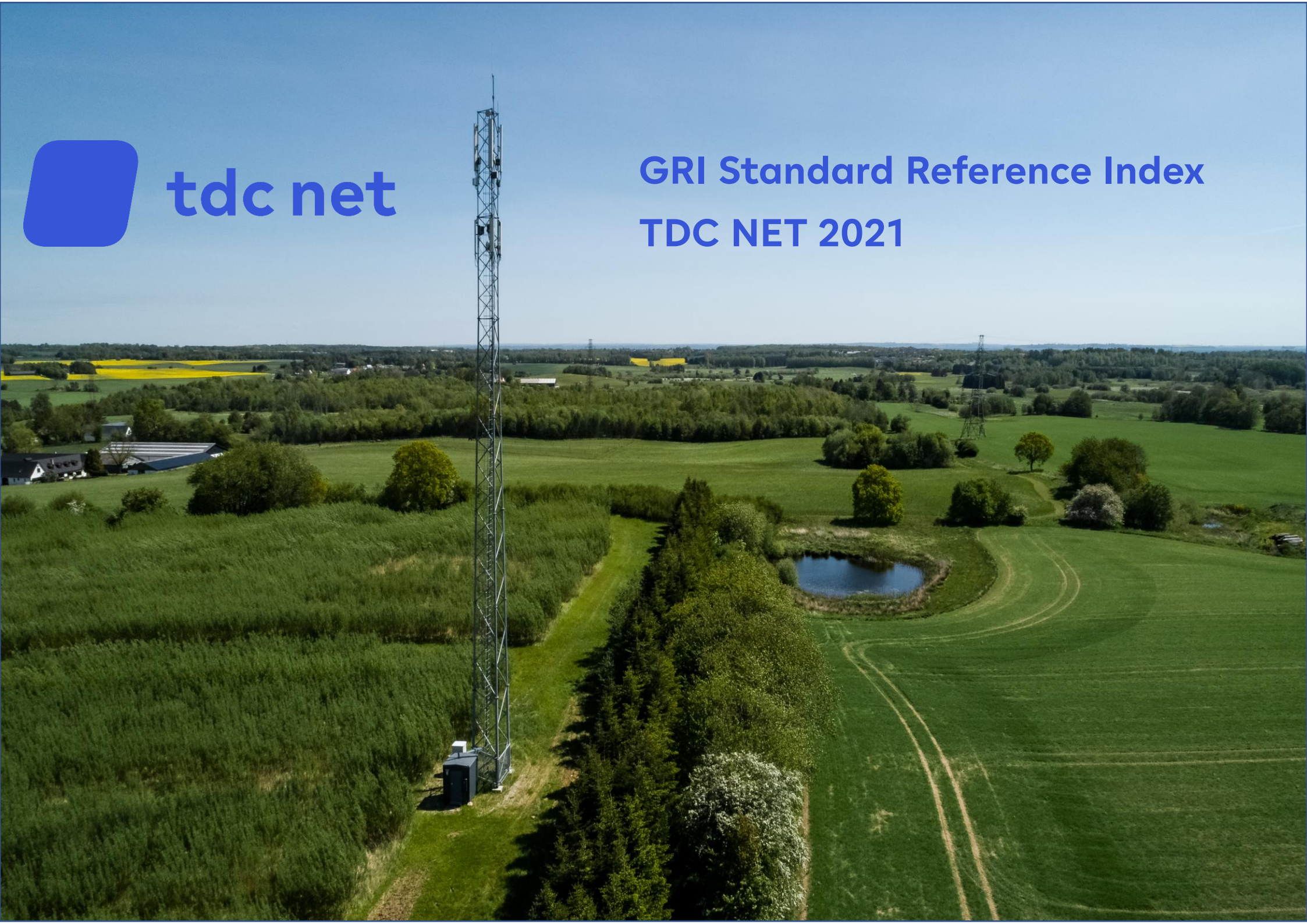




# GRI Standard Reference Index

## TDC NET 2021



## GRI Standard Reference Index

TDC Net's reporting is informed by the Global Reporting Initiative (GRI) Standards. GRI is an independent, international organisation which provides standards that are widely used for harmonised ESG reporting. The standards mentioned in the table below have been identified as material to our ESG related reporting. In the table we refer to documents, webpages and other publicly available information and we explain the content when necessary.

Our Sustainability Report (SR) is available here: <https://tdcnet.com/investor-relations/>

Our Annual Report (AR) is available here: <https://tdcnet.com/investor-relations/>

Our Sustainability Policy is available here: <https://tdcnet.com/media/0hvd21xp/tdc-net-sustainability-policy-2021-uk-final.pdf>

Our ESG Accounting Principles are available here: <https://tdcnet.com/about-us/responsibility/>

Our Whistle-blower policy is available here: <https://tdcnet.com/media/udmfii0f/tdc-net-whistleblower-scheme-tdcnet-web.pdf>

Our Partner Code of Conduct is available here: <https://tdcnet.com/media/xmkd5f5v/partner-code-of-conduct-for-tdc-net-uk-september-2021.pdf>

Our Data Ethics policy is available here: [https://tdcnet.com/media/ynxbbun2/website\\_dataetik\\_2021.pdf](https://tdcnet.com/media/ynxbbun2/website_dataetik_2021.pdf)

Our Anti-Corruption & Gift policy is available here: <https://tdcgroup.com/-/media/files/tdccom/documents/responsibility/dk--policy-for-at-modtage-og-give-gaver-samt-deltagelse-i-arrangementer---tdccom.ashx>

Our data privacy notice is available here: <https://tdcnet.com/privacy-notice/>

Our remuneration policy is available here: <https://tdcnet.com/media/ot3djbh1/tdc-net-remuneration-policy.pdf>

TDC NET's Articles of Association is available here: <https://tdcnet.com/media/5fzlexl2/tdc-net-articles-of-association.pdf>

Disclosure Number	Disclosure Title	Reference/Location
<b>GRI 102: General Disclosures</b>		
102-1	Name of the organization	TDC NET A/S
102-2	Activities, brands, products, and services	AR.pg 5 connecting Denmark. For everyone AR pg.10-11 our business
102-3	Location of headquarters	TDC NET A/S, Teglholmsgade 1, 0900 København C
102-4	Location of operations	Denmark
102-5	Ownership and legal form	AR pg. 70 section 6.2 Related parties
102-6	Markets served	AR.pg 5 connecting Denmark. For everyone AR pg.10-11 our business
102-7	Scale of the organization	AR pg.6 Key performance indicators
102-8	Information on employees and other workers	SR pg.31-32 HR and occupational health & safety data ESG Accounting Principles

Disclosure Number	Disclosure Title	Reference/Location
102-9	Supply chain	SR pg.21 Climate action - section "engaging with our suppliers" SR pg.18 sustainability memberships and ratings Partner Code of Conduct
102-10	Significant changes to the organization and its supply chain	Please see pages 12, 30 and 47 of our Annual Report.
102-11	Precautionary Principle or approach	7th principle of the UN Global Compact is the support for and application of the precautionary approach for environmental issues or concerns. SR pg. 5 Letter from the CEO SR pg.34 About this report Partner Code of Conduct TDC NET Sustainability Policy
102-12	External initiatives	SR pg.18 Sustainability memberships & ratings
102-13	Membership of associations	SR pg.18 Sustainability memberships & ratings
102-14	Statement from senior decision-maker	SR pg.5 Letter from the CEO
102-15	Key impacts, risks, and opportunities	SR pg.14 Sustainability strategy SR pg.15 Materiality assessment SR pg.26-28 Risk Management AR pg.31-33 Enterprise Risk Management

Disclosure Number	Disclosure Title	Reference/Location
102-16	Values, principles, standards, and norms of behaviour	SR pg. 24 Diversity and inclusion SR pg.25 Digital trust AR pg.12-15 Our strategy and priorities TDC NET Sustainability Policy Partner Code of Conduct
102-17	Mechanisms for advice and concerns about ethics	Whistle-blower Policy SR pg.14 Sustainability strategy SR pg. 15 Materiality assessment SR pg. 24 Diversity and Inclusion SR pg.25 Digital trust
102-18	Governance structure	SR pg.17 Sustainability governance AR pg.23-30 Governance
102-19	Delegating authority	SR pg.17 Sustainability governance AR pg.23-30 Governance
102-20	Executive-level responsibility for economic, environmental, and social topics	SR pg.17 Sustainability governance AR pg.23-30 Governance
102-21	Consulting stakeholders on economic, environmental, and social topics	SR pg. 15 Materiality assessment SR pg.17 Sustainability governance
102-22	Composition of the highest governance body and its committees	AR pg.23-30 Governance TDC NET website - Corporate Governance

Disclosure Number	Disclosure Title	Reference/Location
102-23	Chair of the highest governance body	AR pg.26 Board of Directors TDC NET website - Corporate Governance
102-24	Nominating and selecting the highest governance body	AR pg.26 Board of Directors TDC NET website - Corporate Governance TDC NET Articles of association
102-26	Role of highest governance body in setting purpose, values, and strategy	AR pg.26 Board of Directors TDC NET website - Corporate Governance TDC NET Articles of association
102-29	Identifying and managing economic, environmental, and social impacts	SR pg.15 Materiality assessment SR pg.17 Sustainability governance SR pg.26-28 Risk management
102-31	Review of economic, environmental, and social topics	SR pg.15 Materiality assessment SR pg.17 Sustainability governance SR pg.26-28 Risk management AR pg.31-33 Enterprise Risk Management (sections on sustainability) TDC NET's CDP response
102-34	Nature and total number of critical concerns	AR pg. 31-35 Enterprise Risk Management SR pg. 26-28 Risk management
102-35	Remuneration policies	TDC NET Remuneration policy TDC NET's webpage on corporate governance
102-36	Process for determining remuneration	TDC NET Remuneration policy TDC NET's webpage on corporate governance

Disclosure Number	Disclosure Title	Reference/Location
102-40	List of stakeholder groups	SR pg.15 Materiality assessment SR pg. 18 Sustainability memberships & ratings
102-41	Collective bargaining agreements	SR pg. 27 Risk management and ESG risks
102-42	Identifying and selecting stakeholders	SR pg.15 Materiality assessment SR pg. 18 Sustainability memberships & ratings
102-43	Approach to stakeholder engagement	SR pg.15 Materiality assessment SR pg.17 Sustainability governance
102-44	Key topics and concerns raised	SR pg.15 Materiality assessment SR pg.17 Sustainability governance SR pg.26-28 Risk management
102-45	Entities included in the consolidated financial statements	AR pg.70 section 6.2 Related parties
102-46	Defining report content and topic Boundaries	SR pg.15 Materiality assessment SR pg.16 Sustainability priorities SR pg.17 Sustainability governance
102-47	List of material topics	SR pg.15 Materiality assessment SR pg.16 Sustainability priorities
102-48	Restatements of information	The environmental data for previous years has been corrected as a result of the demerger from TDC Group and change of allocation key to TDC NET. Corrections have also been done due to an update of the electricity and heat emission factors that occurred after last year's reporting. SR pg. 30 Environmental data
102-49	Changes in reporting	No changes reported TDC NET ESG Accounting Principles for reference

Disclosure Number	Disclosure Title	Reference/Location
102-50	Reporting period	SR pg.34 About this report
102-51	Date of most recent report	The previous report covered financial year 2020 and was published on April, 2021. It is available in the website in <a href="https://tdcnet.com/annual-report/">https://tdcnet.com/annual-report/</a>
102-52	Reporting cycle	Annually SR pg.34 About this report
102-53	Contact point for questions regarding the report	SR pg.34 About this report
102-54	Claims of reporting in accordance with the GRI Standards	SR pg.34 About this report
102-55	GRI content index	Our GRI content index is available on our corporate website. Link is the following: <a href="https://tdcnet.com/about-us/responsibility/">https://tdcnet.com/about-us/responsibility/</a>
102-56	External assurance	SR pg.35 External Assurance
<b>GRI 103: Management approach</b>		
103	Management Approach	SR pg.15 Materiality assessment SR pg.16 Sustainability priorities SR pg.17 Sustainability governance AR pg.12-15 Our strategy and priorities AR pg.24-25 Corporate governance



Disclosure Number	Disclosure Title	Reference/Location
103-1	Explanation of the material topic and its boundary	SR pg.15 Materiality assessment SR pg.16 Sustainability priorities SR pg.17 Sustainability governance AR pg.12-15 Our strategy and priorities AR pg.24-25 Corporate governance
103-2	The management approach and its components	SR pg.15 Materiality assessment SR pg.16 Sustainability priorities SR pg.17 Sustainability governance AR pg.12-15 Our strategy and priorities AR pg.24-25 Corporate governance
103-3	Evaluation of the management approach	SR pg.15 Materiality assessment SR pg.16 Sustainability priorities SR pg.18 Sustainability memberships & ratings
<b>Economic Performance</b>		
201 (103-1, 103-2, 103-3)	Management Approach	AR pg. 79 Accounting Policies AR pg.12-15 Our strategy and priorities
201-1	Direct economic value generated and distributed	AR pg. 34-94 Financial statements
<b>Tax</b>		
207 (103-1, 103-2, 103-3)	Tax	AR pg. 34-94 Financial statements
207-1	Approach to tax	AR pg. 79 Accounting Policies
<b>Energy</b>		
302 (103-1, 103-2, 103-3)	Management Approach	SR pg.16 Sustainability priorities SR pg.20-22 Climate action AR pg.21 Climate and health & safety results AR pg.15 Network Champions

Disclosure Number	Disclosure Title	Reference/Location
302-1	Energy consumption within the organization	SR pg.30 Environmental data ESG Accounting principles AR pg.21 Climate and health & safety results
302-4	Reduction of energy consumption	SR pg.16 Sustainability priorities SR pg.20-22 Climate action
<b>Emissions</b>		
305 (103-1, 103-2, 103-3)	Management Approach	SR pg.16 Sustainability priorities SR pg.20-22 Climate action AR pg.21 Climate and health & safety results AR pg.15 Network Champions
305-1	Direct (Scope 1) GHG emissions	SR pg.30 Environmental data ESG Accounting principles AR pg.21 Climate and health & safety results
305-2	Energy indirect (Scope 2) GHG emissions	SR pg.30 Environmental data ESG Accounting principles AR pg.21 Climate and health & safety results
305-3	Other indirect (Scope 3) GHG emissions	SR pg.30 Environmental data ESG Accounting principles AR pg.21 Climate and health & safety results
305-4	GHG emissions intensity	SR pg.30 Environmental data ESG Accounting principles AR pg.21 Climate and health & safety results
<b>Waste</b>		
306 (103-1, 103-2, 103-3)	Management Approach	SR pg.16 Sustainability priorities SR pg.20-22 Climate action AR pg.21 Climate and health & safety results

Disclosure Number	Disclosure Title	Reference/Location
306-2	Management of significant waste-related impacts	SR pg.30 Environmental data ESG Accounting principles AR pg.21 Climate and health & safety results
306-3	Waste generated	SR pg.30 Environmental data ESG Accounting principles
306-4	Waste diverted from disposal	SR pg.30 Environmental data ESG Accounting principles
306-5	Waste directed to disposal	SR pg.30 Environmental data ESG Accounting principles
<b>Occupational Health and Safety</b>		
403 (103-1, 103-2, 103-3)	Management Approach	SR pg.23 Health and safety AR pg.15 Network Champions
403-1	Occupational health and safety management system	SR pg.23 Health and safety
403-6	Promotion of worker health	SR pg.23 Health and safety
403-9	Work-related injuries	SR pg.23 Health and safety SR pg.31 HR and occupational health & safety data ESG Accounting Principles AR pg. 21 Climate and health & safety results
<b>Training and education</b>		
404 (103-1, 103-2, 103-3)	Management Approach	SR pg. 24 Diversity and inclusion SR pg. 25 Digital trust AR pg.22 Infrastructure, trust and diversity

Disclosure Number	Disclosure Title	Reference/Location
404-1	Average hours of training per year per employee	SR pg.31 HR and occupational health & safety data ESG Accounting Principles AR pg.22 Infrastructure, trust and diversity
404-3	Percentage of employees receiving regular performance and career development reviews	SR pg.32 HR and occupational health & safety data ESG Accounting Principles
<b>Diversity and Equal Opportunity</b>		
405 (103-1, 103-2, 103-3)	Management Approach	SR pg. 24 Diversity and inclusion
405-1	Diversity of governance bodies and employees	SR pg. 31-32 HR and occupational health & safety data ESG Accounting Principles AR pg. 26-28 Board of Directors
<b>Customer Privacy</b>		
418 (103-1, 103-2, 103-3)	Management Approach	SR pg. 25 Digital trust
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	AR pg. 14 Our strategy and priorities