

The Directors  
Telenor ASA  
Snarøyveien 30  
1360 Fornebu  
Norway

DNV GL  
Business Assurance (Norway) AS  
Veritasveien 1  
1363 Høvik  
Norway

Organisation no.: 959 627 606  
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Date: 4 May 2016

To whom it may concern,

The purpose of this letter is to clarify matters set out in the assurance report. It is not an assurance report and is not a substitute for the assurance report.

This letter and the verifier's assurance report, including the opinion(s), are addressed to you and are solely for your benefit in accordance with the terms of the contract. We consent to the release of this letter by you to CDP in order to satisfy the terms of CDP disclosure requirements but without accepting or assuming any responsibility or liability on our part to CDP or to any other party who may have access to this letter or our assurance report.

In accordance with our engagement contract with you 11 February 2016 (the "contract") and for the avoidance of doubt, we confirm that our assurance report to you dated 4 May 2016 (the "assurance report") incorporated the following matters:

1. Boundaries of the reporting company covered by the assurance report and any known exclusions. \*<sup>1</sup>

Telenor ASA commissioned DNV GL AS to provide an independent third-party limited assurance verification of the Telenor Group ("Telenor") 2015 CDP reporting to the Climate Change Program.

The scope of the work included:

- Scope 1 CO<sub>2</sub> emissions (ref. CDP report point 8.5/8.6a)
- Scope 2 CO<sub>2</sub> emissions (ref. CDP report point 8.5/ 8.7a)
- Scope 3 CO<sub>2</sub> emissions (ref. CDP report point 14.1)

2. Emissions data verified - broken down by Scope 1, Scope 2 and Scope 3 categories with figures given; option to include other relevant data that has been verified with figures.

\*<sup>1</sup> Optional field

Our verification scope included the Telenor Group's aggregated emissions data as follows:

Scope 1: Data as reported in CC 9.2d.:

|   |  |
|---|--|
| CO <sub>2</sub> scope 1 emissions from Networks:  | 263 844 metric tonnes CO <sub>2</sub> e.     |
| CO <sub>2</sub> scope 1 emissions from Buildings: | 11 886 metric tonnes CO <sub>2</sub> e.      |
| CO <sub>2</sub> scope 1 emissions from Transport: | 33 264 metric tonnes CO <sub>2</sub> e.      |
| <b>Total CO<sub>2</sub>e scope 1 emissions:</b>   | <b>308 994 metric tonnes CO<sub>2</sub>e</b> |

Scope 2: Data as reported in CC 10.2c:

|   |  |
|---|--|
| CO <sub>2</sub> scope 2 emissions from Networks:  | 767 367 metric tonnes CO <sub>2</sub> e.     |
| CO <sub>2</sub> scope 2 emissions from Buildings: | 31 038 metric tonnes CO <sub>2</sub> e.      |
| CO <sub>2</sub> scope 2 emissions from Transport: | 0 metric tonnes CO <sub>2</sub> e.           |
| <b>Total CO<sub>2</sub>e scope 2 emissions:</b>   | <b>798 405 metric tonnes CO<sub>2</sub>e</b> |

Scope 3: Data as reported in CC 14.1:

|  |   |
|--|---|
| CO <sub>2</sub> scope 3 emissions from "Upstream transportation and distribution": | 9 801 metric tonnes CO <sub>2</sub> e.  |
| CO <sub>2</sub> scope 3 emissions from "Business travel":                          | 16 365 metric tonnes CO <sub>2</sub> e. |
| CO <sub>2</sub> scope 3 emissions from "End of life treatment of sold products":   | 1 108 metric tonnes CO <sub>2</sub> e.  |
| <b>Total CO<sub>2</sub>e scope 3 emissions:</b>                                    | <b>27 274 metric tonnes</b>             |

3. Period covered (e.g. '12 months to DD MM YY')

Period included in the verification: 1 January 2015 to 31 December 2015.

4. Verification standard used

ISO 14064-3

5. Assurance opinion (incl. level of assurance and any qualifications)

Level of assurance: Limited assurance

Assurance opinion:

The verification activities included:

- Document reviews
- Interviews with responsible persons at the corporate level and personnel from selected countries (Hungary, Pakistan, Thailand, India)
- A review of the corporate emissions dataset and consolidation process
- Review of procedures for collection of activity data and emission factor and calculations including routines for data quality management

In 2015, the reported CO<sub>2</sub> emissions for Telenor Group was 1 135 thousands metric tonnes of CO<sub>2</sub>e. During the verification, nothing has come to our attention that causes us to believe that the reported CO<sub>2</sub> emissions for Telenor Group of 1135 thousand metric tonnes are not fairly stated.

Qualifications:

Our limited assurance opinion relates only to the emission data as defined in item 2 above ie. CC9.2d, CC10.2c and CC 14.1.

6. Verification provider and any relevant accreditations

DNV GL Business Assurance Norway AS

7. Lead verifier name and any relevant accreditations/professional membership

Lead verifier: Agnes Dudek

Verifier: Rafi-ud-Din Khawaja

Technical Reviewer: Trine Kopperud

8. This letter should be prepared on the verifier's letterhead or include the signature of the lead verifier (or authorized signatory/ organization responsible for issuing the assurance report / statement) in the box below

For DNVGL Business Assurance Norway AS



Trine Kopperud

Assessment Services Manager Nordics

DNV GL Business Assurance Norway