

GRI Comparison Table

GRI G4 Guidelines Content Index

- Material aspects

GENERAL STANDARD DISCLOSURES

STRATEGY AND ANALYSIS

Indicator	Description	Relevant Sections in Reports		External Assurance
		Website	PDF	
1	Statement from the most senior decision-maker of the organization (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and the organization’s strategy for addressing sustainability		3-4	
2	Description of key impacts, risks, and opportunities		3-4, 6, 9, 17, 19, 72, 96	

ORGANIZATIONAL PROFILE

Indicator	Description	Relevant Sections in Reports		External Assurance
		Website	PDF	
3	Name of the organization	Corporate Profile	-	
4	Primary brands, products, and services	Our Values	-	
5	Location of the organization’s headquarters	Corporate Profile	-	
6	Number of countries where the organization operates, and names of countries where either the organization has significant operations or that are specifically relevant to the sustainability topics covered in the report	Brochure	-	
7	Nature of ownership and legal form	Corporate Profile	-	
8	Markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries)	Our Values	-	
9	Scale of the organization, including: a. Total number of employees b. Total number of operations c. Net sales (for private sector organizations) or net revenues (for public sector organizations)	Financial Data	55	

	d. Total capitalization broken down in terms of debt and equity (for private sector organizations) e. Quantity of products or services provided			
10	Composition of the workforce, including: a. Total number of employees by employment contract and gender b. Total number of permanent employees by employment type and gender c. Total workforce by employees and supervised workers and by gender d. Total workforce by region and gender e. Report whether a substantial portion of the organization’s work is performed by workers who are legally recognized as self-employed, or by individuals other than employees or supervised workers, including employees and supervised employees of contractors f. Report any significant variations in employment numbers (such as seasonal variations in employment in the tourism or agricultural industries)		<u>55</u>	
11	Percentage of total employees covered by collective bargaining agreements		<u>58</u>	
12	Organization’s supply chain		<u>6, 83-84</u>	
13	Report any significant changes during the reporting period regarding the organization’s size, structure, ownership, or its supply chain		-	
Commitment to External Initiatives				
14	Report whether and how the precautionary approach or principle is addressed by the organization		<u>7, 30, 36, 43-44, 71, 87</u>	
15	List of externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses		-	
16	List of memberships of associations (such as industry associations) and national or international advocacy organizations in which the organization: a. Holds a position on the governance body b. Participates in projects or committees c. Provides substantive funding beyond routine membership dues d. Views membership as strategic		<u>30</u>	

IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES

Indicator	Description	Relevant Sections in Reports		External Assurance
		Website	PDF	
17	a. List of all entities included in the organization’s consolidated financial statements or equivalent documents b. Report whether any entity included in the organization’s consolidated financial statements or equivalent documents is not covered by the report	Financial Statements	<u>2</u>	
18	a. Process for defining the report content and the Aspect Boundaries b. How the organization has implemented the Reporting Principles for Defining Report Content		<u>10-11</u>	
19	List of all the material Aspects identified in the process for defining report content		<u>9-11</u>	

20	For each material Aspect, report the Aspect Boundary within the organization		<u>2, 10-11, 79</u>	
21	For each material Aspect, report the Aspect Boundary outside the organization		<u>79</u>	
22	Effect of any restatements of information provided in previous reports, and the reasons for such restatements		-	
23	Significant changes from previous reporting periods in the Scope and Aspect Boundaries		<u>79, 94-95</u>	

STAKEHOLDER ENGAGEMENT

Indicator	Description	Relevant Sections in Reports		External Assurance
		Website	PDF	
24	List of stakeholder groups engaged by the organization		<u>7-8</u>	
25	Report the basis for identification and selection of stakeholders with whom to engage		<u>7-8</u>	
26	Organization’s approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process		<u>7-8</u>	
27	Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting. Report the stakeholder groups that raised each of the key topics and concerns		<u>7-8, 94-95</u>	

REPORT PROFILE

Indicator	Description	Relevant Sections in Reports		External Assurance
		Website	PDF	
28	Reporting period (such as fiscal or calendar year) for information provided		<u>2</u>	
29	Date of most recent previous report (if any)		<u>2</u>	
30	Reporting cycle (such as annual, biennial)		<u>2</u>	
31	Contact point for questions regarding the report or its contents		<u>2</u>	
GRI Content Index				
32	a. The ‘in accordance’ option the organization has chosen b. GRI Content Index for the chosen option c. Reference to the External Assurance Report, if the report has been externally assured		c : <u>72, 83, 145</u>	
Assurance				
33	a. Organization’s policy and current practice with regard to seeking external assurance for the report b. If not included in the assurance report accompanying the sustainability report, report the scope and basis of any external assurance provided c. Relationship between the organization and the assurance providers d. Report whether the highest governance body or senior executives are involved in seeking assurance for the organization’s sustainability report		<u>83</u>	

GOVERNANCE

Indicator	Description	Relevant Sections in Reports		External Assurance
		Website	PDF	
Governance Structure and Composition				
34	a. Governance structure of the organization, including committees of the highest governance body b. Identify any committees responsible for decision-making on economic, environmental and social impacts		97-98	
35	Process for delegating authority for economic, environmental and social topics from the highest governance body to senior executives and other employees		103	
36	Report whether the organization 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		37, 74	
37	Processes for consultation between stakeholders and the highest governance body on economic, environmental and social topics. If consultation is delegated, describe to whom and any feedback processes to the highest governance body		-	
38	Composition of the highest governance body and its committees		99-103	
39	Report whether the Chair of the highest governance body is also an executive officer (and, if so, his or her function within the organization’s management and the reasons for this arrangement)		97-98	
40	Nomination and selection processes for the highest governance body and its committees, and the criteria used for nominating and selecting highest governance body members		-	
41	a. Processes for the highest governance body to ensure conflicts of interest are avoided and managed b. Report whether conflicts of interest are disclosed to stakeholders, including, as a minimum: <ul style="list-style-type: none"> • Cross-board membership • Cross-shareholding with suppliers and other stakeholders • Existence of controlling shareholder • Related party disclosures 		97-98	
Role of Highest Governance Body in Setting the Purpose, Value and Strategies				
42	Highest governance body’s and senior executives’ roles in the development, approval, and updating of the organization’s purpose, value or mission statements, strategies, policies, and goals related to economic, environmental and social impacts		-	
Ability of the Highest Governance Body and Evaluation of its Performance				
43	Measures taken to develop and enhance the highest governance body’s collective knowledge of economic, environmental and social topics		103	
44	a. Processes for evaluation of the highest governance body’s performance with respect to governance of economic, environmental and social topics. Report whether such evaluation is independent or not, and its frequency. Report whether such evaluation is a self-assessment b. Actions taken in response to evaluation of the highest governance body’s performance with respect to governance of economic, environmental and social topics		-	

Role of the Highest Governance Body in Risk Management				
45	a. Highest governance body's role in the identification and management of economic, environmental and social impacts, risks, and opportunities. Include the highest governance body's role in the implementation of due diligence processes b. Report whether stakeholder consultation is used to support the highest governance body's identification and management of economic, environmental and social impacts, risks, and opportunities		107	
46	Highest governance body's role in reviewing the effectiveness of the organization's risk management processes for economic, environmental and social topics		107	
47	Frequency of the highest governance body's review of economic, environmental and social impacts, risks, and opportunities		-	
Role of the Highest Governance Body in the Sustainability Report				
48	Highest committee or position that formally reviews and approves the organization's sustainability report and ensures that all material Aspects are covered		-	
Role of the Highest Governance Body in the Evaluation of Social, Environmental and Social Performance				
49	Process for communicating critical concerns to the highest governance body		107	
50	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		-	
Remuneration and Incentives				
51	Remuneration policies for the highest governance body and senior executives		99-100, 103	
52	Process for determining remuneration		99-100	
53	How stakeholders' views are sought and taken into account regarding remuneration		99-100	
54	Ratio of the annual total compensation for the organization'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		100	
55	Ratio of percentage increase in annual total compensation for the organization's highest-paid individual in each country of significant operations to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual) in the same country		-	

ETHICS AND INTEGRITY

Indicator	Description	Relevant Sections in Reports		External Assurance
		Website	PDF	
56	Organization's values, principles, standards and norms of behavior such as codes of conduct and codes of ethics		5	
57	Internal and external mechanisms for seeking advice on ethical and lawful behavior, and matters related to organizational integrity, such as helplines or advice lines		105-106	

58	Internal and external mechanisms for reporting concerns about unethical or unlawful behavior, and matters related to organizational integrity, such as escalation through line management, whistleblowing mechanisms or hotlines		105-106	
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SPECIFIC STANDARD DISCLOSURES

ECONOMIC

Indicator	Description	Relevant Sections in Reports		External Assurance
		Website	PDF	
ASPECT: ECONOMIC PERFORMANCE				
EC1	Direct economic value generated and distributed		67	
EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change		72	
EC3	Coverage of the organization's defined benefit plan obligations		47	
EC4	Financial assistance received from government		-	
ASPECT: MARKET PRESENCE				
EC5	Ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation		-	
EC6	Proportion of senior management hired from the local community at significant locations of operation		-	
ASPECT: INDIRECT ECONOMIC IMPACTS				
EC7	Development and impact of infrastructure investments and services supported		69-71, 93	
EC8	Significant indirect economic impacts, including the extent of impacts		-	
ASPECT: PROCUREMENT PRACTICES				
EC9	Proportion of spending on local suppliers at significant locations of operation		-	

ENVIRONMENTAL

Indicator	Description	Relevant Sections in Reports		External Assurance
		Website	PDF	
DMA	Include both Generic and Aspect-specific Guidance		72	

Indicator	Description	Relevant Sections in Reports		External Assurance
		Website	PDF	
ASPECT: MATERIALS				
EN1	Materials used by weight or volume		79, 82	
EN2	Percentage of materials used that are recycled input materials		-	

ASPECT: ENERGY ●				
EN3	Energy consumption within the organization		<u>79-82</u>	
EN4	Energy consumption outside of the organization		-	
EN5	Energy intensity		<u>79-82</u>	
EN6	Reduction of energy consumption		<u>79-82</u>	
EN7	Reductions in energy requirements of products and services		<u>79-82</u>	
ASPECT: WATER				
EN8	Total water withdrawal by source		-	
EN9	Water sources significantly affected by withdrawal of water		-	
EN10	Percentage and total volume of water recycled and reused		-	
ASPECT: BIODIVERSITY				
EN11	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas		-	
EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas		<u>91</u>	
EN13	Habitats protected or restored		<u>91</u>	
EN14	Total number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk		-	
ASPECT: EMISSIONS ●				
EN15	Direct greenhouse gas (GHG) emissions (Scope 1)		<u>79-83</u>	
EN16	Energy indirect greenhouse gas (GHG) emissions (Scope 2)		<u>79-83</u>	
EN17	Other indirect greenhouse gas (GHG) emissions (Scope 3)		<u>79-83, 145</u>	●
EN18	Greenhouse gas (GHG) emissions intensity		-	
EN19	Reduction of greenhouse gas (GHG) emissions		<u>82-83</u>	
EN20	Emissions of ozone-depleting substances (ODS)		-	
EN21	NOX, SOX, and other significant air emissions		-	
ASPECT: EFFLUENTS AND WASTE ●				
EN22	Total water discharge by quality and destination		-	
EN23	Total weight of waste by type and disposal method		<u>82</u>	
EN24	Total number and volume of significant spills		-	
EN25	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally		-	
EN26	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the organization's discharges of water and runoff		-	

ASPECT: PRODUCTS AND SERVICES ●				
EN27	Extent of impact mitigation of environmental impacts of products and services		<u>79-83</u>	
EN28	Percentage of products sold and their packaging materials that are reclaimed by category		<u>88-90</u>	
ASPECT: COMPLIANCE				
EN29	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations		<u>75</u>	
ASPECT: TRANSPORT				
EN30	Significant environmental impacts of transporting products and other goods and materials for the organization's operations, and transporting members of the workforce		<u>83</u>	
ASPECT: OVERALL ●				
EN31	Total environmental protection expenditures and investments by type		<u>80-81</u>	
ASPECT: SUPPLIER ENVIRONMENTAL ASSESSMENT ●				
EN32	Percentage of new suppliers that were screened using environmental criteria		-	
EN33	Significant actual and potential negative environmental impacts in the supply chain and actions taken		<u>6, 73, 84</u>	
ASPECT: ENVIRONMENTAL GRIEVANCE MECHANISMS				
EN34	Number of grievances about environmental impacts filed, addressed, and resolved through formal grievance mechanisms		-	

SOCIAL

Indicator	Description	Relevant Sections in Reports		External Assurance
		Website	PDF	
DMA	Include both Generic and Aspect-specific Guidance		<u>17-19</u>	

LABOR PRACTICES AND DECENT WORK

Indicator	Description	Relevant Sections in Reports		External Assurance
		Website	PDF	
ASPECT: EMPLOYMENT				
LA1	Total number and rates of new employee hires and employee turnover by age group, gender and region		<u>57</u>	
LA2	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation		-	
LA3	Return to work and retention rates after parental leave, by gender		<u>58</u>	
ASPECT: LABOR/MANAGEMENT RELATIONS				
LA4	Minimum notice periods regarding operational changes, including whether these are specified in collective agreements		<u>45</u>	

ASPECT: OCCUPATIONAL HEALTH AND SAFETY				
LA5	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs		<u>48</u>	
LA6	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender		<u>59</u>	
LA7	Workers with high incidence or high risk of diseases related to their occupation		-	
LA8	Health and safety topics covered in formal agreements with trade unions		<u>48</u>	
ASPECT: TRAINING AND EDUCATION				
LA9	Average hours of training per year per employee by gender, and by employee category		-	
LA10	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings		-	
LA11	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category		-	
ASPECT: DIVERSITY AND EQUAL OPPORTUNITY ●				
LA12	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity		<u>55-58, 99</u>	
ASPECT: EQUAL REMUNERATION FOR WOMEN AND MEN				
LA13	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation		-	
ASPECT: SUPPLIER ASSESSMENT FOR LABOR PRACTICES				
LA14	Percentage of new suppliers that were screened using labor practices criteria		-	
LA15	Significant actual and potential negative impacts for labor practices in the supply chain and actions taken		-	
ASPECT: LABOR PRACTICES GRIEVANCE MECHANISMS				
LA16	Number of grievances about labor practices filed, addressed, and resolved through formal grievance mechanisms		-	

HUMAN RIGHTS

Indicator	Description	Relevant Sections in Reports		External Assurance
		Website	PDF	
ASPECT: INVESTMENT				
HR1	Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening		-	
HR2	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		-	

ASPECT: NON-DISCRIMINATION				
HR3	Total number of incidents of discrimination and corrective actions taken		-	
ASPECT: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING				
HR4	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		-	
ASPECT: CHILD LABOR				
HR5	Operations and suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor		-	
ASPECT: FORCED OR COMPULSORY LABOR				
HR6	Operations and suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of all forms of forced or compulsory labor		-	
ASPECT: SECURITY PRACTICES				
HR7	Percentage of security personnel trained in the organization's human rights policies or procedures that are relevant to operations		-	
ASPECT: INDIGENOUS RIGHTS				
HR8	Total number of incidents of violations involving rights of indigenous peoples and actions taken		-	
ASPECT: ASSESSMENT				
HR9	Total number and percentage of operations that have been subject to human rights reviews or impact assessments		-	
ASPECT: SUPPLIER HUMAN RIGHTS ASSESSMENT				
HR10	Percentage of new suppliers that were screened using human rights criteria		-	
HR11	Significant actual and potential negative human rights impacts in the supply chain and actions taken		-	
ASPECT: HUMAN RIGHTS GRIEVANCE MECHANISMS				
HR12	Number of grievances about human rights impacts filed, addressed, and resolved through formal grievance mechanisms		<u>106</u>	

SOCIETY

Indicator	Description	Relevant Sections in Reports		External Assurance
		Website	PDF	
ASPECT: LOCAL COMMUNITIES				
SO1	Percentage of operations with implemented local community engagement, impact assessments, and development programs		-	
SO2	Operations with significant actual and potential negative impacts on local communities		-	
ASPECT: ANTI-CORRUPTION				
SO3	Total number and percentage of operations assessed for risks related to corruption and the significant		-	

	risks identified			
SO4	Communication and training on anti-corruption policies and procedures		105-106	
SO5	Confirmed incidents of corruption and actions taken		-	
ASPECT: PUBLIC POLICY				
SO6	Total value of political contributions by country and recipient/beneficiary		-	
ASPECT: ANTI-COMPETITIVE BEHAVIOR				
SO7	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes a. Report the total number of legal actions pending or completed during the reporting period regarding anti-competitive behavior and violations of anti-trust and monopoly legislation in which the organization has been identified as a participant b. Report the main outcomes of completed legal actions, including any decisions or judgments		106	
ASPECT: COMPLIANCE				
SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations		-	
ASPECT: SUPPLIER ASSESSMENT FOR IMPACTS ON SOCIETY				
SO9	Percentage of new suppliers that were screened using criteria for impacts on society		-	
SO10	Significant actual and potential negative impacts on society in the supply chain and actions taken		-	
ASPECT: GRIEVANCE MECHANISMS FOR IMPACTS ON SOCIETY				
SO11	Number of grievances about impacts on society filed, addressed, and resolved through formal grievance mechanisms		-	

PRODUCT RESPONSIBILITY

Indicator	Description	Relevant Sections in Reports		External Assurance
		Website	PDF	
ASPECT: CUSTOMER HEALTH AND SAFETY ●				
PR1	Percentage of significant product and service categories for which health and safety impacts are assessed for improvement		-	
PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning the health and safety impacts of products and services during their life cycle, by type of outcomes		-	
ASPECT: PRODUCT AND SERVICE LABELING ●				
PR3	Type of product and service information required by the organization's procedures for product and service information and labeling, and percentage of significant product and service categories subject to such information requirements		35	
PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes		-	

PR5	Results of surveys measuring customer satisfaction		<u>32-34</u>	
ASPECT: MARKETING COMMUNICATIONS				
PR6	Sale of banned or disputed products		-	
PR7	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by type of outcomes		-	
ASPECT: CUSTOMER PRIVACY ●				
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data		-	
ASPECT: COMPLIANCE				
PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services		-	

TELECOMMUNICATION SECTOR SPECIFIC INDICATORS

INTERNAL OPERATIONS

ASPECT: INVESTMENT				
IO1	Capital investment in telecommunication network infrastructure broken down by country/region.		Japan	
IO2	Net costs for service providers under the Universal Service Obligation when extending service to geographic locations and low-income groups, which are not profitable. Describe relevant legislative and regulatory mechanisms.		-	
ASPECT: HEALTH AND SAFETY				
IO3	Practices to ensure health and safety of field personnel involved in the installation, operation and maintenance of masts, base stations, laying cables and other outside plant. Related health and safety issues include working at heights, electric shock, exposure to EMF and radio frequency fields, and exposure to hazardous chemicals.		-	
IO4	Compliance with ICNIRP (International Commission on Non-Ionising Radiation Protection) standards on exposure to radiofrequency (RF) emissions from handsets		<u>29</u>	
IO5	Compliance with ICNIRP (International Commission on Non-Ionising Radiation Protection) guidelines on exposure to radiofrequency (RF) emissions from base stations.		<u>29</u>	
IO6	Policies and practices with respect to Specific Absorption Rate (SAR) of handsets.		-	
ASPECT: INFRASTRUCTURE				
IO7	Policies and practices on the siting of masts and transmission sites including stakeholder consultation, site sharing, and initiatives to reduce visual impacts. Describe approach to evaluate consultations and quantify where possible.		<u>91, 118-119</u>	
IO8	Number and percentage of stand-alone sites, shared sites, and sites on existing structures.		-	

PROVIDING ACCESS

ASPECT: ACCESS TO TELECOMMUNICATION PRODUCTS AND SERVICES: BRIDGING THE DIGITAL DIVIDE				
PA1	Polices and practices to enable the deployment of telecommunications infrastructure and access to telecommunications products and services in remote and low population density areas. Include an explanation of business models applied.		<u>70</u>	
PA2	Policies and practices to overcome barriers for access and use of telecommunication products and services including: language, culture, illiteracy, and lack of education, income, disabilities, and age. Include an explanation of business models applied.		<u>25-29</u>	
PA3	Policies and practices to ensure availability and reliability of telecommunications products and services and quantify, where possible, for specified time periods and locations of down time.		-	
PA4	Quantify the level of availability of telecommunications products and services in areas where the organisation operates. Examples include: customer numbers/market share, addressable market, percentage of population covered, percentage of land covered.		-	
PA5	Number and types of telecommunication products and services provided to and used by low and no income sectors of the population. Provide definitions selected. Include explanation of approach to pricing, illustrated with examples such as price per minute of dialogue/bit of data transfer in various remote, poor or low population density areas.		-	
PA6	Programmes to provide and maintain telecommunication products and services in emergency situations and for disaster relief.		<u>125-127</u>	
ASPECT: ACCESS TO CONTENT				
PA7	<p>Polices and practices to manage human rights issues relating to access and use of telecommunications products and services. For example:</p> <ul style="list-style-type: none"> •Participation in industry initiatives or individual initiatives related to Freedom of Expression •Legislation in different markets on registration, censorship, limiting access, •Interaction with governments on security issues for surveillance purposes •Interaction with national and local authorities and own initiatives to restrict criminal or potentially unethical content. •Protecting vulnerable groups such as children. <p>Explain how such policies and practices are adapted and applied in different countries.</p>		<u>29</u>	
ASPECT: CUSTOMER RELATIONS				
PA8	Polices and practices to publicly communicate on EMF related issues. Include information provides at points of sales material.		<u>29</u>	
PA9	Total amount invested in programmes and activities in electromagnetic field research. Include description of programmes currently contributed to and funded by the reporting organisation.		-	
PA10	Initiatives to ensure clarity of charges and tariffs.		-	
PA11	Initiatives to inform customers about product features and applications that will promote responsible, efficient, cost effective, and environmentally preferable use.		<u>20-24</u>	

TECHNOLOGY APPLICATIONS

ASPECT: RESOURCE EFFICIENCY				
TA1	Provide examples of the resource efficiency of telecommunication products and services delivered.		<u>79, 88-90</u>	
TA2	Provide examples of telecommunication products, services and applications that have the potential to replace physical objects (e.g. a telephone book by a database on the web or travel by videoconferencing)		-	
TA3	Disclose any measures of transport and/or resource changes of customer use of the telecommunication products and services listed above. Provide some indication of scale, market size, or potential savings.		-	
TA4	Disclose any estimates of the rebound effect (indirect consequences) of customer use of the products and services listed above, and lessons learned for future development. This may include social consequences as well as environmental.		-	
TA5	Description of practices relating to intellectual property rights and open source technologies.		-	