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Confidential
HCL (Netherlands) B.V.
The Board of Managing Directors
Prinses Beatrixlaan 532 Unit C06.01
2595 BM 's- GRAVENHAGE
The Netherlands

Our ref.: 1762504-20W00172632EDH/JR/CB/lv

Eindhoven, 7 September 2020

Subject: Permission letter regarding the audit of the financial statement as at 31 March 2020

Dear Sirs,

Please find enclosed one copy of the annual report for the year ended as at 31 March 2020 of HCL Technologies B.V.

We have enclosed one copy of our auditor's report with an original handwritten signature. This copy is meant for your own filing purposes. The other copy of our auditor's report state the name of our firm and the name of the responsible audit partner, but without a handwritten signature. We kindly request you to use the copy of the auditor's report without handwritten signature in the version of the annual report that will be published.

We confirm our permission to include and publish our auditor's report in the section 'other information' of copies of the annual report for the year ended as at 31 March 2020, provided that they are identical to the enclosed authenticated annual report, subject to adoption of the audited financial statements, without modification.

The annual report to be filed with the Trade Register of the Chamber of Commerce, including the audited financial statements should be filed within one month of 7 September 2020. We emphasize that it is not allowed to publish the authenticated version of the annual report.

The annual report to be filed with the Trade Register of the Chamber of Commerce needs to be filed no later than eight days after adoption of the financial statements by the General Meeting.

Please note that it's legally required to (timely) file the annual report including the audited financial statements with the Trade Register of the Chamber of Commerce and non-compliance is an offence punishable by law. In certain situations by not complying with the publication requirements could even lead to personal liability for management.

If prior to the General Meeting circumstances arise that require a modification to the financial statements, please note that under Section 2:362 subsection 6 and Section 2:380a of the Dutch Civil Code such modifications should be made prior to the General Meeting. In this situation, of course, we withdraw our permission granted above.

All members of management sign a copy of the financial statements. If signatures of a number of them are missing, the reason is included in the annual report to be filed.

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KPMG Accountants N.V., registered with the trade register in the Netherlands under number 33263683, is a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ('KPMG International'), a Swiss entity. All our services are subject to our general conditions, which are filed at the Amsterdam District Court under number 43/2018, and which we will send to you on request.

In order to prevent the abuse of signatures we discourage the filing of a signed copy of the annual report. The annual report to be filed with the Trade Register of the Chamber of Commerce should include the General Meeting's adoption date of the financial statements.

If you wish to publish the annual report including the audited financial statements on the Internet, it is your responsibility to ensure proper separation of the annual report from other information on the website. For example, by presenting the annual report as a separate, read-only file, or by issuing a warning if readers switch from the web page containing the annual report ('You are now leaving the secured page containing the annual report, including the audited financial statements.').

Further, we recommend that you include the following disclaimer: 'In the event of any differences or inconsistencies between the text and quantitative information on this internet site and that in the original annual report, including the audited financial statements, as filed at the Trade Register of the Chamber of Commerce, the latter shall prevail'.

As part of the audit of the financial statements, we obtained an understanding of how the Company has responded to the risk arising from the system of information technology, including the reliability and continuity of the electronic data processing. Considering the existing system of internal control, and our audit approach based on this, we have not tested the effectiveness of internal controls over IT systems.

From the audit of the financial statements, there are no findings to report concerning the electronic data processing.

We consider it important to communicate to you in writing, all independence-related relationships between our firm and HCL Technologies B.V. and persons in a financial reporting oversight role that can influence our independence and provide confirmation that we are independent auditors with respect to HCL Technologies B.V. KPMG has introduced a range of organisational measures to ensure its own independence and that of its staff. These measures include:

— KPMG standards and procedures concerning independence. These standards on professional conduct in the area of quality and independence are included in the Professional Code of KPMG and the KPMG N.V. Code of Conduct. The Codes apply to every KPMG partner and member of staff and is constantly kept up to date;

— annual confirmation of independence by KPMG partners, directors, professionals and supporting staff members. Every year, on a sample basis, the accuracy of these confirmations is reviewed by the Ethics & Independence department of KPMG;

— the independent position in connection with investments of client facing partners, directors and managers is continuously monitored via the automated KPMG Independence Compliance System;

— client acceptance and engagement procedures, including an assessment of whether there are any conflicts of interest in the services we provide;

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— internal and external quality reviews of the audit files and organisational procedures;

— engagement quality control reviews by partners who are not involved in the engagement if certain criteria are met, to ensure a sound and professional opinion;

— rotation for key assurance partners including the external auditor and senior team members after a period of seven consecutive years of providing assurance services for the client, after which a time-out period of at least two years will be observed. Only in exceptional circumstances, rotation can be postponed if additional safeguards have been taken.

We hereby confirm that as at the date of this letter we are independent auditors with respect to HCL Technologies B.V. under applicable professional and regulatory standards and that our objectivity has not been compromised.

To the best of our knowledge, there are no business relations between your organisation (including management and those charged with governance) and KPMG, or with the members of our staff involved in the audit of the financial statements of HCL Technologies B.V. and its parties, which, in our opinion, could affect our independence.

We will be pleased to provide any further information you may require.

Yours faithfully,
KPMG Accountants N.V.

J. Ribbink RA
Partner

Enclosure(s):
Authenticated copy of the annual report, including the financial statements for the year ended 31 March 2020
A copy of the signed auditor's report
One copy of the unsigned auditor's report for publication at the Trade register of the Chamber of Commerce

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