



Ernst & Young Associates LLP  
5th Floor, Block B-2  
Nirlon Knowledge Park  
Off. Western Express Highway  
Goregaon (E), Mumbai - 400063, India

Tel: +91 22 6192 0000  
Fax: +91 22 6192 3000  
ey.com

## Independent Assurance Statement

To,  
The Board of Directors and Management  
Tata Consultancy Services Limited  
Mumbai, India

### Scope

We have been engaged by Tata Consultancy Services Limited (the 'Company') to perform a 'limited' assurance engagement, as defined by International Standards on Assurance Engagements, hereafter referred to as the engagement, to report on Tata Consultancy Services Limited's achievement of carbon neutrality across Direct GHG emissions (Scope 1) and Indirect GHG emissions (Scope 2 - Market Based) (the "Subject Matter") contained in Tata Consultancy Services Limited's Qualifying Explanatory Statements (the 'QES') of FY'2022-23 for the period from 1<sup>st</sup> April 2022 to 31<sup>st</sup> March 2023 (the "Report"). This statement applies to Tata Consultancy Services Limited's facilities situated in below geographies:

- i. North America
- ii. Europe
- iii. Asia Pacific (Excluding Japan)
- iv. Latin America
- v. UK & Ireland (Excluding Diligenta)
- vi. Middle East & Africa

### Criteria applied by Tata Consultancy Service Limited

In preparing the Qualifying Explanatory Statements for FY'2022-23, the company applied PAS 2060:2014 Specification for demonstration of carbon neutrality with assessment type 'Independent third-party certification - unified' (I3P-3). The Greenhouse Gas (GHG) emissions have been quantified and reported in accordance with The World Resources Institute / World Business Council for Sustainable Development Greenhouse Gas Protocols - A Corporate Accounting and Reporting Standard (Revised); as a result, the subject matter information may not be suitable for another purpose.

### Tata Consultancy Service Limited's responsibilities

Entity's management is responsible for selecting the Criteria, and for presenting the Qualifying Explanatory Statements of FY'2022-23 in accordance with that Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of the subject matter, such that it is free from material misstatement, whether due to fraud or error.

### EY's responsibilities

Our responsibility is to express a conclusion on the presentation of the Subject Matter based on the evidence we have obtained.

We conducted our engagement in accordance with the International Standard for Assurance Engagements on Greenhouse Gas Statements (ISAE 3410) and the terms of reference for this engagement as agreed with Tata Consultancy Services Limited on 5<sup>th</sup> June 2023. Those standards require that we plan and perform our engagement to obtain limited assurance about whether, in all material respects, the Subject Matter is presented in accordance with the Criteria, and to issue a report. The nature, timing, and extent of the procedures selected

depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusions.

#### Our Independence and Quality Control

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants and have the required competencies and experience to conduct this assurance engagement.

EY also applies International Standard on Quality Control 1, Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

#### Description of procedures performed

Procedures performed in a limited assurance engagement vary in nature and timing 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. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the Qualifying Explanatory Statements for FY'2022-23 and related information and applying analytical and other appropriate procedures.

#### Our procedures included:

- Conducted interviews with select personnel and corporate teams to understand the process for collecting, collating, calculating and reporting the subject matter as per PAS 2060:2014 specifications and WRI/WBCSD GHG protocols.
- Checked that the calculation criteria have been correctly applied in accordance with the methodologies outlined in the Criteria.
- Undertook analytical review procedures to support the reasonableness of the data.
- No physical site visits were undertaken for any of the sites. The assurance engagement was performed remotely for Verification of Direct GHG emissions (Scope 1) and Indirect GHG emissions (Scope 2 - Market Based), on a selective test basis, for the following business locations, through consultations with the business team and ESHS (Environmental Sustainability, Health & Safety) team.

S. No.	Geography	Business Location
1.	North America	Milford, USA
2.	Europe	Dusseldorf, Germany
3.	Asia Pacific	Entec 2, Philippines
4.	Latin America	Tata 4 Guadalajara, Mexico
5.	UK & Ireland	Nest, UK
6.	Middle East & Africa	Akaria II, Saudi Arabia

- Verification of obtained renewable energy certificates and purchased carbon credits to attain carbon neutral status
- Execution of an audit trail of claims and data streams, on a selective test basis, to determine the level of accuracy in collection, transcription and aggregation processes followed.
- Review of selected qualitative statements in Qualifying Explanatory Statements of FY'2022-23.
- We also performed such other procedures as we considered necessary in the circumstances.

The assurance scope excludes:

- Data and information outside the defined reporting period (1<sup>st</sup> April 2022 to 31<sup>st</sup> March 2023)
- Data and information on economic and financial performance of the Company
- Data, statements and claims already available in the public domain through Annual Report, or other sources available in the public domain
- The Company's statements that describe the expression of opinion, belief, inference, aspiration, expectation, aim or future intention provided by the Company
- The Company's compliance with regulations, acts, guidelines with respect to various regulatory agencies and other legal matters

#### Conclusion

Based on our procedures and the evidence obtained, we are not aware of any material modifications that should be made to the Company's carbon neutrality claim mentioned in the Qualifying Explanatory Statements (QES) of FY'2022-23 prepared in accordance with PAS 2060:2014 specification for the period from 1<sup>st</sup> April 2022 to 31<sup>st</sup> March 2023, in order for it to be in accordance with the Criteria.

#### Restricted use

This report is intended solely for the information and use of Tata Consultancy Services Limited and should not be used by anyone other than those specified parties.



Chaitanya Kalia  
Partner  
25.07.2023  
Mumbai