

## Independent Assurance Statement

To

**Bharti Hexacom Limited**  
Bharti Crescent, 1 Nelson Mandela Road  
Vasant Kunj, Phase II  
New Delhi-110070, India

Independent Assurance Statement on non-financial disclosures in Business Responsibility & Sustainability Reporting (BRSR) for the financial year 2023-24.

### Introduction and objective of engagement

Bharti Hexacom Limited (the 'Company') has developed its Business Responsibility & Sustainability Reporting 2023-24 ('BRSR' or 'the Report') based on the BRSR reporting guidelines prescribed by SEBI for listed entities. The reporting criteria have been derived from the Principles of National Guidelines on Responsible Business Conduct (NGRBC), and Greenhouse Gas (GHG) Protocol - A Corporate Accounting and Reporting Standard.

BDO India LLP (BDO) was engaged by the Company to provide independent 'limited' assurance on non-financial sustainability disclosures in the report for the period 1<sup>st</sup> April 2023 to 31<sup>st</sup> March 2024.

### The Company's responsibilities

The content of the Report and its presentation are the sole responsibilities of the Management of the Company. The Company's 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

BDO's responsibility, as agreed with the Management of the Company, is to provide assurance on the non-financial information of the Report as described in the 'Scope & boundary of assurance' section below. We do not accept or assume any responsibility for any other purpose or to any other person or organization. Any reliance a third party may place on the Report is entirely at its own risk.

### Assurance standard and criteria

We conducted our assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), "Assurance Engagements Other than Audits or Reviews of Historical Financial Information".

We applied the criteria of '**Limited**' Assurance.

### Scope & boundary of assurance

We have assured non-financial information of the Report, pertaining to the Company's performance for the period 1st April 2023 through 31st March 2024 covering the boundary of the Company's operations.

### Assurance methodology

Our assurance process entailed conducting procedures to gather evidence regarding the reliability of the disclosures covered in the 'Scope and boundary of assurance'.

We conducted a review and verification of data collection, collation, and calculation methodologies, and a general review of the logic of inclusion/omission of relevant information/data in the Report. Our review process included the following steps:

- Evaluation and assessment of the appropriateness of the quantification methods used to arrive at the non-financial/sustainability information of the Report;
- Review of consistency of data/information within the Report as well as between the Report and source;
- Engagement through discussions (face to face, where possible, and some virtual) with personnel at corporate level who are accountable for the data and information presented in the Report;
- Execution of an audit trail of claims and data streams, to determine the level of accuracy in collection, transcription, and aggregation;
- Collection of evidences on select reported information. In some cases, copies of evidences were not shared with us due to confidentiality, but were reviewed and noted by our team;
- Review of data collection and management procedures, and related internal controls.

We used our professional judgement as Assurance Provider and applied appropriate risk-based approach, for determining sample for review of non-financial information for verification. The reviews were conducted virtually and at Client's office in Gurgaon, where information and evidences were made available to us.

### Inherent Limitations

There are inherent limitations in an assurance engagement, including, for example, the use of judgment and selective testing of data. Accordingly, there are possibilities that material misstatements in the sustainability information of the Report may remain undetected.

## Exclusions

The assurance scope specifically excludes:

- Data and information outside the defined reporting period (1st April 2023 to 31st March 2024);
- Review of the 'economic and/or financial performance indicators' included in the Reports or on which reporting is based; we have been informed by the Company that these are derived from the Company's audited financial records;
- The Company's statements and claims related to any topics other than those listed in the 'Scope and boundary of assurance';
- The Company's statements that describe qualitative/quantitative assertions, expression of opinion, belief, inference, aspiration, expectation, aim or future intention.

## Our observations

The sustainability disclosures of the Company, as defined under the scope and boundary of assurance, are fairly reliable and the Company has appropriately consolidated data from different sources at the central level. However, the Company may consider augmented processes for data management and internal verification for enhancing accuracy and auditability of reported information.

## Our conclusions

Based on the procedures performed, nothing has come to our attention that causes us not to believe that the disclosures of the Company within the 'Scope and boundary of assurance' are presented fairly as per the applied reporting standard.

## Our assurance team and independence

BDO India LLP is a professional services firm providing services in Advisory, Assurance, Tax, and Business Advisory Services, to both domestic and international organizations across industry sectors. Our non-financial assurance practitioners for this engagement are drawn from a dedicated Sustainability and ESG Team in the organization. This team is comprised 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 the International Federation of Accountants (IFAC) Code of Ethics for Professional Accountants. Our independence policies and procedures ensure compliance with the Code.

## For BDO India LLP



Dipankar Ghosh  
Partner & Leader | Sustainability & ESG  
Business Advisory Services  
Gurugram, Haryana  
29 July 2024