Assurance statement on third-party verification of sustainability information

Unique identification no.: **3153129821**

TÜV SÜD South Asia Pvt Ltd. (hereinafter TÜV SÜD) has been engaged by **eClerx Services Limited, 4th Floor, Express Tower, Nariman Point, Mumbai Maharashtra India – 400021** to perform an independent assurance of the Company's disclosures in Business Responsibility and Sustainability Report (hereafter referred as 'BRSR') of **eClerx Services Limited**, (hereinafter "Company") for the period from **01/04/2024 to 31/03/2025**.

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 independent assurance about whether the Sustainability information is prepared in reference to BRSR standard/framework (hereinafter referred as "Reporting Criteria").

Reporting standard/framework

The disclosures have been prepared by **eClerx Services Limited**, in reference to:

BRSR reporting guidelines (Annexure II) as per SEBI Circular No. SEBI/HO/CFD/CMD-2/P/CIR/2021/562 dated May 10, 2021, and incorporated Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023

The following sustainability indicators' reporting are included in the scope of the assurance engagement during the reporting period Financial Year 2024-2025 as listed below

Limited level of assurance for the below non-financial quantitative disclosures in BRSR (Ref: Annexure II of SEBI circular) for -

S. N.	BRSR indicator reference	Description of indicator
1.	Section A – 20-a	Employees and workers (including differently abled).
2.	Section A – 20-b	Differently abled Employees and workers.
3.	Section A – 21	Participation/Inclusion/Representation of women.
4.	Section A – 22	Turnover rate for permanent employees and workers
5.	Section A – 25	Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct.
6.	Principle 1 – E-1	Percentage coverage by training and awareness programmes on any of the Principles during the Financial Year.
7.	Principle 1 – E-8	Number of days of accounts payables
8.	Principle 1 – E-9	Openness of business
9.	Principle 2 – E-2-a	Procedures in place for sustainable sourcing.
10.	Principle 2 – E-2-b	Percentage of inputs were sourced sustainably.
11.	Principle 3 – E-1a	Details of measures for the well-being of employees and workers.
12.	Principle 3 – E-1c	Spending on measures towards well-being of employees and workers (including permanent and other than permanent)
13.	Principle 3 – E-2	Details of retirement benefits, for Current Financial Year.

14.	Principle 3 – E-3	Accessibility to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016.
15.	Principle 3 – E-4	Equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.
16.	Principle 3 – E-5	Return to work and Retention rates of permanent employees and workers that took parental leave
17.	Principle 3 – E-8	Details of training given to employees and workers.
18.	Principle 3 – E-9	Details of performance and career development re- views of employees and worker.
19.	Principle 3 – E-14	Assessments for the year (Health and safety practices, Working Conditions).
20.	Principle 4 – E-1	Processes for identifying key stakeholder groups of the entity.
21.	Principle 4 – E-2	List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.
22.	Principle 5 –E-1	Employees and workers who have been provided training on human rights issues and policies of the entity.
23.	Principle 5 –E-2	Details of minimum wages paid to employees and workers, in the following format
24.	Principle 5 – E-3b	Gross wages paid to females as % of total wages paid by the entity
25.	Principle 5 – E-6	Number of Complaints made by employees and workers
26.	Principle 5 –E- 7	Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.
27.	Principle 6 – E-1	Details of total energy consumption and energy intensity.
28.	Principle 6 – E-3	Details of total water consumption and water intensity.
29.	Principle 6 – E-4	Details related to water discharged
30.	Principle 6 – E-6	Air emissions (other than GHG emissions) by the entity
31	Principle 6 – E-7	Details of greenhouse gas emissions (Scope 1 and Scope 2 emissions), Scope 1 & 2 GHG emissions and intensity.
32	Principle 6 – E-8	Project related to reducing Green House Gas emission reduction.
33	Principle 6 –E-9	Waste management by the entity and intensity.
34	Principle 7 –E-1	Number of affiliations with trade and industry chambers / associations
30.	Principle 8 – E-4	Percentage of input material (inputs to total inputs by value) sourced from suppliers

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 BRSR 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 BRSR report in accordance with the Reporting Criteria. This responsibility includes in particular the selection and use of appropriate methods for measurement, calculation, 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 BRSR 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 on ISAE 3000 assurance engagement standard and ISO 17029.

Level of Assurance

Limited Level of assurance for the non-financial quantitative disclosures of BRSR report (Ref: Annexure II of SEBI circular).

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

- Inquiries of personnel who are responsible for the stakeholder engagement und materiality analysis to understand the reporting boundaries. Evaluation of the design and implementation of the systems and processes for compiling, analyzing, 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 at group level by all locations
- Assessment of local data collection and management procedures and control mechanisms through a sample survey at selected multiple sites as mentioned below:

Sl. No.	Company Name	Site Address
1	eClerx Services Limited	Shop No.3, Plot 6, Sector-7, Airoli, Navi Mumbai, Thane, Maharashtra, India 400708
2		Phase 2, Hinjewadi Rajiv Gandhi Infotech Park, Hinjewadi, Pune, Maharashtra, India 411057.

Conclusion

Limited Level of Assurance- BRSR Reporting Format

On the basis of the assessment procedures carried out from 07.07.2025 to 21.07.2025, TÜV SÜD has not become aware of any facts that lead to the conclusion that the selected indicators have not been prepared, in all material aspects, in accordance with 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 BRSR 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 like Assurance report 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.

Mumbai, 9th Aug 2025.

Prosenjit Mitra	Prabhu Gurav
General Manager- Verification, Validation and Audit	Verification Team Leader, TÜV SÜD
Management System Assurance	Management System Assurance