



Assurance statement on third-party verification of sustainability information

Unique identification no.: 3153072285

Introduction

We were engaged by Sansera Engineering Limited ("the Company") to provide an independent limited assurance on the Business Responsibility and Sustainability Report (BRSR) and selected sustainability-related information and performance indicators disclosed in the Integrated Annual Report of the Company for the financial year ended 31 March 2025. The assurance engagement was undertaken to assess the reliability, completeness, and credibility of the reported information and to provide stakeholders with confidence on the disclosures made by the Company in relation to its sustainability performance. The sustainability information assured under this engagement has been prepared with reference to the Global Reporting Initiative (GRI) Sustainability Reporting Standards (2021) and assessed in alignment with the AA1000 AccountAbility Principles of Inclusivity, Materiality, Responsiveness, and Impact

Assurance Standard:

The independent assurance was carried out in accordance with the AA1000 AccountAbility Assurance Standard v3 (2018) [AA1000AS], which requires the assurance provider to evaluate the extent to which an organization adheres to the AA1000 AccountAbility Principles (2018). The engagement was performed in line with the principles of independence, objectivity, professional competence, due care, confidentiality, and ethical conduct.

Limitation:

The assurance engagement was carried out through a combination of virtual meetings, management presentations, focused discussions, and review of relevant documentation provided by the Company. Our procedures were based on sample testing of information and data. Accordingly, there is an inherent limitation that not all misstatements, omissions, or inconsistencies may be detected.

Scope & Level of Assurance

Our assurance engagement covered the following:

- Limited assurance on the BRSR disclosures as presented in the Integrated Annual Report for FY 2024–25.
- Limited assurance on selected sustainability-related information and performance indicators, prepared with reference to the GRI Standards, as detailed in the Report. The assurance engagement did not cover:
 - Financial statements or financial performance data
 - Forward-looking statements, targets, or commitments
 - Product- or service-specific claims
 - Information reported outside the defined assurance scope

The level of assurance obtained in a limited assurance engagement is substantially lower than that obtained in a reasonable assurance engagement.

Assurance Methodology

The verification engagement has been planned and performed in accordance with the verification methodology developed by the TÜV SÜD South Asia Pvt. Ltd, which is based upon ISO 17029.

The assurance engagement included, but was not limited to, the following procedures:

- Review of the BRSR disclosures and selected sustainability information included in the Integrated Annual Report
- Evaluation of stakeholder identification and engagement processes
- Assessment of the materiality determination process
- Review of policies, procedures, internal controls, and management systems
- Interviews and discussions with relevant corporate and functional personnel
- Consistency, plausibility, and completeness checks of selected qualitative and quantitative disclosures

The assurance was performed by a multidisciplinary team of experienced professionals with expertise in corporate sustainability, environment, climate change, GHG, human and labour rights, supply-chain due diligence, and stakeholder engagement. We believe that the assurance evidence obtained provides a sufficient and appropriate basis for our conclusion.

Verified Disclosures

TÜV SÜD South Asia Pvt. Ltd has verified the below-mentioned sustainability disclosures given in the Report:

GRI Standard	GRI Indicator	Description of Disclosure
GRI 2: General Disclosures	GRI 2	Organizational details, activities, governance structure, strategy, ethics, integrity, stakeholder engagement, and reporting practices
GRI 3: Material Topics	3-1	Process used to determine material topics
	3-2	List of material topics
	3-3	Management of material topics
GRI 202: Market Presence	202-1	Ratios of standard entry-level wage by gender compared to local minimum wage
GRI 204: Procurement Practices	204-1	Proportion of spending on local suppliers
GRI 206: Anti-competitive Behavior	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices
GRI 301: Materials	301-1	Materials used by weight or volume
	301-2	Recycled input materials used
	301-3	Reclaimed products and their packaging materials
GRI 302: Energy	302-1	Energy consumption within the organization
	302-3	Energy intensity
	302-4	Reduction of energy consumption
GRI 303: Water and Effluents	303-3	Water withdrawal
	303-4	Water discharge
	303-5	Water consumption
GRI 305: Emissions	305-1	Direct (Scope 1) GHG emissions
	305-2	Energy indirect (Scope 2) GHG emissions
	305-3	Other indirect (Scope 3) GHG emissions
	305-4	GHG emissions intensity
	305-5	Reduction of GHG emissions
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions
	306-1	Waste generation and significant waste-related impacts
GRI 306: Waste	306-2	Management of significant waste-related impacts
	306-3	Waste generated
	306-4	Waste diverted from disposal
	306-5	Waste directed to disposal
GRI 308: Supplier Environmental Assessment	308-1	New suppliers screened using environmental criteria

GRI 401: Employment	401-1	New employee hires and employee turnover
	401-2	Benefits provided to full-time employees
	401-3	Parental leave
GRI 402: Labor/Management Relations	402-1	Minimum notice periods regarding operational changes
GRI 403: Occupational Health and Safety	403-1	Occupational health and safety management system
	403-2	Hazard identification, risk assessment, and incident investigation
	403-5	Worker training on occupational health and safety
	403-6	Promotion of worker health
	403-8	Workers covered by an occupational health and safety management system
	403-9	Work-related injuries
	403-10	Work-related ill health
GRI 404: Training and Education	404-3	Percentage of employees receiving regular performance and career development reviews
GRI 405: Diversity and Equal Opportunity	405-1	Diversity of governance bodies and employees
	405-2	Ratio of basic salary and remuneration of women to men
GRI 406: Non-discrimination	406-1	Incidents of discrimination and corrective actions taken
GRI 407: Freedom of Association and Collective Bargaining	407-1	Operations and suppliers at risk for violations of freedom of association and collective bargaining
GRI 408: Child Labor	408-1	Operations and suppliers at significant risk for incidents of child labor
GRI 409: Forced or Compulsory Labor	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor
GRI 413: Local Communities	413-1	Operations with local community engagement, impact assessments, and development programs
GRI 414: Supplier Social Assessment	414-1	New suppliers screened using social criteria
GRI 417: Customer Health and Safety	417-1	Assessment of health and safety impacts of product and service categories
	417-2	Incidents of non-compliance concerning health and safety impacts
	417-3	Withdrawals of products and services
GRI 418: Customer Privacy	418-1	Substantiated complaints concerning breaches of customer privacy and loss of customer data

Conclusion

Based on the limited assurance procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that Sansera Engineering Limited has not applied, in all material respects, the AA1000 AccountAbility Principles of Inclusivity, Materiality, Responsiveness, and Impact in the preparation of its sustainability disclosures for the financial year ended 31 March 2025.

The sustainability disclosures assessed under this engagement were found to be systematically prepared, credible, and responsive to stakeholder expectations, and aligned with the applicable GRI Standards, within the defined scope of assurance.

This assurance statement is issued solely for the purpose of the Company's sustainability reporting and does not accept or assume any responsibility or liability to any third party.

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.

Bengaluru, 31st December 2025



Mr Prosenjit Mitra
General Manager- Verification, Validation and Audit
Management System Assurance



Dr. Manish Chandekar
Verification Team Leader, TÜV SÜD
Management System Assurance