

1. Introduction

To meet all market demands and reiterating our commitment to transparency, the Vivo Integrated Report 2024 was drawn up in accordance with the GRI Standards and the International Integrated Reporting Framework (IR). We also observe the guidelines of the Task Force on Climate-related Financial Disclosures (TCFD), Sustainability Accounting Standards Board (SASB), and correlating the Sustainable Development Goals (SDGs).

Overall, we consider the disclosure requirements of the other transparency platforms in which we participate, such as the B3 Corporate Sustainability Index (ISE) and the Dow Jones Sustainability Index (DJSI).

This Basis of Preparation follows the updated version of the methodology set out by PwC, and details the criteria for the indicators reported in the Integrated Report 2024, aiming at further assuring the suitability, traceability, and comparability of the publication.

The assurance process was carried out between March and June 2024.

Other sustainability information can be accessed at:

- <https://www.vivo.com.br/a-vivo/sustentabilidade>
- <https://ri.telefonica.com.br/en/>
- <https://ri.telefonica.com.br/en/esg/sustainability-reports/>

2. Organizational thresholds and exceptions in the scope of reporting

The governance, environmental and social information reported herein account for 96.2% of the scope of the financial statements and include the Direct Controlling Shareholders: Terra Networks Brasil Ltda; Telefônica Transportes e Logística Ltda; POP Internet Ltda; FIDC Vivo Money I, Fundo de Investimento em Direitos Creditórios; FIDC Vivo Money III, Fundo de Investimento em Direitos Creditórios; Telefônica Cloud e Tecnologia do Brasil S.A.; Telefônica IoT, Big Data e Tecnologia do Brasil S.A.; Vivo Ventures Fundo de Investimento em Participações and Vivo Pay Holding Financeira Ltda.

3. Accounting information, currencies, and conversion

The accounting information released stems from the results disclosed at the Investor Relations website in documents made available by the Results Center (4Q24 Results Presentation and 4Q24 Earnings Release and Standardized Financial Statements 2024) for the same period (2024) and subject to audit by an independent auditor (PwC). No conversions to other currencies were made.

4. Reporting systems

Carried out annually between the months of December and March, data collected for the indicators referenced in the Indicators and Criteria spreadsheet (available below) followed the involvement of the areas responsible for each topic and the use of specific systems for each information demand, such as Sygris for environmental and safety data, Gretel for waste data, Power Bi for human resources data management, SAP, Service Now and Success as the information ERP. The process of collecting GRI indicators was conducted applying spreadsheets called Collection Sheets, specific to the Integrated Report 2024.

5. Details of the reporting criteria

The GRI Standards disclosure items which, according to PwC's methodology, required more detail than those outlined in the report content can be found in the table below:

GRI Indicator/ Disclosure/ Content*	Name of standard	Response to the detailed criteria	Exceptions to thresholds and reporting period (Customer completion)	Changes in thresholds and criteria since the last report (Customer completion)	Justification for changes in thresholds and criteriasince the last report (Customer completion)	Indicator Assured by PwC
2-1 (2021)	Organizational details		N/A	N/A	N/A	NO
2-2 (2021)	Entities included in the organization's sustainability reporting		N/A	N/A	N/A	YES
2-3 (2021)	Reporting period, frequency and point of contact		N/A	N/A	N/A	NO
2-4 (2021)	Reinstatements of information		N/A	N/A	N/A	YES
2-5 (2021)	External assurance		N/A	N/A	N/A	YES
2-6 (2021)	Activities, value chain and other business relationships	c. relevant business relationships include partners within Telefónica's value chain or stakeholders outside the value chain who are nonetheless affected in some way by the company's activities. d. significant changes are those that impact the management of stakeholder relationships, such as changes in policies and/or significant variations in the number of service-providing suppliers.	N/A	N/A	N/A	NO
2-7 (2021)	Employees	Regarding item "e," relevant fluctuations are those resulting from the discontinuation of a given project/service, the implementation of a new project/service, and that may represent a variation of 5% (positive or negative). The Fluctuation reported in this Report was less than 1%, therefore it is not classified as a "relevant fluctuation." Regarding item "c," we considered permanent employees (excluding contractors and board members), and the total number reflects the last day of year 2024 (12/31/2024). Employees - For "employees," we considered permanent employees (excluding interns, apprentices, contractors, and board members).	N/A	N/A	N/A	NO

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2-8 (2021)	Workers who are not employees	Regarding item “c,” relevant fluctuations are those resulting from the discontinuation of a given project/service, the implementation of a new project/service, and that may represent a variation of 5% (positive or negative). The Fluctuation reported in this Report was 4.5%, therefore it is not classified as a “relevant fluctuation.” Regarding item “b,” we considered workers who are not employees to be those who do not have a labor relationship with the company, however have this relationship with a subcontractor. The total number reflects the last day of year 2024 (12/31/2024).	N/A	N/A	N/A	YES
2-9 (2021)	Governance structure and composition	c. On April 25, 2025, the Board of Directors of Telefônica Brasil was renewed with a term extending to 2028. This report presents both the composition for the year 2024 and the current composition. Additionally, there are only sitting members.	N/A	N/A	N/A	NO
2-10 (2021)	Nomination and selection of the highest governance body		N/A	N/A	N/A	NO
2-11 (2021)	Chairman of the highest governance body		N/A	N/A	N/A	NO
2-12 (2021)	Role of the highest governance body in overseeing the management of impacts		N/A	N/A	N/A	NO
2-13 (2021)	Delegation of responsibility for managing impacts		N/A	N/A	N/A	NO

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2-14 (2021)	Role of the highest governance body in sustainability reporting		N/A	N/A	N/A	NO
2-15 (2021)	Conflicts of interest	a. A conflict of interest occurs when an individual has personal or family interests that may compromise their impartiality in relation to a decision, affecting the Company’s decision-making process.	N/A	N/A	N/A	NO
2-16 (2021)	Communication of crucial concerns	a. critical concerns include situations that negatively affect the company’s stakeholders, excluding cases received through Whistleblowing Channels and/or other claims and complaints mechanisms.	N/A	N/A	N/A	YES
2-17 (2021)	Collective knowledge of the highest governance body		N/A	N/A	N/A	NO
2-18 (2021)	Evaluation of the performance of the highest governance body		N/A	N/A	N/A	NO
2-19 (2021)	Remuneration policies		N/A	N/A	N/A	NO
2-20 (2021)	Annual total compensation ratio	a. Compensation includes fixed and variable compensation, benefits, and long-term incentives.	N/A	N/A	N/A	NO

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2-21 (2021)	Annual total compensation ratio	a) Employees - We define “employees” as permanent staff (excluding interns, apprentices, contractors, and board members). Total annual compensation: Total annual compensation includes salary, bonuses, stock awards, stock options, non-equity incentive compensation plans, changes in pension value, and non-qualified deferred compensation earnings offered during the year. b.i. Highest-paid individual: we considered the position of CEO of the Company, which is held by the same individual as in the previous report.	N/A	N/A	N/A	YES
2-22 (2021)	Statement on sustainable development strategy		N/A	N/A	N/A	NO
2-23 (2021)	Policy commitments	Direct link to risk management and not exclusively associated with environmental aspects. The application of the precautionary principle involves the adoption of a risk management system (presented in the report).	N/A	N/A	N/A	NO
2-24 (2021)	Embedding policy commitments		N/A	N/A	N/A	NO
2-25 (2021)	Processes to remediate negative impacts		N/A	N/A	N/A	YES
2-26 (2021)	Mechanisms for seeking advice and raising concerns		N/A	N/A	N/A	YES
2-27 (2021)	Compliance with laws and regulations		N/A	N/A	N/A	YES
2-28 (2021)	Membership associations		N/A	N/A	N/A	NO

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2-29 (2021)	Approach to stakeholder engagement		N/A	N/A	N/A	YES
2-30 (2021)	Collective bargaining agreements	a) Employees - For “employees,” we considered permanent employees (excluding interns, apprentices, contractors, and board members).	N/A	N/A	N/A	NO
3-1 (2021)	Process to define material topics		N/A	N/A	N/A	YES
3-2 (2021)	List of material topics		N/A	N/A	N/A	YES
3-3 (2021)	Management of material topics: Digitization		N/A	N/A	N/A	NO
3-3 (2021)	Managing material topics: Ethics and competitiveness		N/A	N/A	N/A	NO
3-3 (2021)	Management of material topics: Customer experience		N/A	N/A	N/A	NO
3-3 (2021)	Management of material topics: Environmental management		N/A	N/A	N/A	NO
3-3 (2021)	Gestão dos temas materiais: Corporate Management		N/A	N/A	N/A	NO
3-3 (2021)	Managing material topics: Talent management		N/A	N/A	N/A	NO
3-3 (2021)	Management of material topics: Innovation		N/A	N/A	N/A	NO
3-3 (2021)	Managing material topics: Climate change		N/A	N/A	N/A	NO
3-3 (2021)	Management of material topics: Privacy protection		N/A	N/A	N/A	NO
3-3 (2021)	Management of material topics: Cybersecurity		N/A	N/A	N/A	NO
3-3 (2021)	Management of material topics: Supply chain sustainability		N/A	N/A	N/A	NO

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201-1 (2016)	Direct economic value generated and distributed	The reported DVA includes: personnel expenses; taxes, fees, and contributions; remuneration of third-party capital; and remuneration of own capital.	N/A	N/A	N/A	YES
203-1 (2016)	Investments in infrastructure and support services	Impact: a materialized risk that requires compensatory or mitigation actions. Relevance is associated with the magnitude of the impact. Significant: Refers to investments that have a relevant impact and are essential for growth, innovation, or improvement of services. Positive Impacts: These are beneficial effects generated by investments, which may involve improvements in service quality or social, economic, or environmental benefits.	N/A	N/A	N/A	NO
203-2 (2016)	Significant indirect economic impacts	a. Significant indirect economic impacts are associated with potential improvements in healthcare services, financial services, consumer and media services, utilities, etc. The impacts are primarily linked to the implementation of 5G technology but are not directly captured by Telefônica.	N/A	N/A	N/A	NO
204-1 (2016)	Proportion of spending on local suppliers	Local suppliers include all partner companies enrolled with the National Registry of Legal Entities (CNPJ). We considered as “important operational units” any unit of Telefônica Brasil that generated expenses arising from the purchase of services or products. Calculation: Total spending on local suppliers/total spending on suppliers.	N/A	N/A	N/A	NO

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205-1 (2016)	Operations assessed for risks related to corruption	Operations: Set of essential activities carried out by the organization to achieve its goals. Significant risks: These are threats that, if they occur, may significantly impact the continuity, reputation, security, or results of the organization.	N/A	N/A	N/A	YES
205-2 (2016)	Communication and training about anti- corruption policies and procedures	Training in the Responsible Business Principles is applied globally by the Telefónica Group. The percentage refers to Brazilian employees invited by the Group to take the currently available training. Categories considered: Leadership positions: Executive Officers. Intermediate leaders: Coordinators, Specialists, Managers, General Managers, Operations Managers, Senior Managers, Supervisors. Other positions: All other positions in the Company, except for Apprentices.	N/A	N/A	N/A	YES
205-3 (2016)	Confirmed incidents of corruption and actions taken	a. Confirmed cases are those received through whistleblowing channels and deemed valid. b.d. Employees - permanent employees (excluding interns, apprentices, contractors, and board members), which does not prevent access to the Whistleblowing Channel.	N/A	N/A	N/A	YES
206-1 (2016)	Legal actions for anti- competitive behavior, anti-trust and monopoly practices	a. The legal actions database is the control system for lawsuits in which Telefônica Vivo is involved in some way and serves as a control for the department handling these cases. b. The main outcomes are those legal actions deemed valid.	N/A	N/A	N/A	YES

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301-3 (2016)	Reclaimed products and their packaging materials	a. Recovered products and packaging refer to and present the results of the Company's reverse logistics programs (Vivo Recicle, Vivo Renova, Fixed Telephony (recycling and recovery)). i. To ensure the effectiveness of its circular economy initiatives, Vivo uses Telefónica's Waste Management System (GReTel, in Portuguese) to monitor and track the types and volumes of waste generated and their treatment, including the Company's reverse logistics programs. Volumes are monitored and tracked through the issuance of regulatory waste management documentation.	N/A	N/A	N/A	NO
302-1 (2016)	Energy consumption within the organization	The Company manages energy across all own operations, including the administrative headquarters.	N/A	N/A	N/A	YES
302-3 (2016)	Energy intensity	The energy intensity ratio considers energy consumption within the organization (fuel used in fleet and operations, as well as electricity) versus traffic in our operations (the measure that makes the delivery of our services most tangible).	N/A	N/A	N/A	YES
302-4 (2016)	Reduction of energy consumptio	The energy reduction reported herein comes from direct measurements obtained through multimeters, indirect measurements, studies, or information taken from equipment data sheets.	N/A	N/A	N/A	YES
303-1 (2018)	Interactions with water as a shared resource		N/A	N/A	N/A	NO

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303-3 (2018)	Water withdrawal	b. The water stress analysis was conducted using the World Resources Institute (WRI)'s Aqueduct tool, which can be accessed at https://shre.ink/1ueX (accessed on 01/21/2025). With the tool, we assess Telefônica Brasil's sites located in low-medium, medium-high, or high water stress areas. Only consumption from sites located in regions classified as High and Extremely High water stress was accounted for as water stress areas.	N/A	N/A	N/A	NO
KPI COMPLEMENTAR - USO DA ÁGUA	Consumption and Water Efficiency Management		N/A	N/A	N/A	YES
303-5 (2018)	Water consumption	b. We assess Telefônica Brasil's sites located in low-medium, medium-high, or high water stress areas. Only consumption from sites located in regions classified as High and Extremely High water stress was accounted for as water stress areas. c. Areas with low availability, quality, or accessibility of water, i.e., areas of water stress.	N/A	N/A	N/A	NO
305-1 (2016)	Direct (Scope 1) GHG emissions	g. Brazilian GHG Protocol Program (which uses AR6 for GWP sources) and ISO 14064-3.	N/A	N/A	N/A	NO
305-2 (2016)	Energy indirect (Scope 2) GHG emissions	g. Brazilian GHG Protocol Program (which uses AR6 for GWP sources) and ISO 14064-3.	N/A	N/A	N/A	NO

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305-3 (2016)	Other indirect (Scope 3) GHG emissions	e.iii. significant changes are substantial and long-lasting climate changes that directly impact the Company’s infrastructure, operations, and services. g. Brazilian GHG Protocol Program (which uses AR6 for GWP sources) and ISO 14064-3.	N/A	N/A	N/A	NO
305-4 (2016)	GHG emissions intensity		N/A	N/A	N/A	NO
305-5 (2016)	Reduction of GHG emissions	g. Brazilian GHG Protocol Program (which uses AR6 for GWP sources) and ISO 14064-3. 2.9.3. 2.9.3. Primary effects are activities or elements designed to reduce GHG emissions, such as carbon storage. Secondary effects are unintended and smaller-scale consequences of a reduction initiative, including changes in production or manufacturing, that result in changes in GHG emissions elsewhere.	N/A	N/A	N/A	NO
306-1 (2020)	Waste generation and significant waste-related impacts	a. Significant impacts are those that may cause harm or benefit to the environment and that exceed the average of our historical series or the sector’s historical series. Actual impacts are those that have already occurred, and potential impacts are those that have not yet occurred.	N/A	N/A	N/A	NO
306-2 (2020)	Management of significant waste-related impacts	a. Significant impacts are those that may cause harm or benefit to the environment and that exceed the average of our historical series or the sector’s historical series.	N/A	N/A	N/A	NO
306-3 (2020)	Waste generated	b. The Company has a global waste management system named GReTel (Telefónica’s Waste Management; or Gestão de Resíduos da Telefónica, in Portuguese). What was considered falls under the Company’s operational control.	N/A	N/A	N/A	NO

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306-4 (2020)	Waste diverted from disposal	e. The Company has a global waste management system named GReTel (Telefónica's Waste Management; or Gestão de Resíduos da Telefónica, in Portuguese). What was considered falls under the Company's operational control.	N/A	N/A	N/A	NO
306-5 (2020)	Waste directed to disposal	e. The Company has a global waste management system named GReTel (Telefónica's Waste Management; or Gestão de Resíduos da Telefónica, in Portuguese). What was considered falls under the Company's operational control.	N/A	N/A	N/A	NO
KPI COMPLEMENTAR - GESTÃO DE RESÍDUOS	Waste Management		N/A	N/A	N/A	YES
308-1 (2016)	New suppliers that were screened using environmental criteria	a. New suppliers: suppliers hired during the reporting period. Suppliers are assessed based on their activities and environmental aspects, using criteria such as compliance with the law; life cycle and preventive action; environmental policy; environmental management; climate change; waste; single-use plastics; Eco Rating; hazardous substances and chemicals; consumption of materials, resources and air emissions. In this sense, we are able to prioritize supplier management in terms of potential environmental impact. For Supplier management, we use an indicator called INA = Non-compliance Index, which is composed of the total number of failed + pending requirements divided by the Total Number of Monitored Requirements. The reported percentage corresponds to the number of suppliers with an INA score above 50%.	N/A	N/A	N/A	NO

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308-2 (2016)	Negative environmental impacts in the supply chain and actions taken	a. Supplier Assessment is conducted based on an internal Work Instruction. This Work Instruction (IT, in Portuguese) is applied to critical suppliers and other stakeholders in the Company's product and service supply chain that interact with the organization's Environmental Management System, as well as to establish the system for monitoring environmental legal requirements and other requirements subscribed to by the organization applicable to the scope of activity or contractual object. b., c. d. These refer to categories of services considered critical in relation to the supply of goods and services associated with significant environmental aspects.	N/A	N/A	N/A	NO
401-1 (2016)	New hires and employee turnover	Permanent employees (excluding interns, apprentices, employees of Global operations and the Telefônica Foundation, TIS, Cloud, OIT and Tlog companies). - Calculated as the number of new employee hires divided by the headcount at the end of the period. - F112 Calculated as (total new employee hires + total terminations)/2 divided by the headcount at the end of the period.	N/A	N/A	N/A	NO
403-1 (2018)	Occupational health and safety management system	Employees are considered to be the staff of Telefônica Brasil S.A., Fundação Telefônica, and Terra Networks Brasil S.A., including 100% of the positions, including apprentices, interns, and board members.	N/A	N/A	N/A	NO
403-2 (2018)	Hazard identification, risk assessment and incident investigation	Employees are considered to be the staff of Telefônica Brasil S.A., Fundação Telefônica, and Terra Networks Brasil S.A., including 100% of the positions, including apprentices, interns, and board members.	N/A	N/A	N/A	NO

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403-3 (2018)	Occupational health services	Employees are considered to be the staff of Telefônica Brasil S.A., Fundação Telefônica, and Terra Networks Brasil S.A., including 100% of the positions, including apprentices, interns, and board members.	N/A	N/A	N/A	NO
403-4 (2018)	Worker participation, consultation and communication on occupational health and safety	Employees are considered to be the staff of Telefônica Brasil S.A., Fundação Telefônica, and Terra Networks Brasil S.A., including 100% of the positions, including apprentices, interns, and board members.	N/A	N/A	N/A	NO
403-5 (2018)	Worker training on occupational health and safety	Employees are considered to be the staff of Telefônica Brasil S.A., Fundação Telefônica, and Terra Networks Brasil S.A., including 100% of the positions, including apprentices, interns, and board members.	N/A	N/A	N/A	NO
403-6 (2018)	Promotion of worker health	Employees are considered to be the staff of Telefônica Brasil S.A., Fundação Telefônica, and Terra Networks Brasil S.A., including 100% of the positions, including apprentices, interns, and board members.	N/A	N/A	N/A	NO
403-7 (2018)	Prevention and mitigation of occupational healthand safety impacts directly linked by business relationships	a. Significant impacts on occupational safety and health are defined through a risk matrix in which probability and severity were established, resulting in risk levels and control measures, including those considered most significant.	N/A	N/A	N/A	NO
403-8 (2018)	Workers covered by an occupational health and safety management system	Employees are considered to be the staff of Telefônica Brasil S.A., Fundação Telefônica, and Terra Networks Brasil S.A., including 100% of the positions, including apprentices, interns, and board members.	N/A	N/A	N/A	NO

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403-9 (2018)	Work-related injuries	a.i. Employees are considered to be the staff of Telefônica Brasil S.A., Fundação Telefônica, and Terra Networks Brasil S.A., including 100% of the positions, excluding interns. ii. High-consequence work-related injuries are those involving limb amputation. iii. Any work-related injury that occurs during the employee's working hours is classified as a recordable work-related injury. For the calculation of lost time or leave days, we considered only the days related to injuries that occurred during the reporting period, excluding remaining days from injuries in previous years. For the calculation of HHT, the average monthly company headcount is multiplied by 200. The same applies to breakdowns by gender and region. Due to the location of the Occupational Safety and Health center in Northern Brazil, the number of accidents and lost time or leave days in the state of Maranhão is accounted for in the North region.	N/A	N/A	N/A	YES
403-10 (2018)	Work-related ill health	a.i. Employees are considered to be the staff of Telefônica Brasil S.A., Fundação Telefônica, and Terra Networks Brasil S.A., including 100% of the positions, excluding interns. Any work-related injury that occurs during the employee's working hours is classified as a recordable work-related injury. Additionally, cases of occupational illnesses are not recognized since the Company provides ergonomic kits to its employees.	N/A	N/A	N/A	YES

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404-1 (2016)	Average hours of training per year, per employee	The Company has a hub that consolidates and makes available events, learning paths, and development actions carefully selected to support employee development, covering a variety of courses and resources. The reported value is calculated as the average number of training hours per employee hired by Telefônica Brasil, considering all training activities conducted in-person and online. It considers TBRA employees. It includes data from Telefônica Brasil S.A., Fundação Telefônica, and Terra Networks Brasil S.A. Leadership positions: CEO, Executive Officers. Intermediate leaders: Coordinators, Specialists, Managers, General Managers, Operations Managers, Senior Managers, Supervisors. Other positions: All other positions in the Company.	N/A	N/A	N/A	NO
405-1 (2016)	Diversity of governance bodies and employees	It considers TBRA employees. It includes data from Telefônica Brasil S.A., Fundação Telefônica , and Terra Networks Brasil S.A. Employees includes members of governance bodies, such as Statutory Officers, members of the Board of Directors and Fiscal Council (both sitting members and alternates). Management positions: CEO, Executive Officers, and VPs (Statutory Officers were not included). Intermediate leaders: Coordinators, Specialists, Managers, General Managers, Operations Managers, Senior Managers, Supervisors. Other positions: All other positions in the Company.	N/A	N/A	N/A	YES

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405-2 (2016)	Ratio of basic salary and remuneration of women to men	Total annual compensation includes salary, bonuses, stock awards, stock options, non-equity incentive compensation plans, changes in pension value, and non-qualified deferred compensation earnings offered during the year. We calculated the ratio between compensation paid to women and men. Management positions: CEO, Executive Officers, and VPs (Statutory Officers were not included). Leadership positions: Store Managers/Coordinators, Managers, Senior Managers, Supervisors. Other positions: Administrative, Call Center, Field and Commissioned Staff; Consultants; Specialists; Senior Specialists; Store and Operational Staff, Professional, and Technicians. Executive level: CEO, Executive Officers, and VPs (Statutory Officers were not included). Management level: Store Managers/Coordinators, Managers, Senior Managers, Supervisors. Non-management level: Administrative, Call Center, Field and Commissioned Staff; Consultants; Specialists; Senior Specialists; Store and Operational Staff, Professional, and Technicians.	N/A	N/A	N/A	YES

GRI Indicator/ Disclosure/ Content*	Name of standard	Response to the detailed criteria	Exceptions to thresholds and reporting period (Customer completion)	Changes in thresholds and criteria since the last report (Customer completion)	Justification for changes in thresholds and criteriasince the last report (Customer completion)	Indicator Assured by PwC
406-1 (2016)	Incidents of discrimination and corrective actions taken	The concept for “cases of discrimination” follows the Brazilian legislation, and the UN’s Standards of Conduct for Companies—tackling discrimination against lesbians, gay people, bisexuals, transvestites, transgender people, and intersex individuals as part of the UN’s Free & Equal movement. The figures refer to reports submitted to the Company’s official channel, which has a global Telefónica system where all the received reports are recorded, from their registration to the end of the investigation and respective action plans. Policies related this topic: www.telefonica.com.br/content/dam/others-sites/telefonica/telefonica-com-br/homepage/pdf/sustentabilidade/principais-politicas/politica-global-direitos-humanos.pdf	N/A	N/A	N/A	NO
409-1 (2016)	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Any form of forced or compulsory labor, or practices related to human trafficking, in accordance with national legislation. The entire operation is assessed for this risk, including suppliers. Policies related this topic: www.telefonica.com.br/content/dam/others-sites/telefonica/telefonica-com-br/homepage/pdf/sustentabilidade/principais-politicas/politica-global-direitos-humanos.pdf www.telefonica.com.br/content/dam/others-sites/telefonica/telefonica-com-br/homepage/pdf/sustentabilidade/responsabilidade-social-corporativa/politica-de-sustentabilidade-na-cadeia-de-fornecimento.pdf	N/A	N/A	N/A	NO

GRI Indicator/ Disclosure/ Content*	Name of standard	Response to the detailed criteria	Exceptions to thresholds and reporting period (Customer completion)	Changes in thresholds and criteria since the last report (Customer completion)	Justification for changes in thresholds and criteriasince the last report (Customer completion)	Indicator Assured by PwC
414-1 (2016)	New suppliers that were screened using social criteria	a. New suppliers: suppliers hired during the reporting period. Suppliers are assessed based on their activities and social aspects, using criteria such as employment relations; working hours; wages; violence and harassment at work; forced labor and human trafficking; child and youth labor; freedom of association and the right to collective bargaining; diversity, inclusion and non-discrimination; health and safety conditions; minerals from conflict-affected and high-risk areas (conflict minerals). We have internal regulations for hiring specialized services (Regulation 010), as well as manager and supplier manuals. We assess service providers that have labor attached to them and seek to monitor around 30% of the companies, which covers around 90% of the people involved (allies).	N/A	N/A	N/A	YES

GRI Indicator/ Disclosure/ Content*	Name of standard	Response to the detailed criteria	Exceptions to thresholds and reporting period (Customer completion)	Changes in thresholds and criteria since the last report (Customer completion)	Justification for changes in thresholds and criteriasince the last report (Customer completion)	Indicator Assured by PwC
414-2 (2016)	Negative social impacts in the supply chain and actions taken	a. In the social front, suppliers are assessed based on their activities and social aspects, such as employment relations; working hours; wages; violence and harassment at work; forced labor and human trafficking; child and youth labor; freedom of association and the right to collective bargaining; diversity, inclusion and non-discrimination; health and safety conditions; minerals from conflict-affected and high-risk areas (conflict minerals). In this sense, we are able to prioritize supplier management in terms of potential social impact. According to the Supplier Sustainability Policy: www.telefonica.com.br/content/dam/others-sites/telefonica/telefonica-com-br/homepage/pdf/sustentabilidade/responsabilidade-social-corporativa/politica-de-sustentabilidade-na-cadeia-de-fornecimento.pdf b. Criteria for determining actual and potential negative social impacts may include working conditions, corporate social responsibility, diversity and inclusion, legal regulations, among others. c. Filters related to economic dependency and the number of hired workers are applied for the calculation.	N/A	N/A	YES	YES
SUPPLEMENTARY KPI - SUPPLIERS ASSESSMENT AND DEVELOPMENT	Coverage and progress of supplier assessments, support for corrective action plans andtraining programs		N/A	N/A	N/A	YES

GRI Indicator/ Disclosure/ Content*	Name of standard	Response to the detailed criteria	Exceptions to thresholds and reporting period (Customer completion)	Changes in thresholds and criteria since the last report (Customer completion)	Justification for changes in thresholds and criteriasince the last report (Customer completion)	Indicator Assured by PwC
415-1 (2016)	Political contributions	Contributions to tax-exempt groups, such as spending on political campaigns, political organizations, lobbyists or lobbying organizations.	N/A	N/A	N/A	NO
418-1 (2016)	Substantiated complaints concerning breaches of customer privacy and losses of customer data	a. substantiated complaints – written notification issued by a regulatory agency or similar official body addressed to the organization identifying violations of customer privacy, or a complaint submitted to the organization that has been acknowledged as legitimate by the organization. privacy breach – non-compliance with existing legal regulations and (voluntary) standards related to the protection of customer privacy. b. A data leak may be intentional or accidental (negligent) and makes the data publicly accessible to anyone. Data theft involves a purpose/interest and is triggered by a party. Data loss - may be accidental or intentional and involves the loss of data that cannot be recovered. 2.1. a significant number is any number of identified complaints.	N/A	N/A	YES	YES