I.3.PD	Prohibition of forced labour: Wage practices	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Requirements on paying in full and on time in supplier codes and contracts • Not Met: Describes work with suppliers on paying workers regularly, in full and on time • Not Met: Assessment scope of failure to pay workers in full and on time in supply chain • Not Met: Employer Pays Principle in policy for own ops and supply chain: The Company states 'We do not confiscate personal documents of our employees, or force them to make any payment to us or to anyone else in order to secure employment with us, or to work with us.' However, no information was found regarding the Company's supply chain. [Tata Code of Conduct, 2015: tatapower.com]
I.4.PD	Prohibition of forced labour: Restrictions on workers	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Requirements on free movement in supplier codes and contracts and own operations: The Company states in its Code of Conduct 'We do not confiscate personal documents' However, no information was found on expectations on suppliers regarding this issue. [Tata Code of Conduct, 2015: tatapower.com] • Not Met: Describes working with suppliers on free movement of workers • Not Met: Description of implementation and monitoring of this practice
I.5.PD	Freedom of association and collective bargaining	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Commitment on FoA/CB and requirements in suppliers codes and contracts: The Company's ESG Framework for Business Associates states 'Tata Power expects its BAs to follow guidelines of SA 8000:2014 on the following aspects [...] Freedom of Association & Right to Collective Bargaining' In its Business and Human Rights Policy the Company states 'The policy is aligned with the principles contained in the Universal Declaration of Human Rights, ILO Declaration on Fundamental Principles and Rights at Work.' However, no information was found on measures put in place to prohibit any form of intimidation, harassment, retaliation or violence against workers seeking to exercise this right. [ESG Framework for Business Associates: tatapower.com] • Not Met: Describes work with suppliers on FoA/CB • Not Met: Assessment of scope of restriction of FoA/CB in supply chain: The Company indicates that 'About 48.6% of our employees are represented by unions and collective bargaining agreements.' However, no information was found on an assessment of the extent of the issues. [2022-2023 Integrated Annual Report: tatapower.com] • Not Met: Global Framework Agreement
I.6.PD	Living wage (in supply chains)	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Requirements on living wage in supplier codes and contracts: The Company indicates in its ESG Framework for Business Associates that 'The BA is expected to: [...] Pay the wages or remuneration to the workforce, personnel deployed in compliance to all applicable laws and regulations.' However, local laws and regulations don't always guarantee a living wage. No further information was found. [ESG Framework for Business Associates: tatapower.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Describes work with suppliers on living wage • Not Met: Description of process to determine living wages with unions: The Company indicates that workers unions 'Help set standards for training, skill levels, wages, health, and employee benefits and working conditions of our employees' However, it is unclear if that includes the determination of living wages in the locations where the Company operates. No further details on the determination of living wages was found. [2023-2024 Integrated Annual Report: tatapower.com]

J. Right to a healthy and clean environment

Indicator Code	Indicator name	Score (out of 2)	Explanation
J.1.PD	Environmental impact assessment and remediation	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Conducts EIA for renewable energy projects: The 2023-2024 Integrated Annual Report includes a section on 'Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year' However, it is unclear whether this means EIAs will only be conducted where it is required by law to do so. No further information found on whether the Company undertakes EIAs for all its renewable energy projects. [2023-2024 Integrated Annual Report: tatapower.com] & [Corporate Environment Policy: tatapower.com] • Not Met: Publishes EIA for renewable energy projects: The 2023-2024 Integrated Annual Report states that for the project 'Bhivpuri Pump Storage' the 'Final EIA will be uploaded in due course of time' However, it is not clear if the Company publishes all EIA it conducts for its renewable energy projects. [2023-2024 Integrated Annual Report: tatapower.com] • Not Met: Explains when CIA is conducted
J.2.PD	Life cycle assessment	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Expectation for suppliers to conduct regular public life cycle assessments • Not Met: Requires suppliers to have action plans to address adverse impacts identified

K. Transparency and anti-corruption

Indicator Code	Indicator name	Score (out of 2)	Explanation
K.1.PD	Anti-corruption due diligence and reporting	1.3333	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Met: Commitment to prohibiting bribes to public officials: This includes compliance with all laws, domestic and foreign, prohibiting improper payments, gifts or inducements of any kind to or from any person, including officials in the private or public sector, customers and suppliers. [...] Bribery and corruption can take many forms including, but not limited to, cash or gifts to an individual or family members or associates, inflated commissions, fake consultancy agreements, unauthorized rebates, non-monetary favours and false political or charitable donations. These actions may be undertaken directly or through a third party. It is illegal, immoral and unethical to, directly or indirectly, offer or receive a bribe or favours. [...] We uphold all laws relevant to countering bribery and corruption applicable to us in the conduct of our business across all the jurisdictions in which we operate [...] This ABAC Policy constitutes a minimum standard. It must be complied with in any country in which our Company does business even when the policy is stricter than the anti-bribery laws that are applicable, including both applicable local laws and those laws with extra-territorial application.' [Anti-Bribery and Anti-Corruption Policy, 14/07/2017: tatapower.com] • Met: Expectation extends to relevant business relationships: The Company states that 'Appropriate anti-bribery and anti-corruption provisions are incorporated in the contracts in consultation with our Company's Legal team, including the right to audit, as well as a clause on termination, if the partner/party fails to abide by the anti-bribery and anti-corruption terms.' In its Supplier Code of Conduct the Company states 'The Suppliers shall neither receive nor offer or make, directly or indirectly, any illegal payments, remunerations, gifts, donations or comparable benefits that are intended, or perceived, to obtain uncompetitive favours for the conduct of its business with Tata Power.' [Anti-Bribery and Anti-Corruption Policy, 14/07/2017: tatapower.com] & [Supplier Code of Conduct: tatapower.com] • Not Met: Reports on any complaints on corruption and bribery: The Company states that 'No Directors/KMPs/employees/workers were involved in bribery/corruption both, in FY23 and FY22. Hence, no action was taken by any law enforcement agency.' However, it is not clear if this is due to no reports of bribery or corruption were raised through the grievance mechanism. [2022-2023 Integrated Annual Report: tatapower.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
K.2.PD	Payments to governments & contract transparency	0	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • Not Met: Publishing a tax CbCR in line with GRI 207-4 • Not Met: Disclosure of terms, contracts, agreements for those payments • Not Met: Supports governments to disclose contracts and licenses on renewable energy project in line with EITI • Not Met: Disclosure of payments for land purchase made to governments at project-level

L. Diversity, equality and inclusion

Indicator Code	Indicator name	Score (out of 2)	Explanation
L.1.PD	Diversity, equality & inclusion training for management and employees	0	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • Not Met: Provides mandatory and regular training as per ILO No 190 • Not Met: Requires suppliers to provide training • Not Met: Provides materials and access to resources for trainings • Not Met: The trainings include gender-based violence and the Company's policies and mechanisms for addressing it
L.2.PD	Gender balance and sensitivity	0	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • Not Met: Timebound action plan to integrate gender lens to all relevant documents including on value chain • Not Met: Demonstrates progress through annual reporting • Not Met: Women and non-binary people make up at least 40% of the Company's executives: The Company discloses that it has no women in its 'Key Management Personnel'. [BRSR_FY24: tatapower.com] • Not Met: Women and non-binary people make up at least 40% of the Company's board of directors: The Company discloses that it has 25% female board members which is lower than the 40% required by this indicator. No reporting of non-binary board members was found. [BRSR_FY24: tatapower.com]
L.3.PD	Gender wage gap reporting	0.6667	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • Not Met: Has closed gender wage gap or timebound commitment • Met: Reports information at company level across multiple pay bands: The Company discloses its 'Ratio of basic salary of women to men' and its 'Ratio of total remuneration of women to men' for Senior Management, Middle Management, Junior Management, and Trainees. The Company's disclosure shows that the gender wage gap is not closed. [2022-2023 Integrated Annual Report: tatapower.com] • Not Met: Expects business relationships to do the same

JT. Just transition

Indicator Code	Indicator name	Score (out of 2)	Explanation
JT.1	Fundamentals of social dialogue and stakeholder engagement in a just transition	0	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • Not Met: Public commitment to engage in social dialogue with appropriate parties for purposes of bipartite or tripartite negotiations • Not Met: Discloses the categories of stakeholders it engages with on a Just Transition and how they were identified. • Not Met: Disclosure of steps taken to engage with identified stakeholders and its approach to supporting a just transition. • Not Met: Demonstrates social dialogue and meaningful engagement with stakeholders on all aspects of a just transition.
JT.2	Fundamentals of just transition planning	0	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • Not Met: Demonstrates how it engages in social dialogue, especially with unions and with stakeholders, in the development of its transition planning. • Not Met: Sets time-bound and measurable indicators to mitigate the social impacts of low carbon transition on workers. • Not Met: Sets time-bound and measurable indicators to mitigate the social impacts of low carbon transition on affected stakeholders • Not Met: Sets time-bound and measurable indicators to mitigate social impacts of low carbon transition on business relationships.
JT.3.PD	Fundamentals of creating and providing or supporting access to green and decent jobs for an inclusive and balanced workforce	0.5	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • Not Met: Public Commitment to create and provide or support access to green and decent jobs, as part of the low carbon transition. • Not Met: Assesses and discloses the risk of employment dislocation caused by low carbon transition and related impacts on affected stakeholders. • Met: Demonstrates measures taken to create and support access to green and decent jobs for affected stakeholders.: The Company states 'We are actively engaged in making a meaningful difference to the communities around our area of operations. A recent example is our collaboration with the Skill Council for Green Jobs to boost green energy skills in the country, while also aiming to increase the

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>number of individuals to pursue careers in green jobs.[...] Moreover, we actively seek out new talent to support our 4 GW solar cell and module manufacturing plant, employing lateral hiring strategies and collaborating with local authorities to establish a training centre for skill development. [2023-2024 Integrated Annual Report: tatapower.com]</p> <ul style="list-style-type: none"> • Not Met: Demonstrates measures taken to ensure green and decent jobs promoting equality of opportunity for women and vulnerable groups
JT.4.PD	Fundamentals of retaining and re- and/or up-skilling workers for an inclusive and balanced workforce	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Met: Public commitment to re-and/or up-skills workers displaced by the transition to a low carbon economy.: The Company states 'Tata Power is also committed to enabling the green energy transition by reskilling employees in mature business clusters and redeploying them to growth businesses through its Daksha initiative.' [2023-2024 Integrated Annual Report: tatapower.com] • Not Met: Disclosure of its process(es) for identifying skills gaps for workers and affected stakeholders, in the context of the low carbon transition. • Met: Demonstrates measures taken to provide re-and/or upskilling, training or education opportunities for relevant stakeholders.: The Company states 'Through initiatives like Daksha, we reskill employees from mature business clusters and redeploy them to growth sectors, supporting the transition to green energy.' [2023-2024 Integrated Annual Report: tatapower.com] • Met: Demonstrates measures taken to ensure that the re-and/or upskilling, training or education opportunities promoting equality of opportunity for women and vulnerable groups. : The Company states 'Anokha Dhaaga is an upskilling and mentorship programme designed to empower semi-skilled and unskilled women, farmers groups, and local artisan groups, with a focus on including members from SC and ST communities. Operating in aspirational districts enables collectives/SHGs to improve their products, generate income, and foster societal growth and development. Additionally, it connects them with broader markets and business value chains.' [2023-2024 Integrated Annual Report: tatapower.com]
JT.5.PD	Fundamentals of social protection and social impact management for a just transition	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Discloses contribution to social protection systems for relevant stakeholders, and expectations on business relationships to contribute to social protection of affected stakeholders. • Not Met: Discloses its processes for identifying impacts of low carbon transition on workers' and affected stakeholders' social protection. • Not Met: Demonstrates contribution to addressing the impact of the low carbon transition on workers' social protection. • Not Met: Demonstrates contribution to addressing the impact of the low carbon transition on affected stakeholders' social protection.
JT.6.PD	Fundamentals of advocacy for policies and regulation on green and decent job creation, employee retention, education and reskilling, and social protection supporting a just transition	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Discloses process(es) for aligning its lobbying activities with policies and regulation supporting the just transition. • Not Met: Discloses where its lobbying activities do not align with policies and regulation that support the just transition. • Not Met: Discloses action plan addressing misalignment of lobbying activities with policies and regulation that support just transition. • Not Met: Demonstrates lobbying for just transition and regulations enabling green and decent jobs, reskilling and/or social protection

3.a Response to risk of exposure to forced labour (10% of total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
M(0).0	Serious risks of supply chain forced labour		<ul style="list-style-type: none"> Area: Exposure to high risk of forced labour Story: According to recent data, approximately 35% of the world's polysilicon, and 32% of global metallurgical grade polysilicon, the material from which polysilicon is made, is produced in Xinjiang Uyghur Autonomous Region (XUAR). Investigations by UN bodies, academics and journalists have presented evidence on a number of human rights abuses including the use of forced labour in XUAR. In its July 2022 report to the UN General Assembly, the UN Special Rapporteur on Contemporary Forms of Slavery "regards it as reasonable to conclude that forced labour among Uyghur, Kazakh and other ethnic minorities has been occurring in the Xinjiang Uyghur Autonomous Region of China" and finds that some instances of forced labour in the Region "may amount to enslavement as a crime against humanity". The Special Rapporteur states he "considers that indicators of forced labour pointing to the involuntary nature of work rendered by affected communities have been present in many cases" in the context of "State-mandated systems". Further analysis by independent UN experts concluded that the violations in the Region "may constitute international crimes, in particular crimes against humanity" and have urged China to address their "repeatedly raised concerns about widespread violations of the rights of Uyghurs and other Muslim minorities in the Xinjiang Uyghur Autonomous Region (XUAR) on the basis of religion or belief and under the pretext of national security and preventing extremism". <p>[United Nations General Assembly, 19/07/2022, "Contemporary forms of slavery affecting persons belonging to ethnic, religious and linguistic minority communities - Report of the Special Rapporteur on contemporary forms of slavery, including its causes and consequences": documents-dds-ny.un.org] [United Nations Special Procedures, 07/09/2022, "Xinjiang report: China must address grave human rights violations and the world must not turn a blind eye, say UN experts": ohchr.org] [International Service for Human Rights, "Repository of United Nations recommendations on human rights in China": ishr.ch] [Business and Human Rights Resource Centre, 02/08/2021, "China: Significant proportion of global solar panel supply chains to raw materials level, including names of suppliers and locations for all destination markets"]</p>
M(0).1	Publication of independently verified full solar panel supply chains to raw materials level, including names of suppliers and locations for all destination markets	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> Not Met: Public commitment to full solar supply chain transparency Not Met: Publication of verified full solar supply chains: The Company discloses numbers regarding its supplier screening. However, no information regarding names or locations were found. [Factbook 1.7: tatapower.com]
M(0).2	The company explains steps taken and how these align with steps expected by the UN Guiding Principles (including reference to assessment of severity of risks, leverage, and crucial nature of business relationships)	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> Not Met: Steps taken aligned with UNGPs Not Met: Information relevant to all destination markets

3.b Serious Allegations (10% of total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
M(1).0	Serious allegation No 1		<ul style="list-style-type: none"> Area: Land Rights Headline: Forest department stops Tata Power solar project Story: In late 2022, Tata Power, one of the country's largest energy producers, announced it would begin setting up hundreds of photovoltaic panels across the state of Maharashtra. Many residents see the solar plant as a corporate land grab of a slice of state-owned territory that their families had been granted permission to cultivate over multiple generations. Maharashtra's forest department, which claims purview over the land, ordered action against the Tata project. The site was raided and the project stopped from continuing. Following this action by the forest department, Tata Power initiated a legal procedure. [Business and Human Rights Resource Centre, 21/01/2025, "India: Green energy expansion sparks land disputes and exposes regulatory challenges": business-humanrights.org] [Financial Times, 21/01/2025, "The fight over land holding back India's green energy revolution": ft.com]
M(1).1	The company has responded publicly to the allegation	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> Not Met: Public response: When approached for comment by the Financial Times, the Company stated it could not comment due to the ongoing legal procedure. [Financial Times, 21/01/2025, "The fight over land holding back India's green energy revolution": ft.com] Not Met: Detailed response
M(1).2	The company has investigated and taken appropriate action	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> Not Met: Engaged with stakeholders Not Met: Identified cause Not Met: Identified and implemented improvements Not Met: Stakeholder input to steps taken
M(1).3	The company has engaged with affected stakeholders to provide for or cooperate in remedy(ies)	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> Not Met: Provided remedy Not Met: Remedy satisfactory to stakeholders

4. Low-Carbon Transition Assessment (20% of total)

Indicator Code	Indicator name	Score (%)	Explanation
n/a	Emissions targets	25%	<ol style="list-style-type: none"> Has the Company set and disclosed a Scope 1+2 short term target? Yes. Scope 1 GHG emissions by 70.5% per MWh by FY37 from FY22. Absolute Scope 2 GHG emissions by 12.5% by FY27 from FY22. [Source: https://www.tatapower.com/company-financials/annual-reports/106annualreport-2024-25.pdf. P. 170] Has the Company set and disclosed a Scope 1+2 long term target set? No, without evidence Is the Scope 1+2 short term target aligned with a net zero emissions scenario? Yes. "Committed to Net Zero by 2045, Water Neutrality & Zero Waste to Landfill by 2030, and No Net Loss of Biodiversity by 2030 under Project Aalingana." [Source: https://www.tatapower.com/company-financials/annual-reports/106annualreport-2024-25.pdf. P. 170] Is the Scope 1+2 long term target aligned with a net zero emissions scenario? No Has the Company set and disclosed a Scope 3 short term target? No Has the Company set and disclosed a Scope 3 long term target? No

Indicator Code	Indicator name	Score (%)	Explanation
			<p>7. Is the Scope 3 short term target aligned with a net zero emissions scenario? No</p> <p>8. Is the Scope 3 long term target aligned with a net zero emissions scenario? No</p>
n/a	Share of Low Carbon CAPEX	62%	'62% Capex represents spend on clean and green business' (FY25) Source: https://www.tatapower.com/company-financials/annual-reports/106annualreport-2024-25.pdf , p. 311
Final score		44%	

Disclaimer

This scorecard is based on assessments of publicly available documents on companies' websites by the EIRIS Foundation and BHRRC. Preliminary assessments were shared with companies for feedback. Feedback provided by companies has been analysed and incorporated when relevant to the indicator assessed. Information published or provided by companies after established and communicated cut-off dates* are not included for this year's Benchmark. As such this scorecard should be seen as a reflection of feedback received as of April 2025.

The use of the label "Not met" in the research does not necessarily mean that the company does not meet the requirements as they are described in the accompanying bullet point short text. Rather, it means that the analysts could not find information in public sources that met the requirements as described in full in the 2025 Renewable Energy & Human Rights Methodology document. It is possible that a Company meets the criteria without yet publishing the relevant evidence of doing so. This may include cases where a company has claimed to meet the criteria in the engagement phase or otherwise but where the public record was still not sufficient to meet the criteria by the relevant cut off dates.

While the EIRIS Foundations and BHRRC have made reasonable endeavours to ensure that the methodology reflects best and emerging business and human rights practice in identifying, preventing, mitigating and remedying human rights harms as well as other responsible business conduct, it is not currently possible to measure certain human rights harms or other negative impacts directly. As such, a low score in respect of a particular indicator should not be read as implying that harms are necessarily taking place: rather it is a sign that companies have not demonstrated the steps set out in the methodology to reduce the risk of such harms or to uphold other responsible business conduct in the ways described. Conversely, a high score in a particular section or for a specific indicator should not be interpreted as a guarantee of future absence of human rights harm.

Scores for companies in the different project developer sub-categories (electric utilities, oil and gas, independent power producers) should not be compared to one another as these categories have been designed to allow for integration of an assessment of efforts towards full decarbonisation of energy production for project developers and oil and gas companies, based on the World Benchmarking Alliance's Oil & Gas and Electric Utilities Benchmark, using ACT methodologies. **Scores for equipment (wind turbines and solar) manufacturers should not be compared to project developer scores** as indicators have been tailored to reflect their position in renewable energy value chains.

Caution should be exercised in interpreting small differences in scores between companies within the same category and particularly small differences in the overall weighted scores because of the diversity of independent elements that are combined to produce the overall weighted scores. Scores should be understood in the context of the methods and weightings explained in the Methodology.

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* Cut-off dates: 31 January 2025 for companies that did not engage with the benchmark; the expiration of the feedback period (25 April 2025) for companies that engaged with the benchmark and provided additional documents published during that period.