

Independent Limited Assurance Report to the Management and Directors of Telstra Group Limited

Limited Assurance Conclusion

We have conducted a limited assurance engagement on the preparation of Telstra Group Limited's ("Telstra" or the "Entity") selected sustainability metrics and disclosures, disclosed in the 2026 Modern Slavery Act Statement ("Modern Slavery Act Statement"), and included in Table 1 below (the "Sustainability Information") in accordance with Telstra's internally developed Basis of Preparation disclosed in the Modern Slavery Act Statement (the "Criteria"), in all material respects, for the period 1 July 2025 to 30 June 2026.

Table 1 – Sustainability Information

Selected sustainability metrics and disclosures (Sustainability Information)		Unit of measure	Disclosure Amount	Disclosure location in the Modern Slavery Act Statement
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 number of independent third-party site audits	#	52	"Supplier risk management in FY26" section on Page 20
	(JAC)-led audits	#	40	
	Telstra-led audits	#	12	
	Supplier-led audits	#	-	
Number of independent third-party site audits conducted by supplier tier	Audits on Tier 1 sites	#	31	"Supplier risk management in FY26" section on Page 20
	Audits on Tier 2 sites	#	18	
	Audits on Tier 3 sites	#	3	
Number of independent third-party site audits by location	Czech Republic	#	1	"Supplier risk management in FY26" section on Page 21
	United Kingdom	#	1	
	China	#	18	
	Taiwan	#	1	
	Mexico	#	3	
	Malaysia	#	1	

Selected sustainability metrics and disclosures (Sustainability Information)		Unit of measure	Disclosure Amount	Disclosure location in the Modern Slavery Act Statement
Number of independent third - party site audits by location	India	#	16	“Supplier risk management in FY26” section on Page 21
	Brazil	#	2	
	Thailand	#	2	
	Australia	#	2	
	Vietnam	#	5	
Number of independent third - party site audits by category	ICT	#	40	“Supplier risk management in FY26” section on Page 20
	Other	#	11	
	Construction	#	1	
Total priority and major findings by location	Mexico	#	2	“Supplier risk management in FY26” section on Page 21
	Brazil	#	0	
	China	#	124	
	Thailand	#	2	
	Australia	#	6	
	India	#	27	
	Malaysia	#	2	
	Vietnam	#	16	
	Taiwan	#	3	
	United Kingdom	#	7	
	Czech Republic	#	0	
Number of priority and major findings by category	ICT	#	162	“Supplier risk management in FY26” section on Page 20
	Other	#	24	
	Construction	#	3	
Number of corrective actions relating to priority and major findings closed	Total	#	151	“Supplier risk management in FY26” section on Page 20

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that Telstra's Sustainability Information is not prepared, in all material respects, in accordance with the Criteria for the period 1 July 2025 to 30 June 2026.

Basis for Limited Assurance Conclusion

We conducted our limited assurance engagement in accordance with Australian Standard on Sustainability Assurance (ASSA) 5000 *General Requirements for Sustainability Assurance Engagements* ("ASSA 5000"), issued by the Auditing and Assurance Standards Board.

The procedures 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 responsibilities under this standard are further described in the *Practitioner's Responsibilities* section of our report.

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)* issued by the Professional & Ethical Standards Board Limited.

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.

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

Other information

The Management and Directors of Telstra are responsible for the other information. The other information comprises the information included in the Modern Slavery Act Statement for the year ended 30 June 2026, but does not include the Sustainability Information and our assurance report thereon. Our limited assurance conclusion does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our assurance engagement on the Sustainability 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 Sustainability 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.

Responsibilities for the Sustainability Information

The Management and Directors of Telstra are responsible for:

- a) the preparation of the Sustainability Information in accordance with the Criteria;
- b) for designing, implementing and maintaining a system of internal control that is determined to be necessary to enable the preparation of the Sustainability Information in accordance with the Criteria that is free from material misstatement, whether due to fraud or error; and
- c) the electronic presentation of the Sustainability Information and our limited assurance report on Telstra's website.

Inherent Limitations in Preparing the Sustainability Information

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.

In the absence of external standards, sustainability-related financial information reported in accordance with self-defined criteria may be based on different, but acceptable measurement methodologies, which may result in variances between entities and over time. The adopted measurement methodologies may also impact the comparability of sustainability matters reported by different entities and from year to year within an entity as methodologies develop.

Practitioner's Responsibilities

Our objectives are to plan and perform the assurance engagement to obtain limited assurance about whether the Sustainability Information is free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence decisions of users taken on the basis of the Sustainability Information.

As part of a limited assurance engagement in accordance with ASSA 5000, we exercise professional judgement and maintain professional scepticism throughout the engagement. We also:

- Perform risk assessment procedures, including obtaining an understanding of internal control relevant to the engagement, to identify and assess the risks of material misstatements, whether due to fraud or error, at the disclosure level but not for the purpose of providing a conclusion on the effectiveness of the Entity's internal control.
- Design and perform procedures responsive to assessed risks of material misstatement at the disclosure level. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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 Sustainability Information may occur and not be detected.

Summary of Work Performed

A limited assurance engagement involves performing procedures to obtain evidence about the Sustainability Information. The nature, timing and extent of procedures selected depend on professional judgement, including the assessed risks of material misstatement at the disclosures level, whether due to fraud or error.

In conducting our limited assurance engagement, we performed the following procedures:

- Inquiries with management to obtain an understanding of the processes for preparing the Sustainability Information;
- Undertaking walkthroughs of key systems and processes for collating, calculating and reporting the Sustainability Information;
- Inspection of process documentation developed to support the reporting process for preparing the Sustainability Information;
- Selection, on a sample basis, items from the Sustainability Information and agreeing to supporting documentation; and
- Reviewing the Sustainability Information disclosures in the Modern Slavery Act Statement and reconciling to underlying supporting calculations and/or documentation.

Restricted Use

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

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