

FURTHER INFORMATION

GRI INDEX AND MAIN MEMBERSHIPS

GRI INDEX

The non-financial statement of the freenet Group was reported in accordance with the “Core” option of the Global Reporting Initiative (GRI) standards. The following GRI Index provides a summary overview of the GRI disclosures – also beyond the non-financial statement:

GRI disclosure	GRI Standard	Reference and other sources/ notes/ disclosures	Page(s)
1. Organisational profile			
102-1	Name of the organisation	Business model and organisation (Overview of the freenet Group)	38 – 40
102-2	Activities, brands, products and services	Business model and organisation; Notes (Note 3, Segment reporting)	38 – 40/ 136 – 139
102-3	Location of headquarters	Further information (Financial calendar, publishing information and contact)	217ff
102-4	Location of operations	Notes (Note 3, Segment reporting)	136 – 139
102-5	Ownership and legal form	The freenet share (changes in shareholder structure)	33
102-6	Markets served	Non-financial statement (supply chain); Notes (Note 3, Segment reporting)	88 – 89/ 136 – 139
102-7	Scale of the organisation	Key financials (overview)	U1f
102-8	Information on employees and other workers	Non-financial statement (employees); further information on employment: Part time: 25.4% of women/6.9% of men; Fixed-term employment contracts: 19.8% of women/21.0% of men; (Key figures collected for the first time for 2019)	75 – 80
102-9	Supply chain	Non-financial statement (supply chain);	88 – 89
102-10	Significant changes to the organisation and its supply chain	Non-financial statement (supply chain); Business model and organisation (Overview of the freenet Group)	88 – 89/ 38 – 40
102-11	Precautionary principle or approach	Reporting on opportunities and risks (risk management system) Non-financial statement (Non-financial risks)	58 – 70/ 75
102-12	External initiatives	Further information (GRI Index and main memberships)	220 – 224
102-13	Membership of associations	Further information (GRI Index and main memberships)	220 – 224

GRI disclosure	GRI Standard	Reference and other sources/ notes/ disclosures	Page(s)
2. Strategy			
102-14	Statement from senior decision-maker	To our shareholders (sustainable action)	35f
3. Ethics and integrity			
102-16	Values, principles, standards and norms of behaviour	Non-financial statement (employees: diversity); Non-financial statement (anti-corruption); Corporate Governance (Corporate Governance Statement)	76 87 – 88 90
4. Governance			
102-18	Governance structure	To our shareholders (Report of the Supervisory Board); Corporate Governance	26 – 30
5. Stakeholder engagement			
102-40	List of stakeholder groups	To our shareholders (sustainable action); Non-financial statement (materiality analysis)	35f
102-41	Collective bargaining agreements	Other disclosures: As of 31.12.2019, 14.9% (31.12.2018: 15.8%) of the salaried employees were paid in accordance with collective bargaining agreements. All of these are employees of Media Broadcast.	–
102-42	Identifying and selecting stakeholders	Non-financial statement (materiality analysis)	74
102-43	Approach to stakeholder engagement	Non-financial statement (materiality analysis, employees, customer matters)	74f
102-44	Key topics and concerns raised	Non-financial statement (materiality analysis)	74
6. Reporting practice			
102-45	Entities included in the consolidated financial statements	Notes (Note 37, disclosures in accordance with Section 315a HGB)	202 – 203
102-46	Defining report content and the topic boundaries	Non-financial statement (materiality analysis)	74
102-47	List of material topics	Non-financial statement (materiality analysis)	74
102-48	Restatements of information	New presentations are indicated at the respective places.	–
102-49	Changes in reporting	Key topics of the non-financial statement were reported in accordance with GRI standards for the first time; Checking materiality in the context of NFS preparation did not result in any change.	–
102-50	Reporting period	Non-financial statement (general information)	75
102-51	Date of most recent report	31.12.2018 (GRI standards not applied at the time)	–
102-52	Reporting cycle	12 months	–
102-53	Contact point for questions regarding this report	To our shareholders (IR contact)	231
102-54	Claims of reporting in accordance with GRI Standards	Non-financial statement (general information)	75
102-55	GRI content index	Further information (GRI Index and main memberships)	220 – 224
102-56	External assurance	Further information (Independent practitioner's report on a limited assurance engagement on non-financial group statement)	218 – 219

GRI disclosure	GRI Standard	Reference and other sources/ notes/ disclosures	Page(s)
GRI 200	Economic Topics		
GRI 201	Economic Performance		
103-1/2/3	Management approach	Corporate management	42 – 47
201-1	Direct economic value generated and distributed	To our shareholders (sustainable action)	35f
201-3	Defined benefit plan obligations and other retirement plans	Notes (Note 2.11, Pension provisions)	131
GRI 205	Anti-Corruption		
103-1/2/3	Management approach	Non-financial statement (anti-corruption)	87f
205-3	Confirmed incidents of corruption and actions taken	Non-financial statement (anti-corruption)	87f
GRI 300	Environmental Topics		
GRI 302	Energy		
103-1/2/3	Management approach	Non-financial statement (corporate environmental protection)	84 – 87
302-1	Energy consumption within the organisation	Non-financial statement (corporate environmental protection)	84 – 87
GRI 305	Emissions		
103-1/2/3	Management approach	Non-financial statement (corporate environmental protection)	84 – 87
305-1	Direct (Scope 1) GHG emissions	Non-financial statement (corporate environmental protection)	84 – 87
305-2	Energy indirect (Scope 2) GHG emissions	Non-financial statement (corporate environmental protection)	84 – 87
305-4	GHG emissions intensity	Non-financial statement (corporate environmental protection)	84 – 87
GRI 307	Environmental Compliance		
103-1/2/3	Management approach	Non-financial statement (corporate environmental protection)	84 – 87
307-1	Non-compliance with environmental laws and regulations	Non-financial statement (corporate environmental protection)	84 – 87
GRI 400	Social Topics		
GRI 401	Employment		
103-1/2/3	Management approach	Non-financial statement (employees)	75 – 80
401-1	New employee hires and employee turnover	Non-financial statement (employees)	75 – 80
401-2	Benefits provided to employees	Non-financial statement (employees)	75 – 80
GRI 403	Occupational Health and Safety		
103-1/2/3	Management approach	Non-financial statement (employees)	75 – 80
403-1	Occupational health and safety management system	Non-financial statement (employees)	75 – 80
403-3	Occupational health services	Non-financial statement (employees)	75 – 80
403-4	Worker participation, consultation, and communication on occupational health and safety	Non-financial statement (employees)	75 – 80
403-5	Worker training on occupational health and safety	Non-financial statement (employees)	75 – 80
403-9	Work-related injuries	Non-financial statement (employees)	75 – 80

GRI disclosure	GRI Standard	Reference and other sources/ notes/ disclosures	Page(s)
GRI 404 Training and Education			
103-1/2/3	Management approach	Non-financial statement (employees)	75 – 80
404-1	Average hours of training per year per employee	Non-financial statement (employees)	75 – 80
404-3	Percentage of employees receiving regular performance and career development reviews	Non-financial statement (employees)	75 – 80
GRI 405 Diversity and Equal Opportunity			
103-1/2/3	Management approach	Corporate Governance (Corporate Governance Statement); Non-financial statement (employees)	90ff
405-1	Diversity of governance bodies and employees	Corporate Governance (Corporate Governance Statement); Non-financial statement (employees)	90ff
GRI 414 Supplier Social Assessment			
103-1/2/3	Management approach	Non-financial statement (supply chain);	88f
414-1	New suppliers that were screened using social criteria	Non-financial statement (supply chain);	88f
GRI 417 Marketing and Labelling			
103-1/2/3	Management approach	Non-financial statement (customer matters)	81 – 83
417-1	Requirements for product and service information and labelling	Non-financial statement (customer matters)	81 – 83
freenet-specific disclosure	Results of surveys to measure customer satisfaction	Non-financial statement (customer matters)	81 – 83
GRI 418 Customer Privacy			
103-1/2/3	Management approach	Non-financial statement (digital responsibility)	80f
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Non-financial statement (digital responsibility)	80f

MAIN MEMBERSHIPS

Memberships are intended to support the business activities of the freenet Group and provide a framework for the exchange of information on economic and industry-specific topics. The following is an excerpt of our main national and international memberships:

NATIONAL MEMBERSHIPS

- Verband der Anbieter von Telekommunikations- und Mehrwertdiensten e.V. (VATM)
- Der Bundesverband Informationswirtschaft, Telekommunikation und neue Medien e. V. (Bitkom)
- eco – Verband der Internetwirtschaft e.V.
- Vereinigung der Unternehmensverbände in Hamburg und Schleswig/Holstein e.V. (UV Nord)
- Gesellschaft für Datenschutz und Datensicherung e.V. (GDD)
- BMVI and BNetzA working groups
- Initiative of the Federal Office of Civil Protection and Disaster Assistance (Bundesamt für Bevölkerungsschutz und Katastrophenhilfe) and also of the Federal Office for Information Security (Bundesamt für Sicherheit in der Informationstechnik) to protect critical infrastructure
- Bundesverband Materialwirtschaft, Einkauf und Logistik (BME)
- Deutscher Investor Relations Verband e.V. (DIRK)
- Verband privater Medien e.V. (VAUNET)
- JusProg e.V.
- trusted Dialog

INTERNATIONAL MEMBERSHIPS

- MVNO Europe
- International Telecommunications Union - Radio sector (ITU-R)
- European Conference of Postal and Telecommunications Administrations (CEPT)
- WorldDAB Forum