

# Independent Assurance Statement

To the Directors and Management of Tata Motors Limited

Tata Motors Limited (hereafter 'TML') commissioned TUV India Private Limited (TUVI) to conduct the independent external assurance of non-financial disclosures given in the TML's Annual Integrated Report (hereinafter 'the Report') for the period 1<sup>st</sup> April 2019 to 31<sup>st</sup> March 2020. The Report is based on the principles of IIRC Integrated Reporting (<IR>) framework and the Global Reporting Initiative (GRI) standards. This assurance engagement was conducted in accordance with AA1000AS (2008) (Type 2, Moderate Level). Remote\* verification was conducted for all TML plants during May 2020.

## Management's Responsibility

TML has developed the Report content and its management is responsible for identification of material topics and carrying out the process of collection, analysis and disclosure of the information presented in web-based and printed Reports, including website maintenance and its integrity. TML's management is also responsible for the accurate preparation of the Report in accordance with the criteria stated in the <IR>Framework and GRI standards in such a way that it is free of intended or unintended material misstatements.

## Scope and Boundary

The scope of work includes the assurance of non-financial disclosures as per the <IR> framework and GRI standards. In particular, the assurance engagement includes the following:

- Review of the disclosures submitted by TML;
- Quality of information;
- Review of evidence (on sample basis) for identified non-financial indicators

The reporting boundary are set out in the Report covering the sustainability disclosure performance of the TML encompassing TML India operations located at Pune, Jamshedpur, Lucknow, Sanand, Dharwad, and Pantnagar.

## Limitations

TUVI did not perform any assurance of procedures on the prospective information, such as targets, expectations, and ambitions, disclosed in the Report. Consequently, TUVI draws no conclusion on the prospective information. During the assurance process, TUVI did not come across any limitation to the agreed scope of the assurance engagement. TUVI expressly disclaims of any liability or co-responsibility for any decision a person or entity would make based on this Assurance Statement.

## Our Responsibility

TUVI's responsibility in relation to this engagement is to perform a reasonable level of assurance and to express a conclusion based on the work performed. This engagement did not include an assessment of the adequacy or the effectiveness of TML's strategy or management of sustainability-related issues or sufficiency of the Report against GRI standards and <IR> framework, other than those mentioned in the scope of assurance. TUVI's responsibility regarding this verification is in accordance with the agreed scope of work which includes non-financial quantitative and qualitative

\* Due to COVID-19 pandemic, onsite verification was prevented; and remote verification (via Microsoft Teams, web-based conference calls) was conducted.

information disclosed by TML. This assurance engagement is based on the assumption, that the data and information provided to us by TML are complete and true.

### Verification Methodology

During the assurance engagement, TUVI adopted a risk-based approach, focusing on verification efforts with respect to disclosures. TUVI has verified the disclosures and assessed the robustness of the underlying data management system, information flows, and controls. In doing so:

- TUVI examined and reviewed the documents, data and other information made available by TML for non-financial disclosures;
- TUVI conducted interviews with key representatives including data owners and decision-makers from different functions of TML during the remote verification;
- TUVI reviewed the level of adherence to principles of <IR> Framework and GRI standards

### Opportunities for Improvement

The following are the opportunities for improvement reported to TML however, they are generally consistent with the Management's objectives and programs.

- TML may take steps to assess its emission targets following the "Science-Based Targets" methodology (Sectoral de-carbonization approach, or absolute-based targets, or economic approach);
- TML may develop the internal application (App) - online platform for disclosures evaluation of TML supply chain and distribution network across all location;
- TML can opt for the principles and requirement of ISO 46001:2019 - Water Efficiency Management standard; further TML may opt for zero waste to landfill verification;
- TML may explore feasibility of injecting renewable electricity into grid in case there is excess electricity generation (for community) as CSR activity.

### Our Conclusion

Based on the procedures performed and evidences obtained, in line with scope, boundary and limitations of assurance, nothing has come to our attention that causes us to believe that the non-financial data and information presented in the Report by TML has not complied, in all material respects, with GRI standards. Below reporting principles are verified

**Stakeholder Inclusiveness:** Stakeholder identification and engagement has been carried out by TML on a periodic basis to bring out key stakeholder concerns as material topics of significant stakeholders. In our view, the Report meets the requirements.

**Sustainability Context:** TML established the relationship between sustainability and organizational strategy within the Report, as well as the context in which disclosures are made. In our view, the Report meets the requirements with regards to the sustainability context.

**Materiality:** The Report fairly brings out the aspects and topics (disclosures), and its respective boundaries of the diverse operations of TML. In our view, the Report meets the requirements.

**Responsiveness:** TUVI believes that the responses to the material topics (disclosures) are fairly articulated in the Report. In our view, the Report meets the requirements.

**Completeness:** The Report has fairly disclosed the selected non-financial disclosures, as per GRI standards. In our view, the Report meets the requirements.

Reporting principles for defining report quality complies with the below requirements of the "GRI standards".

**Accuracy:** The measurements for data, and bases for calculations, are adequately described, and can be replicated with similar results. The report indicates which data have been estimated, and the underlying assumptions and techniques used for the estimation, or where that information can be found.

**Balance:** The Report covers both favourable and unfavourable results and topics. The information in the Report is presented in a format that allows users to see positive and negative trends in performance on a year-to-year basis.

**Clarity:** The Report contains the level of information required by stakeholders, but avoids excessive and unnecessary detail. Stakeholders can find the specific information they want without unreasonable effort through tables of contents, maps, links, or other aids.

**Comparability:** The Report and its information can be compared on a year-to-year basis. Any significant variation between Reporting periods in the list of disclosures, length of reporting period, or information covered in the Report can be identified and explained.

**Reliability:** The scope and extent of external assurance is identified. Representation is available from the original data or information owners, attesting to its accuracy within acceptable margins of error.

**Timeliness:** Information in the Report has been disclosed while it is recent and relative during reporting period.

TUVI verified below disclosures given in the Report.

GRI 302: Energy	302-1 to 302-5
GRI 305: Emissions	305-1 to 305-7 and GHG Protocol Category 1,3,4, 6,7,8,11,13,14
GRI 307: Environmental Compliance	307-1
GRI 308: Supplier Environmental Assessment	308-1 to 308-2
GRI 401: Employment	401-1
GRI 402: Labor/Management Relations	402-1
GRI 403: Occupational Health and Safety	403-1 to 403-4
GRI 404: Training and Education	404-1
GRI 406: Non-discrimination	406-1
GRI 408: Child Labor	408-1
GRI 409: Forced or Compulsory Labor	409-1
GRI 413: Local Communities	413-1, 413-2
GRI 415: Public Policy	415-1
GRI 416: Customer Health and Safety	416-1

## Our Assurance Team and Independence

TUVI is an independent, neutral, third party providing sustainability assurance services, with qualified environmental and social expert. TUVI states its independence and impartiality and confirms that there is "No Conflict of Interest" with regard to this assurance engagement. In the reporting year, TUVI did not work with TML on any engagement that could compromise the independence or impartiality of our findings, conclusions, and recommendations. TUVI was not involved in the preparation of any content or data included in the Report, with the exception of this Assurance Statement. TUVI maintains complete impartiality towards any individuals interviewed during the assurance engagement.

**For and on behalf of TUV India Private Limited**



Manojkumar Borekar  
Project Manager and Reviewer  
Head – Sustainability Assurance Service



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Place: Mumbai, India  
Project Reference No: 8117704465  
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