



Human Rights Policy

Telefônica Brasil S.A.

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Approved by the Board of Directors of Telefônica Brasil S.A. at meeting held on July 22nd 2026.

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VERSION HISTORY

Rev.	Date	Reason for Revision	Prepared by	Reviewed by	Approved by
01	06/24/2019	Creation of a local Policy through adherence to the corporate document.	Corporate Responsibility Department.	Compliance Department; Corporate Legal Department; Legal Appeals Department; Labor Legal Department.	Executive Board meeting on 10/09/2019.
02	04/03/2026	Updates relating to: a. Adaptation of the text from adherence to Telefônica S.A.'s Global Policy to the Human Rights Policy of Telefônica Brasil S.A., with references adjusted to Telefônica Brasil S.A. and its Subsidiaries; b. General review of the document.	Marcella Mattos De Barros Padilha Rosa - Corporate Responsibility Area	Eduardo Cardoso Santos - Compliance Manager; Gabriela Cristina Serra Correa - Compliance Manager; Daniela Valente Junqueira Ayres - Corporate Legal Manager; Fernanda Ribeiro Galante Abrahao De Mattos - Legal Appeals Manager; Vivian Duraes - Labor Legal Manager. Marsuri Lilianet Martinez Romero - Corporate Responsibility Manager Corporativa; Daniella Janoni - Senior Labor Relations Manager	Executive Board meeting on 15/07/2026; Nomination, Compensation and Corporate Governance Committee on 21/07/2026; Board of Directors on 22/07/2026.

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1. Introduction

Telefônica Brasil S.A. believes that communications technology is a fundamental pillar for the effective exercise of human rights, as it facilitates access to information, the exchange of ideas and the creation of opportunities that drive individual and collective development. However, like any other industry, the telecommunications sector is not immune to potential human rights violations throughout its **value chain**.

We uphold the **Responsible Business Principles**, which reflect our ethical commitments as a company and constitute our **Code of Ethics and Conduct**. They **demonstrate our commitment to respecting and promoting internationally recognized human rights**, in line with the **United Nations Guiding Principles on Business and Human Rights**, the **Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises**, and other **international human rights conventions and commitments** (see Annex: Reference Documents - International Regulatory Frameworks).

This commitment is complemented by this Human Rights Policy and, more broadly, by the Company's other policies and procedures that ensure respect for human rights in its operations and throughout the value chain.

1.1 Purpose

Through **this Policy**, Telefônica Brasil S.A. establishes the general principles, regarded as minimum requirements, that define a **framework for the Company's actions**, ensuring a consistent approach aligned with international standards on this matter.

The purpose of this Policy is to:

- **Reaffirm the commitment to human rights;**
- **Establish the starting point for Telefônica's due diligence process** regarding the protection and promotion of human rights.

1.2 Applicability

This Policy applies to Telefônica Brasil S.A. (or simply the "Company") and all its subsidiaries, meaning companies in which Telefônica Brasil S.A. holds shareholder rights that permanently ensure a majority of votes in corporate resolutions and the power to elect a majority of their directors, and in which it effectively exercises its power to direct corporate activities and guide the operation of their governing bodies (collectively, the "Subsidiaries"). For purposes of this document, the "Company" and the "Subsidiaries" are collectively referred to as "Telefônica".

2. Basic Human Rights Principles in Relation to Stakeholders

Telefônica is committed to respecting human rights in its relationships with stakeholders—understood as individuals, groups or organizations that may affect, be affected by, or show an interest in its activities, decisions and results. This commitment is based on a systematic approach to assessing and managing human-rights-related impacts, risks and opportunities (IROs), as well as on conducting due diligence processes throughout the value chain.

2.1 Customers

Telefônica works to offer products and services that help generate a positive impact on people's lives. To this end, the following principles guide its activities:

- **Privacy:** ensure the proper processing of personal data in a manner that respects individuals' fundamental rights and freedoms and, in particular, the fundamental right to personal data protection.
- **Cybersecurity:** provide secure and reliable infrastructure and services to protect customer data, preventing its loss, alteration, misuse or unauthorized access, and efficiently resolving any incidents that may arise.
- **Freedom of expression and information:** respect and work to promote the legitimate exercise of the right to freedom of expression across all areas of the Company, without prejudice to the duty to cooperate with and respond to requests from competent authorities within the legal framework applicable to each situation and in strict compliance with applicable regulations. In this regard, Telefônica seeks to minimize any impact on this right arising from authority requests, which must comply with the relevant legislation and be implemented proportionately to the legitimate purpose pursued.
- **Non-discrimination:** promote customer relationships free from discrimination, whether adverse or preferential, based on race, nationality, geographic or ethnic origin, religion, gender, sexual orientation, gender identity, marital status, age, disability, socioeconomic condition or family responsibilities, including in access to products and services, customer service processes, communications and the use of new technologies.
- **Protection of vulnerable persons and groups:** identify, respect and protect the rights of women and of persons and groups in vulnerable situations, including children and adolescents, older persons, persons with disabilities and persons facing social exclusion.

- Responsible development and use of products and services: incorporate responsible practices into the design and development of value propositions, including those based on new technologies, to facilitate access to information, products and services, and promote controls that support people's health and safety during their development and use.

2.2 Employees

Telefônica has internal policies and processes to promote respect for employees' rights. These policies and processes are intended to:

- Fair working conditions: ensure fair and equitable working conditions for employees by promoting measures that provide a safe workplace, working hours within statutory daily and weekly limits, adequate wages, equal pay for work of equal value, social dialogue and work-life balance.
- Freedom of association and the right to collective bargaining: promote trade union and freedom of association, works councils, workers' rights to receive information, consultation and participation, as well as collective bargaining, regardless of where operations are carried out. Working to ensure that participation in trade unions or employee representative bodies does not represent any disadvantage to the employees, including discrimination, intimidation or retaliation, encouraging positive working relationships through open dialogue, transparency, and mutual respect.
- Health, safety and well-being: provide a physically and mentally safe and healthy workplace at its facilities through occupational health and safety procedures and regulations. Promote mechanisms that support work-life balance and the right to rest. Foster and strengthen a safety culture by raising risk awareness and encouraging responsible employee behavior through awareness and training initiatives, among other activities.

Diversity, non-discrimination, inclusion and equal opportunities: promote diversity and equal opportunities and prevent and combat all forms of discrimination—understood as unequal treatment or arbitrary differentiation—throughout the organization, particularly regarding vulnerable groups, including migrant workers. This must be done without prejudice based on race, skin color, nationality, geographic or ethnic origin, religion, gender, sexual orientation, gender identity, marital status, age, disability, socioeconomic condition, family responsibilities or any other status, whether individually or collectively, recognizing the intersectionality of these identities and the multiple forms of discrimination that may arise from their combination. Promote pay equity among comparable positions in equivalent contexts and reject any discrimination in compensation or promotion, including on grounds of gender, sexual orientation

or migration status. Also reject all forms of violence, harassment, threats, coercion or intimidation—moral, verbal, physical or sexual—in the workplace.

- Training and development: promote professional and personal skills development in the workplace. Provide continuous learning opportunities that enhance employee capabilities, support career progression and foster a culture of continuous improvement, inclusion and ethical awareness at all levels of Telefônica.
- Combatting forced labor, modern slavery and child labor: prohibit and reject all forms of forced labor, slavery and human trafficking in its operations. Prevent, detect and remedy practices that could give rise to such situations. Respect the rights of children and adolescents. Prohibit and reject child labor by ensuring that all employees meet the locally applicable minimum working age and, in all cases, comply with ILO Convention No. 138 and Brazil's Consolidation of Labor Laws.
- Privacy: ensure the proper processing of personal data in a manner that respects people's fundamental rights and freedoms and, in particular, the fundamental right to personal data protection.
- Cybersecurity: provide secure and reliable infrastructure and services to protect employee data, preventing data loss, alteration, misuse or unauthorized access, and efficiently resolving any incidents that may arise.
- **Workplace bullying:** prohibit any systematic and recurring conduct, practice or behavior within the employment relationship that demeans employees or violates their dignity, seeks to subject them to emotional or psychological pressure, harms their capabilities, professional development or continued employment, or creates a hostile environment.
- **Sexual harassment:** prohibit any unwanted conduct of a sexual nature that is or may be perceived as offensive or humiliating, particularly when it affects work performance or creates an intimidating, hostile or embarrassing environment, whether as a single occurrence or repeated behavior.

2.3 Suppliers and business partners in the value chain

Telefônica is committed to diligently managing its relationships with suppliers, employees, contractors and subcontractors, as well as all forms of service provision, including private and asset protection personnel, and other business partners.

To this end, suppliers, employees, contractors, subcontractors and other business partners are incorporated into the Company's sustainability commitments through the Supply Chain Sustainability Policy and/or contractual clauses in strategic agreements, including mergers and acquisitions or divestment processes. Telefônica may require

suppliers and partners presenting significant risks to provide evidence that human rights and environmental due diligence has been integrated into their operations.

2.4 Society and the environment

The Company works to contribute to the sustainable growth of the societies in which it operates. To this end, it ensures compliance with applicable law, with particular attention to its impact on sustainable development in the following areas:

- Anti-corruption: act honestly and with integrity and combat corruption in all its forms. To this end, Telefônica implements and maintains a robust control environment focused on preventing, detecting and responding to risks, subject to continuous development and improvement and supported by ongoing employee training and awareness initiatives.
- Competitive conduct: operate in the market honestly and transparently, without engaging in practices that distort free competition, and respect consumers' right to choose freely among competitors.
- Tax responsibility: manage tax matters at all times in compliance with applicable tax laws, faithfully reflect Telefônica's position through transparency, and publicly disclose tax information in a visible, understandable and complete manner.
- Digital inclusion: promote connectivity in local communities and remote or hard-to-reach areas to reduce the digital divide. Support initiatives related to digital education and access to technology for vulnerable groups.
- Digital skills: promote digital skills through initiatives that highlight the opportunities offered by digitalization and reduce reluctance toward new technologies. Support the protection of young people by addressing online risks such as hate speech and misinformation. Empower parents and educators to promote safe, responsible and informed digital participation for all.
- Stakeholder collaboration: provide stakeholders with reporting and grievance mechanisms through which they can raise concerns, and ensure those concerns are managed diligently.
- Communities: respect the economic, social, cultural, civil and political rights of groups such as local communities, vulnerable groups, minorities, indigenous peoples and traditional communities, with the aim of maintaining collaborative relationships in an environment of trust.
- Environment: contribute to environmental protection and promote a healthy environment for people by applying the commitments set out in Telefônica's

Environmental Policy, Energy Management Policy and other environmental management standards.

- Combatting the sexual exploitation of children and adolescents: Telefônica Brasil reaffirms its unconditional commitment to the full protection of children and adolescents and adopts zero tolerance for any form of sexual exploitation. It establishes prevention and reporting guidelines, ensures ethical conduct and safe reporting mechanisms for employees and partners, cooperates with authorities and promotes educational initiatives, thereby actively contributing to the eradication of this violation.

More broadly, Telefônica promotes a culture of respect for human rights and training and awareness initiatives on this subject among all persons connected to the Company and other stakeholders.

3. Due diligence

As part of its commitment to respecting human rights and the environment, and in accordance with the United Nations Guiding Principles on Business and Human Rights, the EU Corporate Sustainability Due Diligence Directive (CSDDD) and other international standards, Telefônica has a due diligence process in place covering these matters. Its purpose is to periodically identify, assess, monitor and prioritize actual and potential adverse impacts on human rights and the environment and, where appropriate, establish measures to prevent, mitigate, remediate or repair such impacts and their possible consequences, both in its own operations and throughout the chain of activities. This process is carried out through active and transparent dialogue with internal and external stakeholders.

4. Whistleblower Channel

Telefônica has an Internal Information System that includes its [Whistleblower Channel](#), the preferred mechanism made available to all employees, managers, directors and related third parties so that they may report any information of which they become aware that may involve:

- a possible irregularity or act contrary to the [Responsible Business Principles](#) or any other applicable internal regulation;

- any irregularity relating to accounting matters, audit matters and/or aspects of internal control over financial reporting referred to in the United States Sarbanes-Oxley Act and other regulations applicable to such matters; or
- a possible irregularity or unlawful act, including conduct that may constitute a serious or very serious criminal or administrative offense.
- situations that violate this Policy or the principles of respect and integrity in the workplace, including harassment, discrimination, intimidation, threats, violence or any other inappropriate conduct that violates labor law.

The channel is available 24 hours a day, seven days a week through a web form, toll-free telephone numbers and email addresses. Reports may be submitted anonymously or may include contact details, at the reporter's discretion. Information collected through a report is handled securely and confidentially. The Compliance and DPO Department handles reports diligently and promptly and proposes action plans for their resolution in accordance with the internal procedures established in the Internal Information System Policy and its implementing regulations.

5. Responsible Business Queries Channel

The [Responsible Business Queries Channel](#) is the mechanism available for submitting questions related to the Responsible Business Principles.

This channel enables stakeholders — including employees, partners and suppliers, customers and/or users — to submit queries, suggestions or questions regarding actual or potential adverse impacts on human rights and the environment that may arise in the Company's own operations or elsewhere in the value chain.

It is available 24 hours a day, seven days a week through Telefônica's website and in several languages. Communications may be submitted anonymously at the reporter's discretion. All communications are handled confidentially and rigorously.

This channel is managed by Telefônica Global in accordance with the procedure set out in the Responsible Business Queries Channel Management Regulations.

6. Governance

Telefônica's commitment to respecting and promoting human rights throughout the value chain is driven at the highest level.

The Board of Directors approves this Policy.

At the local level, the Quality and Sustainability Committee advises the local Board of Directors of human rights matters in accordance with its assigned responsibilities. Telefônica Brasil S.A.'s Sustainability Department is responsible for leading the development and implementation of this Policy.

In addition, this Policy is periodically reviewed within the relevant areas of responsibility based on developments in the Company's sustainability strategy and/or other relevant factors, such as organizational, legal or business changes.

7. Policy Disclosure and Communication

To publicize and broaden the reach of this Policy, Telefônica publishes it on its corporate website and internally through corporate channels and the intranet. In this way, Telefônica promotes access to and awareness of this Policy among all employees and stakeholders.

Each year, the Company provides information in its sustainability report on the implementation of this Policy and its related processes.

8. Implementation

Implementation of this Policy will be promoted by the corporate areas whose responsibilities relate to the relevant topics. Coordination will be carried out through the governance structure described above, particularly through the due diligence process.

9. Internal Audit

The Internal Audit Department may perform any reviews and checks it deems appropriate to verify the proper application of the matters covered by this Policy.

10. Entry into force

This Policy will enter into force upon its **approval by the Board of Directors** of Telefônica Brasil S.A. and will supersede the previously effective version.

Annex: Reference documents

International Regulatory Frameworks

- United Nations Guiding Principles on Business and Human Rights (UNGPs);
- Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises on Responsible Business Conduct;
- International Labour Organization (ILO) Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy;
- International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work and the fundamental ILO Conventions;
- United Nations Global Compact;
- United Nations International Bill of Human Rights, comprising:
 - o Universal Declaration of Human Rights;
 - o International Covenant on Civil and Political Rights;
 - o International Covenant on Economic, Social and Cultural Rights;
- United Nations Declaration on the Rights of Indigenous Peoples;
- United Nations Convention on the Rights of the Child;
- United Nations Convention on the Rights of Persons with Disabilities;
- United Nations 2030 Agenda for Sustainable Development (SDGs);
- Organisation for Economic Co-operation and Development (OECD) Due Diligence Guidance for Responsible Business Conduct;
- European Convention for the Protection of Human Rights and Fundamental Freedoms;
- European Social Charter and Charter of Fundamental Rights of the European Union;
- Directive (EU) 2024/1760 of June 13, 2024 on corporate sustainability due diligence, amending Directive (EU) 2019/1937 and Regulation (EU) 2023/2859.
- International Organization for Standardization (ISO). Guidance on social responsibility. ISO 26000:2010, 2010.

Internal regulations

The following internal standards complement this Policy in relation to our commitment to human rights:

- Supply Chain Sustainability Policy of Telefônica Brasil S.A.;
- Environmental Policy of Telefônica Brasil S.A.;
- Energy Management Policy of Telefônica Brasil S.A.;
- Anti-Corruption Policy of Telefônica Brasil S.A.;
- Privacy Policy of Telefônica Brasil S.A.;
- Security Policy of Telefônica Brasil S.A.;
- Occupational Health and Safety Policy of Telefônica Brasil S.A.;
- Diversity and Inclusion Policy of Telefônica Brasil S.A.;
- Responsible Communication Standards of Telefônica Brasil S.A.;
- Internal Information System Policy of Telefônica Brasil S.A.;
- Other documents:
- Responsible Business Principles.