

## INDEPENDENT ASSURANCE OPINION STATEMENT

To The Board of Directors of Tata Teleservices Ltd. (TTSL).

Holds Statement No.: **SPLIC 825633 - 2**

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 Ltd. (TTSL)**.

### Scope

The scope of engagement was agreed upon with Tata Teleservices Ltd. (TTSL) 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 the Hyderabad locations, (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, e-waste, and metal waste covered all locations.

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The details of subject matters and their boundaries within the scope is 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 Ltd. (TTS defense) policies to provide a check on the appropriateness of statements made in the report.
- Discussion with managers and staff on Tata Teleservices Ltd. (TTS defense) 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 Ltd. (TTS defense) 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 TTS defense's performance.

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## Responsibility

Tata Teleservices Ltd. (TTSL) 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 Ltd. (TTSL) and has no financial interest in the operation of Tata Teleservices Ltd. (TTSL) 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 Ltd. (TTSL) 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 Ltd. (TTSL). In making this independent assurance opinion statement, BSI has assumed that all information provided to it by Tata Teleservices Ltd. (TTSL) 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 2024, 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: 09-06-2025

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	<b>GHG Footprint</b>	Total Scope-1 Emissions	tCO2e	479
		Total Scope-2 Emissions	tCO2e	23160
		GHG Emission Intensity (Scope 1+2)	tCO2e/Rs Crores (Revenue)	10
			tCO2e/million USD (Revenue adjusted for PPP)	21
			tCO2e/No of product (Physical output)	NA
2	<b>Water Footprint</b>	Total water consumption	KL	23131
		Water consumption intensity	KL/Rs Crores (Revenue)	10
			KL/million USD (Revenue adjusted for PPP)	20.6
			KL/No of product (Physical output)	NA
		Water discharge by destination and levels of treatment	KL	NA
3	<b>Energy Footprint</b>	Total energy consumed from renewable sources	GJ	19511
		Total energy consumed from non-renewable sources	GJ	121124
		Percentage of energy consumed from renewable sources	In % terms	13.87
		Energy consumption intensity	GJ/Rs Crores (Revenue)	60.6
			GJ/million USD (Revenue adjusted for PPP)	125.2
			GJ/No of product (Physical output)	NA
4	<b>Embracing circularity - details related to waste</b>	Plastic waste (A)	MT	0.12
		E-waste (B)	MT	70.61
		Bio-medical waste (C)	MT	NR



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	<b>management by the entity</b>	Construction and demolition waste (D)	MT	NA
		Battery waste (E)	MT	169.11
		Radioactive waste (F)	MT	NA
		Other Hazardous waste (G)	MT	0.66
		Other Non-hazardous waste generated (H)	MT	66.04
		Total waste generated (A+B + C + D + E + F + G + H)	MT	306.53
		Waste generation intensity	MT/Rs Crores (Revenue)	0.13
			MT/million USD (Revenue adjusted for PPP)	0.27
			MT/No of product (Physical output)	NA
		Waste diverted from disposal	MT (Recycled)	242
			MT (Re-used)	-
			MT (Other recovery)	-
		Waste directed to disposal	MT (Incineration)	-
			MT (Landfilling)	-
			MT (Other disposal)	64.6
		Waste recycled intensity	(Total waste recycled/Total waste generated)	0.79
5	<b>Enhancing Employee Wellbeing and Safety</b>	Spending on measures towards well-being of employees and workers (including <u>only permanent employees' insurance</u> )	Cost incurred on well-being measures as a % of the total revenue of the company	0.37
		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	<b>Enabling gender diversity in business</b>	Gross wages paid to females as % of wages paid (including <u>only permanent employees</u> )	In % age terms	12.2
		Complaints on POSH (including <u>only permanent employees</u> )	Total Complaints on Sexual Harassment (POSH) reported	1
			Complaints on POSH as a % of female employees/ workers	0.42

			Complaints on POSH upheld	1
7	<b>Enabling inclusive development</b>	Input material directly sourced from MSMEs/ small producers from within India, as a percentage of total purchase ( <u>including purchased goods, services, and capital goods</u> )	In % of total purchases by value	12.98
		Job creation in smaller towns - Wages paid to persons employed in smaller towns as % of total wage cost ( <u>including only permanent employees</u> )	Rural, as % of total wage cost	NIL
			Semi-urban, as % of total wage cost	NIL
			Urban, as % of total wage cost	28.15
			Metropolitan, as % of total wage cost	71.84
8	<b>Fairness in Engaging with Customers and Suppliers</b>	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	18
9	<b>Open-ness of business</b>	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	2
			Number of dealers/distributors to whom sales are made	407



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Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	47
Share of RPTs in percentage	Purchases with related parties / Total Purchases
	Sales to related parties / Total Sales
	Loans & advances given to related parties / Total loans & advances
	Investments in related parties / Total Investments made

**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	Ahmedabad - Shapath	GROUND FLOOR, SHAPATH 2, NR PAKWAN HOTEL, SG HIGHWAY, AHMEDABAD
2	Ahmedabad-City Gold Cinema	2ND FLOOR, CITY GOLD CINEMA, SHYAMAL CROSSROADS, AHMEDABAD 380015
3	Ambala MSC	JASMEET NAGAR, AMBALA CITY, HR, IND
4	Bangalore Silicon	COMMERCIAL COMPLEX 'A' BLOCK, SILICON TERRACES, #30/1, HOSUR MAIN ROAD, BANGALORE-95, KAR-560034
5	Bangalore- Yeshwanthpur	NO-62, 13 T, MAINROAD,2ND STAGE, INDUSTRIAL SUBURB, Y-PURA, BLORE, KAR-560096
6	Bangla Saheb-VSNL	VIDESH SANCHAR BHAWAN, BANGLA SAHIB ROAD, NEW DELHI-01.
7	Bareilly MGW	BIHARIPUR MEMRAN, BAREILLY UP 243001 IND
8	Coimbatore MSC	INDIQUBE OCEAN BAY A-16&A-20, 3RD FLOOR, CIDCO THIRU.VI.KA. INDUSTRIAL ESTATE GUINDY, CHENNAI-600032
9	Durgapur MSC	B-402/B, KALPATARU BUILDING, BENGAL SHRIсти COMPLEX CITY CENTRE, DURGAPUR, WEST BENGAL, CODE: 19
10	Fortune Tower	3RD FLOOR,(MODULE-C),FORTUNE TOWERS,CHNADRESEKHARPUR,BHUBANESHWAR
11	Greams MSC	TTSL NO 84. MURUGESON COMPLEX GREAMS ROAD GREAMS LANE 1000 LIGHTS CHENNAI- 600006
12	GUMAN POP	PNO SR 06 SR 07 2ND FLOOR, F-BLOCK, VAISHALI NAGAR, JAIPUR
13	Gurgaon WLN MSC	PLOT NO-768, PHASE - V, UDYOG VIHAR, GURGAON
14	Hubli	GROUND FLOOR F-BLOCK IT PARK PB ROAD HUBLI-580029
15	Hyderabad - GP	PL.NO,1 TO 5, SY.NO.1/1 HARDWARE PARK, RAVIYALA(V), MAHESHWARAM(M), R.R DIST
16	Hyderabad - KLK	5-9-62, KLK ESTATE, HYDERBAD - 500001

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17	Hyderabad - Uppal	B-8/3, PART, BLOCK NO.3, IDA, UPPAL, RR DIST. AP
18	Indore - new MSC	KHASRA NO 4/2/6 & PART OF 4/2/5, PATWARI HALKA NO.17, VILLAGE PIPLIYA KUMHAR, DIST. INDORE
19	Jabalpur MSC	PLOT NO.1, MOUJA LAXMIPUR, SANT SANTAJI SAH.GRAH NIRM SMTT.MYD, AHINSA CHOWK JABALPUR-482002 NA
20	Janki Mahal-Meerut	493/1 MANGAL PANDAY NAGAR, JANKI MAHAL BUILDING, UNIVERSITY ROAD - MEERUT, MEERUT- UP 250001 IND
21	Jdh-PWD Colony	PLOT NO-117/1, HAMIR TOWER, PWD COLONY, RATANADA, JODHPUR-342001
22	Kanpur - TCL	VSNL BUILDING LAKHANPUR-KANPUR
23	Kochi - VSNL	VSB KAKKANAD KOCHI
24	Kolkatta SDF	SDF BUILDING, SALT LAKE CITY(NABADIGANTA), KOLKATA 700091
25	Kolkatta Ultadanga	1/18, CIT SCHEME, VSB, ULTADANGA, KOLKATA 700054
26	Kwality Globus Bhopal	PLOT NO 4, KWALITY GLOBUS, M P NAGAR ZONE -1, BHOPAL
27	Madurai MSC	GSM OFFICE, KUMARA RAJA MANDRAM, MELUR ROAD, MADURAI-625 020.
28	Mangalore	SHOP NO- 302 / 303 / 310 / 311 AT 3rd FLOOR, MILESTONE 25, COLLECTORS GATE, MANGLORE – 575003
29	MSC Mohali	C-125 PH 8 MOHALI-110062-INDIA
30	Mysore	FIVE LIGHT CIRCLE, BANGLORE OOTY ROAD, LASHKAR MOHALLA, MYSORE
31	Patna-Sone Bhavan- MSC	GROUND & 1ST FLOOR, SONE BHAWAN, DAROGA, PATNA N.C. 800001
32	Prashanti Tower OFC Backbone site	PRASHANT BUILD LALJI CIRCLE: - RANCHI, SUB-DIV: - MAIN ROAD
33	RAJKOT MSC	4TH FLOOR, KAMDHENU BUILDING A, MODI TANKI ROAD, RAJKOT-360001
34	Rajnagar Gzb	S/O SH CHAND RAM RATHEE, C-23 RDC RAJ NAGAR GZB, GHAZIABAD, UP201001, IND
35	RR towers Guindy	ID: 10001893, CIRCLE: TN RR TOWER-II 94/95, TVK INDUSTRIAL ESTATE CHENNAI TAMILNADU
36	Salem MSC	55/1, RAMAKRISHNA ROAD, SALEM - 7. STATE: -TAMIL NADU
37	Shivshakti CSA	RAMJIBHAI A DUDHAT 105 SHIVSHAKTI COMP C O J,84 SAMPAT RAO COLONY VILL: VADODARA (M CORP+OG) TAL: VADODARA DISTRICT: VADODARA
38	Spark Plaza Raipur	C/O SHRI SANDEEP THAKKAR SHP NO-312-313-314 SPARK PLAZA TELIBANDHA RAIPUR
39	SURAJDEEP_POP_LKO	1ST FLOOR SURAJDEEP COMPLEX JOPLING ROAD LUCKNOW UP 226001 IND
40	SURAT MSC	1ST. FLOOR. A TOWER UDHANA UDYOG NAGAR SANGH COMPLEX UDHANA-SURAT
41	Tirupathi	T P AREA TIRUPATI - 517 501 CHITTOOR DIST
42	Varanasi	SIGRA VARANASI VARANASI UP IND
43	VIJAYAWADA	74-1-8, GROUND FLOOR, SATYABHARATI KALYANA MANDAPAM, VIJAYWADA
44	Vizag	DWARAKA NAGARVISAKHA PATNAM COMMERCIAL-HT
45	Voltas House, Bistupur, Jamshedpur	2+3+4 SAKCHI BOULEVARD ROAD S.B. SHOP AREA, BISTUPUR JAMSHEDPUR-831001
46	VSB Hyderabad	TATA COMMUNICATIONS LTD, CFC-1, SOFTWARE UNITS LAYOUT, MADHAPUR, HYDERABAD

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