

● Appendices

Appendix 10: GRI index

GRI Standard	#	GRI Disclosure	Relevant section	Omission
General Disclosures				
Organization Profile	102-1	Name of the organization	Koninklijke KPN N.V.	
	102-2	Activities, brands, products, and services	Our purpose and the world around us (p. 9) Strategy, key performance and value creation model (p. 12) Our value for stakeholders: Customer value (p. 20)	
	102-3	Location of headquarters	Rotterdam, the Netherlands	
	102-4	Location of operations	the Netherlands	
	102-5	Ownership and legal form	Corporate governance (p. 66)	
	102-6	Markets served	Our purpose and the world around us (p. 9) Strategy, key performance and value creation model (p. 12) Our performance: Network infrastructure (p. 33) Our performance: Flexible, simple and converged products and services (p. 36) Our performance: Focused innovation and digitalization (p. 42)	
	102-7	Scale of the organization	Strategy, key performance and value creation model (p. 12) Our value for stakeholders: Shareholder value (p. 24) Our performance: Sustainable employability (p. 51) Financial Statements (p. 103)	
	102-8	Information on employees and other workers	Our performance: Sustainable employability (p. 51) Appendix 6: Social figures (p. 211) All employees (on the payroll as regular staff) are eligible for regular performance and career development reviews. Following the implementation of a different approach, 'Het Goede Gesprek', we no longer collect data on individual performance reviews.	Reporting on employees of contractors is considered not applicable to KPN. Our stakeholders do not request us to report on such information.
	102-9	Supply chain	Our performance: Sustainable employability (p. 51) Our performance: Environmental performance and responsible supply chain (p. 55)	
	102-10	Significant changes to the organization and its supply chain	Strategy, key performance and value creation model (p. 12) Our value for stakeholders: Shareholder value (p. 24) Financial Statements (p. 103) Our performance: Flexible, simple and converged products and services (p. 36) Our performance: Network infrastructure (p. 33) Our performance: Sustainable employability (p. 51) Our performance: Environmental performance and responsible supply chain (p. 55) Corporate governance (p. 66)	
	102-11	Precautionary principle or approach	Compliance and risk (p. 73) For our approach to EMF, see: https://www.overons.kpn/en/kpn-in-the-netherlands/sustainability/working-together	
	102-12	External initiatives	The most important charters, principles, or other initiatives to which KPN subscribes or which KPN endorses are: UN Global Compact, UN Declaration on Business and Human Rights, International Labor Organization, OECD Guidelines for Multinational Enterprises, Principles of the World Economic Forum, RE100. For more information and context, see https://www.overons.kpn/en/kpn-in-the-netherlands/sustainability/working-together	
	102-13	Membership of associations	Our most important memberships are: ETNO, Green Grid, Mobility Management Task Force, UN Global Compact, ITU, NL Digital, ECP For more information and the most recent overview of memberships, see: https://www.overons.kpn/en/kpn-in-the-netherlands/sustainability/working-together	

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Strategy	102-14	Statement from senior decision-maker	CEO letter to stakeholders	For information on lobbying activities, see: Appendix 3: Transparency, materiality and stakeholder engagement
	102-15	Key impacts, risks, and opportunities	Our purpose and the world around us (p. 9) Strategy, key performance and value creation model (p. 12) Our performance: Environmental performance and responsible supply chain (p. 55) Compliance and risk (p. 73)	
Ethics and integrity	102-16	Values, principles, standards, and norms of behavior	Remuneration Board of Management (p. 94) Our performance: Safeguarded privacy and security (p. 46) Our performance: Sustainable employability (p. 51) Compliance and risk (p. 73) Our performance: Environmental performance and responsible supply chain (p. 55)	
	102-17	Mechanisms for advice and concerns about ethics	Employees can seek advice and report violations on ethical and lawful behavior by contacting the KPN Helpdesk Security, Compliance and Integrity. All reports made to this helpdesk are registered. In 2020, 3,613 reports have been made to the helpdesk. However, KPN only registers reports on violations of the Code of Conduct and the subcodes (which include all company policy on ethical and lawful behavior) including the results of formal investigation and follow-up in terms of corrective measures. The system is not yet designed to be able to register requests for advice separately.	For more information, see our Code of Conduct and the KPN SpeakUp Line: https://ir.kpn.com/websites/kpn/English/7050/code-of-conduct.html
Governance	102-18	Governance structure	Corporate governance (p. 66) Compliance and risk (p. 73) Composition of the boards (p. 82)	Reports on possible violations of the KPN Code of Conduct or subcodes (which include all company policy on ethical and lawful behavior) are registered by the KPN Helpdesk Security, Compliance and Integrity. In 2020, 1,407 reports on possible violations have been registered. In 97 occasions, these were followed by corrective measures. KPN does not register the number of complaints about breaches of the company Code or other ethical issues at the helpdesks, social media and mvo@kpn.com .
	102-19	Delegating authority	Corporate governance (p. 66) Compliance and risk (p. 73) Composition of the boards (p. 82) Report by the Supervisory Board (p. 89)	For the Code and more information on anonymous reporting, see: https://ir.kpn.com/websites/kpn/English/7050/code-of-conduct.html Compliance and risk (p. 73)
	102-20	Executive-level responsibility for economic, environmental, and social topics	Corporate governance (p. 66) Composition of the boards (p. 82) Report by the Supervisory Board (p. 89)	
	102-21	Consulting stakeholders on economic, environmental, and social topics	Corporate governance (p. 66) Composition of the boards (p. 82) Appendix 3: Transparency, materiality and stakeholder engagement (p. 185)	
	102-22	Composition of the highest governance body and its committees	Composition of the boards (p. 82) Report by the Supervisory Board (p. 89)	
	102-23	Chair of the highest governance body	Composition of the boards (p. 82)	
	102-24	Nominating and selecting the highest governance body	Corporate governance (p. 66) Report by the Supervisory Board (p. 89)	

GRI Standard	#	GRI Disclosure	Relevant section	Omission
102-25		Conflicts of interest	Remuneration Board of Management (p. 94) Corporate governance (p. 66) Report by the Supervisory Board (p. 89)	
102-26		Role of highest governance body in setting purpose, values, and strategy	Composition of the boards (p. 82) Corporate governance (p. 66) Report by the Supervisory Board (p. 89) Compliance and risk (p. 73)	
102-27		Collective knowledge of highest governance body	Composition of the boards (p. 82) Corporate governance (p. 66) Report by the Supervisory Board (p. 89) Compliance and risk (p. 73)	
102-28		Evaluating the highest governance body's performance	Report by the Supervisory Board (p. 89)	
102-29		Identifying and managing economic, environmental, and social impacts	Compliance and risk (p. 73)	
102-30		Effectiveness of risk management processes	Compliance and risk (p. 73) Report by the Supervisory Board (p. 89)	
102-31		Review of economic, environmental, and social topics	Compliance and risk (p. 73)	
102-32		Highest governance body's role in sustainability reporting	Appendix 3: Transparency, materiality and stakeholder engagement (p. 185)	
102-33		Communicating critical concerns	Critical concerns are communicated on a quarterly basis to both the Board of Management and the Supervisory Board. This communication consists of a GRIP report, an external audit report and an internal audit report. The GRIP report is most comprehensive and includes all risks for KPN communicated by risk managers. The external audit report comprises mostly financial risks for KPN whereas the internal audit report reports financial and IT security risks. The Board of Management closely monitors all risks and defines procedures and working methods for critical risks. All risks are reviewed by the Audit Committee.	
102-34		Nature and total number of critical concerns	Reference omitted	The nature and number of critical concerns raised during 2020 cannot be communicated, as this concerns sensitive information.
102-35		Remuneration policies	Remuneration Board of Management (p. 94) Report by the Supervisory Board (p. 89)	
102-36		Process for determining remuneration	Remuneration Board of Management (p. 94) Report by the Supervisory Board (p. 89)	
102-37		Stakeholders' involvement in remuneration	Report by the Supervisory Board (p. 89)	
102-38		Annual total compensation ratio	We monitor the ratio in annual total compensation for our employees in the main country of operation: the Netherlands. The basis for determining the ratio is the pension base salary, which includes all fixed components of the salary of our employees. For the calculation, we use the annualized salary paid in the reporting year. This is not by definition a full time salary, part time salaries are also included. All bonuses paid during 2020 are included in the calculation, including the value of vested shares or phantom shares received by employees in the reporting year. For the reporting year 2020, the ratio of annual total compensation of the highest-paid individual to the median annual total compensation is 27,6/1. The total annual compensation of the highest paid individual is predominately defined by incentives. Consequently this results in highly fluctuating total annual compensation year-on-year even though base payments remains unchanged.	

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	102-39	Percentage increase in annual total compensation ratio	We monitor the ratio in annual total compensation for our employees in the main country of operation, the Netherlands. The basis for determining the ratio is the pension base salary, which includes all fixed components of the salary of our employees. For the calculation, we use the annualized salary as paid in the reporting year. This is not by definition a full time salary, part time salaries are also included. All bonuses paid during 2020 are included in the calculation, including the value of vested shares or phantom shares received by employees in the reporting year. For the reporting year 2020, the annual total compensation of the highest paid individual increased with 22.3% in 2020 (compared with 2019) and the annual total compensation of the median increased with 79% in 2020 (compared with 2019). The ratio of the percentage increase of the highest paid individual to the increase of the median annual total compensation of 2020 is 2,82/1.	
Stakeholder engagement	102-40	List of stakeholder groups	Appendix 3: Transparency, materiality and stakeholder engagement (p. 185)	
	102-41	Collective bargaining agreements	Appendix 6: Social figures (p. 211) This indicator supports Principles 1 and 3 of the UN Global Compact.	
	102-42	Identifying and selecting stakeholders	Appendix 3: Transparency, materiality and stakeholder engagement (p. 185)	
	102-43	Approach to stakeholder engagement	Our value for stakeholders: Customer value (p. 20) Appendix 3: Transparency, materiality and stakeholder engagement (p. 185) KPN does not engage with stakeholders exclusively as part of the report preparations process, although all stakeholders input is considered to be of potential value to the report. KPN wants to know what topics stakeholders deem important and actively respond to their rising demands.	
	102-44	Key topics and concerns raised	Our purpose and the world around us (p. 9) Our value for stakeholders: Customer value (p. 20) Appendix 3: Transparency, materiality and stakeholder engagement (p. 185)	
	102-45	Entities included in the Consolidated Financial Statements	Corporate governance (p. 66) Financial Statements (p. 103)	
	102-46	Defining report content and topic boundaries	Strategy, key performance and value creation model (p. 12) Appendix 3: Transparency, materiality and stakeholder engagement (p. 185)	
	102-47	List of material topics	Appendix 3: Transparency, materiality and stakeholder engagement (p. 185)	
	102-48	Restatements of information	Our value for stakeholders: Shareholder value (p. 24) Appendix 3: Transparency, materiality and stakeholder engagement (p. 185)	
	102-49	Changes in reporting	Appendix 3: Transparency, materiality and stakeholder engagement (p. 185).	
	102-50	Reporting period	1 January 2020 - 31 December 2020	
	102-51	Date of most recent report	21 February 2020	
	102-52	Reporting cycle	Annually	
	102-53	Contact point for questions regarding the report	Colophon	
	102-54	Claims of reporting in accordance with the GRI standards	This report has been prepared in accordance with the GRI Standards: Comprehensive option.	
102-55	GRI index	The GRI index can be found in the downloadmanager on www.kpn.com/annualreport		
102-56	External assurance	Combined Independent Auditor's Report (p. 171)		

Material topics

Network quality, reliability & availability

GRI Standard	#	GRI Disclosure	Relevant section	Omission
GRI 103: Management approach 2018	103-1	Explanation of the relevant topic and its Boundaries	Appendix 3: Transparency, materiality and stakeholder engagement (p. 185) Our performance: Flexible, simple and converged products and services (p. 36)	
	103-2	The management approach and its components	Our performance: Flexible, simple and converged products and services (p. 36) Corporate governance (p. 66)	
	103-3	Evaluation of the management approach	Our performance: Flexible, simple and converged products and services (p. 36) Corporate governance (p. 66)	
	Own indicator	FtTH Footprint of the Netherlands	Our performance: Flexible, simple and converged products and services (p. 36) Appendix 2: Connectivity of non-financial information (p. 182)	
	Own indicator	# mobile sites modernized and 5G ready	Our performance: Flexible, simple and converged products and services (p. 36) Appendix 2: Connectivity of non-financial information (p. 182)	
Sustainable ICT solutions				
GRI 103: Management approach 2018	103-1	Explanation of the relevant topic and its Boundaries	Appendix 3: Transparency, materiality and stakeholder engagement (p. 185) Our performance: Focused innovation and digitalization (p. 42) Our performance: Environmental performance and responsible supply chain (p. 55)	
	103-2	The management approach and its components	Our performance: Focused innovation and digitalization (p. 42) Our performance: Environmental performance and responsible supply chain (p. 55) Corporate governance (p. 66)	
	103-3	Evaluation of the management approach	Our performance: Focused innovation and digitalization (p. 42) Our performance: Environmental performance and responsible supply chain (p. 55) Corporate governance (p. 66)	
	Own indicator	# of professionals with secure digital access to healthcare information	Our performance: Focused innovation and digitalization (p. 42) Appendix 2: Connectivity of non-financial information (p. 182)	
	Own indicator	# of clients and patients using healthcare facilities to live with more autonomy	Our performance: Focused innovation and digitalization (p. 42) Appendix 2: Connectivity of non-financial information (p. 182)	
	Own indicator	Energy savings by customers as % of KPN Group energy usage	Our performance: Environmental performance and responsible supply chain (p. 55) Appendix 2: Connectivity of non-financial information (p. 182)	
	Customer interaction			
GRI 103: Management approach 2018	103-1	Explanation of the relevant topic and its Boundaries	Appendix 3: Transparency, materiality and stakeholder engagement (p. 185) Our value for stakeholders: Customer value (p. 20)	
	103-2	The management approach and its components	Our value for stakeholders: Customer value (p. 20) Corporate governance (p. 66)	
	103-3	Evaluation of the management approach	Our value for stakeholders: Customer value (p. 20) Corporate governance (p. 66)	
	Own indicator	Net Promoter Score (NPS)	Our value for stakeholders: Customer value (p. 20) Appendix 2: Connectivity of non-financial information (p. 182)	
	Own indicator	RepTrak	Our value for stakeholders: Customer value (p. 20) Appendix 2: Connectivity of non-financial information (p. 182)	
	Data & information protection			

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GRI Standard	#	GRI Disclosure	Relevant section	Omission
GRI 103: Management approach 2018	103-1	Explanation of the material topic and its Boundaries	Appendix 3: Transparency, materiality and stakeholder engagement (p. 185) Our performance: Safeguarded privacy and security (p. 46)	
	103-2	The management approach and its components	Our performance: Safeguarded privacy and security (p. 46) Corporate governance (p. 66)	
	103-3	Evaluation of the management approach	Our performance: Safeguarded privacy and security (p. 46) Corporate governance (p. 66)	
GRI 418: Customer privacy 2018	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Our performance: Safeguarded privacy and security (p. 46)	
	Own indicator	% of Dutch people that believe their data is safe with KPN	Our performance: Safeguarded privacy and security (p. 46) Appendix 2: Connectivity of non-financial information (p. 182)	
	Own indicator	% of Dutch municipalities monitored for cyber security attacks so that the appropriate mitigation can take place	Our performance: Safeguarded privacy and security (p. 46) Appendix 2: Connectivity of non-financial information (p. 182)	
Supplier selection & good governance				
GRI 103: Management approach 2018	103-1	Explanation of the material topic and its Boundaries	Appendix 3: Transparency, materiality and stakeholder engagement (p. 185) Our performance: Environmental performance and responsible supply chain (p. 55)	
	103-2	The management approach and its components	Our performance: Environmental performance and responsible supply chain (p. 55) Corporate governance (p. 66)	
	103-3	Evaluation of the management approach	Our performance: Environmental performance and responsible supply chain (p. 55) Corporate governance (p. 66)	
	Own indicator	% high-risk Tier I, Tier II and Tier III suppliers audited	Our performance: Environmental performance and responsible supply chain (p. 55) Appendix 2: Connectivity of non-financial information (p. 182)	
	Own indicator	% realized improvements on corrective action plans	Our performance: Environmental performance and responsible supply chain (p. 55) Appendix 2: Connectivity of non-financial information (p. 182)	
Environmental performance				
GRI 103: Management approach 2018	103-1	Explanation of the material topic and its Boundaries	Appendix 3: Transparency, materiality and stakeholder engagement (p. 185) Our performance: Environmental performance and responsible supply chain (p. 55)	
	103-2	The management approach and its components	Our performance: Environmental performance and responsible supply chain (p. 55) Corporate governance (p. 66)	
	103-3	Evaluation of the management approach	Our performance: Environmental performance and responsible supply chain (p. 55) Corporate governance (p. 66)	
	Own indicator	% reduction of energy consumption of KPN Group compared with 2010	Our performance: Environmental performance and responsible supply chain (p. 55) Appendix 2: Connectivity of non-financial information (p. 182)	
	Own indicator	Climate-neutral own operations	Our performance: Environmental performance and responsible supply chain (p. 55) Appendix 2: Connectivity of non-financial information (p. 182)	
	Own indicator	% reuse and recycling	Our performance: Environmental performance and responsible supply chain (p. 55) Appendix 2: Connectivity of non-financial information (p. 182)	

GRI Standard	#	GRI Disclosure	Relevant section	Omission
Other topics				
Economic performance				
GRI 103: Management approach 2018	103-1	Explanation of the material topic and its Boundaries	Appendix 3: Transparency, materiality and stakeholder engagement (p. 185) Strategy, key performance and value creation model (p. 12) Our value for stakeholders: Shareholder value (p. 24)	
	103-2	The management approach and its components	CEO letter to stakeholders (p. 6) Strategy, key performance and value creation model (p. 12) Our value for stakeholders: Shareholder value (p. 24) Corporate governance (p. 66)	
	103-3	Evaluation of the management approach	Corporate governance (p. 66)	
GRI 201: Economic performance 2018	201-1	Direct economic value generated and distributed	Strategy, key performance and value creation model (p. 12) Our value for stakeholders: Shareholder value (p. 24)	
	201-2	Financial implications and other risks and opportunities due to climate change	Our performance: Environmental performance and responsible supply chain (p. 55) Compliance and risk (p. 73) Appendix 7: Environmental figures (p. 213) KPN discloses all material carbon emissions, climate governance and management approach, including the financial implications of risks regarding climate change and the costs of mitigating actions for the CDP (Carbon Disclosure Project). Find our 2020 disclosure at https://cdp.net/en .	
	201-3	Defined benefit plan obligations and other retirement plans	Financial Statements (p. 103)	
	201-4	Financial assistance received from government	KPN does not receive significant financial assistance from the government.	
Tax				
GRI 103: Management approach 2018	103-1	Explanation of the material topic and its Boundaries	Appendix 3: Transparency, materiality and stakeholder engagement (p. 185) Tax and regulations (p. 70)	
	103-2	The management approach and its components	Corporate governance (p. 66) Tax and regulations (p. 70)	
	103-3	Evaluation of the management approach	Corporate governance (p. 66) Tax and regulations (p. 70)	
GRI 207: Tax 2019	207-1	Approach to tax	Corporate governance (p. 66) Tax and regulations (p. 70) For our Tax strategy & Policy, see: https://ir.kpn.com/websites/kpn/English/7070/tax-strategy--policy.html	
	207-2	Tax governance, control, and risk management	Corporate governance (p. 66) Compliance and risk (p. 73) Tax and regulations (p. 70) For our Tax strategy & Policy: https://ir.kpn.com/websites/kpn/English/7070/tax-strategy--policy.html	
	207-3	Stakeholder engagement and management of concerns related to tax	Corporate governance (p. 66) Tax and regulations (p. 70) Appendix 3: Transparency, materiality and stakeholder engagement (p. 185) For our Tax strategy & Policy: https://ir.kpn.com/websites/kpn/English/7070/tax-strategy--policy.html	
	207-4	Country-by-country reporting	Tax and regulations (p. 70) Financial Statements (p. 103)	
Materials				

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GRI Standard	#	GRI Disclosure	Relevant section	Omission
GRI 103: Management approach 2018	103-1	Explanation of the relevant topic and its Boundaries	Appendix 3: Transparency, materiality and stakeholder engagement (p. 185) Appendix 7: Environmental figures (p. 213)	
	103-2	The management approach and its components	Our performance: Environmental performance and responsible supply chain (p. 55) Corporate governance (p. 66) Appendix 7: Environmental figures (p. 213)	
	103-3	Evaluation of the management approach	Corporate governance (p. 66)	
GRI 301: Materials 2018	301-1	Materials used by weight or volume	KPN is a service provider and not a production company. The materials consumed are therefore limited.	
	301-2	Recycled input materials used	Our performance: Environmental performance and responsible supply chain (p. 55)	
	301-3	Reclaimed products and their packaging materials	Our performance: Environmental performance and responsible supply chain (p. 55) Appendix 7: Environmental figures (p. 213) This indicator supports Principles 8 and 9 of the UN Global Compact.	Reporting on reclaimed packaging material is considered not applicable to KPN. Our stakeholders do not request us to report on such information.
Water and effluents				
Water and effluents	103-1	Explanation of the relevant topic and its Boundaries	Appendix 3: Transparency, materiality and stakeholder engagement (p. 185) Appendix 7: Environmental figures (p. 213)	
	103-2	The management approach and its components	Our performance: Environmental performance and responsible supply chain (p. 55) Corporate governance (p. 66) Appendix 7: Environmental figures (p. 213)	
	103-3	Evaluation of the management approach	Corporate governance (p. 66)	
GRI 303: Water and effluents 2018	303-1	Interactions with water as a shared resource	Not applicable	
	303-2	Management of water discharge-related impacts	Not applicable	
	303-3	Water withdrawal	Appendix 7: Environmental figures (p. 213). Only applies to third party freshwater.	
	303-4	Water discharge	Only applies to third party water released to municipal water treatment facilities (same volume assumed as reported under 303-3).	
	303-5	Water consumption	Not applicable	
Effluents and waste				
GRI 103: Management approach 2018	103-1	Explanation of the relevant topic and its Boundaries	Appendix 3: Transparency, materiality and stakeholder engagement Appendix 7: Environmental figures (p. 213)	
	103-2	The management approach and its components	Our performance: Environmental performance and responsible supply chain (p. 55) Corporate governance (p. 66) Appendix 7: Environmental figures (p. 213)	
	103-3	Evaluation of the management approach	Corporate governance (p. 66)	
GRI 306: Effluents and waste 2016	306-1	Water discharge by quality and destination	Not applicable	

GRI Standard	#	GRI Disclosure	Relevant section	Omission
	306-2	Waste by type and disposal method	Appendix 7: Environmental figures (p. 213)	
	306-3	Significant spills	Not applicable	
	306-4	Transport of hazardous waste	Appendix 7: Environmental figures (p. 213). Only transport of hazardous waste within the Netherlands applies	
	306-5	Water bodies affected by water discharges and/or runoff	Not applicable	