ESRS INDEX 2025

ESRS 2

ESRS Disclosure Requirements		Chapter	Explanation
BP-1	General basis for preparation of sustainability statements	About this report → Foreword →	
BP-2	Disclosures in relation to specific circumstances	About this report → KPI tool →	
GOV-1	The role of the administrative, management and supervisory bodies	Sustainability in the compensation system → Detailed information in the chapter Business conduct and organisation, page 52, in the Annual Report 2024 of the Telefónica Deutschland Group (https://www.telefonica.de/geschaeftsbericht-2024-en)	
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	Sustainability in the compensation system → Detailed information in the chapter Business conduct and organisation, page 52, in the Annual Report 2024 of the Telefónica Deutschland Group (https://www.telefonica.de/geschaeftsbericht-2024-en)	
GOV-3	Integration of sustainability-related performance in incentive schemes	Sustainability in the compensation system → Detailed information in the chapter Remuneration system of the management and supervisory bodies, page 53, in the Annual Report 2024 of the Telefónica Deutschland Group (https://www.telefonica.de/geschaeftsbericht-2024-en)	
GOV-4	Statement on due diligence	Detailed information in the chapter Statement on due diligence, page 55, in the Annual Report 2024 of the	The information reported in the

ESRS Disclosure Requirements		Chapter	Explanation
		Telefónica Deutschland Group (https://www.telefonica.de/geschaeftsbericht-2024-en)	2024 annual report remains unchanged for the 2025 fiscal year.
GOV-5	Risk management and internal controls over sustainability reporting	Detailed information in the chapter Report on risks and opportunities, page 42, in the **Annual Report 2025 of the Telefónica Deutschland Group** (https://www.telefonica.de/investor-relations-en/annual-report.html) Detailed information in the chapter Risk management and internal controls over sustainability reporting, page 55, in the **Annual Report 2024 of the Telefónica Deutschland Group** (https://www.telefonica.de/geschaeftsbericht-2024-en)	
SBM-1	Strategy, business model and value chain	**Value chain →** Detailed information in the chapter Business activities, page 8, in the **Annual Report 2025 of the Telefónica Deutschland Group** (https://www.telefonica.de/investor-relations-en/annual-report.html) Detailed information in the chapter Corporate strategy, page 51, in the **Annual Report 2024 of the Telefónica Deutschland Group** (https://www.telefonica.de/geschaeftsbericht-2024-en)	
SBM-2	Interests and views of stakeholders	**Stakeholder dialogue →** Detailed information in the chapter Interests and views of stakeholders, page 44, in the **Annual Report 2024 of the Telefónica Deutschland Group** (https://www.telefonica.de/geschaeftsbericht-2024-en)	
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	**Material topics and IROs →** Detailed information in the chapter Corporate strategy, page 51, in the **Annual Report 2024 of the Telefónica Deutschland Group**	

ESRS Disclosure Requirements		Chapter	Explanation
		(https://www.telefonica.de/geschaeftsbericht-2024-en)	
IRO-1	Description of the process to identify and assess material impacts, risks and opportunities	**Material topics and IROs →** Detailed information in the chapter Double materiality assessment methodology, page 45, in the **Annual Report 2024 of the Telefónica Deutschland Group** (https://www.telefonica.de/geschaeftsbericht-2024-en)	
IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	**Material topics and IROs →** Detailed information in the chapter Double materiality assessment methodology, page 45, in the **Annual Report 2024 of the Telefónica Deutschland Group** (https://www.telefonica.de/geschaeftsbericht-2024-en)	

ESRS E1

ESRS Disclosure Requirements		Chapter	Explanation
E1 GOV-3	Integration of sustainability-related performance in incentive schemes	**Sustainability in the compensation system →** Detailed information in the chapter Remuneration system of the management and supervisory bodies, page 53, in the **Annual Report 2024 of the Telefónica Deutschland Group** (https://www.telefonica.de/geschaeftsbericht-2024-en)	
E1-1	Transition plan for climate change mitigation	**Climate – Strategy →** Detailed information in the chapter Transition plan for climate change mitigation, page 67, in the **Annual Report 2024 of the Telefónica Deutschland Group** (https://www.telefonica.de/geschaeftsbericht-2024-en)	

ESRS Disclosure Requirements		Chapter	Explanation
E1 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	**Energy – Strategy →** **Climate – Strategy →** Detailed information in the chapter Resilience of strategy and business model with regard to climate change, page 68, in the **Annual Report 2024 of the Telefónica Deutschland Group** (https://www.telefonica.de/geschaeftsbericht-2024-en) **Material impacts, opportunities, and risks →**	
E1 IRO-1	Description of the processes to identify and assess climate-related material impacts, risks and opportunities	**Energy – Strategy →** **Climate – Strategy →** Detailed information in the chapter Double materiality assessment methodology, page 45, in the **Annual Report 2024 of the Telefónica Deutschland Group** (https://www.telefonica.de/geschaeftsbericht-2024-en)	
E1-2 MDR-P	Policies related to climate change mitigation and adaptation as well as policies on the handling of material sustainability matters	**Energy – Policies →** **Climate – Policies →** **Material impacts, opportunities, and risks →**	
E1-3 MDR-A	Actions and resources related to climate change policies as well as actions and resources in relation to material sustainability matters	**Energy – Actions →** **Climate – Actions →** Detailed information in the chapter Actions related to climate change mitigation and adaptation, page 69, in the **Annual Report 2024 of the Telefónica Deutschland Group** (https://www.telefonica.de/geschaeftsbericht-2024-en)	
E1-4 MDR-T	Targets related to climate change mitigation and adaptation as well as tracking effectiveness of policies and actions through targets	**Energy – Targets →** **Climate – Targets →** Detailed information in the chapter Targets related to climate change mitigation and adaptation, page 71, in the **Annual Report 2024 of the Telefónica Deutschland Group**	

ESRS Disclosure Requirements		Chapter	Explanation
		(https://www.telefonica.de/geschaeftsbericht-2024-en)	
E1-5	Energy consumption and mix	**Energy – Performance →** Metrics related to climate change mitigation and adaptation **KPI tool →**	
E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	**Climate – Performance →** **KPI tool →**	
E1-7	Reduction of greenhouse gases and GHG mitigation projects, financed via carbon credits	**Climate – Targets →** **KPI tool →**	
E1-8	Internal CO_2 pricing	–	Not applicable for 2025
E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	–	Option for the step-by-step introduction of E1-9 in accordance with ESRS 1 Annex C

ESRS E2

ESRS Disclosure Requirements		Chapter	Explanation
E2 IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities in relation to pollution	**Material topics and IROs →** Detailed information in the chapter Double materiality assessment methodology, page 45, in the **Annual Report 2024 of the Telefónica Deutschland Group** (https://www.telefonica.de/geschaeftsbericht-2024-en)	

ESRS E3

ESRS Disclosure Requirements		Chapter	Explanation
E3 IRO-1	Description of the processes to identify and assess water and marine	**Material topics and IROs →** Detailed information in the chapter Double materiality assessment methodology, page 45, in the **Annual**	

ESRS Disclosure Requirements		Chapter	Explanation
	resources impacts, risks and opportunities	**Report 2024 of the Telefónica Deutschland Group** (https://www.telefonica.de/geschaeftsbericht-2024-en)	

ESRS E4

ESRS Disclosure Requirements		Chapter	Explanation
E4 IRO-1	Description of the processes to identify and assess biodiversity and ecosystems impacts, risks and opportunities	**Material topics and IROs →** Detailed information in the chapter Double materiality assessment methodology, page 45, in the **Annual Report 2024 of the Telefónica Deutschland Group** (https://www.telefonica.de/geschaeftsbericht-2024-en)	

ESRS E5

ESRS Disclosure Requirements		Chapter	Explanation
E5 IRO-1	Description of the processes to identify and assess material resource use and circular economy impacts, risks and opportunities	**Material topics and IROs →** Detailed information in the chapter Double materiality assessment methodology, page 45, in the **Annual Report 2024 of the Telefónica Deutschland Group** (https://www.telefonica.de/geschaeftsbericht-2024-en) **Material impacts, opportunities, and risks →**	
E5-1 MDR-P	Policies related to resource use and circular economy as well as policies on the handling of material sustainability matters	**Circular economy – Policies →** **Material impacts, opportunities, and risks →**	
E5-2 MDR-A	Actions and resources related to resource use and circular economy as well as actions and resources in relation to material sustainability matters	**Circular economy – Policies →** Detailed information in the chapter Actions related to resource use and circular economy, page 78, in the **Annual Report 2024 of the Telefónica Deutschland Group** (https://www.telefonica.de/geschaeftsbericht-2024-en)	

ESRS Disclosure Requirements		Chapter	Explanation
E5-3 MDR-T	Targets related to resource use and circular economy as well as tracking effectiveness of policies and actions through targets	**Circular economy – Targets →** Detailed information in the chapter Double materiality assessment methodology, page 79, in the **Annual Report 2024 of the Telefónica Deutschland Group** (https://www.telefonica.de/geschaeftsbericht-2024-en)	
E5-4	Resource inflows	–	For the predominantly service-based business model, there are currently no specific ESRS-compliant quantitative indicators for resource inflows (especially products/ materials) that go beyond general consumption and waste data. Reporting is therefore currently qualitative within the framework of ESRS E5 (resource use/circular economy).
E5-5	Resource outflows	**KPI tool →**	
E5-6	Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities	–	Option for the step-by-step introduction of E5-6 in accordance with ESRS 1 Annex C

ESRS S1

ESRS Disclosure Requirements		Chapter	Explanation
S1 SBM-2	Interests and views of stakeholders	**Stakeholder dialogue →** Detailed information in the chapter Interests and views of stakeholders, page 44, in the **Annual Report 2024 of the Telefónica Deutschland Group** (https://www.telefonica.de/geschaeftsbericht-2024-en)	
S1 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	**Shaping an attractive work environment →** **Work enablement for the future →** Detailed information in the chapter Impacts, risks and opportunities related to own workforce, page 82, in the **Annual Report 2024 of the Telefónica Deutschland Group** (https://www.telefonica.de/geschaeftsbericht-2024-en) **Material impacts, opportunities, and risks →**	
S1-1 MDR-P	Policies related to own workforce as well as policies on the handling of material sustainability matters	**Shaping an attractive work environment – Policies →** **Work enablement for the future – Policies →** **Material impacts, opportunities, and risks →**	
S1-2	Procedure for including own workforce and workers' representatives in relation to impacts	**Stakeholder dialogue →** Detailed information in the chapter Inclusion of own workforce and workers' representatives in relation to impacts, page 83, in the **Annual Report 2024 of the Telefónica Deutschland Group** (https://www.telefonica.de/geschaeftsbericht-2024-en)	
S1-3	Processes to remediate negative impacts and channels for workers of the undertaking to be able to raise concerns	**Stakeholder dialogue →** **Whistleblowing procedure** (https://www.telefonica.de/home-corporate-en/whistleblowing-procedure.html) Detailed information in the chapter Remediation mechanisms and grievance procedures related to own	

ESRS Disclosure Requirements		Chapter	Explanation
		workforce, page 85, in the **Annual Report 2024 of the Telefónica Deutschland Group** (https://www.telefonica.de/geschaeftsbericht-2024-en)	
S1-4 MDR-A	Taking action in relation to material impacts and approaches for the management of material risks and utilisation of material opportunities relating to the own workforce and the effectiveness of these actions and approaches as well as actions and resources in relation to material sustainability matters	**Shaping an attractive work environment – Actions →** **Work enablement for the future – Actions →** Detailed information in the chapter Actions related to own workforce, page 88, in the **Annual Report 2024 of the Telefónica Deutschland Group** (https://www.telefonica.de/geschaeftsbericht-2024-en)	
S 1-5 MDR-T	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities as well as tracking effectiveness of policies and actions through targets	**Shaping an attractive work environment – Targets →** **Work enablement for the future – Targets →** Detailed information in the chapter Targets related to own workforce, page 91, in the **Annual Report 2024 of the Telefónica Deutschland Group** (https://www.telefonica.de/geschaeftsbericht-2024-en)	
S1-6	Characteristics of the undertaking's employees	**KPI tool →**	
S1-7	Characteristics of the undertaking's non-employees	–	Option for the step-by-step introduction of S1-7 in accordance with ESRS 1 Annex C
S1-8	Collective bargaining coverage and social dialogue	**KPI tool →**	
S1-9	Diversity metrics	**KPI tool →**	

ESRS Disclosure Requirements		Chapter	Explanation
S1-10	Adequate wages	KPI tool →	
S1-11	Social protection	–	Option for the step-by-step introduction of S1-11 in accordance with ESRS 1 Annex C
S1-12	Persons with disabilities	–	Option for the step-by-step introduction of S1-12 in accordance with ESRS 1 Annex C
S1-13	Parameters for trainings and competence development	–	Option for the step-by-step introduction of S1-13 in accordance with ESRS 1 Annex C
S1-14	Health and safety metrics	KPI tool →	
S1-15	Work-life balance metrics	–	Option for the step-by-step introduction of S1-15 in accordance with ESRS 1 Annex C
S1-16	Remuneration metrics (pay gap and total remuneration)	KPI tool →	
S1-17	Incidents, complaints and severe human rights impacts	KPI tool →	

ESRS S2

ESRS Disclosure Requirements		Chapter	Explanation
S2 SBM-2	Interests and views of stakeholders	Stakeholder dialogue →	

ESRS Disclosure Requirements		Chapter	Explanation
		Detailed information in the chapter Interests and views of stakeholders, page 44, in the **Annual Report 2024 of the Telefónica Deutschland Group** (https://www.telefonica.de/geschaeftsbericht-2024-en)	
S2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	**Human rights and sustainable supply chain management – Strategy →** Detailed information in the chapter Workers in the value chain (introduction), and impacts, risks and opportunities related to workers in the value chain, page 96, in the **Annual Report 2024 of the Telefónica Deutschland Group** (https://www.telefonica.de/geschaeftsbericht-2024-en) **Material impacts, opportunities, and risks →**	
S2-1 MDR-P	Policies related to workers in the value chain as well as policies on the handling of material sustainability matters	**Human rights and sustainable supply chain management – Policies →** Detailed information in the chapter Inclusion of workers in the value chain, page 99, in the **Annual Report 2024 of the Telefónica Deutschland Group** (https://www.telefonica.de/geschaeftsbericht-2024-en) **Material impacts, opportunities, and risks →**	
S2-2	Procedure for including workers in the value chain in relation to impacts	**Stakeholder dialogue →** Detailed information in the chapter Inclusion of workers in the value chain, page 99, in the **Annual Report 2024 of the Telefónica Deutschland Group** (https://www.telefonica.de/geschaeftsbericht-2024-en)	
S2-3	Processes to remediate negative impacts and channels for workers in the	**Human rights and sustainable supply chain management →** **Stakeholder dialogue →**	

ESRS Disclosure Requirements		Chapter	Explanation
	value chain to be able to raise concerns	**Whistleblowing procedure** (https://www.telefonica.de/home-corporate-en/whistleblowing-procedure.html) Detailed information in the chapter Remediation mechanisms and grievance procedures with respect to workers in the value chain, page 100, in the **Annual Report 2024 of the Telefónica Deutschland Group** (https://www.telefonica.de/geschaeftsbericht-2024-en)	
S2-4 MDR-A	Taking action in relation to material impacts on workers in the value chain and approaches to managing material risks and exploiting material opportunities related to workers in the value chain, as well as the effectiveness of these actions as well as actions and resources in relation to material sustainability matters	**Human rights and sustainable supply chain management – Actions →** Detailed information in the chapter Actions related to workers in the value chain, page 100, in the **Annual Report 2024 of the Telefónica Deutschland Group** (https://www.telefonica.de/geschaeftsbericht-2024-en)	
S2-5 MDR-T	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities as well as tracking effectiveness of policies and actions through targets	**Human rights and sustainable supply chain management – Targets →** Detailed information in the chapter Targets related to workers in the value chain, page 100, in the **Annual Report 2024 of the Telefónica Deutschland Group** (https://www.telefonica.de/geschaeftsbericht-2024-en)	

ESRS S4

ESRS Disclosure Requirements		Chapter	Explanation
S4 SBM-2	Interests and views of stakeholders	**Stakeholder dialogue →** Detailed information in the chapter Interests and views of stakeholders, page 44, in the **Annual Report 2024 of the Telefónica Deutschland Group** (https://www.telefonica.de/geschaeftsbericht-2024-en)	
S4 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	**Product and service experience – Strategy →** **Network quality and coverage – Strategy →** **Digital skills – Strategy →** **Data protection and information security – Strategy →** Detailed information in the chapter Impacts, risks and opportunities related to consumers and end-users, page 103, in the **Annual Report 2024 of the Telefónica Deutschland Group** (https://www.telefonica.de/geschaeftsbericht-2024-en) **Material impacts, opportunities, and risks →**	
S4-1 MDR-P	Policies related to consumers and end-users as well as policies on the handling of material sustainability matters	**Product and service experience – Policies →** **Network quality and coverage – Policies →** **Digital skills – Policies →** **Data protection and information security – Policies →** **Material impacts, opportunities, and risks →**	
S4-2	Procedure for including consumers and end-users in relation to impacts	**Stakeholder dialogue →** Detailed information in the chapter Inclusion of consumers and end-users, page 106, in the **Annual Report 2024 of the Telefónica Deutschland Group** (https://www.telefonica.de/geschaeftsbericht-2024-en)	

ESRS Disclosure Requirements		Chapter	Explanation
S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	**Product and service experience – Policies →** **Network quality and coverage – Policies →** **Digital skills – Policies →** **Data protection and information security – Policies →** **Whistleblowing procedure** (https://www.telefonica.de/home-corporate-en/whistleblowing-procedure.html) Detailed information in the chapter Remediation mechanisms and grievance procedures related to consumers and end-users, page 108, in the **Annual Report 2024 of the Telefónica Deutschland Group** (https://www.telefonica.de/geschaeftsbericht-2024-en)	
S4-4 MDR-A	Taking action in relation to material impacts on consumers and end-users and approaches to managing material risks and exploiting material opportunities related to consumers and end-users, as well as the effectiveness of these actions as well as actions and resources in relation to material sustainability matters	**Product and service experience – Actions →** **Network quality and coverage – Actions →** **Digital skills – Actions →** **Data protection and information security – Actions →** Detailed information in the chapter Actions related to consumers and end-users, page 108, in the **Annual Report 2024 of the Telefónica Deutschland Group** (https://www.telefonica.de/geschaeftsbericht-2024-en)	
S4-5 MDR-T	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities as well as tracking effectiveness of policies and actions through targets	**Product and service experience – Targets →** **Network quality and coverage – Targets →** **Digital skills – Targets →** **Data protection and information security – Targets →** Detailed information in the chapter Targets related to consumers and end-users, page 111, in the **Annual Report 2024 of the Telefónica Deutschland Group**	

ESRS Disclosure Requirements		Chapter	Explanation
		(https://www.telefonica.de/geschaeftsbericht-2024-en)	

ESRS G1

ESRS Disclosure Requirements		Chapter	Explanation
G1 GOV-1	The role of the administrative, management and supervisory bodies	Detailed information in the chapter Business conduct and organisation, page 52, in the **Annual Report 2024 of the Telefónica Deutschland Group** (https://www.telefonica.de/geschaeftsbericht-2024-en)	
G1 IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	**Material topics and IROs →** Detailed information in the chapter Double materiality assessment methodology, page 45, in the **Annual Report 2024 of the Telefónica Deutschland Group** (https://www.telefonica.de/geschaeftsbericht-2024-en) **Material impacts, opportunities, and risks →**	
G1-1 MDR-P	Business conduct policies and corporate culture as well as policies for the handling of material sustainability matters	**Governance, compliance and ethical principles – Policies →** **Material impacts, opportunities, and risks →**	
G1-2	Management of relationships with suppliers	**Human rights and sustainable supply chain management →** Detailed information in the chapter Management of relationships with suppliers, page 117, in the **Annual Report 2024 of the Telefónica Deutschland Group** (https://www.telefonica.de/geschaeftsbericht-2024-en)	
G1-3	Prevention and detection of corruption and bribery	**Governance, compliance and ethical principles – Policies →** **Governance, compliance and ethical principles – Actions →**	

ESRS Disclosure Requirements		Chapter	Explanation
G1-4	Incidents of corruption or bribery	**Governance, compliance and ethical principles – Performance →** **KPI tool →**	
G1 MDR-A	Actions and resources in relation to material sustainability matters	**Governance, compliance and ethical principles – Actions →** Detailed information in the chapter Actions related to business conduct, page 119, in the **Annual Report 2024 of the Telefónica Deutschland Group** (https://www.telefonica.de/geschaeftsbericht-2024-en)	
G1 MDR-T	Tracking effectiveness of policies and actions through targets	**Governance, compliance and ethical principles – Targets →** Detailed information in the chapter Targets related to business conduct, page 120, in the **Annual Report 2024 of the Telefónica Deutschland Group** (https://www.telefonica.de/geschaeftsbericht-2024-en)	