



# GRI Content Index



<b>Declaration of use</b>	Colombia Telecomunicaciones S.A. ESP BIC has prepared the report in accordance with the GRI Standards for the period from January 1, 2022, to December 31, 2022.
<b>GRI 1 used</b>	GRI 1: Fundamentals 2021
<b>Applicable GRI Sector Standards</b>	

GRI STANDARD / OTHER SOURCE	CONTENTS	LOCATION	OMISSION			ODS AND PRINCIPLES OF THE GLOBAL COMPACT (PP)
			REQUIREMENTS OMISSION:	MOTIVE	EXPLICACIÓN	
<b>GRI 2: Contents General 2021</b>	2-1 Organizational details	Page 16				
	2-2 Entities included in the elaboration of reports of sustainability	Page 12				
	2-3 Period covered by the report, frequency and point of contact	Page 12 Institucional Colombia Moviles <institucional.colombia@telefonica.com>				
	2-4 Re-expressions of Information	Not applicable				
	2-5 Verification External	Page 311				
	2-6 Activities, value chain and other relations commercial	Page 16				
	2-7 Employees	Page 94				
	2-8 Non-employee workers	Page 94				
	2-9 Governance structure and composition	Page 139				

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<b>GRI 2: Contenidos Generales 2021</b>	2-10 Appointment and selection of the highest governance body	Page 139				
	2-11 Chairman of the highest governance body	Page 142				
	2-12 Role of the highest governance body in the oversight of the impact management	Page 139				
	2-13 Delegation of responsibility for impact management	Página 139				
	2-14 The highest governance body's role in the presentation of sustainability reports	Page 139, 143				
	2-15 Conflicts of interest	Page 144				
	2-16 Communication of critical concerns	Page 145				
	2-17 Collective knowledge of the highest governance body	Page 139, 150				
	2-18 Evaluation of the highest governance body's performance	Page 139				

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<b>GRI 2:</b> Contenidos Generales 2021	2-19 Compensation policies	Page 106, 142				
	2-20 Process for determining compensation	Page 106, 142				
	2-21 Total annual compensation ratio	Page 106				
	2-22 Sustainable Development Strategy Statement	Page 8				
	2-23 Commitments and policies	Page 124, 146				
	2-24 Incorporation of commitments and policies	Page 124, 146				
	2-25 Processes for remediation of negative impacts	Page 125, 135				
	2-26 Mechanisms for seeking advice and raising concerns	Page 152				
	2-27 Compliance with laws and regulations	Page 177, 179				
	2-28 Membership in associations	Page 24				
	2-29 Approach to Stakeholder Engagement	Page 40				
	2-30 Collective bargaining agreements	Page 104				

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<b>GRI 3:</b> Topics Materials 2021	3-1 Process of determination of the material issues	Page 46				
	3-2 List of topics Materials	Page 58				
<b>Economic performance and climate change</b>						
<b>GRI 3:</b> Topics Materials 2021	3-3 Management of the material issues	Pages 46 - 59				ODS 8, 9 and 13
	201-1 Direct economic value generated and distributed	Page 62				
<b>GRI 201:</b> Economic Performance 2016	201-2 Financial implications and other risks and opportunities emissions from climate change	Page 72, 73				
<b>Indirect economic impacts</b>						
<b>GRI 3:</b> Topics Materials 2021	3-3 Management of the material issues	Page 46 - 59				
	203-1 Infrastructure investments and services supported	Page 64, 65, 88, 89				
<b>GRI 203:</b> Indirect Economic Impacts 2016	203-2 Impactos económicos indirectos significativos	Page 33				

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<b>Digital Security</b>						
<b>GRI 3: Topics Materials 2021</b>	3-3 Management of the material issues	Page 46 - 59				
Digital Security	418-1 Substantiated complaints regarding violations of customer privacy and loss of customer data	Page 179				Not applicable
	Third Parties/ Alliates trained in information security	Page 66				
<b>Digital growth and innovation</b>						
<b>GRI 3: Topics Materials 2021</b>	3-3 Management of the material issues	Pages 46 - 59				ODS 9
Digital growth and innovation	Digital growth and innovation	Pages 86, 87, 88, 89, 92, 93				
<b>Procurement practices</b>						
<b>GRI 3: Topics Materials 2021</b>	3-3 Management of the material issues	Pages 46 - 59				Not applicable
GRI 204: Procurement practices 2016	204-1 Proportion of spending on local suppliers	Page 164				

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<b>Employment</b>						
<b>GRI 3: Topics Materials 2021</b>	3-3 Management of the material issues	Pages 46 - 59				
	401-1 New employee hires and employee turnover	Page 95				ODS 1 and 8
GRI 401: Employment 2016	401-2 Prestaciones para los empleados a tiempo completo que no se dan a los empleados a tiempo parcial o temporales	Page 108				
	401-3 Permiso parental	Page 114				
<b>Occupational Health and Safety</b>						
<b>GRI 3: Topics Materials 2021</b>	3-3 Management of the material issues	Pages 46 - 59				
	403-1 Occupational health and safety management system	Page 118				
	403-5 Occupational health and safety training for workers	Page 118				
GRI 403: Occupational Health and Safety 2018.	403-6 Workers' health promotion	Page 118				ODS 3
	403-8 Workers covered by an occupational safety and health management system	Page 118				
	403-9 Work-related injuries	Page 118				
	403-10 Occupational diseases and illnesses	Pages 118 - 123				

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<b>Formación y educación</b>						
GRI 404: Formación y educación 2016	Contenido 404-1 Promedio de horas de formación al año por empleado	Page 116				
	404-2 Programas para desarrollar las competencias de los empleados y programas de ayuda a la transición	Pages 115 - 117				
<b>Diversity and equal opportunity</b>						
GRI 3: Topics Materials 2021	3-3 Management of the material issues	Pages 46 - 59				ODS 5 and 10
GRI 405: Diversity and equal opportunity 2016	405-1 Diversity in governing bodies and employees	Page 97, 139				
	405-2 Ratio entre el salario básico y la remuneración de mujeres y de hombres	Page 107				
<b>Non-discrimination</b>						
GRI 3: Topics Materials 2021	3-3 Management of the material issues	Pages 46 - 59				ODS 5 and 10
GRI 406: Non-discrimination 2016	406-1 Cases of discrimination and corrective actions taken	Pages 97 - 105, 124, 126, 186, 189				
<b>Flexibility and benefits</b>						
GRI 3: Topics Materials 2021	3-3 Management of the material issues	Pages 46 a la59				Not applicable
	Flexibility and benefits	Pages 110 - 114, 186, 189				
<b>Volunteering</b>						
GRI 3: Topics Materials 2021	3-3 Gestión de los temas materiales	Pages 46 - 59				ODS 17
Volunteering	Volunteering	Pages 199 - 201, 188, 189, 175				

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<b>Energy</b>						
GRI 3: Topics Materials 2021	3-3 Management of the material issues	Pages 46 a la59				
	302-1 Consumo de energía	Page 74				
GRI 302: Energy 2016	302-3 Energy intensity	Page 74				ODS 7 PP 7, 8 and 9
	302-4 Reduction of energy consumption	Page 74				
	302-5 Reduction of product energy requirements and services	Page 74				
<b>Emissions</b>						
GRI 3: Topics Materials 2021	3-3 Management of the material issues	Pages 46 a la59				
	305-1 Direct GHG emissions (Scope 1)	Page 76				ODS 12 y 13 PP 7, 8 and 9
GRI 305: Emissions 2016	305-2 Indirect GHG emissions from energy generation (Scope 2)	Page 76				
	305-5 Reducción de las emisiones de GEI	Page 77				

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<b>Waste</b>					
<b>GRI 3: Topics Materials 2021</b>	3-3 Management of the material issues	Pages 46 - 59			
GRI 306: Waste 2020	306-1 Generation of wastes and related significant impacts with waste	Page 78			ODS 11, 12, 13 and 15
	306-2 Management of significant waste-related impacts	Page 78			PP 7, 8 and 9
	306-3 Waste generated	Page 78			
	306-4 Wastes not for disposal	Page 78			
<b>Human Rights</b>					
<b>GRI 3: Topics Materials 2021</b>	3-3 Management of the material issues	Pages 46 - 59			
GRI 410: Prácticas en materia de seguridad 2016 y el contenido	410-1 Personal de seguridad capacitado en políticas o procedimientos de derechos humanos	Page 130 and 131			ODS 17 PP 1 and 2
GRI 412: Human Rights Assessment 2016	412-1 Operaciones sometidas a revisiones o evaluaciones de impacto sobre los derechos humanos	Pages 128 and 129			
	412-2 Training of employees in human rights policies or procedures	Page 130			

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<b>Anticorruption</b>					
<b>GRI 3: Topics Materials 2021</b>	3-3 Management of the material issues	Pages 46 - 59			
	205-1 Operations assessed for risks related to corruption	Page 156			
GRI 205: Anticorruption 2016	205-2 Policy communication and training and anti-corruption procedures	Pages 146 - 159			ODS 16 PP 10
	205-3 Confirmed cases of corruption and actions taken	Page 158			

