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Independent Practitioners' Limited Assurance Report

To the Directors of Tata Motors Limited

Assurance report on select sustainability disclosures in the Integrated Annual Report prepared in accordance with the Business Responsibility and Sustainability Reporting (BRSR) framework and with reference to the Global Reporting Initiative (GRI) Standards 2021 (together called 'Identified Sustainability Information' (ISI)) of Tata Motors Limited (the 'Company') for the period 1 April 2023 to 31 March 2024.

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 sections in the Annual Report	Reporting criteria
Select GRI Standards 2021 indicators (refer Annexure 1)	1 April 2023 to 31 March 2024	"Sustainability review" section of the 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)
Select BRSR attributes (other than BRSR Core) (refer Annexure 2)	1 April 2023 to 31 March 2024	"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 notes for BRSR format issued by SEBI.- Corporate Value Chain (Scope 3) Accounting and Reporting Standard

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 company's Identified Sustainability Information in "Sustainability review" and "Business Responsibility and Sustainability Report" sections of the Integrated Annual Report relating to select GRI Standards 2021 and BRSR attributes (which are not part of BRSR Core) for the year ended 31 March 2024,



subject to limited assurance is not prepared, in all material respects, with reference to the Greenhouse Gas (GHG) Protocol (A Corporate Accounting and Reporting Standards), Regulation 34(2)(f) of the Securities and Exchange Board of India (SEBI) Listing Obligations and Disclosure Requirements (SEBI LODR) and 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.

We do not express an assurance opinion on information in respect of any other information included in the Integrated Annual Report 2024 or linked from the Sustainability Information or from the Integrated Annual Report 2023, including any images, audio files or embedded videos.

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 SEBI BRSR Core attributes and issued an independent assurance report on 29 May 2024.

Our report thereon is included with the other information.

Our limited assurance opinion on the ISI does not extend to other information that accompanies or contains the ‘ISI and our assurance report’ (hereafter referred to as “other information”). We have read the other information in “Sustainability review” and “Business Responsibility and Sustainability Report” sections of the Integrated Annual Report, but we have not performed any procedures with respect to the other information.

Other matter

Select BRSR and GRI attributes of the Company for the year ended 31 March 2023 were assured by the previous assurance practitioner who had expressed an unmodified opinion on 10th June 2023.

Our opinion is not modified in respect of this matter.



Intended use or purpose

The ISI and our limited assurance report are intended for users who have reasonable knowledge of the BRSR attributes 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.

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 the Identified Sustainability Information in accordance with the reporting criteria.
- Those charged with governance are responsible for overseeing the reporting process for the company's ISI.

Exclusions:

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

- Operations of the Company 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., from 1 April 2023 to 31 March 2024.
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

Inherent limitations

The preparation of the company's 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 subject to 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 the company in preparing the information subject to 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 Company's control environment, processes and information systems relevant to the preparation of the information subject to 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 subject to limited assurance;
- undertook ten site visits out of which seven were physical site visits and three were virtual site visits; we selected these sites 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 subject to 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 company's 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.

Shivananda Shetty
Partner

KPMG Assurance and Consulting Services LLP

Date: 29th May 2024

Place: Mumbai



Annexure 1

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

GRI Standards	Type of Assurance
2-7: Employees	Limited
2-8: Workers who are not employees	Limited
405-1: Diversity of governance bodies and 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
404-2: Programs for upgrading employee skills and transition assistance programs	Limited
413-1: Operations with local community engagement, impact assessments, and development programs	Limited



Annexure 2

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

BRSR Linkage	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