

Certificate of Reasonable Assurance on ESG Disclosures

This is to certify that

Tata Elxsi Limited

has been assessed and assured for ESG KPI's
(details in verified KPI's)
as per the requirements of the SEBI Circular

No SEBI/HO/CFD/CFD-SEC2/P/CIR/2023/122 dated July 12, 2023

to support the Design, Development, Verification, Validation, and

Maintenance of Software and Solutions

for the customers of Tata Elxsi Limited

with its Global Headquarters at ITPB Road, Whitefield,

Bangalore 560048, Karnataka, India.

INDEPENDENT ASSURANCE STATEMENT

Introduction

ISOQAR (India) Private Limited has undertaken a reasonable assurance engagement for Tata Elxsi Limited. This engagement involves providing reasonable assurance for the BRSR Core Indicators as mandated by SEBI under “SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.” The relevant information is included in the Business Responsibility and Sustainability Report of the Company's Integrated Annual Report for the year ended March 31, 2025.

Reporting Standard/Framework

The disclosures have been prepared for Tata Elxsi as per the below standards/frameworks:

- BRSR reporting guidelines for listed entity as per SEBI Circular No. SEBI/HO/CFD/CMD-2/P/CIR/2021/562, dated May 10, 2021, and the incorporated Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023
- BRSR Core: Framework for assurance and ESG disclosures for the value chain, as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023.
- Measures to facilitate ease of doing business with respect to the framework for assurance or assessment, ESG disclosures for value chain, and introduction of voluntary disclosure on green credits as per SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dated March 28, 2025.
- ISO 14064-1:2018 - Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals

Level of Assurance

- Reasonable assurance for BRSR Indicators

Scope, Boundary, and Limitations

- The scope of our engagement includes reasonable independent assurance for the BRSR Indicators. The validation process includes onsite reviews of documents, policies, procedures, and measures, along with related supporting data for the reporting period
- The boundary encompasses the operations of Tata Elxsi across all locations that fall under the company's compliance structure.

- The assurance scope has the following limitations:
 - Measurement of some KPI's is limited due to a lack of operational control on such facilities. These limitations (if any) are called out in the note section.
 - The assurance only covers data and information for the specified reporting period.

Assurance process

As part of ISOQAR's assurance process, this reasonable assurance engagement is conducted in two phases

- **Phase 1 (March 5-7, 2025):** Onsite validation and verification of documents, policies, procedures, and measures, along with related supporting data for the reporting period up to Q3 FY 2024-2025
- **Phase 2 (April 8, 2025):** Remote validation and verification of additional data for Q4 FY 2024-2025

Verified Key Performance Indicators

SI No	Attribute	Parameter	Unit of Measure	Assured Values
1	Green-house gas (GHG) footprint	Total Scope 1 emissions* ¹	MT of CO ₂ e* ²¹	114.9
		Total Scope 2 emissions* ²	MT of CO ₂ e* ²¹	4826
		Total Scope 1 and Scope 2 emission intensity per rupee of turnover	MT CO ₂ e/ Revenue from operations in INR Cr	1.32
		Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* ³	MT CO ₂ e/ Revenue from operations in ₹ adjusted to PPP	2.97
		Total Scope 1 and Scope 2 emission intensity in terms of physical output	MT CO ₂ e/ Employee head count	0.40
2	Water footprint	Total Water consumption	KL	73704
		Water consumption intensity per rupee of turnover	KL/ Revenue from operations in INR Cr	19.76
		Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* ³	KL / Revenue from operations in ₹ adjusted for PPP	44.27
		Water intensity in terms of physical output	KL/Employee Headcount	5.94
		Water discharge by destination and levels of Treatment* ⁴	KL	72089
3	Energy footprint	Total Energy consumed* ⁵	Giga Joules (GJ)	50093.84
		% of energy consumed from renewable sources* ⁶	In % terms	51%
		Energy intensity per	GJ/ Revenue	13.43

SI No	Attribute	Parameter	Unit of Measure	Assured Values
		rupee of turnover	from operations in INR Cr	
		Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) ¹³	GJ/ Revenue from operations in ₹ adjusted for PPP	30.09
		Energy intensity in terms of physical output	GJ/ Employee head count	4.04
4	Embracing circularity - details related to waste management by the entity	Plastic waste (A)	MT	3.61
		E-waste (B) ¹⁷	MT	1.22
		Bio-medical waste (C)	MT	Nil
		Construction and demolition waste (D) ¹⁸	MT	Nil
		Battery waste (E)	MT	14.31
		Radioactive waste (F)	MT	Nil
		Other Hazardous waste. Please specify, if any. (G)	MT	Nil
		Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	MT	26.56
		Total Waste generated (A+B + C + D + E + F + G + H)	MT ²¹	45.70
		Waste intensity per rupee of turnover from operations	Total waste generated / Revenue from operations in INR Cr	0.012
		Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) ¹³	Total waste generated / Revenue from operations in ₹ adjusted for PPP	0.027
		Waste intensity in terms of physical output	Total waste generated / Employee Headcount	0.0037
		Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations ¹⁹		
		(i) Recycled	MT	14.31(battery waste)
		(ii) Re-used	MT	0
		(iii) Other recover options	MT	0
		Total	MT ²¹	14.31
		For each category of waste generated, total waste disposed of by nature of disposal method ¹⁰		
		(i) Incineration	MT	0
		(ii) Landfilling	MT	0
		(iii) Other disposal options	MT	0
		Total	MT ²¹	0
5	Enhancing Employee Wellbeing and Safety	Spending on measures towards well-being of employees cost incurred as a % of total revenue of the company ¹¹	In % terms	0.45%
	Details of safety related incidents for employees and workers (including contract workforce e.g. workers in the company's construction sites)	Number of permanent disabilities	In No's	0
		Employee: Lost Time Injury Frequency Rate	Per one million-person hours	0.04

SI No	Attribute	Parameter	Unit of Measure	Assured Values
		(LTIFR)	worked	
		Worker: Lost Time Injury Frequency Rate (LTIFR)	Per one million-person hours worked	1.02
		No. of fatalities	In No's	0
6	Enabling Gender Diversity in Business	Gross wages paid to females as % of wages paid	In % terms	29%
	Complaints on POSH	Total complaints on sexual harassment (POSH) reported	In No's	2
		Complaints on POSH as a % of female employees / workers	In % terms	0.04%
		Complaints on POSH upheld	In No's	2
7	Enabling Inclusive Development- Input material sourced from following sources as % of total purchases	Directly sourced from MSMEs/ small producers (As % of total purchases by value)	In % terms	18%
		Directly from within India- As % of total purchases by value)	In % terms	60%
	Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost	Location (In % terms – As % of total wage cost) *12		
		Rural	In % terms	0
		Semi-urban	In % terms	0
		Urban	In % terms	0
8	Fairness in Engaging with Customers and Suppliers- Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events	Total loss/breach of data of customers	In % terms	0
		Total cyber security breach	In % terms	0
		Number of days of accounts payable	(Accounts payable *365) / Cost of goods/services procured	7
9	Open-ness of business- Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties	Purchases from trading houses as % of total purchases	In % terms	NA
		Number of trading houses where purchases are made from	In No's	NA
		Purchases from top 10 trading houses as % of total purchases from trading houses	In % terms	NA
		Sales to dealers / distributors as % of total sales	In % terms	NA
		Number of dealers / distributors to whom sales are made	In No's	NA
		Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	In % terms	NA
	Share of RPTs (as respective %age) in	Purchases	In % terms	27%
		Sales	In % terms	29%
		Loans & advances	In % terms	NA
		Investments	In % terms	NA
10	Business activities details	Turnover from software	In % terms	97%

SI No	Attribute	Parameter	Unit of Measure	Assured Values
		development and services		
		Turnover from systems integration and support	In % terms	3%
11	Operations - Number of locations where offices of the entity situated	National	In No's	8
		International	In No's	18
	Market Served- Number of locations where market is served by the entity	National	In No's	5 States and 1 UT
		International	In No's	35
12	Employee & Worker Details ^{*13}	Total number of permanent employees	In No's	11973
		Male permanent employees	In No's	7776
		Female permanent employees	In No's	4197
		Total number of other than permanent employees	In No's	441
		Male other than permanent employees	In No's	356
		Female other than permanent employees	In No's	85
		Total number of other than permanent workers	In No's	440
		Male other than permanent workers	In No's	325
		Female other than permanent workers	In No's	115
		Total number of differently abled employees	In No's	10
		Male differently abled employees	In No's	8
		Female differently abled employees	In No's	2
13	Participation/Inclusion/Representation of women	Total BOD	In No's	6
		Female BOD	In No's	1
		Total KMP ^{*14}	In No's	3
		Female KMP	In No's	1
14	Turnover Rates for permanent employees	Total turnover rates	In % terms	13.3%
		Male turnover rates	In % terms	13%
		Female turnover rates	In % terms	13.9%
15	Financial Details	Net worth	In Lakhs	2,85,996.89
		Turnover	In Lakhs	3,72,904.83
16	Principle 1- Ethical, Transparent and Accountable business conduct	Coverage of training and awareness program held for BOD & KMP	In % terms	100%
		Coverage of training and awareness program held for Employees	In % terms	100%
		Coverage of training and awareness program held for Value chain partners	In % terms	100%
		Complaints on conflict of interest	In No's	Nil
17	Principle 2- Business to provide services in a Safe and sustainable manner	R&D expenditure	In % terms	1.89%
		Percentage of inputs were sourced sustainably	In % terms	39%
18	Principle 3- Business to respect and promote the well-being of employees and value chain partners	Percentage of permanent employees covered with Health & Accident Insurance (Both male & female)	In % terms	100%

SI No	Attribute	Parameter	Unit of Measure	Assured Values
		Percentage of permanent employees covered with Maternity & Paternity Benefits	In % terms	100%
		Percentage of permanent employees covered with Day Care Benefits ^{*15}	In % terms	10%
		Percentage of workers covered with Health & Accident Insurance (Both male & female) ^{*16}	In % terms	100%
		Percentage of workers covered with Maternity Benefits ^{*16}	In % terms	100%
		Percentage of employees and workers covered with PF	In % terms	100%
		Percentage of employees and workers covered with Gratuity	In % terms	100%
		Percentage of employees covered with ESI	In % terms	0.0005%
		Percentage of workers covered with ESI	In % terms	86%
		Percentage of performance and career development reviews of employees and worker	In % terms	100%
		Training given to employees on Health & Safety	In % terms	100%
		Training given to employees on Skill upgradation	In % terms	100%
		Number of complaints filed on Working Condition during the year ^{*17}	In No's	28
		Number of complaints pending resolution on Working Condition	In No's	0
		Number of complaints filed on Health & Safety during the year	In No's	7
		Number of complaints pending resolution on Health & Safety	In No's	0
		Assessment of offices on Health & Safety practices	In % terms	100%
		Assessment of offices on Working Conditions	In % terms	100%
19	Principle 5-Respecting and promoting human rights	Employees and workers provided with human rights training	In % terms	100%
		Employees and workers provided with Equal to minimum Wage	In No's	0
		Employees and workers provided with More than minimum Wage	In % terms	100%
		Median remuneration for male BOD	Lakh per annum	894.84
		Median remuneration for	Lakh per annum	177.55

SI No	Attribute	Parameter	Unit of Measure	Assured Values
		female BOD		
		Median remuneration for male KMP	Lakh per annum	151.29
		Median remuneration for female KMP	Lakh per annum	36.40
		Median remuneration for male employees	Lakh per annum	9.15
		Median remuneration for female employees	Lakh per annum	7.33
		Assessments made for employees, workers and value chain partners on child labor, sexual harassment, forced labor, discrimination at workplace, and wages	In % terms	100%
		Number of complaints on Child labor, Discrimination at workplace, Wages, Forced labor or other human right related issues	In No's	0
20	Principle 6- To protect and restore the environment	Energy consumption from renewable sources	Giga Joules (GJ)	25407
		Total volume of water withdrawal	in kiloliters	73704
		No of Green credits generated or procured by the listed entity	In No's	0
		No of Green credits generated or procured by top 10 value chain partners	In No's	0
21	Details of Air Emission ^{*18}	NOx	MT	Not Measured
		Particulate matter	MT	Not Measured
		Non-methyl Hydrocarbon	MT	Not Measured
	Scope 3 emissions & its intensity	Total Scope 3 emissions ^{*19}	MT CO2e ^{*21}	2606
		Total Scope 3 emissions per rupee of turnover	MT CO2e/ Revenue from operations in ₹	0.69
		Total Scope 3 emission intensity	MT CO2e/ Employee head count	0.20
	Information on CSR projects	Aspirational district and Amount spend ^{*20}	Name and amount in INR	Raichur-6000000
22	Principle 9- Value to consumers in a responsible manner	Consumer complaints on Data privacy & Cyber security	In No's	0
		Consumer complaints on Advertising, Delivery of essential services, Restrictive & Unfair Trade Practices	In No's	0

Notes

- *1 Scope 1 includes emission from diesel generators and company owned vehicles.
- *2 Scope 2 includes emissions from purchased electricity
- *3 The PPP Value is revised as 22.4 for 2024-25, as per data obtained from Industry Standards Note on BRSR Core.
- *4 Water discharge indicates the STP discharge in line with standard emission norms at facilities where Tata Elxsi has operational control.
- *5 All energy values are presented in giga joules. Hence FY 23-24 data (represented in kWh) is reworked and presented in giga joules in FY 24-25 reporting.
- *6 Renewable energy as a % of overall energy requirement was increased to 51.15% by availing Green tariff in Trivandrum and installation of roof top solar panels in Pune
- *7 E-waste includes obsolete computer and related components, consumer electronics devices like air conditioner, refrigerator, microwave etc. and the same is measured in weight at the time of disposal.
- *8 The classification of waste excludes debris from construction, which is currently not measured. However, all efforts are taken in choice of contractor and its responsible disposal.
- *9 All waste is segregated at source and disposed in line with local regulations for responsible disposal.
- *10 Tata Elxsi is an R&D organization with primary activity as software and design services. There are no products and packaging applicable at the end of life which may require reuse, recycle or safe disposal.
- *11 Spending on wellbeing measure includes the cost details as per the Industry Standards Note on BRSR Core and includes actual costs incurred on health insurance, accident insurance, day care facilities, maternity benefits and health & safety measures
- *12 Disclosure on wages paid (including employees or workers employed on a permanent or non-permanent / on contract basis) are based on the categorization provided as per RBI Classification System
- *13 Permanent employees constitute full-time employees, and the other than permanent employees include direct consultants, and third-party contract employees. Workers constitute other than permanent (O&M third-party contractors)
- *14 Key Management Personnel includes the Chief Executive Officer (CEO), Chief Financial Officer (CFO) and Company Secretary (CS)
- *15 Tata Elxsi does not offer day care facilities on its premises. However, has location-wise tie-ups with third-party run day care centers, which employees can avail on a cost reimbursement basis. Daycare facilities are extended to both parents. The numbers shown above are employees eligible for this facility and includes those who may not have availed it.
- *16 All benefits extended to the contract workforce (workers) are in line with statutory provisions. As a principal employer, Tata Elxsi is committed to ensuring compliance by its contractors
- *17 Increase in complaints from employees & workers on working condition is due to change in methodology and introduction of tool to streamline the complaint management process
- *18 The only known source of air emission is DG operations which is not continues and operated only during power outages. Hence the air emissions of pollutants (other than GHGs) are not material and not measured. However, all DG's undergo pollution test and emissions are well within stipulated levels.
- *19 Scope 3 calculations include company organized Employee commuting and Air travel.
- *20 For more information on CSR, please refer to detailed CSR report
- *21 MT stands for Metric Tons

