



GRI references

GRI G4 Content Index For “in accordance” - Comprehensive

GENERAL STANDARD DISCLOSURES

General standard disclosures	Page	Omissions	External Assurance	
Strategy and Analysis				
G4-1	04		✓, 190-191	Statement from the most senior decision-maker of the organisation.
G4-2	05		✓, 190-191	Description of key impacts, risks, and opportunities.
Organisational Profile				
G4-3	08		✓, 190-191	Name of the organisation.
G4-4	08		✓, 190-191	Primary brands, products, and services.
G4-5	08		✓, 190-191	Location of the organisation's headquarters.
G4-6	08 and 15		✓, 190-191	Countries where the organisation operates.
G4-7	08		✓, 190-191	Nature of ownership and legal form.
G4-8	08 and 15		✓, 190-191	Markets served.
G4-9	09		✓, 190-191	Scale of the organisation.
G4-10	42-43		✓, 190-191	Total number of employees by employment contract, region and gender.
G4-11	64		✓, 190-191	Percentage of total employees covered by collective bargaining agreements.
G4-12	84-85		✓, 190-191	Organisation's supply chain.
G4-13	13		✓, 190-191	Significant changes during the reporting period.
G4-14	104		✓, 190-191	Precautionary approach or principle addressed by the organisation.
G4-15	10		✓, 190-191	Externally developed economic, environmental and social charters, principles, or other initiatives to which the organisation subscribes or which it endorses.
G4-16	22-23		✓, 190-191	List memberships of associations.
Identified Material Aspects and Boundaries				
G4-17	pp. 268, 269, 270 and 270 of IAGC		✓, 190-191	Entities included in the organisation's consolidated financial statements or equivalent documents.
G4-18	13		✓, 190-191	Process for defining the report content and the Aspect Boundaries.
G4-19	26		✓, 190-191	Material Aspects identified in the process for defining report content.
G4-20	26		✓, 190-191	Report the Aspect Boundary within the organisation.
G4-21	26		✓, 190-191	Report the Aspect Boundary outside the organisation.
G4-22	13		✓, 190-191	Restatements of information provided in previous reports.
G4-23	13		✓, 190-191	Report significant changes from previous reporting periods in the Scope and Aspect Boundaries.

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General standard disclosures	Page	Omissions	External Assurance	
Stakeholder Engagement				
G4-24	20		✓, 190-191	List of stakeholder groups engaged by the organisation.
G4-25	20		✓, 190-191	Basis for identification and selection of stakeholders with whom to engage.
G4-26	20		✓, 190-191	Organisation's approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group.
G4-27	20		✓, 190-191	Key topics and concerns that have been raised through stakeholder engagement, and how the organisation has responded.
Report Profile				
G4-28	08-09		✓, 190-191	Reporting period.
G4-29	09		✓, 190-191	Date of most recent previous report.
G4-30	09		✓, 190-191	Reporting cycle.
G4-31	192		✓, 190-191	Contact point for questions regarding the report or its contents.
G4-32	10		✓, 190-191	'In accordance' option, GRI Content Index, reference to the External Assurance Report.
G4-33	10-11		✓, 190-191	Organisation's policy and current practice with regard to seeking external assurance for the report.
Governance				
G4-34	pp. 13, 31, 32 y 33 del IAGC		✓, 190-191	Governance structure of the organisation.
G4-35	19		✓, 190-191	Process for delegating authority for economic, environmental and social topics from the highest governance body to senior executives and other employees.
G4-36	19		✓, 190-191	Report whether the organisation has appointed an executive-level position or positions with responsibility for economic, environmental and social topics, and whether post holders report directly to the highest governance body.
G4-37	19		✓, 190-191	Processes for consultation between stakeholders and the highest governance body on economic, environmental and social topics.
G4-38	pp. 13, 14, 15, 18 and 19 of IAGC		✓, 190-191	Composition of the highest governance body and its committees.
G4-39	18 of IAGC		✓, 190-191	Report whether the Chair of the highest governance body is also an executive officer.
G4-40	16 of IAGC		✓, 190-191	Report the nomination and selection processes for the highest governance body and its committees.
G4-41	38 and 39 of IAGC		✓, 190-191	Report processes for the highest governance body to ensure conflicts of interest are avoided and managed.
G4-42	19		✓, 190-191	Report the highest governance body's and senior executives' roles in the development, approval, and updating of the organisation's purpose, value or mission statements, strategies, policies, and goals related to economic, environmental and social impacts.
G4-43	64 of IAGC		✓, 190-191	Measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental and social topics.
G4-44	22 of IAGC		✓, 190-191	Processes for evaluation of the highest governance body's performance with respect to governance of economic, environmental and social topics.
G4-45	19		✓, 190-191	Highest governance body's role in the identification and management of economic, environmental and social impacts, risks, and opportunities.
G4-46	19		✓, 190-191	Highest governance body's role in reviewing the effectiveness of the organisation's risk management processes for economic, environmental and social topics.

GENERAL STANDARD DISCLOSURES

General standard disclosures	Page	Omissions	External Assurance	
G4-47	19		✓, 190-191	Frequency of the highest governance body's review of economic, environmental and social impacts, risks, and opportunities.
G4-48	04		✓, 190-191	Highest committee or position that formally reviews and approves the organisation's sustainability report.
G4-49	40		✓, 190-191	Process for communicating critical concerns to the highest governance body.
G4-50	20-21		✓, 190-191	Nature and total number of critical concerns that were communicated to the highest governance body and the mechanism(s) used to address and resolve them.
G4-51	78 of IAGC		✓, 190-191	Remuneration policies for the highest governance body and senior executives.
G4-52	78 and 79 of IAGC		✓, 190-191	Report the process for determining remuneration.
G4-53	78 and 79 of IAGC		✓, 190-191	How stakeholders' views are sought and taken into account regarding remuneration.
G4-54	92 of IAR and 146 of ICA	The ratio of the annual total compensation for the organisation's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country is not published due to confidentiality constrains. Confidentiality is due to the possible misunderstanding as the data have different bases. However, in the referenced pages you can find information which allows an approximate ratio.	✓, 190-191	Ratio of the annual total compensation for the organisation's highest-paid individual in each country of significant operations to the median annual total compensation for all employees.
G4-55	ICA: page 9 IAR: page 30	The ratio of the annual total compensation for the organisation's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country is not published due to confidentiality constrains. Confidentiality is due to the possible misunderstanding as the data have different bases. However, in the referenced pages you can find information which allows an approximate ratio.	✓, 190-191	Ratio of percentage increase in annual total compensation for the organisation's highest-paid individual in each country of significant operations to the median percentage increase in annual total compensation for all employees.
Ethics and Integrity				
G4-56	40		✓, 190-191	Organisation's values, principles, standards and norms of behaviour such as codes of conduct and codes of ethics.
G4-57	40		✓, 190-191	Internal and external mechanisms for seeking advice on ethical and lawful behaviour, and matters related to organisational integrity.
G4-58	40		✓, 190-191	Internal and external mechanisms for reporting concerns about unethical or unlawful behaviour, and matters related to organisational integrity.

SPECIFIC STANDARD DISCLOSURES

Management focus and indicator	Page	Omissions	External Assurance	
CATEGORY: ECONOMIC				
Material aspect: Indirect Economic Impacts				
G4-DMA	28		✓, 190-191	DISCLOSURES ON MANAGEMENT APPROACH.
G4-EC7	30-31		✓, 190-191	Development and impact of infrastructure investments and services supported.
G4-EC8	30-33		✓, 190-191	Significant indirect economic impacts, including the extent of impacts.
Material aspect: Procurement Practices				
G4-DMA	85		✓, 190-191	DISCLOSURES ON MANAGEMENT APPROACH.
G4-EC9	30-31		✓, 190-191	Proportion of spending on local suppliers at significant locations of operation.
CATEGORY: ENVIRONMENTAL				
Material aspect: Energy				
G4-DMA	108		-	DISCLOSURES ON MANAGEMENT APPROACH.
G4-EN3	111		-	Energy consumption within the organisation.
G4-EN4		Not relevant for internal management and not demanded by stakeholders.	-	Energy consumption outside of the organisation.
G4-EN5	111		-	Energy intensity.
G4-EN6	109		-	Reduction of energy consumption.
G4-EN7	111		-	Reductions in energy requirements of products and services.
Material aspect: Emissions				
G4-DMA	108		-	DISCLOSURES ON MANAGEMENT APPROACH.
G4-EN15	111		-	Direct greenhouse gas (GHG) emissions (Scope 1)
G4-EN16	111		-	Energy indirect greenhouse gas (GHG) emissions (Scope 2).
G4-EN17	111		-	Other indirect greenhouse gas (GHG) emissions (Scope 3).
G4-EN18	111		-	Greenhouse gas (GHG) emissions intensity.
G4-EN19	109		-	Reduction of greenhouse gas (GHG) emissions.
G4-EN20		Not applicable. Not relevant. Emissions of these pollutants are not significant to our business.	-	Emissions of ozone-depleting substances (ODS).
G4-EN21		Not applicable. Not relevant. Emissions of these pollutants are not significant to our business.	-	NO _x , SO _x , and other significant air emissions.

Energy and emissions indicators are in process of verification by Aenor.

SPECIFIC STANDARD DISCLOSURES

Management focus and indicator	Page	Omissions	External Assurance	
Material aspect: Effluents and Waste				
G4-DMA	104		✓, 190-191	DISCLOSURES ON MANAGEMENT APPROACH.
G4-EN22		Not applicable. Pouring water in Telefonica is just a sanitary issue and is poured municipal sanitation systems.	-	Total water discharge by quality and destination.
G4-EN23	106		✓, 190-191	Total weight of waste by type and disposal method.
G4-EN24		Not applicable. There have been no significant spills.	-	Total number and volume of significant spills.
G4-EN25	106		✓, 190-191	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention 2 Annex I, II, III, and VIII, and percentage of transported waste shipped internationally.
G4-EN26		Not applicable. Pouring water in Telefonica is just a sanitary issue and is poured municipal sanitation systems.	-	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the organisation's discharges of water and runoff.
Material aspect: Products and Services				
G4-DMA	166		✓, 190-191	DISCLOSURES ON MANAGEMENT APPROACH.
G4-EN27	166-167		✓, 190-191	Extent of impact mitigation of environmental impacts of products and services.
G4-EN28	106		✓, 190-191	Percentage of products sold and their packaging materials that are reclaimed by category.
CATEGORY: SOCIAL				
SUBCATEGORY: LABOUR PRACTICES AND DECENT WORK				
Material aspect: Occupational Health and Safety				
G4-DMA	47		✓, 190-191	DISCLOSURES ON MANAGEMENT APPROACH.
G4-LA5	48		✓, 190-191	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programmes.
G4-LA6	48	Disclose by gender of types of injury, injury rate (IR), occupational diseases rate (ODR), lost day rate (LDR) and absentee rate (AR) are currently unavailable. We are adjusting our information tools to be able to disclose in a two years period.	✓, 190-191	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of workrelated fatalities, by region and by gender.
G4-LA7	48		✓, 190-191	Workers with high incidence or high risk of diseases related to their occupation.
G4-LA8	48		✓, 190-191	Health and safety topics covered in formal agreements with trade unions.
Material aspect: Training and Education				
G4-DMA	50		✓, 190-191	DISCLOSURES ON MANAGEMENT APPROACH.
G4-LA9	51	Disclose by gender of the average hours of training that the organisation's employees have undertaken during the reporting period is currently unavailable. We are adjusting our information tools to be able to disclose in a two years period.	✓, 190-191	Average hours of training per year per employee by gender, and by employee category.

SPECIFIC STANDARD DISCLOSURES

Management focus and indicator	Page	Omissions	External Assurance	
G4-LA10	52-53		✓, 190-191	Programmes for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.
G4-LA11	58		✓, 190-191	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category.
Material aspect: Diversity and Equal Opportunity				
G4-DMA	68-69		✓, 190-191	DISCLOSURES ON MANAGEMENT APPROACH.
G4-LA12	69 and 71		✓, 190-191	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity.
Material aspect: Equal Remuneration for Women and Men				
G4-DMA	71		✓, 190-191	DISCLOSURES ON MANAGEMENT APPROACH.
G4-LA13	71			Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation.
Material aspect: Supplier Assessment for Labour Practices				
G4-DMA	89		✓, 190-191	DISCLOSURES ON MANAGEMENT APPROACH.
G4-LA14	87		✓, 190-191	Percentage of new suppliers that were screened using labour practices criteria.
G4-LA15	90 and 91		✓, 190-191	Significant actual and potential negative impacts for labour practices in the supply chain and actions taken.
SUBCATEGORY: HUMAN RIGHTS				
Material aspect: Investment				
G4-DMA	184-185		✓, 190-191	DISCLOSURES ON MANAGEMENT APPROACH.
G4-HR1	87		✓, 190-191	Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening.
G4-HR2	185		✓, 190-191	Total hours of employee training on human rights policies or procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained.
Material aspect: Non-discrimination				
G4-DMA	184		✓, 190-191	DISCLOSURES ON MANAGEMENT APPROACH.
G4-HR3	185		✓, 190-191	Total number of incidents of discrimination and corrective actions taken.
Material aspect: Freedom of Association and Collective Bargaining				
G4-DMA	64		✓, 190-191	DISCLOSURES ON MANAGEMENT APPROACH.
G4-HR4	87		✓, 190-191	Operations and suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and measures taken to support these rights.
Material aspect: Forced or Compulsory Labour				
G4-DMA	184		✓, 190-191	DISCLOSURES ON MANAGEMENT APPROACH.
G4-HR6	87		✓, 190-191	Operations and suppliers identified as having significant risk for incidents of forced or compulsory labour, and measures to contribute to the elimination of all forms of forced or compulsory labour.
Material aspect: Supplier Human Rights Assessment				
G4-DMA	184		✓, 190-191	DISCLOSURES ON MANAGEMENT APPROACH.
G4-HR10	87		✓, 190-191	Percentage of new suppliers that were screened using human rights criteria.
G4-HR11	90-91		✓, 190-191	Significant actual and potential negative human rights impacts in the supply chain and actions taken.

SPECIFIC STANDARD DISCLOSURES

Management focus and indicator	Page	Omissions	External Assurance
SUBCATEGORY: SOCIETY			
Material aspect: Local Communities			
G4-DMA	184		✓, 190-191
G4-S01	184		✓, 190-191
G4-S02	184		✓, 190-191
Material aspect: Anti-corruption			
G4-DMA	40		✓, 190-191
G4-S03	40		✓, 190-191
G4-S04	40-41		✓, 190-191
G4-S05	40		✓, 190-191
Material aspect: Public Policy			
G4-DMA	120 and 121		✓, 190-191
G4-S06	40		✓, 190-191
Material aspect: Anti-competitive Behaviour			
G4-DMA	8 of PdA: http://www.rcysostenibilidad.telefonica.com/wp-content/uploads/2014/05/Principios_Actuacion_CAST_02_03_111.pdf		✓, 190-191
G4-S07	pp 83, 84 and 85 of ICA		✓, 190-191
Material aspect: Supplier Assessment for Impacts on Society			
G4-DMA	90 and 91		✓, 190-191
G4-S09	87		✓, 190-191
G4-S010	90 and 91		✓, 190-191
SUBCATEGORY: PRODUCT RESPONSIBILITY			
Material aspect: Customer Health and Safety			
G4-DMA	112		✓, 190-191
G4-PR1	112		✓, 190-191
G4-PR2	112		✓, 190-191
Material aspect: Customer Privacy			
G4-DMA	122		✓, 190-191
G4-PR8	129		✓, 190-191

OTHER NON MATERIAL SPECIFIC STANDARD DISCLOSURES REPORTED

Management focus and indicator	Page	Omissions	External Assurance	
CATEGORY: ECONOMIC				
Market Presence				
G4-EC5	59		✓, 190-191	Ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation.
CATEGORY: ENVIRONMENTAL				
Materials				
G4-EN1	102		✓, 190-191	Materials used by weight or volume.
G4-EN2	102		✓, 190-191	Percentage of materials used that are recycled input materials.
Water				
G4-EN8	102		✓, 190-191	Total water withdrawal by source.
Overall				
G4-EN31	103		✓, 190-191	Total environmental protection expenditures and investments by type.
Supplier Environmental Assessment				
G4-EN32	87		✓, 190-191	Percentage of new suppliers that were screened using environmental criteria.
G4-EN33	90 and 91		✓, 190-191	Significant actual and potential negative environmental impacts in the supply chain and actions taken.
CATEGORY: SOCIAL				
SUBCATEGORY: LABOUR PRACTICES AND DECENT WORK				
Relations between employees and management				
G4-LA4	67		✓, 190-191	Minimum notice periods regarding operational changes, including whether these are specified in collective agreements.
Labour Practices Grievance Mechanisms				
G4-LA16	40		✓, 190-191	Number of grievances about labour practices filed, addressed, and resolved through formal grievance mechanisms.
Child Labour				
G4-HR5	95		✓, 190-191	Operations and suppliers identified as having significant risk for incidents of child labour, and measures taken to contribute to the effective abolition of child labour.
Product responsibility				
G4-PR5	76		✓, 190-191	Results of surveys measuring customer satisfaction.
ICA Financial Report				
IAGC Annual Corporate Governance Report				
20F Form 20-F of SEC				
IAR Annual Compensation Report				
PDA Business Principles				