

#### Service organization's responsibilities

In section II, Cyient has provided the assertion titled "Assertion of the Management of Cyient Limited," (assertion) about the fairness of the presentation of the description based on the description criteria and suitability of the design and operating effectiveness of the controls described therein to meet the applicable trust services criteria. Cyient is responsible for preparing the description and the assertion, including the completeness, accuracy, and method of presentation of the description and assertion; providing the services covered by the description; identifying the risks that would prevent the applicable trust services criteria from being met; designing, implementing, and documenting the controls to meet the applicable trust services criteria; and specifying the controls that meet the applicable trust services criteria and stating them in the description.

#### Service auditor's responsibilities

Our responsibility is to express an opinion on the fairness of the presentation of the description based on the description criteria and on the suitability of the design and operating effectiveness of the controls described therein to meet the applicable trust services criteria, based on our examination. Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and accordingly, included procedures that we considered necessary in the circumstances. Those standards require that we plan and perform our examination to obtain reasonable assurance about whether, in all material respects, the description is fairly presented based on description criteria and the controls are suitably designed and operating effectively to meet the applicable trust services criteria throughout the period November 01, 2020 to October 31, 2021.