

Uncovering the Journey to Corporate Sustainability Performance: A Longitudinal Case Study of Tata Consultancy Services (FY2021–FY2026)

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Abstract: This study examines the sustainability performance of India's IT sector through a longitudinal case study of Tata Consultancy Services Limited (TCS), one of the country's largest and most influential IT services companies. Six years of company data (FY2021–FY2026) are analysed to trace how TCS's Environmental (E), Social (S) and Governance (G) disclosures have evolved, and to propose a roadmap that other IT companies can use to strengthen their own sustainability performance. TCS was chosen because it represents the growth and maturity of India's IT services industry and is widely regarded as a benchmark-setter for corporate sustainability among its peers. The study evaluates: (i) Environment indicators — energy consumption and intensity, water management and intensity, and greenhouse gas emissions (Scope 1, Scope 2 and Scope 3); (ii) Social indicators — gender ratio, sexual harassment cases filed per 100,000 employees, complaints on health, safety and working conditions, the share of employees trained on up-skilling, employee compensation, health insurance coverage, and employee turnover; and (iii) Governance indicators — policies, processes and procedures, and gender diversity on the Board. Data were compiled from TCS's published Business Responsibility and Sustainability Reports (BRSR), Annual Reports, official disclosures, press releases and corporate news, and all charts and visualisations in this study were prepared using Microsoft Power BI. The findings outline the steps TCS has taken to improve its sustainability performance, identify the metrics and enablers behind that progress, and point to the areas where IT firms still struggle to make their operations more sustainable. This study will help other IT companies understand how one of India's largest IT multinationals is advancing sustainability over time. It should also help startups and mid-size companies embed sound sustainability practices into their own operations, and offers insights for corporate leaders, policymakers and investors seeking to deepen ESG practices and long-term business sustainability. The trend analysis presented here should be useful to academics and researchers pursuing further studies in this area.

Keywords: Sustainability, Corporate sustainability, ESG, Case study, Tata Consultancy Services Ltd, Environment, Social, Governance, Sustainability in the IT Sector.

1. Introduction

The IT sector has fuelled a revolution worldwide, one that extends well beyond economic growth. Three pillars — Environment, Social and Governance (ESG) — underpin this broader growth story, and corporate sustainability has become central to realising the Sustainable Development Goals (SDGs). Alongside economic performance, corporates are equally accountable for ESG outcomes, and ESG disclosure is the key mechanism for measuring a corporate's sustainability performance.

Tata Consultancy Services Ltd has long treated sustainability as being as important as profit, and has embedded ESG sustainability into its core business model. TCS has set a benchmark for smaller IT firms to adopt sustainability practices of their own. The adoption of AI, digital technologies and smart equipment has made ESG performance easier to apply and measure across the organisation.



Stakeholders, employees, clients and governments increasingly expect sustainability disclosures, both to build trust and to demonstrate resilience in this sustainability-conscious era. TCS publishes an annual Integrated Report that includes the mandatory Business Responsibility and Sustainability Report (BRSR). This report captures a wide range of parametric and non-parametric measures and disclosures relating to environmental protection, CSR and governance, which are used strategically to prevent and mitigate sustainability challenges.

This study is important for demonstrating the role IT services companies can play in promoting corporate sustainability, achieved here through an in-depth exploration of Tata Consultancy Services Ltd's sustainability disclosures and practices.

2. Review of Literature

The definition of sustainability given by Brundtland in 1987 – satisfying the present needs without compromising the ability of future generations' needs [1] is currently transforming from baseline to regeneration. Previous 'Maintenance' model is insufficient to stop the crying planet there is pressing need to 'Regenerate' - make Earth even better than it was for future generations. Integrate latest digital technology in sustainability for bigger, faster and greener impact [2].

Corporates are not merely focused on making money in short term they are more focused towards creating values through sustainability which ultimately creates profits and net-positive planetary outcomes. Institutional giants are shifting from normative CSR to strategic, innovation-driven sustainability frameworks [3]. Corporate are shifting from financial returns to 'Triple Value' (Economic, Social, Environmental) while creating values with stakeholders by leveraging holistic sustainability [4]. It involves balancing growth, environmental protection and social well-being.

Corporate sustainability is achieved by integrating 3 main dimensions Environmental, Social & Governance (ESG) into business vision. ESG is not just compliance it is the foundational subject to improve company's performance (CP) through sustainability. It is necessary to measure ESG indicators to assess CP over a horizon of time [5]. Corporates adopt various sustainability strategies to renourish environment, improve society and make governance efficient.

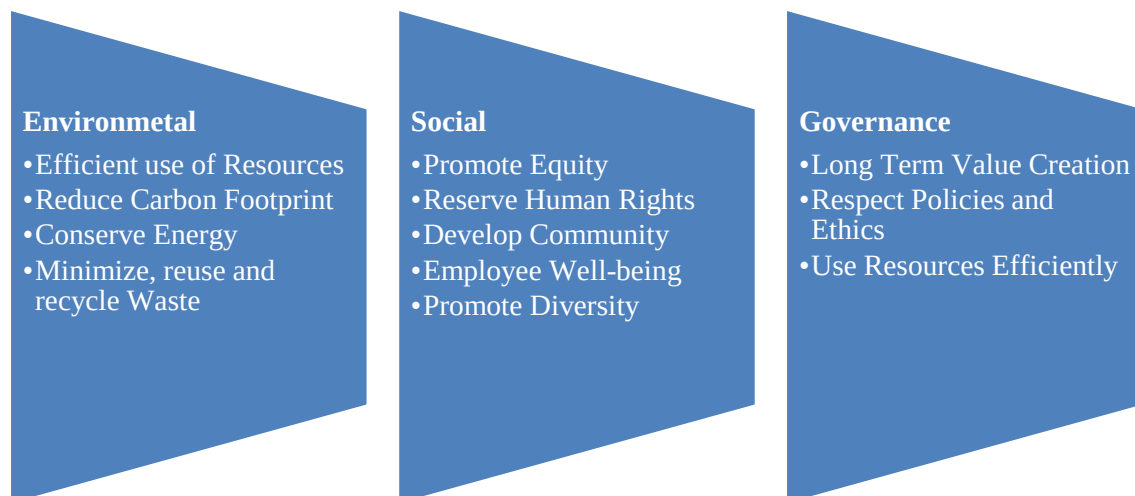


Figure 1. Key ESG Enablers

The integration of ESG into business has gained momentum globally which led to make ESG disclosures by corporates a mandate process by various agencies like Ministry of Corporate Affairs (MCA), SEBI - mandated Business Responsibility and Sustainability Report (BRSR) for top 1000 listed entities in FY 2026-27 to develop ESG ecosystem in India [6] [7] . ESG reporting expects quality ESG disclosures with transparency. ESG report

includes disclosures related on environmental, social as well as governance issues [8]. Corporate sustainability and ethical effect are evaluated using non-financial measurements known as ESG (Environmental, Social, Governance). According to published research, environmental impact, social responsibility, and governance structures are all included in ESG indicators, which represent nearly all aspects of a company's operations [5]. The Global Reporting Initiative (GRI), the Sustainability Accounting Standards Board (SASB), the Task Force on Climate-related Financial Disclosures (TCFD), and the evolving International Sustainability Standards Board (ISSB) standards are some of the major ESG frameworks that describe how companies can align their disclosures with international standards [9].

Early researcher in the area of corporate sustainability focused on basic ESG practices, but recent literature highlights unique footprint. "Second Wave of Green IT" has moved beyond from simple power-saving to a holistic integration of ecological responsibility. [10]. Power Usage Effectiveness (PUE) is insufficient as it does not talk about carbon emission, water pollution, waste management, air pollution, source of energy consumption etc [11]. Through Literature key metrics identified for environment include Carbon footprint / GHG emissions (Scope 1, 2, 3), Energy consumption & energy efficiency, Water usage & water management

Waste generation & recycling rates, Pollution and environmental compliance, while the essential social metrics include Diversity, equality, and inclusion (DEI) among employees, Labor practices (equitable pay and working conditions), Health and safety of employees, Training and the development of skills, Impact of CSR and community involvement, Human rights and accountability in the supplier chain and the governance metrics include Board composition and autonomy, Transparency in executive compensation, Anti-corruption measures and business ethics, Systems for risk management and compliance, ESG disclosures and transparency, Rights and accountability of shareholders [5] [12] [13]. Various indicators make reporting effective like Green IT (energy efficiency of data centers), Cloud and IT operations' digital carbon footprint, Data privacy and cybersecurity (governance-social overlap), Sustainability of the supply chain (outsourcing ecosystem), Sustainable innovation (AI, digital solutions) can be considered more robust metrics in sustainability reporting in the IT era [14].

Digital transformation, fuelled by technologies like AI, IOT, and big data, blockchain, LLMS are reshaping IT industry and society. These innovations ensure smarter energy management, optimize energy grids and cooling systems, efficient resource utilization. IT firms are adopting Lean Coding, Green Algorithms, Green Buildings as specific environmental measures to mitigate the carbon cost [15]. Green Disposal is as important as Green Use in IT hardware sustainability, corporates implement Circular Economy (CE) and improve their reusability index of its hardware components. [16]

Sustainable world includes economic, environmental, governance and social aspects [17]. However, societal factor is often neglected with less attention [18]. Companies incorporate employee-related social aspects (workload, health, and ergonomics) into their corporate operations [19]. Further social factors can be assessed by metrics like percentage of employees upskilled, how well employee's family is taking care of, number of handicapped put to work etc.

Governance describes the structures, practices, processes, within and around organizations, controls and powers a company adopt to govern itself. How organisation makes decision dynamically and complies with laws [20]. Study highlights that Corporate Governance CG and sustainability when blended together to make corporate framework and logics generate long-term economic surplus. This occurs as a direct outcome of enhanced corporate governance strategies, gender diversity policies, minimal breaches, no bribery ethics, effective audit committee. [21]. Corporate's governance mechanism when aligned with corporates sustainability objectives lead to favourable strategic decisions and hence improved sustainability performance and better financial outcomes.

Boardroom gender diversity has a significant role in improving ESG performance. [22].

Tata Consultancy Services (TCS) one of India's leading IT service providers with philanthropic legacy [23], consider sustainability as a serious concern, company is driving sustainability with its modern, data driven ESG strategies. TCS core CSR model consists of ‘4Cs’ - Intellectual, Human, Technological, and Financial Capital—which enables impactful, scalable, and sustainable social interventions [23]. Digital Fluency is one of the achievements under TCS’s initiatives, ‘Ignite My Future’ that matches with the UN Sustainable Development Goals (SDGs) [24]. In India companies shifted from Business Responsibility Reporting (BRR) to Business Responsibility and Sustainability Reporting (BRSR), TCS is perfect example for publishing detailed disclosures like scope 1 and scope 2 emissions [25]. TCS uses “Smart Campus” featured with 100% water recycling for their operations [26]. Collaboration, creativity, and employee satisfaction are encouraged by TCS corporate culture which directly improve company’s success [27]. It is observed that under obligatory CSR, values created by sustainability lowers the cost of financing for emerging market titans like TCS by signalling ‘institutional quality’ to foreign investors [28].

In summary, the existing literature highlights key essential metrics in the sustainability world and the study highlights how TCS annual reports incorporate metrics with the evolution of TCS corporate sustainability, moving towards a tech-driven ESG framework. Existing literature have established the financial and reputational benefits. However, a critical gap persists in understanding the long-term trade-offs between TCS expansion and its environmental carbon-neutrality commitments, the longitudinal impact on sustainability by tools & technology implemented by TCS remains under-researched. This paper seeks to bridge this gap by analysing the FY2021–FY2026 reporting cycle to determine if TCS accelerates or hinders sustainable outcomes.

1. Methodology

The study adopted a longitudinal case study approach to analyse trends in Environmental, Social and Governance measures. Six financial years of data (FY2021–FY2026) were collected from Company’s Business Responsibility and Sustainability Reporting (BRSR) reports, Annual reports, Articles to record data points, development trends and its outcomes related to sustainability. The time frame identified reflects the trend of company on achieving corporate sustainability under Viksit Bharat 2030 agenda. Tata Consultancy Services was strategically selected for this study as it is one of the largest and leading IT companies across the world and in India.

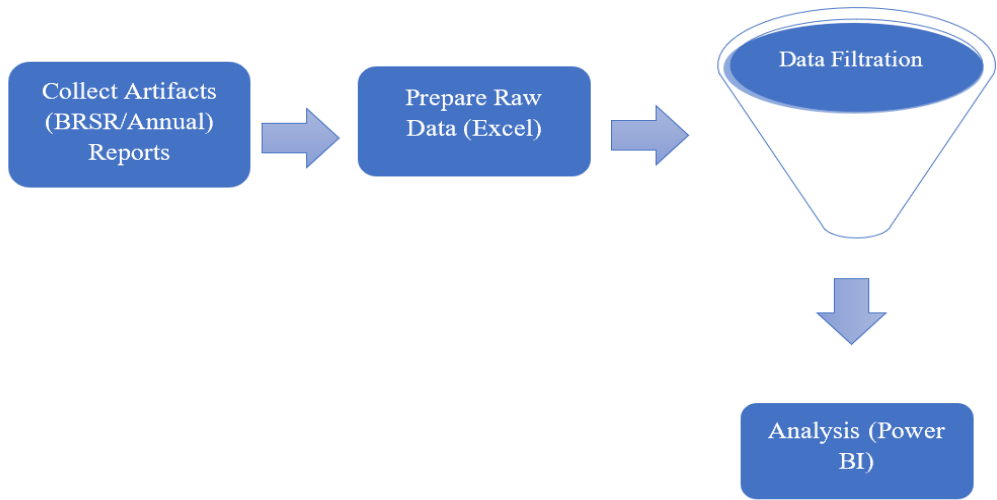


Figure 2. Approach: Steps flow diagram followed

Selected data points (raw data) were recorded in Microsoft Excel and then imported into the visualisation tool. All

charts, graphs and tables in this study were built in Microsoft Power BI, which was used throughout for data analysis, interactive visualisation and longitudinal trend analysis. The dataset was refreshed in 2026 to incorporate TCS's FY2026 BRSR disclosures, extending the study window to six years (FY2021–FY2026).

Table 1. Key Performance Indicator Analysed

Environment	Energy Consumption & Intensity
	Water Management and Intensity
	Waste Recycle/Reuse %
	GHG Emissions (Scope1, Scope 2, Scope3)
Social	Gender Ratio
	Sexual Harassment cases Filed per 100K Employees
	Complaints on Health & Safety & Working conditions
	% of Employees trained on Up-Skilling
	Employee Compensation
	% of Employees Health Insured
	Employee Turnover Rate
Governance	Policies, processes and procedures
	Gender Diversity in Board

Table 1. lists all the KPIs that have been identified crucial and analysed

2. Data Analysis

2.1 Environment

2.1.1 Energy Consumption & Intensity

TCS promotes clean and green energy with in its office premises through solar power and using Indian Green Building Council (IGBC) certified buildings. This makes sustainability as one of the core pillars of its operations. TCS promotes clean and green energy within its office premises through solar power and IGBC (Indian Green Building Council) certified buildings, making sustainability one of the core pillars of its operations.

Table 2. Distribution of energy consumption (MJ) by source

Energy Consumption by Source (MJ)			
Year	Renewable	Non-Renewable	Total
2021	16,38,92,956	91,87,64,282	1,08,26,57,238
2022	41,01,44,781	71,42,20,770	1,12,43,65,551
2023	83,05,43,637	67,44,72,442	1,50,50,16,079
2024	1,26,62,88,297	44,28,94,678	1,70,91,82,975
2025	1,53,76,37,748	40,32,88,984	1,94,09,26,732
2026	1,48,96,33,053	39,51,27,217	1,88,47,60,270

The chart shows a steady increase in total energy consumption from FY2021 to FY2025, driven by rising renewable energy use and a corresponding decline in non-renewable energy, before renewable consumption eased slightly in FY2026 alongside a 3% year-on-year fall in overall electricity use. This trend coincides with TCS's green energy initiatives, including rooftop solar panels installed across office buildings to generate and consume

clean energy, which helps reduce the company’s carbon footprint and supports its Scope 1 and Scope 2 greenhouse gas reduction goals. TCS has also implemented ‘Green Tariff’ schemes and procures Energy Attribute Certificates (EACs); renewable sources accounted for 79% of its total energy consumption in FY2026.

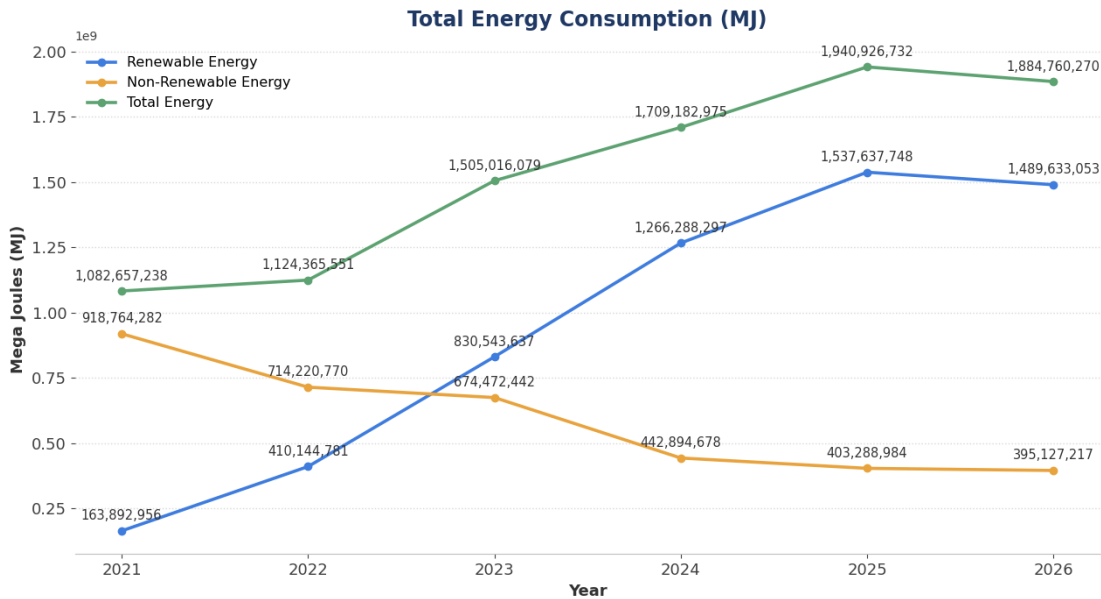


Figure 3. Annual trend of energy consumption by TCS (FY2021–FY2026)

One step down further, Energy intensity is calculated based on total energy consumed and number of permanent employees using below formula

$$\text{Energy Intensity in (MJ)} = \frac{\text{Total energy Consumption}}{\text{Number of Employees}}$$

This calculated Energy Intensity indicates how much amount of electricity in mega joules MJ is being consumed by each resource in a year.

The chart shows an initial fall through FY2022, reflecting TCS’s work-from-home (WFH) model during the COVID-19 pandemic. Energy intensity then rose sharply — by roughly 9% to 29% year-on-year — between FY2022 and FY2025, before the pace of increase moderated to about 1% in FY2026. The main driver of this rise has been the return to office (RTO), including strategies such as TCS’s ‘25/25’ policy, under which employees initially spent 25% of their time in office before the company moved to a full return-to-office requirement.

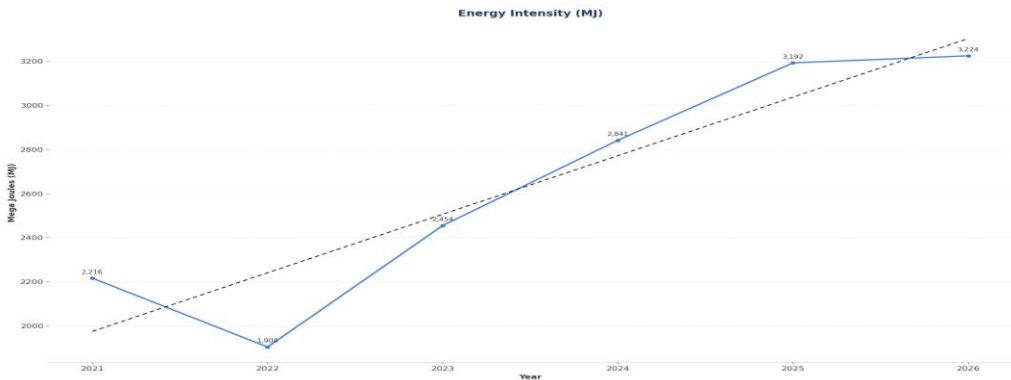


Figure 4. Annual trend of energy intensity by TCS (FY2021–FY2026)

2.1.2 Water Management & Intensity

TCS optimizes water consumption through conservation, sewage treatment and reuse, and utilization of harvested rainwater. TCS premises have higher water efficiencies, treatment and recycling of sewage, and provision for rainwater harvesting.

Portion of discharged water is secondary and tertiary treated with in the office buildings to be reused for toilets, gardening, and AC Cooling and the rest of the discharged water is sent to municipality for the treatment.

Table 3 summarizes the amount of water withdrawal, consumed, and how much has been discharged with on premise water treatment and how much has been sent to third party for water treatment in kilo Liters (KL) by TCS between FY2021 and FY2026. It also records the Water Intensity for each year.

Table 3. Water Management by TCS in Kilo Liters (KL)

Water Management by TCS (KL)						
Year	Withdrawal	Consumption	Discharged	Treated	Non-Treated	Intensity
2021	14,01,280	12,68,191	1,33,089	80,287	52,802	2.60
2022	14,40,959	13,19,696	1,21,263	86,073	35,190	2.23
2023	22,88,688	20,82,781	2,05,907	67,180	1,38,727	3.40
2024	29,46,578	24,67,342	4,79,236	1,90,615	2,88,621	4.10
2025	34,88,269	28,71,784	6,16,485	2,04,449	4,12,036	4.72
2026	34,47,423	28,32,920	6,14,503	2,59,669	3,54,834	4.85

Water intensity which denotes kilolitres of water consumed per each employee in a year is increased and it is calculated as per below

$$\text{Water Intensity in (MJ)} = \frac{\text{Total Water Consumption (Water Withdrawal - Water Discharged)}}{\text{Number of Employees}}$$

This calculated Water Intensity indicates how much amount of water is being consumed by each resource.

TCS has set target for recycling 100% of treated water within TCS premises. TCS is not only concerned for water in offices, through TCS foundation TCS performed the saving the Baolis initiative in which with the help of World Monuments Fund India, TCS revived traditional Baolis (historic stepwells) and supported local communities, through such initiatives TCS gains value [29].

Figure 5 presents a line area chart illustrating the annual water management – water withdrawal, consumed, discharged and intensity of Tata Consultancy Services Ltd in between FY 2021 and FY 2025. The x-axis represents financial years, while the primary y-axis denotes the water in Kilo Litres (KL) and secondary y-axis denotes water intensity i.e. Water consumption per resource in KL. The chart shows overall increase in water consumption as the number of employees increased and started resuming offices though there is declining growth in water intensity from 52% in 2023 to 20% in 2024 and only 15% in FY2025 and roughly 3% in FY2026, which is a good signal for controlling the amount of water consumed by each resource per year. TCS has goal for replenishing more water than their withdrawals for water sustainability [30]

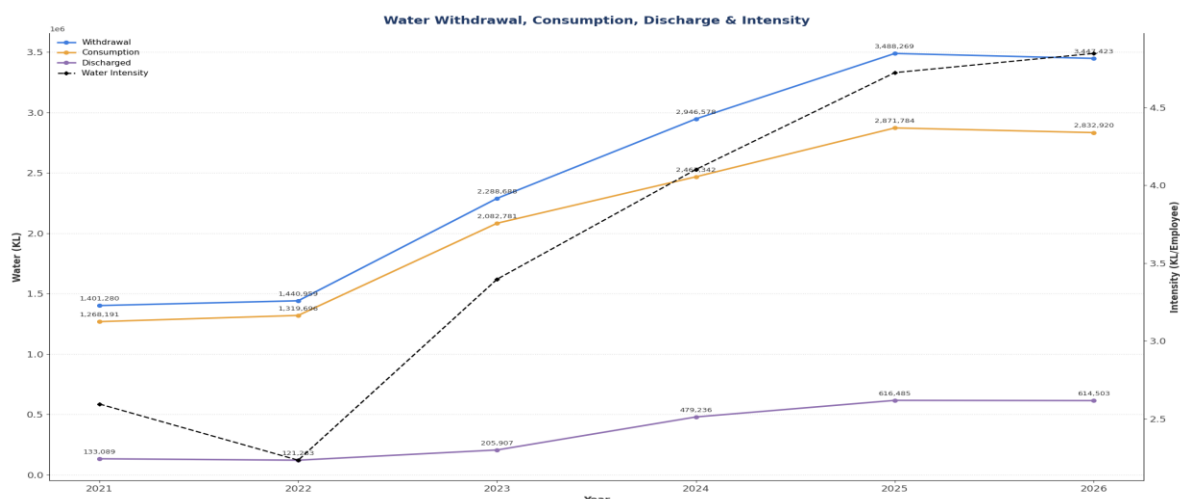


Figure 5. Annual trend of Water Withdrawal, Consumption, Discharge & Intensity by TCS (FY2021–FY2026)

2.1.3 Waste Recycle/Reuse %

Waste Management is one of the most crucial factors to be considered for environmental sustainability and TCS has vast waste management strategies for long term resilience and authentic sustainability.

TCS encouraged ‘Reduce’ and ‘Recycle’ waste campaigns like to minimize and eliminate single use plastics, environment friendly disposal of waste [31]. TCS being an IT-Service sector giant handling E-waste is crucial. All the E-waste generated is handled by government approved disposal/recycling vendors.

Bio-Digestors and organic waste convertors are installed in TCS premises to manage food waste. Also, vermicomposting technique is used to decompose garden waste. Further TCS is marching ahead with zero waste-to-landfill in corporate events like TCS World 10K where all the waste generated was disposed without any landfills. Dry and wet waste was segregated at source to streamline recycling, all the collected organic waste is converted to renewable energy through HDI's biogas plant, recycling PET bottles into buttons for apparel industry, paper and cardboard waste into useful products. [32]

To reduce the waste TCS adopted other sustainable practices like digital online registrations, digital guide and handbooks, using left over water from bottles for watering plants, reusable bags, reducing e-waste by making use of cloud-based solutions to cut physical resources.

Table 4 summarizes the quantity of waste generated, recycled or reused and disposed in MT across TCS between FY2021 and FY2026.

Table 4. Waste Generated and Management by TCS in Metric Tonne (MT)

Waste Generated & Managed (MT)			
Year	Generated	Recycled	Disposed
2021	2,174.2	1,037.1	813.0
2022	3,384.5	2,044.6	1,150.0
2023	5,031.6	2,602.2	2,265.5
2024	6,716.2	3,999.3	2,385.2
2025	9,983.0	5,874.7	2,643.8
2026	8,809.0	6,729.0	1,464.8

For the trend analysis how much percentage of total waste generated is reused or recycled is calculated by using below equation.

$$\text{Waste Recycle/Reuse \%} = \frac{\text{Qty of Waste Recycled, Reused}}{\text{Qty of Total Waste Generated}}$$

Figure 6 presents a line chart illustrating the percentage of waste recycled or reused out of total waste generated by Tata Consultancy Services Ltd between FY2021 and FY2026. The x-axis represents financial years, while the y-axis denotes the % of waste recycled or reused. Over all below chart depicts positive trend for waste recycle or reuse culture with in TCS. By using these various means and practices TCS contributes to circular economy rather than creating garbage heaps or dumping waste to landfills.

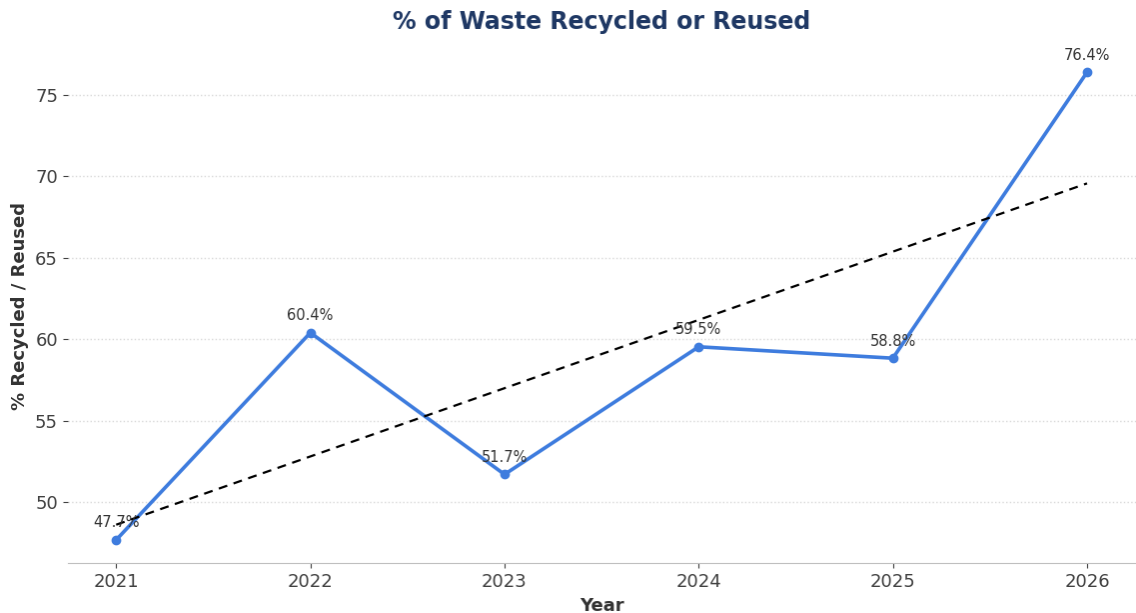


Figure 6. Annual trend of % of Waste Recycled or Reused by TCS (FY2021–FY2026)

2.1.4 Greenhouse Gas Emissions (Scope 1, Scope2 and Scope 3 Emissions)

TCS has taken steps to ensure energy efficiency, reduce carbon footprint and reduce energy consumption. For this with the use of niche technologies like IOT, Artificial Intelligence, Machine Learning efficient algos, TCS has developed a tool named as TCS Clever Energy™ which has helped TCS and others in becoming more sustainable [33]. Also, TCS has increased its operational practices from more green buildings, and achieved reduction in power consumption by IT components.

Scope 1 Emissions are direct emissions from sources like DG Sets, Fuel used in TCS owned vehicles, Refrigerants, fuel burned in heating systems.

Scope 2 emissions are indirect emissions mainly due to electricity purchased from the grid and hence it depends on grid emission factor.

Scope 3 emissions are value chain or other indirect emissions which could have both upstream (purchased IT Hardware or Services, Employee commuting to office, Business Travel, etc.) and downstream (Investments, decommission of leased assets etc.) Components

Below Table 5 summarizes the amount of greenhouse gases emitted in Metric Tonne Carbon Equivalent (Metric tco2e) by TCS in between FY2021 and FY2026.

Table 5. Greenhouse Gas Emissions (Scope 1,2 &3) by TCS in Metric Carbon Equivalent (M tco2e)

GHG Emissions (M tCO2e)			
Year	Scope 1	Scope 2	Scope 3
2021	16,284.0	1,93,994.0	2,34,614.0
2022	16,684.0	1,41,045.0	3,58,453.0
2023	20,972.0	1,17,265.0	3,66,606.0
2024	21,949.0	73,722.0	4,94,721.0
2025	20,494.8	55,599.0	5,23,810.0
2026	22,631.0	53,971.0	5,73,872.0

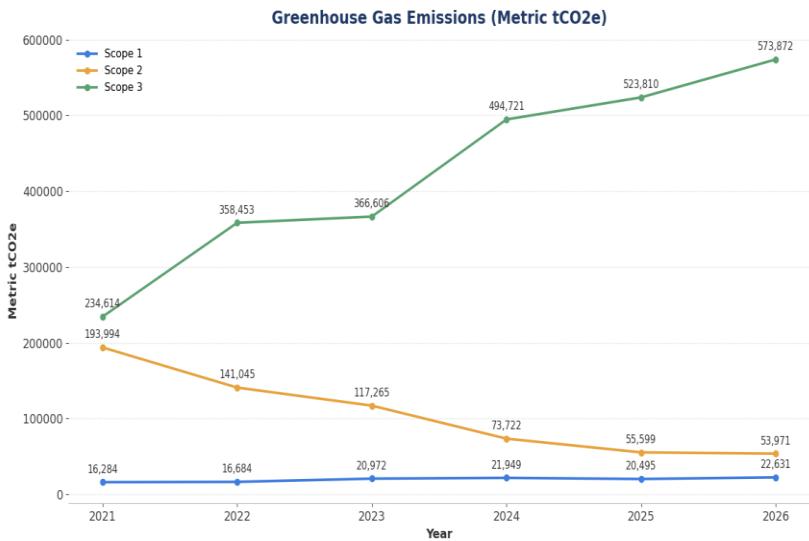


Figure 7. Annual trend of Greenhouse Gas Emissions by TCS (FY2021–FY2026)

Figure 7 presents a line chart illustrating the annual greenhouse gas emissions between FY2021 and FY2026. The x-axis represents financial years, while the y-axis denotes emissions in Metric tonne of Co2 equivalent (Metric tco2e). Distinct lines differentiate emission scope categories (Scope 1, Scope 2 and Scope 3). The chart shows a steady decrease in Scope 2 emissions over the period while increasing scope 3 emissions.

TCS has successfully managed to reduce overall Scope 1 + Scope 2 Emission by 84% (from its FY2016 baseline) by FY2026 [34]. This include below following green practices adopted -

- HVAC System upgraded by latest VRF Systems (Inverter Technology)
- Usage of higher efficiency variable frequency drive (VFD) based cooling systems
- Energy consumption reduction through IOT based solutions, automated AI based feedback mechanisms, etc.
- 100% renewable energy used in Data Centres.
- Leakage reduction
- Automated switching on/off lights, cooling systems based on human detection.

2.2 Social

2.2.1 Gender Ratio

Over the past six years, TCS (Tata Consultancy Services Ltd) has provided healthy employment in the IT industry, with close to 5.85 lakh permanent employees as of the financial year ending March 2026. TCS believes in inclusivity and gender diversity, and is committed to providing equal opportunity to women. In a tech industry that remains male-dominated, there is a continuing need to break down gender barriers, and TCS continues to work toward more equal representation of women.

Table 6. No of Employees by Gender in TCS over FY2021 to FY2026

Gender Proportion			No. of Permanent Employees			
Year	Male %	Female %	Year	Male	Female	Total
2021	63.5%	36.5%	2021	3,10,292	1,78,357	4,88,649
2022	64.3%	35.7%	2022	3,79,942	2,10,720	5,90,662
2023	64.2%	35.8%	2023	3,93,771	2,19,423	6,13,194
2024	64.4%	35.6%	2024	3,87,448	2,14,098	6,01,546
2025	64.8%	35.2%	2025	3,93,940	2,14,039	6,07,979
2026	64.8%	35.2%	2026	3,78,969	2,05,550	5,84,519

Table 6 summarises the strength and gender diversity of TCS's permanent employees between FY2021 and FY2026. Total headcount rose from about 4.89 lakh to a peak of roughly 6.08 lakh in FY2025, before easing to about 5.85 lakh in FY2026. Women have consistently made up close to 35% of the permanent workforce throughout the period, with only marginal year-on-year variation.

2.2.2 Sexual Harassment cases Filed per 100K Employees

TCS's global HR policies and Tata Code of Conduct talks about Sexual Harassment of Women at Workplace. TCS respects all employees' dignity, though under The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) following number of cases were filed with in TCS over the six years. TCS's employee have freedom to raise or file complaints through confidential portal where the personal details are not floated openly.

Table 7. No of Sexual Harassment Cases Filed in TCS over FY2021 to FY2026

Sexual Harassment Cases		
Year	Filed	Resolved
2021	27	19
2022	36	20
2023	49	41
2024	110	93
2025	125	102
2026	125	104

Table 7 presents the annual number of sexual harassment cases filed by TCS employees and the number of cases resolved by TCS over six years.

To Analyse the trend over the period proportion of sexual cases filed per 100K Employees is calculated as per below

No. Of sexual cases per 100K Employees = $\left(\frac{\text{No.of Sexual Cases Filed}}{\text{No.of Employees}}\right) * 100,000$

The bar chart below shows that from FY2020-21 to FY2025-26, the number of sexual harassment cases filed rose from 5.5 to 21.4 cases per 1,00,000 employees.

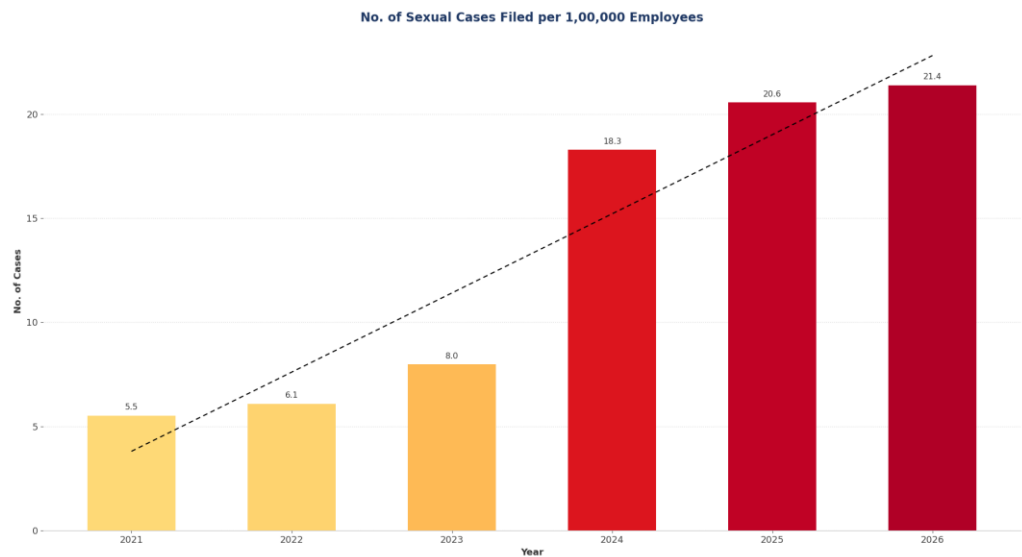


Figure 8. Annual trend of No. Of Sexual Cases field per 100K Employees in TCS (FY2021–FY2026)

Figure 8 presents a bar chart illustrating the number of sexual harassment cases filed by employees at the workplace annually between FY2021 and FY2026. The x-axis represents financial years, while the y-axis denotes the number of cases filed for every 100K employees. Distinct colours represent a low-to-high gradient. The chart shows a sharp increase in FY2024, with an overall rising trend that has continued, though at a more gradual pace, through FY2026.

2.2.3 Complaints on Health & Safety & Working conditions

Health, Safety and working condition is taken care at utmost level in TCS. Employees physical safety, mental health is embedded in TCS workplace sustainability. TCS has multiple policies on health and safety of their employees. Most of the TCS office building premises and operations are ISO 45001 certified. Time to time there are audits conducted to keep check on OH&S (Occupational Health and Safety) of employees including (Lift, Fire, Electrical, Food Safety & Municipal Corporation). However beside taking various precautions accidents and unsatisfaction happens. Below Table 8 represent the annual numbers of OH&S and working condition related complaints being raise in TCS.

Table 8. No of H&S or Working Condition complaints raised in TCS over FY2021 to FY2026

H&S / Working Condition Complaints	
Year	Complaints
2021	44
2022	40
2023	581
2024	652
2025	672
2026	1,077

Multiple measures are taken by TCS to mitigate the numbers of complaints like

- Regular Mock Drills for Earthquake, fire, etc.
- Mandatory web-based trainings for employee on fire, electrical, ergonomics, office, road safety.
- Checking Indoor AQI level with timely cleaning of HVAC ducts & filters
- Installation of fire detection and alarm systems
- Regular premise inspections to assess safety preparedness
- Occupational Health Centres (OHC) are set up at TCS premises facilitating first aid and combat medical emergencies.
- Provisioning of ergonomic friendly chairs and workstations

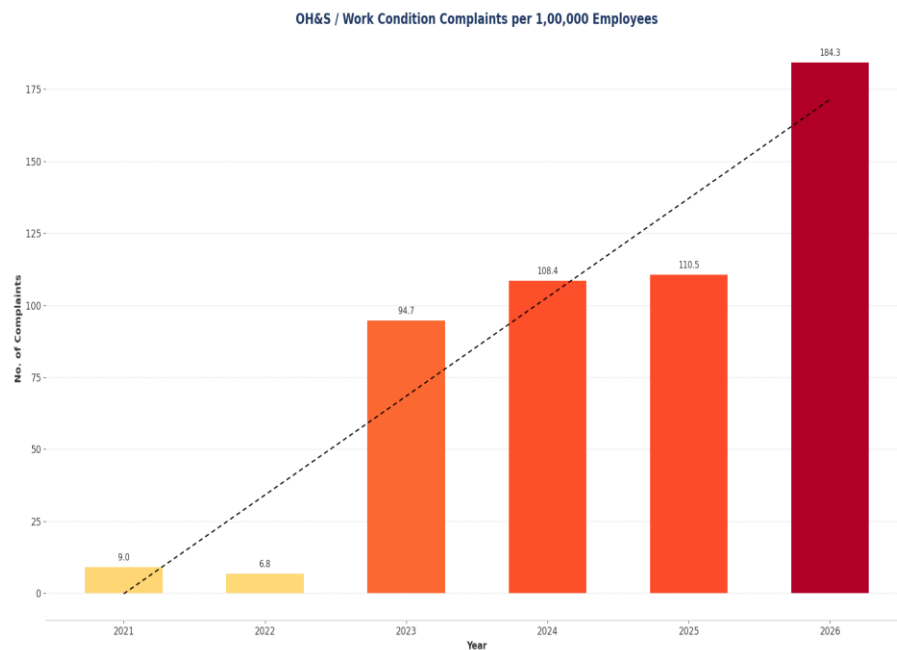


Figure 9. Number of OH&S/Work Condition complaints per 100K Employee in TCS (FY2021–FY2026)

Figure 9 presents a chart depicting the number of complaints related to health, safety and working conditions raised per 100,000 employees annually between FY2021 and FY2026. The chart indicates a sharp increase in FY2023 relative to the prior year, and a further, steeper rise in FY2026 to roughly 184 complaints per 100,000 employees — the highest level in the study period. Despite TCS’s multiple precautionary measures, complaints on working conditions, health and safety have continued to increase over time, making this an area that warrants closer management attention.

2.2.4 % of Employees trained on Up-Skilling

TCS provided training to employees on their skill upgradation to keep them up to date and groomed with latest technologies like Artificial Technology, Generative AI, Cloud Computing, Data Engineering and Analytics, Cybersecurity, Automation, ERP Modernization, Internet of Things (IOT), etc.

TCS has developed various digital learning platforms like i-evolve for their employees and TCS ion Digital Learning Hub [35] which is open for sale in market. Beside this TCS has partnered with tech innovation centres [36], learning vendors like Udemy, SAP, Snowflake etc to thrive the learning curve and make their employees future ready, and implement latest technologies.

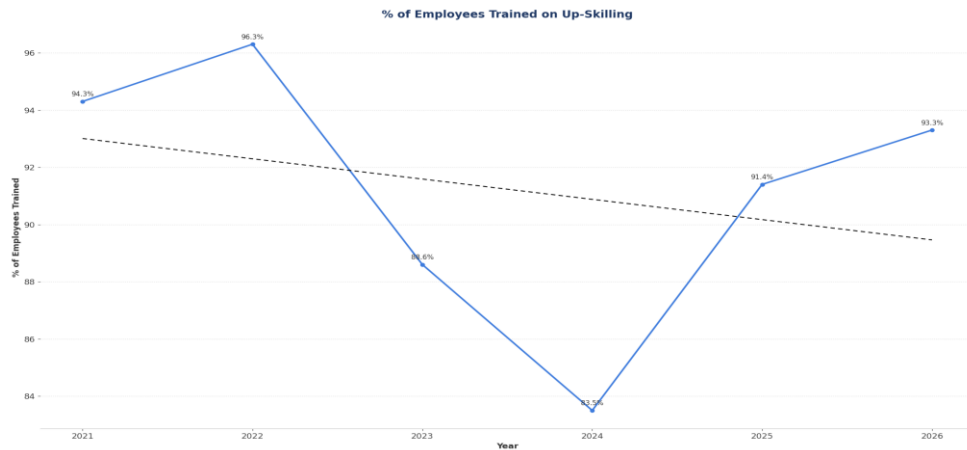


Figure 10. % of Employees trained on Up Skilling in TCS (FY2021–FY2026)

Figure 10 presents a line chart illustrating the percentage of employees trained on up-skilling annually between FY2021 and FY2026. The share dipped from FY2022 through FY2024, before TCS lifted training coverage to 91.4% in FY2025 and further to 93.3% in FY2026 through reskilling and up-skilling initiatives. Sustaining this momentum, and training the largest possible share of employees in niche and emerging skills, will remain important to meeting current and future technical demands.

2.2.5 Employee Compensation

Employee compensation is the most crucial aspect of company's HR module. For the employee's satisfaction and to abide by government minimum pay policies TCS takes care of minimum wages paid to employees in all the region as per the country – state minimum wages defined by the government. Despite the phase of IT industry slowdown and delayed annual salary hikes [37], 100% of the TCS's employees are paid greater than or equal to minimum wages, however the line chart below clearly defines that most of the employees are being paid over and above the minimum pay scale.

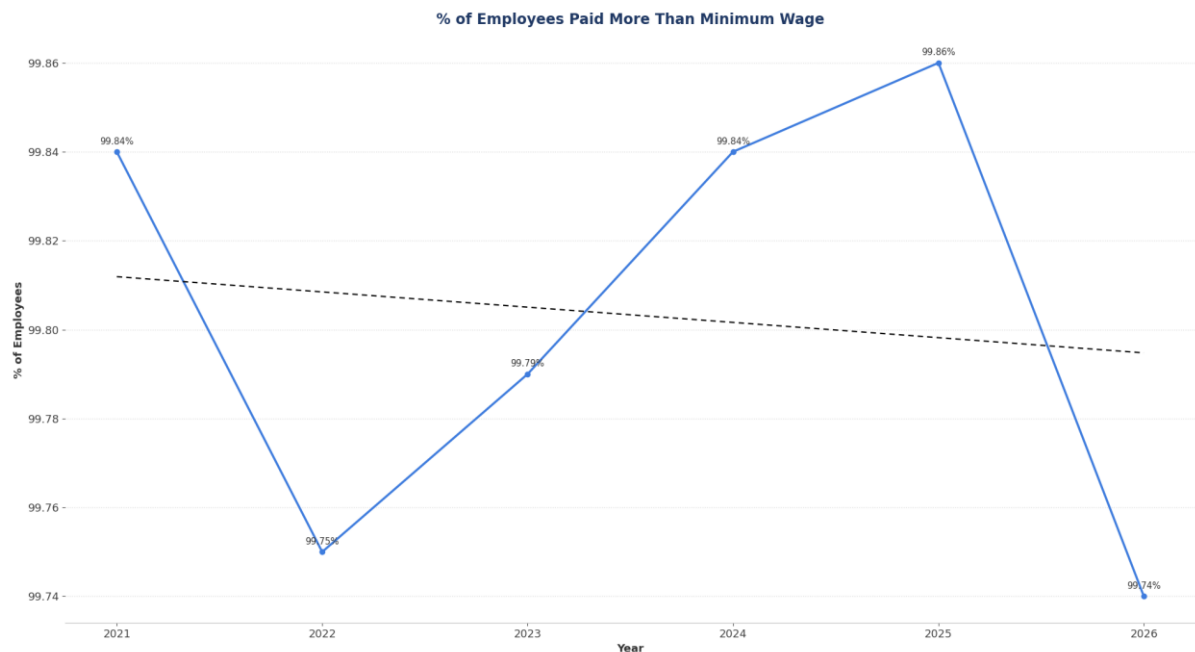


Figure 11. % of Employees Paid more than Minimum Pay in TCS (FY2021–FY2026)

Figure 11 presents a line chart illustrating the percentage of employees paid more than the minimum wage annually between FY2021 and FY2026. The x-axis represents financial years, while the y-axis denotes the percentage of employees paid above the statutory minimum wage. The chart shows a consistently high and stable level throughout the period, staying within a narrow 99.7%–99.9% band, with virtually all TCS employees paid above minimum wage in every year studied.

2.2.6 % of Employees Health Insured

TCS supports employee wellbeing through a range of health and wellness benefits, including mandatory health insurance as part of employees’ cost-to-company (CTC) package.

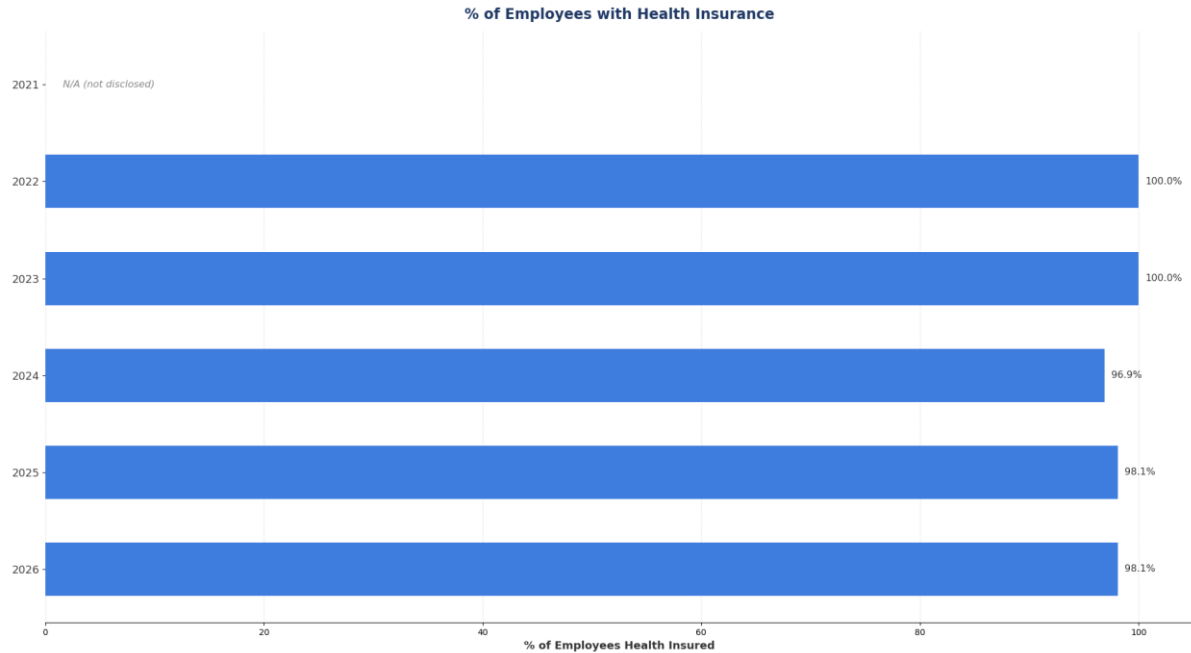


Figure 12. % of Employees with Health Insurance in TCS (FY2021–FY2026)

Figure 12 presents a horizontal bar chart illustrating the percentage of employees with health insurance annually between FY2021 and FY2026 (data for FY2021 was not disclosed). The chart shows consistently high coverage, with 97–100% of employees covered under TCS’s corporate health policy across the years for which data is available.

2.2.7 Employee Turnover Rate

TCS’s employee turnover rate is the percentage of permanent employees who left the company over a given period; it can also be thought of as the separation rate, calculated using the formula below. TCS brought its rising turnover rate under control after FY2023, though it has ticked up modestly in the two years since.

To Analyse the trend over the period Turnover Rate (Attrition) is calculated as per below

$$\text{Turnover rate} = \left(\frac{\text{No.of Employee who left}}{\text{Total Employee}} \right) * 100$$

Table 9. Turnover Rate in TCS over FY2021 to FY2026

Employee Turnover Rate			
Year	Total Employees	Employees Left	Turnover Rate
2021	4,88,649	36,649	7.5%
2022	5,90,662	1,02,775	17.4%
2023	6,13,194	1,23,865	20.2%
2024	6,01,546	75,193	12.5%
2025	6,07,979	80,861	13.3%
2026	5,84,519	80,079	13.7%

Table 9 summarises the total number of employees, the number who left the organisation, and the overall turnover rate at TCS across six years. Attrition fell to about 13.3% in FY2025 from its peak of roughly 20.2% in FY2023, before edging up slightly to 13.7% in FY2026.

2.3 Governance

2.3.1 Policies and Code of Conduct

TCS's governance model comprises a web of policies, processes and procedures that underpin its Environmental, Social and Governance sustainability framework. TCS publishes an Annual Integrated Report for transparency. Figure 13 below presents the policies in effect at TCS that keep the organisation robust, ethics-driven and aligned with global ESG frameworks.

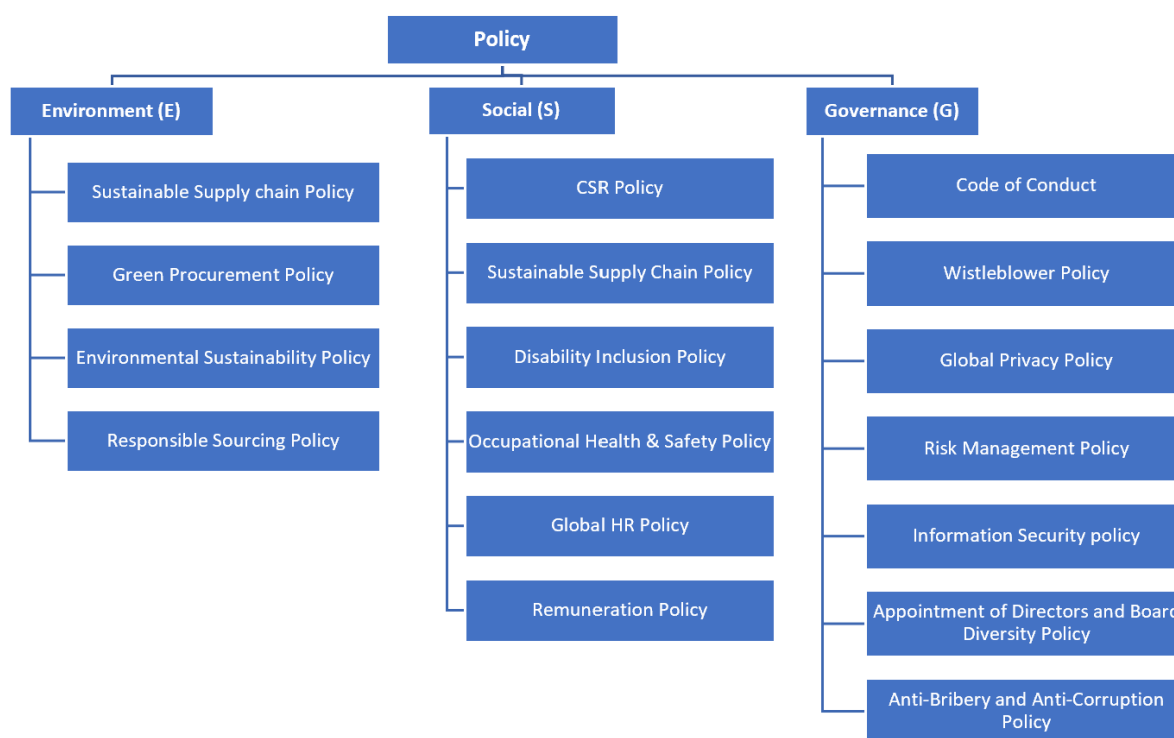


Figure 13. TCS Governance model

2.3.1.1 Environment

- Sustainability Supply Chain Policy is a holistic policy for Upstream (Suppliers & Vendors) and Downstream (Clients and Partners) Supply Chain ESG Compliance
- Green Procurement Policy minimize the impact of environment in procuring products
- Environmental Sustainability Policy aligns with climate actions, transparency, making TCS more responsible for the planet
- Responsible Sourcing Policy ensures suppliers takes care of human rights, labour laws, and workplace

safety

2.3.1.2 Social

- CSR Policy ensures compliances on various areas like Education, Training, Health, Environmental etc.
- Sustainable Supply Chain Policy encourages upstream and downstream to become more sustainable
- Disability Inclusion Policy empowers capabilities of people with disabilities
- Occupational Health & Safety Policy takes care of employees well being
- Global HR Policy is a comprehensive set of ethics, diversity, health, compliance, retention etc
- Remuneration Policy aims to attract, retain and motivate employees to stay longer and satisfied

2.3.1.3 Governance

- Code of Conduct is a roadmap for governance at TCS
- Whistleblower Policy provides safe and confidential mechanism for employees to raise voice
- Global Privacy Policy governs and protects personal data
- Risk Management Policy covers strategic, financial, cybersecurity etc risks
- Information Security Policy protects confidentiality, ensures accuracy and reliability
- Appointment Of Directors and Board Members Diversity Policy ensures diversity in board with inclusion of women
- Anti Bribery and Anti-Corruption Policy it makes bribery and corruption as an unethical practice with zero tolerance.

2.3.2 Gender Diversity in Board

Table 10. Gender Diversity in Board of TCS over FY2021 to FY2026

Board Gender Diversity		
Year	Male	Female
2021	9	2
2022	9	2
2023	9	2
2024	9	2
2025	8	2
2026	6	2

Table 10 summarises the number of board positions held by men and women over FY2021–FY2026

Averaged across the six years, TCS employed roughly 3,74,060 male employees for every 2,07,031 female employees — a ratio of about 1.8:1, meaning there are close to 1.8 male employees for every female employee in the organisation.

The average male-to-female composition of the Board of Directors over the same six-year period is approximately 8.3 : 2.0, or roughly 4.2 male directors for every female director. The Board was reconstituted to eight members in FY2026 (six men and two women), narrowing this ratio to 3:1 for the year, even as female Board representation held steady at two seats throughout.

This gender disparity is also visible in leadership roles at TCS, where women hold only around 18.5% of positions.

This raises an important question for future research: how might greater representation of women in leadership

influence TCS's overall performance?

2.3.3 Number of instances of data breach

In FY2025, TCS reported one instance of a data breach; no comparable disclosure was identified in the FY2026 BRSR extract reviewed for this study.

3. Findings and Discussions

3.1 Findings

TCS was evaluated across the three broad pillars of sustainability — Environment, Social and Governance. The study's results are summarised below.

Environment — Renewable energy's share of total consumption rose steadily, from 15% in FY2021 to about 79% in FY2025 and FY2026, even as overall electricity use dipped slightly in the final year; energy intensity climbed by roughly 46% cumulatively over FY2021–FY2026. Water consumption continued to rise in absolute terms, though water intensity growth decelerated sharply, from 52% (FY2023) to 20% (FY2024) to 15% (FY2025) and just 3% (FY2026). The share of waste recycled or reused jumped from 48% in FY2021 to 76% in FY2026, aided by a reduction in total waste generated. Scope 1 + Scope 2 GHG emissions fell 64% over the six years (and 84% against TCS's FY2016 baseline), even as Scope 3 emissions continued to rise, mainly on higher business travel and employee commuting.

Social — The gender ratio held at approximately 65:35 (male:female) throughout the period. Sexual harassment cases filed rose from 5.5 to 21.4 per 1,00,000 employees between FY2021 and FY2026. Complaints on health, safety and working conditions rose sharply, from about 9.0 to 184.3 per 100,000 employees over the same period, including a steep jump in the final year. Over 93% of employees were trained on up-skilling in FY2026. On compensation, 99.7%–99.9% of employees were paid above minimum wage throughout, and 97–100% were covered by health insurance in the years for which data is available. Employee turnover peaked at about 20.2% in FY2023, fell to 12.5% in FY2024, and has since ticked back up to 13.7% in FY2026.

Governance — TCS maintains more than 17 policies and codes of conduct aligned with its ESG sustainability framework. Women make up roughly 35% of the organisation's workforce but held 25% of Board seats in FY2026 (up from 20% in FY2021–FY2025), following the Board's reduction to eight members; broader leadership representation of women remains lower, at around 18.5%.

5.2 Discussions

Sustainability measurement helps provide an overview of a corporate's sustainability performance over time. Our six-year dataset points to a strengthening role for TCS in this space: the facts, tools, techniques and procedures disclosed in its Integrated and BRSR Annual Reports show a company that has steadily adopted and implemented measures aligned with ESG sustainability. TCS's strategy appears to be working on most fronts, though a few areas warrant continued attention — improving energy efficiency as intensity rises with the return to office, curbing Scope 3 emissions (for instance through an electric vehicle fleet and carpooling), addressing the sharp rise in health, safety and working-condition complaints, and improving gender balance on the Board and in senior leadership through stronger hiring and retention of women. By embedding sustainability and AI-driven technologies into its core operations, TCS continues to focus on creating long-term value for customers, employees, investors and the wider world. A useful direction for future practice would be to link employee compensation more directly to the skills and sustainability practices employees demonstrate.

4. Conclusion

In conclusion, this longitudinal case study of Tata Consultancy Services' sustainability performance shows a

company that, on the whole, continues to make credible progress on its ESG commitments: expanding its use of renewable energy, improving water and waste management, cutting direct emissions, up-skilling its workforce, compensating employees fairly, and formalising policies that address environmental, social and governance concerns end to end. Extending the analysis to include FY2026 confirms that this progress has largely continued, alongside a few emerging pressure points — rising energy intensity, a sharp increase in workplace complaints, and a smaller, though slightly more gender-balanced, Board. TCS’s policymakers have built out a wide-ranging set of policies covering the full spectrum of ESG sustainability, and these insights should help the company and its stakeholders stay focused on meeting future sustainability targets. In practical terms, this study suggests that IT corporates can make meaningful progress toward greener, more sustainable operations, as TCS’s efforts illustrate. That said, the study is limited by its focus on a single MNC within the broader IT industry, and by its reliance on parametric data; future research should incorporate non-parametric measures and extend similar trend analysis to other IT majors for a more collective view of the sector. With the practices highlighted here, TCS continues to chart a path toward a greener IT future — and ultimately, sustainability through innovation is not just a corporate responsibility, but a route to becoming a more resilient and self-reliant enterprise.

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