

# GRI CONTENT INDEX

Bharti Airtel Limited has referred the GRI Standards which are the first global standards for Sustainability reporting. The GRI Content index depicts the linkage of the content with the GRI standard disclosures.

Indicators	Aspect	Reference	Section reference
Organisational Profile			
✓ 102-1	Name of the organization	SR	About Us
✓ 102-2	Activities, brands, products, and services	SR	About Us
✓ 102-3	Location of headquarters	SR	About Us
✓ 102-4	Location of operations	IR	Integrated Report
102-5	Ownership and legal form	IR	Integrated Report
✓ 102-6	Markets served	IR	Integrated Report
✓ 102-7	Scale of the organization	IR	Integrated Report
✓ 102-8	Information on employees and other workers	SR and IR	About Us
✓ 102-9	Supply chain	SR	About Us
✓ 102-10	Significant changes to the organization and its supply chain	No change	-
✓ 102-11	Precautionary principle or approach	SR and IR	Board's report/BRR
✓ 102-12	External initiatives	IR	BRR
✓ 102-13	Membership of associations	IR	BRR
102-14	Statement from senior decision-maker	SR	CEO message
Ethics and integrity			
102-16	Values, principles, standards, and norms of behaviour	SR	Embedding Sustainability



Indicators	Aspect	Reference	Section reference
<b>Governance</b>			
102-18	Governance structure	IR	Report on corporate governance
<b>Stakeholder engagement</b>			
✓ 102-40	List of stakeholder groups	Website	Embedding Sustainability
✓ 102-41	Collective bargaining agreements	Na	Na
✓ 102-42	Identifying and selecting stakeholders	Website	Embedding Sustainability
✓ 102-43	Approach to stakeholder engagement	Website	Embedding Sustainability
✓ 102-44	Key topics and concerns raised	Website	Embedding Sustainability
<b>Reporting practice</b>			
✓ 102-45	Entities included in the consolidated financial statements	IR	BRR
✓ 102-46	Defining report content and topic Boundaries	SR	-
✓ 102-47	List of material topics	SR	Embedding Sustainability
✓ 102-48	Restatements of information	SR	-
✓ 102-49	Changes in reporting	Few aspects under BAL and entities under its direct operation control, unless mentioned	-
✓ 102-50	Reporting period	SR	-
✓ 102-51	Date of most recent report	Website	-
✓ 102-52	Reporting cycle	SR	-
✓ 102-53	Contact point for questions regarding the report	SR	Back cover page
102-55	GRI content index	SR	GRI Index
✓ 102-56	External assurance	SR	Independent Assurance Statement

Indicators	Aspect	Reference	Section reference
GRI 201 Economic Performance			
✓ 201-1	Direct economic value generated and distributed	SR	Our performance
✓ 203-1	Indirect Economic Impact	SR	Our performance
✓ 204-1	Procurement practices	SR	Our performance
GRI 300 Environmental Topics			
103	Management approach	SR	Protecting our planet
GRI 302 Energy			
✓ 302-1	Energy consumption within the organization	SR	Protecting our planet
✓ 302-4	Reduction of energy consumption	SR	Protecting our planet
✓ 302-5	Reductions in energy requirements of products and services	SR	Protecting our planet
GRI 305 Emissions			
✓ 305-1	Direct Emissions	SR	Protecting our planet
✓ 305-2	Indirect Emissions	SR	Protecting our planet
✓ 305-4	GHG emissions intensity	SR	Protecting our planet
✓ 305-5	Reduction of GHG emissions	SR	Protecting our planet
GRI 306 Effluents and Waste			
✓ 306-2	Waste by type and disposal method	SR	Protecting our planet
GRI 400 Social Topics			
103	Management approach	SR	Win with people, Sustainability Community Development



Indicators	Aspect	Reference	Section reference
GRI 401 Employment			
✓ 401-1	New employee hires and employee turnover	SR	Win with people
✓ 401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	SR	Win with people
GRI 404 Training and Education			
✓ 404-1	Average hours of training per year per employee	SR	Win with people
✓ 404-2	Programs for upgrading employee skills and transition assistance programs	SR	Win with people
GRI 405 Diversity and Equal Opportunity			
✓ 405-1	Diversity of governance bodies and employees	SR	Win with people
GRI 413 Local Communities			
✓ 413-1	Operations with local community engagement, impact Community Development	SR	Sustainability
GRI 416 Customer Health and Safety			
✓ 416-1	Assessment of the health and safety impacts of product and service categories	SR	Enhancing Customer Experience





Ernst & Young LLP  
5th Floor, Block B 2  
Nirion Knowledge Park  
Off Western Express Highway  
Goregaon (E), Mumbai-400 063, India

Tel : +91 22 6192 0000  
Fax: +91 22 6192 3000  
ey.com

## Independent Assurance Statement

The Management of Bharti Airtel Limited  
Bharti Airtel Limited  
Airtel Center, Plot No. 16, Udyog Vihar  
Phase - IV, Sector 27, Gurgaon 122001, Haryana

Ernst & Young LLP (EY) was engaged by Bharti Airtel Limited (the 'Company') to provide independent assurance for the Company's sustainability performance during the period 1<sup>st</sup> April 2017 to 31<sup>st</sup> March 2018, presented in its Sustainability Report 2018 (the 'Report').

The Company has referred to Global Reporting Initiative's Sustainability Reporting Standards (GRI Standards) while drafting the Report. The development of the Report, its content, and presentation is the sole responsibility of the management of the Company. EY's responsibility, as agreed with the management of the Company, is to provide independent assurance on the report content as described in the scope of assurance. Our responsibility in performing our assurance activities is to the management of the Company only and in accordance with the terms of reference agreed with the Company. We do not therefore accept or assume any responsibility for any other purpose or to any other person or organization. Any dependence that any such third party may place on the Report is entirely at its own risk. The assurance report should not be taken as a basis for interpreting the Company's overall performance, except for the aspects mentioned in the scope below.

### Assurance standard

Our assurance is in accordance with International Federation of Accountants' International Standard for Assurance Engagements Other than Audits or Reviews of Historical Financial Information (ISAE 3000) for 'limited' assurance, and also refers to Type I Moderate level assurance of AccountAbility Assurance Standard AA 1000 AS (2008).

### Scope of assurance and methodology

The scope of our work for this assurance engagement was limited to review of sustainability data disclosures included in the Report for the period 1<sup>st</sup> April 2017 to 31<sup>st</sup> March 2018. As informed by the Company, the Report covers all India operations of Bharti Airtel Limited excluding Bharti Infratel Limited and Airtel Payments Bank Limited. We conducted, on sample basis, review and verification of data collection/ measurement methodology and general review of the logic of inclusion/ omission of necessary relevant information/ data and this was limited to:

- Review of consistency of data/information within the report as well as between the report and source;
- Execution of an audit trail of claims and data streams, on a selective test basis, to determine the level of accuracy in collection, transcription and aggregation. Corporate office at Gurgaon was visited for this purpose.

### Limitations of our engagement

The assurance scope excludes:

- Data and information outside the defined reporting period (1<sup>st</sup> April 2017 to 31<sup>st</sup> March 2018);
- Review of the 'economic performance indicators' 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 assurance team and independence

Our assurance team, comprising of multidisciplinary professionals, was drawn from our Climate Change and Sustainability network, and undertakes similar engagements with various Indian and international companies. As an assurance provider, EY is required to comply with the independence requirements set out in International Federation of Accountants (IFAC) Code of Ethics for Professional Accountants. EY's independence policies and procedures ensure compliance with the Code.

### Observations and opportunities for improvement

During our review process, we observed that the Company has demonstrated a consistent approach towards reporting of information on material sustainability issues. Going forward, the Company may further strengthen the procedures for monitoring, compilation and internal review of data on sustainability disclosures.

### Conclusion

On the basis of our procedures for this limited assurance, nothing has come to our attention that causes us not to believe that the Company has reported on sustainability issues relevant to its business and its identified stakeholders.

On the principles of AA1000AS (2008), our conclusions are:

- Inclusivity: We did not come across any finding which causes us to believe that the Company does not have appropriate mechanism to apply the principle of inclusivity in engaging with the key stakeholder groups;
- Materiality: The Company has identified key issues material to its sustainability performance and described the process for materiality analysis in the Sustainability Report. Nothing has come to our attention that causes us to believe that material issues so identified have been excluded from sustainability reporting by the Company;
- Responsiveness: Nothing has come to our attention that would lead us to conclude that the Company has not applied the responsiveness principle for engaging with its stakeholders on material aspects covering its sustainability performance;

Ernst & Young LLP

Chaitanya Kalra  
Partner

Date: 20 July 2018

Place: Mumbai, India