



ASSURANCE STATEMENT

SUSTAINABILITY REPORT

Assurance Statement by Ernst & Young

Independent Limited Assurance Statement To The Management Of DiGi Telecommunications Sdn Bhd

We have performed limited assurance procedures in relation to **DiGi Telecommunications Sdn Bhd's** Sustainability Section in the Annual Report 2013 ('the Report') as detailed in the 'Subject Matter' below.

The Management's responsibility

The Sustainability Section in the Annual Report 2013 has been prepared by the Management of DiGi Telecommunications Sdn Bhd, which is responsible for the collection and presentation of the information it contains and for maintaining adequate records and internal controls that are designed to support the sustainability reporting process. There are currently no legally prescribed requirements relating to the preparation, publication and verification of sustainability reports.

The auditor's responsibility

Our responsibility in performing our limited assurance activities is to the Management of DiGi Telecommunications Sdn Bhd 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 Report is entirely at their own risk.

Our review was limited to the information on the select indicators set out within the Sustainability Section in the Annual Report 2013 and our responsibility does not include:

- Any work in respect of sustainability information published elsewhere on DiGi Telecommunications Sdn Bhd's website;
- Sustainability information prior to 01 January 2013 and after 31 December 2013; and
- Review of Management's forward looking statements such as targets and intentions.

Our multi-disciplinary team has the required competencies and experience to conduct this assurance engagement.

Reporting criteria

As a basis for the assurance engagement, the Subject Matter for assurance was verified for adherence to the Global Reporting Initiative (GRI G3.1) principle of accuracy and non-financial reporting guidelines applicable to the Telenor Group. We consider this reporting criterion to be relevant and appropriate to review the Report.

Assurance standard used and level of assurance

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

This standard requires that we comply with the ethical requirements, and plan and perform the assurance engagement under consideration of materiality to express our conclusion with limited assurance.

We have also considered the Global Reporting Initiative G3.1 ('GRI G3.1') reporting guidelines in conducting our limited assurance procedures.

A limited assurance engagement consists of making enquiries and applying analytical and other limited assurance 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 the assurance practitioner's 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.

Subject matter

The Subject Matter for our limited assurance engagement is:

Statements and claims related to the following indicators for 2013 in relevance to DiGi Telecommunications Sdn Bhd's focus areas presented in the Report:

- Empowerment through Connectivity: Number of students and teachers attending the DiGi Cybersafe Program;
- Ethical and Responsible business: Number of employees signing off "Code of Conduct" policy in HRMS;
- Best on people: Lost time due to injury and career development oriented training undergone by employees; and
- Climate Change & Environment: Direct and indirect energy consumption, direct and indirect greenhouse gas emission, other indirect greenhouse gas emission (limited to business travel and mileage claims).

What we did to form our conclusions

The procedures performed aim to verify the plausibility of information. We designed our procedures in order to state whether anything has come to our attention to suggest that the Subject Matter 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. **Interviewed DiGi Telecommunications Sdn Bhd's** executives including the Head of Communications and Corporate Responsibility who also holds responsibility for the sustainability reporting process, to understand the current status of their sustainable development agenda and activities;
2. **Undertook visits** to DiGi Telecommunications Sdn Bhd's offices;
3. **Reviewed DiGi Telecommunications Sdn Bhd's** processes for data collection, aggregation, analysis and quality control;
4. **Reviewed selected relevant internal documents** pertaining to the select indicators to assess the accuracy of reporting;
5. **Reviewed draft of the Report** for statements or assertions for consistency with the findings from our work;
6. **Traced select relevant sources of information** in line with the Telenor Group non-financial reporting guidelines, reviewed conversion factors in relation to their sources, relevance and accuracy; and
7. **Obtained and reviewed** evidence to support key assumptions and reasonableness in calculations and other data.

The limitations of our review

Our review was limited to the information on the select indicators set out within the Sustainability Section in the Annual Report 2013.

The accuracy and completeness of the sustainability indicators are subject to inherent limitations given their nature and methods for determining, calculating and estimating such data. Our assurance report should therefore be read in connection with DiGi Telecommunications Sdn Bhd's procedures on the reporting of its sustainability performance.

Our independence

EY has provided independent assurance services in relation to the Sustainability Section in the Annual Report 2013. We have provided no other services relating to DiGi Telecommunications Sdn Bhd's approach to sustainability reporting.

In conducting our assurance engagement we have met the independence requirements of the Institute of Certified Public Accountants of Singapore, Code of Professional Conduct and Ethics. Our independence policies prohibit any financial interests in our clients that would or might be seen to impair independence. Each year, partners and staff are required to confirm their compliance with the firm's policies.

Observations and areas for improvement

Our observations and areas for improvement will be raised in a report to DiGi Telecommunications Sdn Bhd's Management. The focus on this report will be in addressing any identified gaps between the GRI principles for defining report content, materiality, completeness, sustainability context and stakeholder inclusiveness and those presented within the report. These observations do not affect our conclusions set out below.

Conclusion

Based on the procedures performed and evidence obtained for the Subject Matter nothing has come to our attention that causes us to believe that the information in the Report does not comply in all material respects with the above mentioned reporting criteria.

K SADASHIV
Partner
Climate Change and Sustainability Services
Ernst & Young LLP
1 April 2014

Note:

1. International Federation of the Accountants' International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information (ISAE3000)



VISION, MISSION
AND VALUES



CEO'S MESSAGE



APPROACH



STRATEGY



FOCUS AREAS



PERFORMANCE



ACCOLADES



ABOUT THIS
REPORT

- ▶ Governance
- ▶ Stakeholder Engagement
- ▶ Material Issues

- ▶ Empowerment Through Connectivity
- ▶ Ethical and Responsible Business
- ▶ Passionate Employees
- ▶ Climate Change and Environment

- ▶ Performance Indicators
 - Empowerment Through Connectivity
 - Ethical and Responsible Business
 - Passionate Employees
 - Climate Change and Environment
- ▶ Progress vs Targets

- ▶ GRI
- ▶ UNGC
- ▶ Glossary
- ▶ Assurance Statement