Public

Date
2023-03-13

Page
1 (13)
Version
4

Creator
Sara Nordbrand, Head of Group Sustainability

Telia Company Sustainability Reporting Framework

This version 4 of the framework is applicable to Telia Company's 2022 Annual and Sustainability Report

Contents

Public

Date
2022-03-11

Page
2 (14)
Version
3

Creator
Sara Nordbrand, Head of Group Sustainability

1. Framework description

As stated in Telia Company's <u>Statement of Materiality and Significant Audiences</u>:

"It is Telia Company's firm belief that by integrating sustainable and responsible business practices in all aspects of business and strategy, we create long-term value for our shareholders and support sustainable development. […] Telia Company takes a double materiality approach by continuously assessing both how the company is impacting people and the environment and how people and the environment are impacting the company. Engagement with key stakeholder groups is an important component of the company's efforts to identify, understand and manage the most material current and future impacts and ensure that Telia makes a substantial contribution towards the UN Sustainable Development Goals. Telia Company regularly monitors and discloses progress [on these material impacts] through [a] combined Annual and Sustainability Report."

The Telia Company Sustainability Reporting Framework ("the Framework") is applied to the parts of Telia Company's Annual and Sustainability Report defined as the sustainability report ("the Report"). It is designed to ensure that Telia Company's reporting meets the requirements set forth in the Swedish Annual Accounts Act (Årsredovisningslagen) regarding non-financial information, and to allow the Report to be subject to limited assurance according to ISAE 3000: Assurance Engagements Other than Audits or Reviews of Historical Financial Information. The framework is publicly available at <u>www.teliacompany.com/sustainability/reporting</u>.

1.1 Framework alignment

To facilitate comparability and robust reporting, communicated information draws upon and/or is aligned with disclosure guidance in established frameworks for sustainability reporting, including:

- <u>European Union (EU) Directive 2014/95/EU as regards disclosure of non-financial and diversity information (EU Non-Financial Reporting Directive)</u>

- <u>The EU Taxonomy</u>

- <u>Global Reporting Initiative (GRI) Standards</u>

- <u>The International Integrated Reporting Council's (IIRC) Integrated Reporting (<IR>) Framework</u>

- <u>UN Global Compact Policy on Communicating Progress</u>

- <u>UN Guiding Principles Reporting Framework</u>

- <u>Task Force on Climate-related Financial Disclosures (TCFD) recommendations</u>

Telia Company has leaned on the GRI standards framework structure, reflected in the Sustainability index provided in the Report. In order to achieve greater specificity and focus on relevance and materiality in the reporting content, Telia Company does not fully report in accordance with the GRI Standards framework but draws upon its content while adding input from the other reporting frameworks and standards mentioned above.

Public

Date
2022-03-11

Page
3 (14)

Version
3

Creator
Sara Nordbrand, Head of Group Sustainability

1.2 External consultation

In 2018, during the initial development of the Framework, Telia Company engaged with some key shareholders to ensure that the framework's reporting principles and content elements are aligned with stakeholder expectations on reporting. The key issue raised, which has been taken into strong consideration in the design of the Framework, is to ensure comparability of reported information, particularly in relation to quantitative GRI disclosures. Telia Company's assurance provider is annually consulted on the development of the framework.

2. Reporting principles

The following principles, as proposed by the [Corporate Reporting Dialogue](#)[1], apply to the process of preparing the Report and to reported information:

- Accuracy

- Balance

- Clarity

- Comparability, including consistency

- Completeness

- Materiality

- Reliability

2.1 Definition and application of materiality

The Framework uses the definition of double materiality as per the draft of the European Sustainability Reporting Standards, from the Corporate Sustainability Reporting Directive: "Double materiality has two dimensions: impact materiality and financial materiality. A sustainability matter meets the criterion of double materiality if it is material from the impact perspective or the financial perspective or both."
        Financial materiality- A sustainability matter is material from a financial perspective if it triggers or may trigger material financial effects on the undertaking.
        Impact materiality- A sustainability matter is material from an impact perspective when it pertains to the undertaking's material actual or potential, positive or negative impacts on people or the environment over the short-, medium- and long-term time horizons. A material sustainability matter from an impact perspective includes impacts caused or contributed to by the undertaking and impacts which are directly linked to the undertaking's operations, products, and services through its business relationships.

The principle of materiality is both applied to the processes of determining material topics, and specific information considered material for those material topics. These processes should be considered ongoing rather than strictly limited to determining Report content.

---

[1] Corporate Reporting Dialogue: [Understanding the value of transparency and accountability](#)

Public

Date
2022-03-11

Page
4 (14)

Version
3

Creator
Sara Nordbrand, Head of Group Sustainability

3. Content guidance for material topics

The Framework provides both topic-specific and general content guidance for material topics:

- Topic-specific guidance for general information about the Report - Sustainability governance, Stakeholder engagement and Materiality determination (3.1-3.3 below)

- General guidance for our most material impact areas (3.4 below)

- General guidance for additional topics (3.5 below)

For the respective topic, if what is considered material information is omitted, of limited scope and/or reliability, an explanation of what, why and the impact thereof is provided.

3.1 General information

Information vital to understanding the Report, including:

- Scope of the Report

- Significant changes since last Report

- Restatements, and the effects of such restatements

- Details on limited assurance

- Contact point for questions or feedback regarding the Report

3.2 Sustainability governance

Information related to Telia Company's governance of sustainability, including:

- Strategy and strategic integration

- Policies and other guiding documents

- Management of risks and uncertainties

- Responsibilities and involvement of, and reporting to, senior management and the Board of Directors

- External frameworks to which Telia Company adheres

3.3 Stakeholder engagement and materiality determination

Information related to Telia Company's:

- Processes and key outcomes of internal and external stakeholder engagement for the purpose of understanding its impacts on, and expectations of, key stakeholder groups.

- Approach to determine material topics for management and for reporting based on how the company is impacting people and the environment, and how people and the environment are impacting the company.

- The determined material topics in relation to the stakeholder groups that want Telia to prioritize such topic.

Public

Date
2022-03-11

Page
5 (14)

Version
3

Creator
Sara Nordbrand, Head of Group Sustainability

3.4 Most material impact areas

The most material impact areas are covered in four sections:

- Climate and circularity

- Digital inclusion

- Privacy and security

- Other material topics (Human rights, Children's rights, Freedom of expression and surveillance privacy, Diversity, inclusion and equal opportunity, Health and well-being, Responsible sourcing, Anti-bribery and corruption)

Reported information for these impact areas covers but is not limited to:

- Identified impacts, risks and opportunities

- Policies and/or other guiding documents

- Ambitions, goals, other relevant performance indicators and/or descriptions of processes

- Challenges related to meeting ambitions, goals and other relevant performance indicators

- Work during the reporting period, including achievements and outcome on goals and other relevant performance indicators

- Other information considered material for the specific topic, such as training and stakeholder engagement

The above aspects are usually referred to by GRI as the management approach.

3.5 Additional topics

Additional topics that are less material are generally reported in the Sustainability notes. Some may also be sub-topics under the above-mentioned impact areas.

For those topics, reported information covers but is not limited to:

- Policies and/or other guiding documents

- Ambitions, goals, other relevant performance indicators and/or process where such exist

- Relevant work during the reporting period, including achievements and outcome on goals and other relevant performance indicators where such exist

- Other information considered material for the specific topic

4. Definitions

The following definitions have been applied to the process of preparing and presenting information.

General information

- *Scope of reporting*

    - Operations in Denmark, Estonia, Finland, Lithuania, Norway and Sweden, including daughter

Public

Date	**Page**
2022-03-11	6 (14)
	Version
	3

Creator
Sara Nordbrand, Head of Group Sustainability

companies and joint operations as relevant

- *LMT in Latvia for environmental reporting (due to requirements in the GHG protocol)*

Additional information: Telia Carrier operations were divested in 2021, hence excluded from the reporting since 2021. TV/Media operations were acquired in 2019, hence included in the reporting since 2020.

Climate and circularity

- *Subscription equivalent* (related to the energy efficiency goal) is defined as a subscription - M2M, mobile, telephony (PTSN and VoiP), broadband and TV - which has been adjusted to account for the energy intensity of delivering the subscription type in question. Factors used are 0.5 (for M2M), 1 (for mobile and telephony) and 3 (for broadband and TV subscriptions). Subscription numbers are taken from Telia Company's Q4 report.

- *Buy-back program* refers to a setup where a customer may return a used mobile device. Depending on the model and condition of the device, the customer may receive financial compensation such as a discount on a new device.

- *Climate neutral* own operations is scoped to cover the remaining emissions of scope 1, scope 2 (market-based) and business travel. The remaining emissions are balanced with voluntary carbon credits.

Digital inclusion

- *Digital Inclusion initiative* refers to an initiative that raises awareness about risks and opportunities in the online world with the aim of building digital skills. The former is essential to build the latter.

- The vast majority of our initiatives are conducted in collaboration with important stakeholders or partners such as municipalities (e.g. for seniors) or organizations specialized in a topic (e.g. a child rights organization). Initiatives are accounted for if there is an important/substantial contribution from Telia either as an initiator of the initiative, or through a financial or in-kind contribution.

- *Reach* refers to the number of individuals that we have reached via our digital inclusion initiatives. Both physical and digital channels are used. Format and channels are shaped by target group needs and potential to reach beyond smaller groups of individuals in e.g., face-to-face trainings.
    - Direct reach
        - number of participants in face-to-face training programs, seminars, workshops, or other digital skills building events
    - Indirect reach
        - Number of unique viewers of specific websites with digital skills building guide materials, such as parent portals
        - Number of downloads of educational apps, e.g., children's online learning game
        - Number of participants in digital skills building webinars
        - Number of receivers of print guide materials, for example digital skills print guide for seniors. Only the number of guides directly sent to target group is accounted for (e.g., age 65+). If the print guide is sent as a newspaper supplement, the reach is based on data from the specialized research or media agency
        - Number of unique viewers of digital skills TV, radio program or podcast, based on data received from specialized research or media company

Public

Date
2022-03-11

Page
7 (14)

Version
3

Creator
Sara Nordbrand, Head of Group Sustainability

- ▪ Digital skills and awareness building social media posts, reach calculated only by unique engagements (likes, shares, comments), not viewers
- ▪ Indirect reach that does not raise awareness or improve digital skills, for example the reach article that informs about the initiative or the related communication efforts, is not accounted for

- *Individuals* calculated are those who risk being disadvantaged, digitally excluded, or placed in a vulnerable situation. Key target groups today are:
  - ○ Seniors (to for example access necessary services such as health care and banking)
  - ○ Children (to be well equipped in the online world). In the case of children, we also include reach related to parents and teachers who are key for skills building and empowerment related to children
  - ○ Immigrants (to remove barriers as they enter highly digital societies)
  - ○ Women (to be re-skilled in order to increase equal opportunities in the IT and technology sector)
  - ○ SMEs (to not lag behind due to limited digital maturity including related to cybersecurity)

Privacy and security

- *Personal data* and *Personal data breach* are defined as per Article 4 GDPR.

- *Data subject [access] request* refers to Article 15 GDPR.

Human rights

- *Salient issue* is defined as per the UN Guiding Principles Reporting Framework as "[t]he issue at risk of the most severe negative impact through the company's activities and business relationships".

Freedom of expression and surveillance privacy

- *Conventional requests* are day-to-day requests that are typically of lower risk, such as daily secret real-time wiretapping and monitoring by the police based on court orders.

- *Unconventional request* is defined as a request or demand from the government that may potentially have serious impacts on the freedom of expression and surveillance privacy of individuals.

- By *Lawful interception* we mean secret real-time wiretapping and monitoring by the police and secret police, e.g. real-time access to the content of communications or traffic data ("listening in", wire-tapping, checking who is calling who, when and for how long or access to location information or Internet traffic). In some countries lawful interception requests may include requests for historical data. In order to avoid duplicate reporting, these are not reported separately below in 'Historical data'.

- By *Historical data* we mean historical traffic data, location data on mobile devices and cell-tower dumps. Traffic data relates to the use of telecommunications services including call data records, SMS records, and Internet records. These records include information such as the number of a called party, and the date, time and duration of a call. Internet session information includes the date, time and duration of Internet sessions as well as e-mail logs. This figure also includes manual emergency positioning requests by the emergency centers and police. Emergency positioning is normally automatically initiated after a dial to the local emergency number (e.g. 112).

- By *Subscription data* we mean numbers (including secret numbers) and information about supplementary services. Subscription data refers to details that appear on a bill such as the

Public

Date
2022-03-11

Page
8 (14)

Version
3

customer's name, address and service number. It can also include other information we may hold, such as a customer's date of birth and previous address as well as the identity of the communication equipment (including IMSI and IMEI). This figure consists of requests that are either handled by authorized personnel or by an automated interface with reference to a criminal case identification number.

- *Challenged/rejected requests* contain information on how many requests we have challenged, for example by asking for clarification, the correction of formalities or by rejecting the request. All requests from authorities must be legally correct. Telia Company will challenge or reject any request that does not conform to the established form and process, for example, when a form has not been signed or has not been sent by an appropriate sender.

Children's rights

- *Child sexual abuse material (CSAM)* is defined by the World Childhood Foundation White Paper on Child Protection Online as "any material that visually depicts a child in real or simulated explicit sexual activities or any representation of the sexual parts of a child for primarily sexual purposes, including photography, video, drawings, cartoons, text and live streaming".

Diversity, inclusion and equal opportunity

- *Gender balance* is defined as equal number of men and women.

- *The raw gender pay gap (also known as unadjusted pay gap*) is defined as the difference between average earnings of men and women relative to average earnings of men.

- *Region of birth*, is defined in two ways depending on the category analyzed:

    - For Telia employees in Sweden it is defined by Sweden's Central Bureau of Statistics (SCB), as the individuals' place of birth and the parents' place of birth. This defines Swedish background as an individual born in Sweden with one or two parents born in Sweden, and Non-Swedish background as an individual born outside of Sweden or born in Sweden with two foreign-born parents.

    - For GEM members and the Board, it is defined as the place where the individual was born.

Health and well-being

- *Sickness absence* is defined as reported absence from work due to sickness. Maternity leave is not considered sickness absence.

- *Lost-time injury* is defined as an injury occurring at work that results in one or several full consecutive days of absence. Injuries occurring to or from work are not considered lost-time injuries.

- *Headcount* includes full-time permanent and temporary employees but excludes hourly paid employees.

- *Supplier major injury* is defined as an injury with serious effects, such as incapacitation or paralysis.

Responsible sourcing

- *Supplier due diligence coverage*: Suppliers with purchasing transaction and a valid due diligence report divided by the number of active suppliers (i.e. suppliers who have had at least one purchasing transaction during the defined time period).

Public

Date
2022-03-11

Page
9 (14)

Version
3

Creator
Sara Nordbrand, Head of Group Sustainability

- *Non-conformity* is a deviance from Telia Company supplier requirements and related risks are rated as minor, major or critical, indicating the severity or systematic weakness related to the non-conformity.

Whistle-blowing cases (Speak Up)

- *Closed investigations* – investigations are considered closed when a final report has been delivered by the case manager or lead investigator such as local ethics and compliance officers or the Group Special Investigations Office to appropriate management (determined on a case-by-case basis).

Mergers and acquisitions

- *Significant transaction* is defined as a transaction where the transaction value exceeds 1 billion SEK.

- *Majority transaction* is defined as a transaction where Telia Company owns or will own a controlling stake.

5. Basis for preparation of information

The following basis for preparation has been applied to the process of preparing information.

Climate and circularity

For all areas below, the data is validated by an appointed local/functional responsible while the overall approval and quality controls are carried out by the group environmental manager mainly through comparing reported numbers with historical numbers.

GHG emissions

- *GHG emissions scope and category definitions,* as defined in the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard, have been applied.

- GHG emissions are calculated as CO_2e. Figures are reported as CO_2e even though the differences between CO_2 and CO_2e are negligible.

- Scope 1 GHG emissions are calculated using the latest available Defra emission factors

- Scope 2 GHG emissions are reported using both location-based and market-based approaches.
    - Location-based GHG emissions (electricity, district heating and district cooling): calculated using IEA country-based emission factors for electricity
    - Market-based GHG emissions:
        - For electricity: Emissions from electricity consumption is calculated using IEA country-based emission factors for electricity, which are then adjusted for through purchasing of Guarantees of Origin (GoO) for which the emission factor 0 kg CO2e per kWh is used.
        - For district heating and district cooling: Emissions are calculated by using the IEA country-based emission factors for electricity as relevant national averages for district heating and district cooling do not exist. When energy from a renewable source is purchased for district heating and cooling the numbers are adjusted with the emission factor 0 kg CO2e per kWh.

Public

Date
2022-03-11

Page
10 (14)

Version
3

Creator
Sara Nordbrand, Head of Group Sustainability

- Leased cars are included in scope 1.

- Reported total scope 3 emissions are based on market specific calculations. Due to availability of the data, the scope 3 emission are reported with one year delay, as noted in the annual report (e.g. the 2022 Annual and Sustainability Report includes scope 3 data for 2021). For Norway and LMT in Latvia we use Telia Finland's calculations and do an estimate based on Telia Norway's and LMT's revenues.

- The Corporate Value Chain (Scope 3) Standard is applied to calculate all 15 categories of scope 3 emissions. The most material scope 3 categories are the following, which we update annually:

    o Purchased goods and services (category 1) – OPEX such as purchased mobile devices
    o Capital goods (category 2) – CAPEX such as network equipment
    o Use of sold products, downstream leased assets (categories 11, 13) – GHG emissions related to the use of sold or leased products, such as mobile phones and customer premises equipment (CPE)

- Business travel data is updated annually.

- "Other material categories", which includes the other eight categories that are considered material, is updated every second year.

- The following categories are not relevant for our operations:
    o Downstream transportation and distribution (category 9)
    o Processing of sold products (category 10)

- Scope 3 GHG emissions – categories 1 and 2 - are calculated using either one or a combination of the following methods:
    o Spend based method – combining sourcing spend data with EEIO (environmentally extended input-output method) emission factors for the products or activities
    o Supplier based method – combining sourcing spend data with supplier specific reported emissions
    o Average data method (LCA-based) – combining product and materials quantity data with associated emission factors

- GHG emissions from business travel (category 6) is reported using travel data collected from Telia's travel agency (flights) and from the local market (rented cars, own cars used for business travel, train, boat, taxi).

- Telia Company has set Science Based Targets that have been produced based on the ICT sector's 1.5 degree pathway and reports against these goals.

- Telia Company reports annually to CDP Climate disclosure

Public

Date
2022-03-11

Page
11 (14)

Version
3

Creator
Sara Nordbrand, Head of Group Sustainability

Energy

- Energy reporting consists of:

    o Electricity

    o District heating and district cooling

    o Fossil fuels for the vehicle fleet (petrol and diesel): diesel and petrol consumption from company owned or leased vehicles

    o Additional fossil fuel use (natural gas and oil): diesel, gasoline, natural gas and heating oil for back-up generators and facilities

- Energy consumption numbers are collected mainly from meters or invoices and reported by local companies into a common software tool. All markets report annual electricity consumption (Jan-Dec), except Telia Sweden who reports with one month delay (Dec-Nov).

- Reported network energy consumption numbers are adjusted for co-location. This means that customers' network equipment, which is not owned by Telia Company but located at our premises, is not included in our energy reporting. Electricity consumption from Telia Company equipment that is co-located at another operator's site is included.

- Business travel data is received from the travel agent engaged by Telia Company, and complemented with data generated from Telia's internal HR systems (e.g. on employee car travel).

- The energy efficiency target covers the energy consumption of Telia Company's six core markets.

- Energy consumption and related GHG emissions from network joint ventures in Denmark, Finland and Sweden are included by reporting 50% of total energy consumption and GHG emissions. Operations in LMT, Latvia, are fully included.

Waste and circularity

- Waste data is collected from waste management suppliers or contractors locally. Waste reporting covers core operations and the following waste categories: construction waste (cables, metals, wooden material, stone and gravel, impregnated wooden poles), electronic waste, batteries, and office waste.

- Waste reporting includes total waste amount (tons) and the respective share of materials that were reused, recycled, incinerated and sent to landfill.

- How we are progressing towards our zero waste target is calculated by dividing the share of reused and recycled waste with the total waste amounts.

- The share of Device as a Service sold to B2B customers, DaaS, is calculated by dividing the number of phones delivered as DaaS compared to total delivery of phones (B2B).

- The share of refurbished phones is calculated by dividing the number of refurbished phones delivered compared to total delivery of B2C phones.

- The share of phones collected through buy-back programs is calculated by dividing the number of phones bought back with total delivery of phones.

- The share of refurbished B2C Customer Premise Equipment (routers and tv set top

Public

Date
2022-03-11

Page
12 (14)

Version
3

Creator
Sara Nordbrand, Head of Group Sustainability

boxes) is calculated by dividing the number of refurbished B2B CPEs delivered to customers compared to total B2C CPEs delivered to customers.

- Data regarding externally reused and resold network equipment is collected from external partners who keep an inventory of volumes and shipments.

Carbon and energy enablement

- We report on selected enablement effect areas (remote working services and IoT for buildings, utilities and transports). It is calculated in enabled GHG emission reductions (kg of CO_2e) and energy savings (kWh). Source for data is innovation unit Division X and product development teams in CPS. The calculation model has been produced by consultancy firm Carbon Trust using industry association GSMA's model as starting point.

- Carbon enablement factor calculations are generally based on assumptions from market reports or other studies, not Telia customer-specific data.

- We are not capturing the broader sets of enablement effects, such as home working, online shopping, accommodation sharing etc, which the underlying connectivity services that we provide create opportunities for. Moreover, no eventual rebound effects are captured in our calculations.

Digital inclusion

- Telia's Digital inclusion initiatives take place in the countries. Data is collected locally based on the participant lists of the digital skills programs or relevant participant information (e.g. viewers of an online training video) and reported to the group.

- The overall approval and quality control of the reporting is carried out by Group Sustainability Manager responsible for the Digital Inclusion impact area who validates that the decided scope and definitions are met.

Freedom of expression and surveillance privacy

- Law enforcement requests are logged by local companies. Local company systems might differ because they are designed to meet the requirements for reporting to, or interaction with, local law enforcement authorities. A very limited number of employees have access to the information and there are strict security controls in place. Statistics are reported on a six-monthly basis to the Group focus area owner. A local security manager coordinates the collection of local statistics which are approved by the Group impact area owner.

- Escalated potentially unconventional requests are recorded manually in a log by the Group impact area owner. The log contains classification of the cases (what type of unconventional request) including the applicable assessments, escalations and approvals on if and how a point of challenge was established, as well as further context. An unconventional request is considered closed when it has been assessed, escalated and actions to be taken by Telia Company have been approved. Information in the log undergoes periodic internal review by the Head of Risk and Compliance for possible guidance and to ensure that not just only the Group impact area owner has access to and understands the information in the log and the learnings that are made.

Public

Date
2022-03-11

Page
13 (14)

Version
3

Creator
Sara Nordbrand, Head of Group Sustainability

Diversity, inclusion and equal opportunity

- The number of reported discrimination and harassment cases and investigations are collected from the Special Investigations Office as well as the local security and HR organizations in core markets.

- Data regarding age spans and gender balance is based on standard reports generated from the common internal Human Resource platform.

- For Nation Sweden, region of birth is collected by sending social security numbers of all employees to the Central Bureau of Statistics of Sweden who in return can identify who is born in Sweden, Nordics, Europe or outside Europe through the social security number. The regional division of Telia employees is then delivered on aggregated level to Telia, with no possibility to identify individuals or groups.

- Region of birth is voluntary collected by the Diversity Lead from all GEM members. Region of birth for the Board of Directors, is public information obtained from their CVs.

- The ELT represents the company's ~130 top leaders (members of Group Executive Management, their direct reports and certain additional local/functional management team members when those have roles of particular strategic importance).

Health and well-being

- Sickness absence rate (SAR) is calculated as a percentage ratio of days of absence related to sickness per days of total contractual work time. The figure includes both permanent and temporary employees, working full time or hourly paid. For full-time employees, total contractual work time depends on employment country.

- SAR on country level and Company level for markets using the common HR system is automatically calculated on a monthly basis and provided to the Group health and well-being manager.

- Lost-time injury frequency (LTIF) is calculated as the ratio of number of injuries resulting in absence from work per million theoretical work hours.

- The number of injuries (used to calculate LTIF) is reported to a common software tool. Approval and overall quality control are carried out by the Group health and well-being manager.

- The number of theoretical work hours (used to calculate LTIF) is based on headcount reported to the Group accounting system. Theoretical work hours per headcount is normalized across countries.

- The length of absence related to injury is not included in the LTIF calculation.

Responsible sourcing

- Due diligence assessment statistics are collected from the due diligence software tool. A due diligence assessment report includes the supplier self-assessment information and a due diligence officer's evaluation of required mitigating activities to contract the supplier. Mitigating activities are based on identified non-conformities with supplier requirements.

- Telia audit statistics are collected from a "supplier development card", where all audit results are registered. The audit results are stated in Audit Reports and CAPs (Corrective Action Plans) which contain all identified non-conformities and corrective actions.

- Non-conformities including their closure and date, are tracked via the "supplier development card".

- JAC (Joint Alliance for CSR) audit statistics are based on the JAC Annual KPI Report. The number of

Public

Date
2022-03-11

Page
14 (14)

Version
3

Creator
Sara Nordbrand, Head of Group Sustainability

JAC audits includes all audits on JAC members' common suppliers and subcontractors performed by independent third parties.

Anti-bribery and corruption

- Data regarding employees undergoing ABC-specific in-class training is manually collected by Group Risk and Compliance from local and group ethics and compliance officers based on attendance lists. Data regarding e-learning is collected from the internal e-learning system.

Whistle-blowing cases (Speak-Up)

- Whistle-blowing reports made through the Speak-Up Line website are stored in a system provided by an external service provider. Speak-Up Line emails are manually logged by the special investigations office in the same system.

- Reports through other intake channels, such as emails to the group or local ethics and compliance officers or oral statements, are summarized in written management reports which are manually logged in the above system.

- Reports are assessed to decide whether an investigation should be opened. The assessment is based on the allegations made and credibility of the provided information.