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Independent practitioner's assurance report on non-financial Key Performance Indicators (KPIs)

ReNew Private Limited
Commercial Block-1
Golf Course Rd, DLF City, Zone 6,
Sector 43, Gurugram,
Haryana 122009

Scope

We have been engaged by ReNew Private Limited (hereafter "ReNew") to perform a 'limited assurance engagement,' as defined by International Standards on Assurance Engagements, here after referred to as the engagement, to report on ReNew's non-financial Key Performance Indicators (KPIs) as included in Annexure -I (the "Subject Matter") contained in ReNew's (the "Company's") Integrated Report FY 2025-26 for the year ended 31 March 2026 for the period from 01 April 2025 to 31 March 2026.

Other than as described in the preceding paragraph, which sets out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the Report, and accordingly, we do not express a conclusion on this information.

Criteria applied by ReNew

In preparing the non-financial KPIs, ReNew applied the Global Reporting Initiative (GRI) standards (Criteria). As a result, the subject matter information may not be suitable for another purpose.

ReNew's responsibilities

ReNew's management is responsible for selecting the Criteria, and for presenting the non-financial KPIs contained in the Integrated Report for FY 2025-26 in reference with that Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of the subject matter, such that it is free from material misstatement, whether due to fraud or error.

EY's responsibilities

Our responsibility is to express a conclusion on the presentation of the Subject Matter based on the evidence we have obtained.

We conducted our engagement in accordance with the *International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* ('ISAE 3000 (Revised)'), and the terms of reference for this engagement as agreed with ReNew on 25 February 2025.Those standards require that we plan and perform our engagement to express a conclusion on whether we are aware of any material modifications that need to be made to the Subject Matter in order for it to be in accordance with the Criteria, and to issue a report. The

nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusions.

Our independence and quality management

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants and have the required competencies and experience to conduct this assurance engagement.

EY also applies International Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services engagements*, which requires that we design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Description of procedures performed

Procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the selected non-financial KPIs as included in Annexure 1 and related information and applying analytical and other appropriate procedures.

Our procedures included:

- Assessed the suitability of the criteria used by the entity in preparing the information subject to limited assurance;
- Interviewed relevant staff at the sites and corporate office, concerning policies on environmental, social and governance aspects and the implementation of these across the business;
- Through inquiries, obtained an understanding of the control environment, processes and information systems relevant to the preparation of the information subject to limited

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assurance, but did not evaluate the design of particular control activities, obtain evidence about their implementation or test their operating effectiveness;
- Inspected, at sites visited, a limited number of samples as appropriate to check the accuracy of the data
- Applied analytical procedures, as appropriate; and made inquiries of management to obtain explanations for any differences we identified
- Recalculated the information subject to limited assurance based on the criteria;
- Evaluated the overall presentation of the information subject to limited assurance to determine whether it is consistent with the criteria and in line with our overall knowledge of, and experience with, the entity's operations
- We also performed such other procedures as we considered necessary in the circumstances.

The assurance scope excludes:

- Data and information outside the defined reporting period -1 April 2025 to 31st March 2026
- Data and information on the economic and financial performance of the Company;
- Data, statements, and claims already available in the public domain through Integrated Report, or other sources;
- The Company's statements that describe the expression of opinion, belief, inference, aspiration, expectation, aim, or future intention;
- The Company's compliance with regulations, acts, and guidelines concerning various regulatory agencies and other legal matters.

Conclusion

Based on our procedures and the evidence obtained, we are not aware of any material modifications that should be made to non-financial KPIs considered in Annexure-I ("the Report") contained in the Integrated Report for FY 2025-26 as of 03 August 2026 for the period from 01 April 2025 to 31 March 2026 , in order for it to be in accordance with the Criteria.

Restricted use

This report is intended solely for the information and use of ReNew for inclusion in the Integrated Report for FY 2025-26 and is not intended to be and should not be used by anyone other than those specified parties.

Ernst and Young Associates LLP
03 August 2026

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Annexure-I

Non-financial KPIs (GRI Indicators) covered in the Integrated Report FY 2025-26	
GRI Indicators	**Description**
GRI 2-1	Organizational details
GRI 2-2	Entities included in the organization's sustainability reporting
GRI 2-6	Activities, value chain and other business relationships
GRI 2-7	Information on employees and other workers
GRI 2-9	Governance structure and compensation
GRI 2-23	Policy commitments
GRI 2-28	Membership of associations
GRI 2-29	Approach to stakeholder engagement
GRI 2-30	Collective bargaining agreements
GRI 205–1	Operations assessed for risks related to corruption
GRI 205–2	Communication and training about anti-corruption policies and procedure
GRI 205–3	Confirmed incidents of corruption and actions taken
GRI 302-1	Energy consumption within the organization
GRI 302-4	Reduction of energy consumption
GRI 303-1	Interactions with water as a shared resource
GRI 303-3	Water withdrawal
GRI 303-5	Water Consumption
GRI 305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions
GRI 306-3	Waste generated
GRI 306-4	Waste Diverted from disposal
GRI 306-5	Waste directed to disposal
GRI 401-1	New employee hires and employee turnover
GRI 401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees
GRI 401-3	Parental leave
GRI 403-1	Occupational health and safety management system
GRI 403-2	Hazard identification, risk assessment, and incident investigation
GRI 403-3	Occupational health services
GRI 403-4	Worker participation, consultation, and communication on occupational health and safety
GRI 403-5	Worker training on occupational health and safety
GRI 403-6	Promotion of worker health
GRI 403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships
GRI 403-8	Workers covered by an occupational health and safety management system
GRI 403-9	Work-related injuries
GRI 404-1	Average hours of training per year per employee
GRI 404-2	Programmes for upgrading employee skills and transition assistance programmes
GRI 404-3	Percentage of employees receiving regular performance and career development reviews

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GRI 405-1	Diversity of governance bodies and employees
GRI 406-1	Incidents of discrimination and corrective actions taken
GRI 408-1	Operations and suppliers at significant risk for incidents of child labour
GRI 409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour
GRI 413-1	Operations with local community engagement, impact assessments, and development programmes
GRI-414-1	New suppliers that were screened using social criteria

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Independent practitioner's assurance report on Greenhouse Gas (GHG) related Key Performance Indicators (KPIs)

ReNew Private Limited
Commercial Block-1
Golf Course Rd, DLF City, Zone 6,
Sector 43, Gurugram,
Haryana 122009

Scope

We have been engaged by ReNew Private Limited to perform a 'limited assurance engagement,' as defined by International Standards on Assurance Engagements, here after referred to as the engagement, to report on the accompanying GHG statement (Annexure-II) of ReNew Private Limited or the year ended 31 March 2026 for the period from 01 April 2025 to 31 March 2026 comprising of Greenhouse gas (GHG) related KPIs included in Annexure-II (the "Subject Matter").

Other than as described in the preceding paragraph, which sets out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the Report, and accordingly, we do not express a conclusion on this information.

Criteria applied by ReNew

In preparing the GHG related KPIs, ReNew applied the GHG Protocol (Criteria).

ReNew's responsibilities

ReNew's management is responsible for selecting the Criteria, and for presenting the GHG related KPIs in accordance with that Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of the GHG statement, such that it is free from material misstatement, whether due to fraud or error.

EY's responsibilities

Our responsibility is to express a conclusion on the presentation of the Subject Matter based on the evidence we have obtained.

Our engagement was conducted in accordance with the *International Standard for Assurance Engagements on Greenhouse Gas Statements* ('ISAE 3410'), and the terms of reference for this engagement as agreed with ReNew on 25 February 2025 .Those standards require that we plan and perform our engagement to express a conclusion on whether we are aware of any material modifications that need to be made to the Subject Matter in order for it to be in accordance with the Criteria, and to

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issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

Our independence and quality management

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, and have the required competencies and experience to conduct this assurance review.

EY also applies International Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services engagements*, which requires that we design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Description of procedures performed

Procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for a reasonable assurance engagement. Consequently the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

The Green House Gas quantification process is subject to scientific uncertainty, which arises because of incomplete scientific knowledge about the measurement of GHGs. Additionally, GHG procedures are subject to estimation (or measurement) uncertainty resulting from the measurement and calculation processes used to quantify emissions within the bounds of existing scientific knowledge.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the GHG related KPIs and related information and applying analytical and other relevant procedures.

Our procedures included:

- Assessed the suitability of the criteria used by the entity in preparing the information subject to limited assurance;
- Interviewed relevant staff at the corporate office and sites, concerning activity data related to GHG Accounting and Reporting Standard aspects;

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- Through inquiries, obtained an understanding of the control environment, processes and information systems relevant to the preparation of the information subject to limited assurance, but did not evaluate the design of particular control activities, obtain evidence about their implementation or test their operating effectiveness;
- Inspected, at corporate and sites visited, a limited number of samples as appropriate to check the accuracy of the data
- Applied analytical procedures, as appropriate; and made inquiries of management to obtain explanations for any differences we identified
- Recalculated the information subject to limited assurance based on the criteria;
- Evaluated the overall presentation of the information subject to limited assurance to determine whether it is consistent with the criteria and in line with our overall knowledge of, and experience with, the entity's operations.
- We also performed such other procedures as we considered necessary in the circumstances.

The assurance scope excludes:

- Data and information outside the defined reporting period -1st April 2025 to 31st March 2026
- Data and information on the economic and financial performance of the Company;
- Data, statements, and claims already available in the public domain through Global Sustainability Report, or other sources;
- The Company's statements that describe the expression of opinion, belief, inference, aspiration, expectation, aim, or future intention;
- The Company's compliance with regulations, acts, and guidelines concerning various regulatory agencies and other legal matters.

Conclusion

Based on our procedures and the evidence obtained, we are not aware of any material modifications that should be made to GHG related KPIs (Scope 1, Scope 2, Scope 3 and carbon offsets) included in Annexure-II as of 03 Augst 2026 for the year ended 31 March 2026 for the period from 01 April 2025 to 31 March 2026, in order for it to be in accordance with the Criteria.

Restricted use

This report is intended solely for the information and use of ReNew for inclusion in the Integrated Report for FY 2025-26 and is not intended to be and should not be used by anyone other than those specified parties.

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03 August 2026

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Annexure-II

Scope	GHG related KPIs within Integrated Annual Report FY 2025-26
GHG Scope 1 emissions	GHG emissions from sources owned or controlled by ReNew
GHG Scope 2 emissions	GHG emissions from the generation of purchased electricity that is consumed in its owned or controlled equipment or operations by ReNew
GHG Scope 3 emissions	GHG emissions from assets not owned or controlled by the ReNew, but those indirectly affects in its value chain. Applicable Scope 3 categories are: • C1 - Purchased goods and services • C2 - Capital goods • C3 - Fuel and energy related activities (not included in scope 1 or 2) • C4 - Upstream transportation and distribution • C5 - Waste generated in operations • C6 - Business travel • C7 - Employee commuting
Carbon offsets	Scope 1 and Scope 2, Number of carbon offsets