

# e& Sustainability Report 2024 Appendices

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# Appendix 1

GRI content index	
<b>Statement of use:</b>	Emirates Telecommunications Group Company PJSC (e&) has reported the information cited in this GRI content index for the period January 1 2024, to December 31 2024 with reference to the GRI Standards.
<b>GRI 1 used:</b>	GRI 1: Foundation 2021

GRI Disclosure		Location in e& Integrated Annual Report 2024 – English Version	Mapping with ADX Voluntary ESG Disclosures	Mapping with WEF MSC core metrics	Mapping with UNGC 2025 COP questionnaire
<b>GRI 2: General Disclosures 2021</b>					
2-1	Organizational details	Pages 4, 9, 10			
2-2	Entities included in the organization's sustainability reporting	Pages 1, 9			R3
2-3	Reporting period, frequency and contact point	This annual report covers the financial year (FY) 2024 starting 1 January and ending on 31 December. We welcome questions and comments to sustainability@eand.com	G7.0 G8.1		R2
2-4	Restatements of information	No data was restated			
2-5	External assurance	While this report has not been externally assured, our financial statements have been audited by external parties.	G9.0		G13
2-6	Activities, value chain and other business relationships	Pages 10, 22 – 29			
2-7	Employees	Pages 25, 93 – 100	S5.2		
2-8	Workers who are not employees	Page 99	S3.3		
2-9	Governance structure and composition	Pages 74, 133		Governance Body Composition	G3.1, G9
2-10	Nomination and selection of the highest governance body	Pages 134 – 140	G2.2		
2-11	Chair of the highest governance body	Page 137	G2.1		
2-12	Role of the highest governance body in overseeing the management of impacts	Pages 74, 144			G1, G5
2-13	Delegation of responsibility for managing impacts	Pages 144 – 156	E8.0		G3, G3.1
2-14	Role of the highest governance body in sustainability reporting	Pages 74	E9.0		G1
2-15	Conflicts of interest	Pages 66, 134			AC2
2-16	Communication of critical concerns	Page 114			
2-17	Collective knowledge of the highest governance body	Pages 141 – 142			
2-18	Evaluation of the performance of the highest governance body	Page 149			
2-19	Remuneration policies	Page 150 – 152		Remuneration	G8
2-20	Process to determine remuneration	Page 150 – 152		Remuneration	
2-21	Annual total compensation ratio	Page 99	S1.1 S1.2	Wage level (%)	
2-22	Statement on sustainable development strategy	Page 72			G1

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GRI Disclosure		Location in e& Integrated Annual Report 2024 – English Version	Mapping with ADX Voluntary ESG Disclosures	Mapping with WEF MSC core metrics	Mapping with UNGC 2025 COP questionnaire
2-23	Policy commitments	Pages 112 – 115, 153 – 154	G5.1		S1, G2, G5, G5.1, HR/L2, HR/L2.1, E1, AC2
2-24	Embedding policy commitments	Pages 112 – 115, 153 – 154	G5.1		
2-25	Processes to remediate negative impacts	Pages 113 – 114, 130 – 131			
2-26	Mechanisms for seeking advice and raising concerns	Page 114		Protected ethics advice and reporting mechanisms	G6, G6.1
2-27	Compliance with laws and regulations	Pages 1, 158 – 159			
2-28	Membership associations	e& are members of many organisations including, but not limited to: ITU, WEF, GSMA, UNGC			
2-29	Approach to stakeholder engagement	Pages 26 – 29			
2-30	Collective bargaining agreements	Page 129			HR/L2.2
<b>GRI 3: Material Topics 2021</b>					
3-1	Process to determine material topics	Page 75		Material issues impacting stakeholders  Integrating risk and opportunity into business process	G5, G5.1, HR/L3, E2, E11
3-2	List of material topics	Page 76			S2, HR/L1, E10
3-3	Management of material topics	Pages 78 – 79, 87, 91, 93 – 94, 98, 101, 105, 108, 112, 116, 119, 121, 125, 128, 130	E7.1, S6.0, S10.1, S10.2, G5.1, G6.1		G5, G7, HR/L2, HR/L3, HR/L4, HR/L4.1, E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E16, AC1, AC1.1, AC1.2
<b>GRI 201: Economic Performance 2016</b>					
201-1	Direct economic value generated and distributed	Pages 159, 172 – 176		Economic contribution, Total tax paid	
201-2	Financial implications and other risks and opportunities due to climate change	Pages 62, 66, 69,	E10.0	Integrating risk and opportunity into business process	E2, E3, E3.1, E4, E7
201-3e	Defined benefit plan obligations and other retirement plans	Page 182			

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GRI Disclosure		Location in e& Integrated Annual Report 2024 – English Version	Mapping with ADX Voluntary ESG Disclosures	Mapping with WEF MSC core metrics	Mapping with UNGC 2025 COP questionnaire
GRI 202: Market Presence 2016					
202-2	Proportion of senior management hired from the local community	Page 141			
GRI 203: Indirect Economic Impacts 2016					
203-1	Infrastructure investments and services supported	Pages 24, 163, 218,			
203-2	Significant indirect economic impacts	Pages 20 – 21, 125 – 127			
GRI 204: Procurement Practices 2016					
204-1	Proportion of spending on local suppliers	Page 127			
GRI 205: Anti-corruption 2016					
205-1	Operations assessed for risks related to corruption	Pages 112 – 113		Anti-corruption	G4, AC1, AC1.1, AC1.2, AC2, AC3, AC4, AC5, AC6
205-2	Communication and training about anti-corruption policies and procedures	Page 113			
205-3	Confirmed incidents of corruption and actions taken	Page 113			
GRI 302: Energy 2016					
302-1	Energy consumption within the organization	Page 83	E.3.1		G12, E1, E1.1, E2, E3, E3.1, E4, E8, E9, E16
302-4	Reduction of energy consumption	Page 82			
302-5	Reductions in energy requirements of products and services	Pages 84 – 85			
GRI 303: Water and Effluents 2018					
303-1	Interactions with water as a shared resource	Pages 91 – 92		Water consumption and withdrawal in water stressed areas	E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E11, E16
303-5	Water consumption	Page 92	E6.1		
GRI 305: Emissions 2016					
305-1	Direct (Scope 1) GHG emissions	Page 83	E1.1	Greenhouse gas (GHG) emissions	G12, E1, E1.1, E2, E3, E3.1, E4, E5, E5.1, E6, E6.1, E14, E16
305-2	Energy indirect (Scope 2) GHG emissions	Page 83	E1.2		
305-3	Other indirect (Scope 3) GHG emissions	Page 83	E1.3		
305-5	Reduction of GHG emissions	Pages 81 – 83			
GRI 306: Waste 2020					
306-1	Waste generation and significant waste-related impacts	Pages 87 – 88			E1, E1.1, E2, E3, E3.1, E4, E15, E16
306-2	Management of significant waste-related impacts	Page 87 – 88			
306-3	Waste generated	Page 88			
306-4	Waste diverted from disposal	Page 88			

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GRI Disclosure		Location in e& Integrated Annual Report 2024 – English Version	Mapping with ADX Voluntary ESG Disclosures	Mapping with WEF MSC core metrics	Mapping with UNGC 2025 COP questionnaire
<b>GRI 308: Supplier Environmental Assessment 2016</b>					
308-1	New suppliers that were screened using environmental criteria	Page 127	G4.1, G4.2		
308-2	Negative environmental impacts in the supply chain and actions taken	Pages 125 – 127			
<b>GRI 401: Employment 2016</b>					
401-1	New employee hires and employee turnover	Page 99	S3.1	Absolute number and rate of employment	
401-3	Parental leave	Page 97			
<b>GRI 403: Occupational Health and Safety 2018</b>					
403-1	Occupational health and safety management system	Pages 86, 105 – 106	S8.0		
403-2	Hazard identification, risk assessment, and incident investigation	Pages 86, 106			
403-3	Occupational health services	Page 106			
403-4	Worker participation, consultation, and communication on occupational health and safety	Pages 86, 106			
403-5	Worker training on occupational health and safety	Page 106		Health and safety (%)	HR/L7
403-6	Promotion of worker health	Page 106			
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Pages 106 – 107			
403-8	Workers covered by an occupational health and safety management system	Pages 106 – 107			
403-9	Work-related injuries	Page 106	S7.0	Health and safety (%)	
<b>GRI 404: Training and Education 2016</b>					
404-1	Average hours of training per year per employee	Page 99		Training provided (#, \$)	
404-2	Programs for upgrading employee skills and transition assistance programs	Page 99			
404-3	Percentage of employees receiving regular performance and career development reviews	Page 99			
<b>GRI 405: Diversity and Equal Opportunity 2016</b>					
405-1	Diversity of governance bodies and employees	Page 94	S4.1 S4.2 S4.3 G1.1, G1.2	Diversity and inclusion (%)	G9, G11
405-2	Ratio of basic salary and remuneration of women to men	Page 94	S2.2	Pay equality (%)	HR/L6

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GRI Disclosure		Location in e& Integrated Annual Report 2024 – English Version	Mapping with ADX Voluntary ESG Disclosures	Mapping with WEF MSC core metrics	Mapping with UNGC 2025 COP questionnaire
<b>GRI 408: Child Labour 2016</b>					
408-1	Operations and suppliers at significant risk for incidents of child labour	Pages 126, 129	S9.0	Risk for incidents of child, forced or compulsory labour	HR/L1, HR/L2, HR/L3, HR/L4, HR/L4.1, HR/L5
<b>GRI 409: Forced or Compulsory Labour 2016</b>					
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	Page 128 – 129	S9.0	Risk for incidents of child, forced or compulsory labour	HR/L1, HR/L2, HR/L3, HR/L4, HR/L4.1, HR/L5
<b>GRI 413: Local Communities 2016</b>					
413-1	413-1 Operations with local community engagement, impact assessments, and development programs	Pages 25, 109 – 111	S12.0		
<b>GRI 414: Supplier Social Assessment 2016</b>					
414-1	414-1 New suppliers that were screened using social criteria	Page 127	G4.1 G4.2	Risk for incidents of child, forced or compulsory labour	
414-2	414-2 Negative social impacts in the supply chain and actions taken	Pages 125 – 127			
<b>GRI 416: Customer Health and Safety 2016</b>					
416-1	Assessment of the health and safety impacts of product and service categories	Pages 107, 122			
<b>GRI 418: Customer Privacy 2016</b>					
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Pages 117, 131	G6.1		
<b>Additional reporting disclosures: Environment</b>					
	Environmental Policy	e& Group Environmental Management Policy	E7.1		E1
	Executive Team management of environmental sustainability issues	Page 74	E8.0		G1
	Board oversight of environmental sustainability issues	Page 74	E9.0		G1
	TCFD recommendations	Page 82		TCFD implementation	G12, E7
	Paris aligned GHG emissions targets	Pages 78 – 83		Paris aligned GHG emissions targets	G12
	Climate Transition Plan	Pages 78 – 83			E7

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GRI Disclosure	Location in e& Integrated Annual Report 2024 – English Version	Mapping with ADX Voluntary ESG Disclosures	Mapping with WEF MSC core metrics	Mapping with UNGC 2025 COP questionnaire
<b>Additional reporting disclosures: Social</b>				
Occupational health and/or global health & safety policy	Pages 105 – 107	S8.0		
Human Rights Policy	Pages 128 – 129	S10.1		
Human Rights Policy covering suppliers	Pages 125 – 129,	S10.2		
Percentage of national employees	Page 99	S11.0		
<b>Additional reporting disclosures: Governance</b>				
Percentage: Committee chairs occupied by men and women	Page 141	G1.2		
Executives are formally incentivized to perform on sustainability	Page 152 In 2024, ESG incentives have been integrated into the GCEO, GCSO, and company scorecards. The company scorecard contributes to the incentive calculations for all executives, encompassing short-term ESG incentives for both leadership and the company.	G3.0		
Percentage of workforce that has formally certified its compliance with the ethics/prevention of corruption policy	Page 113	G5.2		
Data Privacy policy	Page 116	G6.1		
Steps taken to comply with GDPR rules	Pages 116 – 117	G6.2		
Focus on specific UN Sustainable Development Goals (SDGs)	Page 72	G8.2 G8.3		
Setting Purpose	Pages 71 – 76		Setting Purpose	G12
Reporting frameworks applied	Page 72			G12

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### References to SASB content index – Version 2023 – 12

Code	Metric	Location in e& Integrated Annual Report 2024
TC-TL-130a.1	(1) Total energy consumed (2) percentage grid electricity and (3) percentage renewable	Page 83
TC-TL-220a.1	Description of policies and practices relating to targeted advertising and customer privacy	Pages 116 – 117
TC-TL_230a.1	(1) Number of data breaches	Page 117
TC-TL_230a.1	Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards	Pages 63, 119 – 120
TC-TL-550a.2	Discussion of systems to provide unimpeded service during service disruptions	Pages 59 – 61, 62, 67, 68, 69, 86
TC-TL-000.A	Number of wireless subscribers	See table below
TC-TL-000.B	Number of wireline subscribers	See table below
TC-TL-000.C	Number of broadband subscribers	See table below
TC-TL-000.D	Network traffic	See table below

Network Availability Data	Unit	2023	2024
Total subscribers in million (Group)	Number	169.5	189.3
Total subscribers in million (UAE)	Number	14.2	15
Number of wireless subscribers (UAE)	Number	12.6	13.3
Number of wireline subscribers (UAE)	Number	0.3	0.3
Number of broadband subscribers (UAE)	Number	1.4	1.4
Leading mobile network, download speeds (mbps)	mbps	313	546
5G penetration in the UAE (% of population)	%	>99	99
FTTH Penetration in the UAE (%)	%	98	99.3



## Appendix 2

### Sustainability Report 2024: Disclaimers on disclosures

This report contains forward-looking statements regarding e&'s plans and strategy. These statements may be introduced by words such as "will," "intends," "plans," "aims," "continues," "believes," and similar phrases. e& has made every effort to ensure the report is as accurate and truthful as possible. Such statements included, but are not limited to, plans regarding e&'s sustainability ambitions, environmental footprint, efforts to combat climate change, DEI and Emiratisation goals, health and safety commitments, and ambitions related to operating responsibly.

By their nature, such plans and expectations are subject to risks outside of e&'s control, including risks related to macroeconomic, political and regulatory developments in the countries in which e& operates. Actual results may differ materially from e&'s expectations, and the forward-looking statements in this report do not represent a guarantee that such plans or expectations will be realised. e& undertakes no responsibility to update such forward-looking statements other than as may be required by applicable law and regulation.

In addition to factors set forth elsewhere in this report, those set out above are important factors, although not exhaustive, that may cause actual results and developments to differ materially from those expressed or implied by these forward-looking statements.

The term 'material' is used within this document to describe issues for voluntary sustainability reporting that we consider to be of high or medium importance in terms of stakeholder interest and potential business impact. Material for the purposes of this document should not, therefore, be read as equating to any use of the word in other e& reporting or filings.

No part of this Sustainability Report constitutes, or shall be taken to constitute, an invitation or inducement to invest in e& or any other entity and must not be relied upon in any way in connection with any investment decisions.