



Date: 14th Aug 2018

TATA STEEL LIMITED

Bombay House, 24 Homi Mody Street
Mumbai 400 001
India

Sub: Verification of Tata Steel Limited GHG footprint for the period 2017-18
Ref: Your Work Order No.3000118009/132 dated 27.03.2018 for the engagement

The purpose of this letter is to clarify matters set out in the assurance report. It is not an assurance report and is not a substitute for the assurance report.

This letter and the verifier's assurance report, including the opinion(s), are addressed to you and are solely for your benefit in accordance with the terms of the contract. We consent to the release of this letter by you to CDP in order to satisfy the terms of CDP disclosure requirements but without accepting or assuming any responsibility or liability on our part to CDP or to any other party who may have access to this letter or our assurance report.

In accordance with our engagement contract (Work Order referred to above) with you dated 27/03/2018 (the "contract") and for the avoidance of doubt, we confirm that our GHG Verification Report to you dated 11/08/2018 (the "assurance report") incorporated the following matters:

1. Boundaries of the reporting company covered by the assurance report and any known exclusions. *1

(See list of entities on the next page)



*1 Optional field
Bureau Veritas (India) Private Limited
(Certification Business)
Regd. Office: 72 Business Park, Ground Floor
Marol Industrial Area, MIDC, Chhattrpada Road - C,
Andheri (East), Mumbai - 400 093, India

Tel.: +91 22 62742000/01/02
Fax: +91 22 62742008
scsinfo@in.bureauveritas.com
www.bureauveritas.co.in
CIN: U74210MH2001PTC134262

Area Offices:
Ahmedabad, Bangalore
Baroda, Chennai, Hyderabad
Kochi, Kolkata, New Delhi, Pune

TSL covers the following entities in its organizational boundary for reporting.

A. Tata Steel Group (Global Operations and Subsidiaries)

- a. **Tata Steel Limited – Own operations in India**
- Jamshedpur Steel Works (TSJ)
 - Kalinganagar Steel Works (TSK)
 - Collieries & Washeries (Coal mines at West Bokaro & Jharia)
 - Iron Ore Mines & Quarries Division (OMQ) incl. Beneficiation
 - Hooghly Met Coke (HMC, Haldia)
 - Ferro Alloys & Metals Division (FAMD) incl.
 - Ferro Chrome Plant (FAP) at Bamnival
 - Ferro Chrome Plant at Gopalpur[^]
 - Ferro Manganese Plant at Joda
 - Dolomite Quarry at Gomardih (GDQ)
 - Manganese Group of Mines (MGM) in Odisha
 - Chromite Mines in Sukinda (incl. Beneficiation Plant)
 - Shipping & Logistics & CSD
 - Bearing Division, Kharagpur[#]
 - Tubes Division, Jamshedpur[#]
 - Wires Division, Tarapur & Pithampur[#]
 - CRM- Bara, Jamshedpur[#]
 - CRC- West, Tarapur[#]
 - Tata Steel Growth Shop & Agrico[^]
- b. **Tata Steel Europe (TSE)**
- Port Talbot Steel works (TSPT)
 - IJmuiden Steel work (TSIJ)
 - Downstream processing units across Europe & USA[#]
- c. **NatSteel Holdings (NSH)**
- Singapore - secondary steel making site (Scrap-EAF)
 - Upstream scrap recycling facility, Singapore[#]
 - Downstream rolling mills across South East Asia[#]
- d. **Tata Steel Thailand (TSTh)**
- All three secondary steelmaking sites, Scrap-EAF in Thailand
- e. **Jamshedpur Utilities & Services Company Limited (Jamshedpur services only)**
- f. **The Tinplate Company of India Ltd^{#5}**
- g. **Tata Sponge Iron Limited⁵**
- h. **Bhubaneshwar Power Private Limited[#]**
- i. **Tata Metaliks Ltd.[#] (incl.**
- j. **Indian Steel & Wire Products Ltd[#]**
- k. **Tata Steel Processing and Distribution Limited[#]**
- l. **Tata Pigments Limited[#]**
- m. **TS Alloys Limited[^]**

B. Joint Venture Companies

- a. **Tata NYK Shipping Pte Ltd.**
- b. **Industrial Energy Limited[#]**
- c. **TRL Krosaki Refractories Limited[#]**
- d. **Jamshedpur Continuous Annealing & Processing Company Private Limited[#]**

Notes:

[#] GHG inventory not included in the scope of verification, which was conducted based on initial assessment of significant emission sources identified based on information available

[^] Not included in inventory - lacking material information



2. Emissions data verified - broken down by Scope 1, Scope 2 and Scope 3 categories with figures given; option to include other relevant data that has been verified with figures.

<u>Scope 1</u>		<u>Scope 2</u>		<u>Scope 3</u>	
Reported Emissions: 47,025,134 tCO ₂ e		Reported Emissions: 3,344,945 tCO ₂ e		Reported Emissions: 9,738,148 tCO ₂ e	
Verified: (91.04% of REPORTED Scope I EMISSIONS)		Verified: (84.57% ² of REPORTED Scope II EMISSIONS)		Verified: (77.30% of REPORTED Scope III EMISSIONS)	
<p><i>Verified GHG Emissions Intensity (in terms of tCO₂ of Scope 1 + 2 emissions per INR of Tata Steel revenues in the Financial Year 2017-18: 0.0000379 tCO₂ per INR</i></p>					

A country wise breakdown of the GHG emissions was reported by Tata Steel Ltd. and was verified by us to be as follows:

COUNTRY-WISE EMISSIONS - CONSOLIDATED

Row Labels	Scope-1	Scope-2	Scope-1&2
Belgium	25,799	6,055	31,854
China	0	0	0
France	67,891	-2,850	65,042
Germany	12,566	2,212	14,778
India	3,26,02,375	25,09,855	3,51,12,231
Malaysia	60	1,279	1,339
Netherlands	70,05,840	-2,95,538	67,10,302
Singapore	1,14,510	1,30,231	2,44,741
Thailand	2,15,294	5,30,506	7,45,801
Turkey	4,029	1,921	5,950
UK	69,70,587	4,53,023	74,23,609
USA	1,101	2,706	3,807
Vietnam	5,081	5,545	10,626
Grand Total	4,70,25,134	33,44,945	5,03,70,080



² By quantum of energy (electricity) purchased
CDP verification template

3. Period covered

1st April 2017 to 31st March 2018

4. Verification standard used

The verification was based on

- 1. Worldsteel Association User Guide version 9 and CO₂ Report v22 User Guide 10 Excel reporting tool**
- 2. GHG accounting requirements of ISO14064-1:2006 "Specification with Guidance at the Organisation level for quantification and reporting of greenhouse gas emissions and removals"**
- 3. WBCSD & WRI GHG Corporate Accounting & Reporting Standard ("GHG Protocol")**
- 4. The verification was carried out to the requirements of ISO 14064-3 ("Specification with guidance for the validation and verification of greenhouse gas assertions")**

5. Assurance opinion (incl. level of assurance and any qualifications)

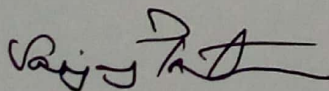
The GHG assertion made in the report is without material discrepancy to the knowledge of Bureau Veritas. We provide the same level of assurance ("Limited assurance") as agreed to at the beginning of the verification process.

Bureau Veritas concludes, with limited assurance that it has not come across any instance during its verification to indicate that the inventory computed by TSL may not be materially correct or is not a fair representation of the actual GHG emissions of Tata Steel Limited taken place during the reporting period (1st April 2017 to 31st March 2018).

6. Verification provider and accreditations (if relevant)

Bureau Veritas (India) Pvt. Ltd. (CDP Global Verification Partner)

7. Lead verifier name and relevant accreditations/professional membership (if relevant)



Sanjay S. Patankar, Lead Verifier GHG and Product Manager, Climate Change & Sustainability at Bureau Veritas India.



8. This letter should be prepared on the verifier's letterhead or include the signature of the lead verifier (or authorized signatory/ organization responsible for issuing the assurance report / statement) in the box below.

B. Prajapati

Bhavesh Prajapati

Technical Reviewer, GHG Lead and CDM Local Product Manager, BV Ahmedabad

Bureau Veritas (India) Pvt. Ltd.

72 Business Park, 9th Floor, MIDC 'C' Cross Road, Opp. SEEPZ Gate #2, Marol,
Mumbai -400 093

India

Tel: +91 22 6274 2000/01/02

Fax: +91 22 6274 2000

