

Independent Assurance Statement

To the Board of Directors of Sify Infinit Spaces Limited

Sify Infinit Spaces Limited (Corporate Identity Number: U74999TN2017PLC119607, hereafter also referred to as 'SISL' or 'the Company') has engaged Forvis Mazars LLP ('Forvis Mazars', 'us' or 'we' or 'our') to undertake independent assurance of the Company's disclosures in its Business Responsibility and Sustainability Report (hereafter referred to as 'BRSR') for the Financial Year (FY) 2025-26. The disclosures include BRSR Core as per Annexure 17A and the non-financial disclosures as per Annexure 16 of the Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155, dated November 11, 2024.

Our Conclusion:

Reasonable level of Assurance- BRSR Core

Based on the review performed and the procedures undertaken to obtain a reasonable level of assurance, Forvis Mazars concludes that, in all material respects, the BRSR Core Key Performance Indicators (KPIs) across the nine ESG attributes (as detailed in Annexure I of this statement) for FY 2025-26 have been reported in accordance with the requirements specified in the Industry Standard on Reporting of BRSR Core.

Limited Level of Assurance- BRSR Disclosures other than core

Based on the assessment undertaken, nothing has come to our attention to suggest that the non-financial disclosures (as listed in Annexure II of this statement) in BRSR do not properly adhere to the reporting requirements as per BRSR reporting guidelines in Annexure 16 of SEBI's Master Circular.

Scope of Work

The scope of our engagement includes a reasonable level of assurance for the 'BRSR Core' attributes and a limited level of assurance for 'BRSR Disclosures other than core', for the FY 2025-26, in accordance with the identified sustainability information and criteria listed below.

We have performed an assurance engagement on the Identified Sustainability Information (ISI) for the Reporting Boundary as disclosed under Question No. 13 of Section A: General Disclosures of the BRSR on a standalone basis. The boundary includes the following Data Center locations and offices inclusive of owned and leased workplaces:

S. No.	Site	Address
1	Airoli Data Center	4th, 5th, 6th and 7th floor, Plot no. 10, Reliable Plaza, Kalwa Block, TTC Industrial Area, Thane-Belapur Road, Airoli 400 706, Maharashtra, India
2	Bengaluru Data Center – Tower 1	Unit No. A102, Cyber Park, Electronic City Phase I, Doddathogur, Begur Hobli, Bangalore (Rural) 560 100, Karnataka, India
		Unit No. A201, Cyber Park, Electronic City Phase I, Doddathogur, Begur Hobli, Bangalore (Rural) 560 100, Karnataka, India
		3rd floor, Block A, Cyber Park, Electronic City Phase I, Doddathogur, Begur Hobli, Bangalore (Rural) 560 100, Karnataka, India
		Unit No. A501, Cyber Park, Electronic City Phase I, Doddathogur, Begur Hobli, Bangalore (Rural) 560 100, Karnataka, India
3	Hyderabad Data Center	Sy. No. 115/1, Financial District, Nanakramguda Village, Serilingampally Mandal, Ranga Reddy District, Hyderabad 500 032, Telangana, India
4	Kolkata Data Center	Block C, DLF IT Park, Premise No. 8 – MAR, New Town, P.S. Rajarhat, North 24 Parganas 700 156, Kolkata, India
5	Noida 01 Data Center	B-07, Sector 132, Noida, Gautam Budh Nagar, Noida 201 301, Uttar Pradesh, India
6	Noida 02 Data Center	B-11, B-12 and B-13, Sector 132, Noida, Gautam Budh Nagar, Noida, 201 301, Uttar Pradesh, India
7	Rabale – Tower 1	Plot No. R-847/1/2, T.T.C. Industrial Area, Thane Belapur Road, Rabale, Navi Mumbai, Thane 400 701, Maharashtra, India
8	Rabale – Tower 2	Plot No. R-847/1/3, T.T.C. Industrial Area, Thane Belapur Road, Rabale, Navi Mumbai, Thane 400 701, Maharashtra, India
9	Rabale – Tower 3	Plot No. R-846/2, T.T.C. Industrial Area, Thane Belapur Road, Rabale, Navi Mumbai, Thane 400 701, Maharashtra, India
		R-846/3, T.T.C. Industrial Area, Thane Belapur Road, Rabale, Navi Mumbai, Thane 400 701, Maharashtra, India
10	Rabale – Tower 4 & 5	Plot No. R-979, T.T.C. Industrial Area, Thane Belapur Road, Rabale, Navi Mumbai, Thane 400 701, Maharashtra, India
		Plot No. R-847/2, T.T.C. Industrial Area, Thane Belapur Road, Rabale, Navi Mumbai, Thane 400 701, Maharashtra, India
		Plot No. R-979/1, T.T.C. Industrial Area, Thane Belapur Road, Rabale, Navi Mumbai, Thane 400 701, Maharashtra, India
11	Chennai 01 Data Center	2nd floor, TIDEL Park, No. 4 Rajiv Gandhi Salai, Taramani, Chennai 600 113, Tamil Nadu, India
12	Chennai 02 Data Center	H-11/1A, SIPCOT Information Technology Park, Eagattur, Tirupporur, Chengalputtu, Siruseri 603103, Tamil Nadu, India
13	Vashi Data Center	T-251, 5th floor, Vashi Infotech Park, Vashi Railway Station Commercial Complex, Vashi, Navi Mumbai, Thane 400 703, Maharashtra, India
		T-261, 6th floor, Vashi Infotech Park, Vashi Railway Station Commercial Complex, Vashi, Navi Mumbai, Thane 400 703, Maharashtra, India

Identified Sustainability Information and Criteria

Identified Sustainability Information (ISI) and Criteria are detailed in the table below:

Identified Sustainability Information subject to assurance	Period subject to Assurance	Level of Assurance	Reporting criteria used by the Company to prepare Identified Sustainability Information
BRSR Core	From April 01, 2025, to March 31, 2026	Reasonable	i. Regulation 34(2)(f) of the Securities and Exchange Board of India (the "SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
BRSR Disclosures other than core	From April 01, 2025, to March 31, 2026	Limited	ii. Business Responsibility and Sustainability Reporting Requirements for listed entities per Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, and Industry Standard on Reporting of BRSR Core per SEBI Circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2024/177 dated December 2024. iii. Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard. iv. ISO 14064-1:2018 - Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals.

Basis of our conclusion

As part of the assurance process, a multidisciplinary team of assurance specialists conducted assurance procedures across the sites of SISL. Assessment was conducted by means of physical mode (in-person) of site visit at Noida 01 and Noida 02 Data Centers located in Noida, Uttar Pradesh, and Rabale - Tower 1, Rabale - Tower 2, Rabale - Tower 4, and Rabale - Tower 5 Data Centers located at Navi Mumbai, Maharashtra and remote verification of other Data Centers.

The following activities were undertaken:

BRSR Core – Reasonable level of assurance	BRSR Disclosures other than core – Limited level of assurance
Reviewed the disclosures under the BRSR Core framework, which comprises a set of Key Performance Indicators (KPIs) across nine ESG attributes. These disclosures were evaluated in accordance with the Industry Standard on Reporting of BRSR Core, applying a reasonable level of assurance.	Reviewed the disclosures in line with BRSR reporting guidelines, covering general disclosures, management processes, principle-wise performance (including essential and leadership indicators), and other key metrics specified within the framework. These disclosures were assessed using a limited level of assurance.
Assessed the design and implementation of key systems, processes, and controls established for the collection, management, and reporting of BRSR Core indicators, including an evaluation of operational controls and reporting boundaries.	Gained an understanding of the key systems, processes, and controls established for the collection, management, and reporting of Disclosures other than BRSR Core, and performed sample-based testing to assess adherence to the reporting principles.
Obtained comprehensive evidence across all relevant areas to enable a thorough review of the BRSR Core indicators and engaged directly with stakeholders to gather insights and supporting evidence for each disclosed indicator.	Collected and assessed documentary evidence and management representations to support compliance with the reporting principles. A risk-based approach was applied, focusing assurance efforts on areas of high material significance to the Company's operations and its key stakeholders.
The audit team conducted an on-site audit to perform data testing, assess consistency in reporting processes, and carry out quality checks at selected sites and offices. Sites selected for data testing and evaluation of reporting systems were determined based on their contribution to the reported indicators, and the nature of reporting systems in place.	The audit team conducted on-site audit at selected sites and offices, carrying out sample-based assessments of site-specific data disclosures.

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Management's Responsibility

SISL has the sole responsibility for the preparation of the BRSR and is responsible for all information disclosed in the BRSR Core and BRSR Disclosures other than core. The company is responsible for maintaining processes and procedures for collecting, analysing and reporting the information and also, ensuring the quality and consistency of the information presented in the BRSR. SISL is also responsible for ensuring the maintenance and integrity of its website and any referenced BRSR disclosures on their website. The Management and the Board of Directors of the Company are also responsible for overseeing the Company's compliance with the requirements of LODR Regulations and the SEBI Circular in relation to the BRSR.

Inherent limitations

The assurance engagements are conducted on the assumption that the data and information provided by the Company for our review have been supplied in good faith and are accurate, complete, adequate, authentic, and free from any material misstatements.

- 1) The assurance engagement considers an uncertainty of $\pm 5\%$ based on materiality threshold for estimation/measurement errors and omissions.
- 2) Forvis Mazars has not participated in the evaluation or assessment of the Company's financial data or performance. Its opinion on specific BRSR Core Attribute 8 ("Number of days of accounts payable"), Attribute 9 ("Openness of business"), and all BRSR indicators expressed in currency or INR is based on the audit performed by the Company's statutory auditors. Accordingly, Forvis Mazars assumes no responsibility for the financial data presented in the Company's audited financial statements.
- 3) Data relating to operations outside the defined assurance boundary is excluded from this engagement, unless explicitly stated otherwise in this report.
- 4) Data outside the operations specified in the assurance boundary is excluded from the assurance, unless explicitly mentioned otherwise in this statement.
- 5) This assurance does not cover statements made by the Company that reflect opinions, claims, beliefs, aspirations, expectations, objectives, or forward-looking intentions. Furthermore, any assertions concerning Intellectual Property Rights or other competitively sensitive matters are outside the scope of this engagement.
- 6) The assessment does not extend to evaluating the Company's strategy or any related linkages presented in BRSR, as these elements fall beyond the assurance scope.
- 7) Additionally, this engagement does not include mapping BRSR against reporting frameworks other than those specifically referenced. Any evaluation or comparison with other frameworks is excluded from the scope.
- 8) Content within the BRSR that lies outside the defined scope and boundary has not been subjected to assurance, as the review is confined to the specified parameters.
- 9) Finally, this assurance engagement does not include an assessment of legal compliance. Ensuring adherence to applicable laws and regulations remains the responsibility of the Company.

Our Independence and Quality Control

- 1) We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India and the SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023, and its clarifications thereto and have the required competencies and experience to conduct this assurance engagement.
- 2) Our firm applies International Standard on Quality Management ('ISQM') 1, "Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements" and accordingly maintains a comprehensive system of quality management, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Our Responsibility

In performing this assurance work, Forvis Mazars' responsibility is to the Management of the Company; however, this statement represents our independent opinion and is intended to inform the outcome of the assurance to the stakeholders of the Company. Forvis Mazars disclaims any liability or co-responsibility for any decision a person or entity would make based on this assurance statement.

We conducted our engagement in accordance with the *International Standard on Assurance Engagements (ISAE) 3000 (Revised), "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information"*, issued by the International Auditing and Assurance Standards Board (IAASB). Those standards require that we plan and perform our engagement to obtain reasonable or limited assurance, as applicable, about whether, in all material respects, the Subject Matter is presented in accordance with the Criteria and to issue a report.

Exclusions

Our assurance scope excludes the following and therefore we do not express an opinion on the same:

- Operations of the Company other than the Identified Sustainability Information.
- Data and information outside the defined reporting period i.e., April 01, 2025 - March 31, 2026.
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

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Restriction on use

Our Reasonable and Limited Assurance report has been prepared and addressed to the Board of Directors of "Sify Infinit Spaces Limited" at the request of the Company solely, to assist the Company in reporting on its sustainability performance and activities. Accordingly, we accept no liability to anyone other than the Company.

Our Reasonable and Limited Assurance Report should not be used for any other purpose or by any person other than the addressees of our report. We neither accept nor assume any duty of care or liability for any other purpose or to any other party to whom our report is shown or into whose hands it may come without our prior consent in writing.

For FORVIS MAZARS LLP

Firm Registration No.: AAI-2887



Suddhwa S. Mukherjee

Suddhwasattwa Mukherjee

Partner

Gurugram, India

27-04-2026

Annexure I

BRSR Core KPIs			
S. No.	Attribute	Principles and Indicator reference	Parameter
1.	Green-house gas (GHG) footprint	Principle 6, E-7	1. Total Scope 1 and Scope 2 emissions 2. GHG Emission Intensity (Scope 1+2)
2.	Water Footprint	Principle 6, E-3 Principle 6, E-4	1. Total water consumption 2. Water consumption intensity 3. Water Discharge by destination and levels of Treatment
3.	Energy footprint	Principle 6, E-1	1. Total energy consumed 2. Percentage of energy consumed from renewable sources 3. Energy Intensity
4.	Embracing circularity- details related to waste management by the entity	Principle 6, E-9	1. Total waste generated 2. Waste Intensity
5.	Enhancing Employee Wellbeing and Safety	Principle 3 – E1 (c) Principle 3 – E11	1. Spending on measures towards well-being of employees and workers 2. Details of safety related incidents for employees and workers
6.	Enabling Gender Diversity in Business	Principle 5 - E3 (b) Principle 5 – E7	1. Gross wages paid to females as percentage of wages paid 2. Complaints on POSH
7.	Enabling Inclusive Development	Principle 8 – E4 Principle 8 – E5	1. Input material sourced from following sources as percentage of total purchases – Directly sourced from MSMEs/ small producers and from within India 2. Job creation in smaller towns
8.	Fairness in Engaging with Customers and Suppliers	Principle 9 – E7 Principle 1 – E8	1. Instances involving loss/ breach of data of customers as percentage of total data breaches or cyber security events 2. Number of days of accounts payable
9.	Open-ness of business	Principle 1 – E9	1. Concentration of purchases & sales done with trading houses, dealers, and related parties 2. Loans and advances & investments with related parties

Annexure II

BRSR Disclosures other than core - Limited level of assurance

- Section A: General Disclosures: 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 12, 13, 16, 17, 18, 19-c, 20-a, 20-b, 22
- Section C: Principle Wise Performance Disclosure:
 - Principle 1: Essential Indicators 2, 4, 5, 6; Leadership Indicator 2
 - Principle 2: Essential Indicator 1, 2
 - Principle 3: Essential Indicator 1-a, 1-b, 2, 3, 4, 5, 7, 8, 9, 10, 11, 12, 13, 14; Leadership Indicator 1, 3
 - Principle 5: Essential Indicator 1, 2, 3, 4, 5, 8, 9, 10; Leadership Indicator 3
 - Principle 6: Essential Indicator 6, 10; Leadership Indicator 1, 5
 - Principle 7: Essential Indicator 1; Leadership Indicator 1
 - Principle 8: Essential Indicator 3, Leadership Indicator 6
 - Principle 9: Essential Indicator 1, 5; Leadership Indicator 1, 3, 4