



Greenhouse Gas  
Emission

Supply Chain Sustainability  
Data Verification & Assurance



**KSH Automotive Private Limited**

# Supply chain Sustainability Data verification and Assurance



Sustainability Capability Center (SCC)

## GENERAL DETAILS:

Company name	<b>KSH Automotive Private Limited</b>	
Order no	3153239020	
Reporting Boundary (address)	Plot No : 11c, Industrial Park, Site-A Ammavaripalli Village	
City & Postal	Penukonda Revenue Mandal, Anantapur.	
State & Country	IN - 515164, Andhra Pradesh	
Client representative	Mr. GOVINDARAJULU P.	
Type of Verification	GHG emission – Onsite.	
Standard / Criteria	As per ISO/IEC 17029:2019 – Conformity assessment — General principles and requirements for validation and verification bodies & ISAE 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information <small>(Ref standard: ISO 14064-3 Specification with guidance for the verification and validation of greenhouse gas statements)</small>	
Reporting period (DD:MM:YYYY)	01.01.2025 – 31.12.2025	
Verification Date (on site)	18.03.2026	
No of site verified	One.	
Lead Verifier / Verifier(s)	Santhakumar.S	
<b>Summary of verification</b> <small>(Sources: HY Star portal &amp; KIA GHG Inventory sheet)</small>	<b>CY 2025</b> <small>(HMIL/KIA)</small>	<b>FY 2025-26</b> <small>(HMIL only)</small>
<b>Scope 1 (tCO2 eq)</b>	<b>620.27</b>	
Stationary combustion	4.98	
Mobile combustion	56.97	
Fugitive emission	558.32	
Process emission	0	
<b>Scope 2 (tCO2)</b>	<b>10179.71</b>	
Location based	12125.34	
Market based	10179.71	
<b>Scope 3 (tCO2 eq)</b>	<b>NA</b>	
Downstream Transportation	NA	
<b>Total emission (tCO2 eq)</b>	<b>10799.98</b>	

## 1. Verification Process

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The Supply chain Sustainability Data monitoring and assurance verification program is from Hyundai Motor India Limited / KIA India pvt Ltd for its suppliers, and the methodology is based on ISO 17029 Conformity assessment — General principles and requirements for validation and verification bodies and ISAE 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information International Framework for Assurance Engagements on Greenhouse Gas Statements, assurance statement. The engagement is a third-party assurance process.

Verification activities on-site audit, clarification and corrective action process (or resolution of material misstatements and non-conformities), preparation of verification report and verification statement, internal quality control (peer review) and issuance of supply chain data monitoring assurance issue.

## 2. Verification Results

Remaining issues, including any material discrepancy: (e.g.  $\pm 5\%$  Materiality will be considered) Discussions, findings and conclusion regarding the remaining issues from previous verification reports and statements

### Management and operational system of Supply chain Sustainability Data monitoring and assurance of Greenhouse Gas emission information and controls:

Discussions, findings and conclusions on organization's Supply Chain Sustainability Data monitoring and assurance information system and its controls for sources of potential errors, omissions and misrepresentations.

#### Consider:

- Management and control of Supply chain Sustainability Data monitoring and information.
- Design and maintenance of the Supply chain Sustainability Data information system.
- System and processes that support the Supply Chain Sustainability Data information system.
- Processes for collecting, processing, consolidating and reporting GHG data and information, design and maintenance.
- Error checking routines
- Results of previous assessments, when available and appropriate

## 3. Assessment Against Criteria:

Discussions, findings and conclusions on whether the organization conforms to the verification criteria or the Supply Chain Sustainability Data monitoring and assurance program requirements (*eligible to participate in the program; meets principles and requirements of program; quantification, monitoring, reporting approaches and methodologies consistent with customer requirements*)

## 4. Supply chain Sustainability Data and Information:

Discussions, findings and conclusions on completeness, consistency, accuracy, transparency, relevance and conservativeness of Supply chain Sustainability Data information.

#### Consider:

- Quantification methodologies
- Data management approaches in each facility
- Uncertainties in data sources, metering and analytical methods used.
- Maintenance and calibration program

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- Attach scan copies of evidence/Bills/Invoices/SAP or ERP or Any Software Screenshots/ Logbooks / Waste Disposal records including Manifest of at least one-month respective category /source wise emissions (*Attach list with name of scan copies for each sub-category of emissions wise*)
- Accuracy of emissions data and calculation regarding formulas, spreadsheets, conversions, aggregations, consistent use of factors and manual transposition errors between data sets including emission factor source reference to obtained and will be uploaded in I-cert for technical review.

## 5. Summary Of Findings

Summarize findings raised by the verification team. Corrective action requests and responses by the reporter and list resulting changes in the emissions report.

## 6. Responsibilities

The directors or governing body, along with the Management of the Company, are accountable for the information and calculations presented in the Supply chain Sustainability Data monitoring Inventory report. TÜV SÜD has not participated in the creation of any content within the report.

Our commitment involves the testimonies as detailed in the verification scope, with the aim of advising the Management of the Company according to the established terms of reference. We do not take on any obligation farther than this particular purpose, and our results are not meant to evaluate the comprehensive effectiveness of the Company, except for the aspects specifically mentioned within the outlined scope. The Company is accountable for the formation and precise demonstration of the verification scope.

## 7. General Verification results

Please write a final report about the company

*Based on the documented information verification, onsite visit and dialogues with stakeholders Supply chain Sustainability Data monitoring emission accounted by the company for the reporting period **Jan'2025 – Dec'2025** found, based on the Hyundai Motor Group & KIA requirements*

It is recommended to TÜV SÜD Technical review team to:

issue the Assurance report.

not issue the Assurance report

The use of TÜV SÜD logo is not allowed for the Supply chain Sustainability Data monitoring and Verification Process.

Date: 27/3/2026

Place : Mumbai

Prosenjit Mitra  
GM- Verification, Validation and Audit  
Management System Assurance

Santhakumar.S  
Verification Team Leader, TÜV SÜD  
Management System Assurance