

# INDEPENDENT ASSURANCE STATEMENT

To  
The Directors and Management  
Nxtra Data Limited,  
Plot No. 16, Udyog Vihar- IV,  
Gurgaon- 122015

'Nxtra Data Limited.,' (hereafter Nxtra) engaged TUV India Private Limited (TUVI) to conduct the independent external assurance of non-financial disclosures reported in 'Nxtra' Sustainability Report (hereinafter the 'Report') based on the principles of GRI Standards 2021 (hereafter 'GRI'). This assurance engagement was conducted in accordance with AA1000 Assurance Standard v.3, specifically 'Type2, moderate Level'. The ESG report covers Nxtra's ESG KPIs for the period of 01/04/2024 to 31/03/2025.

## Management's Responsibility

Nxtra has developed the Report content and is responsible for the identification of materiality through materiality analysis, corresponding ESG issues, identifying, establishing, and reporting performance management, data management and quality. The management team at Nxtra is accountable for the accuracy of the information provided in the Report and the process of collecting, analyzing and reporting that information in both web-based and printed Report. This includes the maintenance and integrity of the company's website. Furthermore, Nxtra's management team takes responsibility for the accurate preparation of the Report in reference to the applied criteria of GRI Standards. They ensure that the Report is free of any intended or unintended material misstatements, so stakeholders can trust the information provided. Nxtra will be responsible for archiving and reproducing the disclosed data for the stakeholders upon request.

## Scope and Boundary

The scope of work for the assurance engagement of the following non-financial performance / KPI disclosures as disclosed in the Report. In particular, the assurance engagement included the following:

- Verification of the application of the Report content according to material topics identified based on the materiality, and principles as mentioned in the Global Reporting Initiative (GRI) Standards, and the quality of information presented in the Report over the reporting period;
- Review of the non-financial disclosures against the requirements of the GRI Standards;
- Verification of the reliability of the GRI Standards Disclosure on environmental and social topics;
- Specified information was selected based on the materiality determination and needs to be meaningful to the intended users.

TUVI has verified the KPI subject to below mentioned note:

GRI	Indicators	Disclosure
202*	Market Presence	202-1
204*	Procurement Practices	204-1,
205*	Anti-Corruption	205-1, 205-2, 205-3
206*	Anti-Competitive Behavior	206-1
302	Energy	302-3, 302-4, 302-5
303*	Water and Effluents	303-1, 302-2, 303-3, 303-4
305	Emissions	305-1, 305-3, 305-4
306	Waste	306-1, 306-2, 306-3
308*	Supplier Environmental Assessment	308-1, 308-2
401*	Employment	401-1, 401-2
402*	Labor/Management Relation	402-1
403	Occupational Health & Safety	403-1 to 403-10
404	Training & Education	404-1, 404-2
405*	Diversity and Equal Opportunity	405-1, 405-2
406*	Non Discrimination	406-1
408*	Child Labor	408-1
409*	Forced and Compulsory Labor	409-1
410*	Security Practices	410-1
413*	Local Communities	413-1
414*	Supplier Social Assessment	414-1, 414-2
415*	Public Policy	415-1
416*	Customer Health & Safety	416-1, 416-2
417*	Marketing & Labelling	417-2, 417-3
418	Customer Privacy	418-1

\* Marked GRI indicators are disclosed by Nxtra Data Limited as per the reported information by Bharti Airtel (Group company) and can be referred from Bharti Airtel's Sustainability Report.

Note:

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1. Fugitive emissions from ODS (Ozone Depleting Substance) and CO2 extinguishers consumption is not disclosed as the information is not compiled by Nxtra for the reporting period.
2. Only i) e-waste, (ii) battery waste, (iii) hazardous waste and (iv) non-hazardous waste generation/disposal records are being maintained by Nxtra. Other waste types were not reported and verified during assessment.
3. During the assessment, it was observed that the electricity consumption is reported on the basis of kVAh instead of kWh for few sites (as verified on sample basis). Nxtra to correct the reporting procedures in future.

The reporting boundaries for the above disclosures include Nxtra services comprising 134 facilities (13 Hyper scale, 121 Edge DC) across India. An on-site verification was conducted at Corporate Office on 01/09/2025. The assurance activities were carried out together with a desk review as per reporting boundary.

## Limitations

TUVI did not perform assurance procedures on any forward-looking statements disclosed in the ESG data, including but not limited to targets, forecasts, expectations, or ambitions. As such, TUVI provides no conclusions or opinions regarding this prospective information. Throughout the assurance process, TUVI encountered no limitations to the agreed scope of the engagement. TUVI was engaged by Nxtra Data Limited ('Nxtra') and is accountable solely to Nxtra's management in the context of this assurance engagement. Data verification was conducted on a sample basis, and the responsibility for the authenticity and completeness of the data rests entirely with Nxtra.

"The identified GRI indicators disclosed by Nxtra Data Limited are based on the reported information of its parent company, Bharti Airtel, and are available in Bharti Airtel's Sustainability Report. As part of the assurance process, it is noted that certain indicators (e.g., GRI 302-1, GRI 305-2) could not be assured due to discrepancies observed in the reporting methodology. These indicators are therefore considered outside the scope of this assurance engagement."

TUVI has taken reference of the financial figures from the audited financial reports. TUVI expressly disclaims any liability or co-responsibility for errors or omissions in the reported data, or for any decisions made by third parties based on this assurance statement. This assurance statement does not constitute an endorsement of any environmental or social claims related to Nxtra's products, services, manufacturing processes, packaging, or product disposal. TUVI does not authorize the use of this assurance statement for the purpose of greenwashing or to support any misleading claims.

## Our Responsibility

TUVI's responsibility as per the assurance engagement is to perform independent assurance and to express a conclusion based on the work performed. We conducted our engagement in reference with AA1000 Assurance Standard v3. Our engagement did not include an assessment of the adequacy or effectiveness of Nxtra's strategy or management of sustainability-related issues or the sufficiency of the Report against the principles of GRI Standards and AA1000 Assurance Standard v3 other than those mentioned in the scope of the assurance. The data is verified on a sample basis, the responsibility for the authenticity of data lies with the reporting organization. The reporting organization is responsible for archiving the related data for a reasonable period of time. TUVI does not take any liability or co-responsibility 1) for any damages in the case of erroneous data reported. 2) for any decision a person or entity would make based on this assurance statement. This assurance engagement is based on the assumption that the data and information provided to TUVI by Nxtra are complete and true. The primary intended user of this assurance statement is Nxtra; however, the client may use it at their own discretion in accordance with their specific requirements.

## Verification Methodology

TUVI adopted a risk-based approach, focusing on verification efforts on issues of high material relevance to Nxtra's business and its stakeholders. TUVI has verified the statements and claims made in the Report and assessed the robustness of the underlying data management system, information flows, and controls. In doing so,

- i. TUVI reviewed the approach adopted by Nxtra for the stakeholder engagement and materiality determination process (based on the principle of materiality and the requirements of the GRI Standards).
- ii. TUVI verified the disclosures and claims made in the Report and assessed the robustness of the data management system, information flow, and controls;
- iii. TUVI examined and reviewed the documents, data, and other information made available by Nxtra for the reported disclosures, including the disclosure on management approach and performance disclosures;
- iv. TUVI conducted interviews with key representatives, including data owners and decision-makers from different functions of the Nxtra, during the remote assessments;
- v. TUVI performed sample-based reviews of the mechanisms for implementing the ESG related policies, as described in the Nxtra Report;
- vi. TUVI verified sample-based checks of the processes for generating, gathering, and managing the quantitative data and qualitative information included in the Report for the reporting period.

The Report was evaluated against the following criteria: adherence to the principles of stakeholder inclusiveness, materiality, responsiveness, completeness, neutrality, relevance, sustainability context, accuracy, reliability, comparability, clarity, and timeliness, as prescribed in the GRI Standards and AA1000 Assurance Standard v3.

## opportunities for improvement

The following are the opportunities for improvement reported to Nxtra. However, they are generally consistent with Nxtra management's objectives and programs. Nxtra already identified below topics and Assurance team endorse the same to achieve the Sustainable Goals of organization.

1. Implement systematic controls for data collection, validation, and consolidation across all reporting entities to ensure consistency and reliability of disclosures.
2. Build organizational capacity for evidence-based KPI reporting, covering all material sustainability parameters.
3. Strengthen internal reporting practices by adopting a smart, cloud-based data management system, complemented by periodic internal reviews of data accuracy and performance.
4. Enhance waste management practices by requiring declarations from scrap vendors (via tenders, purchase orders, or contractual clauses) to monitor the final disposition and end use of scrapped materials.
5. Conduct a double materiality assessment to evaluate both: (i) how Nxtra's operations impact the environment and society, and (ii) how sustainability-related issues may affect Nxtra's financial performance and long-term strategy.
6. Adopt the most recent and recognized emission factor databases for GHG inventory calculations to improve accuracy, comparability, and alignment with best practices.

## Our Conclusion

In our opinion, based on the scope of this assurance engagement, the ESG disclosures and reference information provide a fair representation of the material topics and meet the general content and quality requirements of the applied standards.

As part of our assurance engagement, we acknowledge that ESG reporting and related disclosures may be subject to inherent risks, including limitations in data availability, evolving regulatory frameworks, and potential interpretation differences. While reasonable procedures have been applied to assess the accuracy and completeness of information, our assurance does not constitute a guarantee of absolute accuracy or freedom from error. The responsibility for compliance with applicable laws, regulations, and contractual obligations rests solely with the reporting entity, and our assurance statement should not be construed as providing legal advice or mitigating any legal liabilities arising therefrom.

Nxtra appropriately discloses the KPIs and actions that focus on the creation of value over the short, medium, and long term. The selected KPIs disclosed by Nxtra are fairly represented. TÜV did not perform any assurance procedures on the prospective information, such as targets, expectations, and ambitions, disclosed in the Report. Consequently, TÜV draws no conclusion from the prospective information. This assurance statement has been prepared in reference to the terms of our engagement.

**Disclosures:** TÜV is of the opinion that the reported disclosures generally meet the GRI Standards reporting requirements. Nxtra refers to universal disclosure to Report contextual information about Nxtra, while the 'Management Approach' is discussed to Report the management approach for each material topic.

**Universal Standard:** Nxtra followed GRI 1 Foundation 2021: Requirements and Principles for using the GRI Standards; GRI 2: General Disclosures 2021: Disclosures about the reporting organization. General Disclosures were followed when reporting information about an organization's profile, strategy, ethics and integrity, governance, stakeholder engagement practices, and reporting process, and GRI 3: Material Topics 2021: Disclosures and guidance about the organization's material topics. GRI 3 was selected for management's approach to reporting information about how an organization manages a material topic.

**Assurance Conclusion:** Based on the procedures we have performed; nothing has come to our attention that causes us to believe that the information subject to the applied assurance engagement was not prepared in all material respects. TÜV found the ESG information to be reliable in all respects, with regards to the reporting criteria of the GRI Standards.

**Topic Specific Standard:** 300 series (Environmental topics), and 400 series (Social topics); These Topic-specific Standards were used to report information on the organization's impacts related to environmental and social topics. TÜV is of the opinion that the reported material topics and Topic-specific Standards that Nxtra used to prepare its Report are appropriately identified and addressed.

This assurance statement has been prepared in accordance with the terms of our engagement and AA1000 Assurance Standard v3 requirements. Evaluation of the adherence to AA1000 AccountAbility Principles along with other contemporary Principles.

**Stakeholder Inclusiveness:** Stakeholder identification and engagement is carried out by Nxtra on a periodic basis to bring out key stakeholder concerns as material topics of significant stakeholders. In our view, the Report meets the requirements. However, the assurance is subject to the limitation that stakeholder inputs reviewed were based on management's records and representations, and we did not independently validate the completeness of the stakeholder universe. This creates an inherent assurance risk that some relevant stakeholder perspectives may not have been fully captured.

**Sustainability Context:** Nxtra established the relationship between ESG and organizational strategy within the Report, as well as the context in which disclosures are made. In our view, the Report meets the requirements with regards to the Sustainability Context. It must be noted, however, that the assurance is limited to disclosures made available for our

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review; we have not assessed the accuracy of broader contextual data, industry benchmarks, or external macroeconomic factors. This creates an inherent limitation in evaluating the full sustainability context in which Nxtra operates.

**Materiality:** The materiality determination process has been conducted and reviewed based on the principle of materiality and the requirements of the GRI Standards, considering involvement of internal and external stakeholders in upstream and downstream value chain in identifying the material issues to the Nxtra range of businesses. The Report fairly brings out the aspects, topics, and their respective boundaries of the diverse operations of Nxtra. In our view, the Report meets the requirements. Nevertheless, assurance risk remains that certain emerging issues or stakeholder concerns may not have been prioritized due to reliance on management's internal processes and documentation. The scope of our review did not include testing the effectiveness of controls around the materiality determination exercise.

**Responsiveness:** TÜVI believes that the responses to the material aspects (identified through the Materiality Test) are fairly articulated in the report, i.e., disclosures on Nxtra policies and management systems, including governance. In our view, the Report meets the requirements. This conclusion is limited to the information presented and does not extend to testing the actual performance of policies or their implementation on the ground, which creates an inherent assurance limitation.

**Impact:** Nxtra communicates its sustainability performance through regular, transparent internal and external reporting throughout the year, aligned with GRI as part of its policy framework encompassing environmental, social, ethical, and other policies. Nxtra reports on sustainability performance to the Board of Directors, who oversees and monitors the implementation and performance of objectives, as well as progress against goals and targets for addressing sustainability-related issues. Our assurance conclusion is subject to the limitation that we relied on management-provided data and did not undertake detailed verification of all quantitative and qualitative disclosures. As such, there remains a residual assurance risk of omissions or inaccuracies in impact reporting.

This assurance statement does not endorse any environmental and social claims (related to the product, manufacturing process, packaging, disposal of product etc.) as well as advertisements by the reporting organization. TÜVI does not permit use of this statement for Greenwashing or misleading claims. The reporting Organization is responsible for ensuring adherence to relevant laws.

## Our Assurance Team and Independence

TÜVI is an independent, neutral third party providing sustainability services with qualified environmental and social specialists. TÜVI states its independence and impartiality and confirms that there is "No Conflict of Interest" with regard to this assurance engagement. In the reporting year, TÜVI did not work with Nxtra on any engagement that could compromise the independence or impartiality of our findings, conclusions, and recommendations. TÜVI was not involved in the preparation of any content or data included in the Report, with the exception of this assurance statement. TÜVI maintains complete impartiality towards any individuals interviewed during the assurance engagement.



For and on behalf of TÜV India Private Limited  
Date: 03/09/2025  
Mumbai, India

Project No.: 8124180849

