



By Royal Charter

## INDEPENDENT ASSURANCE OPINION STATEMENT

To The Directors of Redington Limited.

**Holds Statement No.: SRA 847584**

The British Standards Institution (**BSI**) has conducted a reasonable assurance engagement on the sustainability information (described in the "Scope") in the Business Responsibility and Sustainability Report (BRSR Core KPI's) for FY 2025-2026 of **Redington Limited (RL)**.

### Scope

The scope of engagement agreed upon with Redington Limited (RL) includes the following:

The assurance covers the information of the following subject matters in the Business Responsibility and Sustainability Report (BRSR Core KPI's) for the reporting period of 1<sup>st</sup> April 2025 to 31<sup>st</sup> March 2026 (FY 2025-2026).

- Green-house gas (GHG) footprint - P6:E7
- Water footprint - P6:E3 and P6:E4
- Energy footprint - P6:E1
- Embracing circularity - P6:E9
- Enhancing Employee Wellbeing and Safety - P3:E1(C), P3:E11
- Enabling Gender Diversity in Business - P5:E3(B), P5:E7
- Enabling Inclusive Development - P8:E4, P8:E5
- Fairness in Engaging with Customers and Suppliers - P9:E7, P1:E8
- Open-ness of business – P1:E9

The selected information's are reported in accordance with Business Responsibility and Sustainability Report (BRSR Core KPI's).

The details of subject matters and their boundaries within the scope is described in Appendix A and Appendix B in this independent assurance opinion statement.

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## Opinion Statement

We have conducted a reasonable assurance engagement on the sustainability information described in the "Scope" above (BRSR for FY 2025-2026 covering core KPIs mentioned in Annexure-I: format of BRSR core, provided by SEBI, covering disclosures on Green-house gas (GHG) footprint, Water footprint, Energy footprint, Embracing Circularity, Enhancing Employee Wellbeing and Safety, Enabling Gender Diversity in Business, Enabling Inclusive Development, Fairness in Engaging with Customers and Suppliers, Open-ness of business).

In our opinion, the accompanying sustainability information is fairly presented, in all material aspects, in accordance with the Business Responsibility and Sustainability Report (BRSR Core KPI's) for the reporting period 1<sup>st</sup> April 2025 to 31<sup>st</sup> March 2026.

## Methodology

Our assurance engagements were carried out in accordance with ISAE3000 (Revised) assurance standard following the principles of Integrity, Objectivity, Professional competence and due care, Confidentiality, and Professional behaviour. ISO 14064-3:2019 assurance standard is used for information related to GHG statement. Our work was designed to gather evidence on which to base our opinion conclusions.

We undertook the following activities:

- Assessment of the organization's reporting and management processes concerning this reporting against the principles of relevance, completeness, reliability, neutrality, understandability.
- Data verification on reasonable level sampling including asking for internal controls and implementation of internal controls, SOPs for data gathering and reporting mechanism.
- Interviews with staffs involved in sustainability management, BRSR report preparation and ESG data management and calculation of final numbers.
- Document review of relevant systems, policies, and procedures wherever available.
- Review of supporting evidence for claims made in the reports.
- Traceability of information from the origin and testing at site for measurement procedures
- Review of data pertaining to the sampled units of Redington Limited (RL), to confirm the data collection processes, record management practices, and check BRSR Core KPI's physically and through virtual mode.

## Responsibility

Redington Limited (RL) is responsible for the preparation and fair presentation of the sustainability information in accordance with the agreed criteria. BSI is responsible for providing an independent assurance opinion statement to stakeholders giving our professional opinion based on the scope and methodology described.

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## Independence, Quality Control and Competence

BSI is independent to Redington Limited (RL) and has no financial interest in the operation of Redington Limited (RL) other than for the assurance of the sustainability statements contained in the Business Responsibility and Sustainability Report (Core KPIs).

This independent assurance opinion statement has been prepared for the stakeholders of Redington Limited (RL), only for the purposes of verifying its statements relating to its environmental, social and governance (ESG) KPI's as required in SEBI-BRSR Core Format, more particularly described in the Scope above and detailed in Appendix-A.

This independent assurance opinion statement is prepared on the basis of review of information provided to BSI by Redington Limited (RL). In making this independent assurance opinion statement, BSI has assumed that all information provided to it by Redington Limited (RL) is true, accurate and complete. BSI accepts no liability to any third party who places reliance on this statement.

BSI applies its own management standards and compliance policies for quality control, in accordance with ISO/IEC 17021-1:2015 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

BSI is a leading global standards and assessment body founded in 1901. The BSI assurance team has extensive experience in conducting verification over environmental, social and governance (ESG), GRI Universal Standard 2021, AA1000AS, ISO10002, ISO 14001, ISO 45001, ISO 14064-1, ISO 14067, ISO 14068-1, ISO 50001, and ISO 9001, etc. The assurance is carried out in line with the BSI Fair Trading Code of Practice.

Issue Date: 30-06-2026

For and on behalf of BSI:

*Ishan*

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Ishan Mehrotra, Lead Assurer

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Emmanuel Herve, Managing Director, South & South East Asia (S&SEA)

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## Appendix A

| Sr. No. | Attribute                                                                 | Parameter                                              | Unit of Measurement                                                                                          | Final Value              | Cross Reference to BRSR |
|---------|---------------------------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|--------------------------|-------------------------|
| 1       | GHG Emissions                                                             | Total Scope-1 Emissions                                | tCO <sub>2</sub> e                                                                                           | 256                      | P6-E7                   |
|         |                                                                           | Total Scope-2 Emissions                                | tCO <sub>2</sub> e                                                                                           | 5146                     |                         |
|         |                                                                           | GHG Emission Intensity (Scope 1 +2)                    | Total Scope 1 and Scope 2 emissions (tCO <sub>2</sub> e) /million USD (PPP adjusted revenue from operations) | 0.09                     |                         |
| 2       | Water Footprint                                                           | Total water consumption                                | KL                                                                                                           | 33860                    | P6-E3, E4               |
|         |                                                                           | Water consumption intensity                            | KL/million USD (PPP adjusted revenue from operations)                                                        | 0.58                     |                         |
|         |                                                                           | Water Discharge by destination and levels of Treatment | KL                                                                                                           | Nil                      |                         |
| 3       | Energy Footprint                                                          | Total Energy Consumed                                  | GJ                                                                                                           | 34664                    | P6-E1                   |
|         |                                                                           | Percentage of energy consumed from renewables          | %                                                                                                            | 3                        |                         |
|         |                                                                           | Energy Intensity                                       | GJ / million USD (PPP adjusted revenue from operations)                                                      | 0.59                     |                         |
| 4       | Embracing circularity - details related to waste management by the entity | Plastic waste (A)                                      | MT                                                                                                           | 36.48                    | P6-E9                   |
|         |                                                                           | E-waste (B)                                            | MT                                                                                                           | 1.50                     |                         |
|         |                                                                           | Bio-medical waste (C)                                  | MT                                                                                                           | Nil                      |                         |
|         |                                                                           | Construction and demolition waste (D)                  | MT                                                                                                           | Nil                      |                         |
|         |                                                                           | Battery waste (E)                                      | MT                                                                                                           | 0.065                    |                         |
|         |                                                                           | Radioactive waste (F)                                  | MT                                                                                                           | Nil                      |                         |
|         |                                                                           | Other Hazardous waste. Please specify, if any. (G)     | MT                                                                                                           | 0.28<br>(Used Oil Waste) |                         |
|         |                                                                           | Other Non-hazardous waste generated (H).               | MT                                                                                                           | 993                      |                         |
|         |                                                                           | Total waste generated ((A+B + C + D + E + F + G + H)   | MT                                                                                                           | 1031                     |                         |
|         |                                                                           | Waste intensity                                        | MT/million USD (PPP adjusted revenue from operations)                                                        | 0.02                     |                         |

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|   |                                         |                                                                                                                                                                                     |                                                                               |            |                      |
|---|-----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|------------|----------------------|
|   |                                         | For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations                                                                | MT recycled                                                                   | 0.678      |                      |
|   |                                         |                                                                                                                                                                                     | Intensity (recycled/total generated-%)                                        | 0.07       |                      |
|   |                                         | For each category of waste generated, total waste disposed by nature of disposal method – other disposal options                                                                    | MT                                                                            | 1030       |                      |
|   |                                         |                                                                                                                                                                                     | Intensity (other disposal option/total generated)                             | 99.83      |                      |
| 5 | Enhancing Employee Wellbeing and Safety | Spending on measures towards well being of employees and workers (including permanent and other than permanent)                                                                     | Cost incurred on well-being measures as a % of total revenue of the company   | 0.01       | P3- E1(C)<br>P3- E11 |
|   |                                         | Details of safety related incidents for employees and workers (including contract-workforce)                                                                                        | Safety Incidents: Permanent Disability                                        | Nil        |                      |
|   |                                         |                                                                                                                                                                                     | Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) | Nil        |                      |
|   |                                         |                                                                                                                                                                                     | No. of fatalities                                                             | Nil        |                      |
| 6 | Enabling gender diversity in business   | Gross wages paid to females as % of wages paid (permanent, other than permanent- employee and workers)                                                                              | In % age terms                                                                | 22.57      | P5-E3(b), E7         |
|   |                                         | Complaints on POSH (including permanent and other than permanent)                                                                                                                   | Total Complaints on Sexual Harassment (POSH) reported                         | Nil        |                      |
|   |                                         |                                                                                                                                                                                     | Complaints on POSH as a % of female employees/ workers                        | Nil        |                      |
|   |                                         |                                                                                                                                                                                     | Complaints on POSH upheld                                                     | Nil        |                      |
| 7 | Enabling inclusive development          | Input material directly sourced from MSMEs/ small producers from within India, as percentage of total purchase (Viz., raw material, spares, services, capex procurement items etc.) | In % terms -As % of total purchases by value                                  | 0.66 %     | P8-E4, E5            |
|   |                                         | Directly from within India                                                                                                                                                          | In % terms -As % of total purchases by value                                  | 54.63 %    |                      |
|   |                                         | Job creation in smaller towns - Wages paid to persons employed in                                                                                                                   | In % terms -As % of total wage cost                                           | Urban: 39% |                      |

|   |                                                   |                                                                                                                       |                                                                                               |                                                                                                 |                |
|---|---------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|----------------|
|   |                                                   | smaller towns (permanent or other than permanent) as % of total wage cost                                             |                                                                                               | Metropolitan: 61%<br><i>Data basis on actual office locations, work from home not included.</i> |                |
| 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 | Nos.                                                                                          | 0                                                                                               | P9-E7<br>P1-E8 |
|   |                                                   | Number of days of accounts payable                                                                                    | Days                                                                                          | 58                                                                                              |                |
| 9 | Openness of business                              | Concentration of purchases and sales done with trading houses, dealers/distributors                                   | Purchases from trading houses as % of total purchases                                         | Nil                                                                                             | P1-E9          |
|   |                                                   |                                                                                                                       | Number of trading houses where purchases are made from                                        | -                                                                                               |                |
|   |                                                   |                                                                                                                       | Purchases from top 10 trading houses as percentage of total purchases from trading houses (%) | -                                                                                               |                |
|   |                                                   |                                                                                                                       | Sales to dealers / distributors as % of total sales                                           | 100%                                                                                            |                |
|   |                                                   |                                                                                                                       | Number of dealers / distributors to whom sales are made                                       | 19,001                                                                                          |                |
|   |                                                   |                                                                                                                       | Sales to top 10 dealers / distributors as % of total sales to dealers / distributors          | 15                                                                                              |                |
|   |                                                   | Share of RPTs (as respective %age) in                                                                                 | Purchases with related parties / Total Purchases                                              | Nil                                                                                             |                |
|   |                                                   |                                                                                                                       | Sales to related parties / Total Sales                                                        | Nil                                                                                             |                |
|   |                                                   |                                                                                                                       | Loans & advances given to related parties / Total loans & advances                            | Nil                                                                                             |                |
|   |                                                   |                                                                                                                       | Investments in related parties / Total Investments made                                       | Nil                                                                                             |                |



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## Notes to the opinion:

1. Calculation of GHG emissions for Scope 1 and Scope 2 is done using the GHG Protocol Standard, using UK DEFRA, India CEA, the IFI Dataset, UNFCCC, CaDI databases as emission/GWP/calorific values. Emissions under Scope 2 are reported under the location-based approach.
2. Organization should look into improving traceability of water discharges occurring from the facilities.
3. Spending on measures towards well-being: Disclosure includes Indian entities and include spending related to occupational health centres as well.
4. Gross wages paid to females as % of wages paid (permanent, other than permanent - employee and workers): Disclosure is consolidated for Indian locations, gross CTC includes retrials and data is calculated basis on active females at end of financial year period.
5. Organization should improve practices for identifying trading houses in line with SEBI circular guidance requirement, currently same is reported as Nil, considering the nature of business of operations where most of purchases volume (>98%) are done directly from manufacturers.
6. Openness of Business: Disclosures pertain to Redington Limited only not on a consolidation basis.
7. Input material directly sourced from MSMEs as % of total purchases by value: Disclosures pertain to Redington Limited only not on a consolidation basis.
8. The completeness of data points is to be improved in further year, it was observed that there are facilities where few data points are not captured out of the 9 core KPIs, currently it was ensured on a material aspect however the practice needs to be established.
9. Physical output intensity is omitted due to the company's diversified operations (spanning IT products, services, and solutions); various KPIs intensity is appropriately assessed against revenue as the primary metric for scale of operations

**While responding to BRSR core KPIs, organization has also referred to latest SEBI circular, dated 20<sup>th</sup> Dec.'2024, ref: SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177.**

**PPP rate for India is INR 20.34 and same can be accessed at: [PPP reference link](#)**

## Appendix B:

List of locations included in the assurance boundary:

Redington has reported the consolidated BRSR numbers in their disclosures, which includes locations which are under the operational control of Redington limited and falling under different entities as below:

Reporting boundary: Total, there are 210 locations across India and International, however, data is currently consolidated from 165 locations. Out of 45 locations, 19 are closed facilities from previous year, 26 are managed by landlord completely where data traceability mechanism to be established.

| Sl. No. | Entity<br><small>(Each individual companies under the Redington group - Subsidiaries)</small> | Location      | Active Locations  |
|---------|-----------------------------------------------------------------------------------------------|---------------|-------------------|
| 1       | Redington Limited<br>(Parent company)                                                         | India         | 37                |
| 2       | ProConnect Supply Chain Solutions                                                             | India         | 79                |
| 3       | RDPL                                                                                          | International | 6                 |
| 4       | Redserv Global Solutions Limited                                                              | India         | 2                 |
| 5       | Redington Turkey                                                                              | International | 2                 |
| 6       | Arena                                                                                         | International | 3                 |
| 7       | Redington Gulf                                                                                | International | 36                |
|         | <b><u>Total</u></b>                                                                           |               | <b><u>165</u></b> |

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