

# 07 GRI Content Index

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GRI STANDARD	DISCLOSURE	PAGE NUMBER	LEVEL OF EXTERNAL ASSURANCE
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	<b>Supply chain management</b>		
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<b>GRI 416: Customer health and safety 2016</b>	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	40 Singtel
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<b>GRI 103: Management approach 2016</b>	103-1	Explanation of the material topic and its boundary	42, <a href="#">Website</a>
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	103-2	The management approach and its components	<a href="#">Website</a>
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<b>GRI 303: Water and effluents 2018</b>	303-1	Interactions with water as a shared resource	<a href="#">Website</a>
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# 08 UN Global Compact Principles

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Principle 2	make sure that they are not complicit in human rights abuses.	20, 44
<b>LABOUR</b>		
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# 09 Independent Limited Assurance Statement



## Independent Limited Assurance Statement in connection with the Subject Matters included in the Sustainability Report of Singapore Telecommunications Limited ("Singtel Group") for the financial year ended 31 March 2020

We have performed a limited assurance engagement on the Subject Matters set out in the Subject Matters section below. These Subject Matters are included in the attached Sustainability Report of Singapore Telecommunications Limited ("Singtel") and Singtel Optus Pty Ltd ("Optus") (collectively referred to as "Singtel Group") for the financial year ended 31 March 2020 ("the Sustainability Report").

### SUBJECT MATTERS

Our limited assurance engagement covers the following Subject Matters:

\* Pertains to only Singtel's Sustainability Performance Data

\*\*Pertains to Singtel Group's Sustainability Performance Data

MATERIAL ISSUES	GRI TOPIC-SPECIFIC DISCLOSURE	"SHALL" REQUIREMENTS UNDER EACH DISCLOSURE
<b>Anti-Corruption</b>	<b>GRI 205-3*</b> Confirmed incidents of corruption and actions taken	<ul style="list-style-type: none"> <li>a. Total number and nature of confirmed incidents of corruption.</li> <li>b. Total number of confirmed incidents in which employees were dismissed or disciplined for corruption.</li> <li>c. Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption.</li> <li>d. Public legal cases regarding corruption brought against the organisation or its employees during the reporting period and the outcomes of such cases.</li> </ul>
<b>Climate change and Carbon; Water (non-material)</b>	<b>GRI 302-1**</b> Energy consumption within the organisation	<ul style="list-style-type: none"> <li>a. Total fuel consumption within the organisation from non-renewable sources, in joules or multiples, and including fuel types used.</li> <li>b. Total fuel consumption within the organisation from renewable sources, in joules or multiples, and including fuel types used.</li> <li>c. In joules, watt-hours or multiples, the total: <ul style="list-style-type: none"> <li>i. Electricity consumption</li> <li>ii. Heating consumption</li> <li>iii. Cooling consumption</li> <li>iv. Steam consumption</li> </ul> </li> <li>d. In joules, watt-hours or multiples, the total: <ul style="list-style-type: none"> <li>i. Electricity sold</li> <li>ii. Heating sold</li> <li>iii. Cooling sold</li> <li>iv. Steam sold</li> </ul> </li> <li>e. Total energy consumption within the organisation, in joules or multiples.</li> <li>f. Standards, methodologies, assumptions, and/or calculation tools used.</li> <li>g. Source of the conversion factors used.</li> </ul>

MATERIAL ISSUES	GRI TOPIC-SPECIFIC DISCLOSURE	"SHALL" REQUIREMENTS UNDER EACH DISCLOSURE
		<p>2.1 When compiling the information specified in Disclosure 302-1, the reporting organisation shall:</p> <p>2.1.1 avoid the double-counting of fuel consumption, when reporting self-generated energy consumption. If the organisation generates electricity from a non-renewable or renewable fuel source and then consumes the generated electricity, the energy consumption shall be counted once under fuel consumption;</p> <p>2.1.2 report fuel consumption separately for non-renewable and renewable fuel sources;</p> <p>2.1.3 only report energy consumed by entities owned or controlled by the organisation;</p> <p>2.1.4 calculate the total energy consumption within the organisation in joules or multiples using the following formula: Total energy consumption within the organisation = Non-renewable fuel consumed + Renewable fuel consumed + Electricity, heating, cooling, and steam purchased for consumption + Self-generated electricity, heating, cooling, and steam, which are not consumed (see clause 2.1.1) – Electricity, heating, cooling, and steam sold.</p>
<p><b>GRI 302-3**</b></p>	<p>Energy intensity</p>	<p>a. Energy intensity ratio for the organisation.</p> <p>b. Organisation-specific metric (the denominator) chosen to calculate the ratio.</p> <p>c. Types of energy included in the intensity ratio; whether fuel, electricity, heating, cooling, steam, or all.</p> <p>d. Whether the ratio uses energy consumption within the organisation, outside of it, or both.</p> <p>2.5 When compiling the information specified in Disclosure 302-3, the reporting organisation shall:</p> <p>2.5.1 calculate the ratio by dividing the absolute energy consumption (the numerator) by the organisation-specific metric (the denominator);</p> <p>2.5.2 if reporting an intensity ratio both for the energy consumed within the organisation and outside of it, report these intensity ratios separately.</p>
<p><b>GRI 302-4*</b></p>	<p>Reduction of energy consumption</p>	<p>a. Amount of reductions in energy consumption achieved<sup>#</sup> as a direct result of conservation and efficiency initiatives, in joules or multiples. <i>#: reported, by Singtel, as estimated annualised energy savings and emissions avoidance</i></p> <p>b. Types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all.</p> <p>c. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it.</p> <p>d. Standards, methodologies, assumptions, and/or calculation tools used.</p> <p>2.7 When compiling the information specified in Disclosure 302-4, the reporting organisation shall:</p> <p>2.7.1 exclude reductions resulting from reduced production capacity or outsourcing;</p> <p>2.7.2 describe whether energy reduction is estimated, modelled, or sourced from direct measurements. If estimation or modelling is used, the organisation shall disclose the methods used.</p>

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MATERIAL ISSUES	GRI TOPIC-SPECIFIC DISCLOSURE	"SHALL" REQUIREMENTS UNDER EACH DISCLOSURE
	<p><b>GRI 303-3*</b> Water withdrawal</p>	<ul style="list-style-type: none"> <li>a. Total water withdrawal from all areas in megalitres, and a breakdown of this total by the following sources, if applicable:               <ul style="list-style-type: none"> <li>i. Surface water;</li> <li>ii. Groundwater;</li> <li>iii. Seawater;</li> <li>iv. Produced water;</li> <li>v. Third-party water.</li> </ul> </li> <li>b. Total water withdrawal from all areas with water stress in megalitres, and a breakdown of this total by the following sources, if applicable:               <ul style="list-style-type: none"> <li>i. Surface water;</li> <li>ii. Groundwater;</li> <li>iii. Seawater;</li> <li>iv. Produced water;</li> <li>vi. Third-party water, and a breakdown of this total by the withdrawal sources listed in i-iv.</li> </ul> </li> <li>d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</li> </ul> <p>2.1 When compiling the information specified in Disclosure 303-3, the reporting organisation shall use publicly available and credible tools and methodologies for assessing water stress in an area.</p>
	<p><b>GRI 305-1**</b> Direct (Scope 1) GHG emissions</p>	<ul style="list-style-type: none"> <li>a. Gross direct (Scope 1) GHG emissions in metric tons of CO<sub>2</sub> equivalent.</li> <li>b. Gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.</li> <li>c. Biogenic CO<sub>2</sub> emissions in metric tons of CO<sub>2</sub> equivalent.</li> <li>d. Base year for the calculation, if applicable, including:               <ul style="list-style-type: none"> <li>v. the rationale for choosing it;</li> <li>vi. emissions in the base year;</li> <li>vii. the context for any significant changes in emissions that triggered recalculations of base year emissions.</li> </ul> </li> <li>e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.</li> <li>f. Consolidation approach for emissions; whether equity share, financial control, or operational control.</li> <li>g. Standards, methodologies, assumptions, and/or calculation tools used.</li> </ul> <p>2.1 When compiling the information specified in Disclosure 305-1, the reporting organisation shall:</p> <ul style="list-style-type: none"> <li>2.1.1 exclude any GHG trades from the calculation of gross direct (Scope 1) GHG emissions;</li> <li>2.1.2 report biogenic emissions of CO<sub>2</sub> from the combustion or biodegradation of biomass separately from the gross direct (Scope 1) GHG emissions. Exclude biogenic emissions of other types of GHG (such as CH<sub>4</sub> and N<sub>2</sub>O), and biogenic emissions of CO<sub>2</sub> that occur in the life cycle of biomass other than from combustion or biodegradation (such as GHG emissions from processing or transporting biomass).</li> </ul>

MATERIAL ISSUES	GRI TOPIC-SPECIFIC DISCLOSURE	"SHALL" REQUIREMENTS UNDER EACH DISCLOSURE
	<p><b>GRI 305-2**</b> Energy indirect (Scope 2) GHG emissions</p>	<ul style="list-style-type: none"> <li>a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO<sub>2</sub> equivalent.</li> <li>b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO<sub>2</sub> equivalent.</li> <li>c. If available, the gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.</li> <li>d. Base year for the calculation, if applicable, including:               <ul style="list-style-type: none"> <li>i. the rationale for choosing it;</li> <li>ii. emissions in the base year;</li> <li>iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.</li> </ul> </li> <li>e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.</li> <li>f. Consolidation approach for emissions; whether equity share, financial control, or operational control.</li> <li>g. Standards, methodologies, assumptions, and/or calculation tools used.</li> </ul> <p>2.3 When compiling the information specified in Disclosure 305-2, the reporting organisation shall:</p> <ul style="list-style-type: none"> <li>2.3.1 exclude any GHG trades from the calculation of gross energy indirect (Scope 2) GHG emissions;</li> <li>2.3.2 exclude other indirect (Scope 3) GHG emissions that are disclosed as specified in Disclosure 305-3;</li> <li>2.3.3 account and report energy indirect (Scope 2) GHG emissions based on the location-based method, if it has operations in markets without product or supplier-specific data;</li> <li>2.3.4 account and report energy indirect (Scope 2) GHG emissions based on both the location-based and market-based methods, if it has any operations in markets providing product or supplier-specific data in the form of contractual instruments.</li> </ul>
	<p><b>GRI 305-3**</b> Other indirect (Scope 3) GHG emissions</p>	<ul style="list-style-type: none"> <li>a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO<sub>2</sub> equivalent.</li> <li>b. If available, the gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.</li> <li>c. Biogenic CO<sub>2</sub> emissions in metric tons of CO<sub>2</sub> equivalent.</li> <li>d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation.</li> <li>e. Base year for the calculation, if applicable, including:               <ul style="list-style-type: none"> <li>i. the rationale for choosing it;</li> <li>ii. emissions in the base year;</li> <li>iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.</li> </ul> </li> <li>f. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.</li> <li>g. Standards, methodologies, assumptions, and/or calculation tools used.</li> </ul> <p>2.5 When compiling the information specified in Disclosure 305-3, the reporting organisation shall:</p> <ul style="list-style-type: none"> <li>2.5.1 exclude any GHG trades from the calculation of gross other indirect (Scope 3) GHG emissions;</li> <li>2.5.2 exclude energy indirect (Scope 2) GHG emissions from this disclosure. Energy indirect (Scope 2) GHG emissions are disclosed as specified in Disclosure 305-2;</li> </ul>

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MATERIAL ISSUES	GRI TOPIC-SPECIFIC DISCLOSURE	"SHALL" REQUIREMENTS UNDER EACH DISCLOSURE
		<p>2.5.3 report biogenic emissions of CO<sub>2</sub> from the combustion or biodegradation of biomass that occur in its value chain separately from the gross other indirect (Scope 3) GHG emissions. Exclude biogenic emissions of other types of GHG (such as CH<sub>4</sub> and N<sub>2</sub>O), and biogenic emissions of CO<sub>2</sub> that occur in the life cycle of biomass other than from combustion or biodegradation (such as GHG emissions from processing or transporting biomass).</p>
	<p><b>GRI 305-4**</b> GHG emissions intensity</p>	<p>a. GHG emissions intensity ratio for the organisation.</p> <p>b. Organisation-specific metric (the denominator) chosen to calculate the ratio.</p> <p>c. Types of GHG emissions included in the intensity ratio; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).</p> <p>d. Gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.</p> <p>2.7 When compiling the information specified in Disclosure 305-4, the reporting organisation shall:</p> <p>2.7.1 calculate the ratio by dividing the absolute GHG emissions (the numerator) by the organisation-specific metric (the denominator);</p> <p>2.7.2 if reporting an intensity ratio for other indirect (Scope 3) GHG emissions, report this intensity ratio separately from the intensity ratios for direct (Scope 1) and energy indirect (Scope 2) emissions.</p>
	<p><b>GRI 305-5*</b> Reduction of GHG emissions</p>	<p>a. GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO<sub>2</sub> equivalent.</p> <p>b. Gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.</p> <p>c. Base year or baseline, including the rationale for choosing it.</p> <p>d. Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).</p> <p>e. Standards, methodologies, assumptions, and/or calculation tools used.</p> <p>2.9 When compiling the information specified in Disclosure 305-5, the reporting organisation shall:</p> <p>2.9.1 exclude reductions resulting from reduced production capacity or outsourcing;</p> <p>2.9.2 use the inventory or project method to account for reductions;</p> <p>2.9.3 calculate an initiative's total reductions of GHG emissions as the sum of its associated primary effects and any significant secondary effects;</p> <p>2.9.4 if reporting two or more Scope types, report the reductions for each separately;</p> <p>2.9.5 report reductions from offsets separately.</p>

MATERIAL ISSUES	GRI TOPIC-SPECIFIC DISCLOSURE	"SHALL" REQUIREMENTS UNDER EACH DISCLOSURE
<b>Waste management</b>	<b>GRI 306-2*</b>	Waste by type and disposal method
		<ul style="list-style-type: none"> <li>a. Total weight of hazardous waste, with a breakdown by the following disposal methods where applicable:               <ul style="list-style-type: none"> <li>i. Reuse</li> <li>ii. Recycling</li> <li>iii. Composting</li> <li>iv. Recovery, including energy recovery</li> <li>v. Incineration (mass burn)</li> <li>vi. Deep well injection</li> <li>vii. Landfill</li> <li>viii. On-site storage</li> <li>ix. Other (to be specified by the organisation)</li> </ul> </li> <li>b. Total weight of non-hazardous waste, with a breakdown by the following disposal methods where applicable:               <ul style="list-style-type: none"> <li>i. Reuse</li> <li>ii. Recycling</li> <li>iii. Composting</li> <li>iv. Recovery, including energy recovery</li> <li>v. Incineration (mass burn)</li> <li>vi. Deep well injection</li> <li>vii. Landfill</li> <li>viii. On-site storage</li> <li>ix. Other (to be specified by the organisation)</li> </ul> </li> <li>c. How the waste disposal method has been determined:               <ul style="list-style-type: none"> <li>i. Disposed of directly by the organisation, or otherwise directly confirmed</li> <li>ii. Information provided by the waste disposal contractor</li> <li>iii. Organisational defaults of the waste disposal contractor</li> </ul> </li> </ul>
		<p>2.3 When compiling the information specified in Disclosure 306-2, the reporting organisation shall:</p> <ul style="list-style-type: none"> <li>2.3.1 identify hazardous waste as defined by national legislation at the point of generation;</li> <li>2.3.2 exclude non-hazardous wastewater from the calculation of non-hazardous waste;</li> <li>2.3.3 if no weight data are available, estimate the weight using available information on waste density and volume collected, mass balances, or similar information.</li> </ul>
<b>Supply chain management</b>	<b>GRI 308-1**</b>	New suppliers that were screened using environmental criteria
	<b>GRI 414-1**</b>	New suppliers that were screened using social criteria
		<ul style="list-style-type: none"> <li>a. Percentage of new suppliers that were screened using environmental criteria</li> <li>a. Percentage of new suppliers that were screened using social criteria</li> </ul>
<b>Talent attraction and retention</b>	<b>GRI 401-1*</b>	New employee hires and employee turnover
		<ul style="list-style-type: none"> <li>a. Total number and rate of new employee hires during the reporting period, by age group, gender and region.</li> <li>b. Total number and rate of employee turnover during the reporting period, by age group, gender and region.</li> </ul>

# 09 Independent Limited Assurance Statement

MATERIAL ISSUES	GRI TOPIC-SPECIFIC DISCLOSURE	"SHALL" REQUIREMENTS UNDER EACH DISCLOSURE
<b>Employee health and safety</b>	<b>GRI 403-9**</b>	<p>Work-related injuries</p> <p>a. For all employees:</p> <ul style="list-style-type: none"> <li>i. The number and rate of fatalities as a result of work-related injury;</li> <li>ii. The number and rate of high-consequence work-related injuries (excluding fatalities);</li> <li>iii. The number and rate of recordable work-related injuries;</li> <li>iv. The main types of work-related injury;</li> <li>v. The number of hours worked.</li> </ul> <p>e. Whether the rates have been calculated based on 200,000 or 1,000,000 hours worked.</p> <p>g. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumption used.</p> <p>2.1 When compiling the information specified in Disclosure 403-9, the reporting organisation shall:</p> <ul style="list-style-type: none"> <li>2.1.1 exclude fatalities in the calculation of the number and rate of high-consequence work-related injuries;</li> <li>2.1.2 include fatalities as a result of work-related injury in the calculation of the number and rate of recordable work-related injuries;</li> <li>2.1.3 include injuries as a result of commuting incidents only where the transport has been organised by the organisation;</li> <li>2.1.4 calculate the rates based on either 200,000 or 1,000,000 hours worked, using the following formulas:            Rate of fatalities as a result of work-related injury = (Number of fatalities as a result of work-related injury / Number of hours worked) x [200,000 or 1,000,000]            Rate of high-consequence work-related injuries (excluding fatalities) = (Number of high-consequence work-related injuries (excluding fatalities) / Number of hours worked) x [200,000 or 1,000,000]            Rate of recordable work-related injuries = (Number of recordable work-related injuries / Number of hours worked) x [200,000 or 1,000,000]</li> </ul>
	<b>GRI 403-10**</b>	<p>Work-related ill health</p> <p>a. For all employees:</p> <ul style="list-style-type: none"> <li>i. The number of fatalities as a result of work-related ill health;</li> <li>ii. The number of cases of recordable work-related ill health;</li> <li>iii. The main types of work-related ill health.</li> </ul> <p>e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumption used.</p> <p>2.3 When compiling the information specified in Disclosure 403-9, the reporting organisation shall include fatalities as a result of work-related ill health in the calculation of the number of cases of recordable work-related ill health.</p>
<b>Training and education</b>	<b>GRI 404-1**</b>	<p>Average hours of training per year per employee</p> <p>a. Average hours of training that the organisation's employees have undertaken during the reporting period, by:</p> <ul style="list-style-type: none"> <li>i. gender;</li> <li>ii. employee category.</li> </ul>
	<b>GRI 404-3*</b>	<p>Percentage of employees receiving regular performance and career development reviews</p> <p>a. Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period.</p>

MATERIAL ISSUES	GRI TOPIC-SPECIFIC DISCLOSURE	"SHALL" REQUIREMENTS UNDER EACH DISCLOSURE
<b>Customer health and safety</b>	<b>GRI 416-2*</b>	<p>Incidents of non-compliance concerning the health and safety</p> <p>a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of products and services within the reporting period, by:</p> <ol style="list-style-type: none"> <li>incidents of non-compliance with regulations resulting in a fine or penalty;</li> <li>incidents of non-compliance with regulations resulting in a warning;</li> <li>incidents of non-compliance with voluntary codes.</li> </ol> <p>b. If the organisation has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.</p> <p>2.1 When compiling the information specified in Disclosure 416-2, the reporting organisation shall:</p> <p>2.1.1 exclude incidents of non-compliance in which the organisation was determined not to be at fault;</p> <p>2.1.2 exclude incidents of non-compliance related to labelling. Incidents related to labelling are reported in Disclosure 417-2 of GRI 417: Marketing and Labelling;</p> <p>2.1.3 if applicable, identify any incidents of non-compliance that relate to events in periods prior to the reporting period.</p>
<b>Fair marketing communications</b>	<b>GRI 417-3*</b>	<p>Incidents of non-compliance concerning marketing communications</p> <p>a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by:</p> <ol style="list-style-type: none"> <li>incidents of non-compliance with regulations resulting in a fine or penalty;</li> <li>incidents of non-compliance with regulations resulting in a warning;</li> <li>incidents of non-compliance with voluntary codes.</li> </ol> <p>b. If the organisation has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.</p> <p>2.2 When compiling the information specified in Disclosure 417-3, the reporting organisation shall:</p> <p>2.2.1 exclude incidents of non-compliance in which the organisation was determined not to be at fault;</p> <p>2.2.2 if applicable, identify any incidents of non-compliance that relate to events in periods prior to the reporting period.</p>
<b>Customer data privacy and protection</b>	<b>GRI 418-1*</b>	<p>Substantiated complaints concerning breaches of customer privacy and losses of customer data</p> <p>a. Total number of substantiated complaints received concerning breaches of customer privacy, categorised by:</p> <ol style="list-style-type: none"> <li>complaints received from outside parties and substantiated by the organisation;</li> <li>complaints from regulatory bodies.</li> </ol> <p>b. Total number of identified leaks, thefts, or losses of customer data.</p> <p>c. If the organisation has not identified any substantiated complaints, a brief statement of this fact is sufficient.</p> <p>2.1 When compiling the information specified in Disclosure 418-1, the reporting organisation shall indicate if a substantial number of these breaches relate to events in preceding years.</p>
<b>Product and service quality</b>	<b>GRI 419-1*</b>	<p>Non-compliance with laws and regulations in the social and economic area</p> <p>a. Significant fines and non-monetary sanctions for non-compliance with laws and/or regulations in the social and economic area in terms of:</p> <ol style="list-style-type: none"> <li>total monetary value of significant fines;</li> <li>total number of non-monetary sanctions;</li> <li>cases brought through dispute resolution mechanisms.</li> </ol> <p>b. If the organisation has not identified any non-compliance with laws and/or regulations, a brief statement of this fact is sufficient.</p> <p>c. The context against which significant fines and non-monetary sanctions were incurred.</p>

**Note:**

Singtel Group sustainability performance data includes sustainability data of Optus which is Singtel's subsidiary in Australia.



# 09 Independent Limited Assurance Statement

## MANAGEMENT'S AND BOARD OF DIRECTORS' RESPONSIBILITY

The Management is responsible for the preparation of the Subject Matters in accordance with the Global Reporting Initiative (GRI) Sustainability Reporting Standards. The Board has ultimate responsibility for the company's sustainability reporting.

The Management is responsible for the collection and presentation of the information and for maintaining adequate records and internal controls that are designed to support the sustainability reporting process. For the purpose of the Sustainability Report 2020, there are no legally prescribed requirements relating to the verification of sustainability reports.

## AUDITOR'S INDEPENDENCE AND QUALITY CONTROL

We have complied with the independence and other ethical requirements of the Accounting and Corporate Regulatory Authority (ACRA) Code of Professional Conduct and Ethics for Public Accountants and Accounting Entities (ACRA Code), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Our firm applies Singapore Standards on Quality Control 1 of the Institute of Singapore Chartered Accountants 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 the required competencies and experience to conduct this assurance engagement. Our professionals have both the required assurance skills and experience in the applicable Subject Matters including environmental, social and financial aspects.

## AUDITOR'S RESPONSIBILITY

Our responsibility is to form a conclusion on Singtel Group's preparation of the Subject Matters based on our work. We performed our work in accordance with International Standard on Assurance Engagements 3000 (ISAE 3000) (Revised) – Assurance Engagements other than Audits or Reviews of Historical Financial Information (the "Standard"). This Standard requires that we plan and perform our work to form the conclusion. The extent of our work performed depends on our professional judgment and our assessment of the engagement risk.

Our review was limited to the information on the select indicators set out within the Sustainability Report from 1 April 2019 to 31 March 2020 and our responsibility does not include:

- Any work in respect of sustainability information published elsewhere in Singtel Group's annual report, website and other publications,
- Sustainability information prior to 1 April 2019 and subsequent to 31 March 2020, and
- Management's forward-looking statements such as targets, plans and intentions.

## REPORTING CRITERIA

As a basis for the assurance engagement, we have used the criterion of "Accuracy" as defined by GRI and specific criteria determined by Singtel Group as being relevant for its sustainability performance. We consider these reporting criteria to be relevant and appropriate to review the Sustainability Report.

## ASSURANCE STANDARD USED AND LEVEL OF ASSURANCE

Our limited assurance engagement has been planned and performed in accordance with the ISAE 3000<sup>1</sup> Assurance Engagement Other Than Audits or Reviews of Historical Financial Information.

A limited assurance engagement consists of making enquiries and applying analytical and other review procedures. Our procedures were designed to provide a limited level of assurance and as such do not provide all the evidence that would be required to provide a reasonable level of assurance.

The procedures performed depend on our judgement including the risk of material misstatement of the specific activity data, whether due to fraud or error. While we considered the effectiveness of Management's internal controls when determining the nature and extent of our procedures, our review was not designed to provide assurance on internal controls. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

<sup>1</sup> International Federation of Accountants' International Standard on Assurance Engagements for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information (ISAE3000)

## WHAT WE DID TO FORM OUR CONCLUSIONS

We designed our procedures in order to state whether anything has come to our attention to suggest that the Subject Matters detailed above has not been reported in accordance with the Reporting Criteria cited earlier. In order to form our conclusions, we undertook the steps below:

1. Inquiries with Singtel Group's Sustainability team to
  - a. Understand principal business operations,
  - b. Appreciate key sustainability issues and developments,
  - c. Map out information flow for sustainability reporting and the controls on information collation,
  - d. Identify data providers with their responsibilities, and
  - e. Recognise the likelihood of possible manipulation of sustainability data.
2. Conduct virtual meetings with Singtel Group's data stakeholders and management
3. Conduct process walk-through of systems and processes for data aggregation and reporting, with relevant personnel to understand the quality of checks and control mechanisms, assessing and testing the controls in relation to the concerned Subject Matters in the Sustainability Report.
4. Interviews with employees and management based in Singapore (Group Sustainability, Group Procurement, Radio Network Quality, Human Resources, Learning and Development, Rewards, Energy Management, Facilities Management, Workplace Safety & Health, Group Internal Audit, Regulations and Interconnect Strategy, Marketing, Information Technology) and Australia (Group Sustainability, Human Resources, Learning and Development, Energy Management, Facilities Management, Workplace Safety & Health) to understand key sustainability issues related to the select indicators and processes for the collection and accurate reporting of performance information.
5. Obtain documentation through sampling methods to verify assumptions, estimations and computations made by management in relation to the concerned Subject Matters in the Sustainability Report.
6. Conduct general media research on the concerned Subject Matters.
7. Checking that data and statements had been correctly transcribed from corporate systems and/or supporting evidence, into the Sustainability Report.
8. Obtain incident reports and third-party confirmations in relation to the concerned Subject Matters in the Sustainability Report.
9. Rely on Singtel Group's management representation letter on the concerned Subject Matters in the Sustainability Report.

## OBSERVATIONS AND AREAS FOR IMPROVEMENT

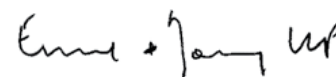
Our observations and areas for improvement will be raised in a separate report to Singtel Group's Board of Directors and Management. These observations and areas for improvement do not affect our conclusion on the aforementioned Subject Matters included in the Sustainability Report.

## OTHER MATTERS

Our responsibility in performing our limited assurance activities is to the Management of Singtel Group only and in accordance with the terms of reference agreed with them. We do not accept or assume any responsibility for any other purpose or to any other person or organisation. Any reliance any such third party may place on the Sustainability Report is entirely at their own risk.

## CONCLUSION

Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the information related to the Subject Matters in the Sustainability Report has not been prepared, in all material respects, in accordance with the Reporting Criteria detailed above.



**Ernst & Young LLP**

Signed for Ernst & Young LLP by

Simon Yeo

Partner, Climate Change and Sustainability Services

Singapore, 12 June 2020