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Independent Practitioners' Limited Assurance Report

To the Directors of Tata Motors Limited

Assurance report on select sustainability disclosures in the Business Responsibility and Sustainability Reporting (BRSR) and the Integrated Annual Report

Assurance report on select sustainability disclosures (which are not part of BRSR Core) in Business Responsibility and Sustainability Reporting (BRSR) of Tata Motors Limited ('TML' or the 'Company'); and select sustainability disclosures in the Integrated Annual Report prepared with reference to the Global Reporting Initiative (GRI) Standards 2021 (together called 'Identified Sustainability Information' (ISI)) covering Tata Motors Limited ('TML'), Tata Motors Passenger Vehicles Limited ('TMPVL') and Tata Passenger Electric Mobility Limited ('TPEML') (together called as the 'Combined Entities') for the period 1 April 2024 to 31 March 2025.

Opinion

We have performed an assurance engagement on the Identified Sustainability Information (ISI) as detailed in the table below:

Identified Sustainability Information (ISI) subject to assurance	Period subject to assurance	Reference Section in the Integrated Annual Report	Reporting criteria
Select BRSR attributes (which are not part of BRSR Core) (refer Annexure 1)	1 April 2024 to 31 March 2025	"Business Responsibility and Sustainability Report" section of Integrated Annual Report	<ul style="list-style-type: none">- Regulation 34(2)(f) of the Securities and Exchange Board of India (SEBI) Listing Obligations and Disclosure Requirements (SEBI LODR)- Guidance note for BRSR format issued by SEBI- Corporate Value Chain (Scope 3) Accounting and Reporting Standard
Select GRI Standards 2021 indicators (refer Annexure 2)	1 April 2024 to 31 March 2025	"Sustainability Review" and "Others- ESG Databook" section of Integrated Annual Report	<ul style="list-style-type: none">- GRI Standards 2021- World Resource Institute (WRI) / World Business Council for Sustainable Development (WBCSD) Greenhouse Gas (GHG) Protocol (A Corporate Accounting and Reporting Standards)



This engagement was conducted by a multidisciplinary team including assurance practitioners, engineers and environmental and social professionals.

Based on the procedures performed and evidence obtained, nothing has come to our attention to cause us to believe that the Combined Entities' Identified Sustainability Information in "Business Responsibility and Sustainability Report", "Sustainability Review" and "Others- ESG Databook" sections of the Integrated Annual Report relating to select BRSR attributes (which are not part of BRSR Core) and select GRI indicators for the year ended 31 March 2025, is not prepared, in all material respects, in accordance with the World Resource Institute (WRI) / World Business Council for Sustainable Development (WBCSD) Greenhouse Gas (GHG) Protocol (A Corporate Accounting and Reporting Standards), and the Corporate Value Chain (Scope 3) Accounting & Reporting Standard, and Regulation 34(2)(f) of the Securities and Exchange Board of India (SEBI) Listing Obligations and Disclosure Requirements (SEBI LODR) and with reference to the GRI Standards (2021) and basis of preparation set out in "About the report" section, and Section A: General Disclosures 13 of "Business Responsibility and Sustainability Report" section of the Integrated Annual Report.

Basis for conclusion

We conducted our engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* and ISAE 3410, *Assurance Engagements on Greenhouse Gas Statements*, issued by the International Auditing and Assurance Standards Board (IAASB). Our responsibilities under those standards are further described in the "Our responsibilities" section of our report.

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA).

Our firm applies International Standard on Quality Management (ISQM) 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, issued by the IAASB. This standard requires the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Other information

Management and the Board of Directors are responsible for the other information. We have performed a reasonable assurance engagement on BRSR Core format for TML, and limited assurance engagement on Voluntary Report on BRSR framework covering Combined Entities; and have issued independent assurance reports on 14-May-2025.

Our reasonable assurance opinion and limited assurance conclusion on the ISI do not extend to other information that accompanies or contains the 'ISI and our assurance reports' (hereafter referred to as "other information").



The other information comprises the information included in the Integrated Annual Report (but does not include the BRSR Core and Voluntary Report on BRSR framework and assurance reports thereon). The Integrated Annual Report is expected to be made available to us after the date of this assurance report.

In connection with our assurance on the select sustainability disclosures in the Integrated Annual Report, our responsibility is to read the other information identified above when it becomes available, and in doing so, consider whether other information is materially inconsistent with the select BRSR attributes (which are not part of BRSR Core) and select GRI indicators, or our knowledge obtained in the assurance, or otherwise appears to be materially misstated.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to Those Charged With Governance and describe actions applicable under the applicable laws and regulations.

Intended use or purpose

The ISI and our limited assurance report are intended for users who have reasonable knowledge of the BRSR and GRI attributes, the reporting criteria and ISI and who have read the information in the ISI with reasonable diligence and understand that the ISI is prepared and assured at appropriate levels of materiality.

Our opinion is not modified in respect of this matter.

Management's responsibilities for Identified Sustainability Information (ISI)

The management of the Company are responsible for:

- designing, implementing and maintaining internal control relevant to the preparation of the Identified Sustainability Information that is free from material misstatement, whether due to fraud or error;
- selecting or developing suitable criteria for preparing the Identified Sustainability Information and appropriately referring to or describing the criteria; and
- preparing/fairly stating/properly calculating the Identified Sustainability Information in accordance with the reporting criteria.
- ensuring the reporting criteria is available for the intended users with relevant explanation;
- establishing targets, goals and other performance measures, and implementing actions to achieve such targets, goals and performance measures;
- responsible for providing the details of the management personnel who takes ownership of the ISI disclosed in the report;
- ensuring compliance with law, regulation or applicable contracts;
- making judgements and estimates that are reasonable in the circumstances;
- identifying and describing any inherent limitations in the measurement or evaluation of information covered by assurance in accordance with the reporting criteria;
- preventing and detecting fraud;



- selecting the content of the ISI, including identifying and engaging with intended users to understand their information needs;
- informing us of other information that will be included with the ISI;
- supervision of other staff involved in the preparation of the ISI

Those charged with governance are responsible for overseeing the reporting process for the Combined Entities' ISI.

Inherent limitations

The preparation of the Combined Entities' sustainability information requires the management to establish or interpret the criteria, make determinations about the relevancy of information to be included, and make estimates and assumptions that affect the reported information.

Measurement of certain amounts and BRSR and GRI attributes, some of which are estimates, is subject to substantial inherent measurement uncertainty, for example GHG emissions, water footprint, energy footprint. Obtaining sufficient appropriate evidence to support our opinion/conclusion does not reduce the uncertainty in the amounts and metrics.

Our responsibilities

We are responsible for:

- Planning and performing the engagement to obtain a limited assurance about whether the ISI is free from material misstatement, whether due to fraud or error;
- Forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- Reporting our conclusion to the Directors of Tata Motors Limited.

Summary of the work we performed as the basis for our conclusion

We exercised professional judgement and maintained professional skepticism throughout the engagement. We designed and performed our procedures to obtain evidence that is sufficient and appropriate to provide a basis for limited assurance conclusion.

Our procedures selected depended on our understanding of the information covered by limited assurance and other engagement circumstances, and our consideration of areas where material misstatements are likely to arise. In carrying out our engagement, we:

- assessed the suitability of the criteria used by Combined Entities in preparing the information covered by limited assurance;
- interviewed senior management and relevant staff at corporate and selected locations concerning policies for occupational health and safety, and the implementation of these across the business;
- through inquiries, obtained an understanding of Combined Entities' control environment, processes and information systems relevant to the preparation of the information covered by limited assurance, but did not evaluate the design of particular control activities, obtain evidence about their implementation or test their operating effectiveness;
- made inquiries of relevant staff at corporate and selected locations responsible for the preparation of the Information covered by limited assurance;



- undertook site visits at 10 manufacturing facilities, based on the relative size of the workforce of these locations to the total workforce, unexpected fluctuations in the information subject to limited assurance since the prior period, and sites not visited in the prior period;
- inspected, at each site visited, a limited number of items to or from supporting records, as appropriate;
- applied analytical procedures, as appropriate;
- recalculated the information covered by limited assurance based on the criteria; and
- evaluated the overall presentation of the information subject to limited assurance to determine whether it is consistent with the criteria and in line with our overall knowledge of, and experience with, the Combined Entities' occupational health and safety.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Exclusions:

Our assurance scope excludes the following and therefore we do not express a conclusion on the same:

- Any form of review of the commercial merits, technical feasibility, accuracy, compliance with applicable legislation for the project. We are also not required to verify any of the judgments and commercial risks associated with the project, nor comment upon the possibility of the financial projections being achieved. The Combined Entities' statements that describe the strategy, progress on goals (other than those listed under the scope of assurance), expression of opinion, claims, belief, aspiration, expectation, aim to future intention provided by Combined Entities, and assertions related to Intellectual Property Rights and other competitive issues.
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by Combined Entities.
- Operations of Combined Entities other than those mentioned in the "Scope of Assurance".
- Aspects of the BRSR and GRI attributes and the data/information (qualitative or quantitative) other than the ISI.
- Data and information outside the defined reporting period i.e., 1 April 2024 to 31 March 2025.

Shivananda Shetty
Partner

KPMG Assurance and Consulting Services LLP

Date: 14 May 2025

Place: Gurugram



Annexure 1

BRSR Attributes to be covered under limited assurance for data covering TML

BRSR Indicator	Type of Assurance
P6 E6: Details of air emissions (other than GHG emissions)	Limited
P6 L1: Water withdrawal, consumption and discharge in areas of water stress (in kilolitres)	Limited
P6 L2: Total Scope 3 emissions and Scope 3 emissions intensity	Limited

Annexure 2

GRI Standards attributes covered under limited assurance for data covering TML, TMPVL and TPEML.

GRI Standards	Type of Assurance
2-7: Employees	Limited
302-1: Energy consumption within the Organization	Limited
302-3: Energy intensity	Limited
302-4: Reduction of energy consumption	Limited
303-3: Water withdrawal	Limited
303-4: Water discharge	Limited
303-5: Water consumption	Limited
305-1: Direct (Scope 1) GHG emissions	Limited
305-2: Energy indirect (Scope 2) GHG Emissions	Limited
305-3: Other indirect (Scope 3) GHG Emissions (<i>for limited categories</i>)	Limited
305-4: GHG emissions intensity	Limited
305-5: Reduction of GHG emissions	Limited
305-6: Emissions of ozone-depleting substances (ODS)	Limited
305-7: Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Limited
306-3: Waste generated	Limited
306-4: Waste diverted from disposal	Limited
306-5: Waste directed to disposal	Limited
401-1: New employee hires and employee turnover	Limited
403-1: Occupational health and safety management system	Limited
403-2: Hazard identification, risk assessment, and incident investigation	Limited
403-5: Worker training on occupational health and safety	Limited
403-9: Work-related injuries	Limited
403-10: Work-related ill health	Limited
404-1: Average hours of training per year per employee	Limited
405-1: Diversity of governance bodies and Employees	Limited
413-1: Operations with local community engagement, impact assessments, and development programs	Limited