

# Bigger Picture

## 2025 Sustainability Report Glossary



A	
<b>Access for Everyone</b>	Telstra's package of products and services to help people on a low income or facing financial hardship to stay connected. This includes the low-income package and marketing plan obligations under Telstra's Carrier Licence Condition 22.
<b>Accessibility Maturity Score</b>	The internal measure of accessibility for our digital assets based on the international Web Content Accessibility Guidelines (WCAG) and expressed as a percentage of identified versus fixed defects.
<b>Affordability (material topic definition)</b>	How we factor in cost-of-living pressures and the global macroeconomic environment into how we price, respond and message in the public sphere.
<b>API (Application Programming Interface)</b>	Set of commands, definitions and protocols that programmers use to interface with external systems.
<b>Artificial intelligence (AI)</b>	Refers to the development of computer systems that can perform tasks usually requiring human intelligence. These tasks may include visual perception, speech recognition or decision making. Artificial intelligence enables machines to perceive their environment, learn from data and make decisions to achieve set goals.
<b>Australian Communications and Media Authority (ACMA)</b>	The Australian Government agency responsible for the regulation of broadcasting, radio communications, telecommunications and online content.
<b>Australian Digital Inclusion Index (ADII)</b>	The Australian Digital Inclusion Index uses survey data to measure digital inclusion across three dimensions of access, affordability and digital ability. A detailed measure of digital inclusion for Australia allows critical barriers to inclusion to be identified. These may be related to accessing networks, the costs of devices or data, or skills and literacies. The Index can help shape initiatives to increase digital inclusion in Australia. (Source: <a href="http://www.digitalinclusionindex.org.au">www.digitalinclusionindex.org.au</a> )
<b>Australian Sustainability Reporting Standard (ASRS)</b>	The Australian Sustainability Reporting Standard is the new mandatory climate disclosure framework which Telstra's climate disclosures will align to in 2026. The ASRS is the Australian equivalent of the International Financial Reporting Standards Foundation's (IFRS) International Sustainability Standards Board (ISSB) S2 Climate Disclosure standard.

B	
<b>Biodiversity (material topic definition)</b>	The variability among living organisms from all sources, including, inter alia, terrestrial, marine and other aquatic ecosystems and the ecological complexes of which they are part; this includes diversity within species, between species and of ecosystems. UN Convention on Biodiversity (source: Taskforce on Nature-related Financial Disclosures, 2025).
<b>Boost Mobile</b>	In FY25, we acquired Boost Mobile. Boost Mobile is a sub-brand under which Telstra markets and sells pre-paid mobile services.

C	
<b>Carbon credits, carbon offsets</b>	Reduced or avoided greenhouse gas emissions from one activity to compensate for or to offset the same amount of greenhouse gas emissions made elsewhere. Carbon offsets are measured in CO <sub>2</sub> e. From FY25, Telstra no longer offsets the emissions from our operations. We did continue to offset emissions associated with Telstra and Belong mobile phone plans and mobile broadband plans until the end of August 2024.
<b>Carbon dioxide emissions equivalent total</b>	<p>The aggregated greenhouse gas emissions (scope 1, 2 and 3) generated by Telstra's activities, expressed in the single measurement unit of carbon dioxide emissions equivalent (CO<sub>2</sub>e).</p> <p>We calculate our greenhouse gas emissions according to the Greenhouse Gas Protocol of the World Business Council for Sustainable Development and World Resources Institute as well as the NGER (Measurement) Determination 2008 (as amended).</p> <p>Scope 3 emissions are additional to our reporting obligations under the NGER Act 2007. We report the following scope 3 greenhouse gas emissions, as categorised in the Greenhouse Gas Protocol Corporate Value Chain (scope 3) Accounting and Reporting Standard:</p> <p><b>Category 1.</b> Purchased goods and services</p>

	<p><b>Category 2.</b> Capital goods</p> <p><b>Category 3.</b> Fuel- and energy-related activities (not included in scope 1 or scope 2)</p> <p><b>Category 4.</b> Upstream transportation and distribution</p> <p><b>Category 5.</b> Waste generated in operations</p> <p><b>Category 6.</b> Business travel</p> <p><b>Category 7.</b> Employee commuting</p> <p><b>Category 8.</b> Upstream leased assets</p> <p><b>Category 9.</b> Downstream transportation and distribution</p> <p><b>Category 11.</b> Use of sold products</p> <p><b>Category 12.</b> End of life treatment of sold products</p> <p><b>Category 15.</b> Investments</p>
<b>Carbon dioxide emission factors</b>	Our approach to greenhouse gas emissions reporting is consistent with reporting requirements set out in the <i>National Greenhouse and Energy Reporting Act (2007)</i> and subordinate legislation. Carbon dioxide emission factors are derived from the <i>National Greenhouse and Energy Reporting (Measurement) Determination 2008</i> (as amended) and are updated each year to reflect changes in Australia's energy mix. Where that Determination does not provide factors (e.g. scope 3 emissions), we use relevant National Greenhouse Account (NGA) Factors (2024), Exiobase or the DEFRA factors. As per accepted practice, we do not restate previous year emissions based on emission factor updates unless materially significant.
<b>Carbon dioxide equivalent (CO<sub>2</sub>e)</b>	The standard unit of measurement used to compare and aggregate greenhouse gas (GHG) emissions. Greenhouse gas emissions are converted to the equivalent amount of carbon dioxide considering their global warming potential relative to carbon dioxide. This accounts for the varying warming impact of different gases.
<b>Carbon emissions intensity (tCO<sub>2</sub>e/PB)</b>	The average rate of carbon emissions relative to the intensity of a specific activity. At Telstra, this is expressed as a ratio of tonnes of carbon dioxide equivalent per petabyte (tCO <sub>2</sub> e/PB) of data traffic. This is calculated using our Australian scope 1 and 2 emissions and domestic network volume traffic measured as bytes uploaded or downloaded at Access Network Points or Points of Interconnect aggregated from monthly totals.
<b>Career Connect</b>	Telstra's AI-enabled talent marketplace, enabling deeper development conversations and integrated performance planning. This marketplace aims to drive a new era of skills-based development to help our teams find meaningful work, learn, experiment and grow.
<b>Carrier</b>	The holder of a Carrier Licence under the Telecommunications Act 1997.
<b>Cash (social and community investment)</b>	Monetary amount paid in support of a community organisation or project.
<b>CDP</b>	<p>CDP (formerly the Carbon Disclosure Project) is a not-for-profit organisation that runs a global disclosure system for investors, companies, cities, states and regions to manage their environmental impacts. Telstra discloses our own climate data to CDP. You can find Telstra's CDP response <a href="#">here</a>.</p> <p>We've partnered with CDP through their Supply Chain Program to engage our suppliers to better account for and address their climate change impacts and use this data to calculate supplier specific emissions intensity factors for scope 3, category 1, 2 and 4.</p>
<b>Cell on Wheels</b>	Cell on Wheels are portable, trailer-mounted mobile base stations used to provide temporary cellular network coverage, particularly during emergencies or at high-traffic events.
<b>Circular economy and waste (material topic definition)</b>	Efforts to move to a system where waste and its associated pollutants are eliminated and materials are kept in use as products, components or raw materials.
<b>Climate impact and adaptation (material topic definition)</b>	Managing and disclosing relevant climate-related physical and transition risks and associated mitigation and adaptation measures.
<b>Climate-related physical risks</b>	Risks resulting from climate change that can be event-driven (acute physical risk) or from longer-term shifts in climatic patterns (chronic physical risk). Acute physical risks arise from weather-related events such as storms, floods, drought or heatwaves, which are increasing in severity and frequency. Chronic physical risks arise from longer-term shifts in climatic patterns including changes in precipitation and temperature which could lead to sea level rise, reduced water availability, biodiversity loss and changes in soil productivity.
<b>Climate-related transition risks</b>	Risks that arise from efforts to transition to a lower-carbon economy. Transition risks include policy, legal, technological, market and reputational risks. These risks could carry financial implications, such as increased operating costs or asset impairment due to new or amended climate-related regulations. Financial performance could also be affected by shifting consumer demands and the development and deployment of new technology.
<b>Community investment (material topic definition)</b>	Making a positive contribution to the communities in which we operate by using our technology, time, funds and expertise, including responding to community needs during disaster relief and recovery.
<b>Connected Future 30</b>	Telstra's new five-year strategy to FY30. Sustainability is a key enabler in this strategy.
<b>Consumer health, safety and welfare (material topic definition)</b>	Health, safety and wellbeing of our products and services in relation to consumers and adhering to customer health and safety codes.

<b>Critical infrastructure and disaster response (material topic definition)</b>	Minimising impacts and responding appropriately to disruptions caused by global challenges, public health crises and natural disasters so we can continue to provide the critical infrastructure that we all depend on.
<b>Customer experience (material topic definition)</b>	Providing leading products and services and delivering brilliant customer experiences through streamlining systems and processes and keeping the diverse needs of all our customers front of mind.
<b>Customer experience (CX) Design Framework</b>	Comprised of 16 principles, guiding product development based on good, better and brilliant customer experiences.
<b>Customers in vulnerable circumstances</b>	A customer in vulnerable circumstances refers to a customer whose circumstances places them at an increased risk of harm or disadvantage, if an organisation does not act with appropriate levels of care. We look at vulnerable circumstances through four dimensions: Economic, Disability, Digitally Excluded, and Safety and Security.
<b>Customers in vulnerable circumstances (T25 target)</b>	Helping one million customers in vulnerable circumstances stay connected through our affordability, accessibility and digital ability programs each year from FY22-25. This metric comprises several different programs, services and activities that are aggregated. The total is calculated based on the number of unique customers who have benefited from a program or service intended to support them to stay connected in the relevant financial year (unique customers per program).
<b>Cyber security, privacy and data protection (material topic definition)</b>	Assuring cybersecurity, data protection and privacy across services and operations.

<b>D</b>	
<b>Decarbonise</b>	Reduce the carbon emissions generated as a result of a process or activity. To achieve Telstra's climate change and energy use goals we are reliant upon the continued decarbonisation of the electricity grid and undertaking key decarbonisation activities including: <ul style="list-style-type: none"> <li>• decarbonising Telstra by becoming more energy efficient, reducing our consumption, and investing in renewable energy</li> <li>• supporting the decarbonisation of the electricity grid by investing in renewable energy and helping our customers access renewables for their energy needs</li> <li>• decarbonising the wider economy by improving the efficiency of our products and investing in technology that helps to address our most significant environmental challenges.</li> </ul>
<b>Decommissioning initiatives</b>	Energy and/or emissions savings as a result of decommissioning and depowering of network equipment in our network infrastructure, at our network facilities or at our commercial buildings. Savings are summed to a total energy and emissions (scope 2) savings as a result of the initiatives over 12 months. These activities are separate to our energy efficiency projects.
<b>Digital inclusion</b>	The premise of digital inclusion is that everyone should be able to make full use of digital technologies and the benefits they bring, while avoiding their potential negative consequences. (Source: <a href="#">What is digital inclusion? - Australian Digital Inclusion Index</a> ).
<b>Digital inclusion (material topic definition)</b>	Enabling all Australians can access and use digital technologies effectively by maintaining our leadership in public policy advocacy, collaborating for impact and championing affordable products and services.
<b>Digital ethics, rights and responsibilities (material topic definition)</b>	Ensuring good governance and ethical standards for emerging technologies (e.g. Ethical AI).
<b>Digital literacy programs</b>	Our digital literacy programs aim to build digital skills and confidence online and include face-to-face and online training or mentoring as well as online resources.  <b>Face-to-face and online training</b>  Our training and mentoring programs include: <ul style="list-style-type: none"> <li>• our digital literacy programs (including programs such as Tech Savvy Seniors)</li> <li>• our Telstra Foundation programs (including programs such as Code Club Australia, Moonhack).</li> </ul> <b>Online resources</b>  We provide instructional digital literacy and cyber safety resources online and track the number of downloads or views.
<b>Digital transformation enablement (material topic definition)</b>	Adapting to and leveraging innovative and emerging technologies (e.g. AI).
<b>Disaster relief (social and community investment)</b>	Covers customer and community measures, including disaster relief credits, disaster-related support and grants and free calls to disaster zones.

<b>Diversity</b>	At Telstra, diversity means difference in all its forms, both visible and not visible. This includes differences that relate to gender, age, cultural background, disability, religion and sexual orientation, as well as differences in background and life experience, and interpersonal and problem-solving skills.
<b>Diversity, equity and inclusion (material topic definition)</b>	Preventing discrimination and valuing and measuring workforce diversity, equity and inclusion (including workplace flexibility). May be abbreviated as DEI.
<b>Double materiality</b>	We apply a double materiality approach, considering materiality from both an impact materiality perspective (the outward-facing impact that Telstra can create on people and the environment), as well as a financial materiality perspective (the inward-facing risks and opportunities which may impact Telstra's value). Our impact materiality assessment informs the content of the Sustainability Report and is a key consideration in how we continue to evolve our sustainability ambitions. We assess financial materiality through our finance and risk management process. We use a combination of key external and internal stakeholder assessments (including surveys and desktop reviews of external assessments such as peer company reports and industry reports) to determine priority topics.

<b>E</b>	
<b>e-waste</b>	Electronic waste (e-waste) is a term used to describe specific items of electrical and electronic equipment, and their parts, that have been disposed by the owner as waste without the intention of reuse.  For our industry, e-waste includes end-of-life consumer devices, batteries, electronic accessories as well as network equipment including routers, servers and cables. Telstra's own e-waste also includes information technology (IT) and lighting equipment.  Electronics stewardship seeks to reduce the impacts of technology – from equipment design through to end-of-life disposal. Electronics stewardship involves taking responsibility beyond the point of manufacture or sale, and influencing across the total life cycle of products to decouple product growth from the reliance on raw materials to manufacture.
<b>Electricity consumption</b>	Electricity used in Telstra's buildings and network facilities. Electricity consumption is based on invoiced (billing) data where available. Where metering data is not available on invoices, estimates are calculated based upon prior invoiced consumption, taking into account seasonal variations. For unmetered assets where consumption is not recorded on the invoice, estimates are calculated using the asset load profiles where distributors have provided them, and if not using an average location-based cost per kWh profile.
<b>Electromagnetic energy (EME)</b>	The energy stored in an electromagnetic field. Most radio communication systems use EME, including mobile phones, base stations, and emergency services communications systems.
<b>Emissions (material topic definition)</b>	Gases which contribute to the greenhouse effect (see greenhouse gas emissions definition below).
<b>Employee health, safety and wellbeing</b>	The occupational health, safety and wellbeing of our employees and supply chain workers.
<b>Employee volunteering and giving (social and community investment)</b>	Value of employee volunteering, charitable donations and donations from the Telstra reward and recognition program.
<b>Energy (material topic definition)</b>	Our approach to managing our demand for, and supply of, energy. This includes energy procurement, supply reliability, energy efficiency, reduction and resilience initiatives, backup power and demand management. It also encompasses our energy investment strategies, including in power purchase agreements (PPAs).
<b>Energy consumption / use</b>	Energy, measured in gigajoules (GJ), is used to run all aspects of our operations. Key energy sources include electricity, gas and liquid fuels used in our buildings and vehicle fleet. Electricity and gas consumption is compiled from metering and billing data. Fleet fuel use is derived from fuel card data. We also consume small amounts of other fuels, such as diesel for standby generators and mobile plant. Our energy consumption data for these activities is based on fuel delivery data.
<b>Energy consumption (total)</b>	Total consumption of electricity, natural gas and fuels for Telstra's buildings, network and fleet, measured in gigajoules.
<b>Energy efficiency projects</b>	Energy and/or emissions savings from energy efficiency projects at our network facilities and commercial buildings.  Savings are summed to a total energy and emissions (scope 2) savings as a result of the initiatives over 12 months.
<b>Engaging, developing and enabling people (material topic definition)</b>	Attracting and retaining talent and building the capability of our people and enabling them to succeed.
<b>ESG</b>	Environmental, social and governance.

<b>ESG regulation and compliance (material topic definition)</b>	Managing environmental, social and governance (ESG) risks and impacts and ensuring compliance of our operations and supply chain.
<b>Ethical business practices (material topic definition)</b>	Complying with ethical and responsible business practices such as anti-bribery and corruption, fair competition, compliance, tax practices and transparency.
<b>Everyone Connected (social and community investment)</b>	Our customer and digital inclusion programs that include digital access and digital innovation.

<b>F</b>	
<b>First Nations</b>	The terms Aboriginal and Torres Strait Islander and First Nations are used interchangeably to reference Australia's First Peoples. The term Indigenous is used where it relates to a program name or is a preferred term.
<b>First Nations rights, reconciliation and inclusion (material topic definition)</b>	Backing the aspirations of First Nations peoples, communities and leaders for a better future by actioning, supporting and advocating for rights, reconciliation and inclusion.
<b>Foregone revenue (social and community investment)</b>	Social contribution in the form of missed earnings to assist community organisations or customers in time of need.

<b>G</b>	
<b>Gender pay equity (compa-ratio)</b>	Compa-ratio compares an employee's fixed remuneration to the median of the market remuneration range that they are mapped against. Compa-ratio analysis includes full time and part time staff in Telstra Group Limited and its controlled entities, excluding casuals, contractors and agency staff. It does not include staff in any other controlled entities within the Telstra Group. Compa-ratio is based on Fixed Remuneration (base salary plus superannuation).
<b>Gigabyte (GB)</b>	A gigabyte is a unit of data is commonly used to measure electronic storage space. Typically, a gigabyte refers to about a billion bytes of information.
<b>Gigajoules (GJ)</b>	A joule is the standard unit of energy in the metric system. A gigajoule (GJ) is one billion joules.
<b>Global Reporting Initiative (GRI)</b>	A multi-stakeholder non-profit organisation that produces the GRI Sustainability Reporting Standards, a comprehensive sustainability reporting framework widely used around the world.
<b>Greenhouse Gas (GHG) emissions</b>	<p>Gases which contribute to the greenhouse effect, resulting in global warming. The six key greenhouse gases recognised by the Kyoto Protocol and included in Australia's National Greenhouse and Energy Reporting (NGER) Act (2007) are:</p> <ol style="list-style-type: none"> <li>1. Carbon dioxide (CO<sub>2</sub>)</li> <li>2. Methane (CH<sub>4</sub>)</li> <li>3. Nitrous oxide (N<sub>2</sub>O)</li> <li>4. Perfluorocarbons (PFC)</li> <li>5. Hydrofluorocarbons (HFC)</li> <li>6. Sulphur hexafluoride (SF<sub>6</sub>)</li> </ol> <p>Greenhouse gas emissions are primarily measured in carbon dioxide equivalent (CO<sub>2</sub>e), which provides a common unit to allow for the comparison and aggregation of emissions, considering their global warming potential.</p>
<b>GSM Association (GSMA)</b>	The GSM (Global System for Mobile) Association is a non-profit trade association representing the interests of mobile network operators globally.

<b>I</b>	
<b>In-kind (social and community investment)</b>	Contribution of products or services, valued at retail cost to Telstra, to assist community organisations.
<b>International Financial Reporting Standards (IFRS) Foundation</b>	A not-for-profit organisation responsible for developing global accounting and sustainability standards, known as the IFRS Standards. The IFRS established the International Sustainability Standards Board (ISSB) in November 2021.
<b>International Sustainability Standards Board (ISSB)</b>	The sub-group of the International Financial Reporting Standards (IFRS) Foundation which holds global accountability for the implementation of the recommendations of the former Taskforce on Climate-related Financial Disclosures (TCFD). The ISSB has published sustainability (S1) and climate (S2) reporting standards.
<b>Internet of Things (IoT)</b>	IoT is about connecting everyday objects and enabling them to send and receive data. Its applications range from simply gathering data to applying smart, connected and intelligent ways to solve the most pressing issues facing our country.
<b>Innovative tech solutions for good (material topic definition)</b>	Using technology for good by creating or enabling innovative programs, products, services and solutions.

<b>ISAE 3000 Assurance Standard</b>	The ISAE 3000 (2013) is the International Standard for Assurance Engagements Other than Audits or Reviews of Historical Financial Information. It is issued by the International Auditing and Assurance Standards Board (IAASB). This is a recognised international standard for assurance engagements other than audits or reviews of historical financial information including report verification, as well as assurance on environmental performance, corporate governance, internal compliance, stakeholder engagement and other areas central to corporate responsibility.
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## J

<b>Joint Alliance for Corporate Social Responsibility (JAC)</b>	JAC is an association of telecom operators aiming to verify, assess and develop the sustainability practices of suppliers in the information and communication technology industry. The JAC pursues joint initiatives between telecom operations and suppliers to validate, evaluate and establish sustainability standards and best practice throughout the supply chain. This includes supplier audits and standards verification.
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## K

<b>Kilowatt (kW)</b>	A measure of one thousand watts of electrical power.
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## L

<b>Leadership and good governance (material topic definition)</b>	Robust governance and leadership, including governance of social and environmental matters.
<b>Leverage (social and community investment)</b>	Contributions by employees to a partner organisation or project as a result of the active support of Telstra (e.g. employee contributions through Telstra's recognition and reward program).
<b>Limited assurance</b>	A reduction in assurance engagement risk to a level that is acceptable in the circumstances of the assurance engagement but where that risk is greater than for a reasonable assurance engagement, as the basis for a negative form of expression of the assurance practitioner's conclusion.
<b>Long term leave</b>	Employees on 12 or more weeks of leave.
<b>Lost time injury (LTI)</b>	An LTI is a work-related injury or disease, including mental health issues, that results in one or more days of lost time (for Australian-based Telstra employees). This metric is no longer dependent on having a worker's compensation claim.
<b>Lost time injury or illness frequency rate (LTIFR)</b>	LTIFR includes injuries or illnesses that result in fatalities or lost time, measured as the number of total recordable injuries or illnesses per one million hours worked and calculated for Telstra employees only on a rolling 12-month basis.

## M

<b>Management costs (social and community investment)</b>	Costs borne by Telstra to deliver the suite of initiatives within our social and community investment program.
<b>Materiality / material topics</b>	Material topics are topics that represent Telstra's most significant impacts on the economy, environment, and people, including impacts on their human rights. We align our materiality definition and methodology with that provided in the Global Reporting Initiative (GRI) 2021 Standards.
<b>Megalitre</b>	A metric unit of capacity equal to a million litres.
<b>Megawatt (MW)</b>	A measure of one million watts of electrical power.
<b>Modern slavery</b>	Modern slavery includes the crimes of human trafficking, slavery and slavery like practices such as servitude, forced labour, child labour, forced or servile marriage, the sale and exploitation of children, and debt bondage.
<b>Modern Slavery Act Statement</b>	A public document produced by an organisation detailing the steps it has taken to ensure that modern slavery is not taking place within its business operations and supply chains. The Telstra Group prepares its annual statement to meet the requirements of the <i>Modern Slavery Act 2018 (Cth)</i> (Australian Act), <i>Modern Slavery Act 2015 (UK)</i> (UK Act) and <i>Fighting Against Forced Labour and Child Labour in Supply Chains Act (CA)</i> (Canadian Act).
<b>Modern slavery and exploitation (material topic definition)</b>	Eliminating modern slavery and exploitation from our supply chain and upholding human rights for all.
<b>mur-D</b>	mur-D is Telstra's hub for incubating ideas, products, and technologies. The name mur-D has a meaningful origin rooted in the Sydney Aboriginal Eora language. The word 'mur' means path, symbolising a journey or direction.

N	
<b>nbn network</b>	A high-speed broadband network that uses a combination of different technologies.
<b>National Emergency Management Agency (NEMA)</b>	The National Emergency Management Agency (NEMA) is an executive agency of the Australian federal government. NEMA is responsible for developing, leading and coordinating Australia's connected and collaborative approach to emergency management.
<b>National Greenhouse Accounts (NGA) Factors</b>	Government approved emission factors of activities to assist companies and individuals in calculating greenhouse gas emissions. The NGA Factors draw on the National Greenhouse and Energy Reporting (Measurement) Determination 2008 (as amended), however methods described have a general application to the calculation of a broader range of greenhouse emissions inventories.
<b>National Greenhouse and Energy Reporting Act 2007; (NGER Act)</b>	Provides a single national framework for the reporting and dissemination of information about the greenhouse gas emissions, greenhouse gas projects, and energy use and production of corporations in Australia. Telstra reports its energy use and greenhouse gas emissions in accordance with the operational control model defined in Section 11 of the NGER Act. We also report selected indirect (scope 3) emissions arising from our business activities to provide a more holistic picture of our emissions footprint. Scope 3 emissions are not required to be reported under the NGER Act 2007 and subordinate legislation.
<b>Nature</b>	The natural world, with an emphasis on the diversity of living organisms (including people) and their interactions among themselves and their environment (source: Taskforce on Nature-related Financial Disclosures, 2025). Nature is made up of four realms: land, ocean, freshwater and atmosphere.
<b>Nature-related risk categories (as defined by the TNFD)</b>	The TNFD defines nature-related risks as potential threats posed to an organisation that arise from its, and wider society's, dependencies and impacts on nature. Nature-related risks can be physical risks, transition risks or systemic risks: <ul style="list-style-type: none"> <li>Nature-related physical risks are risks to an organisation that stem from the degradation of nature. These risks can be acute or chronic.</li> <li>Nature-related transition risks are risks to an organisation that stem from a misalignment of economic actors with actions aimed at protecting, restoring and/ or reducing negative impacts on nature.</li> <li>Nature-related systemic risks are risks to an organisation that arise from the breakdown of the entire system (characterised by modest tipping points combining indirectly to produce large failures and cascading interactions of physical and transition risks).</li> </ul>
<b>Net-zero target</b>	Net-zero greenhouse gas (GHG) emissions by 2050. This commitment has been formally validated by the Science Based Targets initiative (SBTi) as aligning to their Corporate Net-Zero Standard.
<b>Network resilience and reliability (material topic definition)</b>	Continual investment in our networks to increase coverage and performance for all our customers, including improvements to increase network reliability and minimise and manage disruptions.
<b>Non-profit organisation</b>	An organisation that uses surplus revenue to achieve its goals rather than distributing them as profits or dividends.

O	
<b>Online safety and misinformation (material topic definition)</b>	Investment in products, services and programs designed to make the online experience safe for everyone including responsible use of tech, protecting against online threats and raising awareness about misinformation.

P	
<b>Petabyte (PB)</b>	One petabyte is a quadrillion bytes or 1,000 terabytes. A byte is a unit of digital information in computing and telecommunications.
<b>Political engagement, social issues &amp; advocacy (material topic definition)</b>	Telstra's role as an industry leader to influence public policy discussions and advocate for social change that affects our business or customers.
<b>Positive duty</b>	The legal obligation of organisations to take proactive preventative action to create safe, respectful and inclusive workplaces to prevent discrimination and unlawful conduct in the workplace.
<b>Power Purchase Agreement (PPA)</b>	Investments in renewable energy power purchasing. Telstra currently invests in seven PPAs: the Murra Warra Wind Farm, Emerald Solar Farm, Crookwell III Wind Farm, MacIntyre Wind Farm, Munna Creek Solar Farm, Bundaberg Solar Farm and Glenellen Solar Farm.



R	
<b>Reconciliation Action Plan (RAP)</b>	The Reconciliation Action Plan program provides a framework for organisations to support the national reconciliation movement.
<b>Regional Telecommunications Independent Review Committee (RTIRC)</b>	The Regional Telecommunications Review is an opportunity for people living and working in regional, rural and remote areas of Australia to share their views and experiences using telecommunications services in their area. Every three years the Regional Telecommunications Independent Review Committee is appointed to conduct the review. Committee reports are important in setting the regional communications policy agenda in the following years.
<b>RepTrak</b>	A reputation measurement platform used to understand how customers and the broader community think and feel about Telstra.
<b>Responsible sales practices (material topic definition)</b>	Ensuring our marketing and communications of our product and service offerings are accurate, lawful and transparent and that we are selling to and serving our customers ethically and responsibly, in line with their best interests.
<b>Responsible supply chain (material topic definition)</b>	Transparency and monitoring of our supply chain operations and how we engage with our supply chain partners and workers to apply and evolve environmental, social and governance related standards.

S	
<b>Science-Based Targets initiative (SBTi)</b>	The <a href="#">Science-Based Targets Initiative</a> provide a clearly defined pathway for companies to reduce GHG emissions. Targets are considered 'science-based' if they are in line with what the latest climate science says is necessary to meet the goals of the Paris Agreement – to pursue efforts to limit warming to 1.5°C.
<b>Scope 1 emissions</b>	Direct greenhouse gas emissions measured in tonnes CO <sub>2</sub> e produced by our organisation as a result of our activities. Telstra's key sources include transport vehicles (excluding taxis), heavy machinery, generator sets and natural gas consumption. Emissions are calculated using the National Greenhouse and Energy Reporting (Measurement) Determination 2008 (as amended) for Australian-based activities and the Greenhouse Gas Protocol for international activities.
<b>Scope 2 emissions</b>	Indirect greenhouse gas emissions measured in tonnes CO <sub>2</sub> e from the generation of electricity that is purchased and consumed by Telstra. Emissions are calculated using the NGER (Measurement) Determination 2008 (as amended) for Australian-based activities and following the Greenhouse Gas Protocol for international activities.
<b>Scope 3 emissions</b>	Indirect greenhouse gas emissions measured in tonnes CO <sub>2</sub> e that are a consequence of our activities but occur from sources we do not operate. For Telstra, this means all categories assessed as relevant under the Greenhouse Gas Protocol Corporate Value Chain (scope 3) Accounting and Reporting Standard. Emissions are calculated using a mix of supplier specific emissions factors, hybrid emission factors using supplier revenue and emissions data, LCA databases and other published sources such as UK DEFRA Factors and NGA Factors. Refer to the Sustainability Report Data Pack for the calculation methodology by category of scope 3 emissions.
<b>Social and community investment</b>	Investments that create a meaningful benefit for society that may also be valuable to the business. Types of investment includes cash, in-kind, time, management costs, leverage and foregone revenue.
<b>Solar energy generation</b>	Telstra has several thousand sites with solar panels installed, providing power to telecommunications equipment in rural and remote locations where the power grid does not reach. Kilowatt hours are calculated based on geographic location and designed capacity with reference to the Australian Government's Clean Energy Regulator Small Generation Unit / Small-Scale Technology Certificate guidance.
<b>Spectrum</b>	Mobile networks use radio transmission to carry signals through the air just like radio and television. The spectrum we use is defined by where on the dial we sit (the frequency) and how much of the dial we take up (the spectrum bandwidth). The more spectrum bandwidth we have access to, the greater the amount of information we can carry and the more users we can support on our network.
<b>Sponsorship (social and community investment)</b>	Local community and national sponsorships, memberships and donations. Focus on art, health, sport, children and youth, general community assistance, economic development and diversity.



<b>Stakeholder</b>	<p>Our stakeholders are any group or individual who influences or is impacted by our business, and our constructive and transparent engagement with them is the foundation of our approach to sustainability.</p> <p>Telstra's key stakeholders include:</p> <ul style="list-style-type: none"> <li>• shareholders / investment community</li> <li>• employees / potential employees</li> <li>• customers</li> <li>• communities</li> <li>• suppliers</li> <li>• unions</li> <li>• media</li> <li>• regulators</li> <li>• government</li> <li>• industry</li> </ul>
<b>Stand Alone Power Systems (SAPS)</b>	Stand Alone Power Systems operate independently of the grid and supply continuous power 24 hours a day, typically using a mix of solar and battery storage and backup generation.
<b>Stationary energy</b>	Energy used by Telstra to power buildings, offices and telecommunications infrastructure. Includes electricity from the grid, diesel fuel used to power emergency generator sets and natural gas for heating systems. Also includes fuel used in grounds maintenance and solar energy generated and consumed in remote locations. All energy types are converted into Gigajoules (GJ) using their respective energy content conversion factors, and emissions calculated for each energy type using the NGER (Measurement) Determination 2008 (as amended) for scope 1 + 2 emissions and NGA Factors for scope 3 emissions.
<b>Supplier</b>	Any individual or company which provides goods or services to Telstra, directly or indirectly.
<b>Supply chain risk management</b>	Management of risks and opportunities across our supply chain including sanctions, privacy and data security, human rights, health and safety and environmental compliance.
<b>Sustainable / Sustainability</b>	In 1987, <a href="#">United Nations Brundtland Commission</a> published the Report of the World Commission on Environment and Development; Our Common Future, which defined sustainability as “meeting the needs of the present without compromising the ability of future generations to meet their own needs.”
<b>Sustainable Development Goals</b>	The United Nations Sustainable Development Goals (SDGs) comprise 17 goals and 169 targets aimed at addressing the world's most significant development challenges. Working with government and civil society, businesses have an important role to play in achieving these goals.

T	
<b>Taskforce on Nature-related Financial Disclosure (TNFD)</b>	<p>The Taskforce on Nature-related Financial Disclosures (TNFD) has developed a set of disclosure recommendations and guidance that encourage and enable business and finance to assess, report and act on their nature-related dependencies, impacts, risks and opportunities.</p> <p>Telstra is a TNFD early-adopter. As a TNFD early-adopter we registered our intention to start making public disclosures guided by the TNFD recommendations in 2024. Find out more here - <a href="https://tnfd.global/engage/tnfd-adopters/">tnfd.global/engage/tnfd-adopters/</a></p>
<b>Telecommunications Industry Ombudsman (TIO)</b>	Dispute resolution service for small business and residential customers who have a complaint about their telephone or internet service in Australia. The TIO is independent of industry, the government and consumer organisations.
<b>Telecommunications Industry Ombudsman (TIO) complaints</b>	Expression of dissatisfaction from a consumer that is referred to the TIO to identify code rules relevant to the issue. If details of the complaint suggest that code rules may not have been followed, the TIO refers these issues to Telstra.
<b>Telstra Foundation</b>	Telstra Foundation is Telstra's registered, philanthropic charity in Australia with a vision for all Australians to be empowered through technology. Through the Foundation we focus on improving digital inclusion and enabling community action on climate change, in particular within diverse, vulnerable, and disadvantaged communities.
<b>Time (social and community investment)</b>	Contributions of employee time, during work hours, to assist community organisations.
<b>Total Recordable Injury and Illness Frequency Rate (TRIFR)</b>	TRIFR includes injuries or illnesses that result in fatalities, lost time restricted work and medical treatment cases. The metric is measured as the number of total recordable injuries or illnesses per one million hours worked and calculated for Telstra employees only on a rolling 12-month basis.
<b>Training</b>	Training refers to all types of vocational training and instruction, paid educational leave provided for employees, training or education pursued externally and paid for in whole or in part by Telstra, and training on specific topics. Training does not include on-site coaching by supervisors.
<b>Turnover</b>	The number of employees who leave Telstra including all types of separation.

U	
<b>United Nations (UN)</b>	The United Nations is an international organisation founded in 1945. Currently made up of 193 Member States, the UN and its work are guided by the purposes and principles contained in its founding Charter.
<b>United Nations Global Compact (UN Global Compact)</b>	A United Nations initiative to encourage businesses worldwide to adopt sustainable and socially responsible policies, and to report on their implementation. The UN Global Compact is based on ten principles in the areas of human rights, labour rights, the environment and anti-corruption. Telstra has been a signatory since 2011.
<b>Universal Service Obligation (USO)</b>	Telstra has a Universal Service Obligation (USO) to ensure standard telephone services (STS) and payphones are reasonably accessible to all people in Australia on an equitable basis, wherever they work or live. For more information see <a href="#">Telstra - Universal Service Obligation (USO) - Customer Service</a> .

V	
<b>Value Chain</b>	A value chain encompasses the interactions, resources and relationships a business uses and depends on to create its products and services from conception to delivery, consumption and end-of-life, including those in supply and distribution channels, material and service sourcing and the sale and delivery of products and services.
<b>Virtual and augmented reality (VR/AR)</b>	VR and AR are immersive technologies. VR typically requires a headset, creating a digital environment users can interact with. AR typically requires a device such as a phone or tablet to overlay digital information onto the real world.

W	
<b>Wages, benefits and freedom of association (material topic definition)</b>	The wages, benefits and working conditions experienced by our employees and supply chain workers, including freedom of association and access to collective bargaining.
<b>Waste (total)</b>	The total weight of solid materials collected for recycling or disposal to landfill measured in tonnes.
<b>Waste diverted to recyclers</b>	Collecting materials for recovery that enables that material to be reused. Waste diverted to recyclers involves the diversion of waste to a supplier that performs the separation and reprocessing of those materials for another or a similar purpose.
<b>Water (material topic definition)</b>	Managing the impacts of water use and potential discharges to water in our direct operations and supply chain.
<b>Water consumption</b>	<p>The amount of water drawn into the boundaries of the undertaking (or facility) and not discharged back to the water environment or a third party over the course of the reporting period. Water consumption is equal to water withdrawal less water discharge.</p> <p>Amount of water consumed as a result of Telstra's operations, expressed as megalitres (or thousand kilolitres). Consumption is based on billing invoices. Where invoice data is not available, estimates are calculated via substitution with either the corresponding month in the previous year or the neighbouring month's data.</p>
<b>Water withdrawal</b>	The sum of all water drawn into the boundaries of the undertaking (or facility) from all sources for any use over the course of the reporting period.

Additional information on definitions metrics are available on request. Contact:  
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