

## Independent Assurance Statement

To,  
The Directors and Management,  
Dusters Total Solutions Services Pvt Ltd,  
Corporate Miller, 3<sup>rd</sup> Floor, Thimmaiah Road,  
Vasant Nagar, Bangalore- 560052, India

Dusters Total Solutions Services Pvt Ltd (hereafter 'DTSS') commissioned TÜV India Private Limited (TUVI) to conduct independent external assurance of non-financial ESG indicators disclosed in DTSS's Sustainability Report 2023-24 (hereinafter 'the Report') for the period April 01, 2023, to March 31, 2024. This engagement comprises a "limited assurance" of DTSS's sustainability information for the applied reporting period. The Report is developed based on GRI Standards 2021, and AA1000AS v.3 (Type 1, Moderate Level).

### Management's Responsibility

DTSS has monitored the ESG data and is responsible for identifying materiality, and related sustainability issues, establishing, reporting performance management, data management, and quality. The management of DTSS is responsible for the information provided in the ESG data and the process of collecting, analysing, and reporting the information presented in web-based and printed forms, including website maintenance and its integrity. The DTSS's management is responsible for accurately monitoring and reporting the ESG data following the applied criteria so that it is free of intended or unintended material misstatements. DTSS will be responsible for archiving and reproducing the disclosed data for the stakeholders upon request.

### Scope and Boundary

The assurance engagement encompasses a review of the evidence (on a sample basis) for identified ESG indicators. Additionally, the verification team performed

- i. Verification of the application of the Report content according to material topics identified based on the double materiality, and principles as mentioned in the Global Reporting Initiative (GRI) Standards and the quality of information presented in the Report over the reporting period;
- ii. Review of the policies, initiatives, practices, and performance described in the Report;
- iii. Review of the ESG disclosures made in the Report against the requirements of the GRI Standards;
- iv. Verification of the reliability of the GRI Standards disclosure on environmental and social topics;
- v. The specified information was selected based on the materiality determination and needs to be meaningful to the intended users.

TUVI has verified the below-mentioned disclosures given in the report.

Topic	Indicator	GRI Disclosure
Energy	Energy consumption within the organization covering - Total renewable energy consumption and Total renewable electricity consumption – Monitored, calculated and estimated	302-1
	Energy intensity – Monitored, calculated and estimated	302-3
Water and effluents	Water consumption - Reported as per NBC 2016 standards without considering water stress aspect	303-5
Emissions	Direct (Scope 1) GHG emissions – Monitored, calculated and estimated	305-1
	Energy indirect (Scope 2) GHG emissions – Monitored, calculated and estimated	305-2
	Other indirect (Scope 3) GHG emissions – Monitored, calculated and estimated	305-3
Waste	Waste generated – Monitored, calculated and estimated	306-3
Employment	New employee hires and employee turnover – Monitored	401-1
	Benefits provided to full-time employees that are not provided to temporary or part-time employees– Monitored	401-2
	Parental leave – Monitored	401-3
Occupational health and safety	Work-related injuries– Monitored	403-9
Training and education	Average hours of training per year per employee – Monitored	404-1
	Programs for upgrading employee skills and transition assistance programs – Monitored	404-2
	Percentage of employees receiving regular performance and career development reviews – Monitored	404-3
Diversity and Equal Opportunity	Diversity of governance bodies and employees – Monitored	405-1
Non-discrimination	Incidents of discrimination and corrective actions taken – Monitored	406-1
Child labor	Operations and suppliers at significant risk for incidents of child labor – Monitored	408-1
Forced or Compulsory	Operations and suppliers at significant risk for incidents of forced or compulsory labor r– Monitored	409-1
Customer Health and Safety	Assessment of the health and safety impacts of product and service categories – Monitored	416-1
	Incidents of non-compliance concerning the health and safety impacts of products and services – Monitored	416-2
Marketing and Labeling	Incidents of non-compliance concerning product and service information and labelling – Monitored	417-2
	Incidents of non-compliance concerning marketing communications – Monitored	417-3
Socioeconomic-Compliance	Non-compliance with laws and regulations in the social and economic area – Monitored	419-1

The reporting boundary for the above topics includes DTSS corporate office (Bangalore, India) and 23 regional and branch offices across India. An onsite verification was conducted the month of June 2024. The assurance visit was performed at below location:

- i. *Dusters Total Solutions Services Pvt Ltd, Corporate Miller, 3<sup>rd</sup> Floor, Thimmaiah Road, Vasant Nagar, Bangalore- 560052, India*

The assurance activities were done together with a desk review for all other DTSS sites within the reporting boundary.

## Our Responsibility

TUVI's responsibility as per the assurance engagement is to perform independent assurance and to express a conclusion based on the work performed. We conducted our engagement in reference to the AA1000 Assurance Standard v3 for identified non-financial ESG indicators. Our engagement did not include an assessment of the adequacy or effectiveness of DTSS's strategy or management of sustainability-related issues or the sufficiency of the Report against the principles of GRI Standards and AA1000 Assurance Standard v3, other than those mentioned in the scope of the assurance. The data is verified on a sample basis, the responsibility for the authenticity of data lies with the reporting organisation. The reporting organisation is responsible for archiving the related data for a reasonable period of time. TUVI does not take any liability or co-responsibility 1) for any damages in the case of erroneous data reported. 2) for any decision a person or entity would make based on this assurance statement. This assurance engagement is based on the assumption that the data and information provided to TUVI by DTSS are complete and true.

## Verification Methodology

TUVI adopted a risk-based approach, focusing on verification efforts on issues of high material relevance to DTSS business and its stakeholders. TUVI has verified the statements and claims made in the Report and assessed the robustness of the underlying data management system, information flows, and controls. In doing so,

- ii. *TUVI reviewed the approach adopted by DTSS for the stakeholder engagement and materiality determination process (based on the principle of double materiality and the requirements of the GRI Standards).*
- iii. *TUVI verified the disclosures and claims made in the Report and assessed the robustness of the data management system, information flow, and controls;*
- iv. *TUVI examined and reviewed the documents, data, and other information made available by DTSS for the reported disclosures, including the disclosure on management approach and performance disclosures;*
- v. *TUVI conducted interviews with key representatives, including data owners and decision-makers from different functions of the DTSS, during the remote assessments;*
- vi. *TUVI performed sample-based reviews of the mechanisms for implementing the ESG related policies, as described in the DTSS Report;*
- vii. *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.*

The Report was evaluated against the following criteria: adherence to the principles of stakeholder inclusiveness, materiality, responsiveness, completeness, neutrality, relevance, sustainability context, accuracy, reliability, comparability, clarity, and timeliness, as prescribed in the GRI Standards and AA1000 AS v.3 along with AA1000 AP (2018).

## Opportunities for Improvement

The following are the opportunities for improvement reported to DTSS. However, they are generally consistent with management's objectives and programmes.

- i. DTSS can disclose all categories of indirect GHG emissions (refer to the Latest version of ISO 14064-1);
- ii. DTSS may develop dedicated modules for the personnel entrusted with monitoring of the ESG data;
- iii. Internal Data control: DTSS can establish and conduct an internal audit of ESG disclosure data for periodic internal verification;
- iv. DTSS may improve the reporting of raw water consumption by performing dedicated studies to evaluate specific water consumption (water consumption/employee/day);

## Our Conclusion

In our opinion, based on the scope of this assurance engagement, the ESG disclosures and reference information provide a fair representation of the material topics and meet the general content and quality requirements of the applied standards.

DTSS appropriately discloses the KPIs and actions that focus on the creation of value. The selected KPIs disclosed by DTSS are fairly represented. TUVI did not perform any assurance procedures on the prospective information, such as targets, expectations, and ambitions, disclosed in the Report. Consequently, TUVI draws no conclusion from the prospective information. This assurance statement has been prepared in reference to the terms of our engagement.

**Disclosures:** TUVI is of the opinion that the reported disclosures generally meet the GRI Standards reporting requirements. DTSS refers to universal disclosure to Report contextual information about DTSS, while the 'Management Approach' is discussed to Report the management approach for each material topic.

**Universal Standard:** DTSS followed GRI 1 Foundation 2021: Requirements and Principles for using the GRI Standards; GRI 2: General Disclosures 2021: Disclosures about the reporting organization. General Disclosures were followed when reporting information about an organisation's profile, strategy, ethics and integrity, governance, stakeholder engagement practices, and reporting process. and GRI 3: Material Topics 2021: Disclosures and guidance about the organization's material topics. GRI3 was selected for management's approach to reporting information about how an organisation manages a material topic.

TUVI is of the opinion that this report has been prepared in reference to the GRI Standards.

**Topic-Specific Standards:** 300 series (environmental topics), and 400 series (social topics); these topic-specific standards were used to Report information on the organisation's impacts related to environmental and social topics. TUVI is of the opinion that the reported material topics and topic-specific standards that DTSS used to prepare its Report are appropriately identified and addressed.

**Assurance Conclusion:** Based on the procedures we have performed; nothing has come to our 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 ESG information to be reliable in all respects, with regards to the reporting criteria of the GRI Standards.

### Evaluation of the adherence to AA1000 AccountAbility Principles along with other contemporary Principles

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

**Sustainability Context:** DTSS established the relationship between ESG and organizational strategy within the Report, as well as the context in which disclosures are made. In our view, the Report meets the requirements with regards to the sustainability Context.

**Materiality:** The materiality determination process has been conducted and reviewed based on the principle of double materiality and the requirements of the GRI Standards, considering involvement of internal and few external stakeholders. The Report fairly brings out the aspects, topics, and their respective boundaries of the diverse operations of DTSS. In our view, the Report meets the requirements.

**Responsiveness:** TUVI believes that the responses to the material aspects (identified through the Double Materiality Test) are fairly articulated in the report, i.e., disclosures on DTSS policies and management systems, including governance. In our view, the Report meets the requirements.

**Impact:** DTSS communicates its sustainability performance through regular, transparent internal reporting throughout the year, aligned with GRI as part of its policy framework encompassing environmental, social, ethical, and other policies. DTSS reports on sustainability performance to the Top Management, who oversees and monitors the implementation and performance of objectives, as well as progress against goals and targets for addressing sustainability-related issues.

**Completeness:** The Report has fairly disclosed the selected non-financial KPIs, as per GRI Standards. In our view, the Report meets the requirements.

**Reporting Principles for defining report quality:** The majority of the data and information were verified by TUVI's assurance team during the remote assessment and found to be fairly accurate. The disclosures related to ESG issues and performances are reported in a balanced manner and are clear in terms of content and presentation. In our view, the Report meets the requirements.

**Reliability:** The majority of the data and information were 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 reference to the GRI Standards, TUVI concludes that the ESG data and information presented in the Report are fairly reliable and acceptable. In our view, the Report meets the requirements.

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

### Our Assurance Team and Independence

TUVI is an independent, neutral third party providing sustainability services with qualified environmental and social specialists. TUVI states its independence and impartiality and confirms that there is "no conflict of interest" with regard to this assurance engagement. In the reporting year, TUVI did not work with DTSS 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  
Project Manager and Reviewer  
Head – Sustainability Assurance Service



AA1000  
Licensed Assurance Provider  
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