



GRI CONTENT INDEX 2023



Telenor Content Index 2023

GRI Sustainability Reporting Standards



Preface

Telenor supports the Global Reporting Initiative (GRI) – as an Organisational Stakeholder – and its initiatives to drive sustainability reporting. Telenor reports in accordance with the GRI Sustainability Reporting Guidelines.

Statement of use

Telenor ASA has reported in accordance with the GRI Standards for the period 1 Jan 2023 – 31 Dec 2023.

Scope of the reporting is Telenor ASA and all Telenor’s subsidiaries directly controlled by Telenor ASA (“Telenor Companies”).

Materiality assessment

In early 2023, Telenor performed a double-materiality assessment, in line with Global Reporting Initiative (GRI) 2021 guidance as well as guidance from the CSRD and the associated draft European Union’s Corporate Sustainability Reporting Directive (CSRD), available at the time.

The scope of the assessment was a corporate-wide qualitative assessment and a high-level strategic prioritisation of potentially material topics. Risks, opportunities and impacts were identified in the value chain, in direct operations, in relation to business partners and end-users.

Our double materiality assessment process consists of five main steps:



When assessing the threshold for materiality, Telenor applied expert judgment as well as quantitative precision, relative to the other impacts the company has identified. Criteria for assessment, ranking and subsequently setting the threshold, included: i) scale, scope and remediability when assessing the impact materiality on society and environment, and ii) severity and likelihood leveraging Telenor's Enterprise Risk Matrix when assessing financial materiality.

Material topics

Through the Double Materiality Assessment, a set of topics were identified and categorised into three areas: Environmental, Social and Governance. The topics were then classified as "material" or "non-material" based on (significance of) impact to society, environment and business, as well as link to the company's strategic objectives. The list of material topics include:

TELENOR TOP PRIORITY MATERIAL AREA	CORRESPONDING GRI DISCLOSURE
Climate Adaptation	GRI 302: ENERGY 2016 GRI 305: EMISSIONS 2016 GRI 308: SUPPLIER ENVIRONMENTAL ASSESSMENT 2016

Climate Mitigation & Energy Use	GRI 302: ENERGY 2016 GRI 305: EMISSIONS 2016 GRI 308: SUPPLIER ENVIRONMENTAL ASSESSMENT 2016
Biodiversity	GRI 304: BIODIVERSITY 2016
e-waste & Circularity	GRI 306: WASTE 2020
Digital Skills, Inclusion and Online Safety	N/A
Diversity, Equity & Inclusion	GRI 401: EMPLOYMENT 2016 GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016
Employee Development	GRI 401: EMPLOYMENT 2016 GRI 404: TRAINING AND EDUCATION 2016
Occupational Health, Safety & Wellbeing	GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018
Forced, child and underage labour	GRI 408: CHILD LABOUR 2016 GRI 409: FORCED OR COMPULSORY LABOR 2016
Cybersecurity	N/A
Data protection	N/A
Freedom of expression & Privacy	GRI 418: CUSTOMER PRIVACY 2016
Ethical Business & Anti-corruption	GRI 205: ANTI-CORRUPTION 2016
Responsible Supply Chain	GRI 204: PROCUREMENT PRACTICES 2016 GRI 308: SUPPLIER ENVIRONMENTAL ASSESSMENT 2016 GRI 414: SUPPLIER SOCIAL ASSESSMENT 2016

The content in the report is to the best of our knowledge the most correct information available.

Minor changes were implemented to the list of 2023 material topics compared to the 2022 reporting period, which consisted of:

- Including the topics of *Biodiversity*, *e-waste and circulatory* and *Employee Development* in the list of material topics

- Expanding the topic of *Forced labour* to *Forced, child and underage labour*
- Combining the topics of *Digital skills & inclusion* and *Online safety* into *Digital Skills, Inclusion and Online Safety*
- Renaming the topic of *Anti-corruption* to *Ethical business & Anti-corruption*

External Assurance

EY has carried out an independent limited assurance of Telenor's Sustainability Statements 2023 to assess the accuracy of claims. The engagement has been undertaken in accordance with the International Standards on Assurance Engagements (ISAE) 3000 (Revised) Assurance engagements Other Than Audits or Reviews of Historical financial information ("ISAE 3000 (Revised)"). Reported indicators from the following sections of the present index have also been within the scope of the assurance: GRI 3 for the GRI 300 series. EY's attestation letter can be found on <https://www.telenor.com/sustainability/reporting-our-performance/reporting-and-verification/>

TELENOR GRI INDEX REPORT 2023

Statement of use	Telenor ASA has reported in accordance with the GRI Standards for the period 1 Jan 2023 – 31 Dec 2023.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standards(s)	No sector guidelines apply

GRI	Disclosure	Location	Omission
GRI 2: GENERAL DISCLOSURES 2021			
2-1	Organizational details	Name: Telenor ASA Ownership & legal form: Articles of Association HQ location: Fornebu, Norway Countries of operation: https://www.telenor.com/about/our-companies/nordics/	
2-2	Entities included in the organization’s sustainability reporting	2023 Annual report, Sustainability Statements chapter, section <i>Basis for Preparation</i>	
2-3	Reporting period, frequency and contact point	1 Jan 2023 – 31 Dec 2023 Frequency: Annual- aligned with financial reporting Date of publication of 2023 Annual Report: 22 March 2024 Contact point: Teodora Mitrovska-Forbord, Director Sustainability, E-mail: sustainability@telenor.com	
2-4	Restatements of information	2023 Annual Report - Sustainability Statements chapter, section <i>Basis for Preparation</i>	
2-5	External assurance	An independent limited assurance of the content of the 2023 Sustainability Statements has been done by EY. Attestation letter available on https://www.telenor.com/sustainability/reporting-our-performance/reporting-and-verification/	
2-6	Activities, value chain and other business relationships	2023 Annual Report, Sustainability Statements chapter, section <i>Responsible Supply Chain</i>	

GRI	Disclosure	Location	Omission
2-7	Employees	2023 Annual Report, Sustainability Statements chapter, Section <i>Employee Development, Diversity, Equity & Inclusion</i>	
2-8	Workers who are not employees	2023 Annual Report, Sustainability Statements chapter, section <i>Responsible Supply Chain</i> and section <i>Occupational Health & Safety</i>	
2-9	Governance structure and composition	Corporate Governance Report as part of 2023 Annual Report, section <i>The Board and governing bodies</i> Telenor Corporate Governance Group Leadership Team	
2-10	Nomination and selection of the highest governance body	Corporate Governance Report as part of 2023 Annual Report, section <i>Nomination Committee</i>	
2-11	Chair of the highest governance body	The chairperson of Telenor’s board of directors is not an executive officer. Corporate Governance Report as part of 2023 Annual Report	
2-12	Role of the highest governance body in overseeing the management of impacts	Corporate Governance Report as part of 2023 Annual Report 2023 Annual report, Sustainability Statements chapter, section <i>Sustainability Governance</i>	
2-13	Delegation of responsibility of managing impacts	2023 Annual report, Sustainability Statements chapter, section <i>Sustainability Governance</i>	
2-14	Role of the highest governance body in sustainability reporting	2023 Annual report, Sustainability Statements chapter, section <i>Sustainability Governance</i>	
2-15	Conflict of interests	Corporate Governance Report as part of 2023 Annual Report, section <i>The Board and governing bodies</i> 2023 Annual report, Sustainability Statements chapter, section <i>Integrity Hotline</i> Telenor Code of Conduct	
2-16	Communication of critical concerns	2023 Annual report, Sustainability Statements chapter, section <i>Integrity Hotline</i> Corporate Governance Report as part of 2023 Annual Report	

GRI	Disclosure	Location	Omission
2-17	Collective knowledge of the highest governance body	Corporate Governance Report as part of 2023 Annual Report	
2-18	Evaluation of the performance of the highest governance body	Corporate Governance Report as part of 2023 Annual Report	
2-19	Remuneration policies	2023 Executive Compensation Report Telenor Executive Compensation Policy	
2-20	Process to determine remuneration	2023 Executive Compensation Report Telenor Executive Compensation Policy	
2-21	Annual total compensation ratio	2023 Executive Compensation Report 2023 Annual report, Sustainability Statements chapter, section <i>Diversity, Equity & Inclusion</i>	
2-22	Statement on sustainable development strategy	2023 Annual report, <i>Sustainability Statements, Sustainability as part of the Strategy</i> chapter 2023 Annual Report, Sustainability Statements chapter, section <i>Sustainability Strategy</i>	
2-23	Policy commitments	Our policies are published on Telenor.com Sustainability governance - Telenor Group 2023 Annual Report, Sustainability Statements chapter, section <i>Sustainability Governance</i> Our commitments are based on a wide range of standards and frameworks. These are described in the respective material areas sections of the <i>E – Environmental, S – Social and G – Governance</i> chapters in the 2023 Annual Report Sustainability Statements chapter	

GRI **Disclosure** **Location** **Omission**

Key standards followed	
Area	Standard
Climate and Environment	Science Based Targets (SBTi) ISO14001
Human Rights	United Nations (UN) guiding principles on business and Human Rights Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work
Diversity and Inclusion	UN Women Empowerment Principles UN standards of business for lesbian, gay, bi, trans and intersex (LGBTI) rights Norwegian Gender Equality Reporting Requirement
Health, Safety, People Security and Wellbeing	ISO 45001 ILO Declaration on Fundamental Principles and Rights at Work Norwegian Working environment act §5-1
Responsible Supply Chain	SA 8000 ILO Declaration on Fundamental Principles and Rights at Work Norwegian Transparency Law
Anti-corruption	United Kingdom Bribery Act (UKBR) Foreign Corrupt Practices Act (FCPA) Norwegian law (Civil Penal Code Sections 276a-c) ISO 37001 OECD Anti-Corruption Guidelines
Privacy & Data Protection	General Data Protection Regulation (GDPR) OECD Guidelines The Law Enforcement Data Protection (LEPD) Directive The ePrivacy Directive (2002/58/EC)
Cyber Security	ISO 27001 National Institute of Standards and Technology Standard of Good Practice for Information Security

See 2023 Annual report, Sustainability Statements chapter, section *Human rights* for information on Telenor’s due diligence process.

[Telenor Code of Conduct](#)

2-24 Embedding policy commitments

2023 Annual report, Sustainability Statements chapter, section *Sustainability Governance*

Code of Conduct training

2-25 Process to remediate negative impacts

Telenor performed a double-materiality assessment dialogue to identify negative impacts. See 2023 Annual report, Sustainability Statements chapter, section *Materiality Assessment* for more information on what the process entailed.

GRI	Disclosure	Location	Omission
2-26	Mechanisms for seeking advice and raising concerns	<p>More information on how Telenor manages impacts can be found in the respective material areas sections of the <i>E – Environmental, S – Social and G – Governance</i> chapters in the 2023 Annual Report.</p> <p>To encourage individuals such as employees, suppliers, and other stakeholders to voice their concerns, Telenor has established a global external reporting hotline and website Integrity Hotline</p>	
2-27	Compliance with laws and regulations	<p>2023 Annual Report, Sustainability Statements chapter, section <i>Integrity Hotline</i></p> <p>Telenor’s operations are subject to requirements through sector specific laws, regulations, and national licenses. Regulatory developments and regulatory uncertainty could affect the Group’s results and business prospects.</p> <p><u>There have been no significant instances of non-compliance with laws and regulations during the reporting period.</u></p>	
2-28	Membership associations	<ul style="list-style-type: none"> • GSMA (Global Mobile Operators’ Association) • ETNO (European Telecommunications Network Operator) • Joint Alliance for CSR (JAC) • Child Labor Platform (CLP) • United Nations Global Compact (UNGC) • Confederation of Norwegian Enterprise (NHO) • Nordic business Forum • UNI Global Union • Global Network Initiative (GNI) • International Labour Organization (ILO) Norway • SHE Conference <p>Additional info: 2023 Annual Report, Sustainability Statements chapter, section <i>Stakeholder Engagement</i></p>	
2-29	Approach to stakeholder engagement	<p>2023 Annual Report, Sustainability Statements Chapter, sections <i>Stakeholder Engagement</i> and <i>Materiality Assessment</i></p>	

GRI	Disclosure	Location	Omission
		Telenor Investor Relations	
2-30	Collective bargaining agreements	<p>In our Nordic operations, all employees are covered by collective agreements due to the legal principle general application for all employees.</p> <p>In Asia, the first Union within the ICT-sector has been approved in Grameenphone, Bangladesh. The parties are working together towards a collective bargaining agreement.</p> <p>2023 Annual Report, Sustainability Statements chapter, sub-section <i>Labour Rights</i></p>	
GRI 3: MATERIAL TOPICS DISCLOSURES			
3-1	Process to determine material topics	<p>2023 Telenor’s Annual Report, Sustainability Statements chapter, Section <i>Materiality Assessment</i>.</p> <p>The process is also outlined in <i>Preface</i> of this GRI Content Index above.</p> <p>Indicators 3-1, 3-2 and 3-3 have been independently assured by EY as part of their limited assurance process of Telenor’s 2023 Sustainability reporting.</p>	
3-2	List of material topics	<p>2023 Annual Report, Sustainability Statements chapter, Section <i>Materiality Assessment</i> – includes list of material topics.</p> <p>List of top priority material topics is also outlined in <i>Preface</i> of this GRI Content Index above.</p>	
3-3	Management of material topics	<p>Management of Material Topics, including policies, commitments, impacts levels, actions, KPIs and strategies is provided in each Material Area chapter of the 2023 Telenor Annual Report, Sustainability Statements chapter, sections <i>Environmental, Social and Governance</i></p>	

GRI	Disclosure	Location	Omission
GRI 201: ECONOMIC PERFORMANCE 2016			
201-1	Direct economic value generated and distributed	2023 Annual Report – Sustainability Statements chapter, section <i>Responsible Tax Practices</i>	
201-2	Financial implications and other risks and opportunities due to climate change	Telenor’s 2023 TCFD Report 2023 Annual Report - Sustainability Statements chapter, section <i>Climate</i> 2023 Annual Report – Board of Directors Report chapter, section <i>Risk Management</i>	
201-3	Defined benefit plan obligations and other retirement plans	Benefits such as pension, insurance, allowances, and leave are all important elements ensuring total compensation is aligned with local market practice, regulations, and employment conditions, while also providing a foundation for the financial security and well-being of employees. Benefits are offered in alignment with local market regulations, and the cover may vary between different employment types. 2023 Annual Report, Note 21 Pension Obligations	
201-4	Financial assistance received from government	2023 Annual Report, Notes to Financial Statements, Government Grants and 36 Note Related Parties 2023 Annual Report, Sustainability Statements chapter, section <i>Responsible Tax Practices</i>	
GRI 203: INDIRECT ECONOMIC IMPACTS 2016			
203-1	Infrastructure investments and services supported	2023 Annual Report, Sustainability Statements chapter, section <i>Responsible Tax Practices</i>	

GRI	Disclosure	Location	Omission
203-2	Significant indirect economic impacts	2023 Annual Report, Telenor’s Strategy, Differentiated paths to value creation 2023 Annual Report, Sustainability Statements chapter, section <i>Responsible Tax Practices</i>	
GRI 204: PROCUREMENT PRACTICES 2016			
3-3	Management of material topics	Management of this material topic, including policies, commitments, impacts, actions, KPIs and strategies is provided in 2023 Telenor Annual Report, Sustainability Statements chapter, section <i>Responsible Supply Chain</i> ; Telenor strives for high sustainability standards and continuous improvement in its operations throughout the supply chain and works to ensure that its suppliers take a similar approach. Telenor’s approach to supply chain sustainability is to legally oblige the supplier to uphold responsible business practice, monitor compliance with Telenor’s requirements and to undertake capacity-building among its suppliers. Telenor carries out inspections to monitor compliance with the requirements on responsible business conduct.	
204-1	Proportion of spending on local suppliers	Percentage is not discussed. See also: Telenor Code of Conduct , Anti-corruption	Reason for omission: Telenor promotes fair competition through transparent and professional sourcing processes and equal treatment of all suppliers. Telenor optimises its global sourcing power to exploit market opportunities and thereby obtaining more attractive total cost of ownership. All local Telenor Companies shall use group standards, processes, and agreements where they are established. Suppliers in competition for contracts with

GRI	Disclosure	Location	Omission
3-3	Management of material topics	<p>Management of this material topic, including policies, commitments, impacts, actions, KPIs and strategies is provided in 2023 Telenor Annual Report, Sustainability Statements chapter, section <i>Ethical Business and Anti-corruption</i>;</p> <p>Telenor has zero tolerance for corruption. Our ethical standards promote proper business practices and reflect relevant laws, regulations, and internationally recognized standards. These standards are set out in our Code of Conduct, the Group Policy on Anti-Corruption, and other guidance and governing documents. Ensuring the right corporate governance platform for ethics, anti-corruption, and transparency, undertaking social and environmental responsibility, and respecting human rights and labour rights, is monitored and managed through our Code of Conduct and other guiding documents.</p> <p><u>Telenor Code of Conduct</u></p> <p><u>Anti-corruption</u></p>	<p>Telenor shall be able to trust our selection processes.</p> <p>As a result, we do not report the percentage of the procurement budget used for significant locations of operation spent on suppliers local to that operation</p>
205-1	Operations assessed for risks related to corruption	<p>Corruption is a threat to Telenor’s business and the societies where the company operates. It can undermine legitimate business activities, distort competition, damage reputations, and expose individuals to risk. Corruption-related risk includes bribery and trading in influence.</p>	

GRI	Disclosure	Location	Omission
205-2	Communication and training about anti-corruption policies and procedures	<p>A risk-based Anti-Corruption Compliance Programme to prevent, detect and remedy corruption risk is implemented in all Telenor’s subsidiaries.</p> <p>A key element in the Anti-Corruption Programme is capacity-building and regular training of employees. Our anti-corruption training ranges from e-learning programs, dilemma-training and other awareness activities.</p> <p>Telenor Group’s commitment to integrity and transparency is clearly stated in Telenor’s Code of Conduct. A description of Telenor’s Anti-Corruption Programme is publicly available on the website: Anti-corruption</p> <p>The Integrity Hotline is a confidential channel available to all employees and Business Partners where anyone can ask questions and raise concerns about possible breaches of Telenor’s Code of Conduct, including relevant laws, regulations, and governing documents.</p> <p>See also 2023 Annual Report, Sustainability Statements chapter, section <i>Ethical Business & Anti-corruption</i></p> <p>During 2023, Telenor performed more than 27,000 man-hours training of suppliers’ employees covering Health, Safety and Security as well as Anti-corruption.</p> <p>Telenor Ethics and Anti-Corruption Programme</p>	
GRI 206: ANTI-COMPETITIVE BEHAVIOR 2016			
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	2023 Annual Report, Note 23 Legal disputes and contingencies	
GRI 207: TAX 2019			
207-1	Approach to tax	2023 Annual Report 2023, Sustainability Statements chapter, <i>Responsible Tax Practices</i>	
207-4	Country-by-country reporting	2023 Annual Report 2023, Sustainability Statements chapter, section <i>Responsible Tax Practices</i>	

GRI	Disclosure	Location	Omission																								
GRI 302: ENERGY 2016																											
3-3	Management of material topics	<p>Management of this material topic, including policies, commitments, impacts, actions, KPIs and strategies is provided in 2023 Annual Report, Sustainability Statements chapter, section <i>Climate</i>;</p> <p>Reported figures are for total Telenor Group in the financial year 2023.</p> <p>Indicators 302-1, 302-3 and 302-4 have been independently assured by EY as part of their limited assurance process of Telenor's 2023 Sustainability reporting.</p>																									
302-1	Energy consumption within the organization	<p>Total energy consumption in 2023 was: 1918 GWh.</p> <table border="1"> <thead> <tr> <th></th> <th>GWh</th> <th>GJ</th> </tr> </thead> <tbody> <tr> <td>Fuel consumption – non-renewable</td> <td>358</td> <td>1,287,912</td> </tr> <tr> <td>Fuel consumption – Renewable</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total Electricity consumption (grid)</td> <td>2417</td> <td>5,497,200</td> </tr> <tr> <td> District heating</td> <td>7</td> <td>25,200</td> </tr> <tr> <td> Fuel heating</td> <td>8</td> <td>36,360</td> </tr> <tr> <td>Total Heating consumption</td> <td>15</td> <td>61,560</td> </tr> <tr> <td>Total Cooling consumption</td> <td>1</td> <td>4,356</td> </tr> </tbody> </table> <p>Please see more information about energy consumption section in the Telenor's Annual Report 2023, Sustainability Statements chapter, section <i>Climate</i></p>		GWh	GJ	Fuel consumption – non-renewable	358	1,287,912	Fuel consumption – Renewable	0	0	Total Electricity consumption (grid)	2417	5,497,200	District heating	7	25,200	Fuel heating	8	36,360	Total Heating consumption	15	61,560	Total Cooling consumption	1	4,356	
	GWh	GJ																									
Fuel consumption – non-renewable	358	1,287,912																									
Fuel consumption – Renewable	0	0																									
Total Electricity consumption (grid)	2417	5,497,200																									
District heating	7	25,200																									
Fuel heating	8	36,360																									
Total Heating consumption	15	61,560																									
Total Cooling consumption	1	4,356																									
302-3	Energy intensity	<p>Energy intensity in Telenor's networks in 2023: 159 MWh/Petabyte</p> <ul style="list-style-type: none"> All our reported fuel, electricity, heating/cooling consumptions are included in the energy intensity ratio. 																									

GRI	Disclosure	Location	Omission
302-4	Reduction of energy consumption	<ul style="list-style-type: none"> The reported ratio uses energy consumed within the Telenor organization. <p>Boundaries/scoping, standards, methodologies, conversion factors and other assumptions used can be found in section <i>Basis for Preparation</i> of Telenor’s 2023 Annual Report.</p> <p>Reported figures are for total Telenor Group in the financial year 2023.</p> <p>In 2023, Telenor saw a stable energy consumption development in the Nordics, while in the Asian operations the energy consumption continued to grow following rapid data growth and network expansions across markets. No decrease in energy consumption occurred.</p> <p>See Telenor’s 2023 Annual Report, Sustainability Statements chapter, section Climate for more information on the company’s energy consumption.</p> <p>Boundaries/scoping, standards, methodologies, conversion factors and other assumptions used can be found in section Basis for Preparation of Telenor’s 2023 Annual Report, Sustainability Statements chapter.</p>	Omission as Telenor reports overall energy consumption at group-level.
GRI 304: BIODIVERSITY 2016			
3-3	Management of material topics	Management of this material topic, including policies, commitments, impacts, actions, KPIs and strategies is provided in 2023 Telenor Annual Report, Sustainability Statements chapter, section <i>Biodiversity</i> ;	
GRI 305: EMISSIONS 2016			

GRI	Disclosure	Location	Omission
3-3	Management of material topics	<p>Management of this material topic, including policies, commitments, impacts, actions, KPIs and strategies is provided in 2023 Telenor Annual Report, Sustainability Statements chapter, section <i>Climate</i>;</p> <p>We use financial control as consolidation approach for our reported emissions: All operating Telenor Companies where Telenor is a majority owner (owner of more than 50% of the shares).</p> <p>Indicators 305-1, 305-2, 305-3, 305-4 and 305-5 have been independently assured by EY as part of their limited assurance process of Telenor’s 2023 Sustainability reporting.</p>	
305-1	Direct (Scope 1) GHG emissions	<p>Scope 1 GHG emissions (thousand tonnes CO2e): 90</p> <p>CO2 is the most material GHG reported</p> <p>Telenor reports progress towards the company’s scope 1 and 2 Telenor’s science-based targets. As such, market-based factors are reported for the Nordic and the Asian operations:</p> <p>Asia Scope 1 GHG emissions in 2023 (thousand tonnes CO2e): 89 Nordic Scope 1 emissions in 2023 (thousand tonnes CO2e): 1</p> <p>Telenor uses 100yr GWP and the emissions factors from DEFRA</p> <p>Operational Control is the consolidation approach</p>	
305-2	Energy indirect (Scope 2) GHG emissions	<p>Market-based Scope 2 GHG emissions (thousand tonnes CO2e): 439</p> <p>Location-based Scope 2 GHG emissions (thousand tonnes CO2e): 383</p> <p>Telenor reports progress towards the company’s scope 1 and 2 Telenor’s science-based targets. As such, market-based factors are reported for the Nordic and the Asian operations:</p> <p>Asia Scope 1 and 2 GHG emissions in 2023 (thousand tonnes CO2e): 373</p>	

GRI **Disclosure** **Location** **Omission**

Nordic Scope 1 and 2 GHG emissions in 2023 (thousand tonnes CO2e): 66

Year	2023
Country	Local based factors
Sweden	13
Norway	10
DNA	71
Denmark	101
Pakistan	369
Grameenphone	598

100yr GWP, emission factors from IEA and AIB

See 2023 Annual Report, Sustainability Statements chapter, section *Climate*

305-3 Other indirect (Scope 3) GHG emissions

Total gross other indirect (Scope 3 – Travel and transportation) GHG emissions in metric tons of CO2 equivalent for all our Telenor Companies: See 2023 Annual Report, Sustainability Statements chapter – section *Climate*

Emissions per Scope and Source

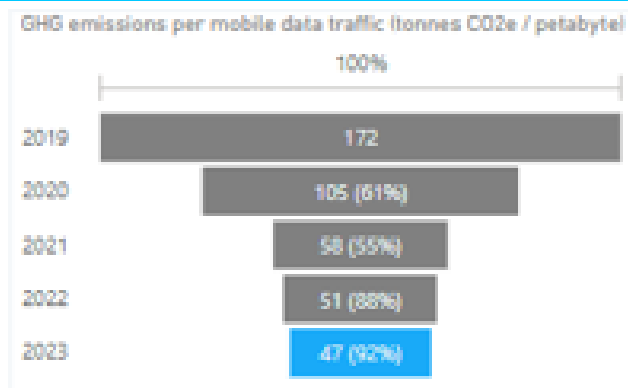
Scope	Source	Share	Tonnes CO2
Scope 3	Cat 01 - Standard Goods or Services	54.7%	1,300,557
Scope 3	Cat 02 - Capital Goods	19.4%	462,461
Scope 3	Cat 15 - Investments	16.8%	399,582
Scope 3	Cat 03 - Fuel and energy related	4.7%	112,111
Scope 3	Cat 11 - Use of sold products	3.4%	80,777
Scope 3	Cat 07 - Employee Commuting	0.6%	14,441
Scope 3	Cat 12 - End of life of sold products	0.2%	4,798
Scope 3	Cat 04 - Upstream transportation and distribution	0.1%	2,302
Scope 3	Cat 06 - Business Travel	0.1%	1,837
Total		100.0%	2,378,866

Note: for Cat 01 and Cat 02: GHG Protocol and Quantis Scope 3 evaluation used in calculations

305-4 GHG emissions intensity

- Emission intensity versus network traffic across in Telenor’s mobile networks in 2023 was 47 tCO2e/Petabyte

GRI	Disclosure	Location	Omission
-----	------------	----------	----------



- GHG emissions intensity versus revenue in 2023 for across all our Telenor Companies- was 6.6 tonnes CO₂e/million NOK or 75.2 tonnes CO₂e/million €. In the operations in Nordic the intensity was 1.1 and 12.5. and the operations in Asia it was 23.9 and 273 in NOK and € respectively.
- All our reported fuel, electricity, heating/cooling consumptions are included in the GHG emissions intensity ratio.

The reported ratio uses GHG emissions from both direct (Scope 1 and energy indirect (Scope 2)

Only CO₂ emissions are included in the calculation. This is the most material GHG as most of Telenor's emissions stem from diesel and grid based electricity.

-

305-5 Reduction of GHG emissions

Renewable electricity from the grid was sourced in Pakistan, Grameenphone for the first time.

In 2023, Telenor Pakistan and Grameenphone have brought multiple partners together to enable the procurement of 66GWh and 46GWh of renewable electricity from the grid respectively, avoiding 52.000tCO₂.

GRI	Disclosure	Location	Omission
		<p>Only CO2 are included in the calculation. This is the most material GHG as most of Telenor's emissions stem from diesel and grid based electricity.</p> <p>The base year is 2019. This was the most recent year with available reported data when the company's science based target was set in 2020.</p> <p>Compared to the baseline year 2019 reductions in 2023 took place in all three scopes 1, 2 and 3.</p> <p>More information on GHG emissions reduction, see 2023 Annual Report, Sustainability Statements chapter, section <i>Climate</i></p>	
GRI 306: WASTE 2020			
3-3	Management of material topics	<p>Management of this material topic, including policies, commitments, impacts, actions, KPIs and strategies is provided in 2023 Annual Report, Sustainability Statements chapter, section <i>e-waste & circularity</i></p>	
306-1	Waste generation and significant waste-related impacts	<p>E-waste from network operations including upstream and downstream business operations such as radio network equipment (upstream) and mobile devices (downstream)</p>	
306-3	Waste generated	<p>5042 tons of e-waste generated from operations</p>	
306-4	Waste diverted from disposal	<p>4813 tons of e-waste either reused or recycled</p> <p>Telenor Group reports the number of devices returned through take back programmes in the Nordic business units. These consist of mobile devices such as smartphones and fixed CPE devices such as TV boxes and broadband routers. A total of 107 519 mobile devices were returned through take-back programmes of which 93% were reused and 7% were recycled. A total of 358 666 fixed devices were returned through take-back programmes of which 70% were re-used and 30% were recycled.</p>	

GRI	Disclosure	Location	Omission
306-5	Waste directed to disposal	229 tons of e-waste landfilled 171 mobile devices landfilled	
GRI 308: SUPPLIER ENVIRONMENTAL ASSESSMENT 2016			
3-3	Management of material topics	<p>Management of this material topic, including policies, commitments, impacts, actions, KPIs and strategies is provided in 2023 Annual Report, Sustainability Statements chapter, section <i>Climate</i> and <i>Responsible Supply Chain</i>;</p> <p>Indicators 308-1 and 308-2 have been independently assured by EY as part of their limited assurance process of Telenor’s 2023 Sustainability reporting.</p>	
308-1	New suppliers that were screened using environmental criteria	<p>Telenor require all suppliers to follow the <u>Supplier Conduct Principles (SCP)</u>, which encompass environmental and other sustainability requirements.</p> <p>Telenor undertakes monitoring of and follow up with business partners on their controls and practice to comply with the SCP throughout their supply chain. In addition to direct monitoring, Telenor collaborates through the industry platform Joint Alliance for CSR (JAC) to verify, assess and develop responsible business across the manufacturing centres of important multinational suppliers of the Information Communication Technology (ICT) industry. In 2023 the approach to classify and monitor high risk suppliers was streamlined across markets. While Telenor has ensured that all known high risk suppliers have been monitored during the year, calculation of the percentage for purposes of reporting against target is not produced for the year. This is because the streamlined methodology was rolled out in markets in a staged manner, leading to the challenge of data comparability.</p>	Telenor does not currently report on this indicator
308-2	Negative environmental impacts in the supply chain and actions taken	Telenor require all suppliers to follow the <u>Supplier Conduct Principles</u> which encompassing environmental and other sustainability requirements.	Telenor does not currently report on this indicator.

GRI	Disclosure	Location	Omission
		<p>Telenor’s key risks in the supply chain relate to health and safety issues such as road accidents, working at height, electrical and fire safety.</p> <p>To manage risks within the supply chain, Telenor relies on a consistent and risk-based process tailored to their scope of work and nature of engagement. This helps identify and manage supplier SCP risks throughout the lifecycle of their relationships.</p>	
GRI 401: EMPLOYMENT 2016			
3-3	Management of material topics	Management of this material topic, including policies, commitments, impacts, actions, KPIs and strategies is provided in 2023 Annual Report, Sustainability Statements chapter, section <i>Diversity, Equity & Inclusion</i>	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	<p>Benefits such as pension, insurance, allowances, and leave are all important elements ensuring total compensation is aligned with local market practice, regulations, and employment conditions, while also providing a foundation for the financial security and well-being of employees. Benefits are offered in alignment with local market regulations, and the cover may vary between different employment types.</p> <p>2023 Annual Report, Sustainability Statements chapter, section Diversity, Equity & Inclusion (Responsible Employer)</p>	
401-3	Parental leave	Benefits such as pension, insurance, allowances, and leave are all important elements ensuring total compensation is aligned with local market practice, regulations, and employment conditions, while also providing a foundation for the financial security and well-being of employees. Benefits are offered in alignment with local market regulations, and the cover may vary between different employment types.	

GRI	Disclosure	Location	Omission
		2023 Annual Report, Sustainability Statements chapter, section Diversity, Equity & Inclusion (Responsible Employer)	
		Telenor Gender Balanced Future	
GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018			
3-3	Management of material topics	<p>Management of this material topic, including policies, commitments, impacts, actions, KPIs and strategies is provided in 2023 Annual Report, Sustainability Statements chapter, section <i>Occupational Health & Safety</i></p> <p>Telenor sets high HSS standards. Maintaining a working environment and a culture that nurture HSS is important at Telenor. Telenor is committed to learn from experience and continuously improve its efforts within HSS.</p> <p>Whenever Telenor installs new network equipment, we ensure public health and safety by adhering strictly to the electromagnetic exposure guidelines of the International Commission on Non-Ionizing Radiation Protection (ICNIRP).</p> <p>Responsibility of tracking policy requirements, goals and targets lies with the line management and Group Sustainability oversees the process.</p> <p>When it comes to installation work and safety measures at antenna sites, all Telenor Companies must work in accordance with national and international guidelines and these represent the basis for all our planning - this is monitored by the line management</p>	
403-1	Occupational health and safety management system	2023 Annual Report 2023, Sustainability Statements chapter, section Occupational Health & Safety	
403-2	Hazard identification, risk assessment, and incident investigation	2023 Annual Report 2023, Sustainability Statements chapter, section Occupational Health & Safety	
403-5	Worker training on occupational health and safety	2023 Annual Report 2023, Sustainability Statements chapter, section Occupational Health & Safety	

GRI	Disclosure	Location	Omission
403-6	Promotion of worker health	2023 Annual Report 2023, Sustainability Statements chapter, section Occupational Health & Safety	
403-8	Workers covered by an occupational health and safety management system	100% of Telenor's employees; Telenor's Health and Safety policy applies to all employees.	
403-9	Work-related injuries	2023 Annual Report 2023, Sustainability Statements chapter, section Occupational Health & Safety	
403-10	Work-related ill health	2023 Annual Report 2023, Sustainability Statements chapter, section Occupational Health & Safety	
GRI 404: TRAINING AND EDUCATION 2016			
3-3	Management of material topics	<p>Management of this material topic, including policies, commitments, impacts, actions, KPIs and strategies is provided in 2023 Annual Report, Sustainability Statements chapter, section <i>Diversity, Equity & Inclusion</i></p> <p>At Telenor, attracting and retaining the best talent through learning and development opportunities as well as career prospects is fundamental to continued competitiveness and growth. Telenor also strives for diversity, inclusion, and equal employment opportunities in accordance with the People Policy. Responsibility of tracking policy requirements, goals and targets lies with the line management. Group HR functions oversee the process.</p>	
404-2	Programs for upgrading employee skills and transition assistance programs	Telenor continues to invest in upskilling employees as well as modernising the way we work. Telenor provides upskilling opportunities to all employees via the Telenor Academy, the global learning platform that manages training across all Telenor Companies in Telenor. With an updated learning curriculum, Telenor provides upskilling opportunities on critical skills for the digital future, leadership and new ways of working for all employees.	
Telenor Learning and Development			

GRI	Disclosure	Location	Omission
404-3	Percentage of employees receiving regular performance and career development reviews	All employees shall receive regular performance and career development reviews regardless of category and gender. This is a global group requirement.	
GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016			
3-3	Management of material topics	Management of this material topic, including policies, commitments, impacts, actions, KPIs and strategies is provided in 2023 Annual Report, Sustainability Statements chapter, section <i>Diversity, Equity & Inclusion</i>	
405-1	Diversity of governance bodies and employees	Corporate Governance Report as part of 2023 Annual Report	
405-2	Ratio of basic salary and remuneration of women to men	2023 Annual Report, Sustainability Statements chapter, section <i>Diversity, Equity & Inclusion</i> Telenor Equality and Gender Pay	
GRI 406: NON-DISCRIMINATION 2016			
3-3	Management of material topics	Management of this material topic, including policies, commitments, impacts, actions, KPIs and strategies is provided in 2023 Annual Report, Sustainability Statements chapter, section <i>Human Rights</i>	
406-1	Incidents of discrimination and corrective actions taken	2023 Annual Report 2023, Sustainability Statements chapter, section <i>Integrity Hotline</i>	
GRI 407: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING 2016			
3-3	Management of material topics	Management of this material topic, including policies, commitments, impacts, actions, KPIs and strategies is provided in 2023 Annual Report, Sustainability Statements chapter, section <i>Human Rights</i>	
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	These principles relate to respecting the rights to freedom of association and the effective recognition of the right to collective bargaining, the elimination of all forms of forced or compulsory labour, the effective abolition of child labour, the elimination of discrimination in respect of employment and occupation, and a safe and healthy working environment, and are reflected in Telenor's	

GRI	Disclosure	Location	Omission
		<p>Code of Conduct, Group People Policy, and Supplier Conduct Principles. Telenor complies with applicable laws and regulations and if there are differences between such laws and regulations and the standards set out in the company's Code of Conduct, Telenor will apply the higher standard consistent with applicable local laws.</p> <p>2023 Annual Report, Sustainability Statements chapter, section <i>Human Rights</i> and section <i>Responsible Supply Chain</i></p>	
GRI 408: CHILD LABOUR 2016			
3-3	Management of material topics	Management of this material topic, including policies, commitments, impacts, actions, KPIs and strategies is provided in 2023 Annual Report, Sustainability Statements chapter, section <i>Human Rights</i>	
408-1	Operations and suppliers at significant risk for incidents of child labor	<p>All Telenor Companies shall conduct a human rights due diligence including risk mapping in these areas. We practise a zero tolerance in this area and the risk is greater in our operations in Asia, especially manufacturing and work intensive production companies etc. All suppliers are legally bound to obey international standards in this area. This is also an important part of the regular inspections executed locally; we check compliance by numerous inspections across Group every year. Incidents in these areas shall be reported immediately and corrective actions are required at once. We also include this in training & awareness sessions/supplier conferences organised locally.</p> <p>See more: 2023 Annual Report, Sustainability Statements chapter, sections <i>Human Rights</i>, <i>Responsible Supply Chain</i></p> <p>Telenor Supply Chain Sustainability</p>	
GRI 409: FORCED OR COMPULSORY LABOR 2016			

GRI	Disclosure	Location	Omission
3-3	Management of material topics	Management of this material topic, including policies, commitments, impacts, actions, KPIs and strategies is provided in 2023 Telenor Annual Report, section <i>Human Rights</i>	
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	<p>All Telenor Companies shall conduct a human rights due diligence including risk mapping in these areas. We practise a zero tolerance in this area and the risk is greater in our operations in Asia, especially manufacturing and work intensive production companies etc. All suppliers are legally bound to obey international standards in this area. This is also an important part of the regular inspections executed locally; we check compliance by numerous inspections across Group every year. Incidents in these areas shall be reported immediately and corrective actions are required at once. We also include this in training & awareness sessions/supplier conferences organised locally.</p> <p>See: 2023 Annual Report, Sustainability Statements chapter, sections <i>Human Rights, Responsible Supply Chain</i></p> <p>Telenor Supply Chain Sustainability</p>	
GRI 410: SECURITY PRACTICES 2016			
410-1	Security personnel trained in human rights policies or procedures	Percentage is not disclosed.	Reason for omission: Telenor’s ambition is that all security personnel, directly or indirectly employed, shall have performed internal health, safety, security, and environmental training, where human rights and health and security issues are part of training. As all Telenor companies shall have management system according to ISO 45001, the follow up and training is part of the management system processes.

GRI	Disclosure	Location	Omission
GRI 411: RIGHTS OF INDIGENOUS PEOPLES 2016			
411-1	Incidents of violations involving rights of indigenous peoples	In 2023 we are not aware of any reported incidents	
GRI 413: LOCAL COMMUNITIES 2016			
413-1	Operations with local community engagement, impact assessments, and development programs	<p>Omission: disclosure of percentage of operations with implemented local community engagement, impact assessments and/or development programmes.</p> <p>See: 2023 Annual Report, Sustainability Statements chapter, section <i>Digital Skills, Inclusion and Online Safety</i></p>	Reason for omission: Not applicable. We do not report on percentage of operations, but provide detailed information of impact assessments and programmes, local community development programmes.
413-2	Operations with significant actual and potential negative impacts on local communities	<p>See: 2023 Annual Report, Sustainability Statements chapter, section <i>Digital Skills, Inclusion and Online Safety</i></p> <p>Digital inclusion and diversity</p>	Reason for omission: Not applicable. We do not report on percentage of operations, but provide detailed information of impact assessments and programmes, local community development programmes.
GRI 414: SUPPLIER SOCIAL ASSESSMENT 2016			
3-3	Management of material topics	<p>Management of this material topic, including policies, commitments, impacts, actions, KPIs and strategies is provided in 2023 Annual Report, Sustainability Statements chapter, section <i>Responsible Supply Chain</i></p> <p>Telenor strives for high sustainability standards and continuous improvement in its operations throughout the supply chain and works to ensure that its suppliers take a similar approach. Telenor’s approach to supply chain sustainability is to legally oblige the supplier to uphold responsible business practice, monitor compliance with Telenor’s requirements and to undertake capacity-building among its suppliers.</p> <p>Telenor carries out inspections to monitor compliance with the requirements on responsible business conduct.</p>	

GRI	Disclosure	Location	Omission
414-1	New suppliers that were screened using social criteria	<p data-bbox="875 256 1637 284">Telenor Supply Chain Sustainability</p> <p data-bbox="875 300 1637 391">Telenor require all suppliers to follow the Supplier Conduct Principles (SCP), which encompass social and other sustainability requirements.</p> <p data-bbox="875 427 1637 879">Telenor undertakes monitoring of and follow up with business partners on their controls and practice to comply with the SCP throughout their supply chain. In addition to direct monitoring, Telenor collaborates through the industry platform Joint Alliance for CSR (JAC) to verify, assess and develop responsible business across the manufacturing centres of important multinational suppliers of the Information Communication Technology (ICT) industry. In 2023 the approach to classify and monitor high risk suppliers was streamlined across markets. While Telenor has ensured that all known high risk suppliers have been monitored during the year, calculation of the percentage for purposes of reporting against target is not produced for the year. This is because the streamlined methodology was rolled out in markets in a staged manner, leading to the challenge of data comparability.</p>	
414-2	Negative social impacts in the supply chain and actions taken	During 2023, Telenor has recorded 0 cases of underage labour (15-18 years) involving hazardous work or child labour (12-14 years) in the supply chain.	
GRI 418: CUSTOMER PRIVACY 2016			
3-3	Management of material topics	Management of this material topic, including policies, commitments, impacts, actions, KPIs and strategies is provided in 2023 Annual Report, Sustainability Statements chapter, section <i>Privacy & Data Protection</i>	
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	2023 Annual Report, Sustainability Statements chapter, section <i>Privacy & Data Protection</i> .	

GRI	Disclosure	Location	Omission
		<p>2023 Authority Requests Report</p> <p>Telenor Privacy and Data Protection</p>	
TELENOR DEFINED MATERIAL TOPICS			
N/A	Digital Skills, Inclusion and Online Safety	<p>Please see our response to GRI indicator 3-3 above; and Telenor Annual Report 2023, Sustainability Statements chapter, section <i>Digital Skills, Inclusion and Online Safety</i>;</p> <p>Building skills for an accelerated digital future</p>	
N/A	Cyber security	<p>Please see our response to GRI indicator 3-3 above; and Telenor Annual Report 2023, Sustainability Statements chapter, section <i>Cyber security</i>;</p> <p>Telenor Cyber security</p> <p>As a network operator and a global provider of digital services, Telenor is at constant high risk of cyber-attacks. Advanced threat actors are increasingly aiming to steal information, modify customer data or make our services unavailable. Telenor is continuously implementing security capabilities to prevent and reduce the effect of a range of threats, including the ability to swiftly detect and respond to unwanted activities. Alignment with our approach and governing principles is carefully monitored by our security functions.</p>	
N/A	Privacy & Data Protection	<p>Please see our response to GRI indicator 3-3 above; and Telenor Annual Report 2023, Sustainability Statements chapter, section <i>Privacy & Data Protection</i>;</p> <p>Section Material Areas & Key Highlights 2023 outlines the level of impacts, risks and opportunities as identified by the materiality assessment process.</p>	

GRI	Disclosure	Location	Omission
-----	------------	----------	----------

Telenor's customers expect not only real-time, relevant, and individualised services, they also expect that their privacy is safeguarded. As a provider of mobile and internet connectivity, respect for the rights to privacy and freedom of expression is central to Telenor's core business.

The company approaches these issues from a privacy point of view as well as a security angle, with policies and manuals that set out mandatory requirements applying across all operations.

[Telenor Privacy and Data Protection](#)