

Assurance Statement

To

Bharti Airtel Limited
Plot no. 16, Phase IV
Sector 18
Gurugram, Haryana 122015

Independent Assurance Statement on sustainability disclosures in the Integrated Report and Annual Financial Statements 2022-23

Introduction and objective of engagement

Bharti Airtel Limited (the 'Company') has developed its *Integrated Report and Annual Financial Statements 2022-23* (the 'Report') based on the applicable accounting standards and has incorporated the principles of the Integrated Reporting (<IR>) Framework published by the International Integrated Reporting Council (IIRC). Its sustainability performance reporting criteria have been derived from Business Responsibility and Sustainability Reporting (BRSR) framework based on National Guidelines on Responsible Business Conduct (NGRBC), AccountAbility's AA1000AP 2018 (Principles of Inclusivity, Materiality, Impact and Responsiveness), Global Reporting Initiative (GRI) Standards, and Greenhouse Gas (GHG) Protocol- A Corporate Accounting and Reporting Standard.

BDO India LLP was engaged by the Company to provide independent assurance on its sustainability disclosures in the Report that includes the Company's sustainability performance for the period 1st April 2022 to 31st March 2023.

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 assurance¹. We applied a moderate² level of assurance.

Scope of assurance and methodology

The scope of assurance engagement was limited to review of sustainability data and information in the Report, pertaining to the Company's performance for the period 1st April 2022 to 31st March 2023 (including the BRSR section in the Report and data relevant for CDP disclosure).

The sustainability disclosures covered in our sample review included: Energy Consumption; Water Consumption; Waste Generation; GHG Emissions (Scope 1, Scope 2, and Scope 3), and Employee Training and Education.

We conducted review and verification of data collection, collation and calculation methodologies and general review of the logic of inclusion/ omission of relevant information/ data in the Report. Our review was limited to:

- Evaluating the appropriateness of the quantification methods used to arrive at the sustainability disclosures presented in the Report.
- 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 selective basis, to determine the level of accuracy in collection, transcription, and aggregation.
- Review of sustainability data collection and management procedures.

Limitations of our engagement

The assurance scope excludes:

- Data and information outside the defined reporting period (1st April 2022 to 31st March 2023).

¹ 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.

² 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

- Review of the ‘economic and/or financial 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.

As agreed with the Company, data assurance was done through remote assessments using appropriate web-enabled tools. We did not conduct physical verification at locations or offices of the Company. Audit trails and review were conducted through remote discussion with officials of the Company and gathering of evidence on sample basis.

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 are 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.

Our observations

The sustainability disclosures of the Company as defined under the scope of assurance are fairly reliable. The Company has applied considerable efforts to ensure consistency of data for this Report; however, the Company may continue to improve robustness of its data collection and collation process.

Our conclusion

Based on the scope of our review, our conclusions are outlined below:

- **Inclusiveness:**

We are not aware of any matter that would lead us to conclude that the Company has not applied the principle of inclusivity in engaging with key stakeholder groups. The Company transparently disclosed its stakeholder engagement approach and activities in the Report.

- **Materiality:**

We noted that the Company has listed the material topics in the Report. Nothing has come to our attention that causes us to believe that any material topic has been excluded from the Report of the Company.

- **Responsiveness:**

We are not aware of any matter that would lead us to believe that the Company has not applied the responsiveness principle for dealing with stakeholders (such as customers, suppliers, and local communities) on material topics covering its sustainability performance, including climate related risks and opportunities.

- **Impact:**

We are not aware of any matter that would lead us to believe that the Company does not monitor and measure and is not accountable for how their actions affect their stakeholder universe.

- **Reliability of sustainability performance information:**

We have reviewed the sustainability information in the Report including Energy Consumption; Water Consumption; Waste Generation; GHG Emissions (Scope 1, Scope 2 and Scope 3) and Employee Training and Education. Nothing has come to our attention that causes us not to believe that the data has been presented fairly, in material respects, in keeping with the <IR> Framework and the Company’s reporting principles and criteria.

For BDO India LLP

Dipankar Ghosh
Partner & Leader | Sustainability & ESG
Business Advisory Services



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Gurugram, Haryana
29 July 2023