OPINION OF THE FISCAL REVIEWER

To the General Meeting of Shareholders of
HCL TECHNOLOGIES COLOMBIA S.A.S.

opinion

I have examined the individual financial statements, prepared in accordance with sections 3 to 10 of the SME Standard (listed in Annexes 2 to 2.1 of Decrees 2420 and 2496 of 2015), for the period from 1 January to 31 December 2020 and 2019 (Statement of Financial Position, Statementof The Comprehensive Income, State of Changes in Equity, Statement of Cash Flows), and disclosures that include a summary of the most significant accounting policies and other explanatory information.

In my opinion, except for the possible effects of the fact described in the basic paragraph of the opinion, for the period from 1 January to 31 December 2020, the above-mentioned financial statements, taken from accounting records, reasonably present, in all material respects, the financial situation **of HCL Technologies Colombia S.A.S.** , as well as the results and cash flows completed on those dates, in accordance with the International Financial Reporting Standards set out in DUR 2420 of 2015 and its amending decrees.

Emphasis paragraph

Without implying a change in my opinion, I draw attention, as described in Note 1 of the financial statements **of HCL Technologies Colombia S.A.S.** , to reveal that during 2020 coronavirus Covid-19 spread in Colombia and around the world, as a pandemic that affected the health of all people. As a result, the Colombian Government decreed mandatory preventive isolation that affected the normal functioning of companies; and in the specific case of **HCL Technologies Colombia S.A.S.** , however, income was not impacted by the effect of the pandemic during the period March to December 2020. It is expected that, in the period january to May 2021, there will be no contrary effects.

At the time of this report, the impact this situation may have on local and global markets and, consequently, on the company's results, cash flows and financial situation, as well as on the continuity of the on-going business, is unknown.

Basic of opinion

I have carried out this audit in accordance with the International Audit Standards (NIA) set out in Annex 4.1 and 4.2 to DUR 2420 of 2015 (as amended by Decrees 2132 of 2016, 2170 of 2017 and 2270 of 2019). My responsibility, in accordance with these rules, is described below in the section *"Responsibilities of the tax reviewer in relation to the audit of financial statements".*

It should be noted that I declare **myself independent of HCL Technologies Colombia S.A.S.** , in accordance with the ethical requirements applicable to my audit of financial statements in the Republic of Colombia, and I have fulfilled the other ethical responsibilities according to those requirements. In addition, I believe that the audit evidence I have obtained provides a sufficient and adequate basis for expressing my opinion.

Responsibility of the administration and government officials

The accompanying certified financial statements are the responsibility of the administration, which supervised its proper elaboration in accordance with the guidelines set out in Annexes 2, 2.1 and 2.2 of Decrees 2420 and 2496 of 2015, 2170 of 2017 and 2270 of 2019, as well as the guidelines of the professional and technical guidelines of the Technical Council of the Public Accounting Council, together with the manual of accounting policies adopted **by HCL Technologies Colombia S.A.S. ,** in accordance with international financial reporting standards. Such administrative responsibility includes designing, implementing and maintaining relevant internal control in the preparation and presentation of financial statements so that they are free of errors of relative importance; select and apply appropriate accounting policies, in accordance with the parameters in section 10, and record reasonable accounting estimates.

In addition, in the preparation of financial information, the administration is responsible for the assessment of the ability of the entity to continue as a working company, revealing, as appropriate, the respective issues, taking into account the business hypothesis underway. In turn, the company's governance officials should oversee the company's financial reporting process.

Responsibilities of the tax reviewer in relation to the audit of financial statements

My responsibility is to express an opinion on the attached financial statements, conducting an audit in accordance with the Information Assurance Standards. These standards require compliance with ethics requirements, as well as the planning and execution of selective tests of documents and accounting records, in order to obtain reasonable security as to whether the financial statements are free of material errors. Analytical review procedures depend on my professional judgment, including the assessment of risks of relative importance in financial statements, due to fraud or error. When making such risk assessments, I must take into account the internal control relevant to the preparation and presentation of the financial statements, but without expressing an opinion on the effectiveness of the financial statement.

It is also part of my responsibility to obtain sufficient and adequate audit evidence in relation to the financial information of the entity, and to evaluate the adequacy of the accounting policies applied, as well as the reasonableness of the accounting estimates and the information disclosed by the entity.

In addition, I must inform the head of the government of the society of the scope, timing of the audit and the significant findings thereof, and provide a statement that I have complied with all applicable ethical requirements regarding independence.

Report on other legal and regulatory requirements

It is pertinent to mention that Law 1314 of 2009 introduced the new accounting rules and principles to be applied in the preparation of SME information in Colombia. The applicable rules are those regulated by Decrees 2420 and 2496 of 2015, 2132 of 2016, 2170 of 2017 and 2270 of 2019. In this regard, as of 2016, as required, the financial statements **of HCL Technologies Colombia S.A.S.** , have been expressed under these rules.

In accordance with article 4 of Article 2.1.1 of DUR 2420 of 2015,added byArticle 10 of Decree 2496 of 2015,all guidelines that are not within the scope ofthe International Standards may be consulted in Decree 2649 of 1993, which is partially in force for some aspects, including the holding of books, receipts and accounting media.

Compliance with documentation and internal control standards

In compliance with article 209 of the Commercial Code, I declare that, during that period, the records were keeping in accordance with the legal rules and accounting technique, as well as the transactions recorded in the books and the acts of the Administration were in accordance with the statutes and decisions of the Shareholders' Assembly and the Board of Directors. Correspondence, account receipts and record books are properly carried and retained. The company observes the appropriate measures of internal control, conservation and custody of the own property and those of third parties in its possession.

Compliance with rules other than accounting

In accordance with the result of selective tests carried out on documents and accounting records, in accordance with generally accepted audit rules, in my opinion, the company adequately and timely fulfils the obligations to contribute to the Integral Social Security System, in compliance with the requirements of Article 11 of Regulatory Decree 1406 of 1999.

Management report and its coincidence with financial statements

The management report for 2020 was not delivered to me; I cannot therefore express myself on the consistency of the figures presented in it, with regard to the certified financial statements.

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Bogota D.C.,