



KPMG Assurance and Consulting Services LLP
 First Floor, Block A
 02 Godrej Business District
 Pirojshanagar, Vikhroli – West
 Mumbai - 400 079, India
 Telephone: +91 (22) 6808 6000

Independent Practitioners’ Limited Assurance Report

To the Directors of Tata Chemicals Limited

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

Assurance report on select sustainability disclosures (which are not part of BRSR Core) in Business Responsibility and Sustainability Report (BRSR) of Tata Chemicals Limited (the ‘Company’) prepared in accordance with the Business Responsibility and Sustainability Reporting (BRSR) framework and select sustainability disclosures in the Integrated Annual Report (IAR) (together called ‘Identified Sustainability Information’ (ISI)) of the Company prepared with reference to the Global Reporting Initiative (GRI) Standards 2021 for the period 1 April 2025 to 31 March 2026.

Conclusion

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	Page number in the Integrated Annual Report	Reporting Criteria
<p><i>Select BRSR attributes (which are not part of BRSR Core) (refer Appendix 1)</i></p> <p><i>Select GRI Standards 2021 indicators (refer Appendix 2)</i></p>	<p><i>1 April 2025 to 31 March 2026</i></p>	<p><i>03 to 101</i></p>	<ul style="list-style-type: none"> - <i>GRI Standards 2021</i> - <i>Regulation 34(2)(f) of the Securities and Exchange Board of India (SEBI) Listing Obligations and Disclosure Requirements (SEBI LODR)</i> - <i>Master Circular for compliance with the provisions of the SEBI LODR by listed entities, dated January 30, 2026 (Master Circular) prescribing</i> <ul style="list-style-type: none"> o <i>Format of the BRSR</i> o <i>Guidance notes for BRSR format</i> - <i>Greenhouse Gas (GHG) Protocol (A Corporate Accounting and Reporting</i>



			<p><i>Standard) (Revised) developed by World Resources Institute (WRI) / World Business Council for Sustainable Development (WBCSD)</i></p> <p>- <i>Corporate Value Chain (Scope 3) Accounting and Reporting Standard developed by World Resources Institute (WRI) / World Business Council for Sustainable Development (WBCSD)</i></p>
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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 on *pages 03 to 101* in Business Responsibility and Sustainability Report Section and in 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 2026, is not prepared, in all material respects, in accordance with Greenhouse Gas (GHG) Protocol (A Corporate Accounting and Reporting Standard) (Revised), the Corporate Value Chain (Scope 3) Accounting & Reporting Standard, Regulation 34(2)(f) of the *SEBI LODR, Master Circular*, and with reference to the GRI Standards (2021) and basis of preparation set out in Section A of Business Responsibility and Sustainability Report in 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).

KPMG Assurance and Consulting Services LLP (“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 for the Company, and the assurance report has been issued on June 3, 2026. The Other Information comprises the information included in the Company’s Integrated Annual Report (but does not include the BRSR Core, the select BRSR attributes and GRI indicators, and assurance reports thereon.)

Our reasonable assurance opinion on the BRSR Core, limited assurance conclusion on the select BRSR attributes and select GRI indicators does not cover the Other Information and we are not expressing any form of assurance conclusion thereon.



In connection with our assurance report on the select BRSR attributes and select GRI indicators, our responsibility is to read the Other Information and, in doing so, consider whether Other Information is materially inconsistent with the select BRSR attributes and select GRI indicators, or our knowledge obtained in the assurance, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement therein, we are required to communicate the matter to Those Charged With Governance and describe actions under the applicable laws and regulations. We have nothing to report in this regard.

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 indicators, 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.

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 establishing suitable criteria for preparing the ISI, taking into account applicable laws and regulations, if any, related to reporting on the ISI, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the ISI in accordance with the Reporting Criteria;
- disclosure of the applicable criteria used for preparation of the ISI in the Integrated Annual Report;
- preparing fairly stating and properly calculating the ISI 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;
- providing the details of the management personnel who takes ownership of the ISI disclosed in the Integrated Annual Report;
- ensuring compliance with laws, regulations 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 company's ISI.



Inherent limitations

The preparation of the Company's sustainability information requires the management to establish or interpret the Reporting 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 attributes and GRI indicators, 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 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 limited assurance conclusion to Directors of Tata Chemicals 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 selected procedures depend 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 Reporting Criteria used by the Company in preparing the information covered by limited assurance;
- interviewed senior management and relevant staff at corporate and selected locations concerning policies for environment and occupational health and safety, and the implementation of these across the business;
- through inquiries, obtained an understanding of the Company's 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 ten physical site visits and conducted four virtual site reviews including the corporate office. The selection of these sites is based on the relative size of the workforce of these locations to the total workforce, relative manufacturing activity at these locations, 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 Reporting Criteria; and
- evaluated the overall presentation of the information covered by limited assurance to determine whether it is consistent with the Reporting Criteria and in line with our overall knowledge of, and experience with, the Company's policies relating to environment and occupational health and safety.



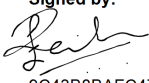
The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been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

Exclusions

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

- Any form of review of the commercial merits, technical feasibility, accuracy of claims, compliance with applicable legislations. We have not verified any of the judgements in relation to commercial risks associated with the business activities.
- Operations of the Company other than those under the *Reporting Boundary set out in the section A of BRSR section of the Integrated Annual Report* (Scope of Assurance).
- The Company's statements that describe the strategy, progress on goals (other than those listed under the scope of assurance, as mentioned above), expression of opinion, claims, belief, aspiration, expectation, aim to future intention provided by the Company, and assertions related to Intellectual Property Rights and other competitive issues.
- Aspects of the select BRSR attributes and select GRI indicators and the data/information (qualitative or quantitative) other than the ISI.
- Data and information outside the defined reporting period i.e., 1 April 2025 to 31 March 2026.

For KPMG Assurance and Consulting Services LLP

Signed by:

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Prathmesh Raichura

Partner

Date: June 3, 2026

Place: Mumbai



Appendix – 1

BRSR	Type of Assurance
P6 L1- Water withdrawal, consumption, and discharge in areas of water stress (in kiloliters)	Limited
P6 E11- If the entity has operations/offices in/around ecologically sensitive areas where environmental approvals /clearances are required, please specify the location and type of operations and if the conditions of environmental approval / clearance are being complied with?	Limited
P6 L2 – Provide details of total Scope 3 emissions	Limited
P6 L2 – Provide details of total Scope 3 emissions intensity	Limited
P6 E8 – Projects related to reduction of Green House Gas emissions	Limited
P6 E6: Provide details of air emissions (other than GHG emissions) by the entity	Limited
P6 L7- Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts	Limited
General Disclosure 22- Turnover rate for permanent employees and workers	Limited
P3 E2- Details of retirement benefits, for Current Financial Year	Limited
P3 E5- Return to work and Retention rates of permanent employees and workers that took parental leave	Limited
P3 E10- Health and safety management system	Limited
P3 E8- Details of training given to employees and workers	Limited
P3 E7 Membership of employees and worker in association(s) or Unions recognised by the listed entity	Limited



Appendix – 2

GRI Indicator	Type of Assurance
301-2 Recycled input materials used	Limited
302-1-(a), (b), (c)-i, (e) Energy consumption within the organization	Limited
302-3 (a) Energy intensity	Limited
303-1 (a) Interactions with water as a shared resource	Limited
303-2 (a) Management of water discharge-related impacts	Limited
303-3 (a) 303-3-b-(i-iv) Water withdrawal	Limited
303-4 (a) Water discharge	Limited
303-5 (a) (b) Water consumption	Limited
305-1 (a), (b), (c), (d), Direct (Scope 1) GHG emissions	Limited
305-2 (a), (b), (c), Energy indirect (Scope 2) GHG emissions	Limited
305-3, Other indirect (Scope 3) GHG emissions	Limited
305-4- (a), (b), (c), (d) GHG emissions intensity	Limited
305-5-(a), (b), (c), (d) Reduction of GHG emission	Limited
305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Limited
306-3-(a) Waste generated	Limited
306-4-(a), (b-i), (b-ii), (b-iii), (c-i), (c-ii), (c-iii) Waste diverted from disposal	Limited
306-5-(a), (b-i), (b-ii), (b-iii), (c-i), (c-ii), (c-iii), (c-iv) Waste directed to disposal	Limited
308-1 New suppliers that were screened using environmental data	Limited
401-1 (b) New employee hires and employee turnover	Limited
401-3 Parental leave	Limited
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Limited
201-3-b-(i-iii), 201-3-c, 201-3-d, 201-3-e Defined benefit plan obligations and other retirement plans	Limited
407-1 (a) Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Limited
404-1 (a-i) Average hours of training per year per employee	Limited
404-2 (a) Programs for upgrading employee skills and transition assistance programs	Limited
403-1 (a), (b) Occupational health and safety management system	Limited
403-2 (a), (b), (c), Hazard identification, risk assessment, and incident investigation	Limited
403-5 Worker training on occupational health and safety	Limited
403-9-(a-i-v), 403-9-(b-i-v), Work-related injuries	Limited
403-10-(a), 403-10-(b-ii) Work-related ill health	Limited
403-4 (a) Worker participation, consultation, and communication on occupational health and safety	Limited
403-6 (a) Promotion of worker health	Limited