

## INDEPENDENT LIMITED ASSURANCE STATEMENT



Independent Limited Assurance Statement in connection with the Subject Matter included in the Sustainability Report of Singapore Telecommunications Limited (“Singtel Group”) for the financial year ended 31 March 2022

### Scope

We have been engaged by Singtel Group to perform a ‘limited assurance engagement’, as defined by International Standards on Assurance Engagements, here after referred to as the engagement, to report on the Sustainability Report of Singapore Telecommunications Limited (“Singtel”) and Singtel Optus Pty Ltd (“Optus”) (Collectively referred to as “Singtel Group”) as set out in the Subject Matter and Criteria section (the “Subject Matter”) as below as of 24 June 2022 financial year ended 31 March 2022 (“FY2022”) (“the Sustainability Report”).

### Subject Matter and Criteria

In preparing the Subject Matter, Singtel applied the Global Reporting Initiative (“GRI”) Standards (“the Criteria”) as set out in the table below:

GRI Standards Disclosures

\* Pertains to only Singtel’s Sustainability Performance Data

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

+ Pertains to only Optus’ Sustainability Performance Data for Large-scale generation certificates (LGCs)

ESG Topics	GRI Topic-Specific Disclosure	“Shall” requirements under each disclosure
Climate change and carbon; Climate and infrastructure resilience; Water management (non-material)	GRI (2016) 302-1**	<p>Energy consumption within the organisation</p> <ol style="list-style-type: none"> <li>Total fuel consumption within the organisation from non-renewable sources, in joules or multiples, and including fuel types used.</li> <li>Total fuel consumption within the organisation from renewable sources, in joules or multiples, and including fuel types used.</li> <li>In joules, watt-hours or multiples, the total:               <ol style="list-style-type: none"> <li>Electricity consumption</li> <li>Heating consumption</li> <li>Cooling consumption</li> <li>Steam consumption</li> </ol> </li> <li>In joules, watt-hours or multiples, the total:               <ol style="list-style-type: none"> <li>Electricity sold</li> <li>Heating sold</li> <li>Cooling sold</li> <li>Steam sold</li> </ol> </li> <li>Total energy consumption within the organisation, in joules or multiples.</li> <li>Standards, methodologies, assumptions, and/or calculation tools used.</li> <li>Source of the conversion factors used.</li> </ol> <p>2.1 When compiling the information specified in Disclosure 302-1, the reporting organisation shall:</p> <ol style="list-style-type: none"> <li>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;</li> <li>2.1.2 report fuel consumption separately for non-renewable and renewable fuel sources;</li> <li>2.1.3 only report energy consumed by entities owned or controlled by the organisation;</li> <li>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.</li> </ol>
	GRI (2016) 302-3**	<p>Energy intensity</p> <ol style="list-style-type: none"> <li>Energy intensity ratio for the organisation.</li> <li>Organisation-specific metric (the denominator) chosen to calculate the ratio.</li> <li>Types of energy included in the intensity ratio; whether fuel, electricity, heating, cooling, steam, or all.</li> <li>Whether the ratio uses energy consumption within the organisation, outside of it, or both.</li> </ol> <p>2.5 When compiling the information specified in Disclosure 302-3, the reporting organisation shall:</p> <ol style="list-style-type: none"> <li>2.5.1 calculate the ratio by dividing the absolute energy consumption (the numerator) by the organisation-specific metric (the denominator);</li> <li>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.</li> </ol>

ESG Topics	GRI Topic-Specific Disclosure	"Shall" requirements under each disclosure
<b>Climate change and carbon; Climate and infrastructure resilience; Water management (non-material)</b>	<b>GRI (2016) 302-4*</b> Reduction of energy consumption	a. Amount of reductions in energy consumption achieved <sup>#</sup> as a direct result of conservation and efficiency initiatives, in joules or multiples. (#reported, by Singtel, as estimated annualised energy savings and emissions avoidance) b. Types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all. c. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it. d. Standards, methodologies, assumptions, and/or calculation tools used. 2.7 When compiling the information specified in Disclosure 302-4, the reporting organisation shall: 2.7.1 exclude reductions resulting from reduced production capacity or outsourcing; 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.
	<b>GRI (2018) 303-3**</b> Water withdrawal	a. Total water withdrawal from all areas in megalitres, and a breakdown of this total by the following sources, if applicable: i. Surface water; ii. Groundwater; iii. Seawater; iv. Produced water; v. Third-party water. b. Total water withdrawal from all areas with water stress in megalitres, and a breakdown of this total by the following sources, if applicable: i. Surface water; ii. Groundwater; iii. Seawater; iv. Produced water; v. Third-party water, and a breakdown of this total by the withdrawal sources listed in i-iv. d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used. 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.
	<b>GRI (2016) 305-1**</b> Direct (Scope 1) GHG emissions	a. Gross direct (Scope 1) GHG emissions in metric tons of CO <sub>2</sub> equivalent. 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. c. Biogenic CO <sub>2</sub> emissions in metric tons of CO <sub>2</sub> equivalent. d. Base year for the calculation, if applicable, including: i. the rationale for choosing it; ii. emissions in the base year; iii. the context for any significant changes in emissions that triggered recalculations of base year emissions. e. Source of the emission factors and the global warming potential ("GWP") rates used, or a reference to the GWP source. f. Consolidation approach for emissions; whether equity share, financial control, or operational control. g. Standards, methodologies, assumptions, and/or calculation tools used. 2.1 When compiling the information specified in Disclosure 305-1, the reporting organisation shall: 2.1.1 exclude any GHG trades from the calculation of gross direct (Scope 1) GHG emissions; 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).
	<b>GRI (2016) 305-2**</b> Energy indirect (Scope 2) GHG emissions	a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO <sub>2</sub> equivalent. b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO <sub>2</sub> equivalent. 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. d. Base year for the calculation, if applicable, including: i. the rationale for choosing it; ii. emissions in the base year; iii. the context for any significant changes in emissions that triggered recalculations of base year emissions. e. Source of the emission factors and the global warming potential ("GWP") rates used, or a reference to the GWP source. f. Consolidation approach for emissions; whether equity share, financial control, or operational control. g. Standards, methodologies, assumptions, and/or calculation tools used.

ESG Topics	GRI Topic-Specific Disclosure	"Shall" requirements under each disclosure
Climate change and carbon; Climate and infrastructure resilience; Water management (non-material)	GRI (2016) 305-2**	<p>Energy indirect (Scope 2) GHG emissions</p> <p>2.3 When compiling the information specified in Disclosure 305-2, the reporting organisation shall:</p> <p>2.3.1 exclude any GHG trades from the calculation of gross energy indirect (Scope 2) GHG emissions;</p> <p>2.3.2 exclude other indirect (Scope 3) GHG emissions that are disclosed as specified in Disclosure 305-3;</p> <p>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;</p> <p>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.</p>
	GRI (2016) 305-3**	<p>Other indirect (Scope 3) GHG emissions</p> <p>a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO<sub>2</sub> equivalent.</p> <p>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.</p> <p>c. Biogenic CO<sub>2</sub> emissions in metric tons of CO<sub>2</sub> equivalent.</p> <p>d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation.</p> <p>e. Base year for the calculation, if applicable, including:</p> <p>i. the rationale for choosing it;</p> <p>ii. emissions in the base year;</p> <p>iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.</p> <p>f. Source of the emission factors and the global warming potential ("GWP") rates used, or a reference to the GWP source.</p> <p>g. Standards, methodologies, assumptions, and/or calculation tools used.</p> <p>2.5 When compiling the information specified in Disclosure 305-3, the reporting organisation shall:</p> <p>2.5.1 exclude any GHG trades from the calculation of gross other indirect (Scope 3) GHG emissions;</p> <p>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;</p> <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>
	GRI (2016) 305-4**	<p>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>
	GRI (2016) 305-5**	<p>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>
Waste management	GRI (2020) 306-3**	<p>Waste generated</p> <p>a. Total weight of waste generated in metric tons, and a breakdown of this total by composition of the waste.</p> <p>b. Contextual information necessary to understand the data and how the data has been compiled.</p> <p>2.1 When compiling the information specified in Disclosure 306-3-a, the reporting organisation shall:</p> <p>2.1.1 exclude effluent, unless required by national legislation to be reported under total waste;</p> <p>2.1.2 use 1000 kilograms as the measure for a metric ton</p>

ESG Topics	GRI Topic-Specific Disclosure	"Shall" requirements under each disclosure
Waste management	GRI (2020) 306-4**	<p>Waste diverted from disposal</p> <p>a. Total weight of waste diverted from disposal in metric tons, and a breakdown of this total by composition of the waste.</p> <p>b. Total weight of hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations:</p> <ol style="list-style-type: none"> <li>Preparation for reuse;</li> <li>Recycling;</li> <li>Other recovery operations.</li> </ol> <p>c. Total weight of non-hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations:</p> <ol style="list-style-type: none"> <li>Preparation for reuse;</li> <li>Recycling;</li> <li>Other recovery operations.</li> </ol> <p>d. For each recovery operation listed in Disclosures 306-4-b and 306-4-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste diverted from disposal:</p> <ol style="list-style-type: none"> <li>onsite;</li> <li>offsite.</li> </ol> <p>e. Contextual information necessary to understand the data and how the data has been compiled.</p> <p>2.2 When compiling the information specified in Disclosure 306-4, the reporting organisation shall:</p> <p>2.2.1 exclude effluent, unless required by national legislation to be reported under total waste;</p> <p>2.2.2 use 1000 kilograms as the measure for a metric ton.</p>
	GRI (2020) 306-5**	<p>Waste directed to disposal</p> <p>a. Total weight of waste directed to disposal in metric tons, and a breakdown of this total by composition of the waste.</p> <p>b. Total weight of hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations:</p> <ol style="list-style-type: none"> <li>Incineration (with energy recovery);</li> <li>Incineration (without energy recovery);</li> <li>Landfilling;</li> <li>Other disposal operations.</li> </ol> <p>c. Total weight of non-hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations:</p> <ol style="list-style-type: none"> <li>Incineration (with energy recovery);</li> <li>Incineration (without energy recovery);</li> <li>Landfilling;</li> <li>Other disposal operations.</li> </ol> <p>d. For each disposal operation listed in Disclosures 306-5-b and 306-5-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste directed to disposal:</p> <ol style="list-style-type: none"> <li>onsite;</li> <li>offsite.</li> </ol> <p>e. Contextual information necessary to understand the data and how the data has been compiled.</p> <p>2.4 When compiling the information specified in Disclosure 306-5, the reporting organisation shall:</p> <p>2.4.1 exclude effluent, unless required by national legislation to be reported under total waste;</p> <p>2.4.2 use 1000 kilograms as the measure for a metric ton.</p>
Sustainable supply chain management	GRI (2016) 308-1**	<p>New suppliers that were screened using environmental criteria</p> <p>a. Percentage of new suppliers that were screened using environmental criteria</p>
	GRI (2016) 414-1**	<p>New suppliers that were screened using social criteria</p> <p>a. Percentage of new suppliers that were screened using social criteria</p>
Talent attraction and retention	GRI (2016) 401-1**	<p>New employee hires and employee turnover</p> <p>a. Total number and rate of new employee hires during the reporting period, by age group, gender and region.</p> <p>b. Total number and rate of employee turnover during the reporting period, by age group, gender and region.</p>

ESG Topics	GRI Topic-Specific Disclosure		"Shall" requirements under each disclosure
Employee safety and well-being	GRI (2018) 403-9**	Work-related injuries	<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; 2.1.4 calculate the rates based on either 200,000 or 1,000,000 hours worked, using the following formulas:</li> </ul> <p style="margin-left: 40px;">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]</p> <p style="margin-left: 40px;">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]</p> <p style="margin-left: 40px;">Rate of recordable work-related injuries = (Number of recordable work-related injuries / Number of hours worked) x [200,000 or 1,000,000]</p>
	GRI (2018) 403-10**	Work-related ill health	<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>
Talent development and future skills	GRI (2016) 404-1**	Average hours of training per year per employee	<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>
Data privacy and cyber security	GRI (2016) 418-1**	Substantiated complaints concerning breaches of customer privacy and losses of customer data	<p>a. Total number of substantiated complaints received concerning breaches of customer privacy, categorised by:</p> <ul style="list-style-type: none"> <li>i. complaints received from outside parties and substantiated by the organisation;</li> <li>ii. complaints from regulatory bodies.</li> </ul> <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>
General Disclosures	GRI (2021) 2-27**	Compliance with laws and regulations	<p>a. Report the total number of significant instances of non-compliance with laws and regulations during the reporting period, and a breakdown of this total by:</p> <ul style="list-style-type: none"> <li>i. instances for which fines were incurred;</li> <li>ii. instances for which non-monetary sanctions were incurred;</li> </ul> <p>b. Report the total number and the monetary value of fines for instances of non-compliance with laws and regulations that were paid during the reporting period, and a breakdown of this total by:</p> <ul style="list-style-type: none"> <li>i. fines for instances of non-compliance with laws and regulations that occurred in the current reporting period;</li> <li>ii. fines for instances of non-compliance with laws and regulations that occurred in previous reporting periods;</li> </ul> <p>c. Describe the significant instances of non-compliance;</p> <p>d. Describe how it has determined significant instances of non-compliance.</p>

### Management's and Board of Director's responsibilities

The Management is responsible for selecting Criteria, and for presenting the Subject Matter in accordance with that Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of the subject matter, such that it is free from material misstatement, whether due to fraud or error.

### EY's responsibilities

Our responsibility is to express a limited assurance conclusion on the Subject Matter based on the procedures we performed and evidence we obtained. We conducted our engagement in accordance with the International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information ('ISAE 3000'), International Standard for Assurance Engagements on Greenhouse Gas Statements ('ISAE3410') and the terms of reference for this engagement as agreed with Singtel Group on 8 April 2022, supplemental to the principal agreement dated 1 April 2020. Those standards require that we plan and perform our engagement to obtain limited assurance about whether, in all material respects, the Subject Matter is presented in accordance with the Criteria, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error. We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusions.

### Our independence and quality control

We have maintained our independence and confirm that we have met the 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.

EY also applies Singapore Standard on Quality Control 1, Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements, 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.

### Description of procedures performed

Procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

The GHG quantification process is subject to scientific uncertainty, which arises because of incomplete scientific knowledge about the measurement of GHGs. Additionally, GHG procedures are subject to estimation (or measurement) uncertainty resulting from the measurement and calculation processes used to quantify emissions within the bounds of existing scientific knowledge.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the Subject Matter and related information, and applying analytical and other appropriate procedures.

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 relevant controls,
  - d. Identify data providers with their responsibilities, and
  - e. Recognise the likelihood of possible manipulation of sustainability information and data
2. Virtual and face-to-face meetings with Singtel Group's data stakeholders and management.
3. 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 relevant Subject Matter in the Sustainability Report.
4. Interviews with employees and management based in Singapore (Group Sustainability, Group Procurement, Group Data Strategy, Human Resources, Energy Management, Facilities Management, Workplace Safety & Health, Regulatory & Interconnect, Mobile Networks, Supply Chain Management, Consumer Finance, Business Strategy and Marketing Intelligence and Product Development) and Australia (People and Culture, Infrastructure Services, Corporate Property, Facilities Management, Networks Supply Chain, Optus Procurement and Supply Chain as well as third parties (e.g. Australian Post) to understand key sustainability issues related to the select indicators and processes for the collection and accurate reporting of performance information.
5. Undertook analytical review procedures to support the reasonableness of the data.
6. Tested, on a sample basis, underlying source information to check accuracy of the data in relation to the relevant Subject Matter in the Sustainability Report.
7. Identified and checked assumptions supporting disclosures related to select sustainability performance disclosure.
8. Obtained third-party reports and confirmations in relation to the relevant Subject Matter in the Sustainability Report.
9. General desktop research on the relevant Subject Matter.
10. Checked that data and statements in relation to the relevant Subject Matter had been correctly transcribed from corporate systems and / or supporting evidence, into the Sustainability Report
11. Relying on Singtel Group's management representation letter on the relevant Subject Matter in the Sustainability Report.

We also performed such other procedures as we considered necessary in the circumstances.

**Conclusion**

Based on our procedures and the evidence obtained, we are not aware of any material modifications that should be made to the Subject Matter as of 24 June 2022 for the year ended 31 March 2022, in order for it to be in accordance with the Criteria.

**Restricted use**

This report is intended solely for the information and use of the Management of Singtel Group and is not intended to be and should not be used by anyone other than those specified parties.

Ernst & Young LLP



Signed for Ernst & Young LLP by

**Simon Yeo**

**Partner, Climate Change and Sustainability Services Singapore**

**24 June 2022**