



Assurance statement on third-party verification of sustainability information

Unique identification number: **3153015219**

TÜV SÜD South Asia Pvt Ltd. (hereinafter TÜV SÜD) has been engaged by eClerx Services Limited, 4th Floor, Express Tower, Nariman Point, Mumbai - 400021, India to perform Limited Assurance and verification of sustainability information in the SUSTAINABILITY REPORT “BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT”, of eClerx Services Limited (hereinafter “Company”) for the period from 1st April 2023 to 31st March 2024. The verification was carried out according to the steps and methods described below.

Scope of the verification

The third-party verification was conducted to obtain Limited assurance about whether the sustainability information is prepared in accordance with the reporting criteria of BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT- CORE (hereinafter “Reporting Criteria”).

The reporting boundary verified for BRSR Core – India and Philippines.

The following selected disclosures (“BRSR Core parts from the complete BRSR report”) are included in the scope of the assurance engagement for reporting year April 1, 2023 – March 31, 2024, along with comparative previous year information.

The following selective disclosures in the Report “BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT”, published as part of Annual Report FY 2023-24.

S.No.	BRSR- Core indicator reference	Description of indicator
1.	Section C – Principle 1 – 1 (Essential Indicator)	Number of accounts days payable
2.	Section C – Principle 1 – 8 (Essential Indicator)	Share of RPTs
3.	Section C – Principle 3 – 1 (Essential Indicator)	Details of measures for the well-being of employees and workers.
4.	Section C – Principle 3 – 2 (Essential Indicator)	Details of retirement benefits, for Current Financial Year.
5.	Section C – Principle 3 – 11 (Essential Indicator)	Details of safety related incidents.
6.	Section C – Principle 5 – 2 (Essential Indicator)	Details of minimum wages paid to employees and workers.
7.	Section C – Principle 5 – 3b (Essential Indicator)	Gross wages paid to females as % of total wages paid
8.	Section C – Principle 5 – 7 (Essential Indicator)	Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013,
9.	Section C – Principle 6 – 1 (Essential Indicator)	Details of total energy consumption and energy intensity.



10.	Section C – Principle 6 – 3 (Essential Indicator)	Details of total water consumption and water intensity.
11.	Section C – Principle 6 – 4 (Essential Indicator)	Details of total water discharge
12.	Section C – Principle 6 – 6 (Essential Indicator)	Details of air emissions (other than GHG emissions) by the entity.
13.	Section C – Principle 6 – 7 (Essential Indicator)	Details of greenhouse gas emissions (Scope 1 and Scope 2 emissions)
14.	Section C – Principle 6 – 7 (Essential Indicator)	GHG emissions intensity
15.	Section C – Principle 6 – 9 (Essential Indicator)	Details of waste management
16.	Section C – Principle 6 – 9 (Essential Indicator)	Waste recovered and disposed and intensity
17.	Section C – Principle 8 – 4 (Essential Indicator)	Percentage of input material (inputs to total inputs by value) sourced from suppliers
18.	Section C – Principle 8 – 5 (Essential Indicator)	Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost
19.	Section C – Principle 9 – 7 (Essential Indicator)	Information relating to data breaches:

Other than as described in the preceding paragraph, which sets out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the sustainability reporting, and accordingly, we do not express a conclusion on this information. It was not part of our engagement to review product- or service-related information, references to external information sources, expert opinions and future-related statements in the Report.

Responsibility of the Company

The legal representatives of the Company are responsible for the preparation of the sustainability information in accordance with the Reporting Criteria. This responsibility includes in particular the selection and use of appropriate methods for sustainability reporting, the collection and compilation of information and the making of appropriate assumptions or, where appropriate, the making of appropriate estimates. Furthermore, the legal representatives are responsible for necessary internal controls to enable the preparation of a sustainability report that is free of material - intentional or unintentional - erroneous information.

Verification methodology and procedures performed

The verification engagement has been planned and performed in accordance with the verification methodology developed by the TÜV SÜD Group which is based upon the ISO 17029 and ISAE 3000.

The applied level of assurance was “Limited Assurance”, the level of assurance obtained in this assurance is higher than limited assurance. The procedures the verification team performs in a Limited assurance engagement vary in nature and timing from and are more in extent



than for a limited assurance engagement.

The verification was based on a systematic and evidence-based assurance process as stated above. The selection of assurance procedures is subject to the auditor's own judgment.

The procedures included amongst others:

- Inquiries of personnel who are responsible for the stakeholder engagement and materiality analysis to understand the reporting boundaries
- Evaluation of the design and implementation of the systems and processes for compiling, analysing, and aggregating sustainability information as well as for internal controls
- Inquiries of company's representatives responsible for collecting, preparing and consolidating sustainability information and performing internal controls
- Analytical procedures and inspection of sustainability information as reported for the Locations in India & Philippines.
- Assessment of local data collection and management procedures and control mechanisms through a sample survey at Pune & Mumbai corporate offices.

Conclusion

On the basis of the assessment procedures carried out from 23.08.2024 to 03.09.2024, Nothing has come to our attention to suggest that the Report does not meet the completeness with respect the Reporting Criteria.

Limitations

The assurance process was subject to the following limitations:

- The subject matter information covered by the engagement are described in the "scope of the engagement". Assurance of further information included in the sustainability reporting was not performed. Accordingly, TÜV SÜD do not express a conclusion on this information.
- The assurance scope excluded forward-looking statements, product- or service-related information, external information sources and expert opinions.

Use of this Statement

The Company must reproduce the TÜV SÜD statement and possible attachments in full and without omissions, changes, or additions.

This statement is by the scope of the engagement solely intended to inform the Company as to the results of the mandated assessment. TÜV SÜD has not considered the interest of any other party in the selected sustainability information, this assurance report or the conclusions TÜV SÜD has reached. Therefore, nothing in the engagement or this statement provides third parties with any rights or claims whatsoever.



Independence and competence of the verifier

TÜV SÜD South Asia Pvt Ltd. is an independent certification and testing organization and member of the international TÜV SÜD Group, with accreditations also in the areas of social responsibility and environmental protection. The assurance team was assembled based on the knowledge, experience and qualification of the auditors. TÜV SÜD South Asia Pvt Ltd hereby declares that there is no conflict of interest with the Company.

Place, Date

Mumbai, 13th September 2024

Prosenjit Mitra

GM- Audit Services

(Business Line - Verification, Validation & Audit)

Ganeshkumar V

Sustainability Expert