

Independent Assurance Statement of recalculation of GHG Inventory of Nxtra Data Limited

Service Order Number: **147090434**

Nature of The Assurance

TÜV Rheinland India Pvt Ltd. (hereinafter TÜVR) has been engaged by Nxtra Data Limited (Nxtra) to conduct an independent limited level of reassurance of GHG Inventory of FY 2020-2021, FY 2021-2022, FY 2022-2023, FY 2023-2024 and FY 2024-2025 as part of the Sustainability Report 2024-2025 titled “Responsible by Choice, Sustainable by Design”.

The scope of assurance is based on TÜV Rheinland Sustainability Information Assurance Methodology. Verification was conducted to obtain limited level assurance in accordance with ISO 14064-3:2019 Standard and GHG Protocol.

Intended Users of this Assurance Statement

This assurance statement is provided with the intention of informing all Nxtra Data Limited’s Stakeholders.

Responsibilities

The GHG revised information in the Sustainability Report and its presentation are the responsibility of the directors or governing body and the management of Nxtra Data Limited. TÜVR has not been involved in the preparation of any of the material included in the Report. Our responsibility is to express an opinion on the text, data, graphs, and statements within the scope of verification with the intention to inform all Nxtra’s stakeholders.

Assurance Standards, Type and Level of Assurance

The TÜV Rheinland Sustainability Information Assurance protocols are based upon internationally recognized sustainability standards and guidance, including the Principles as per the Global Reporting Initiative (GRI) Sustainability Reporting Guidelines for accuracy and reliability and the guidance on levels of assurance as per the AA1000 series of standards and guidance for Assurance Providers.

The GHG Inventory of FY 2020-2021, FY 2021-2022, FY 2022-2023, FY 2023-2024 and FY 2024-2025 has been assured at a limited level of verification using the protocols for:

- Verifying the reliability of the Greenhouse Gas emissions against GHG Protocol and ISO14064-3:2019.
- Verifying the measure of greenhouse gas data quality for clarity, balance, completeness and timeliness.

Scope of Assurance

TÜV Rheinland has been engaged with Nxtra Data Limited to reassure its revised GHG data and claims of FY 2020-2021, FY 2021-2022, FY 2022-2023 and FY 2023-2024 in the Sustainability Report 2024-2025 along with FY 2024-2025 GHG Inventory. The scope of the reassurance included the evaluation of quality, accuracy, and reliability of greenhouse gas performance information.

Specified Performance Information and Disclosures Included in Scope

TÜV Rheinland verified the following GHG emissions/parameters given in the table below:

Scope 1 – Direct Emission (tCO ₂ e)		
Financial Year	Published Emission Data	Revised Emission Data
FY 20-21	10,418	18,598
FY 21-22	10,453	20,296
FY 22-23	13,667	26,008
FY 23-24	13,971	25,625
FY 24-25	29,991 tCO ₂ e	
FY 24-25	Fuel Type emission 19,245 tCO ₂ e, Fugitive Emission 10,746 tCO ₂ e	
FY 23-24	Fuel Type emission 12,845 tCO ₂ e, Fugitive Emission 12,779 tCO ₂ e	
FY 22-23	Fuel Type emission 12,615 tCO ₂ e, Fugitive Emission 13,393 tCO ₂ e	

Scope 2 – Purchased Electricity (tCO ₂ e)		
Financial Year	Published Emission Data	Revised Emission Data
FY 20-21	449,048	419,162
FY 21-22	461,221	375,066
FY 22-23	420,678	360,020
FY 23-24	428,374	358,926
FY 24-25	381,615 tCO ₂ e	
FY 24-25	Grid Electricity Consumption – 524,917,261 KWH	
FY 23-24	Grid Electricity Consumption – 493,707,946 KWH	
FY 22-23	Grid Electricity Consumption – 502,821,904 KWH	

Scope 3 - Indirect Emission (tCO ₂ e)				
Category	Description	Financial Year	Published Emission Data	Revised Emission Data
Category 1	Purchased goods and services	FY 21-22	ND*	
		FY 22-23	ND*	6635
		FY 23-24	ND*	5344
		FY 24-25	7,441 tCO ₂ e	
Category 2	Capital goods	FY 21-22	24243	ND*
		FY 22-23	26836	19895
		FY 23-24	18861	17472
		FY 24-25	16,339 tCO ₂ e	
Category 3	FERA - Fuel and energy related	FY 21-22	162086	ND*
		FY 22-23	124801	164467
		FY 23-24	126035	163112
		FY 24-25	174,531 tCO ₂ e	
Category 4	Upstream transportation	FY 21-22	ND*	
		FY 22-23	ND*	8807
		FY 23-24	ND*	7879
		FY 24-25	8,746 tCO ₂ e	
Category 5	Waste	FY 21-22	24	ND*
		FY 22-23	89	59
		FY 23-24	54	89
		FY 24-25	52 tCO ₂ e	
Category 6	Business commute	FY 21-22	59	ND*
		FY 22-23	269	98
		FY 23-24	154	118

Scope 3 - Indirect Emission (tCO ₂ e)				
Category	Description	Financial Year	Published Emission Data	Revised Emission Data
		FY 24-25	150 tCO ₂ e	
Category 7	Employee commute	FY 21-22	305	ND*
		FY 22-23	299	399
		FY 23-24	344	452
		FY 24-25	301 tCO ₂ e	
		Total Scope 3 Emissions		FY 21-22
FY 22-23	152294			200361
FY 23-24	145448			194469
FY 24-25	207,560 tCO ₂ e			
Note - Data of FY 20-21 is not published. *ND – Not Declared				

Reason for revised emission

Restatements in this assurance report w.r.t. to Nxtra's emissions and energy data for the past five years to reflect this change, reinforcing the commitment to transparency and accountability. In FY 2025, Nxtra adopted a refined emissions boundary to improve accuracy in GHG accounting, especially for client-related energy use. Under specific contracts, emissions from electricity and diesel (IT and non-IT loads) are passed through to clients as Scope 2 and Scope 1, and excluded from Nxtra's boundary to avoid double-counting. Nxtra has also included their fugitive emissions as a part of their GHG reporting of Scope 1. This approach was reviewed and agreed upon with client stakeholders

Assurance/Verification Methodology and procedures performed.

The assurance/verification engagement has been planned and performed in accordance with the verification methodology developed by the TÜV Rheinland Group, which is based upon the ISAE 3000, ISO 17029, AA1000AS, ISO 14064-3 and GHG Protocol. The applied level of assurance was limited assurance. A limited assurance engagement consists of pre assurance research, interviews with managers, making inquiries, primarily of persons responsible for the preparation of the Sustainability Report, onsite visits (Nxtra Head Office), virtual inspection of data, verification and confirmation of bills and vouchers, review of related materials and records and analytical procedures to calculate environmental impacts.

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.

The procedures included amongst others:

- Interviewing managers and professionals responsible for GHG data collection, analysis and collation.
- Review the GHG data management system used for collection and consolidation of data as well as internal controls for reliability and accuracy.
- Review of consistency of data/information within the report and between the report and source.
- Verification of environmental performance data, on random sample basis, including a conversion factors, emission factors, and calculation based on TÜVR professional judgement.
- Assessment of the extent to which Nxtra's sustainability activities adhere to the principles of ISO 14064-3:2019 and GHG Protocol.
- Assessment of data collection, management procedures and control mechanisms through a random sample survey of Pan India DCs including but not limited to core DCs, edge DCs, etc.

- Evaluation of the appropriateness of the quantification methods used to arrive at the greenhouse gas emissions disclosure presented in the Sustainability Report.

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”.
- TÜV Rheinland verified data on a sample basis; the responsibilities for the authenticity of the data entirely lies with the Nxtra.
- The assurance scope excluded forward-looking statements, product- or service-related information, external information sources and expert opinions.

Findings and Conclusion

Within the scope of the assurance activities (01.06.2025 to 31.07.2025) employing the methodologies described above, nothing has come to our attention that caused us to believe that the information and data contained within the Sustainability Report related to GHG emission data do not provide a fair and balanced description of Nxtra’s sustainability activities.

Use of this Statement

The Nxtra must reproduce the TÜV Rheinland 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 Nxtra as to the results of the mandated assessment. TÜV Rheinland has not considered the interest of any other party in the selected sustainability information, this assurance report or the conclusions TÜV Rheinland 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 Rheinland India Pvt Ltd. is an independent certification and testing organization and member of the international TÜV Rheinland 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 Rheinland India Pvt Ltd. hereby declares that there is no conflict of interest with the Nxtra Data Limited.

Place, Date

23rd August 2025

Bangalore (Karnataka)



Purnendra Kumar Gopal

Sustainability Lead | Digital Transformation | People & Business Assurance