

# Appendix

This appendix to our Digital Impact and Sustainability Report 2021 provides additional context and supporting information on our progress and performance.

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## Task Force on Climate-related Financial Disclosures

We're committed to implementing the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). They're a big step towards a net zero carbon economy and will help manage the future impact of climate change on BT. This is our second year of disclosure aligned to TCFD recommendations.

### Climate change governance

**The Board has overall responsibility for how we identify and manage climate-related risks**, delegated to the *Digital Impact & Sustainability Committee* which oversees our climate change strategy, programme and goals, chaired by non-executive director Leena Nair.

**The Executive Committee sets operational strategy on climate change and sustainability** and monitors the associated risks, supported by our digital impact and sustainability team.

**Our Environmental Management Governance Group manages day-to-day climate-related compliance and risk issues** on behalf of the *Executive Committee*, reporting back regularly.

This year, we commissioned an independent review based on the World Economic Forum's Principles for effective climate governance on corporate boards.

We got high 'maturity ratings' across four of the eight principles, with useful improvement plans laid out for the other four (which got moderate to good ratings). The review helped us set our internal governance priorities, including integrating climate change better within our risk management framework.

Five percent of the annual bonus available to eligible managers, including executive directors, is linked to our target of cutting the carbon emissions intensity of our operations by 87% by the end of March 2031.

 [For more on climate related strategy, see our main report pages 24-33.](#)

### Climate-related risks and opportunities

#### Identifying the risks

We identify all risks, including those around climate change, within our risk management framework. Last year we reviewed the climate-related risks around transitioning to a lower-carbon economy, and the physical impacts of climate change by using TCFD's different reference scenarios.

We've taken steps to consider climate change risks and opportunities across the whole group and reflect them in our group risk categories. Risk owners are getting training to improve their awareness of the issues. We're also developing a process to review climate change risks as a whole across all risk categories as we continue to implement the TCFD recommendations.

 [For more on our risk management framework, see our main report page 59.](#)

#### Analysing scenarios

This year, we continued analysing scenarios to understand the potential financial impact of climate change to BT in 2030 and 2050. Impacts were considered under a range of scenarios reflecting different rises in global temperatures above pre-industrial levels by 2100. The Intergovernmental Panel on Climate Change's shared socioeconomic pathways (which look at how various climate policies influence greenhouse gas emissions) and transition scenarios from the Network for Greening the Financial System, also helped inform our analyses.

We've used a core scenario (2°C to 3°C) that we think is most likely, and then reviewed more extreme 'what if?' transition and physical scenarios (1.5°C and 4°C).

## Task Force on Climate-related Financial Disclosures continued

### Responding to our main physical risks

**Flooding:** Longer term, our full fibre rollout will mean fewer physical network sites, cutting our overall exposure to physical climate change risks. We've analysed possible risks from large-scale flooding at 150 business-critical sites. In the scenarios we explored, the potential financial impacts aren't material – partly because of the flood defence work we've already done in 19 high-risk locations. We expect our flood defence programme to cost around £6m once we complete it next year. In 2021 we'll continue our flood analysis and consider the potential effects of weather-related repairs across our UK estate.

**Heat:** In most scenarios in 2030 and 2050, the UK will see a rise in extreme heat days. The risk of these days damaging our network sites is very low – largely because of cooling system upgrades in our metronode sites which are effective up to a 45°C external temperature.

Once complete, we expect the upgrades programme to cost us £119m. So higher temperatures should not have a material impact on repair or cooling costs.

Outside the UK, extreme weather could affect our customers and disrupt service, as well as affecting colleagues in key operational sites. In particular, our India sites are already being affected by extreme heat, set to increase in future.

Our supply chain reaches nearly 100 different countries. But a significant proportion of raw materials for our products are concentrated in China, where flood risks are predicted to increase under future warming scenarios. This is a shared concern across our sector – however we'll keep monitoring our supply chain risks and work to minimise them.

### Managing transition risks and reaching net zero

We've promised to become a net zero carbon emissions business<sup>a</sup> by 2045. This year, we extended the scope to include our supply chain as well as our operations. This reduces the potential impact of transition risks. There are details of our strategy for achieving that target on page 26 of our DI&S Report. This section focuses on how the different elements of that strategy affect transition risks.

**100% renewable electricity:** All the electricity we use worldwide is renewable<sup>b</sup>. Under the scenarios we've considered, we know there are risks from potential gaps in UK renewable electricity supply. We'll keep monitoring this.

**Moving to a low carbon fleet:** We're committed to switching as much of our fleet as we can to run on electric and alternative fuels by 2030. This largely cuts any risks around policies designed to reduce vehicle carbon emissions.

**Decarbonising our buildings:** This year, we invested nearly £21m in energy efficiency projects, contributing to a global energy reduction of 123 GWh. This, together with our commitment to renewables, minimises any transition risks around carbon pricing.

**Helping suppliers cut carbon:** If our suppliers fail to cut their emissions, it could lead to carbon costs being passed on by 2030 under a 2°C scenario. That risk applies to our whole sector. To respond, we want to cut supply chain emissions by 42% by the end of March 2031 (compared to 2016/17 levels) and to reach net zero by 2045. We'll keep monitoring possible carbon pricing risks, tracking how they might be affected by the growing number of net zero commitments and China's plans for carbon neutrality (where many of our raw material suppliers are based).

## Metrics and targets

 Performance on our climate targets and emissions reporting can be found in our main report pages 24-33.

<sup>a</sup> Measures for scopes 1, 2 and supply chain greenhouse gas emissions.

<sup>b</sup> 99.9% is renewable – the remaining 0.1% represents markets where renewable electricity isn't available (eight countries).

## Privacy and free expression

### Lawful interception, data disclosure and blocking requests worldwide

Where we have a local licence or operate our own network, we might have to help government authorities in ways that could affect people's rights to privacy or freedom of expression. This could include requests to: hand over information about the services we provide; intercept voice calls or data, or; block access to certain material on the internet. We have a dedicated unit within BT who handles such legal requests in line with our policies and processes, and with support from our legal and human rights teams.

To the right is a summary of the requests we've received in calendar year 2020, by country. Where we don't provide this information, we give a reason why.

This could be because:

- We can't disclose it – in some countries, publishing this type of information is against the law, in others the law might not expressly stop us from disclosing, but authorities have told us we can't publish it.
- It's published somewhere else – if information is published for the whole industry by a government or other public body, we refer to those publications.

### Summary of interception, data disclosure and blocking requests (1 Jan to 31 Dec 2020)

Country	Lawful interception requests (total number of requests received, including renewals for existing lawful interceptions)	Data disclosure requests	Blocking requests
Belgium	0	2,157	114 (Jul-Dec) <sup>1</sup>
Brazil	0	0	5
Colombia	0	0	2 (Apr-Dec) <sup>1</sup>
Czech Republic	0	18	0
France	Can't disclose		0
Germany	The Federal Office of Justice publishes this information		0
Hungary	Can't disclose	2	0
Italy	The Ministry of Justice publishes this information	2,534	161
Japan	0	2	0
Netherlands	The Ministry of Justice publishes this information		0
Poland	Can't disclose		0
Republic of Ireland	Can't disclose		0
Slovenia	0	2	0
Spain	1	47	39
Switzerland	Can't disclose	0	See footnote <sup>2</sup>
Taiwan	0	1	0
UK <sup>3</sup>	Can't disclose / information published by the Investigatory Powers Commissioner's Office (IPCO)		23 <sup>4</sup>
USA	Can't disclose		0

<sup>1</sup> Data only available from part way through the 2020 calendar year but expecting full data going forward.

<sup>2</sup> In Switzerland we block websites as mandated in two online [lists](#) published by the gambling authorities.

<sup>3</sup> In the UK, secrecy rules under the Investigatory Powers Act 2016 prevent operators from confirming or denying the existence of certain investigatory powers requests. With industry, we've considered whether the Investigatory Powers (Disclosure of Statistical Information) Regulations 2018 provide any additional avenue for disclosure. BT's view is that the current approach (where IPCO discloses information centrally, on behalf of all industry) is the best approach to give a full and timely picture, although we do discuss with IPCO how to improve the effectiveness of such reporting. We keep the extent of our disclosures in this area under review and are looking to publish additional data in relation to blocking requests we receive from law enforcement in the UK in future reporting.

<sup>4</sup> This only includes orders received to block content for reasons of copyright infringement. We keep the extent of our disclosures of other blocking requests under review.

<sup>5</sup> This is the average daily number of webpages on the IWF's [URL List](#) – see IWF's [annual report](#) for further information about child sexual abuse imagery blocking in Europe.

<sup>6</sup> This includes reports received following [adjudication](#) by the British Board of Film Classification.

### Blocking activity in the UK

We support people's right to express themselves. So we won't block access to material online unless it's illegal, such as images of child sexual abuse flagged by the [Internet Watch Foundation \(IWF\)](#), or as part of the [parental controls](#) and [security products](#) we offer customers on an opt in/opt out basis.

Below is a summary of where we've blocked online activity (or received queries around our blocking and filtering activities) in the UK for 2019 and 2020.

	2019 calendar year	2020 calendar year
Number of child sexual abuse material blocked <sup>5</sup>	5,500	5,182

### Parental controls (broadband)

Number of reports received of incorrect website blocking	704	545
% recategorised after review	47%	46%

### Parental controls (mobile)

Number of reports received of incorrect website blocking <sup>6</sup>	Not reported	42 (Oct-Dec) <sup>1</sup>
% recategorised after review	Not reported	38% (Oct-Dec) <sup>1</sup>

Number of 'phishing sites' falsely impersonating BT brands that we closed	11,252	8,499
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Number of orders received to block content for reasons of copyright infringement	Not reported	23
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Number of requests to erase personal data ('right to be forgotten')	288	380
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We provide more details about how we handle and deal with these issues, together with data from the previous year, in our [Privacy and Free Expression Report 2019](#).

## United Nations Global Compact CoP

We have been a signatory to the Global Compact since 2000 and we reaffirm our support of the Ten Principles of the United Nations Global Compact in the areas of human rights, labour, environment and anti-corruption. This annual Communication on Progress (CoP) summarises the key sections of our report as they relate to the Global Compact's principles and our business strategy, culture and operations. There are links to further information such as measures, lessons learned and our future plans.

Principles	Information in BT DI&S Report 2020/21	Information in BT Group plc Annual Report 2021 and elsewhere
<b>Principle 1:</b> Businesses should support and respect the protection of internationally proclaimed human rights	We're committed to respecting human rights in our business and through our broader relationships. BT was an original signatory of the UN Global Compact and we follow the UN Guiding Principles on Business and Human Rights. Championing responsible tech and human rights, page 19.	<a href="#">Our human rights policy.</a> Championing responsible tech and human rights, page 32.
<b>Principle 2:</b> Businesses should make sure that they are not complicit in human rights abuses	Our responsible tech steering group, which includes leaders from our customer facing units and corporate functions, and reports to our <i>Executive Committee</i> and provides updates to the <i>Digital Impact &amp; Sustainability Committee</i> . Championing responsible tech and human rights, page 19.	<a href="#">Human rights policy.</a> <a href="#">BT Privacy and Free Expression Report 2019.</a>
<b>Principle 3:</b> Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining	We follow the UN Guiding Principles on Business and Human Rights, page 20.	<a href="#">Our ethics code</a> is designed to be clear, simple and accessible. It explains how we do things at BT – how we work, how we treat each other and how we expect everyone to behave. It applies to everyone who works for, with, or on behalf of BT, anywhere in the world.
<b>Principle 4:</b> Businesses should uphold the elimination of all forms of forced and compulsory labour	We have a long-standing policy that we don't use or accept forced, bonded or involuntary prison labour or child labour. Nor do we demand deposits or hold onto our workers' identity papers, or work with businesses that do. We only work with people who choose to work freely. Sourcing with human dignity, page 22.	Our <a href="#">Modern Slavery statement</a> , sets out our stance on modern slavery and human trafficking. We are founding partners of the <a href="#">UK's Modern Slavery Helpline and Resource Centre</a> .
<b>Principle 5:</b> Businesses should uphold the effective abolition of child labour	We have a long-standing policy that we don't use or accept forced, bonded or involuntary prison labour or child labour. We only work with people who choose to work freely. Sourcing with human dignity, page 22.	<a href="#">Our sourcing with human dignity standard</a> , introduced in 2001, specifies the minimum standards we expect of our suppliers.
<b>Principle 6:</b> Business should uphold the elimination of discrimination in respect of employment and occupation	Our ethics code, The BT Way: We work to make sure that this is a fair and equal workplace for everyone. We work within a clear legal framework prohibiting discrimination. Setting clear expectations, page 38.	We believe that diversity, inclusion, accessibility and equality is everyone's business. And they are core elements of our people strategy. Diversity and inclusion page 24.
<b>Principle 7:</b> Businesses should support a precautionary approach to environmental challenges	Our Group-wide policy and environmental management systems (EMS) guide our approach to risks and impacts and support continual improvements. Managing environmental impacts, page 32.	Tackling climate change and environmental challenges, page 32.
<b>Principle 8:</b> Businesses should undertake initiatives to promote greater environmental responsibility	Tackling climate change and environmental challenges, page 24.	Since the early nineties, we've made social and environmental responsibility central to our business. We have incorporated environmental factors into our procurement processes. Our <a href="#">procurement standards</a> on product stewardship and climate change sets out our expectations and requirements from suppliers.
<b>Principle 9:</b> Businesses should encourage the development and diffusion of environmentally friendly technologies	The UN's Sustainable Development Goals highlight the need to create a low-carbon economy and to ensure sustainable consumption of our natural capital. Helping customers cut carbon, page 29. Our procurement standards for suppliers include criteria on energy consumption and environmental performance. Driving supplier climate action, page 28.	Our <a href="#">Digital impact and sustainability</a> web pages.
<b>Principle 10:</b> Businesses should work against corruption in all its forms, including extortion and bribery	We don't tolerate bribery or corruption in any form. Acting with integrity, page 38.	Our <a href="#">Anti-Bribery and Corruption policy</a> .

## UN Sustainable Development Goals

The UN Sustainable Development Goals (SDGs) call on governments, businesses and others around the world to meet three key objectives by 2030: to end extreme poverty, fight inequality and injustice, and limit climate change. They translate into 17 goals (shown here) and 169 targets.

Achieving these Global Goals is essential for the good of society, the environment and sustainable economic growth. If the world can't address global challenges effectively, national economies could slow down. This could have a knock-on effect on our business.



**1 NO POVERTY**  
End poverty in all its forms everywhere.



**2 ZERO HUNGER**  
End hunger, achieve food security and improved nutrition, and promote sustainable agriculture.



**3 GOOD HEALTH AND WELL-BEING**  
Ensure healthy lives and promote wellbeing for all at all ages.



**4 QUALITY EDUCATION**  
Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.



**5 GENDER EQUALITY**  
Achieve gender equality and empower all women and girls.



**6 CLEAN WATER AND SANITATION**  
Ensure availability and sustainable management of water and sanitation for all.



**7 AFFORDABLE CLEAN ENERGY**  
Ensure access to affordable, reliable, sustainable and modern energy for all.



**8 DECENT WORK AND ECONOMIC GROWTH**  
Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.



**9 INDUSTRY, INNOVATION AND INFRASTRUCTURE**  
Build resilient infrastructure, promote inclusive and sustainable industrialisation and foster innovation.



**10 REDUCED INEQUALITIES**  
Reduce inequality within and among countries.



**11 SUSTAINABLE CITIES AND COMMUNITIES**  
Make cities and human settlements inclusive, safe, resilient and sustainable.



**12 RESPONSIBLE CONSUMPTION AND PRODUCTION**  
Ensure sustainable consumption and production patterns.



**13 CLIMATE ACTION**  
Take urgent action to combat climate change and its impacts.



**14 LIFE BELOW WATER**  
Conserve and sustainably use the oceans, seas and marine resources for sustainable development.



**15 LIFE ON LAND**  
Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss.



**16 PEACE, JUSTICE AND STRONG INSTITUTIONS**  
Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.



**17 PARTNERSHIPS FOR THE GOALS**  
Strengthen the means of implementation and revitalise the global partnership for sustainable development.



[Read more at globalgoals.org](https://globalgoals.org)

## Global Reporting Initiative index

BT's Digital Impact and Sustainability Report 2021 has been prepared in accordance with the GRI standards: Core option

We report on our material environmental impacts and performance on an annual basis in our Annual Report and our Digital Impact and Sustainability Report. These reports aim to serve different stakeholder groups – the Annual Report, investors, analysts and shareholders – the Digital Impact and Sustainability Report a wider audience, including customers, employees, suppliers and society.

We've used the SDG Compass tool to map our response and increase transparency.

ISO 26000 'Guidance on social responsibility' provides a guidance framework to help businesses and organisations operate in a socially responsible way. This is the ninth year that we have cross-referenced our report to the core subjects and issues of the guidance.

We're signatories to the Climate Disclosure Standards Board (CDSB) Statement on fiduciary duty and climate change disclosure. We're committed to producing and using climate change-related information in mainstream corporate reporting as a matter of fiduciary duty.

We aim not to duplicate information unnecessarily so have provided this index showing how and where our environmental and natural capital reporting meets the principles and requirements of the CDSB Framework (June 2015).

## Global Reporting Initiative index continued


### GRI Content Index

This material references: GRI 102: General disclosures (2016)

**Key:**




AR – BT Group plc Annual Report 2021 ([bt.com/annualreport](https://www.bt.com/annualreport))

DI&S – BT’s Digital Impact and Sustainability Report 2021 ([btplc.com/digitalimpactandsustainability](https://www.bt.com/digitalimpactandsustainability))







	Disclosure number	Disclosure title	Where reported	SDG	ISO 26000 clause	CDSB Framework
Organisational profile	102-1	Name of the organisation	BT Group plc ( <a href="https://www.bt.com/about/bt">bt.com/about/bt</a> ).			
	102-2	Activities, brands, products and services	AR – About BT and our purpose, page 10.			
	102-3	Location of the headquarters	Registered Office: 81 Newgate Street, London, EC1A 7AJ Registered in England and Wales No. 4190816			
	102-4	Location of operations	BT is one of the UK’s best-known companies, but we are also a truly global organisation that provides solutions to our customers in around 180 countries ( <a href="https://www.bt.com/about/bt">bt.com/about/bt</a> ).			
	102-5	Ownership and legal form	BT Group plc is the listed holding company for the BT group of companies which provides communications services solutions, serving customers in more than 180 countries. British Telecommunications plc (BT) is a wholly owned subsidiary of BT Group plc and encompasses virtually all businesses and assets of the BT Group. BT Group plc is listed on the London Stock Exchange. For more information, visit <a href="https://www.bt.com/about/bt">bt.com/about/bt</a> .			
	102-6	Markets served	Group businesses ( <a href="https://www.bt.com/about/bt/our-company/group-businesses">bt.com/about/bt/our-company/group-businesses</a> ). AR – Our customer-facing units, page 11.			
	102-7	Scale of the organisation	AR – Our business model, page 12.			6.2.3 Decision-making processes and structures
	102-8	Information on employees and other workers	AR – Colleagues, page 34, and DI&S – BT colleague data in our download centre ( <a href="https://www.bt.com/sustainabilityreport">bt.com/sustainabilityreport</a> ).			6.4.3 Employment and employment relationships
	102-9	Supply chain	AR – Suppliers, page 39, and DI&S – Sourcing with human dignity, page 22.			
	102-10	Significant changes to the organisation and our supply chain	We divested our domestic businesses in Spain, Latin America and France in the year. AR – Global, page 55.			
	102-11	Precautionary principle or approach	Our environmental policy ( <a href="https://www.bt.com/about/digital-impact-and-sustainability/our-approach/our-policies-and-report">bt.com/about/digital-impact-and-sustainability/our-approach/our-policies-and-report</a> ) sets out our approach.			6.2.3 Decision-making processes and structures REQ-02: Policy, strategy and targets
	102-12	External initiatives	We are a signatory to the UN Global Compact principles and we’re actively contributing to the UN Sustainable Development Goals. DI&S – Championing human and digital rights, page 19.			6.2.3 Decision-making processes and structures REQ-02: Policy, strategy and targets





## Global Reporting Initiative index continued

	Disclosure number	Disclosure title	Where reported	SDG	ISO 26000 clause	CDSB Framework
Organisational profile	102-13	Membership of associations	Our memberships are referenced in our DI&S Report, for example: We're a founding partner of FutureDotNow, a new coalition of leading companies and NGOs working with the government and others to boost digital skills. BT is a founding partner of child online safety organisation Internet Matters and our three consumer brands – BT, EE and Plusnet – are all supporters. We work with other tech companies and human rights organisations to understand and respond to evolving challenges in this area through the Global Network Initiative (GNI). We're part of the RE100 campaign to promote greater uptake of renewables. We're part of the EV100 campaign and UK Electric Fleets Coalition.		6.2.3 Decision-making processes and structures	
	102-14	Statement from senior decision-maker	DI&S – Message from our Chairman and Chief Executive, page 3.		6.2.3 Decision-making processes and structures	REQ-01: Governance REQ-02: Policy, strategy and targets REQ-06: Outlook
Strategy	102-15	Key impacts, risks and opportunities	AR – Our principal risks and uncertainties, page 59. DI&S – Managing risk, page 37.		6.2.3 Decision-making processes and structures	REQ-03: Risks and opportunities REQ-04: Sources of environmental impact
	102-16	Values, principles, standards and norms of behaviour	The BT Way – our ethics code ( <a href="https://www.bt.com/about/bt/our-company/our-business-practice-and-code-of-ethics/the-bt-way">bt.com/about/bt/our-company/our-business-practice-and-code-of-ethics/the-bt-way</a> ).			REQ-01: Governance REQ-02: Policy, strategy and targets
Ethics and integrity	102-17	Mechanisms for advice and concerns about ethics	DI&S – Acting with integrity, page 38. Speak Up is BT's confidential independently managed hotline ( <a href="https://secure.ethicspoint.eu/domain/media/en/gui/104772/index.html">secure.ethicspoint.eu/domain/media/en/gui/104772/index.html</a> ).			
	102-18	Governance structure	Our Board ( <a href="https://www.bt.com/about/bt/our-company/group-governance/board-of-directors">bt.com/about/bt/our-company/group-governance/board-of-directors</a> ). DI&S – Governing digital impact and sustainability, page 37.		6.2.3 Decision-making processes and structures	REQ-01: Governance
Governance	102-19	Delegating authority	DI&S – Governing digital impact and sustainability, page 37.		6.2.3 Decision-making processes and structures	REQ-01: Governance
	102-20	Executive-level responsibility for economic, environmental and social topics	DI&S – Governing digital impact and sustainability, page 37.		6.2.3 Decision-making processes and structures	REQ-01: Governance
	102-21	Consulting stakeholders on economic, environmental and social topics	AR – Our stakeholders, page 34. Section 172 statement, page 42. DIS – Engaging with stakeholders, page 35.		6.8.3 Community involvement	REQ-01: Governance

## Global Reporting Initiative index continued




Disclosure number	Disclosure title	Where reported	SDG	ISO 26000 clause	CDSB Framework
102-22	Composition of the highest governance body and its committees	AR – Corporate Governance Report, page 69. DI&S – Governing digital impact and sustainability, page 37.		6.2.3 Decision-making processes and structures 6.3.7 Discrimination and vulnerable groups	
102-23	Chair of the highest governance body	There is a clear division of responsibilities between the chairman and the chief executive as required by the 2018 UK Corporate Governance Code. The chairman was judged to be independent at the time of his appointment. AR – Board of Directors, page 78.		6.2.3 Decision-making processes and structures	
102-24	Nomination and selecting the highest governance body	AR – Nominations Committee, page 80.		6.2.3 Decision-making processes and structures	
102-25	Conflicts of interest	AR – Power to authorise conflicts, page 106.		6.2.3 Decision-making processes and structures	
102-26	Role of highest governance body in setting purpose, values and strategy	AR – Board leadership, page 74. DI&S – Governing digital impact and sustainability, page 37.		6.2.3 Decision-making processes and structures	REQ-01: Governance
102-27	Collective knowledge of highest governance body	AR – Board leadership, page 74.		6.2.3 Decision-making processes and structures	
102-28	Evaluating the highest governance body's performance	AR – Externally facilitated Board and committee evaluation, page 79.		6.2.3 Decision-making processes and structures	
102-29	Identifying and managing economic, environmental and social impacts	AR – Board leadership, page 74. AR - Section 172 statement, page 42. DI&S – Identifying our priorities, page 36.		6.2.3 Decision-making processes and structures	
102-30	Effectiveness of risk management processes	AR – Audit & Risk Committee, page 82.			REQ-01: Governance
102-31	Review of economic, environmental and social impacts	DI&S – Governing digital impact and sustainability, page 37.			REQ-01: Governance
102-32	Highest governance body's role in sustainability reporting	AR - Our governance framework, page 71. Our Disclosure Committee ensures BT meets its disclosure obligations and reviews and approves regulatory and other announcements before publication. DI&S – Governing digital impact and sustainability, page 37.			REQ-01: Governance
102-33	Communicating critical concerns	Contact BT ( <a href="https://bt.com/about/contact-bt">bt.com/about/contact-bt</a> ).			
102-34	Nature and number of critical concerns	DI&S – Governing digital impact and sustainability, page 37.			
102-35	Remuneration policies	AR – Report on directors' remuneration, page 88.			
102-36	Process for determining remuneration	AR – Report on directors' remuneration, page 88.			

## Global Reporting Initiative index continued

	Disclosure number	Disclosure title	Where reported	SDG	ISO 26000 clause	CDSB Framework
Gov cont	102-37	Stakeholders' involvement in remuneration	We give shareholders the opportunity to vote on every important issue by proposing a separate resolution for each. AR – AGM, page 110.			
	102-40	List of stakeholder groups	AR – Our stakeholders, page 34.			P1: Relevance and materiality
Stakeholder engagement	102-41	Collective bargaining agreements	AR – Consideration of colleague and stakeholder views, page 103.			
	102-42	Identifying and selecting stakeholders	AR – Our stakeholders, page 34. DI&S – Engaging with stakeholders, page 35.			P1: Relevance and materiality
	102-43	Approach to stakeholder engagement	AR – Our stakeholders, page 34. DI&S – Engaging with stakeholders, page 35.			P1: Relevance and materiality
	102-44	Key topics and concerns raised	AR – Our stakeholders, page 34. DI&S – Engaging our stakeholders, page 45.			P1: Relevance and materiality
	102-45	Entities included in consolidated financial statements	AR - Basis of consolidation, page 124. The group financial statements consolidate the financial statements of BT Group plc and its subsidiaries, and include its share of the results of associates and joint ventures using the equity method of accounting.			REQ-07: Organisational boundary
Reporting practice	102-46	Defining the report content and topic boundaries	DI&S – Identifying our priorities, page 46, and Our reporting methodology in the download centre ( <a href="https://bt.com/sustainabilityreport">bt.com/sustainabilityreport</a> ).			P1: Relevance and materiality
	102-47	List of material topics	DI&S – Identifying our priorities, page 36.			P1: Relevance and materiality
	102-48	Restatements of information	DI&S – Our reporting methodology in the download centre ( <a href="https://bt.com/sustainabilityreport">bt.com/sustainabilityreport</a> ).			REQ-10: Restatements
	102-49	Changes to reporting	DI&S – Our reporting methodology in the download centre ( <a href="https://bt.com/sustainabilityreport">bt.com/sustainabilityreport</a> ).			
	102-50	Reporting period	DI&S – Our reporting methodology in the download centre ( <a href="https://bt.com/sustainabilityreport">bt.com/sustainabilityreport</a> ).			REQ-09: Reporting period
	102-51	Date of most recent report	DI&S – Our reporting methodology in the download centre ( <a href="https://bt.com/sustainabilityreport">bt.com/sustainabilityreport</a> ).			
	102-52	Reporting cycle	DI&S – Our reporting methodology in the download centre ( <a href="https://bt.com/sustainabilityreport">bt.com/sustainabilityreport</a> ).			REQ-09: Reporting period
	102-53	Contact point for questions regarding the report	DI&S – Our reporting methodology in the download centre ( <a href="https://bt.com/sustainabilityreport">bt.com/sustainabilityreport</a> ).			
	102-54	Claims of reporting in accordance with the GRI standards	BT's Digital Impact and Sustainability Report 2021 has been prepared in accordance with the GRI standards: Core option.			REQ-08: Reporting policies
	102-55	GRI Context Index	DI&S – environmental and social reporting indexes ( <a href="https://bt.com/sustainabilityreport">bt.com/sustainabilityreport</a> ).			REQ-08: Reporting policies
102-56	External assurance	BT's Digital Impact and Sustainability Report 2021 is assured to AA1000AS, v3 by LR. DI&S – LR assurance statement ( <a href="https://bt.com/sustainabilityreport">bt.com/sustainabilityreport</a> ).				

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This material references GRI 201 to GRI 206 (2016) economic standards, unless stated otherwise. The following standards have not been identified as material: 202, 204

Standard/ Disclosure number	Standard/Disclosure title	Management approach/where reported	SDG	ISO 26000 clause	CDSB Framework
<b>201</b>	<b>Economic performance</b> GRI 103: Management approach	The BT Group plc Annual Report 2021 ( <a href="https://www.bt.com/about/investors/financial-reporting-and-news/annual-reports">bt.com/about/investors/financial-reporting-and-news/annual-reports</a> ) covers our economic performance.			
201-1	Direct economic value generated and distributed	AR – Group performance, page 48. The Economic Impact of BT Group plc in the UK (2020) <a href="https://www.bt.com/about/bt/bt-uk-and-worldwide/bt-in-the-uk-and-ireland/research-and-reports">bt.com/about/bt/bt-uk-and-worldwide/bt-in-the-uk-and-ireland/research-and-reports</a> .		6.8.3 Community involvement 6.8.7 Wealth and income creation 6.8.9 Social investment	
201-2	Financial implications and other risks and opportunities due to climate change	AR – Taskforce on Climate-related Financial Disclosures, page 67. DI&S – Advocating for a green recovery, page 25, Driving supplier climate action, page 28, Helping customers cut carbon, page 29, and Mitigating and adapting to climate risk, page 30.		6.5.5 Climate change mitigation and adaptation	REQ-03: Risks and opportunities
201-3	Defined benefit plan obligations and other retirement plans	AR – Pensions, page 52.			
201-4	Financial assistance received from government	AR – Government support for fibre, page 16.			
<b>203</b>	<b>Indirect economic impacts</b> GRI 103: Management approach	We undertake independent studies to better understand our indirect impacts, in particular from our network investments. Openreach report (2018), The Impact of High-Speed Broadband for Communities ( <a href="https://www.bt.com/about/bt/bt-uk-and-worldwide/bt-in-the-uk-and-ireland/research-and-reports">bt.com/about/bt/bt-uk-and-worldwide/bt-in-the-uk-and-ireland/research-and-reports</a> ), and The Economic Impact of BT Group plc in the UK (2020) ( <a href="https://www.bt.com/about/bt/bt-uk-and-worldwide/bt-in-the-uk-and-ireland/research-and-reports">bt.com/about/bt/bt-uk-and-worldwide/bt-in-the-uk-and-ireland/research-and-reports</a> ).			
203-1	Infrastructure investments and services supported	AR – Capital expenditure, page 51.		6.3.9 Economic, social and cultural rights 6.7.8 Access to essential services 6.8.3 Community involvement 6.8.6 Technology development and access 6.8.7 Wealth and income creation 6.8.9 Social investment	

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Standard/ Disclosure number	Standard/Disclosure title	Management approach/where reported	SDG	ISO 26000 clause	CDSB Framework
203-2	Significant indirect economic impacts	Our research papers on this subject can be found here ( <a href="https://bt.com/about/bt/bt-uk-and-worldwide/bt-in-the-uk-and-ireland/research-and-reports">bt.com/about/bt/bt-uk-and-worldwide/bt-in-the-uk-and-ireland/research-and-reports</a> ), see Openreach report (2018), The Impact of High-Speed Broadband for Communities, and The Economic Impact of BT Group plc in the UK (2020). Ultrafast Full Fibre Broadband: A platform for growth Cebr report for Openreach 2021 ( <a href="https://openreach.com/fibre-broadband/full-fibre-impact">openreach.com/fibre-broadband/full-fibre-impact</a> ).		6.3.9 Economic, social and cultural rights 6.6.6 Promoting social responsibility in the value chain 6.6.7 Respect for property rights 6.8.5 Employment creation and skills development 6.8.7 Wealth and income creation 6.8.9 Social investment	
<b>205</b>	<b>Anti-corruption</b> GRI 103: Management approach	We do not tolerate bribery or corruption in any form. Anti-corruption and bribery policy ( <a href="https://bt.com/about/digital-impact-and-sustainability/our-approach/our-policies-and-report">bt.com/about/digital-impact-and-sustainability/our-approach/our-policies-and-report</a> ). AR – Audit & Risk Committee, page 82.			
205-1	Operations assessed for risks related to corruption	AR – Anti-bribery and corruption, page 45. DI&S – Acting with integrity, page 38.		6.6.3 Anti-corruption	
205-2	Communication and training about anti-corruption policies and procedures	DI&S – Acting with integrity, page 38.		6.6.3 Anti-corruption	
205-3	Confirmed incidents of corruption and actions taken	AR – Audit & Risk Committee, page 82. DI&S – Acting with integrity, page 38.		6.6.3 Anti-corruption	
<b>206</b>	<b>Anti-competitive behaviour</b> GRI 103: Management approach	We compete vigorously but fairly, being honest, respectful and trustworthy in all our dealings. The BT Way – our ethics code ( <a href="https://bt.com/about/bt/our-company/our-business-practice-and-code-of-ethics/the-bt-way">bt.com/about/bt/our-company/our-business-practice-and-code-of-ethics/the-bt-way</a> ).			
206-1	Legal actions for anti-competitive behaviour, anti-trust and monopoly practices	AR – Regulatory update, page 16.		6.6.5 Fair competition 6.6.7 Respect for property rights	
<b>207 (2019)</b>	<b>Tax</b> GRI 103: Management approach	BT Group plc Tax strategy 2021 ( <a href="https://bt.com/about/digital-impact-and-sustainability/our-approach/our-policies-and-report">bt.com/about/digital-impact-and-sustainability/our-approach/our-policies-and-report</a> ).			

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Standard/ Disclosure number	Standard/Disclosure title	Management approach/where reported	SDG	ISO 26000 clause	CDSB Framework
207-1	Approach to tax	AR – Board activities in 2020/21, page 74. BT Group plc Tax strategy 2021 ( <a href="https://www.bt.com/about/digital-impact-and-sustainability/our-approach/our-policies-and-report">bt.com/about/digital-impact-and-sustainability/our-approach/our-policies-and-report</a> ).		6.8.7 Community involvement and development	
207-2	Tax governance, control and risk management	AR – Board activities in 2020/21, Page 74. AR – Audit & Risk Committee, page 82. BT Group plc Tax strategy 2021 ( <a href="https://www.bt.com/about/digital-impact-and-sustainability/our-approach/our-policies-and-report">bt.com/about/digital-impact-and-sustainability/our-approach/our-policies-and-report</a> ).		6.8.7 Community involvement and development	
207-3	Stakeholder engagement and management of concerns related to tax	BT Group plc Tax strategy 2021 ( <a href="https://www.bt.com/about/digital-impact-and-sustainability/our-approach/our-policies-and-report">bt.com/about/digital-impact-and-sustainability/our-approach/our-policies-and-report</a> ).		6.8.7 Community involvement and development	
207-4	Country-by-country reporting	BT Group plc Tax strategy 2021 ( <a href="https://www.bt.com/about/digital-impact-and-sustainability/our-approach/our-policies-and-report">bt.com/about/digital-impact-and-sustainability/our-approach/our-policies-and-report</a> ).		6.8.7 Community involvement and development	

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This material references GRI 301 to GRI 308 (2016) environmental standards, unless stated otherwise. The following standards have not been identified as material: 303, 304

Standard/ Disclosure number	Standard/Disclosure title	Management approach/where reported	SDG	ISO 26000 clause	CDSB Framework
<b>301</b>	<b>Materials</b> GRI 103: Management approach	Our group-wide environmental policy and environmental management systems (EMS) help us minimise our impacts, manage risks and comply with relevant regulations. DI&S – Managing environmental impacts, page 32. Product stewardship is an aspect of our EMS.			
301-1	Materials used by weight or volume	DI&S – Supporting a circular economy, page 31.	 	6.5.4 Sustainable resource use 6.7.5 Sustainable consumption	REQ-04: Sources of environmental impact
301-2	Recycled input materials used	DI&S – Supporting a circular economy, page 31.	 	6.5.4 Sustainable resource use 6.7.5 Sustainable consumption	REQ-04: Sources of environmental impact
301-3	Reclaimed products and their packaging materials	DI&S – Supporting a circular economy, page 31.	 	6.5.4 Sustainable resource use 6.7.5 Sustainable consumption	REQ-04: Sources of environmental impact
<b>302</b>	<b>Energy</b> GRI 103: Management approach	Our group-wide environmental policy and environmental management systems (EMS) help us minimise our impacts, manage risks and comply with relevant regulations. DI&S – Managing environmental impacts, page 30. Energy use is an aspect of our EMS. We do not measure energy use outside our operational boundaries, however we encourage our suppliers to seek energy efficiencies in their operations and the products they supply us.			
302-1	Energy consumption within the organisation	AR – Tackling climate change and environmental challenges, page 32. DI&S – Road to net zero, page 26, and Environmental data in our download centre ( <a href="https://bt.com/sustainabilityreport">bt.com/sustainabilityreport</a> ).	   	6.5.4 Sustainable resource use	REQ-04: Sources of environmental impact
302-2	Energy consumption outside of the organisation	Information not available – we do not measure energy use outside our operations. DI&S – Driving supplier climate action, page 28.	   	6.5.4 Sustainable resource use	REQ-04: Sources of environmental impact
302-3	Energy intensity	Not applicable – We don't report energy intensity.	   		REQ-04: Sources of environmental impact

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Standard/ Disclosure number	Standard/Disclosure title	Management approach/where reported	SDG	ISO 26000 clause	CDSB Framework
302-4	Reduction of energy consumption	AR – Tackling climate change and environmental challenges, page 32. DI&S – Road to net zero, page 26, and Environmental data in our download centre ( <a href="https://bt.com/sustainabilityreport">bt.com/sustainabilityreport</a> ).		6.5.4 Sustainable resource use	REQ-05: Performance and comparative analysis
302-5	Reductions in energy requirements of products and services	Not applicable – We don't report on energy used by our products and services. DI&S – Helping customers cut carbon, page 29.		6.5.4 Sustainable resource use	REQ-04: Sources of environmental impact
<b>303 (2018)</b>	<b>Water and Effluents (2018)</b> GRI 103: Management approach	Our group-wide environmental policy and environmental management systems (EMS) help us minimise our impacts, manage risks and comply with relevant regulations. Water use is an aspect of our EMS. We report on water use for our UK operations only; outside the UK most of our operational sites are fully managed by landlords.			
303-1	Interactions with water as a shared resource	DI&S – Minimising water use, page 33.		6.5.4 Sustainable resource use	REQ-04: Sources of environmental impact
303-5	Water consumption	DI&S – Minimising water use, page 33, and Environmental data in our download centre ( <a href="https://bt.com/sustainabilityreport">bt.com/sustainabilityreport</a> ).		6.5.4 Sustainable resource use	REQ-04: Sources of environmental impact
<b>304</b>	<b>Biodiversity</b> GRI 103: Management approach	Our group-wide environmental policy and environmental management systems (EMS) help us minimise our impacts, manage risks and comply with relevant regulations. DI&S – Managing environmental impacts, page 30. Natural environment is an aspect of our EMS.			
304-3	Habitats protected or restored	DI&S – Nurturing biodiversity, page 33.		6.5.6 Protection of the environment, biodiversity and restoration of natural habitat	REQ-04: Sources of environmental impact
<b>305</b>	<b>Emissions</b> GRI 103: Management approach	Our group-wide environmental policy and environmental management systems (EMS) help us minimise our impacts, manage risks and comply with relevant regulations. DI&S – Managing environmental impacts, page 30. Our targets in our download centre ( <a href="https://bt.com/sustainabilityreport">bt.com/sustainabilityreport</a> ).			
305-1	Direct (scope 1) GHG emissions	AR – Tackling climate change and environmental challenges, page 32. DI&S – Road to net zero, page 26, and Environmental data in our download centre ( <a href="https://bt.com/sustainabilityreport">bt.com/sustainabilityreport</a> ).		6.5.5 Climate change mitigation and adaptation	REQ-04: Sources of environmental impact



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Standard/ Disclosure number	Standard/Disclosure title	Management approach/where reported	SDG	ISO 26000 clause	CDSB Framework
305-2	Energy indirect (scope 2) GHG emissions	AR – Tackling climate change and environmental challenges, page 32. DI&S – Road to net zero, page 26, and Environmental data in our download centre ( <a href="https://www.bt.com/sustainabilityreport">bt.com/sustainabilityreport</a> ).		6.5.5 Climate change mitigation and adaptation	REQ-04: Sources of environmental impact
305-3	Other indirect (scope 3) GHG emissions	AR – Tackling climate change and environmental challenges, page 32. DI&S – Road to net zero, page 26, and Environmental data in our download centre ( <a href="https://www.bt.com/sustainabilityreport">bt.com/sustainabilityreport</a> ).		6.5.5 Climate change mitigation and adaptation	REQ-04: Sources of environmental impact
305-4	GHG emissions intensity	AR – Tackling climate change and environmental challenges, page 32. DI&S – Road to net zero, page 26, and Environmental data in our download centre ( <a href="https://www.bt.com/sustainabilityreport">bt.com/sustainabilityreport</a> ).		6.5.5 Climate change mitigation and adaptation	REQ-04: Sources of environmental impact
305-5	Reduction of GHG emissions	AR – Tackling climate change and environmental challenges, page 32. DI&S – Road to net zero, page 26, and Environmental data in our download centre ( <a href="https://www.bt.com/sustainabilityreport">bt.com/sustainabilityreport</a> ).		6.5.5 Climate change mitigation and adaptation	REQ-05: Performance and comparative analysis
305-6	Emissions of ozone-depleting substances (ODS)	The GHG emissions related to ODS are included in our carbon emissions model. DI&S – Environmental data in our download centre ( <a href="https://www.bt.com/sustainabilityreport">bt.com/sustainabilityreport</a> ).		6.5.3 Prevention of pollution	REQ-04: Sources of environmental impact
305-7	Nitrogen oxides (NO <sub>x</sub> ), sulphur oxides (SO <sub>x</sub> ), and other significant air emissions	We report on emissions related to our vehicle fleet. DI&S – Tackling air pollution, page 33, and Environmental data in our download centre ( <a href="https://www.bt.com/sustainabilityreport">bt.com/sustainabilityreport</a> ).		6.5.3 Prevention of pollution	REQ-04: Sources of environmental impact
<b>306</b>	<b>Effluents and waste</b> GRI 103: Management approach	Our group-wide environmental policy and environmental management systems (EMS) help us minimise our impacts, manage risks and comply with relevant regulations. DI&S – Managing environmental impacts, page 32. Waste and recycling is an aspect of our EMS. We don't monitor or measure waste outside our operational boundaries, however we encourage our suppliers to seek efficiencies in their operations and the products they supply us.			
306-2	Waste by type and disposal method	DI&S – Eliminating waste to landfill, page 31, and Environmental data in our download centre ( <a href="https://www.bt.com/sustainabilityreport">bt.com/sustainabilityreport</a> ).		6.5.3 Prevention of pollution	REQ-04: Sources of environmental impact
306-3	Significant spills	DI&S – Managing fuel storage risks, page 33.		6.5.3 Prevention of pollution	REQ-04: Sources of environmental impact

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Standard/ Disclosure number	Standard/Disclosure title	Management approach/where reported	SDG	ISO 26000 clause	CDSB Framework
306-4	Transport of hazardous waste	Around 10% of waste produced in the UK is classified as hazardous, most of this is WEEE. We hold waste carriers licences in the UK to transport waste. DI&S – Eliminating waste to landfill, page 31, and Environmental data in our download centre ( <a href="http://bt.com/sustainabilityreport">bt.com/sustainabilityreport</a> ).	 	6.5.3 Prevention of pollution	REQ-04: Sources of environmental impact
<b>307</b>	<b>Environmental compliance</b> GRI 103: Management approach	The BT Way – our ethics code ( <a href="http://btplc.com/TheWayWeWork/index.htm">btplc.com/TheWayWeWork/index.htm</a> ) commits everyone in BT to follow the environmental laws and regulations that apply to them and our business, as well as following our environmental standards and commitments. Our group-wide environmental policy and environmental management systems (EMS) help us minimise our impacts, manage risks and comply with relevant regulations. DI&S – Managing environmental impacts, page 32.			
307-1	Non-compliance with environmental laws and regulations	DI&S – Ensuring environmental compliance, page 33, and Our targets in our download centre ( <a href="http://bt.com/sustainabilityreport">bt.com/sustainabilityreport</a> ).			
<b>308</b>	<b>Supplier environmental assessment</b> GRI 103: Management approach	Our group-wide environmental policy and environmental management systems (EMS) help us minimise our impacts, manage risks and comply with relevant regulations. DI&S – Managing environmental impacts, page 32. Procurement is an aspect of our EMS.			
308-1	New suppliers that were screened using environmental criteria	DI&S – Driving supplier climate action, page 28. Working with BT – Environmental Policy ( <a href="http://groupextranet.bt.com/selling2bt/articles/side/bt_environmental_policy_gs13.html">groupextranet.bt.com/selling2bt/articles/side/bt_environmental_policy_gs13.html</a> ).		6.6.6 Promoting social responsibility in the value chain	
308-2	Negative environmental impacts in the supply chain and actions taken	DI&S – Sourcing with human dignity, page 22.		6.5.4 Sustainable resource use 6.6.6 Promoting social responsibility in the value chain	REQ-02: Policy, strategy and targets REQ-03: Risks and opportunities REQ-04: Sources of environmental impact

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This material references GRI 401 to GRI 419 (2016) social standards, unless stated otherwise.  
The following standards have not been identified as material: 401, 402, 410, 411, 414, 415, 416, 417

Standard/ Disclosure number	Standard/Disclosure title	Management approach/where reported	SDG	ISO 26000 clause	CDSB Framework
<b>403 (2018)</b>	<b>Occupational health and safety</b> GRI 103: Management approach	BT have for many years contracted with an accredited occupational health provider to deliver referrals aimed at minimising risks and hazards to our workforce and organisation. The service is delivered by qualified professionals and is governed within BT by a clinically accredited team, we also have a dedicated vendor manager to oversee the account. Service performance and utilisation is regularly reviewed and KPIs are in place. We have a range of evidence based support services for the prevention and rehabilitation of mental and physical ill health. We monitor performance and regularly audit compliance with our management system and BT minimum standards Contractors must work in accordance with “Safe Contractor” guidelines ( <a href="http://groupextranet.bt.com/selling2bt/health_and_safety.html">groupextranet.bt.com/selling2bt/health_and_safety.html</a> ) (Formerly GS11) which details the safety management that shall be applied by contractors, including individuals, on all BT sites. Health, safety and wellbeing policy ( <a href="http://bt.com/about/digital-impact-and-sustainability/our-approach/our-policies-and-report">bt.com/about/digital-impact-and-sustainability/our-approach/our-policies-and-report</a> )			
403-8	Workers covered by an OHS management system	Our OHS management system covers all our colleagues.		6.4.6 Health and safety at work	
403-9	Work-related injuries	AR – Health, safety and wellbeing, page 24. DI&S – Colleague profile data in our download centre ( <a href="http://bt.com/sustainabilityreport">bt.com/sustainabilityreport</a> )		6.4.6 Health and safety at work	
403-10	Work-related ill health	AR – Health, safety and wellbeing, page 24. DI&S – Colleague profile data in our download centre ( <a href="http://bt.com/sustainabilityreport">bt.com/sustainabilityreport</a> )		6.4.6 Health and safety at work	
<b>404</b>	<b>Training and education</b> GRI 103: Management approach	We’re investing in talent and leadership development programmes to make sure we get the best people for the job, whoever they are and whatever their background. AR – Skills development, page 24.			
404-2	Programmes for upgrading employee skills and transition assistance programmes	AR – Skills development, page 24.		6.4.7 Human development and training in the workplace 6.8.5 Employment creation and skills development	
404-3	Percentage of employees receiving regular performance and career development reviews	AR – Skills development, page 24.		6.4.7 Human development and training in the workplace	
<b>405</b>	<b>Diversity and equal opportunity</b> GRI 103: Management approach	We have targets on gender and ethnicity balance at the top levels of the business. AR – Diversity and inclusion, page 24. Our targets in our download centre ( <a href="http://bt.com/sustainabilityreport">bt.com/sustainabilityreport</a> ).			


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Standard/ Disclosure number	Standard/Disclosure title	Management approach/where reported	SDG	ISO 26000 clause	CDSB Framework
405-1	Diversity of governance bodies and employees	AR – Diversity and inclusion, page 24. AR – Nominations Committee, page 80. DI&S – Colleague profile data in our download centre ( <a href="https://bt.com/sustainabilityreport">bt.com/sustainabilityreport</a> ).		6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work 6.4.3 Employment and employment relationships	
405-2	Ratio of basic salary and remuneration of women to men	We published our fourth annual gender pay gap report this year ( <a href="https://bt.com/about/digital-impact-and-sustainability/our-approach/our-policies-and-report">bt.com/about/digital-impact-and-sustainability/our-approach/our-policies-and-report</a> ).		6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work 6.4.3 Employment and employment relationships 6.4.4 Conditions of work and social protection	
<b>406</b>	<b>Non-discrimination</b> GRI 103: Management approach	We value and welcome diversity. We won't treat anyone differently to anyone else because of their race, sex, religion/beliefs, disability, marital or civil partnership status, age, maternity or paternity status, sexual orientation, gender identity, gender expression, caring responsibilities, or for any characteristic. The BT Way – our ethics code ( <a href="https://bt.com/about/bt/our-company/our-business-practice-and-code-of-ethics">bt.com/about/bt/our-company/our-business-practice-and-code-of-ethics</a> ).			
406-1	Incidents of discrimination and corrective actions taken	DI&S – Colleague profile data in our download centre ( <a href="https://bt.com/sustainabilityreport">bt.com/sustainabilityreport</a> ).		6.3.6 Resolving grievances 6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work 6.4.3 Employment and employment relationships	
<b>407</b>	<b>Freedom of association and collective bargaining</b> GRI 103: Management approach	We respect the right to freedom of association, collective bargaining and equal opportunity. Our Human Rights policy ( <a href="https://bt.com/about/digital-impact-and-sustainability/our-approach/our-policies-and-report">bt.com/about/digital-impact-and-sustainability/our-approach/our-policies-and-report</a> ). The BT Way – our ethics code ( <a href="https://bt.com/about/bt/our-company/our-business-practice-and-code-of-ethics">bt.com/about/bt/our-company/our-business-practice-and-code-of-ethics</a> ). Sourcing with human dignity ( <a href="https://groupextranet.bt.com/selling2bt/articles/side/sourcing_with_human_dignity.html">groupextranet.bt.com/selling2bt/articles/side/sourcing_with_human_dignity.html</a> ).			





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Standard/ Disclosure number	Standard/Disclosure title	Management approach/where reported	SDG	ISO 26000 clause	CDSB Framework
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Our Modern Slavery Act transparency statement 2019/20 ( <a href="https://bt.com/about/digital-impact-and-sustainability/our-approach/our-policies-and-report">bt.com/about/digital-impact-and-sustainability/our-approach/our-policies-and-report</a> ).		6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity 6.3.8 Civil and political rights 6.3.10 Fundamental principles and rights at work 6.4.3 Employment and employment relationships 6.4.5 Social dialogue	
408	<b>Child labour</b> GRI 103: Management approach	Modern slavery is an increasing global issue. It's not acceptable in our own operations nor those who work with us or on our behalf. Modern slavery includes human trafficking, forced, bonded, child or prison labour. No one should be deprived of their identity papers, nor have to pay to work with us. The BT Way – our ethics code ( <a href="https://bt.com/about/bt/our-company/our-business-practice-and-code-of-ethics">bt.com/about/bt/our-company/our-business-practice-and-code-of-ethics</a> ). Sourcing with human dignity ( <a href="https://groupextranet.bt.com/selling2bt/articles/side/sourcing_with_human_dignity.html">groupextranet.bt.com/selling2bt/articles/side/sourcing_with_human_dignity.html</a> ).			
408-1	Operations and suppliers at significant risk for incidents of child labour	Our Modern Slavery Act transparency statement ( <a href="https://bt.com/about/digital-impact-and-sustainability/our-approach/our-policies-and-report">bt.com/about/digital-impact-and-sustainability/our-approach/our-policies-and-report</a> ). DI&S – Sourcing with human dignity, page 22.	 	6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity 6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work	
409	<b>Forced or compulsory labour</b> GRI 103: Management approach	We've a long-standing policy that we don't use or accept forced, bonded or involuntary prison labour or child labour. The BT Way – our ethics code ( <a href="https://bt.com/about/bt/our-company/our-business-practice-and-code-of-ethics">bt.com/about/bt/our-company/our-business-practice-and-code-of-ethics</a> ). Sourcing with human dignity ( <a href="https://groupextranet.bt.com/selling2bt/articles/side/sourcing_with_human_dignity.html">groupextranet.bt.com/selling2bt/articles/side/sourcing_with_human_dignity.html</a> ).			

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Standard/ Disclosure number	Standard/Disclosure title	Management approach/where reported	SDG	ISO 26000 clause	CDSB Framework
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	Our statement on Modern Slavery ( <a href="https://bt.com/about/digital-impact-and-sustainability/our-approach/our-policies-and-report">bt.com/about/digital-impact-and-sustainability/our-approach/our-policies-and-report</a> ). DI&S – Sourcing with human dignity, page 27.		6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity 6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work	
<b>412</b>	<b>Human rights assessment</b> GRI 103: Management approach	Our CEO has formally delegated authority for decisions about human rights risks to our corporate affairs director, who chairs our responsible tech steering group. Human rights policy ( <a href="https://bt.com/about/digital-impact-and-sustainability/our-approach/our-policies-and-report">bt.com/about/digital-impact-and-sustainability/our-approach/our-policies-and-report</a> ).			
412-1	Operations that have been subject to human rights reviews or impact assessments	AR – Non-financial information, page 44. DI&S – Human rights governance, page 20. Our statement on Modern Slavery ( <a href="https://bt.com/about/digital-impact-and-sustainability/our-approach/our-policies-and-report">bt.com/about/digital-impact-and-sustainability/our-approach/our-policies-and-report</a> ).		6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity 6.4.3 Employment and employment relationships 6.6.6 Promoting social responsibility in the value chain	
412-2	Employee training on human rights policies or procedures	DI&S – Human rights governance, page 20.		6.3.3 Due diligence 6.3.5 Avoidance of complicity 6.6.6 Promoting social responsibility in the value chain	
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	DI&S – Human rights governance, page 20.		6.3.3 Due diligence 6.3.5 Avoidance of complicity 6.6.6 Promoting social responsibility in the value chain	
<b>413</b>	<b>Local communities</b> GRI 103: Management approach	We have a long-standing commitment to invest in community programmes that are designed to accelerate progress towards our digital impact and sustainability ambitions. Our Board-level DI&S Committee oversees our digital impact and sustainability strategy and tracks progress towards our ambitions. DI&S – Governing digital impact and sustainability, page 37.			

## Global Reporting Initiative index continued

Standard/ Disclosure number	Standard/Disclosure title	Management approach/where reported	SDG	ISO 26000 clause	CDSB Framework
413-1	Operations with local community engagement, impact assessments and development programmes	DI&S – Delivering social and economic value, page 5, and Building better digital lives, page 9.		6.3.9 Economic, social and cultural rights 6.8.3 Community involvement 6.8.5 Employment creation and skills development 6.8.9 Social investment	
<b>414</b>	<b>Supplier social assessment</b> GRI 103: Management approach	We're steered by the UN Guiding Principles on Business and Human Rights. Our supply chain initiative, Sourcing with human dignity, outlines a set of standards based on the United Nations Universal Declaration of Human Rights and International Labour Organisation Conventions. Our suppliers must comply with this policy to ensure a fair and ethical workplace, where workers are treated with dignity and respect and the highest standards of human rights are upheld. Sourcing with human dignity ( <a href="http://groupextranet.bt.com/selling2bt/articles/side/sourcing_with_human_dignity.html">groupextranet.bt.com/selling2bt/articles/side/sourcing_with_human_dignity.html</a> ).			
414-1	New suppliers that were screened using social criteria	DI&S – Sourcing with human dignity, page 22, and Our targets ( <a href="http://bt.com/sustainabilityreport">bt.com/sustainabilityreport</a> ).		6.3.3 Due diligence 6.3.5 Avoidance of complicity 6.6.6 Promoting social responsibility in the value chain	
414-2	Negative social impacts in the supply chain and actions taken	DI&S – Sourcing with human dignity, page 22.			
<b>418</b>	<b>Customer privacy</b> GRI 103: Management approach	We protect our customers from online harms and safeguard their privacy and security, supporting their right to free expression. Our privacy policy ( <a href="http://bt.com/privacy-policy">bt.com/privacy-policy</a> ). Privacy and Free Expression Report 2019 ( <a href="http://bt.com/about/digital-impact-and-sustainability/our-approach/our-policies-and-report">bt.com/about/digital-impact-and-sustainability/our-approach/our-policies-and-report</a> ).			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	We report qualifying incidents to the relevant regulators (eg, the Information Commissioner's Office (ICO) in the UK) and impacted individuals, where we are legally required to do so and within the timeframes mandated. To the extent that the relevant regulators ever find fault with our data breach management and/or data security practices, they publish their findings/sanctions – typically in their annual reports and on their websites. ICO ( <a href="http://icosearch.ico.org.uk/s/search.html?collection=ico-meta&amp;profile=decisions&amp;query">icosearch.ico.org.uk/s/search.html?collection=ico-meta&amp;profile=decisions&amp;query</a> ).		6.7.7 Consumer data protection and privacy	
<b>419</b>	<b>Socioeconomic compliance</b> GRI 103: Management approach	Our Audit & Risk Committee's responsibilities include reviewing the effectiveness of processes for compliance with laws, regulations and ethical codes of practice, including the company's Speak Up arrangements. AR – Audit & Risk Committee, page 82.			
419-1	Non-compliance with laws and regulations in the social and economic area	DI&S – Acting with integrity, page 38, and Our targets in our download centre ( <a href="http://bt.com/sustainabilityreport">bt.com/sustainabilityreport</a> ).		6.7.6 Consumer service, support, and complaint and dispute resolution	

## Sustainability Accounting Standards Board (SASB) index

The Sustainability Accounting Standards Board (SASB) is an independent non-profit organisation that sets standards to guide the disclosure of financially material sustainability information by companies to their investors. SASB standards identify the subset of environmental, social and governance (ESG) issues most relevant to financial performance in each of 77 industries.

The table below cross-references the SASB accounting metrics with where that information can be found in BT's Annual Report (AR), Digital Impact and Sustainability Report (DI&S) or other publications, and covers the financial year ending 31 March 2021, unless otherwise stated.

This is the first year that we have reported using the SASB standards and we plan to further develop our reporting where appropriate.

### Telecommunication services standard 2018

Topic	Code	Accounting metrics – description	Category	Unit of measure	Response/comments	Data/references
<b>Environmental Footprint of Operations</b>	TC-TL-130a.1.	1) Total energy consumed: Includes: Total electricity Gas and Oil – Heating Gas and Oil – Generators	Quantitative	GWh	2,789 (we report in GWh)	AR, page 33. DI&S, Supporting data ( <a href="https://bt.com/about/digital-impact-and-sustainability/our-report">bt.com/about/digital-impact-and-sustainability/our-report</a> ).
		2) Percentage grid electricity out of total energy consumption	Quantitative	%	92.39	
		3) Percentage renewable electricity out of total energy consumption	Quantitative	%	92.35	100%* of the electricity that we consume worldwide in our networks, exchanges, offices and shops is renewably sourced.  (*99.9% of the global electricity BT sources is renewable. The remaining 0.1% represents where markets don't allow due to non-availability of renewable electricity.)
<b>Data Privacy</b>	TC-TL-220a.1.	Description of policies and practices relating to behavioural advertising and customer privacy	Discussion and Analysis	N/A	See our Privacy policy and our website cookies.	BT Privacy policy ( <a href="https://bt.com/privacy-policy/">bt.com/privacy-policy/</a> ) EE Cookie policy ( <a href="https://ee.co.uk/cookies">ee.co.uk/cookies</a> ) Plusnet Cookie policy ( <a href="https://plus.net/help/legal/cookie-policy/">plus.net/help/legal/cookie-policy/</a> ) BT.com Cookie policy ( <a href="https://bt.com/consumer/cookie/about-cookies.html">bt.com/consumer/cookie/about-cookies.html</a> )
<b>Data Privacy</b>	TC-TL-220a.2	Number of customers whose information is used for secondary purposes	Quantitative	Number	We do not calculate and report on a metric as defined by the standard. In accordance with data protection legislation, we do conduct further processing of customer data, such as anonymisation, to generate aggregate statistical information. See our Privacy policy for further details.	BT Privacy policy ( <a href="https://bt.com/privacy-policy/">bt.com/privacy-policy/</a> ) BT.com Cookie policy



## Sustainability Accounting Standards Board (SASB) index continued

Topic	Code	Accounting metrics – description	Category	Unit of measure	Response/comments	Data/references
<b>Data Privacy</b>	TC-TL-220a.3.	Total amount of monetary losses as a result of legal proceedings associated with customer privacy	Quantitative	Reporting currency	We disclose material monetary losses associated with legal proceedings in our Annual Report. Any individual material monetary sanctions imposed on BT due to data breaches are published independently by the UK Information Commissioner's Office (ICO). There were no such sanctions in 2020/21.	AR – Provisions, page 153.
<b>Data Privacy</b>	TC-TL-220a.4.	1) Number of law enforcement requests for customer information 2) Number of customers whose information was requested 3) Percentage resulting in disclosure	Quantitative	Number	In the UK, secrecy rules (under the Investigatory Powers Act 2016) prevent operators from confirming or denying the existence of certain investigatory powers requests. With industry, we have considered whether the Investigatory Powers (Disclosure of Statistical Information) Regulations 2018 provide any additional avenue for disclosure. BT's view is that the current approach (where the regulator discloses information centrally, on behalf of all industry) is the better approach to give a full and timely picture, given the secrecy provisions which remain in terms of certain requests for data. We do speak with the regulator to review this position and to consider ways to increase the effectiveness of that regulatory disclosure.	BT privacy and free expression report ( <a href="https://www.bt.com/about/digital-impact-and-sustainability/championing-human-rights/privacy-and-free-expression/report">bt.com/about/digital-impact-and-sustainability/championing-human-rights/privacy-and-free-expression/report</a> ).
<b>Data Security</b>	TC-TL-230a.1.	1) The total number of data breaches identified during the reporting period 2) The percentage of data breaches in which personally identifiable information (PII) was subject to the data breach 3) The total number of unique customers who were affected by data breaches, which includes all those whose personal data was compromised in a data breach	Quantitative	Number, Percentage (%)	We report qualifying incidents to the relevant regulators (eg the Information Commissioner's Office (ICO) in the UK) and impacted individuals, where we are legally required to do so and within the timeframes mandated. To the extent that the relevant regulators ever find fault with our data breach management and/or data security practices, they publish their findings/sanctions – typically in their annual reports and on their websites. There were no such sanctions in 2020/21.	ICO ( <a href="https://ico.org.uk/action-weve-taken/enforcement/">ico.org.uk/action-weve-taken/enforcement/</a> )
<b>Data Security</b>	TC-TL-230a.2.	Description of approach to identifying and addressing data security risks, including use of third-party cyber security standards	Discussion and Analysis	N/A	Cyber security is one of our principal risks; we describe our general approach to how we manage this risk within our Annual Report. We maintain a range of ISO 27001 certificates that are specific to services and customer contracts.	AR – How we manage risk, page 63.
<b>Product end-of-life management</b>	TC-TL-440a.1.	1) Materials recovered through take-back programmes; And the percentage of recovered materials that were: 2) reused 3) recycled 4) landfilled	Quantitative	Metric tonnes (t), Percentage (%)	We do not currently report on the metrics defined by the standard. We support the transition to a circular economy, encouraging the return of equipment for reuse and recycling by offering take-back schemes to consumers for mobile phones, routers and set-top boxes. At a product level, we recycled or refurbished nearly 700,000 home hubs and set-top boxes during 2020 – avoiding 168 tonnes of waste electronic equipment and 160 tonnes of plastic. For our reporting on circular economy activities and our overall waste and recycling data, see reference links.	DI&S – Tackling climate change and environmental challenges, DIS report page 31, Supporting data ( <a href="https://www.bt.com/sustainabilityreport">bt.com/sustainabilityreport</a> )
<b>Competitive Behaviour and Open Internet</b>	TC-TL-520a.1.	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behaviour regulations	Quantitative	Reporting currency	We disclose material monetary losses associated with anti-competitive behaviour proceedings in our Annual Report. There were no material losses in 2020/21.	AR – Provisions, page 153.

## Sustainability Accounting Standards Board (SASB) index continued

Topic	Code	Accounting metrics – description	Category	Unit of measure	Response/comments	Data/references
<b>Competitive Behaviour and Open Internet</b>	TC-TL-520a.2.	Average actual sustained download speed of: 1) owned and commercially associated content 2) non-associated content	Quantitative	Quantitative	We don't differentiate between the two types of content identified in the standard. We are an active participant in comprehensive independent performance and experience testing on both our fixed broadband and mobile networks. This is covered in official reports from Ofcom and RootMetrics (IHS Markit) for publicly available mobile network performance and experience.	Ofcom: Broadband data and research – Ofcom: <a href="https://www.ofcom.gov.uk/research-and-data/telecoms-research/broadband-research">ofcom.org.uk/research-and-data/telecoms-research/broadband-research</a> RootMetrics: <a href="https://www.rootmetrics.com/en-GB/home">rootmetrics.com/en-GB/home</a>
<b>Competitive Behaviour and Open Internet</b>	TC-TL-520a.3.	Description of risks and opportunities associated with net neutrality, paid peering, zero rating and related practices	Discussion and Analysis	N/A	We adhere to the current EU net neutrality regulation which has been transposed into UK law. This year, due to the Covid-19 pandemic, we and other operators have been given extra dispensation by the UK Government to zero rate a number of services to support vulnerable and low income households that struggle to access or afford the connectivity they need.	
<b>Managing Systemic Risks from Technology Disruptions</b>	TC-TL-550a.1.	1) System average interruption frequency 2) Customer average interruption duration	Quantitative	Disruptions per customer, Hours per customer	We do not currently report on the metrics defined by the standard.	
<b>Managing Systemic Risks from Technology Disruptions</b>	TC-TL-550a.2.	Discussion of systems to provide unimpeded service during service interruptions	Discussion and Analysis	N/A	Service Interruption and Customer Service are two of our Group risk categories. We describe our general approach to how we manage these risks within the Annual Report.	AR, How we manage risk, pages 62 and 65.
<b>Activity metrics</b>	TC-TL-000.A	Number of wireless subscribers	Quantitative	Number	This is commercially sensitive information that we do not disclose.	
<b>Activity metrics</b>	TC-TL-000.B	Number of wireline subscribers	Quantitative	Number	This is commercially sensitive information that we do not disclose.	
<b>Activity metrics</b>	TC-TL-000.C	Number of broadband subscribers	Quantitative	Number	This is commercially sensitive information that we do not disclose.	
<b>Activity metrics</b>	TC-TL-000.D	Network traffic	Quantitative	Petabytes	Openreach's UK broadband network: 50,000 Petabytes (PB) of data in 2020.	Openreach's performance dashboard ( <a href="https://openreach.com/about-us/our-performance/kpi-dashboard">openreach.com/about-us/our-performance/kpi-dashboard</a> )

## LR Independent Assurance Statement

Relating to BT Group plc's Digital Impact and Sustainability Report 2020/21 for the financial year ending 31st March 2021



This Assurance Statement has been prepared for BT Group plc in accordance with our contract but is intended for the readers of this Report.

### Terms of engagement

Lloyd's Register Quality Assurance Limited (LR) was commissioned by BT Group plc (BT) to provide independent assurance on its 'Digital Impact and Sustainability Report 2020/21' ("the report") against the assurance criteria below to a high level of assurance using Accountability's AA1000AS v3. LR's verification procedure is based on current best practice, is in accordance with ISAE 3000 and ISAE 3410 and uses the following principles of – inclusivity, materiality, responsiveness and impact and reliability of performance data.

Our assurance engagement covered BT's worldwide operations and activities and specifically the following requirements:

- Reviewing adherence to AA1000AS's Accountability Principles of Inclusivity, Materiality, Responsiveness and Impact and evaluating the reliability of the specified sustainability performance information (Type 2 engagement).
- Verifying greenhouse gas (GHG) emissions data related to BT's CDP submission, including Direct (scope 1), Energy Indirect (scope 2), and Other Indirect (scope 3) as defined within the GHG Protocol Corporate Standard.
- Verifying data and information related to the UK's Streamlined Carbon and Energy Reporting (SECR) Regulation's requirements.

Our assurance engagement excluded the data and information:

- Accessed through links that take the reader out of the report, including video streams.

- Presented by BT but originated from a second party. Here LR corroborated only that data and information was transcribed accurately and the correct reference was provided.
- Communicated via social networks.
- Included in BT's indexes for United Nations Global Compact, ISO 26000:2010 and Global Reporting Initiative.

LR's responsibility is only to BT, LR disclaims any liability or responsibility to others as explained in the end footnote. BT's responsibility is for collecting, aggregating, analysing and presenting all the data and information within the report and for maintaining effective internal controls over the systems from which the report is derived. Ultimately, the report has been approved by, and remains the responsibility of BT.

### LR's Opinion

Based on LR's approach, we believe that BT has, in all material respects:

- Met the requirements above.
- Disclosed accurate and reliable performance data and information.
- Covered all the issues that are important to the stakeholders and readers of this report.

The opinion expressed is formed on the basis of a high level of assurance and at the materiality of the professional judgement of the verifier.

### LR's approach

LR's assurance engagements are carried out in accordance with our verification procedure. The following tasks though were undertaken as part of the evidence gathering process for this assurance engagement:

- Assessing BT's approach to stakeholder engagement to confirm that issues raised by stakeholders were captured correctly. We did this through reviewing minutes of meetings and reviewing associated documents and records.
- Reviewing BT's process for identifying and determining material issues to confirm that the right issues were included in their Report. We did this by benchmarking reports written by BT and its peers to ensure that sector specific issues were included for comparability. We also tested the filters used in determining material issues to evaluate whether BT makes informed business decisions that may create opportunities that contribute towards sustainable development.
- Auditing BT's data management systems to confirm that there were no significant errors, omissions or mis-statements in the report. We did this by reviewing the effectiveness of data handling procedures, instructions and systems, including those for internal verification. We also spoke with those key people responsible for compiling the data and drafting the report.
- Reviewing BT's Group Internal Audit's (GIA)<sup>1</sup> process and evidence files to confirm that their internal verification was performed thoroughly. GIA checked the validity of data and information in the following sections of the report:
  - Introduction – Our Strategy, Supporting the nation through Covid-19.
  - Being transparent & accountable – Accountability, Managing Risk, Acting with Integrity, Disclosing policies and performance.

<sup>1</sup> GIA is an independent, objective, review function for the BT Group. Its role is to provide independent and objective assurance to senior management and the Board as to the adequacy and effectiveness of key controls and of risk management activities across the organisation. The Director of Risk, Compliance and Assurance retains the right to report to the Board *Audit & Risk Committee* instances where the department's independence or objectivity is impaired by the activity or behaviour of audit.

## LR Independent Assurance Statement continued

### Observations

Further observations and findings, made during the assurance engagement, are:

- **Stakeholder inclusivity:** We are not aware of any key stakeholder groups that have been excluded from BT's stakeholder engagement process. BT demonstrated that they have incorporated these stakeholder concerns into their management approach and decision-making processes in order to develop a structured engagement approach and response to sustainability issues.
- **Materiality:** We are not aware of any material issues concerning BT's sustainability performance that have been excluded from the report. It should be noted that BT has established extensive criteria for determining which issue/aspect is material and that these criteria are not biased to the company's management.
- **Responsiveness:** BT has processes in place to respond to its stakeholders especially government authorities, employees and the public, partners and suppliers, shareholders and investors.
- **Impact:** BT have demonstrated that they have processes in place to determine the impact of the programmes discussed in the Report.
- **Reliability:** Data management systems are considered to be well defined and implemented. BT have acted upon the recommendations made by LR in 2020. The following additional recommendations are made this year:

- The management of data derived from outsourced processes should be reviewed, particularly in relation to refrigerant gas losses, so that data accuracy and reliability in this area can be improved.

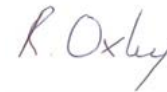
### LR's standards, competence and independence

LR implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065 Greenhouse gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition and ISO/IEC 17021 Conformity assessment – Requirements for bodies providing audit and certification of management systems that are at least as demanding as the requirements of the International Standard on Quality Control 1 and comply with the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants.

LR ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification assessments is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.

LR is BT's certification body for ISO 9001, ISO 14001, ISO 27001, ISO 22301, ISO 20000-1, OHSAS 18001, ISO 50001 and ISO 45001. We also provide BT with a range of related training services and supply chain assessments. The verification and certification assessments, together with the training, are the only work undertaken by LR for BT and as such does not compromise our independence or impartiality.

Signed



Richard Oxley  
LR Lead Verifier

Dated: 21st May 2021



Graham Colebeck  
LR Verifier

On behalf of Lloyds Register Quality Assurance Limited  
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LR reference: LRQ0772591



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