

INDEPENDENT ASSURANCE STATEMENT

Introduction

DNV Business Assurance India Private Limited ('DNV'), has been commissioned by Tata Teleservices (Maharashtra) Limited: (Corporate Identity Number L64200MH1995PLC086354, hereafter referred to as 'TTML' or 'the Company') to undertake an independent assurance of the Company's disclosures in Business Responsibility and Sustainability Report (hereafter referred as 'BRSR'). The disclosures include Core indicators (under Limited level of Assurance) as per Annexure I of SEBI circular dated 12 July 2023).

Reporting standard/framework

The disclosures have been prepared by TTML in reference to:

- BRSR Core - Framework for assurance and ESG disclosures for value chain as per SEBI (Securities and Exchange Board of India) Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023.
- Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard.

Assurance Methodology/Standard

This assurance engagement has been carried out in accordance with DNV's VeriSustain™ protocol, V6.0, which is based on our professional experience and international assurance practice, and the international standard in Assurance Engagements, ISAE 3000 (revised) - *Assurance Engagements other than Audits or Reviews of Historical Financial Information*. DNV's Verisustain™ Protocol has been developed in accordance with the most widely accepted reporting and assurance standards. Apart from DNV's Verisustain™ protocol, DNV team has also followed ISO 14064-3 - *Specification with guidance for the verification and validation of greenhouse gas statements*; ISO 14046 - *Environmental management - Water footprint - Principles, requirements, and guidelines* to evaluate indicators wrt. Greenhouse gases and water disclosures.

Intended User

The intended user of this assurance statement is the Management of TTML ('the Management').

Level of Assurance

- Limited Level of assurance for BRSR 9 Core Indicators (Ref: Annexure I of SEBI circular)

Responsibilities of the Management of TTML and of the Assurance Provider

The Management of TTML has the sole responsibility for the preparation of the BRSR and is responsible for all information disclosed in the BRSR. The company is responsible for maintaining processes and procedures for collecting, analyzing and reporting the information and also, ensuring the quality and consistency of the information presented in the Report. TTML is also responsible for ensuring the maintenance and integrity of its website and any referenced BRSR disclosures on their website.

In performing this assurance work, DNV's responsibility is to the Management of the Company; however, this statement represents our independent opinion and is intended to inform the outcome of the assurance to the stakeholders of the Company.

Scope, Boundary and Limitations

Scope

- The scope of our engagement includes independent assurance of 'BRSR 9 Core indicators' (Ref: Annexure I of SEBI Circular) - Limited Level of Assurance, for Financial Year (FY) 2023-24.

Boundary of our assurance work:

- *Limited assurance of BRSR Core indicators:* Boundary covers the performance of TTML operations that fall under the direct operational control of the Company's Legal structure. Based on the agreed scope with the Company, the boundary of Limited assurance covers the operations of TTML across all locations in India, unless otherwise stated in the table below.

Limitation(s):

We performed a limited level of assurance for the BRSR Core reporting based on our assurance methodology VeriSustain™, v06.

BRSR Core Indicator	Boundary for Limited Assurance
Principle 1, Question 8 of essential indicators	Indian operation (which cover all 8 location) Namely, 1. Gajali 2. Express Towers 3. Turbhe 4. Mumbai - Technopolis 5. Ambad Nasik 6. Nagpur MSC 7. Pune, Al-Aqmar 8. Goa
Principle 1, Question 9 of essential indicators	
Principle 6, Question 1 of essential indicators	
Principle 6, Question 7 of essential indicators	
Principle 6, Question 9 of essential indicators	
Principle 6, Question 3 of essential indicators	Indian operation (which cover 2 locations) Namely, 1. Turbhe 2. Pune, Al-Aqmar
Principle 6, Question 4 of essential indicators	Indian operation (which cover 1 location) Namely, 1. Turbhe
Principle 3, Question 11 of essential indicators	Indian operation (which cover 2 location) Namely, 1. Turbhe 2. Pune, Al-Aqmar
Principle 3, Question 1 (c) of essential indicators	Indian operation (which cover all 8 location) 1. Gajali 2. Express Towers 3. Turbhe 4. Mumbai - Technopolis 5. Ambad Nasik 6. Nagpur MSC 7. Pune, Al-Aqmar 8. Goa
Principle 5, Question 3 (b) of essential indicators	
Principle 5, Question 7 of essential indicators	
Principle 8, Question 4 of essential indicators	
Principle 8, Question 5 of essential indicators	
Principle 9, Question 7 of essential indicators	

The assurance scope has the following limitations:

- The assurance engagement considers an uncertainty of ±5% based on materiality threshold for estimation/measurement errors and omissions.
- DNV has not been involved in evaluation or assessment of any financial data/performance of the company. DNV does not take any responsibility of the financial data reported in the audited financial reports of the Company.
- The assessment is limited to data and information within the defined Reporting Period. Any data outside this period is not considered within the scope of assurance.
- Data outside the operations specified in the assurance boundary is excluded from the assurance, unless explicitly mentioned otherwise in this statement.
- The assurance does not cover the Company's statements that express opinions, claims, beliefs, aspirations, expectations, aims, or future intentions. Additionally, assertions related to Intellectual Property Rights and other competitive issues are beyond the scope of this assurance.
- The assessment does not include a review of the Company's strategy, or other related linkages expressed in the Report. These aspects are not within the scope of the assurance engagement.
- The assurance does not extend to mapping the Report with reporting frameworks other than those specifically mentioned. Any assessments or comparisons with frameworks beyond the specified ones are not considered in this engagement.
- Aspects of the Report that fall outside the mentioned scope and boundary are not subject to assurance. The assessment is limited to the defined parameters.
- The assurance engagement does not include a review of legal compliances. Compliance with legal requirements is not within the scope of this assurance, and the Company is responsible for ensuring adherence to relevant laws.
- The assurance engagement is based on the assumption that the data and information provided by the Company are complete, sufficient and authentic.

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Assurance process

As part of the assurance process, a multi-disciplinary team of assurance specialists performed assurance work for selected sites of TTML. We adopted a risk-based approach, that is, we concentrated our assurance efforts on the issues of high material relevance to the Company's business and its key stakeholders. We carried out the following activities:

1. Reviewed the disclosures under BRSR reporting guidelines. Our focus included general disclosures, management processes, principle wise performance (essential indicators, and leadership indicators) and any other key metrics specified under the reporting framework. The BRSR reporting format used as basis of limited level of assurance.
2. Understanding the key systems, processes and controls for collecting, managing and reporting the non-financial disclosures in BRSR report.
3. Walk-through of key data sets. Understand and test, on a sample basis, the processes used to adhere to and evaluate adherence to the reporting principles.
4. Collect and evaluate documentary evidence and management representations supporting adherence to the reporting principles.
5. Interviews with the senior managers responsible for management of disclosures. We were free to choose interviewees and interviewed those with overall responsibility of monitoring, data collation and reporting the selected indicators.
6. DNV audit team conducted on-site audits for data testing and also, to assess the uniformity in reporting processes and also, quality checks at different locations of the Company. Sites for data testing and reporting system checks were selected based on the percentage contribution each site makes to the reported indicator, complexity of operations at each location (high/low/medium) and reporting system within the organization. Sites selected for audits are listed in Annex-I.
7. Reviewed the process of reporting as defined in the assessment criteria.
8. DNV teams conducted the:
 - Verification of the data consolidation of reported performance disclosures in context to the Principle of Completeness.
 - Verification of the consolidated reported performance disclosures in context to the Principle of Completeness as per VeriSustain™ for limited level verification for the disclosures

Conclusion

On the basis of the assessment undertaken, nothing has come to our attention to suggest that the disclosures do not properly adhere to the reporting requirements as per BRSR reporting guidelines (Annexure I of SEBI Circular).

Statement of Competence and Independence

DNV applies its own management standards and compliance policies for quality control, which are based on the principles enclosed within ISO IEC 17029:2019 – Conformity assessment – General principles are requirements for validation and verification bodies, 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.

We have complied with the DNV Code of Conduct¹ during the assurance engagement and maintain independence wherever required by relevant ethical requirements. This engagement work was carried out by an independent team of sustainability assurance professionals. During the reporting period i.e. FY 2023-24, DNV, to the best of its knowledge, was not involved in any non-audit/non-assurance work with the Company and its Group entities which could lead to any Conflict of Interest. DNV was not involved in the preparation of any statements or data included in the Report except for this Assurance Statement for internal use of TTML. DNV maintains complete impartiality toward stakeholders interviewed during the assurance process. To the best of our knowledge, we did not provide any services to TTML in the scope of assurance for the reporting period that could compromise the independence or impartiality of our work.

Purpose and Restriction on Distribution and Use

This assurance statement, including our conclusion has been prepared solely for the exclusive use and benefit of management of the Company and solely for the purpose for which it is provided. To the fullest extent permitted by law, DNV does not assume responsibility to anyone other than the Company for DNV's work or this assurance statement. The usage of this assurance statement shall be governed by the terms and conditions of the contract between DNV and TTML and DNV does not accept any liability if this assurance statement is used for an alternative purpose from which it is intended, nor to any third party in respect of this assurance statement. No part of this assurance statement shall be reproduced, distributed or communicated to a third party without prior written consent.

For DNV Business Assurance India Private Limited

¹ DNV Corporate Governance & Code of Conduct - <https://www.dnv.com/about/in-brief/corporate-governance.html>

Tapan Kumar Panda Lead Verifier, Sustainability Services, DNV Business Assurance India Private Limited, India.	Karthik Ramaswamy Assurance Reviewer, Sustainability Services, DNV Business Assurance India Private Limited, India.
Goutam Banik (Verifier) Varsha Bohiya (Verifier)	

28th June 2024, Bengaluru, India.

DNV Business Assurance India Private Limited is part of DNV - Business Assurance, a global provider of certification, verification, assessment and training services, helping customers to build sustainable business performance. www.dnv.com

Annex I

Sites selected to for audits.

S.no	Site	Location
1.	Turbhe - Navi Mumbai.	D 26, TTC Industrial Area, MIDC Sanpada, P.O Turbhe, Navi Mumbai, Maharashtra, 400703
2.	Pune	Al Aqmar, Shivaji Nagar, Pune.