

Independent Assurance Statement

The Management of Bharti Airtel Limited
Bharti Airtel Limited
Airtel Center, Plot No. 16, Udyog Vihar
Phase - IV, Sector 27, Gurgaon 122001, Haryana

Ernst & Young LLP (EY) was engaged by Bharti Airtel Limited (the 'Company') to provide independent assurance on sustainability data disclosures contained in the Integrated Report 2017-18 (the 'Report') of the Company, including performance during the period 1st April 2017 to 31st March 2018.

The development of the Report based on the International Integrated Reporting Council (IIRC) Framework, its content and presentation is the sole responsibility of the management of the Company. EY's responsibility, as agreed with the management of the Company, is to provide independent assurance on the report content as described in the scope of assurance below. Our responsibility in performing our assurance activities is to the management of the Company only and in accordance with the terms of reference agreed with the Company. We do not therefore accept or assume any responsibility for any other purpose or to any other person or organization. Any dependence that any such third party may place on the Report is entirely at its own risk. The assurance report should not be taken as a basis for interpreting the Company's overall performance, except for the aspects mentioned in the scope below.

Assurance criteria

Our assurance is in accordance with International Federation of Accountants' International Standard for Assurance Engagements Other than Audits or Reviews of Historical Financial Information (ISAE 3000), and our conclusions are for 'limited' assurance as set out in ISAE 3000.

Scope of assurance

The scope of our work for this assurance engagement was limited to review of sustainability data disclosures included in the Report for the period 1st April 2017 to 31st March 2018. As informed by the Company, the Report covers all India operations of Bharti Airtel Limited excluding Bharti Infratel Limited and Airtel Payments Bank Limited.

We conducted review and verification of data collection and measurement methodology and general review of the logic of inclusion / omission of necessary relevant information / data. The assurance was carried out at the Gurgaon office of the Company, and the scope of the assurance included:

- Review of the Report for detecting, on a test basis, any major anomalies between the data/information reported in the Integrated Report and the relevant source;
- Review the level of adherence to IIRC framework, the reporting framework followed by the Company in preparing the Integrated Report;
- Review of data streams and execution of audit trail of data streams, on a selective test basis, to determine the level of accuracy of disclosures in the Report.

Limitations of our review

The assurance scope excludes:

- Review of the 'financial capital data' included in the Report which, as we have been informed by the Company, are derived from the Company's audited financial records;
- The Company's statements that describe expression of opinion, belief, inference, aspiration, expectation, aim or future intention.



Our assurance team and independence

Our assurance team, comprising of multidisciplinary professionals, was drawn from our Climate Change and Sustainability network, and undertakes similar engagements with various Indian and International companies. As an assurance provider, EY is required to comply with the independence requirements set out in International Federation of Accountants (IFAC) Code of Ethics for Professional Accountants¹. EY's independence policies and procedures ensure compliance with the Code.

Observations

During our review process, we observed that the Company has reported on the salient features and performance corresponding to the six capitals of IIRC framework viz. Financial Capital, Manufactured Capital, Intellectual Capital, Human Capital, Social and Relationship Capital and Natural Capital. Going forward, the Company may further strengthen the procedures for collection, aggregation and internal review of data on sustainability disclosures.

Conclusion

On the basis of our procedures for this limited assurance, nothing has come to our attention that causes us not to believe that the sustainability data disclosures in the Integrated Report have been presented fairly, in material respects, keeping in view the IIRC Framework.

Ernst & Young LLP

A handwritten signature in blue ink, appearing to read 'Chaitanya Kalia', is written over a faint blue line.

Chaitanya Kalia
Partner

Date: 30 June 2018
Place: Mumbai, India

¹ International Federation of Accountants (IFAC) Code of Ethics for Professional Accountants (2013) establishes ethical requirements for professional accountants.