

Independent Limited Assurance Report to the Directors of Telstra Group Limited

Conclusion

We have undertaken a limited assurance engagement on the preparation of Telstra Group Limited 's ("Telstra") Selected Sustainability Metrics and Disclosures included in the table below (the "Subject Matter Information") in accordance with the Modern Slavery Act (Commonwealth) 2018, Modern Slavery Act (UK) 2015, Commonwealth Modern Slavery Act 2018 'Guidance for Reporting Entities,' UK Modern Slavery Act 2015 guidance, Fighting Against Forced Labour and Child Labour in Supply Chains Act and Telstra's custom criteria (collectively referred to as the "Reporting Criteria"), in all material respects, for the reporting period 1 July 2024 to 30 June 2025.

Selected Sustainability Metrics and Disclosures (Subject Matter Information)		Unit of measure	Amount
Number of independent third-party site audits conducted broken down as total audits, Joint Alliance for Corporate Social Responsibility (JAC)-led audits, Telstra-led audits and supplier led audits	Total audits	#	53
	Number of Joint Alliance for Corporate Social Responsibility (JAC)-led audits	#	42
	Number of Telstra-led audits	#	11
	Number of supplier-led audits	#	0
Number of independent third-party site audits conducted by supplier tier	Tier 1	#	23
	Tier 2	#	24
	Tier 3	#	6
Number of independent third-party site audits conducted by category	ICT sector	#	45
	Construction and physical network infrastructure maintenance	#	1
	Other categories	#	7
Number of independent third-party site audits conducted by location	China	#	22
	India	#	7
	Vietnam	#	4
	Indonesia	#	3
	New Zealand	#	2
	Mexico	#	2
	Romania	#	2

Selected Sustainability Metrics and Disclosures (Subject Matter Information)		Unit of measure	Amount
	Poland	#	2
	Australia	#	1
	Spain	#	1
	Thailand	#	1
	Czech Republic	#	1
	Estonia	#	1
	Hungary	#	1
	Japan	#	1
	Tunisia	#	1
	USA	#	1
Number of priority and major findings by category	ICT sector	#	138
	Construction and physical network infrastructure maintenance	#	1
	Other categories	#	24
Number of priority and major findings by location	China	#	89
	India	#	29
	Vietnam	#	18
	Indonesia	#	8
	New Zealand	#	9
	Mexico	#	5
	Romania	#	2
	Poland	#	0
	Australia	#	1
	Spain	#	1
	Thailand	#	1
	Czech Republic	#	0
	Estonia	#	0
	Hungary	#	0
	Japan	#	0
	Tunisia	#	0
	USA	#	0
Number of corrective actions relating to priority and major findings closed	Total corrective actions closed	#	204

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that Telstra's Subject Matter Information is not prepared, in all material respects, in accordance with the Reporting Criteria for the period 1 July 2024 to 30 June 2025.

Basis for Conclusion

We conducted our limited assurance engagement in accordance with Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* ("ASAE 3000") issued by the Auditing and Assurance Standards Board.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Our Independence and Quality Management

We have complied with the independence and relevant ethical requirements which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour, including those contained in APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)*.

Our firm applies Australian Auditing Standard ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Responsibilities of Management of Telstra

Management of Telstra are responsible:

- a) for ensuring that the Subject Matter Information is prepared in accordance with the Reporting Criteria;
- b) for confirming the measurement or evaluation of the underlying subject matter against the applicable Reporting Criteria, including that all relevant matters are reflected in the Subject Matter Information;
- c) for designing, establishing and maintaining an effective system of internal control over its operations and financial reporting, including, without limitation, systems designed to assure achievement of its control objectives and its compliance with applicable laws and regulations;
- d) for the preparation of the Subject Matter Information that is free from material misstatement, whether due to fraud or error;
- e) for selecting and applying measurement methodologies, and making estimates that are reasonable in the circumstances;
- f) for describing in its disclosures relating to the Subject Matter Information, the applicable Reporting Criteria it has used and, when it is not readily apparent from the engagement circumstances, who developed them;
- g) to provide us with:
 - (i) access to all information of which Management of Telstra is aware that is relevant for the purpose of this assurance engagement;
 - (ii) additional information that we may request from Management of Telstra for the purpose of this assurance engagement; and
 - (iii) unrestricted access to persons within Telstra from whom we determine it necessary to obtain evidence; and
- h) for the electronic presentation of the Subject Matter Information and our limited assurance report on Telstra's website.

Responsibilities of the Assurance Practitioner

Our responsibility is to express a limited assurance conclusion on the preparation of Telstra's Subject Matter Information, in all material respects, in accordance with the Reporting Criteria for the period 1 July 2024 to 30 June 2025, based on the procedures we have performed and evidence we have obtained. ASAE 3000 requires that we plan and perform our procedures to obtain limited assurance about whether anything has come to our attention that causes us to believe that Telstra's Subject Matter Information has not been prepared, in all material respects, in accordance with the Reporting Criteria for the period 1 July 2024 to 30 June 2025.

A limited assurance engagement on Telstra's Subject Matter Information involves identifying areas where a material misstatement of the Subject Matter Information is likely to arise, performing procedures to address the areas identified, and considering the process used to prepare the Subject Matter Information. A limited assurance engagement is substantially less in scope than for a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

The 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. Accordingly, we do not express a reasonable assurance opinion on whether the Subject Matter Information has been prepared, in all material respects, in accordance with the Reporting Criteria.

Our procedures included:

- Inquiries with management to obtain an understanding of internal controls, governance structure and reporting process for collating and preparing the respective Subject Matter Information;
- Inspection of documents including Telstra's internal standards and policies, basis of preparation, and any other documents as part of the walk throughs of Telstra's process for preparing the Subject Matter Information;
- Selection, on a sample basis, items from the relevant population and agreeing to underlying source information to assess the accuracy of the data; and
- Review of the Subject Matter Information in Telstra's 2025 Modern Slavery Act Statement and reconciliation to underlying workings and information.

Other information

The Directors of Telstra are responsible for the other information. The other information comprises Telstra's 2025 Modern Slavery Act Statement but does not include the Subject Matter Information and our assurance report thereon. Our limited assurance conclusion will not extend to other information and we will not express any form of assurance conclusion thereon.

In connection with our assurance engagement on the Subject Matter Information, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the Subject Matter Information or our knowledge obtained in the assurance engagement, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Inherent Limitations

Because of the inherent limitations of an assurance engagement, together with the inherent limitations of any system of internal control there is an unavoidable risk that fraud, error, non-compliance with laws and regulations or misstatements in the Subject Matter Information may occur and not be detected.



Additionally, non-financial data may be subject to more inherent limitations than financial data, given both its nature and the methods used for determining, calculating and sampling or estimating such data.

Restricted Use

The Reporting Criteria used for this engagement was designed for a specific purpose of reporting the Subject Matter Information presented in Telstra's 2025 Modern Slavery Act Statement, as a result, the Subject Matter Information may not be suitable for another purpose.

This report has been prepared for use by the Directors of Telstra for the purpose of providing limited assurance on Selected Sustainability Metrics and Disclosures in Telstra's 2025 Modern Slavery Act Statement. We disclaim any assumption of responsibility for any reliance on this report to any person other than the Directors of Telstra or for any purpose other than that for which it was prepared.

Matters relating to electronic presentation of information

It is our understanding that Telstra may publish a copy of our report on their website. We do not accept responsibility for the electronic presentation of our report on the Telstra website. The security and controls over information on the website is not evaluated or addressed by the independent assurance practitioner. The examination of the controls over the electronic presentation of this report on the Telstra website is beyond the scope of this engagement.

Deloitte Touche Tohmatsu

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W. G. Rockwood

Wibishana Rockwood

Partner

Chartered Accountants

Melbourne, 25 August 2025