

# e& Sustainability Report Appendices 2025

Appendix 1: Performance data	1
Appendix 2: Material topics	8
Appendix 3: Disclosure index	10
Appendix 4: Disclaimers	15

## Appendix 1: Performance data

This year, we have adopted a strategic approach to sustainability reporting, designed to enhance transparency and accessibility for ESG raters and investors. All performance numbers are consolidated in a dedicated addendum, providing a comprehensive, single reference point for stakeholders seeking detailed ESG data.

We have retained trend-based reporting for UAE performance, offering clear year-on-year consumption data across a three-year period. A key enhancement in 2025 is the inaugural publication of Group-level data, expanding the scope of our ESG disclosures beyond UAE – for emissions data which we have been reporting at a Group-level since 2022. For each metric, we specify the percentage of Group operations covered, acknowledging where data from certain entities may not yet be available.

Moving into 2026, we are committed to expanding Group-level data coverage across all material topics as part of a two-year programme, in preparation for future reporting requirements.

Climate action					
Disclosure	YoY data (Group data)			Coverage	Additional information
	2023	2024	2025		
Scope 1 GHG emissions (tCO <sub>2</sub> e)	442,375	439,017	409,358	100%	1) This data set covers our global operations, including operating companies and excluded acquisitions during 2025 (i.e. SBB Serbia and Telenor Pakistan).
Scope 2 GHG emissions (tCO <sub>2</sub> e) – market based	1,353,718	1,342,856	1,075,442	100%	
Scope 3 GHG emissions (tCO <sub>2</sub> e)	3,719,997	3,598,956	TBD	100%	
Total GHG emissions (tCO <sub>2</sub> e)	5,516,090	5,380,829	1,484,800	100%	2) Data restated due to updated emissions factors, updated data collection methodologies and expansion of boundaries to all entities.
Scope 1 + Scope 2 GHG emissions (tCO <sub>2</sub> e)	1,796,093	1,781,874	1,484,800	100%	
Reduction of GHG emissions Scope 1 + 2 (tCO <sub>2</sub> e)	-31,220	14,219	297,074	100%	
Total energy consumption within the organisation (MWh)	4,400,506	4,577,447	4,733,945	100%	3) Scope 3 data unavailable at time of publication. Total GHG emissions is exclusive of Scope 3 emissions data.
Total renewable energy consumption (MWh)	235,221	510,404	951,119	100%	
Total other zero-carbon energy consumption (MWh)	NA	NA	362,084	100%	
total non-zero-carbon energy consumption	4,165,285	4,067,043	3,420,742	100%	4) Other zero-carbon electricity accounts for nuclear sources in Abu Dhabi.
Total fuel consumption within the organisation from non-renewable sources (MWh)	1,396,875	1,364,152	1,284,804	100%	
Total electricity consumption (MWh)	3,003,631	3,213,295	3,449,141	100%	
Renewable electricity consumption (MWh)	235,221	510,404	951,119	100%	
Other zero-carbon electricity consumption (MWh)	NA	NA	362,084	100%	
Non-zero-carbon electricity consumption (MWh)	2,768,410	2,702,891	2,135,938	100%	
Total energy consumed: percentage renewable (%)	5%	11%	20%	100%	
Total energy consumed: percentage other zero-carbon (%)	NA	NA	8%	100%	
Total energy consumed: percentage non-zero carbon (%)	95%	89%	72%	100%	

## Appendix 1: Performance data continued

Water usage						
Disclosure	YoY data (UAE data)			Group data	Coverage	Additional information
	2023	2024	2025			
Total water consumption (m3)	309,805.90	289,329.43	270,590.00	549,659.54	73%	

Waste management & circularity						
Disclosure	YoY data (UAE data)			Group data	Coverage	Additional information
	2023	2024	2025			
Total waste generated (tons)	1,126.65	1,369.13	1,733.84	-	-	-
Hazardous waste generated (tons)	110.00	191.50	229.22	-	-	-
Non-hazardous waste generated (tons)	1,016.65	1,158.73	1,490.68	-	-	-
Waste landfilled	-	-	32.00	-	-	-
Non-hazardous waste recycled	278.15	249.77	394.70	-	-	-
E-waste generated (tons)	34.00	18.90	24.60	-	-	-
Number of facilities covered by ISO 14001 certification (high-rise buildings)	5.00	10.00	10.00	-	-	-

Diversity, equity & inclusion						
Disclosure	YoY data (UAE data)			Group data	Coverage	Additional information
	2023	2024	2025			
Proportion of women in our workforce (FTE, %)	25.8%	26.2%	26.9%	37.8%	90%	-
Proportion of women in management (FTE, %)	15.50%	15.6%	16.2%	19.9%	90%	-
Proportion of women in top management – SVP and above (FTE, %)	4%	4.4%	2.4%	6.1%	90%	-
Proportion of women in junior management (FTE, %)	NA	NA	17.0%	22.0%	53%	-
Proportion of women in management positions in revenue-generating functions (FTE, %)	NA	NA	24.2%	3.6%	53%	-
Proportion of women in our Board of Directors (%)	9.10%	9.10%	9.1%	10.7%	90%	-
Mean gender pay ratio (men to women FTE)	1 to 0.71	1 to 0.78	NA*	-	-	*Data is unavailable at time of publication.
Proportion of employees by age: <30/30-50/>50 years old (%)	7/74/18	9/71/21*	10/67/23	18/46/35	90%	*Data has been restated
Proportion of Gen Z employees	5.60%	7.50%	10.3%	-	-	
Proportion of youth employees	15.8%	16.6%	18.7%	-	-	
Number of nationalities (FTE)	74	70	71	-	-	
Proportion of local UAE employees (FTE, %)	52.50%	54.3%	55.0%	-	-	
Proportion of local UAE employees in management (FTE, %)	44.90%	44.40%	44.1%	-	-	

## Appendix 1: Performance data continued

Talent attraction, retention & development						
Disclosure	YoY data (UAE data)			Group data	Coverage	Additional information
	2023	2024	2025			
Total workforce (FTE + outsourced employees)	7,210	6,570	9,760	54,967	71%	-
Proportion of FTE versus outsourced employees (%)	54.6%	54.5%	36.4%	26%	71%	-
Total new hires (FTE, external hires)	182	170	182	6,450.75	90%	-
<b>Age Group – Total new hires (FTE, external hires)</b>						
18 to 30 years old	49	81	114	4,435.88		
31 to 50 years old	127	87	61	1,943.88		
51+ years old	6	2	7	71		
<b>Gender – Total new hires (FTE, external hires)</b>						
Female headcount	82	59	80	2,352.88		
Male Headcount	100	111	102	4,097.88		
<b>Management Level – Total new hires (FTE, external hires)</b>						
Senior Management	5	0	2	46		
Middle Management	83	52	38	758		
Junior Management	94	118	142	3272		
Percentage of positions filled by internal candidates (%)	30%	31.2%	32.8%	29.8%	90%	-
Employee total turnover rate (FTE,%)	9.40%	13.50%	5.0%	-	-	-
Employee non-voluntary turnover rate (FTE,%)	7%	11.10%	2.70%	-	-	-
Employee voluntary turnover rate (FTE,%)	2.40%	2.40%	2.34%	-	-	-
Number of employees who took maternity leave/Number who returned to work/Number who were still in employment 12 months after returning (FTE)	56/46/45	59/45/44	68/58/55	-	-	-
Percentage of employees who took paternity leave, out of those entitled to paternity leave (FTE, %)	63.2	61.0	83%	-	-	-
Percentage of employees covered by performance appraisals (FTE, %)	100	100	100	100%	66%	-
Total number of training hours (FTE and outsourced employees)	298,686	288,164	NA*	442,373.79	43%	*Data unavailable at the time of publication
Number of hours of training per employee (FTE and outsourced)	41.4	43.9	NA*	-	-	*Data unavailable at the time of publication
CEO pay ratio (annual total compensation for the organisation's highest-paid individual to the median annual total compensation for all employees)	1 to 33.83	1 to 32	NA*	-	-	*Data unavailable at the time of publication
Sickness absence rate (% of sick days out of total days worked, FTE)	1.6	1.7	1.85%	-	-	-

## Appendix 1: Performance data continued

Health, safety & environment						
Disclosure	YoY data (UAE data)			Group data	Coverage	Additional information
	2023	2024	2025			
Total number of health and safety training hours provided to employees	9,789	13,089	16,788.88	-	-	-
Number of recordable work-related injuries – employees	2	4	4	-	-	-
Number of high-consequence work-related injuries (excluding fatalities) – employees	0	0	0	-	-	-
Number of fatalities – employees	0	0	0	-	-	-
Number of recordable work-related injuries – contractors	5	6	5	-	-	-
Number of high-consequence work-related injuries (excluding fatalities) – contractors	0	0	1	-	-	-
Number of fatalities – contractors	0	0	0	-	-	-

Community						
Disclosure	YoY data (UAE data)			Group data	Coverage	Additional information
	2023	2024	2025			
Overall contribution to community work (in millions)	29.16	27.644	25	-	-	
Number of volunteering hours	2,716	100	-	-	-	Our volunteering approach is currently being re-evaluated. Data for this is currently unavailable
Number of volunteers amongst employees	510	857	850	-	-	

## Appendix 1: Performance data continued

Ethical business practices						
Disclosure	YoY data (UAE data)			Group data	Coverage	Additional information
	2023	2024	2025			
Percentage of employees trained on our Code of Conduct (%)	99.8%	99.8%	99%	86%	71%	-
Percentage of employees that the organisation's anti-corruption policies and procedures have been communicated to	-	100%	100%	94%	71%	-
Percentage of employees receiving anti-corruption training	-	98.2%	97%	74%	71%	-
Percentage of employees who have attested to ethics and compliance policies	-	97%	91%	83%	65%	-
Number of potential conflict of interests approved	115	209	191	301	71%	-
Number of gifts approved	46	71	32	112	71%	-
Number of gifts rejected	-	12	11	20	71%	-
Number of general hospitality approved	41	84	25	199	71%	-
Number of concerns brought to the whistleblowing line	81	71	107	243	71%	-
Number of cases investigated	80	77	84	190	71%	-
Number of substantiated cases	38	42	43	90	65%	-

Data privacy						
Disclosure	YoY data (UAE data)			Group data	Coverage	Additional information
	2023	2024	2025			
Number of data breaches	0	0	NA*	-	-	*Data is unavailable at the time of publication

Cybersecurity						
Disclosure	YoY data (UAE data)			Group data	Coverage	Additional information
	2023	2024	2025			
Number of attempted cyber attacks (millions)	105.9	206.629	207.4	1,699.88	84%	-
Number of actual cyber attacks	0	0	NA*	-	-	*Data is unavailable at the time of publication
Percentage of employees trained on cybersecurity	95%	96%	92%	50%	90%	-

## Appendix 1: Performance data continued

Sustainable supply chain						
Disclosure	YoY data (UAE data)			Group data	Coverage	Additional information
	2023	2024	2025			
Total procurement spend (millions)	13,708	15,432	13,991	-	-	-
Percentage of procurement spend on local suppliers (%)	81	83	95%	-	-	-
Total spend on local suppliers	-	-	13,274	-	-	-
Proportion of new and existing suppliers acknowledging our Supplier Code of Conduct (%)	100	100	100%	-	-	-
Total new suppliers	457	488	217	-	-	-
Total number of tier-1 suppliers (direct)	-	-	1,651	-	-	-
Total number of significant (strategic) suppliers	-	-	65	-	-	-
Total number of significant (strategic) suppliers in tier-1	-	-	65	-	-	-
Percentage of procurement spend on significant (strategic) suppliers (%)	-	-	62%	-	-	-
Total spend on procurement on significant (strategic) suppliers (AED, millions)	-	-	9,676	-	-	-
Total number of significant suppliers assessed	-	-	65	-	-	-
Number of suppliers assessed with substantial actual/ potential negative impacts	-	-	8	-	-	-
Number of suppliers assessed with substantial actual/ potential negative impacts with agreed corrective actions/ improvements	-	-	8	-	-	-
Number of suppliers assessed with substantial actual/ potential impacts that were terminated	-	-	0	-	-	-

Responsible commercialisation						
Disclosure	YoY data (UAE data)			Group data	Coverage	Additional information
	2023	2024	2025			
Number of customer complaints	411,752	389,387	371,476	-	-	-
Percentage of customer complaints resolved (%)	94	91	88	-	-	-
Percentage of first call resolution (%)	73	78	81	-	-	-

**Appendix 1: Performance data** continued

Disclosure	Network availability			Additional information
	2023	2024	2025	
Total subscribers in millions (Group)	169.5	186.5*	244.7	*Data has been restated
Total subscribers in millions (UAE)	14.2	15	16	-
Number of wireless subscribers (UAE)	12.6	13.3	14.6	-
Number of wireline subscribers (UAE)	0.3	0.33	0.32	-
Number of broadband subscribers (UAE)	1.4	1.4	1.4	-
Leading mobile network, download speeds (mbps)	313	454	692	-
5G penetration in the UAE (% of population)	>99%	99%	99.60%	-
FTTH Penetration in the UAE (%)	98%	99.30%	99.50%	-

## Appendix 2: Material topics

Material topic	Definition	Material impact to e&	Key stakeholder
Climate action	Refers to e&'s entire amount of greenhouse gas (GHG) emissions resulting from our activities, both directly and indirectly, expressed in carbon dioxide equivalents. It includes emissions from a range of sources, such as energy use, purchased goods and services or capital goods.	Operating in regions prone to extreme weather, e& recognizes the critical importance of climate mitigation and adaptation to safeguard water, biodiversity, food security, and business continuity. Responding to increasing consumer demand for sustainability, reducing our carbon footprint is essential. Implementing carbon reduction strategies supports global sustainability objectives, enhances environmental and societal outcomes, and drives innovation and cost efficiency. Failure to act risks environmental credibility, regulatory compliance, stakeholder trust, and the resilience of our operations.	<ul style="list-style-type: none"> <li>- Customers</li> <li>- Employees</li> <li>- Business partners</li> <li>- Shareholders</li> <li>- Community</li> <li>- Local and national authorities</li> </ul>
Waste management and circularity	Refers to e&'s waste-related impacts, and how it manages them. This includes waste generated, waste recycled as well as waste diverted from disposal	Operational waste and e-waste present significant environmental challenges within our industry. Addressing these issues and the end-of-life impact of our products is essential to meet rising customer demand for sustainability. Collaborative efforts across our value chain to manage e-waste will reduce environmental impact and enhance e&'s reputation and stakeholder trust.	<ul style="list-style-type: none"> <li>- Customers</li> <li>- Employees</li> <li>- Business partners</li> <li>- Shareholders</li> <li>- Community</li> <li>- Local and national authorities</li> </ul>
Water usage	Refers to e&'s water-related impacts, and how it manages them. This includes water withdrawn, consumed and discharged	The Telco sector is not typically water intensive, however e& operates in water-scarce regions, making water management and conservation vital for our operations and local communities. Efficient water management reduces waste and controls costs, ensuring sustainable resource use. Failure to address this could result in increased water waste and higher operational expenses in these critical regions.	<ul style="list-style-type: none"> <li>- Customers</li> <li>- Employees</li> <li>- Community</li> </ul>
Diversity, equity and inclusion	Refers to e&'s approach to fostering an inclusive and collaborative work environment that recognizes, appreciates, and creates opportunities to effectively utilize the talent, skills, and perspectives of every employee.	Providing a fair and inclusive workplace that respects differences is essential for fostering innovation, attracting talent, and reflecting our customer base at e&. Embracing diversity and equity enhances profitability and growth opportunities. Conversely, failing to address diversity challenges risks undermining our organisational culture, overall performance, and ability to attract and retain skilled professionals.	<ul style="list-style-type: none"> <li>- Customers</li> <li>- Employees</li> <li>- Business partners</li> <li>- Shareholders</li> <li>- Community</li> <li>- Local and national authorities</li> </ul>
Talent attraction, retention and development	Refers to e&'s approach to employment or job creation, that is, an organization's approach to hiring, recruitment, and related practices, and the working conditions it provides	Effective talent management is vital for e&, influencing operational efficiency, innovation, and customer satisfaction. Ensuring fair remuneration, employee development, and well-being strengthens organisational resilience and compliance. Positive outcomes include enhanced innovation and satisfaction, while inadequate talent management may lead to skill gaps, talent shortages, and unhealthy turnover, impacting overall business performance and growth.	<ul style="list-style-type: none"> <li>- Employees</li> <li>- Community</li> <li>- Local and national authorities</li> </ul>
Digital access and inclusion	Refers to e&'s approach to creating accessible, affordable connectivity and digital solutions in the communities in which we operate.	Connectivity is fundamental to e&'s business, enabling access and inclusion that address broader societal challenges. By providing inclusive digital access, e& empowers communities to access essential services such as health, education, and finance. This approach not only supports societal progress but also strengthens e&'s business by fostering positive community impact and sustainable growth.	<ul style="list-style-type: none"> <li>- Customers</li> <li>- Business partners</li> <li>- Community</li> </ul>
Health and safety	Refers to e&'s approach to ensuring healthy and safe work conditions which involves both prevention of physical and mental harm, and promotion of workers' health.	Employee and contractor health and safety is a top priority for e&, reflecting our commitment to a secure and ethical workplace. Robust health and safety policies have a tangible, positive impact across our value chain, fostering trust, supporting sustainable operations, and enhancing our corporate reputation. This focus is integral to our corporate responsibility and long-term business success.	<ul style="list-style-type: none"> <li>- Customers</li> <li>- Employees</li> <li>- Business partners</li> <li>- Shareholders</li> <li>- Community</li> <li>- Local and national authorities</li> </ul>
Community engagement	Refers to e&'s positive and/or negative impacts related to the local communities in which it operates, and how it manages these impacts.	As a leading telecommunications brand, e& is committed to uplifting and supporting the communities it serves. Corporate Social Responsibility (CSR) initiatives enhance employee engagement, strengthen ESG ratings, and foster support from regulatory bodies. These activities also build brand identity, trust, and reputation, reinforcing our licence to operate and our role as a responsible corporate citizen.	<ul style="list-style-type: none"> <li>- Customers</li> <li>- Employees</li> <li>- Business partners</li> <li>- Shareholders</li> <li>- Community</li> <li>- Local and national authorities</li> </ul>

## Appendix 2: Material topics

Material topic	Definition	Material impact to e&	Key stakeholder
Ethical business	Refers to e&'s values, principles, standards, code of conduct and ethics	Ethical business practices are fundamental to e&'s reputation and customer trust, underpinning our success across all geographies and operations. A robust ethics and compliance programme safeguards our licence to operate and stakeholder confidence. Inconsistent adherence poses significant risks, including loss of trust and operational legitimacy, highlighting the importance of structured ethical conduct throughout our value chain.	<ul style="list-style-type: none"> <li>- Customers</li> <li>- Employees</li> <li>- Business partners</li> <li>- Shareholders</li> <li>- Community</li> <li>- Local and national authorities</li> </ul>
Data privacy	Refers to e&'s approach to managing confidentiality and integrity of all personal information we hold. This also includes lawful handling of data, ensuring compliance with privacy laws, regulations and industry standards	Data privacy is essential for e&, given evolving regulations and the significance of digital information. Responsible data management builds trust with customers and stakeholders, reinforcing our reputation. Positive impacts include enhanced stakeholder confidence, while breaches may result in reputational damage, financial loss, and legal consequences, underscoring the importance of robust privacy measures across our operations.	<ul style="list-style-type: none"> <li>- Customers</li> <li>- Employees</li> <li>- Business partners</li> <li>- Shareholders</li> <li>- Community</li> <li>- Local and national authorities</li> </ul>
Cybersecurity	Refers to e&'s approach to managing controls aimed at safeguarding our digital assets, infrastructure and customer data from cyber threats	Cybersecurity is vital for e& amid rising cyber threats, directly influencing stakeholder trust and confidence. Effective cybersecurity measures create a secure digital environment, protect critical business operations, and safeguard customer trust. Conversely, inadequate protection may lead to data breaches, financial loss, and reputational damage, highlighting the importance of robust cybersecurity across all systems and processes.	<ul style="list-style-type: none"> <li>- Customers</li> <li>- Employees</li> <li>- Business partners</li> <li>- Shareholders</li> <li>- Community</li> <li>- Local and national authorities</li> </ul>
Responsible AI	Refers to e&'s approach to digital transformation and AI integration within operations, products and services	Responsible AI governance is essential for sustainable digital transformation at e&. Developing trustworthy, fair, and reliable AI solutions enhances customer trust, improves service quality, and drives innovation. Responsible AI practices mitigate risks such as bias, privacy breaches, and regulatory noncompliance, ensuring positive societal impact and reinforcing e&'s commitment to ethical technology adoption across its markets.	<ul style="list-style-type: none"> <li>- Customers</li> <li>- Employees</li> <li>- Business partners</li> <li>- Shareholders</li> <li>- Community</li> <li>- Local and national authorities</li> </ul>
Sustainable supply chain	Refers to e&'s approach to managing suppliers, screening suppliers for ESG performance and ensuring supplier commitment to ethical conducts, social responsibility and environmental care	Sustainable supply chain management is crucial for e&, reflecting our commitment to corporate responsibility beyond core operations. Ethical sourcing and environmentally conscious practices strengthen business resilience and support community development. Positive impacts include reduced carbon footprint and enhanced reputation, while unethical supply chain practices may lead to reputational damage, underscoring the importance of responsible supply chain governance.	<ul style="list-style-type: none"> <li>- Customers</li> <li>- Employees</li> <li>- Business partners</li> <li>- Community</li> </ul>
Responsible commercialisation	Refers to e&'s approach to managing customer experiences	Responsible commercialisation is vital for e&, shaping brand loyalty, customer retention, and competitiveness. Meeting customer expectations drives increased loyalty, positive word-of-mouth, and business growth. Conversely, neglecting responsible practices may result in dissatisfaction, reduced loyalty, and reputational harm. Effective commercialisation enhances customer satisfaction, strengthens brand reputation, and supports sustainable growth in a competitive market environment.	<ul style="list-style-type: none"> <li>- Customers</li> <li>- Employees</li> <li>- Business partners</li> <li>- Shareholders</li> <li>- Community</li> <li>- Local and national authorities</li> </ul>

## Appendix 3: Disclosure index

### GRI content index

**Statement of use:** Emirates Telecommunications Group Company PJSC (e&) has reported the information cited in this GRI content index for the period January 1 2025, to December 31 2025 with reference to the GRI Standards.

**GRI 1 used:** GRI 1: Foundation 2021

GRI Disclosure	Location in e& Integrated Annual Report 2025	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 Organisational details	Pages 8 – 9			
2-2 Entities included in the organisation's sustainability reporting	Page 79			R3
2-3 Reporting period, frequency and contact point	This annual report covers FY2025 (1 Jan – 31 Dec 2025). Contact: sustainability@eand.com	G10.1		R2
2-4 Restatements of information	Pages 2 – 8 in the e& Sustainability Report Appendices 2025			
2-5 External assurance	Page 85 – external assurance of GHG emissions	G11.1		G13
2-6 Activities, value chain and other business relationships	Page 19			
2-7 Employees	Page 3, 99 – 102	S3		
2-8 Workers who are not employees	Page 99 – 102	S5.2		
2-9 Governance structure and composition	Pages 81, 141	G1.1; G1.2; G2.1; G2.2	Governance Body Composition	G3.1, G9
2-10 Nomination and selection of the highest governance body	Page 147	G1.2; G2.2		
2-11 Chair of the highest governance body	Pages 143 – 144	G1.1		
2-12 Role of the highest governance body in overseeing the management of impacts	Pages 143 – 144	G8.1; G8.2		G1, G5
2-13 Delegation of responsibility for managing impacts	Pages 141 – 142	G7.1; G8.4; E11.4		G3, G3.1
2-14 Role of the highest governance body in sustainability reporting	Page 81	G8.1; G10.1		G1
2-15 Conflicts of interest	Page 142			AC2
2-16 Communication of critical concerns	Pages 116 – 119			
2-17 Collective knowledge of the highest governance body	Pages 25 – 27 and 149 – 150			
2-18 Evaluation of the performance of the highest governance body	Page 157			
2-19 Remuneration policies	Page 158, 160	S1.1; S1.2	Remuneration	G8
2-20 Process to determine remuneration	Page 157 – 158		Remuneration	
2-21 Annual total compensation ratio	Page 3 in the e& Sustainability Report Appendices 2025	S1.1; S1.2	Wage level (%)	
2-22 Statement on sustainable development strategy	Page 79	G6.1; G6.2; G6.3		G1
2-23 Policy commitments	Pages 83 – 137 (multiple policies disclosed across material topics)	G4.1; G5.1; S8.1; S10.1; S11.1		S1, G2, G5, G5.1, HR/L2, HR/L2.1, E1, AC2

## Appendix 3: Disclosure index continued

GRI Disclosure	Location in e& Integrated Annual Report 2025	Mapping with ADX Voluntary ESG Disclosures	Mapping with WEF MSC core metrics	Mapping with UNGC 2025 COP questionnaire
2-24 Embedding policy commitments	Pages 83 – 137 (management approach disclosed across all material topics)	G4.2; G5.1		
2-25 Processes to remediate negative impacts	Pages 83 – 137 (management approach disclosed across all material topics)			
2-26 Mechanisms for seeking advice and raising concerns	Pages 116 – 119	G4.1; G4.2	Protected ethics advice and reporting mechanisms	G6, G6.1
2-27 Compliance with laws and regulations	Pages 159, 161 – 164			
2-28 Membership associations	e& are members of: ITU, WEF, GSMA, UNGC			
2-29 Approach to stakeholder engagement	Pages 2 – 7	I3.1; I3.2		
2-30 Collective bargaining agreements	Not disclosed – collective bargaining agreements are implemented inline with local laws			HR/L2.2
<b>GRI 3: Material Topics 2021</b>				
3-1 Process to determine material topics	Page 82	G7.1; G7.2	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 82 and Pages 8 – 9 in the e& Sustainability Report Appendices 2025			S2, HR/L1, E10
3-3 Management of material topics	Pages 83 – 137 (management approach disclosed across all material topics)	E1.1; E1.2; E1.3; S7.1; S8.1; S10.1; S10.2; G4.1; G5.1; G6.1; G6.2; G6.3		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	Page 167		Economic contribution, Total tax paid	
201-2 Financial implications and other risks/opportunities due to climate change	Pages 83 – 84	E9.1; E9.2; E9.3; E9.4; E10.1; E10.2	Integrating risk and opportunity into business process	E2, E3, E3.1, E4, E7
201-3 Defined benefit plan obligations and other retirement plans	Page 101			
<b>GRI 202: Market Presence 2016</b>				
202-2 Proportion of senior management hired from the local community	Page 2 in the e& Sustainability Report Appendices 2025	S6.1		
<b>GRI 203: Indirect Economic Impacts 2016</b>				
203-1 Infrastructure investments and services supported	Pages 31 – 33			
203-2 Significant indirect economic impacts	Pages 31 – 33			
<b>GRI 204: Procurement Practices 2016</b>				
204-1 Proportion of spending on local suppliers	Page 131	G3.1; G3.2		

## Appendix 3: Disclosure index continued

GRI Disclosure	Location in e& Integrated Annual Report 2025	Mapping with ADX Voluntary ESG Disclosures	Mapping with WEF MSC core metrics	Mapping with UNGC 2025 COP questionnaire
<b>GRI 205: Anti-corruption 2016</b>				
205-1 Operations assessed for risks related to corruption	Pages 117 – 118	G4.1		G4, AC1, AC1.1, AC1.2, AC2, AC3, AC4, AC5, AC6
205-2 Communication and training about anti-corruption policies and procedures	Page 118	G4.2	Anti-corruption	
205-3 Confirmed incidents of corruption and actions taken	Page 5 in the e& Sustainability Report Appendices 2025	G4.1; G4.2		
<b>GRI 302: Energy 2016</b>				
302-1 Energy consumption within the organisation	Page 1 in the e& Sustainability Report Appendices 2025	E4.1; E4.2; E5.1; E6.1		G12, E1, E1.1, E2, E3, E3.1, E4, E8, E9, E16
302-4 Reduction of energy consumption	Page 85	E4.1; E4.2		
302-5 Reductions in energy requirements of products and services	Page 85			
<b>GRI 303: Water and Effluents 2018</b>				
303-1 Interactions with water as a shared resource	Pages 88 – 90	E2.1; E2.2		E1, E1.1, E2, E3, E3.1, E3.1.1, E3.1.2, E4, E11, E16
303-5 Water consumption	Page 2 in the e& Sustainability Report Appendices 2025	E2.1; E2.2	Water consumption and withdrawal in water stressed areas	
<b>GRI 305: Emissions 2016</b>				
305-1 Direct (Scope 1) GHG emissions	Page 1 in the e& Sustainability Report Appendices 2025	E7.1	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 1 in the e& Sustainability Report Appendices 2025	E7.2		
305-3 Other indirect (Scope 3) GHG emissions	Page 1 in the e& Sustainability Report Appendices 2025	E7.3		
305-5 Reduction of GHG emissions	Pages 84 – 86	E7.1; E7.2; E8.1; E12.1		
<b>GRI 306: Waste 2020</b>				
306-1 Waste generation and significant waste-related impacts	Pages 91 – 94	E3.1; E3.2		E1, E1.1, E2, E3, E3.1, E4, E15, E16
306-2 Management of significant waste-related impacts	Pages 91 – 94	E3.1; E3.2		
306-3 Waste generated	Page 2 in the e& Sustainability Report Appendices 2025	E3.1		
306-4 Waste diverted from disposal	Page 2 in the e& Sustainability Report Appendices 2025	E3.2		
<b>GRI 308: Supplier Environmental Assessment 2016</b>				
308-1 New suppliers screened using environmental criteria	Page 6 in the e& Sustainability Report Appendices 2025	G3.1; G3.2		
308-2 Negative environmental impacts in the supply chain and actions taken	Pages 131 – 135	G3.2		
<b>GRI 401: Employment 2016</b>				
401-1 New employee hires and employee turnover	Page 3 in the e& Sustainability Report Appendices 2025	S3.1; S3.2; S3.3	Absolute number and rate of employment	
401-3 Parental leave	Page 3 in the e& Sustainability Report Appendices 2025			

## Appendix 3: Disclosure index continued

GRI Disclosure	Location in e& Integrated Annual Report 2025	Mapping with ADX Voluntary ESG Disclosures	Mapping with WEF MSC core metrics	Mapping with UNGC 2025 COP questionnaire
<b>GRI 403: Occupational Health and Safety 2018</b>				
403-1 Occupational health and safety management system	Pages 107 – 111	S8.1		
403-2 Hazard identification, risk assessment, and incident investigation	Pages 107 – 111	S8.1		
403-3 Occupational health services	Page 108	S8.1		
403-4 Worker participation, consultation, and communication on OHS	Page 4 in the e& Sustainability Report Appendices 2025	S8.1		
403-5 Worker training on occupational health and safety	Page 4 in the e& Sustainability Report Appendices 2025	S8.1	Health and safety (%)	HR/L7
403-6 Promotion of worker health	Pages 108 – 109	S8.1		
403-7 Prevention and mitigation of OHS impacts linked by business relationships	Pages 108 – 109	S8.1; S10.1		
403-8 Workers covered by an OHS management system	Page 4 in the e& Sustainability Report Appendices 2025	S8.1		
403-9 Work-related injuries	Page 4 in the e& Sustainability Report Appendices 2025	S9.1	Health and safety (%)	
<b>GRI 404: Training and Education 2016</b>				
404-1 Average hours of training per year per employee	Page 3 in the e& Sustainability Report Appendices 2025		Training provided (#, \$)	
404-2 Programs for upgrading employee skills and transition assistance	Page 100			
404-3 Percentage of employees receiving performance and career development reviews	Page 3 in the e& Sustainability Report Appendices 2025			
<b>GRI 405: Diversity and Equal Opportunity 2016</b>				
405-1 Diversity of governance bodies and employees	Pages 96 – 98	S4.1; S4.2; S4.3; G2.1; G2.2	Diversity and inclusion (%)	G9, G11
405-2 Ratio of basic salary and remuneration of women to men	TBC	S2.2	Pay equality (%)	HR/L6
<b>GRI 408: Child Labour 2016</b>				
408-1 Operations and suppliers at significant risk for incidents of child labour	Page 133	S10.1; S10.2	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	Pages 131 – 133	S10.1; S10.2	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 Operations with local community engagement, impact assessments, and development programs	Pages 6, 112 – 155	S12.1		

## Appendix 3: Disclosure index continued

GRI Disclosure	Location in e& Integrated Annual Report 2025	Mapping with ADX Voluntary ESG Disclosures	Mapping with WEF MSC core metrics	Mapping with UNGC 2025 COP questionnaire
<b>GRI 414: Supplier Social Assessment 2016</b>				
414-1 New suppliers screened using social criteria	Page 6 in the e& Sustainability Report Appendices 2025	G3.1; G3.2	Risk for incidents of child, forced or compulsory labour	
414-2 Negative social impacts in the supply chain and actions taken	Page 6 in the e& Sustainability Report Appendices 2025	G3.2		
<b>GRI 416: Customer Health and Safety 2016</b>				
416-1 Assessment of the health and safety impacts of product and service categories	Page 106	S8.1		
<b>GRI 418: Customer Privacy 2016</b>				
418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Page 6 in the e& Sustainability Report Appendices 2025	G5.1; G5.2		

### 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 1 in the e& Sustainability Report Appendices 2025
TC-TL-220a.1	Description of policies and practices relating to targeted advertising and customer privacy	Pages 136 - 139
TC-TL_230a.1	(1) Number of data breaches	Page 5 in the e& Sustainability Report Appendices 2025
TC-TL_230a.1	Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards	Pages 124 - 125
TC-TL-550a.2	Discussion of systems to provide unimpeded service during service disruptions	Pages 61 - 75
TC-TL-000.A	Number of wireless subscribers	Page 7 in the e& Sustainability Report Appendices 2025
TC-TL-000.B	Number of wireline subscribers	Page 7 in the e& Sustainability Report Appendices 2025
TC-TL-000.C	Number of broadband subscribers	Page 7 in the e& Sustainability Report Appendices 2025
TC-TL-000.D	Network traffic	Page 7 in the e& Sustainability Report Appendices 2025

## Appendix 4: Disclaimers

### Sustainability Report 2025: 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.