



GRI Report 2018

Telenor Group Report 2018

GRI Sustainability Reporting Standards

'In accordance – Core'



Preface

Telenor Group supports the Global Reporting Initiative (GRI) – as an Organisational Stakeholder – and its initiatives to drive sustainability reporting. Telenor Group reports – and has done so since 2002 – in accordance with the GRI Sustainability Reporting Guidelines. The 2018 report applies the GRI Sustainability Reporting Standards.

This report has been prepared in accordance with the GRI Standards' Core option, with an in-depth and targeted reporting on the most material topics to Telenor. Scope of the reporting is Telenor ASA and all Telenor's subsidiaries directly or indirectly controlled by Telenor ASA ("business units").

During 2018, Telenor Group has carried out an updated assessment of sustainability issues aligned with the Consolidated Set of GRI Sustainability Reporting Standards. The assessment was conducted in accordance with the Global Reporting Initiative G4 principles for defining report content through the following key steps; identification, prioritisation and validation. The materiality process is regularly revised through internal workshops and meetings within Telenor to adapt for changes in context, risk and stakeholder feedback. More details on the materiality assessment process can be found [here](#).

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

External Assurance

An independent assurance of the content of this report has been done for the information regarding energy consumption and climate emissions. The assurance has been done by DNV-GL Business Assurance.

References in the column UN Global Compact

Principle 1-10: UN Global Compact Advanced Communication on Progress (COP)

SDG 1-17: Sustainable Development Goals

TELENOR GRI CONTENT INDEX 2018

GRI standard	Standard disclosure	Telenor response	UN Global Compact
GRI 101 Foundation 2016	GRI 101 does not include any disclosures		
GRI 102 General Disclosures 2016			
1. ORGANIZATIONAL PROFILE			
102-1	Name of the organization	Telenor Group	
102-2	Activities, brands, products, and services	http://www.telenor.com/about-us/global-presence/	
102-3	Location of headquarters	Fornebu, Norway	
102-4	Location of operations	Telenor Annual Report 2018-Segment information -p.57 and http://www.telenor.com/about-us/global-presence/	
102-5	Ownership and legal form	http://www.telenor.com/about-us/corporate-governance/articles-of-association/	
102-6	Markets served	Telenor Annual Report 2018-Segment information -p.57 and http://www.telenor.com/about-us/global-presence/	
102-7	Scale of the organization	Telenor Annual Report 2018 – p.6 - 16	
102-8	Information on employees and other workers	Developing a diverse workforce - Telenor Sustainability Report 2018 – p.13-14 http://www.telenor.com/sustainability/reporting/key-figures/#people-organisation -and see Country by Country Report Telenor Sustainability Report 2018 – p.31	
102-9	Supply chain	Telenor Sustainability Report 2018 – p.15-17 and also outlined online: http://www.telenor.com/sustainability/responsible-business/supply-chain-sustainability/	
102-10	Significant changes to the organization and its supply chain	Telenor Annual Report 2018-Segment information -p.57 and Report form the Board of Directors 2018 p.6-16 and Telenor Annual Report 2018 - p.76; Acquisitions and disposals	
102-11	Precautionary Principle or approach	Telenor Annual Report 2018 - Note 28; p.88; Financial risk management Telenor Code of Conduct	
102-12	External initiatives	The most important social charters, principles, or other initiatives to which Telenor subscribes or endorses are: <ul style="list-style-type: none"> • UN Global Compact • UN Global Goals for Sustainable Development • GRI • CDP (former Carbon Disclosure Project) • Principles of the World Economic Forum • Telecommunications Industry Dialogue on Freedom of Expression and Privacy http://www.telenor.com/sustainability/reporting/our-performance/ and Telenor's latest alignment with the Industry Dialogue Guiding Principles	
102-13	Membership of associations	• GSMA (Global Mobile Operators' Association)	

GRI standard	Standard disclosure	Telenor response	UN Global Compact
		<ul style="list-style-type: none"> • Joint Audit Committee (JAC) • United Nations Global Compact (UNGC) • Confederation of Norwegian Enterprise (NHO) • Child Labour Platform (CLP) • UNI Global Union 	
2. STRATEGY			
102-14	Statement from senior decision-maker	Telenor Sustainability Report 2018 - p.4	
3. ETHICS AND INTEGRITY			
102-16	Values, principles, standards, and norms of behavior	<p>Telenor has zero tolerance on corruption and Telenor's ethical standards promote proper business practices and reflect relevant laws, regulations and internationally recognised standards.</p> <p>Integrity is a vital part of Telenor's business. Telenor's management is committed to sending clear, unambiguous and regular messages to all staff and business partners that corruption and bribery are unacceptable. Telenor's governing documents set one single standard which shall govern all business activities, regardless of where such activities take place.</p> <p>Telenor ethics and anti-corruption programme Anti-corruption</p>	Principle 10 SDG 16
102-17	Mechanisms for advice and concerns about ethics	<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). Group Internal Audit & Investigation is conducting the investigations and fact finding for the reported concerns.</p> <p>In 2018, Telenor logged 558 incoming compliance reports. Around 70 per cent of these reports came in through the Integrity Hotline.</p> <p>All Compliance Incidents shall be handled by the relevant Ethics & Compliance Officer in accordance with Group requirements for handling of Compliance Incidents. The Board of Directors shall take all action it considers appropriate to investigate any violations. If a violation has occurred, Telenor will take such disciplinary or preventive actions, as it deems appropriate.</p> <p>Integrity Hotline Telenor Sustainability Report 2018 -p 11 and 12.</p>	Principle 10 SDG 16
4. GOVERNANCE			
102-18	Report the governance structure of the organization, including committees of the highest governance body. Committees responsible for decision-making on economic,	Telenor Group Corporate Governance Report 2018 Corporate Governance and Group Executive Management	

GRI standard	Standard disclosure	Telenor response	UN Global Compact
	environmental, and social topics.		
5. STAKEHOLDER ENGAGEMENT			
102-40	List of stakeholder groups	Stakeholders engaged for materiality matrix include policy makers, investors, employees, community & media, customers and NGOs- outlined online: http://www.telenor.com/corporate-responsibility/reporting/scope-and-principles/	
102-41	Collective bargaining agreements	In Telenor Norway, Sweden and Denmark, all employees are covered by collective agreements due to the legal principle general application for all employees. 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. In Malaysia there is also a recognized union with a collective agreement.	SDG 8
102-42	Identifying and selecting stakeholders	Reporting Scope and Principles	
102-43	Approach to stakeholder engagement	Telenor Sustainability Report 2018 - p.9 and Telenor Annual Report 2018 – p.18 Telenor Youth Forum - TYF Telenor Investor Relations Stakeholder Engagement Telenor Materiality Assessment Sustainability Briefing Myanmar 2019	
102-44	Key topics and concerns raised	This is outlined in Telenor's materiality assessment process. Telenor Materiality Assessment Telenor Sustainability Report 2018 - p.9	
6. REPORTING PRACTICE			
102-45	Entities included in the consolidated financial statements	Telenor Sustainability Report 2018 - p.57 Reporting our Performance	
102-46	Defining report content and topic Boundaries	Approach to defining report content and materiality matrix is outlined online: Scope and Principles	
102-47	List of material topics	Telenor's material aspects <ul style="list-style-type: none"> • Human rights • Ethics and anti-corruption • Privacy • Cyber security • Corporate governance • Supply chain sustainability • Digital inclusion • Reporting and stakeholder engagement • Employee involvement and diversity • Economic contribution to society • Child online safety • Social innovation • Climate risk and environment 	

GRI standard	Standard disclosure	Telenor response	UN Global Compact
		<ul style="list-style-type: none"> • Mobiles phones and health • Health and safety Telenor Group Materiality Matrix	
102-48	The effect of any restatements of information given in previous reports, and the reasons for such restatements.	Sustainability Key Figures It states that the International Energy Agency (IEA) has changed its methodology for estimating country-specific indicators for CO2 emissions related to electricity production	
102-49	Changes in reporting	Telenor Bulgaria, Telenor Serbia, Telenor Montenegro and Telenor Hungary as well as Telenor India are no longer part of reporting scope	
102-50	Reporting period	Calendar year 2018	
102-51	Date of most recent report	Previous report published in 2018, covering calendar year 2017	
102-52	Reporting cycle	Annual	
102-53	Contact point for questions regarding the report	Jan Kristensen / Eyvind Lome E-mail: sustainability@telenor.com	
102-54	Claims of reporting in accordance with the GRI Standards	This report has been prepared in accordance with the GRI Standards: Core option	
102-55	GRI content index	The GRI index can be found here: http://www.telenor.com/sustainability/reporting/gri-index/	
102-56	External assurance	An independent assurance of the content of this report has been done for the information regarding energy consumption and climate emissions. The assurance has been done by DNV-GL Business Assurance.	
GRI 103: MANAGEMENT APPROACH 2016			
103-1	Explanation of the material topic and its Boundary	See separate report page 16 in this document	
103-2	The management approach and its components	See separate report page 16 in this document	
103-3	Evaluation of the management approach	See separate report page 16 in this document	
GRI 201: ECONOMIC PERFORMANCE 2016			
201-1	Direct economic value generated and distributed	Telenor Annual Report 2018 – p 37	SDG 2, 5, 7, 8, 9, 10
201-2	Financial implications and other risks and opportunities due to climate change	In terms of climate-related regulator risks, Telenor may face higher operational costs related to carbon taxes, rising energy prices and internationally binding agreements. Climate-related physical risks may cause disruptions or catastrophic damage to infrastructure, such as network base stations and electrical power lines. Telenor Sustainability Report 2018 – Climate Risk p.21	Principle 7
201-3	Defined benefit plan obligations and other retirement plans	Telenor Annual Report 2018 - note 25 - Pension obligations - p.82-84 and Remuneration principles p.99	

GRI standard	Standard disclosure	Telenor response	UN Global Compact
GRI 203: INDIRECT ECONOMIC IMPACTS 2016			
203-1	Infrastructure investments and services supported	Telenor Sustainability Report 2018 - p.29 How Telenor impact societies	SDG 2, 5, 7, 9, 10, 11
203-2	Significant indirect economic impacts	Telenor Sustainability Report 2018 - p. 26 Social Innovation and p.30 Economic Contribution to Society	SDG 1, 2, 3, 8, 10, 17
GRI 204: PROCUREMENT PRACTICES 2016			
204-1	Proportion of spending on local suppliers	<p>Identified omission: Percentage is not disclosed. 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 business units shall use group standards, processes and agreements where they are established. Suppliers in competition for contracts with 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> <p>See also: Telenor Code of Conduct and section "Ethics and anti-corruption" on page 11 in Telenor Sustainability Report 2018</p>	SDG 1, 5, 8, 10
GRI 205: ANTI-CORRUPTION 2016			
205-2	Communication and training about anti-corruption policies and procedures	<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. The Code of Conduct is owned and approved by the Board, and all employees are required to sign it.</p> <p>A description of Telenor's Anti-Corruption Programme and the Ethics and Compliance function is publicly available on the web sites: https://www.telenor.com/about-us/corporate-governance/ethics-compliance/ and https://www.telenor.com/about-us/corporate-governance/anti-corruption/</p> <p>The Integrity Hotline is a confidential channel where anyone can ask questions and raise concerns about possible breaches of Telenor's Code of Conduct, including relevant laws,</p>	Principle 10 SDG 16

GRI standard	Standard disclosure	Telenor response	UN Global Compact
		<p>regulations and governing documents. See also Telenor Annual Report 2018 - p.19 and Telenor Sustainability Report 2018 -p.11</p> <p>Integrity is a vital part of Telenor’s business. We recognize that our business partners, whether new investments, partners, agents, consultants, contractors or suppliers, will be associated with Telenor. It is crucial to ensure that Telenor’s business partners are in compliance with our ethical standards. Telenor has implemented mandatory requirements for screening and conducting integrity due diligence assessments of our business partners.</p> <p>During 2018, Telenor performed more than 20,000 Man-hours training of suppliers’ employees covering Health, Safety and Security as well as Anti-corruption. At the end of 2018, 100% of all our suppliers are covered by an agreement on Supplier Conduct Principles that set out the minimum standards that we expect to see achieved over time, including on ethics and anti-corruption. See also: Key figures</p>	
GRI 206: ANTI-COMPETITIVE BEHAVIOR 2016			
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Telenor Annual Report 2018 -p.95; Note 33; Legal disputes and contingencies	
GRI 302: ENERGY 2016			
302-1	Energy consumption within the organization	<p>For the indicators 302-1, 302-3 and 302-4; Telenor’s total GHG emissions and energy consumptions for 2018 have been independently verified through a limited assurance by DNV GL based on the ISO 14064- 3 standard/GHG Protocol.</p> <p>See also: http://www.telenor.com/sustainability/reporting/key-figures/climate-change/</p> <p>All reported figures below are for total Telenor Group (ex. Serbia, Montenegro, Bulgaria and Hungary) in the financial year 2018.</p> <ul style="list-style-type: none"> • Total fuel consumption from non-renewable sources: 996 GWh • Total electricity consumption: 2285 GWh • Total heating/cooling consumption: 7 GWh • Total energy consumption: 3288 GWh • Telenor did not sell any electricity or heating/cooling during 2018. <p>Boundaries/scoping, standards, methodologies, conversion factors and other assumptions used as reported to CDP.</p>	Principle 7, 8, 9 SDG 10, 13

GRI standard	Standard disclosure	Telenor response	UN Global Compact
302-3	Energy intensity	<p>Reported figures are for total Telenor Group in the financial year 2018.</p> <ul style="list-style-type: none"> • Energy intensity ratio for all our business units- where the ratio denominator is total revenues: 242 GWh/billion USD • All our reported fuel, electricity, heating/cooling consumptions are included in the energy intensity ratio. • The reported ratio uses energy consumed both within and outside the Telenor organization. • Boundaries/scoping, standards, methodologies, conversion factors and other assumptions used as reported to CDP: http://www.telenor.com/sustainability/reporting/our-performance/ 	Principle 7, 8, 9 SDG 10, 13
302-4	Reduction of energy consumption	<p>Reported figures are for total Telenor Group in the financial year 2018.</p> <ul style="list-style-type: none"> • The total amount of energy consumption has <u>increased with 729 GWh</u> as a net effect after initiatives to reduce emissions but with increased business scope (more customers and more data traffic). This includes a new business unit in Myanmar since 2013 – but excludes business units in India, Bulgaria, Serbia, Hungary and Montenegro (all sold out in 2018). • All our reported fuel, electricity, heating/cooling consumptions are included in the reported energy reduction figure. • Baseline/base year: 2559 GWh in 2013 • Boundaries/scoping, standards, methodologies, conversion factors and other assumptions used as reported to CDP: http://www.telenor.com/sustainability/reporting/our-performance/ 	Principle 7, 8, 9 SDG 10, 13
GRI 305: EMISSIONS 2016			
305-1	Direct (Scope 1) GHG emissions	<p>For the indicators 305-1, 305-2, 305-3, 305-4 and 305-5; Telenor's total GHG emissions and energy consumptions for 2018 have been independently verified through a limited assurance by DNV GL based on the ISO 14064- 3 standard/GHG Protocol. See also: http://www.telenor.com/sustainability/reporting/key-figures/climate-change/</p> <p>Reported figures are for total Telenor Group in the financial year 2018.</p> <ul style="list-style-type: none"> • Total gross direct (Scope 1) GHG emissions 	Principle 7, 8, 9 SDG 10, 13

GRI standard	Standard disclosure	Telenor response	UN Global Compact
		<p>in metric tons of CO2 equivalent for all our business units: 0.219 million tonnes</p> <ul style="list-style-type: none"> Boundaries/scoping, standards, methodologies, conversion factors and other assumptions used as reported to CDP: http://www.telenor.com/sustainability/reporting/our-performance/ We use financial control as consolidation approach for our reported emissions: All operating business units where Telenor is a majority owner (owner of more than 50% of the shares). 	
305-2	Energy indirect (Scope 2) GHG emissions	<p>Reported figures are for total Telenor Group in the financial year 2018.</p> <ul style="list-style-type: none"> Total gross energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent for all our business units: 0.892 million tonnes (location based) Boundaries/scoping, standards, methodologies, conversion factors and other assumptions used as reported to CDP: http://www.telenor.com/sustainability/reporting/our-performance/ We use financial control as consolidation approach for our reported emissions: All operating business units where Telenor is a majority owner (owner of more than 50% of the shares). 	Principle 7, 8, 9 SDG 10, 13
305-3	Other indirect (Scope 3) GHG emissions	<p>Reported figures are for total Telenor Group in the financial year 2018.</p> <ul style="list-style-type: none"> Total gross other indirect (Scope 3) GHG emissions in metric tons of CO2 equivalent for all our business units: 0.018 million tonnes of CO2 Boundaries/scoping, standards, methodologies, conversion factors and other assumptions used as reported to CDP: http://www.telenor.com/sustainability/reporting/our-performance/ We use financial control as consolidation approach for our reported emissions: All operating business units where Telenor is a majority owner (owner of more than 50% of the shares). 	Principle 7, 8, 9 SDG 10, 13
305-4	GHG emissions intensity	<p>Reported figures are for total Telenor Group in the financial year 2018.</p> <ul style="list-style-type: none"> GHG emissions intensity ratio for all our business units- where the ratio denominator is total revenues: 0.083 million tonnes CO2/ billions of USD All our reported fuel, electricity, heating/cooling consumptions are included in the GHG emissions intensity ratio. 	Principle 7, 8, 9 SDG 10, 13

GRI standard	Standard disclosure	Telenor response	UN Global Compact
		<ul style="list-style-type: none"> The reported ratio uses GHG emissions from both direct (Scope 1), energy indirect (Scope 2), other indirect (Scope 3). Boundaries/scoping, standards, methodologies, conversion factors and other assumptions used as reported to CDP: http://www.telenor.com/sustainability/reporting/our-performance/ 	
305-5	Reduction of GHG emissions	<p>Reported figures are for total Telenor Group in the financial year 2018.</p> <p>The total amount of GHG emissions has <u>increased</u> with 0.399 million tonnes CO2 equivalent as a net effect after initiatives to reduce emissions but with increased business scope (more customers and more data traffic). This includes a new business unit in Myanmar since 2013 – but excludes business units in India, Bulgaria, Serbia, Hungary and Montenegro (all sold out in 2017-2018).</p> <ul style="list-style-type: none"> Baseline/base year: 0.729 million tonnes CO2 in 2013 Boundaries/scoping, standards, methodologies, conversion factors and other assumptions used as reported to CDP: http://www.telenor.com/sustainability/reporting/our-performance/ <p>We use financial control as consolidation approach for our reported emissions: All operating business units where Telenor is a majority owner (owner of more than 50% of the shares).</p>	Principle 7, 8, 9 SDG 10, 13
GRI 308: SUPPLIER ENVIRONMENTAL ASSESSMENT 2016			
308-1	New suppliers that were screened using environmental criteria	<p>Telenor Sustainability Report 2018 - p.23</p> <p>In 2018, in more than 80 % of our procurement processes with contract value larger than USD 250,000 we have screened new suppliers using a specified set of sustainability criteria.</p>	Principle 7, 8, 9 SDG 13
GRI 401: EMPLOYMENT 2016			
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	In our Norwegian entities there is a general principle that Telenor is offering equal benefits, to full-time, part-time and temporary employees, with some reservations for part-time employees with less than 20% and 20%-50% position.	Principle 6 SDG 8
GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018			
403-3	Workers with high incidence or high risk of diseases related to their occupation	<p>Telenor Sustainability Report 2018 - p.14</p> <p>Telenor faces a range of HS&S related challenges in the markets it operates, e.g. traffic-related incidents.</p>	SDG 8

GRI standard	Standard disclosure	Telenor response	UN Global Compact
		We experienced however four fatal incidents in Pakistan and Myanmar in our supply chain. It is with great regret that these resulted in eight fatalities, four involving 1st and 2nd tier suppliers and four involving third parties. Three of the fatal incidents were associated with traffic and one with working at heights.	
GRI 404: TRAINING AND EDUCATION 2016			
404-2	Programs for upgrading employee skills and transition assistance programs	Telenor Sustainability Report 2018 - p.13-14	Principle 6 SDG 4, 5, 8,10
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.	Principle 6 SDG 4, 5, 8, 10
GRI 406: NON-DISCRIMINATION 2016			
406-1	Incidents of discrimination and corrective actions taken	Telenor Sustainability Report 2018 - p.12	Principle 6 SDG 5, 10, 16
GRI 407: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING 2016			
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<p>Telenor is committed to respecting labour rights principles as laid down in UN Global Compact and ILO's fundamental conventions. These principles relating to respecting the rights to freedom of association and collective bargaining, the elimination of forced labour, child labour and discrimination in the work place, are reflected in Telenor's Code of Conduct and Group Policy People as well as Supplier Conduct Principles. Telenor shall comply with applicable laws and regulations. In the event that there are differences between such laws and regulations and the standards set out in our Code of Conduct, Telenor will apply the higher standard consistent with applicable local laws.</p> <p>Telenor believes in employee involvement, through dialogue with employees or their recognized employee representatives. We have established a framework for employee involvement promoting partnership based on good and trusting dialogue, e.g. in relation to acknowledged labour unions or through People Councils as an internal arena for dialogue with elected employee representatives.</p> <p>Telenor has reinforced its commitment to further develop employee involvement in operations throughout the Group. Most of Telenor's operations in Europe and Asia are providing for</p>	Principle 3 SDG 8

GRI standard	Standard disclosure	Telenor response	UN Global Compact
		employee involvement through dialogue between management and recognised employee representatives, e.g. in relation to acknowledged unions or through People Council as a local cooperation body. Telenor Sustainability Report 2018 - p.13	
GRI 408: CHILD LABOUR 2016			
408-1	Operations and suppliers at significant risk for incidents of child labor	All Business Units 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. This is also part of risk assessment of the supplier pre contract and annual Self-Assessment Questionnaire (SAQ). 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. See more about underage labour: Telenor Sustainability Report 2018 - p.15	Principle 2, 5 SDG 10, 16
GRI 409: FORCED OR COMPULSORY LABOR 2016			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	See section Sustainable Supply chain in Telenor Sustainability Report 2018 - p.15 and website Supply Chain Sustainability	Principle 4 SDG 8, 10
GRI 410: SECURITY PRACTICES 2016			
410-1	Security personnel trained in human rights policies or procedures	Identified omission: 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 OHS issues are part of training. As all Telenor companies shall have management system according to OHSAS 18001/ ISO 45001, the follow up and training is part of the management system processes.	Principle 1 SDG 16
GRI 411: RIGHTS OF INDIGENOUS PEOPLES 2016			
411-1	Incidents of violations involving rights of indigenous peoples	In 2018 we are not aware of any reported incidents	Principle 1 SDG 2
GRI 412: HUMAN RIGHTS ASSESSMENT 2016			
412-1	Operations that have been subject to human rights reviews	To help us navigate and identify the most salient human rights impacts, we conduct human rights	Principle 1

GRI standard	Standard disclosure	Telenor response	UN Global Compact
	or impact assessments	due diligence both at Group and business unit (BU) levels. Human rights are also included in our materiality matrix. Our activities are guided by the UN Guiding Principles on Business and Human Rights and other international frameworks including the Universal Declaration on Human Rights and the ILO Core Conventions. See Telenor Sustainability Report 2018 - p 17. Further we conduct assessments related to e.g. specific projects, entry into new markets.	
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	All suppliers and partners that have a direct contractual relationship with Telenor must comply with Telenor's Supplier Conduct Principles (SCP). An Agreement on Responsible Business Conduct (ABC) legally obliges the supplier to comply with the SCP and certain requirements set out in the ABCs. As at year-end 2018, we have signed approximately 7,800 ABCs with almost all our active suppliers that we have defined as in-scope for ABC The Agreement on Responsible Business Conduct that includes human rights clauses are implemented broadly to all suppliers. "Suppliers" are defined widely and covers all contracting parties also significant investments agreements. Telenor Sustainability Report 2018 - p 16.	Principle 2
GRI 414: SUPPLIER SOCIAL ASSESSMENT 2016			
414-1	New suppliers that were screened using social criteria	The Business Units evaluate the Supplier Conduct Principles risk for any existing or potential Supplier and/or its Sub Suppliers. 100% of new suppliers were screened using labour practices criteria	SDG 5, 8, 10, 16
414-2	Negative social impacts in the supply chain and actions taken	During 2018, Telenor recorded two incidents in Bangladesh, two incidents in Pakistan and one incident in Thailand of underage labour (15-18 years) involving hazardous work. No incidents of child labour (12-14 years) were identified. Telenor Sustainability Report 2018 - p 15.	SDG 5, 8, 10, 16
GRI 416: CUSTOMER HEALTH AND SAFETY 2016			
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	We have not identified any incidents or non-compliances with H&S regulations and applicable standards in 2018	SDG 16
GRI 417: MARKETING AND LABELING 2016			
417-2	Incidents of non-compliance concerning product and service information and labeling	Telenor is not aware of any incidents or non-compliances concerning product and service information and labelling in 2018	SDG 12, 16
GRI 418: CUSTOMER PRIVACY 2016			
418-1	Substantiated complaints concerning breaches of	Telenor is not aware of any substantiated complaints regarding breaches of customer	SDG 16

GRI standard	Standard disclosure	Telenor response	UN Global Compact
	customer privacy and losses of customer data	privacy and losses of customer data in 2018.	
GRI 419: SOCIOECONOMIC COMPLIANCE 2016			
419-1	Non-compliance with laws and regulations in the social and economic area	<p>The Telenor Group’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. See Telenor Annual Report 2018 – p.15: Regulatory Risk.</p> <p>The Norwegian Competition Authority (NCA) and EFTA Surveillance Authority (ESA) carried out an inspection of Telenor in Norway on 4-13 December 2012 based on suspected abuse of dominant position and/or anti-competitive collaboration concerning Telenor Norway’s mobile operation. In November 2016, NCA sent a Statement of Objection setting out its preliminary assessment of Telenor’s behaviour in the mobile market. The preliminary allegations from the NCA was stated as it was considering imposing a fine of NOK 906 million against Telenor for a historical breach of the prohibition against abuse of a dominant position related to NCA’s concern for the roll-out of the third mobile network in Norway. In June 2018, NCA decided to impose a fine of NOK 788 million on Telenor as a result of the investigations which commenced on 4 December 2012. Telenor disagreed that the company has violated the Norwegian Competition Act. In June 2019, The Competition Complaint Board upholds the decision of the Norwegian Competition Authority, in a split decision. In Telenor’s opinion the agreement between Telenor and Network Norway neither limited competition nor the development of a third network, and the price model was legal. Telenor will review the decision thoroughly before eventually issue writ of summons before the Gulating Court of Appeal. See Telenor’s notifications to Oslo Stock Exchange</p> <p>Telenor’s subsidiary in Thailand, dtac, and some other local mobile operators have over recent years been involved in an industry dispute with TOT Public Company Limited (TOT) about the calculation of access charge (interconnection) fees to TOT under the access charge agreements. This claim was filed by TOT Plc in 2011 stating that dtac has an obligation to pay to TOT an access charge for the connection of dtac’s subscribers with TOT’s network from 18 November 2006 to 10 July 2014 in the amount of approximately NOK 66 billion, including default</p>	SDG 16

GRI standard	Standard disclosure	Telenor response	UN Global Compact
		<p>interest and VAT. On 31 May 2019, the Central Administrative Court (lower court) issued a verdict dismissing TOT's claim on access charges against dtac in its entirety. The Court views that the access charge rate is against the NBTC Notification on Interconnection (see above) and that the telecommunication operators are required to calculate the interconnection charge rates in accordance with the said NBTC Notification. The dismissal order is not yet final as TOT still has the right to appeal against such court dismissal within the timeframe as provided by law. See Telenor's notifications to Oslo Stock Exchange.</p> <p>In May 2019, Telenor's subsidiary in Bangladesh, Grameenphone, received a demand notice from the Bangladesh Telecommunication Regulatory Commission (BTRC) yesterday amounting to BDT 125.8 billion (around NOK 12.9 billion). The demand notice is based on audit findings for the period 1997-2014. The issues behind BTRC's claim are not new. The audit process has been disclosed in Grameenphone's and Telenor's financial statements, including note 33 in Telenor's Annual Report 2018. Grameenphone does not accept the demand issued by the BTRC, and will now run a thorough assessment to determine the appropriate course of action.</p>	

GRI 103: Management Approach

GRI 103-1 Explanation of the material topic and its Boundary

Please see below for a presentation on how Telenor measures and manages its material aspects. More information and process details can be found in the materiality assessment description [here](#) (103-1a).

For Telenor, all material topics are relevant throughout our value chain, unless otherwise stated in the table below (103-1b and c).

Where relevant, any adjustments or limitations regarding boundary of a topic will also be found in the table (103-1c).

GRI 103-2 The management approach and its components - How we manage it

For Telenor, the purpose of the management approach is to control major risks and opportunities for all material topics, regardless of whether they are financial or non-financial. Therefore, material topics are in principle governed in the same way as described in our approach to [Corporate Governance](#) in general.

This main document is complimented by a set of key group policies with more detailed information about roles, responsibilities and commitments for the material topics:

- [Code of Conduct](#)
- [Supplier Conduct Principles](#)
- [Telenor Group Human Rights Principles](#)
- [Vision & Values](#)
- [Group Policy Sustainability](#)

For further information, please see table below (column “How we manage it”) and also Telenor’s website on [Corporate Governance](#)

For commitments targets and actions on our material aspects, please see the relevant section in the [Telenor Sustainability Report 2018](#)

GRI 103-3 Evaluation of the management approach

Each material topic has a corresponding chapter in the Sustainability part of the Annual Report where we also provide an evaluation of the management approach. Page references and any exemptions from the GRI standards may be found in the table starting next page.

Additional information on GRI 103-2 and GRI 103-3 can be found in the table below:

Material aspects as in GRI 102-47	How we manage it	How it is monitored	Targets and Results 2018
Human Rights <i>- ensuring that operations or business relationships do not infringe on human rights, -respecting the human right of freedom of expression</i>	<p>Telenor's Code of Conduct, Policies, Supplier Conduct Principles and Vision & Values, provide the Telenor Group with a common approach as to how we treat each other, how we serve our customers, how we run our business and what we believe our role to be in the societies where we operate.</p>	<p>Detailed reporting on how we work with Human Rights can be found in our annual report. This information is aligned with the Guiding Principles of the Telecommunications Industry Dialogue on Freedom of Expression and Privacy (ID) and Global Network Initiative (GNI)</p>	<p>Telenor Sustainability Report 2018 - page 18 Human Rights – Status and Ambition</p>
Ethics and Anti-Corruption <i>- including anti-corruption and bribery, anti-competitive behaviour</i>	<p>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 managed through our Code of Conduct and other guiding documents</p>	<p>Alignment with our approach is carefully monitored by our compliance functions.</p>	<p>Telenor Sustainability Report 2018 - page 11 Ethics and Anti-Corruption</p>
Privacy and Cyber Security <i>- avoiding information being overused for commercial or other purposes or stolen</i>	<p>Telenor has a clear privacy position: Open and transparent about how personal data is collected and used, committed to using personal data to provide better and more relevant services, and thorough in keeping personal data safe. The reviews of Telenor's business units have covered routines and processes for privacy, authority requests and information management.</p>	<p>Alignment with our approach and governing principles is carefully monitored by our privacy- and security functions.</p>	<p>Telenor Sustainability Report 2018 - page 19 and 20 Privacy and Cyber Security – Status and Ambition</p>
Corporate Governance <i>- including policies ensuring board independence, board diversity, remuneration and responsibility and accountability of the board</i>	<p>Telenor Group's corporate governance principles and practices define a framework of rules and procedures for the way business is governed and controlled in all Telenor business units. Each business unit adopts the relevant governing documents.</p>	<p>Business Unit performance reviews are conducted regularly with each of the main BUs in the Telenor Group, and are chaired by the Group CFO with participation from other relevant functional EVPs. The purpose of these meetings is to monitor and follow-up key strategic priorities, financial and operational performance relative to defined targets.</p>	<p>Telenor Sustainability Report 2018 - page 9 - Governance</p>
Supply Chain Sustainability <i>- including human rights, occupational health, safety and personnel security, environment, conflict minerals, hazardous materials, etc.</i>	<p>Telenor's approach to supply chain sustainability is to legally oblige the supplier to uphold responsible business practice according to our policies.</p>	<p>Telenor carries out inspections to monitor compliance with the requirements on responsible business conduct.</p>	<p>Telenor Sustainability Report 2018 - page 15 Supply Chain Sustainability – Status and Ambition</p>

Material aspects as in GRI 102-47	How we manage it	How it is monitored	Targets and Results 2018
Digital Inclusion <i>- access to the service in all markets, including rural and remote areas. In emerging markets focus on bridging the digital divide.</i>	This is part of Telenor’s business strategy and is managed accordingly throughout the entire Group.	We carefully track and report development of network capacity and coverage. This is reported all the way to top management at regular intervals.	Telenor Sustainability Report 2018 - page 25 Digital Inclusion– Status and Ambition
Reporting & stakeholder engagement <i>- includes provision of timely, accessible and accurate disclosure of performance, goals and policies related to sustainability activities.</i>	These topics are managed through a combination of following public reporting requirements as well as being an active participant in several regional and international initiatives (Global Compact, GNI, ID, GRI, etc.).	In addition to internal overview and control, our actions, results and reporting is monitored both through independent third-party assurance as well as various interactions with local stakeholders.	Telenor Sustainability Report 2018 - page 10 - Stakeholder engagement
Employee Involvement and Diversity; <i>-including diversity, attraction and retention of the best people, training and development opportunities and career prospects</i>	Please see top document references above.	Responsibility of tracking policy requirements, goals and targets lies with the line management. Group Sustainability and Group People oversees the process.	Telenor Sustainability Report 2018 - page 13 – Status and Ambition
Economic contribution to society <i>- includes investments in local communities, including job creation, skills development, charitable contributions, tax and licenses</i>	The topic is an integrated part of our financial governance system.	In addition to following international accounting standards, Telenor has reported direct, country-by-country impact on investment, taxation and employment, since 2014.	Telenor Sustainability Report 2018 - page 30 Economic contribution to society – Status and Ambition
Child Online Safety <i>- including online and mobile safety, entailing education and tools for children, parents and carers to develop resilience against online risks and harm.</i>	Global programmes, industry engagement, expert partnerships and ambitions to provide education and tools are the main avenues of managing Telenor’s intent to empower children, parents and carers. The topic is an integrated part of Group Policy Sustainability and is managed through a designated position in Group Sustainability which oversees and coordinates initiatives throughout the Business Units.	In close coordination with Group Sustainability, the different business units initiate projects and report back to Group for evaluation.	Telenor Sustainability Report 2018 - page 23 Child Online Safety – Status and Ambition
Social Innovation <i>-including solutions with social benefits, such as mFinance, mHealth, mAgri, mEducation, mGovernment, mWomen and smart</i>	Given the nature of this material aspect, it is difficult to establish a separate governing document; however, it is a key focus in our strategy, firmly placing a responsibility throughout the business units with a coordinating	Monitored and followed up by counting number of birth registrations and other indicators The different results are communicated to Group for continuous evaluation and improvement.	Telenor Sustainability Report 2018 - page 26 Status and Ambition

Material aspects as in GRI 102-47	How we manage it	How it is monitored	Targets and Results 2018
<i>working.</i>	responsibility at Group Sustainability.		
Climate Risk and Environment <i>- including EMS and waste management, energy efficiency, energy use and reduction of greenhouse gas emissions– as well as services and technologies that enable society/ customers to reduce their climate impact</i>	Please see Environment and Climate	Environmental Management Systems (EMS) in line with ISO 14001 shall be in place and followed-up in all business units.	Telenor Sustainability Report 2018 - page 22 Climate Risk and Environment – Status and Ambition
Mobile Phones and Health <i>- including electromagnetic fields from masts and mobile phones, user complaints concerning issues such as radiation, radio waves and Wi-Fi</i>	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). These guidelines are endorsed by the World Health Organisation (WHO). The responsibility lies with each business unit.	Since all business units must work in accordance with national and international guidelines and these represent the basis for all our planning, installation work and safety measures at antenna sites; this is monitored by the line management	Telenor Sustainability Report 2018 - page 28 Wireless communications and health
Health and Safety; <i>-including health safety and people security.</i>	Please see top document references above.	Responsibility of tracking policy requirements, goals and targets lies with the line management, and Group People oversees the process.	Telenor Sustainability Report 2018 - page 14 – Status and Ambition