

INDEPENDENT ASSURANCE OPINION STATEMENT

To The Board of Directors of Tata Teleservices Maharashtra Ltd. (TTML).

Holds Statement No. **SPLIC 825633 - 1**

The British Standards Institution (**BSI**) has conducted a reasonable assurance engagement on the sustainability information (described in the "Scope") in the Business Responsibility and Sustainability Report (BRSR Core KPI's) for FY 2024-2025 of **Tata Teleservices Maharashtra Ltd. (TTML)**.

Scope

The scope of engagement was agreed upon with Tata Teleservices Maharashtra Ltd. (TTML) and includes the following:

The assurance covers the information of the following subject matters in the Business Responsibility and Sustainability Report (BRSR Core KPI's) for the FY 2024-2025.

- Greenhouse gas (GHG) footprint - P6:E7
- Water footprint - P6:E3 and P6:E4
- Energy footprint - P6:E1
- Embracing circularity - P6:E9
- Enhancing Employee Wellbeing and Safety - P3:E1(C), P3:E11
- Enabling Gender Diversity in Business - P5:E3(B), P5:E7
- Enabling Inclusive Development - P8:E4, P8:E5
- Fairness in Engaging with Customers and Suppliers - P9:E7, P1:E8
- Openness of business – P1:E9

The selected pieces of information are reported in accordance with the Business Responsibility and Sustainability Report (BRSR Core KPI's). However, the following exclusions do apply to the reporting KPI's.

- Except for GHG emissions from diesel consumption in DG sets, all remaining sources have been excluded from the Scope 1 inventory due to the unavailability of activity data.
- Except for Turbe and Pune sites, (i) water consumption and discharge, (ii) waste generation and disposal at the remaining co-location sites have been excluded from reporting due to the unavailability of activity data. However, reported battery waste and e-waste covered all locations.

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The details of subject matters and their boundaries within the scope are described in Appendix A and Appendix B in this independent assurance opinion statement.

Opinion Statement

We have conducted a reasonable assurance engagement on the sustainability information described in the "Scope" above (BRSR for FY 2024-2025 covering disclosures on Green-house gas (GHG) footprint, Water footprint, Energy footprint, Embracing Circularity, Enhancing Employee Wellbeing and Safety, Enabling Gender Diversity in Business, Enabling Inclusive Development, Fairness in Engaging with Customers and Suppliers, Open-ness of business).

In our opinion, the accompanying sustainability information is fairly presented, in all material respects, in accordance with the Business Responsibility and Sustainability Report (BRSR Core KPI's) for FY 2024-2025.

Methodology

Our assurance engagements were carried out in accordance with ISAE3000 (Revised) assurance standard following the principles of Integrity, Objectivity, Professional competence and due care, Confidentiality, Professional behaviour, and ISO 14064-3:2019 for GHG statement. Our work was designed to gather evidence on which to base our conclusion. We undertook the following activities:

- A top-level review of issues raised by external parties that could be relevant to Tata Teleservices Maharashtra Ltd. (TTML) policies to provide a check on the appropriateness of statements made in the report.
- Discussion with managers and staff on Tata Teleservices Maharashtra Ltd. (TTML) approach to stakeholder engagement. However, we had no direct contact with external stakeholders.
- Interviews with staff involved in sustainability management, BRSR report preparation, and provision of report information were carried out.
- Document review of relevant systems, policies, and procedures where available.
- Review of key organizational developments.
- Review of the findings of internal audits.
- Review of supporting evidence for claims made in the reports.
- Review of data about all the units of Tata Teleservices Maharashtra Ltd. (TTML) to confirm the data collection processes, record management practices, and check BRSR Core KPI's physically and through virtual mode.
- A sample-based assessment of the reliability and quality of information as provided in the BRSR towards TTML's performance.

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Responsibility

Tata Teleservices Maharashtra Ltd. (TTML) is responsible for the preparation and fair presentation of the sustainability information and BRSR report in accordance with the agreed criteria. BSI is responsible for providing an independent assurance opinion statement to stakeholders, giving our professional opinion based on the scope and methodology described.

Independence, Quality Control, and Competence

BSI is independent of Tata Teleservices Maharashtra Ltd. (TTML) and has no financial interest in the operation of Tata Teleservices Maharashtra Ltd. (TTML) other than for the assurance of the sustainability statements contained in the Business Responsibility and Sustainability Report.

This independent assurance opinion statement has been prepared for the stakeholders of Tata Teleservices Maharashtra Ltd. (TTML) only to verify its statements relating to its environmental, social, and governance (ESG) KPI's as required in SEBI-BRSR Core Format, more particularly described in the Scope above and detailed in Annexure A.

This independent assurance opinion statement is prepared based on a review by BSI of information presented to it by Tata Teleservices Maharashtra Ltd. (TTML). In making this independent assurance opinion statement, BSI has assumed that all information provided to it by Tata Teleservices Maharashtra Ltd. (TTML) is true, accurate, and complete. BSI accepts no liability to any third party who places reliance on this statement.

BSI applies its own management standards and compliance policies for quality control, in accordance with ISO/IEC 17021-1:2015, and accordingly maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

BSI is a leading global standards and assessment body founded in 1901. The BSI assurance team has extensive experience in conducting verification over environmental, social, and governance (ESG), GRI Universal Standard 2021, AA1000AS, ISO10002, ISO 9001, ISO 14001, ISO 45001, ISO 50001, ISO 14064, ISO 14067, ISO 14068 etc. The assurance is carried out in line with the BSI Fair Trading Code of Practice.

Issue Date: 09-07-2025

For and on behalf of BSI:

S Krishnaraj, Lead Assurer

Theuns Kotze, Managing Director – IMETA Assurance

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Appendix A: [Data of subject matters within the scope].

Sr: No	Subject Matter / Attribute	Parameter	Unit of Measurement	Final Value
1	GHG Footprint	Total Scope-1 Emissions	tCO ₂ e	117
		Total Scope-2 Emissions	tCO ₂ e	11299
		GHG Emission Intensity (Scope 1+2)	tCO ₂ e/Rs Crores (Revenue)	8.73
			tCO ₂ e/million USD (Revenue adjusted for PPP)	18
			tCO ₂ e/No of product (Physical output)	NA
2	Water Footprint	Total water consumption	KL	9901
		Water consumption intensity	KL/Rs Crores (Revenue)	7.6
			KL/million USD (Revenue adjusted for PPP)	15.6
			KL/No of product (Physical output)	NA
		Water discharge by destination and levels of treatment	KL	NIL
3	Energy Footprint	Total energy consumed from renewable sources	GJ	NIL
		Total energy consumed from non-renewable sources	GJ	57521
		Percentage of energy consumed from renewable sources	In % terms	NIL
		Energy consumption intensity	GJ/Rs Crores (Revenue)	44
			GJ/million USD (Revenue adjusted for PPP)	90.9
			GJ/No of product (Physical output)	NA
4	Embracing circularity - details related to waste	Plastic waste (A)	MT	0.24
		E-waste (B)	MT	12.87
		Bio-medical waste (C)	MT	NR

	management by the entity	Construction and demolition waste (D)	MT	NIL
		Battery waste (E)	MT	85.54
		Radioactive waste (F)	MT	NIL
		Other Hazardous waste (G)	MT	NR
		Other Non-hazardous waste generated (H)	MT	52.86
		Total waste generated (A+B + C + D + E + F + G + H)	MT	151.5
		Waste generation intensity	MT/Rs Crores (Revenue)	0.1158
			MT/million USD (Revenue adjusted for PPP)	0.24
			MT/No of product (Physical output)	NA
		Waste diverted from disposal	MT (Recycled)	134.3
			MT (Re-used)	-
			MT (Other recovery)	17.16
		Waste is directed to disposal	MT (Incineration)	-
			MT (Landfilling)	-
			MT (Other disposal)	-
		Waste recycled intensity	(Total waste recycled/Total waste generated)	0.89
5	Enhancing Employee Wellbeing and Safety	Spending on measures towards well well-being of employees and workers (<u>including only permanent employees' insurance</u>)	Cost incurred on well-being measures as a % of the total revenue of the company	0.20
		Details of safety-related incidents for employees and workers (including contract workforce)	Number of Permanent Disabilities	NIL
			Lost Time Injury Frequency Rate (LTIFR)	NIL
			No. of fatalities	NIL
6	Enabling gender diversity in business	Gross wages paid to females as % of wages paid (<u>including only permanent employees</u>)	In % age terms	12.2
		Complaints on POSH (<u>including only permanent employees</u>)	Total Complaints on Sexual Harassment (POSH) reported	1
			Complaints on POSH as a % of female employees/ workers	1.2

			Complaints on POSH upheld	1
7	Enabling inclusive development	Input material directly sourced from MSMEs/ small producers from within India, as a percentage of total purchase (including purchased goods, services and capital goods)	In % of total purchases by value	13.39
		Job creation in smaller towns - Wages paid to persons employed in smaller towns as % of total wage cost (including only permanent employees)	Rural, as % of total wage cost	NIL
			Semi-urban, as % of total wage cost	NIL
			Urban, as % of total wage cost	NIL
			Metropolitan, as % of total wage cost	100
8	Fairness in Engaging with Customers and Suppliers	Instances involving loss/ breach of data of customers as a percentage of total data breaches (or) cybersecurity events	Percentage of data breaches	NIL
		Number of days of accounts payable	Days	47
9	Open-ness of business	Concentration of Purchases	Purchases from trading houses as % of total purchases	NIL
			Number of trading houses where purchases are made from.	NIL
			Purchases from top 10 trading houses as % of total purchases from trading houses	NIL
		Concentration of Sales	Sales to dealers/distributors as % of total sales	0.52
			Number of dealers/distributors to whom sales are made	73

			Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	84.61
		Share of RPTs in percentage	Purchases with related parties / Total Purchases	35
			Sales to related parties / Total Sales	9
			Loans & advances given to related parties / Total loans & advances	NIL
			Investments in related parties / Total Investments made	NIL

Appendix B: List of locations from the boundaries of "Green-house gas (GHG) footprint, Water footprint, Energy footprint, Embracing Circularity, Enhancing Employee Wellbeing and Safety, Enabling Gender Diversity in Business, Enabling Inclusive Development, Fairness in Engaging with Customers and Suppliers, Open-ness of business".

Sr:NO	Locations	Facility Address
1	Pune_MSC	A1 AQMAR BUILDING, 5, GANESHKHIND ROAD, SHIVAJI NAGAR, PUNE- 411005
2	GOA	TRISTAR BUILDING, 13-B-EDC COMPLEX, PATTO PLAZA, BEHIND PANJIM BUS STAND, GOA- 403001
3	GAJALI	JUNEJA GLOBAL -A-36, STREET NO-2, MIDC ANDHERI(EAST), MUMBAI-400093 MAHARASHTRA
4	TURBHE	D-26 TTC INDUSTRIAL AREA, MIDC SANPADA P.O. TURBHE, NAVI MUMBAI-400703
5	NAGPUR	VISHNU VAIBHAV BUILDING, 222 PALM ROAD, CIVIL LINES, NAGPUR- 440001
6	MUMBAI-TECHNOPOLICE	TECHNOPOLIS KNOWLEDGE PARK -1ST FLOOR, SERVER ROOM, PO BOX NO19411, MAHAKALI CAVES ROAD, CHAKALA, ANDHERI EAST MUMBAI 400-093
7	EXPRESS-TOWER	INDIAN EXPRESS NEWSPAPERS (BOMBAY) LTD
8	NASIK-MSC	C/O. M/S SPARK SWITCHGEARS (P) LTD, A-37, M.I.D.C. AMBAD, NASHIK- 422010

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