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Independent Practitioners' Limited Assurance Report

To the Directors of Tata Consultancy Services Limited

We ('KPMG Assurance and Consulting Services LLP', or 'KPMG') were engaged by the Board of Directors (Directors) of Tata Consultancy Services Limited (the 'Company') to provide an independent limited assurance on the Company's declaration of carbon neutrality claim against its direct GHG emissions and indirect GHG emissions in its Qualifying Explanatory Statement (QES) (called 'Identified Sustainability Information' (ISI)) for the period 1 April 2023 to 31 March 2024 that based on our work performed and evidence obtained, nothing has come to our attention that causes us to believe that the Company's ISI has not been properly prepared in all material respects, in accordance with the requirements of PAS 2060:2014 and the World Resource Institute (WRI) /World Business Council for Sustainable Development (WBCSD), and Greenhouse Gas (GHG) Protocol (A Corporate Accounting and Reporting Standards) (together called the 'reporting criteria').

Reporting boundary

The reporting boundary for this statement applies to the Company's facilities situated in the below geographies:

Sr. No.	Geography
1	North America
2	UK & Ireland
3	Europe
4	Asia Pacific including Japan
5	Latin America
6	Middle East & Africa

Company's Responsibilities

The management of the Company are responsible for:

- preparing the ISI in accordance with the reporting criteria;
- designing, implementing and maintaining internal control relevant to the preparation of the select disclosures about the ISI of the Company that is free from material misstatement, whether due to fraud or error; and
- selecting or developing suitable criteria for preparing the ISI and appropriately referring to or describing the criteria.

Those charged with governance are responsible for overseeing the reporting process for the 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 other sustainability disclosures/indicators and the data/information (qualitative or quantitative) other than the ISI of the Company.
- Data and information outside the defined reporting period i.e., 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.

GHG quantification is subject to significant inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases. Greenhouse gas quantification is unavoidably subject to significant inherent uncertainty as a result of both scientific and estimation uncertainty. Obtaining sufficient appropriate evidence to support our opinion/conclusion does not reduce the uncertainty in the amounts and metrics.

Our responsibilities

Our responsibility is to examine the ISI prepared by the Company and to report thereon in the form of an independent limited assurance conclusion based on the procedures we have performed and the evidence obtained. We conducted our engagement in accordance with International Standard on Assurance Engagements (ISAE) 3410, *Assurance Engagements on Greenhouse Gas Statements* issued by the International Auditing and Assurance Standards Board. That standard requires that we plan and perform our procedures to obtain a meaningful level of assurance about whether the ISI is properly prepared and presented, in all material respects, as the basis for our limited assurance conclusion.

The firm applies International Standard on Quality Management 1, which 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 have complied with the independence and other ethical requirements of the *International Ethics Standards Board for Accountants’ International Code of Ethics for Professional Accountants, (including International Independence Standards)* (IESBA Code), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

A limited assurance engagement in accordance with ISAE 3410 involves assessing the risks of material misstatement of the ISI, whether due to fraud or error, responding to the assessed risks as necessary in the circumstances of the engagement and evaluating the overall presentation of the ISI. The nature, timing and extent of procedures selected depend on our understanding of the ISI and other engagement circumstances, and our consideration of areas where material misstatements of the ISI are likely to arise.

In developing our understanding of the ISI and other engagement circumstances, we have considered the process used to prepare the ISI in order to design assurance procedures that are appropriate in the



circumstances, but not for the purposes of expressing a conclusion as to the effectiveness of the Company's internal control over the preparation and presentation of the ISI.

Our engagement also included:

- assessing the appropriateness of the particular GHG emissions;
- the suitability in the circumstances of the engagement of the reporting criteria applied by the Company (as explained in section above) as the basis for preparing the select disclosures about the ISI;
- evaluating the appropriateness of the quantification methods, reporting policies and procedures, and models used in the preparation of the ISI and the reasonableness of estimates made by the Company, and evaluating the overall presentation of the select disclosures about the ISI.

Limited assurance is less than absolute assurance and reasonable assurance. 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 in relation to both the risk assessment procedures, including an understanding of internal control, and the evidence-gathering procedures performed in response to the assessed risks. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, analytical procedures, evaluating the appropriateness of quantification methods and reporting policies and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above we:

- Through inquiries, obtained an understanding of the internal control environment and information systems relevant to emissions quantification and reporting, but did not evaluate the design of particular control activities, obtain evidence about their implementation or test their operating effectiveness.
- Evaluated whether the methods for developing estimates are appropriate and had been consistently applied. However, our procedures did not include testing the data on which the estimates are based or separately developing our own estimates against which to evaluate Company's.
- Undertook ten site visits out of which seven were physical site visits and three were virtual site visits to assess the completeness of the emissions sources, data collection methods, source data and relevant assumptions applicable to the sites. The sites selected for testing were chosen taking into consideration their emissions in relation to total emissions and emissions sources. Our procedures did not include testing information systems to collect and aggregate facility data, or the controls at these sites.

We do not express a reasonable assurance conclusion about whether the select disclosures about the ISI has been prepared, in all material respects, in accordance with the Company's reporting criteria as explained in section above.

Conclusion

We have performed a limited assurance engagement on whether the Company's select disclosures about carbon neutrality against its direct GHG emissions and indirect GHG emissions in its Qualifying Explanatory Statement (QES) have been prepared in accordance with the reporting criteria.



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

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the Company's declaration of carbon neutrality claim against its direct GHG emissions and indirect GHG emissions presented in the Qualifying Explanatory Statement for the year ended 31 March 2024 presented in the Qualifying Explanatory Statement is not prepared, in all material respects, in accordance with the requirements of PAS 2060:2014 and the World Resource Institute (WRI) / World Business Council for Sustainable Development (WBCSD), and Greenhouse Gas (GHG) Protocol (A Corporate Accounting and Reporting Standards).

Other information

We had performed:

- A reasonable assurance engagement on BRSR Core indicators and issued an independent assurance report on 8 May 2024.
- A limited assurance engagement on select BRSR and GRI indicators and issued an independent assurance report on 8 May 2024.

Our reports thereon is included in the Annual Report 2024 with the other information.

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

Our limited assurance opinion on the Company's declaration of carbon neutrality claim against its direct GHG emissions and indirect GHG emissions presented in the Qualifying Explanatory Statement does not extend to other information that accompanies or contains the 'carbon neutrality claim and our assurance report' (included in 'other information'). We have read the other information, but we have not performed any procedures with respect to the other information.

Other matter

The Company's declaration of carbon neutrality claim against its direct GHG emissions and indirect GHG emissions presented in the Qualifying Explanatory Statement of the Company for the year ended 31 March 2023 were assured by the previous assurance practitioner who had expressed an unmodified opinion on 25 July 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 direct GHG emissions and indirect GHG emissions and related claims forming Qualifying Explanatory Statement (QES), 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 conclusion is not modified in respect of this matter.



Restriction of use of our report

Our report should not be regarded as suitable to be used or relied on by any party wishing to acquire rights against us other than the Company for any purpose or in any context. Any party other than the Company who obtains access to our report or a copy thereof and chooses to rely on our report (or any part thereof) will do so at its own risk. We accept or assume no responsibility and deny any liability to any party other than the Company for our work, for this independent limited assurance report, or for the conclusions we have reached.

Our report is released to the Company on the basis that it shall not be copied, referred to or disclosed, in whole or in part, without our prior written consent.

A handwritten signature in blue ink, appearing to read 'Shivananda Shetty', written over a horizontal line.

Shivananda Shetty

Partner

KPMG Assurance and Consulting Services LLP

Date: 12 August 2024

Place: Mumbai