

## ASSURANCE STATEMENT OF NXTRA DATA LIMITED ON GREENHOUSE GAS (GHG) INVENTORY FOR FY 2021-22

To

**Nxtra Data Limited**  
**Bharti Crescent, 1, Nelson Mandela Road**  
**Vasant Kunj Phase-II**  
**New Delhi**

### Introduction and objective of engagement

Nxtra Data Limited (the 'Company') has developed its *Greenhouse Gas (GHG) Inventory report 2021-22* (the 'Report') based on the guidance provided by the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised edition) and Corporate Value Chain (Scope 3) Accounting & Reporting Standard.

BDO India LLP was engaged by the Company to provide independent assurance on the Greenhouse Gas (GHG) inventory in the Report for the period 1<sup>st</sup> April 2021 to 31<sup>st</sup> March 2022.

### Respective responsibilities

The Report content and its presentation are the sole responsibilities of the management of the Company. The Company management is also responsible for the design, implementation, and maintenance of internal controls relevant to the preparation of the Report, so that it is free from material misstatement.

BDO's responsibility, as agreed with the management of the Company, is to provide assurance on the Report content as described in the 'Scope of assurance and methodology' section below. We do not accept or assume any responsibility for any other purpose or to any other person or organisation. Any reliance a third party may place on the Report is entirely at its own risk.

### Assurance standard

The assurance process was conducted in line with the requirements of the AA1000 AS v3 (2020) Type 2 assurance<sup>1</sup>. We applied a moderate<sup>2</sup> level of assurance.

### Scope of assurance and methodology

The scope of assurance engagement was limited to review of GHG inventory of the Company for all operations covering the Data Centers (DCs) and Mobile Switching Centers (MSCs) for the period 1<sup>st</sup> April 2021 to 31<sup>st</sup> March 2022.

Our scope of assurance covers:

- Scope 1 and Scope 2 emissions;
- Scope 3 emissions for the following categories:
  - Category 2: Capital Goods
  - Category 3: Fuel and Energy related Activities not included in Scope 1 or Scope 2
  - Category 5: Waste Generated in Operations
  - Category 6: Business Travel
  - Category 7: Employee Commuting

Our assurance processes involved performing procedures to obtain evidence about the reliability of specified performance information. The nature, timing and extent of procedures selected were based on our professional judgement, including the assessment of the risks of material misstatement of the performance indicators. Audit trails and review were conducted through remote discussion with officials of the Company, and gathering of evidences on sample basis through remote audits at the following sites:

- Bangalore, Bhubaneswar, Chennai, Noida sector 62 and Pune Data Centers (DCs);
- Andhra Pradesh, Bihar, Delhi, Madhya Pradesh, Mumbai, Uttar Pradesh, and West Bengal Mobile Switching centers (MSCs)

The steps are outline below:

- Assessment of the Company's GHG Inventory regarding the consistency with the requirements of the GHG Protocol;
- Verification of systems and procedures used for quantification, collation, and analysis of the GHG emissions;
- Understanding the appropriateness of various assumptions, estimations and thresholds used by the Company for data analysis;
- Discussions with the key personnel responsible for data compilation on site.

<sup>1</sup> Type 2 Assurance: an engagement in which the assurance provider gives findings and conclusions on the principles of Inclusivity, Materiality, Impact and Responsiveness, and verifies the reliability of specified sustainability performance information AA1000ASv3 (2020) Standard.

<sup>2</sup> A moderate level of assurance as per AA1000AS v3 (2020) Standard is commensurate with "limited" assurance as defined in the International Standard on Assurance Engagements (ISAE) 3000

Appropriate documentary evidences were obtained to support our conclusions on the information and data verified. Where such documentary evidences were shown to us but could not be retained by us on account of confidentiality or other reason, we recorded our observations appropriately after review of such evidence.

### Limitations of our engagement

The assurance scope excludes:

- Data and information outside the defined reporting period (1st April 2021 to 31st March 2022).
- Review of the capital goods expenditure data included in the Report which, we have been informed by the Company, are derived from the Company's audited financial records.
- The Company's statements that describe expression of opinion, belief, inference, aspiration, expectation, aim or future intention.

### Our observations

Our observations from the assurance engagement are summarized below:

- Accounting of GHG emissions is in line with the GHG Protocol
- The reported GHG emissions for FY 2021-22 are as follows:

Scope 1 (metric tons of CO <sub>2</sub> equivalent)	Scope 2 (metric tons of CO <sub>2</sub> equivalent)	Scope 3 (metric tons of CO <sub>2</sub> equivalent)
10,464.37	4,61,260.79	1,86,417.47

Data representation and calculation related errors were observed but the same were resolved during the assurance process. The Company may continue to improve the robustness of its data collection and collation process.

### Our conclusion

Based on our assurance procedures, nothing has come to our attention that would lead us to conclude that the Company has not applied the principles of inclusivity, materiality, responsiveness, and impact in estimating its GHG emissions as per Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition).

### Our assurance team and independence

BDO India LLP is a professional services firm providing services in Advisory, Assurance, Tax and Business Services, to both domestic and international organisations across industry sectors. Our non-financial assurance practitioners for this engagement is drawn from a dedicated Sustainability and ESG Team in the organisation. This team comprises of multidisciplinary professionals, with expertise across the domains of sustainability, global sustainability reporting standards and principles, and related assurance standards. This team has extensive experience in conducting independent assurance of sustainability data, systems and processes across sectors and geographies. As an assurance provider, BDO India LLP is required to comply with the independence requirements set out in International Federation of Accountants (IFAC) Code of Ethics for Professional Accountants. Our independence policies and procedures ensure compliance with the Code.

### For BDO India LLP



Dipankar Ghosh  
Partner & Leader | Sustainability & ESG  
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Gurugram, Haryana  
23 May 2023

