

GRI Standard Reference Index

TDC NET 2022

31 March 2022



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GRI Standard Reference Index

TDC NET's reporting is informed by the Global Reporting Initiative (GRI) Standards. GRI is an independent, international organisation, which provides standards that are widely used for harmonised ESG reporting.

The standards mentioned in the tables on the following pages have been identified as material to our ESG related reporting. In the tables, we refer to documents, webpages, and other publicly available information, and we explain the content when necessary.

- Our Sustainability Report (SR) is available [here](#).
- Our Annual Report (AR) is available [here](#).
- Our Sustainability Policy is available [here](#).
- Our Supplier Code of Conduct is available [here](#).
- Our Data Ethics and Responsible Processing of Personal Data Policy is available [here](#).
- Our Anti-Corruption & Gift Policy is available [here](#).
- Our data privacy notice is available [here](#).
- Our Remuneration Policy is available [here](#).
- Our whistleblower scheme is available [here](#).
- TDC NET's Articles of Association is available [here](#).
- TDC NET website: Corporate governance section is available [here](#).

GRI 102: General disclosures

Disclosure number	Disclosure title	Reference/Location
102-1	Name of the organisation	TDC NET A/S
102-2	Activities, brands, products, and services	<ul style="list-style-type: none"> • SR pages 8-11: Our business
102-3	Location of headquarters	TDC NET A/S, Teglnholmsgade 1, 0900 København C
102-4	Location of operations	Denmark
102-5	Ownership and legal form	<ul style="list-style-type: none"> • AR page 74 note 6.2: Related parties
102-6	Markets served	<ul style="list-style-type: none"> • SR pages 8-11: Our business
102-7	Scale of the organisation	<ul style="list-style-type: none"> • AR page 8: Key figures
102-8	Information on employees and other workers	<ul style="list-style-type: none"> • SR pages 46-47: Social data • SR pages 54-56: ESG accounting principles - Social
102-9	Supply chain	<ul style="list-style-type: none"> • SR pages 33-34: Supplier engagement • SR page 37: Memberships and ratings • Supplier Code of Conduct
102-10	Significant changes to the organisation and its supply chain	<ul style="list-style-type: none"> • AR page 12: Strategy and priorities • AR pages 28-30: Enterprise risk management • SR pages 33-34: Supplier engagement

GRI 102: General disclosures (continued)

Disclosure number	Disclosure title	Reference/Location
102-11	Precautionary Principle or approach	<ul style="list-style-type: none"> • 7th principle of the UN Global Compact is the support for and application of the precautionary approach for environmental issues or concerns. • SR pages 4-5: Letter from the CEO • SR pages 52-56: ESG accounting principles • SR page 57: About this report • Supplier Code of Conduct • Sustainability Policy
102-12	External initiatives	<ul style="list-style-type: none"> • SR page 37: Memberships and ratings
102-13	Membership of associations	<ul style="list-style-type: none"> • SR page 37: Memberships and ratings
102-14	Statement from the senior decision-maker	<ul style="list-style-type: none"> • SR pages 4-5: Letter from the CEO • AR pages 4-5: Letter from the CEO
102-15	Key impacts, risks, and opportunities	<ul style="list-style-type: none"> • SR pages 13-14: Materiality assessment • SR pages 15-16: Sustainability strategy • SR pages 39-41: Managing ESG risks • AR pages 28-30: Enterprise risk management
102-16	Values, principles, standards, and norms of behaviour	<ul style="list-style-type: none"> • SR page 11: Strategy and priorities • SR pages 26-27: Health and safety • SR pages 28-30: Diversity and inclusion • SR pages 31-32: Digital trust • SR pages 33-34: Supplier engagement • Sustainability Policy • Supplier Code of Conduct

GRI 102: General disclosures (continued)

Disclosure number	Disclosure title	Reference/Location
102-17	Mechanisms for advice and concerns about ethics	<ul style="list-style-type: none"> • Whistleblower scheme • SR pages 13-14: Materiality assessment • SR pages 15-16: Sustainability strategy • SR pages 31-32: Digital trust • SR pages 35-36: Sustainability governance
102-18	Governance structure	<ul style="list-style-type: none"> • SR pages 35-36: Sustainability governance • AR pages 20-27: Governance
102-19	Delegating authority	<ul style="list-style-type: none"> • SR pages 35-36: Sustainability governance • AR pages 20-27: Governance
102-20	Executive-level responsibility for economic, environmental and social topics	<ul style="list-style-type: none"> • SR pages 35-36: Sustainability governance • AR pages 20-27: Governance
102-21	Consulting stakeholders on economic, environmental, and social topics	<ul style="list-style-type: none"> • SR pages 13-14: Materiality assessment • SR pages 15-16: Sustainability strategy • SR pages 35-36: Sustainability governance • AR pages 21-23: Corporate governance
102-22	Composition of the highest governance body and its committees	<ul style="list-style-type: none"> • SR pages 35-36: Sustainability governance • SR page 48: Governance data • AR pages 20-27: Governance • TDC NET website: Corporate governance
102-23	Chair of the highest governance body	<ul style="list-style-type: none"> • AR pages 24-25: Board of Directors • TDC NET website: Corporate governance

GRI 102: General disclosures (continued)

Disclosure number	Disclosure title	Reference/Location
102-24	Nominating and selecting the highest governance body	<ul style="list-style-type: none"> • AR pages 24-25: Board of Directors • TDC NET website: Corporate governance • TDC NET Articles of association
102-26	Role of highest governance body in setting purpose, values, and strategy	<ul style="list-style-type: none"> • AR pages 24-25: Board of Directors • TDC NET website: Corporate governance • TDC NET Articles of association
102-29	Identifying and managing economic, environmental, and social impacts	<ul style="list-style-type: none"> • SR pages 13-14: Materiality assessment • SR pages 35-36: Sustainability governance • SR pages 39-41: Managing ESG risks
102-31	Review of economic, environmental, and social topics	<ul style="list-style-type: none"> • SR pages 13-14: Materiality assessment • SR pages 35-36: Sustainability governance • SR pages 39-41: Managing ESG risks • AR pages 28-30: Enterprise risk management • TDC NET's CDP response
102-34	Nature and total number of critical concerns	<ul style="list-style-type: none"> • SR pages 39-41: Managing ESG risks • AR pages 28-30: Enterprise risk management
102-35	Remuneration policies	<ul style="list-style-type: none"> • TDC NET Remuneration Policy • TDC NET website: Corporate governance
102-36	Process for determining remuneration	<ul style="list-style-type: none"> • TDC NET Remuneration Policy • TDC NET website: Corporate governance

GRI 102: General disclosures (continued)

Disclosure number	Disclosure title	Reference/Location
102-40	List of stakeholder groups	<ul style="list-style-type: none"> • SR pages 13-14: Materiality assessment • SR page 37: Memberships and ratings
102-41	Collective bargaining agreements	<ul style="list-style-type: none"> • SR pages 39-41: Managing ESG risks
102-42	Identifying and selecting stakeholders	<ul style="list-style-type: none"> • SR pages 13-14: Materiality assessment • SR page 37: Memberships and ratings
102-43	Approach to stakeholder engagement	<ul style="list-style-type: none"> • SR pages 13-14: Materiality assessment • SR pages 35-36: Sustainability governance
102-44	Key topics and concerns raised	<ul style="list-style-type: none"> • SR pages 13-14: Materiality assessment • SR pages 35-36: Sustainability governance • SR pages 39-41: Managing ESG risks • AR pages 28-30: Enterprise risk management
102-45	Entities included in the consolidated financial statements	<ul style="list-style-type: none"> • AR page 74 note 6.2: Related parties
102-46	Defining report content and topic boundaries	<ul style="list-style-type: none"> • SR pages 13-14: Materiality assessment • SR page 17: Sustainability priorities • SR pages 35-36: Sustainability governance
102-47	List of material topics	<ul style="list-style-type: none"> • SR pages 13-14: Materiality assessment • SR page 17: Sustainability priorities
102-48	Restatements of information	<ul style="list-style-type: none"> • SR page 45: The environmental data for previous years has been corrected as a result of the demerger from TDC Group and change of allocation key to TDC NET. Corrections have also been made due to an update of the electricity and heat emission factors that occurred after last year's reporting.

GRI 102: General disclosures (continued)

Disclosure number	Disclosure title	Reference/Location
102-49	Changes in reporting	No changes reported <ul style="list-style-type: none"> • SR pages 52-56: ESG accounting principles
102-50	Reporting period	<ul style="list-style-type: none"> • SR page 52: ESG accounting principles
102-51	Date of most recent report	<ul style="list-style-type: none"> • TDC NET website: Sustainability (tdcnet.com)
102-52	Reporting cycle:	Annually <ul style="list-style-type: none"> • SR page 52: ESG accounting principles
102-53	Contact point for questions regarding the report	<ul style="list-style-type: none"> • SR page 57: About this report
102-54	Claims of reporting in accordance with the GRI Standards	<ul style="list-style-type: none"> • SR page 57: About this report
102-55	GRI content index	TDC NET GRI Content Index is available on our corporate website via the following link: Sustainability (tdcnet.com)
102-56	External assurance	<ul style="list-style-type: none"> • SR pages 58-59: Independent auditor's assurance report

GRI 103: Management approach

Disclosure number	Disclosure title	Reference/Location
103	Management approach	<ul style="list-style-type: none"> • SR page 11: Strategy and priorities • SR pages 13-14: Materiality assessment • SR page 17: Sustainability priorities • SR pages 35-36: Sustainability governance • AR pages 21-23: Corporate governance
103-1	Explanation of the material topic and it's boundary	<ul style="list-style-type: none"> • SR page 11: Strategy and priorities • SR pages 13-14: Materiality assessment • SR page 17: Sustainability priorities • SR pages 35-36: Sustainability governance • AR pages 21-23: Corporate governance
103-2	The management approach and its components	<ul style="list-style-type: none"> • SR page 11: Strategy and priorities • SR pages 13-14: Materiality assessment • SR page 17: Sustainability priorities • SR pages 35-36: Sustainability governance • AR pages 21-23: Corporate governance
103-3	Evaluation of the management approach	<ul style="list-style-type: none"> • SR pages 13-14: Materiality assessment • SR page 17: Sustainability priorities • SR page 37: Memberships and ratings

GRI 201: Economic performance

Disclosure number	Disclosure title	Reference/Location
201 (103-1, 103-2, 103-3)	Management approach	<ul style="list-style-type: none">• AR page 12: Strategy and priorities• AR page 38: Accounting policies
201-1	Direct economic value generated and distributed	<ul style="list-style-type: none">• AR pages 31-99: Financial statements

GRI 207: Tax

Disclosure number	Disclosure title	Reference/Location
207 (103-1, 103-2, 103-3)	Tax	<ul style="list-style-type: none">• AR pages 31-99: Financial statements
207-1	Approach to tax	<ul style="list-style-type: none">• AR page 38: Accounting policies

GRI 302: Energy

Disclosure number	Disclosure title	Reference/Location
302 (103-1, 103-2, 103-3)	Management approach	<ul style="list-style-type: none">• SR page 17: Sustainability priorities• SR pages 20-25: Climate action
302-1	Energy consumption within the organisation	<ul style="list-style-type: none">• SR pages 20-25: Climate action• SR page 45: Environmental data• SR pages 52-54: ESG accounting principles - Environment
302-4	Reduction of energy consumption	<ul style="list-style-type: none">• SR page 17: Sustainability priorities• SR pages 20-25: Climate action• SR page 45: Environmental data

GRI 305: Emissions

Disclosure number	Disclosure title	Reference/Location
305 (103-1, 103-2, 103-3)	Management approach	<ul style="list-style-type: none"> • SR page 17: Sustainability priorities • SR pages 20-25: Climate action
305-1	Direct (Scope 1) GHG emissions	<ul style="list-style-type: none"> • SR pages 20-25: Climate action • SR page 45: Environmental data • SR pages 52-54: ESG accounting principles - Environment
305-2	Energy indirect (Scope 2) GHG emissions	<ul style="list-style-type: none"> • SR pages 20-25: Climate action • SR page 45: Environmental data • SR pages 52-54: ESG accounting principles - Environment
305-3	Other indirect (Scope 3) GHG emissions	<ul style="list-style-type: none"> • SR pages 20-25: Climate action • SR page 45: Environmental data • SR pages 52-54: ESG accounting principles - Environment
305-4	GHG emissions intensity	<ul style="list-style-type: none"> • SR pages 20-25: Climate action • SR page 45: Environmental data • SR pages 52-54: ESG accounting principles - Environment

GRI 306: Waste

Disclosure number	Disclosure title	Reference/Location
306 (103-1, 103-2, 103-3)	Management approach	<ul style="list-style-type: none">• SR page 17: Sustainability priorities• SR pages 20-25: Climate action
306-2	Management of significant waste-related impacts	<ul style="list-style-type: none">• SR pages 20-25: Climate action• SR page 45: Environmental data• SR pages 52-54: ESG accounting principles - Environment
306-3	Waste generated	<ul style="list-style-type: none">• SR pages 20-25: Climate action• SR page 45: Environmental data• SR pages 52-54: ESG accounting principles - Environment
306-4	Waste diverted from disposal	<ul style="list-style-type: none">• SR page 45: Environmental data• SR pages 52-54: ESG accounting principles - Environment
306-5	Waste directed to disposal	<ul style="list-style-type: none">• SR page 45: Environmental data• SR pages 52-54: ESG accounting principles - Environment

GRI 403: Occupational Health and Safety

Disclosure number	Disclosure title	Reference/Location
403 (103-1, 103-2, 103-3)	Management approach	<ul style="list-style-type: none"> • SR pages 26-27: Health and safety
403-1	Occupational health and safety management system	<ul style="list-style-type: none"> • SR pages 26-27: Health and safety
403-6	Promotion of worker health	<ul style="list-style-type: none"> • SR pages 26-27: Health and safety
403-9	Work-related injuries	<ul style="list-style-type: none"> • SR pages 26-27: Health and safety • SR page 46: Social data – occupational health and safety • SR pages 54-55: ESG accounting principles - Social

GRI 404: Training and education

Disclosure number	Disclosure title	Reference/Location
404 (103-1, 103-2, 103-3)	Management approach	<ul style="list-style-type: none"> • SR pages 26-27: Health and safety • SR pages 28-30: Diversity and inclusion • SR pages 31-32: Digital trust • SR pages 54-55: ESG accounting principles - Social
404-1	Average hours of training per year per employee	<ul style="list-style-type: none"> • SR page 46-47: Social data • SR pages 54-55: ESG accounting principles - Social
404-3	Percentage of employees receiving regular performance and career development reviews	<ul style="list-style-type: none"> • SR page 46-47: Social data • SR pages 54-55: ESG accounting principles - Social

GRI 405: Diversity and equal opportunity

Disclosure number	Disclosure title	Reference/Location
405 (103-1, 103-2, 103-3)	Management approach	<ul style="list-style-type: none">• SR pages 28-30: Diversity and inclusion• SR pages 35-36: Sustainability governance
405-1	Diversity of governance bodies and employees	<ul style="list-style-type: none">• SR pages 28-30: Diversity and inclusion• SR pages 35-36: Sustainability governance• SR page 48: Governance data

GRI 418: Customer privacy

Disclosure number	Disclosure title	Reference/Location
418 (103-1, 103-2, 103-3)	Management approach	<ul style="list-style-type: none">• SR pages 31-32: Digital trust• SR pages 35-36: Sustainability governance
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	<ul style="list-style-type: none">• SR page 11: Strategy and priorities