

# Independent Assurance Statement

## Introduction and Engagement

Godrej Consumer Products Limited (hereafter ‘GCPL’) commissioned TUV India Private Limited (TUVI) to conduct the independent external assurance of GCPL’s “Environmental Footprint Report” (hereinafter ‘the Report’), which includes “limited assurance” of GCPL’s energy consumption, water withdrawal, rainwater harvested, waste to landfill, GHG emissions (direct scope 1, indirect scope 2 and other indirect scope 3) data for the applied reporting period. While performing this assurance, TUVI referred to the Global Reporting Initiative Standards, GHG Protocol and ISO 14064 -1. The remote verification was conducted in July 2020 via online MS Team application. The Report covers GCPL’s Environmental data for the period 01 April 2019 to 31 March 2020.

## Management’s Responsibility

The GCPL’s management is responsible for the accurate preparation of all data and information disclosures in Report in accordance with the criteria stated in the Global Reporting Initiative Standards, ISO 14064-1, and GHG Protocol. This responsibility includes identification of relevant GHG inventory; its monitoring, quality control (QA/ QC) measures for accuracy of data, data aggregation, calculation, and data disclosure. GCPL is responsible for designing, implementing and maintaining systems and processes relevant for the preparation of the Report in such a way that it is free of intended or unintended – material misstatements. TUVI undertook the assurance engagement of the environmental data in accordance with the terms of the contract.

## Scope, Boundary and Limitations of Assurance

The scope of the assurance includes the verification of data pertaining to Environmental Footprint. Engagement includes the following with respect to assurance:

- Standards, and the quality of information presented in the Report over the reporting period;
- Review of the initiatives, practices and performance described in the Report;
- Review of the disclosures made in the Report against the requirements of the GRI Standards, TNCC-20 standard, ISO 14064-1 with the agreed level of assurance;
- Verification of the quality and reliability of the GRI Standards Disclosure 302-1, 302-3,303-1, 305-1,305-2, 305-3,305-4,306-2

The GCPL applies the operational control approach. The geographical boundaries of the engagement were limited to the territory of India. All operational sites are considered as parts of the boundary for verification of Environmental Footprint information are as below:

Facility Name	Location
Malanpur	U 30, Industrial Area, Malanpur, Bhind District, Madhya Pradesh
Katha	Katha, Baddi, Himachal Pradesh
Thana	Thana, Baddi, Himachal Pradesh
Coil 11	Kathua, Jammu & Kashmir
Kathua	Jammu, Jammu & Kashmir
Baribrahma	Bari Brahmana, Jammu, Jammu & Kashmir
Conso and Emox	Pondicherry
MMN	Maraimalainagar, Chennai, Tamilnadu
Coil 9	Kattupuppam, Pondicherry
Coil 6 and Coil 7	Karaikkal, Puducherry
Aer Guwahati	Guwahati, Assam
New Conso and New Guwahati	North Guwahati, Assam
Lokhra	Lokhra, Behind NPS Public School, LalungGaon – Guwahati, Assam
Lokhra-2	Lokhra, Guwahati, Assam
Coil 5 (Kalapahar Coil)	Kalapahar, Guwahati, Assam
Coil 8 (Meghalaya Coil)	N.H. – 41, Byrnihat, Rebhoi District, Meghalaya
Sikkim	Namchi, Sikkim

Our engagement did not include an assessment of the adequacy or effectiveness of GCPL's strategy or management of environment-related issues. During the assurance process, TUVI did not come across limitations to the scope of the agreed assurance engagement. No external stakeholders were interviewed as a part of this engagement.

## Verification Methodology

During the assurance engagement, TUVI adopted a risk-based approach, focusing on verification efforts with respect to the source of information and data. In doing so:

- TUVI verified the Environmental Footprint data disclosed in the Report; and assessed the robustness of the data management system, information flow, and controls;
- TUVI examined and reviewed the documents, data and other information made available by GCPL for the reported disclosures including the Management Approach and performance disclosure;
- TUVI conducted interviews with key representatives including data owners and decision-makers from different functions at the corporate office;
- TUVI verified sample-based checks of the processes for generating, gathering and managing the quantitative data and qualitative information included in the Report for the reporting period.

## Conclusions

In our opinion, the data pertaining to Environmental Footprint are reported along with referenced information providing a fair representation of the performance disclosure and meets the general content and quality requirements of the GRI Standards.

Topic-specific Standards 300 series (Environmental topics): These Topic-specific Standards were used to report information on an organization's impacts related to environmental topics. TUVI is of the opinion that the Topic-specific Standards that GCPL uses to prepare its Report are appropriately identified and addressed. The verified KPI are as below:

Disclosure	Parameter	Value
302-1: Energy consumption within the organization	Total energy consumption within the organization (MJ)	941,639,321
	Renewable energy (MJ)	281,760,539
302-3: Energy intensity	Energy intensity ratio for the organization (MJ/ton of production)	2,867
303-1: Water withdrawal by source	Total volume of water withdrawn (m <sup>3</sup> )	4,63,783
	Water withdrawal (m <sup>3</sup> ) per ton of production	1.421
	Rainwater water harvested by the organization (m <sup>3</sup> )	1,58,667
	Net water withdrawal (m <sup>3</sup> ) = (Volume of water drawn-rain water harvested)	3,05,116
305-1: Direct (Scope 1) GHG emissions	Gross direct (Scope 1) GHG emissions in metric tons of CO <sub>2</sub> eq.	33,980
305-2: Energy indirect (Scope 2) GHG emissions	Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO <sub>2</sub> eq.	30,848
305-3: Other indirect (Scope 3) GHG emissions	Gross other indirect (Scope 3) GHG emissions in metric tons of CO <sub>2</sub> eq.	26,433
305-4: GHG emissions intensity	GHG emissions intensity ratio for the organization (tCO <sub>2</sub> eq./ton of production) based on Scope 1 and 2 emissions	0.193
306-2: Waste by type and disposal method	Waste to landfill (hazardous and non-hazardous) (ton)	2.54
	Waste to landfill per ton of production (kg/ton)	0.008

Based on the procedures we have performed, nothing has come to the attention that causes us to believe that the information subject to the limited assurance engagement was not prepared, in all material respects. TUVI found the environmental data and information to be reliable in all material respects, with regards to the reporting criteria of the above-mentioned topic as per the GRI Standards.

TUVI did not perform any assurance of procedures on any prospective information, such as targets, expectations, and ambitions disclosed in the Environmental Information. Consequently, TUVI draws no conclusion on the prospective information. This assurance statement has been prepared in accordance with the terms of our engagement. Limited level assurance engagement with respect to Environmental-related data involves performing procedures to obtain evidence about the Environmental Information. The procedures performed depend on the practitioner's judgment, but their nature is different from, and their extent is less than, a reasonable level assurance engagement. It does not include detailed testing of source data or the operating effectiveness of processes, internal controls and consequently, they do not enable us to obtain the assurance necessary to become aware of all significant matters that might be identified in a reasonable level assurance engagement.

TUVI has evaluated the Report's adherence to the following principles with respect to the requirements of the GRI Standards.

**Stakeholder Inclusiveness:** Stakeholder identification and engagement has been carried out by GCPL on a periodic basis to bring out key stakeholder concerns as material topics of significant stakeholders. In our view, the Report meets the requirements.

**Materiality:** The Report fairly brings out the environmental KPI, and its respective boundaries of the diverse operations of GCPL. In our view, the Report meets the requirements.

**Responsiveness:** TUVI believes that the responses to the identified KPI are fairly articulated in the Report. In our view, the Report meets the requirements.

**Completeness:** The Report has fairly disclosed the data pertaining to Environmental Footprint.

**Reliability:** The majority of the data and information was verified by TUVI's assurance team and found to be fairly accurate. Some inaccuracies in the data identified during the verification process were found to be attributable to transcription, interpretation and aggregation errors and these errors have been corrected. Therefore, in accordance with the GRI Standards and limited level assurance engagement, TUVI concludes that data pertaining to Environmental Footprint presented in the Report is fairly reliable and acceptable. In our view, the Report meets the requirements.

**Neutrality:** The disclosures related to Environmental issues and performances are reported in a neutral tone, in terms of content and presentation. In our view, the Report meets the requirements.

TUVI expressly disclaims any liability or co-responsibility for any decision a person or entity would make based on this assurance statement. The intended users of this assurance statement are the management of GCPL. The management of the GCPL is responsible for the information provided in the Report as well as the process of collecting, analysing and reporting the information presented in the web-based and printed Reports, including its integrity and website maintenance. TUVI's responsibility regarding this verification is in accordance with the agreed scope of work which includes non-financial quantitative and qualitative information (data pertaining to Environmental Footprint) disclosed by GCPL in the Report. This assurance engagement is based on the assumption that data and information provided to TUVI are complete and true.

### **TUVI's Competence and Independence**

TUVI is an independent, neutral, third party providing sustainability services, with qualified environmental and social expert. TUVI states its independence and impartiality with regard to this assurance engagement. In the reporting year, TUVI did not work with GCPL on any engagement that could compromise the independence or impartiality of our findings, conclusions, and recommendations. TUVI was not involved in the preparation of any content or data included in the Report, with the exception of this assurance statement. TUVI maintains complete impartiality towards any individuals interviewed during the assurance engagement.

**For and on behalf of TUV India Private Limited**



Manojkumar Borekar  
Product Head – Sustainability Assurance Service  
TUV India Private Limited

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