

# GRI Index

The GRI Index provides a standardised overview of reporting which is broken down by subject. Swisscom reports in accordance with the [GRI standards](#) (until 2021) for the period from 1 January 2023 to 31 December 2023.

Indicators	Status	Reference: AR = Annual Report, SIR = Sustainability Impact Report
Key: Indicator according to GRI standards (as per scope of report) × = irrelevant ○ = not covered ◐ = partially covered ● = fully covered		
<b>GRI 1: Foundation</b>		
<b>GRI 2: General Disclosures</b>		
<b>2-1 Organizational entails</b>		
2-1 a	●	AR: Notes to the consolidated financial statements: Other disclosures.
2-1 b	●	AR: 2 Group structure and shareholders
2-1 c	●	CH-3048 Worblaufen
2-1 d	●	AR: 2 Group structure and shareholders AR: Group companies AR: Notes to the consolidated financial statements: Other disclosures
<b>2.2 Entities included in the organization's sustainability reporting</b>		
2-2 a	●	SIR: Scope of the report: Personnel information system
2-2 b	●	AR: 2 Group structure and shareholders
2-2 c	●	AR: 2 Group structure and shareholders
<b>2-3 Reporting period, frequency and contact point</b>		
2-3 a	●	01.01.2023–31.12.2023 Annually
2-3 b	●	01.01.2023–31.12.2023 Annually

2-3 c	●	08.02.2024
2-3 d	●	www.swisscom.ch/en/about/impressum.html

## 2-4 Restatements of information

2-4	●	No 'restatements' in 2023.
2-4a	×	No 'restatements' in 2023.

## 2-5 External assurance

2-5	●	SIR: SGS verification
2-5 a	●	SIR: Corporate responsibility governance
2-5 b	●	SIR: SGS verification

## Activities and workers

### 2-6 Activities, value chain and other business relationships

2-6 a	●	No significant changes in 2023.
2-6 b	●	AR: Brands, products and services SIR: Fair supply chains AR: 2 Group structure and shareholders No significant changes in supply chains.
2-6 c	●	No significant changes in 2023.

## 2-7 Employees

2-7 a	●	AR: Employees in Switzerland
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2-7 b	Total number of permanent employees, temporary employees, non-guaranteed hours employees, full-time employees, part-time employees, and a breakdown by gender and by region	●	SIR: Total workforce in Switzerland.
2-7 c	Methodologies and assumptions	●	SIR: Scope of the report: Personnel information system
2-7 d	Contextual information	×	No significant fluctuations in 2023
2-7 e	Significant fluctuations	●	SIR: Total workforce in Switzerland

**2-8 Workers who are not employees**

2-8 a	Total number of workers who are not employees (type, contractual relationship)	●	SIR: Total workforce in Switzerland: temporary employees. Main reasons for hiring external employees are their specific skills, which are not available at Swisscom, or resource bottlenecks in projects.
2-8 b	Methodologies and assumptions	○	SIR: Scope of the report: Personnel information system
2-8 c	Significant fluctuations	○	SIR: Total workforce in Switzerland: temporary employees

**Governance**

**2-9 Governance structure and composition**

2-9	Governance structure and composition of the highest governance body and its committees	●	AR: 4 Board of Directors
2-10	Nomination and election of the highest governance body	●	AR: 4.5 Election and term of office AR: 4.10 Committees of the Board of Directors: Nomination Committee
2-11	Chair of the highest governance body	●	AR: 4 Board of Directors AR: 5 Group Executive Board
2-12	Role of the highest governance body in overseeing the management of impacts	●	Link: <a href="http://www.swisscom.ch/principles">www.swisscom.ch/principles</a> – Organisational Rules SIR: Corporate responsibility governance AR: 2 Group structure and shareholders AR: 4 Board of Directors AR: 4.9 Internal organisation and modus operandi AR: 4.11 Assignment of powers of authority AR: 4.12 Information and controlling instruments of the Board of Directors vis-à-vis the Group Executive Board AR: 5 Group Executive Board

2-13	Delegation of authority for managing impacts	●	SIR: Corporate responsibility governance AR: 2 Group structure and shareholders AR: 4 Board of Directors AR: 4.9 Internal organisation and modus operandi AR: 4.11 Assignment of powers of authority AR: 5 Group Executive Board
2-14	Role of the highest governance body in sustainability reporting	●	AR: 4.12 Information and controlling instruments of the Board of Directors vis-à-vis the Group Executive Board: annually AR: Risk management: quarterly to Audit Committee; AR: Internal control system for financial reporting: quarterly to Audit Committee; AR: Compliance management: quarterly to Audit Committee; AR: Internal auditing: quarterly to Audit Committee In urgent cases: ad hoc, asap The Audit & ESG Reporting Committee of the Board of Directors reviews the report in two stages prior to publication and approves it. The Compensation Committee reviews the Remuneration Report. This is approved by the Board of Directors. SIR: Corporate responsibility governance AR: 2 Group structure and shareholders AR: 4 Board of Directors AR: 4.9 Internal organisation and modus operandi AR: 4.11 Assignment of powers of authority AR: 5 Group Executive Board
2-15	Conflicts of interest	●	Link: <a href="http://www.swisscom.ch/principles">www.swisscom.ch/principles</a> – Organisational Rules AR: 4.12 Information and controlling instruments of the Board of Directors vis-à-vis the Group Executive Board
2-16	Communication of critical concerns	●	AR: 4.12 Information and controlling instruments of the Board of Directors vis-à-vis the Group Executive Board: In urgent cases, the Chairman of the Audit and ESG Reporting Committee is informed without delay about any significant new risks. A basic principle of whistleblowing is that anonymity is guaranteed; therefore, Swisscom does not communicate the number or other details of reports.
2-17	Collective knowledge of the highest governance body	●	AR: 4.9 Internal organisation and modus operandi

2-18	Evaluation of the performance of the highest governance body	●	AR: 2 Group structure and shareholders AR: 4 Board of Directors AR: 4.9 Internal organisation and modus operandi AR: 4.11 Assignment of powers of authority AR: 5 Group Executive Board AR: 4.12 Information and controlling instruments of the Board of Directors vis-à-vis the Group Executive Board
2-19	Remuneration policies	●	AR: 3 Remuneration of the Group Executive Board
2-20	Process to determine remuneration	●	AR: 4.2 Key management compensation SIR: Group of stakeholders AR: 7.3 Convocation of the Annual General Meeting and agenda items; minutes
2-21	Annual total compensation ratio	●	SIR: Overall balance in Switzerland; other key figures

**Strategies, policies and practices**

2-22	Statement on sustainable envelopment strategy	●	AR: Management report, Strategy and environment chapter SIR: Stakeholders' letter SIR: Sustainability strategy
2-23	Policy commitments	●	AR: Report on non-financial matters chapter SIR: Responsible business activities and risk management SIR: Fair supply chains SIR: Corporate ethics
2-24	Embedding policy commitments	●	SIR: Responsible business activities and risk management SIR: Corporate ethics
2-25	Processes to remediate negative impacts	●	AR: Corporate Governance
2-26	Mechanisms for seeking advice and raising concerns	●	AR: Corporate Governance SIR: Corporate ethics
2-27	Compliance with laws and regulations	●	SIR: Responsible business activities and risk management AR: Legal Environment
2-28	Membership associations	●	SIR: Actor in public debates. An overview of the ESG-related memberships can also be found here: <a href="http://www.swisscom.ch/en/about/sustainability/partners.html">www.swisscom.ch/en/about/sustainability/partners.html</a>

**Stakeholder engagement**

2-29	Approach to stakeholder engagement	●	SIR: Material issues SIR: Group of stakeholders SIR: About this report
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2-30	Collective bargaining agreements	●	SIR: Group of stakeholders
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**GRI 3: Material Topics**

3-1	Process to determine material topics	●	SIR: Material issues SIR: Group of stakeholders
3-2	List of material topics	●	SIR: Material issues SIR: Materiality matrix SIR: About this report; reporting
3-3	Management of material topics	●	SIR: Material issues Context: AR: Strategy and environment SIR: Environment Risks: AR: Risks (Group) Opportunities: AR: Brands, products and services Targets and strategy: AR: Strategy and environment SIR: Sustainability Strategy 2025

**GRI Standard  
Material Topics (related to GRI topics)  
200 Economic Topics**

GRI 3	Management of material topics	●	Link: <a href="http://www.swisscom.ch/principles">www.swisscom.ch/principles</a> – Code of Conduct AR: Group goals and strategy AR: Financial outlook AR: Shareholders' letter
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**201 Economic Performance**

201-1	Direct economic value generated and distributed	●	AR: Statement of added value
201-2	Financial implications and other risks and opportunities due to climate change	●	SIR: Climate SIR: Climate risks
201-3	Defined benefit plan obligations and other retirement plans	●	AR: 4.3 Defined benefit plans; SIR: Employer attractiveness; Conditions of employment, salary and fringe benefits AR: Collective Employment Agreement (CEA) AR: Employees (100% of employees);



201-4	Financial assistance received from government	×	Swisscom did not receive any financial assistance from the government in 2023.
<b>202 Market Presence</b>			
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	●	AR: Employee remuneration
202-2	Proportion of senior management hired from the local community	●	There is no location-based selection of personnel.
<b>203 Indirect Economic Impacts</b>			
GRI 3	Management of material topics	🕒	SIR: Material issues
203-1	Infrastructure investments and services supported	●	AR: Investments SIR: Network expansion SIR: Basic service provision
203-2	Significant indirect economic impacts	●	SIR: Network expansion
<b>204 Procurement Practices</b>			
GRI 3	Management of material topics	●	SIR: Fair supply chains
204-1	Proportion of spending on local suppliers	●	AR: Statement of added value. As a Swiss company, we prioritise the Swiss market wherever possible.
<b>205 Anti-corruption</b>			
GRI 3	Management of material topics	●	SIR: Responsible business activities and risk management
205-1	Operations assessed for risks related to corruption	●	High-risk business activities are monitored within the scope of the CMS by means of control processes and an IT system. The CMS of the Swisscom (Switzerland) Ltd was subject to a full review during the financial year.
205-2	Communication and training about anti-corruption policies and procedures	●	The Board of Directors, the Group Executive Board and division management are informed annually about measures, developments and any adjustments that may be necessary. Annual training on anti-corruption directive for new employees. In the year under review, 97% of managers successfully completed an 'Anti-Corruption' e-learning course. Contractual obligations on the part of all suppliers and partners to comply with the anti-corruption directive.
205-3	Confirmed incidents of corruption and actions taken	●	No cases of corruption were identified during the financial year.
<b>206 Anti-competitive Behaviour</b>			
GRI 3	Management of material topics	●	SIR: Responsible business activities and risk management

206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	●	AR: Legal environment AR: Federal Cartel Act (CartA) AR: Contingent liabilities for regulatory and antitrust proceedings. AR: Consolidated Financial Statements
<b>207 Tax</b>			
207-1	Approach to tax	●	Swisscom has defined an approach to tax on the basis of the guidelines stipulated by the Board of Directors.
207-2	Tax governance, control, and risk management	●	The Board of Directors determines the strategic, organisational, financial planning and accounting-related guidelines, including the tax strategy. AR: Corporate Governance
207-3	Stakeholder engagement and management of concerns related to tax	×	Not a significant issue for Swisscom or our stakeholders.
207-4	Country-by-country reporting	●	AR: Income taxes
<b>300 Environmental Topics</b>			
GRI 3	Management of material topics	●	SIR: Environment
<b>301 Materials</b>			
GRI 3	Management of material topics	●	SIR: Circular economy
301-1	Materials used by weight or volume	🕒	SIR: Economical use of resources Reporting only includes selected materials.
301-2	Recycled input materials used	🕒	SIR: Economical use of resources Only data on selected topics are provided.
301-3	Reclaimed products and their packaging materials	🕒	SIR: Economical use of resources No quantities are reported. SIR: Paper
<b>302 Energy</b>			
GRI 3	Management of material topics	●	SIR: Energy
302-1	Energy consumption within the organization	●	SIR: Our key energy efficiency measures SIR: Environmental key figures in Switzerland
302-3	Energy intensity	🕒	SIR: Energy
302-4	Reduction of energy consumption	●	SIR: Our key energy efficiency measures SIR: Environmental key figures in Switzerland
302-5	Reductions in energy requirements of products and services	🕒	SIR: There is no metric for the savings of products sold in the reporting year. SIR: Environmental key figures in Switzerland

### 303 Water and effluents

303-1	Interactions with water as a shared resource	●	SIR: Environmental key figures in Switzerland Only water consumption for sanitary purposes. SIR: Water
303-2	Management of water discharge-related impacts	×	Not relevant, as water is only used for sanitary purposes.
303-3	Water withdrawal	×	Household water only.
303-4	Water discharge	×	We do not do this.
303-5	Water consumption	×	Household water only.

### 304 Biodiversity

304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	●	SIR: Biodiversity; Protection of the landscape and building land
304-2	Significant impacts of activities, products, and services on biodiversity	●	SIR: Biodiversity
304-3	Habitats protected or restored	●	SIR: Biodiversity; Protection of the landscape and building land
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	×	Not surveyed, as not relevant.

### 305 Emissions

GRI 3	Management of material topics	●	SIR: Climate
305-1	Direct (Scope 1) GHG emissions	●	SIR: Scope 1 SIR: Environmental key figures in Switzerland
305-2	Energy indirect (Scope 2) GHG emissions	●	SIR: Climate SIR: Scope 2
305-3	Other indirect (Scope 3) GHG emissions	●	SIR: Scope 3 SIR: Environmental key figures in Switzerland
305-4	GHG emissions intensity	●	SIR: Our emissions in Switzerland
305-5	Reduction of GHG emissions	●	SIR: Avoided emissions SIR: Environmental key figures in Switzerland

305-6	Emissions of ozone-depleting substances (ODS)	●	SIR: Scope 1
305-7	Nitrogen oxides (NOX), sulphur oxides (SOX), and other significant air emissions	●	SIR: Environmental key figures in Switzerland

### 306 Waste

306-1	Waste generation and significant waste-related impacts	●	No significant impacts known.
306-2	Management of significant waste-related impacts	●	SIR: Circular economy SIR: Waste SIR: Environmental key figures in Switzerland
306-3	Waste generated	●	SIR: Waste
306-4	Waste diverted from disposal	×	SIR: Waste
306-5	Waste directed to disposal	×	SIR: Waste

### 308 Supplier Environmental Assessment

GRI 3	Management of material topics	●	SIR: Climate
308-1	New suppliers that were screened using environmental criteria	●	SIR: Scope 3; Reducing CO <sub>2</sub> emissions in the supply chain
308-2	Negative environmental impacts in the supply chain and actions taken	●	SIR: Scope 3; Reducing CO <sub>2</sub> emissions in the supply chain

### 400 Social Topics

GRI 3	Management of material topics	●	SIR: People
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### 401 Employment

GRI 3	Management of material topics		SIR: Employer attractiveness
401-1	New employee hires and employee turnover	●	SIR: Total workforce in Switzerland AR: Social plan
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	●	AR: Employees
401-3	Parental leave	●	SIR: Employer attractiveness SIR: Total workforce in Switzerland

**402 Labour/Management Relations**

402-1	Minimum notice periods regarding operational changes	●	Section 3.3 CEA Negotiations must be held in good time with the trade unions party to the Agreement.
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**403 Occupational Health and Safety**

GRI 3	Management of material topics	●	SIR: Work stress and resilience
403-1	Occupational health and safety management system	●	AR: Collective Employment Agreement (CEA) AR: Employees (100% of employees); SIR: Safety in the workplace and safety certification
403-2	Hazard identification, risk assessment, and incident investigation	●	SIR: Safety in the workplace and safety certification
403-3	Occupational health services	●	Swisscom does not do business in areas or countries that have a high risk of communicable diseases or where communicable diseases are particularly prevalent.
403-4	Worker participation, consultation, and communication on occupational health and safety	●	SIR: Work stress and resilience
403-5	Worker training on occupational health and safety	●	SIR: Work stress and resilience
403-6	Promotion of worker health	●	SIR: Work stress and resilience
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	●	SIR: Work stress and resilience
403-8	Workers covered by an occupational health and safety management system	●	SIR: Work stress and resilience
403-9	Work-related injuries	●	SIR: Safety in the workplace and safety certification
403-10	Work-related ill health	●	SIR: Safety in the workplace and safety certification

**404 Training and Education**

GRI-3	Management of material topics	●	SIR: Labour market skills and training
404-1	Average hours of training per year per employee	●	SIR: Total workforce in Switzerland. 4.2 days = 33.3 hours per year and per employee.
404-2	Programs for upgrading employee skills and transition assistance programs	●	SIR: Employer attractiveness

404-3	Percentage of employees receiving regular performance and career envelopment reviews	●	SIR: Total workforce in Switzerland SIR: Total workforce in Switzerland AR: Collective Employment Agreement (CEA)
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**405 Diversity and Equal Opportunity**

GRI-3	Management of material topics	●	SIR: Diversity, equity and inclusion
405-1	Diversity of governance bodies and employees	●	AR: 4 Board of Directors AR: 5 Group Executive Board SIR: Total workforce in Switzerland
405-2	Ratio of basic salary and remuneration of women to men	●	AR: Employee remuneration SIR: Gender equality SIR: Total workforce in Switzerland

**406 Non-discrimination**

406-1	Incidents of discrimination and corrective actions taken	●	SIR: Diversity, equity and inclusion SIR: Fair supply chains There were no cases of discrimination in 2023
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**407 Freedom of Association and Collective Bargaining**

407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	●	Covered thanks to the mutually agreed duty to observe industrial peace in accordance with CEA.
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**408 Child Labour**

408-1	Operations and suppliers at significant risk for incidents of child labour	●	SIR: Fair supply chains; child labour
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**409 Forced or Compulsory Labour**

409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	●	SIR: Fair supply chains
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**410 Security Practices**

410-1	Security personnel trained in human rights policies or procedures	×	As a matter of principle, we do not have any business locations in countries that are not subject to strict legislation.
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**411 Rights of Indigenous Peoples**

411-1	Incidents of violations involving rights of indigenous peoples	×	As a matter of principle, we do not have any business locations in countries that are not subject to strict legislation. SIR: Fair supply chains
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**413 Local Communities**

413-1	Operations with local community engagement, impact assessments, and envelopment programs	×	SIR: Responsibility for people SIR: Youth media protection and promoting media competence
413-2	Operations with significant actual and potential negative impacts on local communities	×	SIR: Mobile telephony and society.

**414 Supplier Social Assessment**

GRI 3	Management of material topics	●	SIR: Fair supply chains
414-1	New suppliers that were screened using social criteria	●	SIR: Measures to ensure fair supply chains SIR: Joint Alliance for CSR
414-2	Negative social impacts in the supply chain and actions taken	●	SIR: Joint Alliance for CSR SIR: Measures to ensure fair supply chains

**415 Public Policy**

415-1	Political contributions	●	SIR: Actor in public debates Swisscom is politically neutral and non-denominational and does not financially support any parties, opinion leaders and decision-makers.
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**416 Customer Health and Safety**

GRI 3	Management of material topics		SIR: Youth media protection and promoting media competence
GRI 3	Management of material topics		SIR: Mobile telephony and society
416-1	Assessment of the health and safety impacts of product and service categories	●	SIR: Mobile telephony and society
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	●	Relevant health standards for the mobile network are contained in the ICNIRP Guidelines and, in particular, the ONIR. SIR: ONIR limits Swisscom complied with the limits in 2023. AR: Compliance management No incidents of non-compliance with regulations were identified in connection with impacts of products and services on health and security.

**417 Marketing and Labeling**

417-1	Requirements for product and service information and labeling	×	Not relevant for Switzerland, except with respect to Ordinance on the Disclosure of Prices.
417-2	Incidents of non-compliance concerning product and service information and labeling	●	AR: Compliance management No incidents of non-compliance were identified in the financial year.
417-3	Incidents of non-compliance concerning marketing communications	●	SIR: Responsible business activities and risk management In the year under review, the Swiss Commission for Fairness in Advertising issued a recommendation to adjust a marketing communication, which was implemented.

**418 Customer Privacy**

GRI 3	Management of material topics	●	SIR: Data protection
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	●	SIR: Data protection In two cases, a well-founded complaint was made concerning breaches of customer privacy.

**Material Topics (not listed in GRI):  
Accessibility**

GRI 3	Management of material topics		SIR: Accessibility
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**Data security**

GRI 3	Management of material topics		SIR: Data security
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**Sustainable cities and communities**

GRI 3	Management of material topics		SIR: Sustainable cities and communities
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**Network dismantling**

GRI 3	Management of material topics		SIR: Dismantling of network infrastructure
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