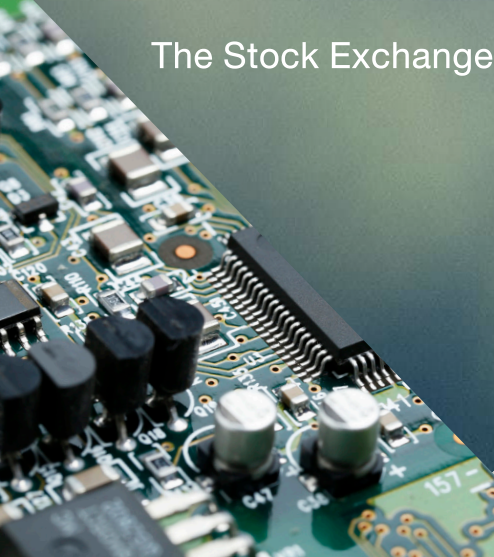


A composite image showing various financial data visualizations. In the top left, there are candlestick charts and line graphs with blue and green lines. Below these, a tablet displays a 3D visualization of human figures standing on a grid, representing data points or user interactions. The background is a mix of blue and green tones with abstract data patterns.

Guidance on  
ESG Metrics by  
Industry Group

A woman with blonde hair tied back, wearing a white VR headset and a white collared shirt. She is looking upwards and to the right. The background is a soft, out-of-focus blue and purple gradient.

Industry Group:  
**Technology**

A close-up, angled view of a green printed circuit board (PCB) with various electronic components like capacitors, resistors, and integrated circuits. The board is partially obscured by a dark grey diagonal shape.

The Stock Exchange of Thailand

# Disclaimer

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ESG Metrics

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Information &  
Communication Technology



# Introduction

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**The reporting of information** is an important process that enhances an organization's transparency and credibility with investors. Information regarding Environmental, Social, and Governance (ESG) performance has garnered significant interest, in addition to purely financial information. ESG-related information is considered vital as it has an increasing effect on investors' decisions. This is due to the growing intensity and complexity of environmental and social issues, which lead to risks in current business operations. Various industries face unique challenges due to the differing nature of their business operations. Therefore, the disclosure of business information needs to encompass details concerning risks and operational efficiencies that address the ESG issues specific to each industry group.

The Stock Exchange of Thailand (SET) prepared this Guidance on ESG Metrics for the Technology group to be used in conjunction with the Sustainability Reporting Guide for Listed Companies. This guidance describes the sustainability indicators of the Technology group, consisting of 2 parts as follows:

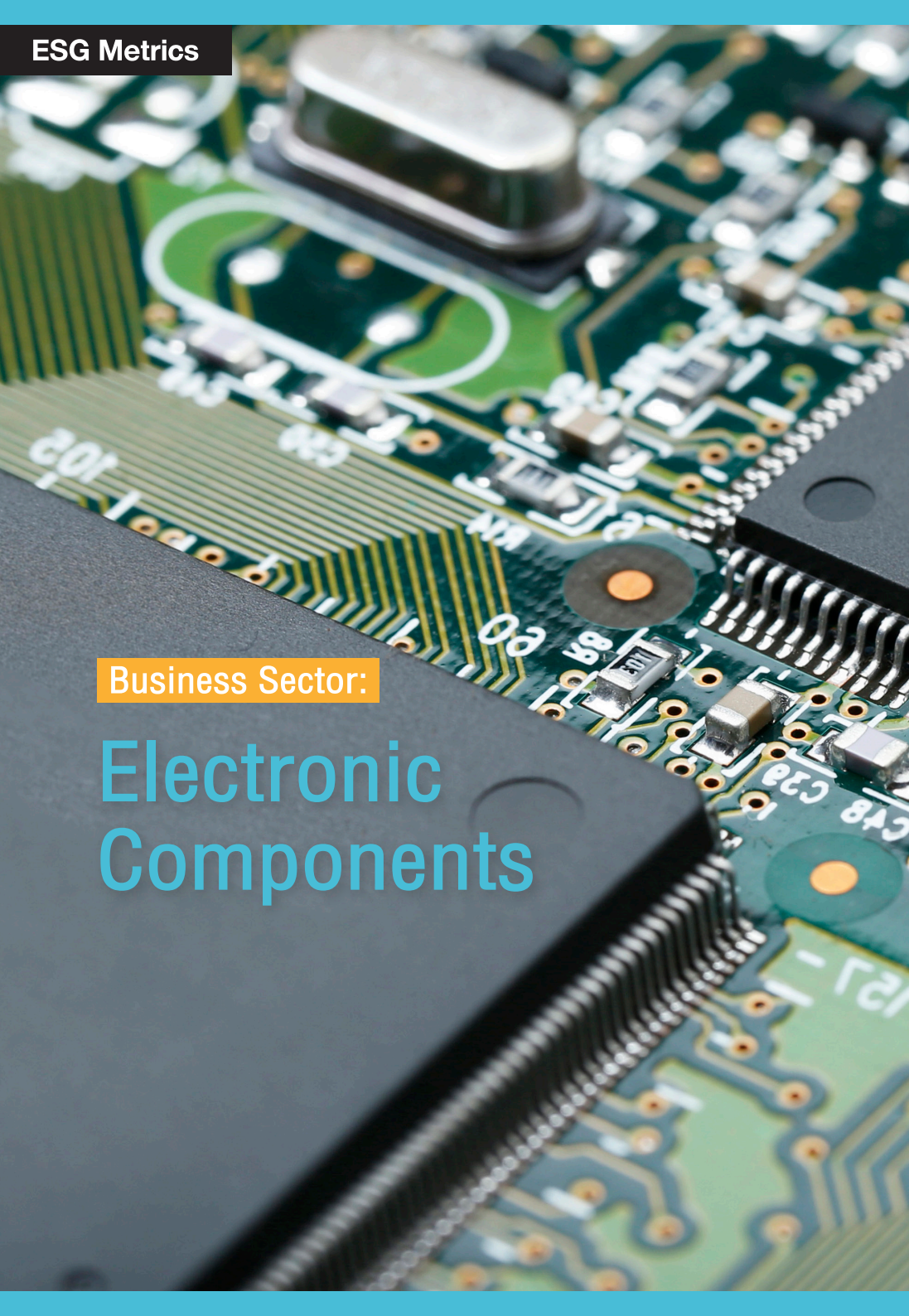
**Part 1** describes the details of the indicators for the Technology group. This includes explaining the significance of the indicators, providing guidelines for reporting based on these indicators, and illustrating their connection with an international sustainability reporting framework—the GRI Standards and the Sustainable Development Goals (SDGs).

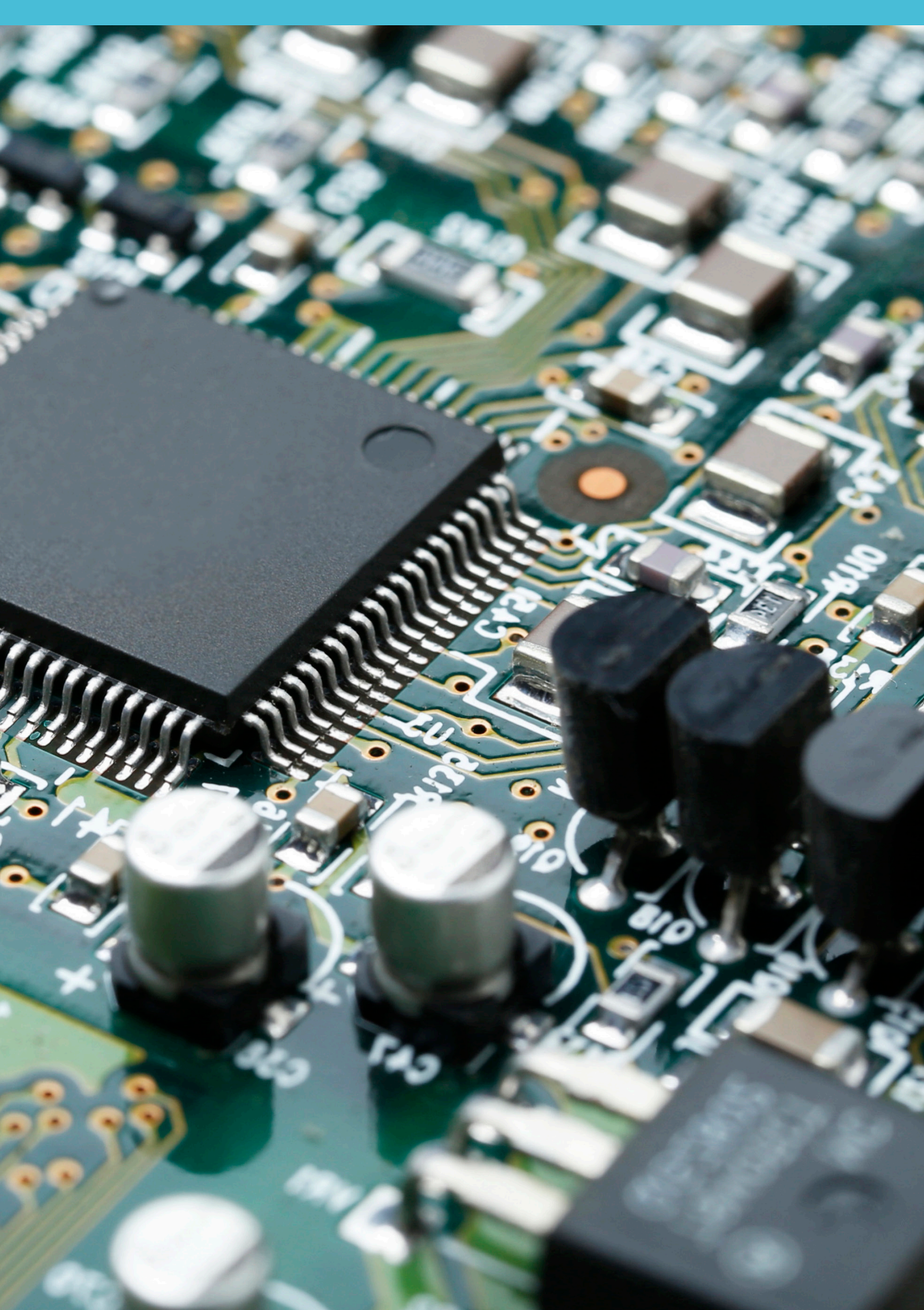
**Part 2** presents summary tables that illustrate examples of performance based on annual indicators. These tables provide information that can be compared on a yearly basis and demonstrate the continuity of operations over time.


Listed companies should use this guidance in conjunction with the Sustainability Reporting Guide for Listed Companies to prepare sustainability reports categorized by industry group and business sector. This guidance can serve as both a tool and a checklist for monitoring performance within an organization and facilitating its continuous improvement. This approach will enrich the quality of sustainability information disclosure and reporting, aligning them with the current interests and needs of stakeholders.

Business Sector:

# Electronic Components





| Environmental Dimension   |  |  |   |
|---|--|---|---|
| Code  | ESG Indicators   | GRI Standards   | SDGs  |
| <b>ECO-E1</b> Electronic Waste (E-Waste) and Expired Product Management   |  |   |   |
| <b>ECO-E1.1</b>   | Policy and guidelines regarding electronic waste (e-waste) and expired product management  | Disclosure 306-2  | Goal 12: Responsible Consumption and Production |
| <b>ECO-E1.2</b>   | Weight of all electronic waste (e-waste) classified by e-waste and expired product management, such as: <ul style="list-style-type: none"> <li>- Weight of e-waste processed into new products (recycle)</li> <li>- Weight of e-waste being reused (reuse)</li> <li>- Weight of e-waste that is separated and collected through processing, and/or has components extracted from such waste for recycling (recovery), e.g., minerals, energy, or water</li> <li>- Weight of e-waste disposed by landfill (landfill)</li> <li>- Weight of e-waste that is disposed of by other means</li> </ul> | Disclosure 306-3<br>Disclosure 306-4<br>Disclosure 306-5                          | Goal 12: Responsible Consumption and Production |
| <b>ECO-E1.3</b>   | Percentage of the products that are labeled with recommendation of disposal method of expired products   | Disclosure 417-1  | Goal 12: Responsible Consumption and Production |
| <p><b>Rationale</b></p> <ul style="list-style-type: none"> <li>• Information on electronic waste (e-waste) and expired product management reflects environmental responsibility, which arises from the business process and represents e-waste management efficiency to reduce disposal costs and create added value for the business.</li> </ul> |  |   |   |
| <p><b>Reporting Approach</b></p> <p>A company should report the following information:</p> <ul style="list-style-type: none"> <li>• Key summary of electronic waste (e-waste) and expired product management policy and guidelines.</li> </ul>  |  |   |   |



- Management plans, monitoring method, and evaluation of the implementation of e-waste and expired product management.
- Total weight of all e-waste.
- Weight of e-waste categorized by management approaches, such as:

| Waste Management  | Weight of Electronic Waste (Kilograms) |
|---|--|
| Recycle   |  |
| Reuse   |  |
| Separation and collection through processing, and/or having components extracted from such waste for recycling (recovery), e.g., minerals, energy, or water |  |
| Landfill  |  |
| Others  |  |

- Percentage of products that are labeled with recommendation of disposal method of expired products is calculated as follows:

$$\text{Percentage of products that are labeled with recommendation of disposal method of expired products} = \frac{\text{Total number of products that are labeled with recommendation of disposal method of expired products}}{\text{Total products}} \times 100$$

| Code            | ESG Indicators  | GRI Standards    | SDGs  |
|-----------------|---|------------------|---|
| <b>ECO-E2</b>   | <b>Preventing the Contamination of Toxic Substances in Products</b>   |                  |   |
| <b>ECO-E2.1</b> | Policy and guidelines regarding the prevention of contamination of toxic substances in products or raw materials                                | Disclosure 416-1 | Goal 12: Responsible Consumption and Production |
| <b>ECO-E2.2</b> | Process of quality inspection and control for raw materials to prevent contamination of toxic substances in products or raw materials           | Disclosure 416-1 | Goal 12: Responsible Consumption and Production |
| <b>ECO-E2.3</b> | Number of cases where contamination of toxic substances is detected in products or raw materials, along with explanation of mitigation measures | Disclosure 416-1 | Goal 12: Responsible Consumption and Production |

**Rationale**

- Information about preventing toxic contamination resulting from operations in the electronics industry reflects efforts to mitigate social and environmental impacts. This can influence consumer confidence and decisions regarding the consumption of the company’s products and/or services.

**Reporting Approach**

A company should report the following information:

- Key summary of policy and guidelines regarding the prevention of contamination of toxic substances that violate laws, regulations, or international standards, such as RoHS (Restriction of Hazardous Substances), etc.

**Remark:** *Examples of toxic substances in the electronics industry are as follows:*

- Cadmium, Cd
- Lead, Pb
- Mercury, Hg
- Hexavalent chromium, Cr6+
- Polybrominated biphenyls, PBB
- Polybrominated diphenyl ethers, PBDE
- Bis (2-ethylhexyl) phthalate, DEHP
- Butyl benzyl phthalate, BBP
- Dibutyl phthalate, DBP
- Di-isobutyl phthalate, DIBP
- Process of inspecting raw materials and implementation plan to prevent contamination of toxic substances in products, with the aim of preventing the presence of residual substances in the raw materials through to final products.
- Number of cases where contamination of toxic substances is detected in raw materials and products, along with explanations of mitigation measures.
- Additional reference:
  - RoHS (Restriction of Hazardous Substances) is an international regulation of the European Union regarding the use of hazardous substances in electrical and electronic equipment.

| Code                               | ESG Indicators  | GRI Standards    | SDGs                   |
|------------------------------------|---|------------------|------------------------|
| <b>ECO-E3 Climate Change Risks</b> |   |                  |                        |
| <b>ECO-E3.1</b>                    | Climate change risk assessment with explanation of potential impacts on business operations | Disclosure 201-2 | Goal13: Climate Action |
| <b>ECO-E3.2</b>                    | Goals, plans, and measures to mitigate climate change risks                                 | Disclosure 201-2 | Goal13: Climate Action |

### Rationale

- Information on risks and adaptation measures in response to climate change reflects the company’s efforts to mitigate impacts of these risks and enhance business opportunities arising from such risks. Furthermore, it showcases the management’s preparedness and adaptability of the business during emergency situations caused by natural disasters, which can significantly affect business operations. Examples are droughts, floods, sea level changes, and extreme weather conditions. These events impact production factors, land allocation, transportation, etc.

### Reporting Approach

A company should report the following information:

- Risk factors arising from climate change and significantly impacting business operations, such as:
  - Examples of physical risks, such as impacts on businesses from changes in sea levels, atmospheric temperatures, natural freshwater sources, storm occurrences, forest fires, and impact on employee health due to increased exposure to high temperatures and heat radiation, etc.
  - Examples of regulatory risks include international laws and agreements that require businesses to be accountable for greenhouse gas emissions through taxation mechanisms, which consequently lead to significantly higher production costs, etc.
  - Other examples of risks, such as changes in the energy industry, the increasing demand for environmentally friendly technologies, products, and services, which leads to continuous environmental trends, etc.
- Quantitative and qualitative targets to prepare the business for climate change.
- Plans and measures to mitigate risks from climate change. Examples are as follows:
  - Utilizing clean energy or renewable energy sources that do not emit greenhouse gases.
  - Increasing energy efficiency by using less resources.
  - Carbon offsetting.

## Social Dimension



| Code                                       | ESG Indicators  | GRI Standards    | SDGs  |
|--|---|------------------|---|
| <b>ECO-S1 Access to Digital Technology</b> |   |                  |   |
| <b>ECO-S1.1</b>                            | Policy and guidelines aimed at promoting access to digital technology | Disclosure 413-1 | Goal 9: Industry, Innovation and Infrastructure |
| <b>ECO-S1.2</b>                            | Projects to promote access to digital technology                      | Disclosure 413-1 | Goal 9: Industry, Innovation and Infrastructure |

**Rationale**

- Information regarding access to digital technology reflects intention towards conducting business while simultaneously elevating the quality of life through digital technology products and services provided by companies. These must be capable of addressing the current societal demands.

**Reporting Approach**

A company should report the following information:

- Summary of policy and guidelines related, reflecting the company’s efforts to promote opportunities for accessing digital technology, which serve as a business potential towards society.
- Summary about the project aimed at promoting access to digital technology, encompassing tracking plans and measuring outcomes from the promotion that encourages creative and socially responsible use of digital technology by everyone. This aims to highlight the company’s role in elevating the quality of life and society through processes, products, or services that are easily accessible, equitable, and safe for users.

| Code  | ESG Indicators  | GRI Standards    | SDGs   |
|---|---|------------------|--|
| <b>ECO-S2 Promotion of Female Workforce</b> |   |                  |  |
| <b>ECO-S2.1</b>                             | Policy and guidelines related to promoting gender equality in the workplace   | Disclosure 405-1 | Goal 5: Gender Equality<br><br>Goal 8: Decent Work and Economic Growth |
| <b>ECO-S2.2</b>                             | Number of female employees categorized by employment level:<br>- Senior management level<br>- Management level<br>- Staff level | Disclosure 405-1 | Goal 5: Gender Equality<br><br>Goal 8: Decent Work and Economic Growth |

**Rationale**

- Information on promoting the female workforce within the workplace reflects the creation of equal opportunities for professional growth among personnel in the company, without gender-based discrimination.

**Reporting Approach**

A company should report the following information:

- Summary of policy and guidelines related to promoting the female workforce within the workplace.
- Female-to-male employee ratio.

- Number of female employees categorized by employment level.

| Employment Level        | Total Number of Employees (People) |      |
|-------------------------|------------------------------------|------|
|                         | Female                             | Male |
| Senior management level |                                    |      |
| Management level        |                                    |      |
| Staff level             |                                    |      |

| Code                                | ESG Indicators  | GRI Standards    | SDGs                                    |
|-------------------------------------|---|------------------|---|
| <b>ECO-S3 Combating Child Labor</b> |   |                  |   |
| <b>ECO-S3.1</b>                     | Policy and guidelines regarding combating child labor within the organization   | Disclosure 408-1 | Goal 8: Decent Work and Economic Growth |
| <b>ECO-S3.2</b>                     | Policy and guidelines regarding combating child labor within the supply chain   | Disclosure 408-1 | Goal 8: Decent Work and Economic Growth |
| <b>ECO-S3.3</b>                     | Number of incidents or complaints or cases of child labor detected within the organization and the supply chain, along with remediation and mitigation measures | Disclosure 408-1 | Goal 8: Decent Work and Economic Growth |

### Rationale

- Information on combating child labor demonstrates the intention and efforts to prevent and safeguard against violations of human rights related to child labor, both within the organization and the supply chain. In the event of incidents or complaints related to the aforementioned issues, it may impact the organization's reputation and trade.

### Reporting Approach

A company should report the following information:

- Summary of policy and guidelines that demonstrate the company's commitment to combat child labor or employ child workers, defined as individuals below the age of fifteen according to the definition by the International Labor Organization (ILO).
- Scope of policy or guidelines to combat child labor or employ child workers, covering business operations both within the organization and across the supply chain.
- Number of incidents or complaints or cases of child labor detected within the organization and the supply chain, along with remediation and mitigation measures.

# Governance and Economic Dimension



| Code   | ESG Indicators  | GRI Standards    | SDGs  |
|--|---|------------------|---|
| <b>ECO-G1 Cybersecurity and Personal Data Protection</b> |   |                  |   |
| <b>ECO-G1.1</b>  | Policy and guidelines on cybersecurity and personal data protection   | Disclosure 418-1 | Goal 9: Industry, Innovation and Infrastructure |
| <b>ECO-G1.2</b>  | Percentage of technology infrastructures that have been certified with cybersecurity standards, such as ISO 27001 or other relevant standards | Disclosure 418-1 | Goal 9: Industry, Innovation and Infrastructure |
| <b>ECO-G1.3</b>  | Measures and guidelines related to personal data usage  | Disclosure 418-1 | Goal 9: Industry, Innovation and Infrastructure |
| <b>ECO-G1.4</b>  | Percentage of employees who have been trained in cybersecurity and personal data usage  | Disclosure 418-1 | Goal 9: Industry, Innovation and Infrastructure |
| <b>ECO-G1.5</b>  | Number of incidents or cases of cyberattacks against the company, along with mitigation measures  | Disclosure 418-1 | Goal 9: Industry, Innovation and Infrastructure |
| <b>ECO-G1.6</b>  | Number of incidents or cases of personal data breaches, along with mitigation measures  | Disclosure 418-1 | Goal 9: Industry, Innovation and Infrastructure |

### Rationale

- Information related to cybersecurity management and personal data protection reflects the organization’s capabilities and effectiveness in managing information technology and security systems. It encompasses the organization’s data storage capabilities, leading to confidence in conducting business.

### Reporting Approach

A company should report the following information:

- Summary of policy and guidelines that demonstrate the company’s management of technology security, information technology, and personal data in accordance with legal regulations and international standards.
- Percentage of technology infrastructures that have been certified with cybersecurity standards, such as ISO 27001 or other standards, calculated as follows:

$$\text{Percentage of technology infrastructures certified with cybersecurity standards} = \frac{\text{Total number of technology infrastructures certified with cybersecurity standards}}{\text{Total number of technology infrastructures}} \times 100$$

- Percentage of employees who have been trained in cybersecurity and personal data usage.

$$\text{Percentage of employees trained in cybersecurity and personal data usage} = \frac{\text{Total employees trained in cybersecurity and personal data usage}}{\text{Total number of employees}} \times 100$$

- Number of incidents or cases of cyberattacks against the company, along with mitigation measures.
- Number of incidents or cases of personal data breaches, along with mitigation measures.
- Additional reference:
  - ISO 27001 is an internationally recognized standard for information security management systems.

| Code   | ESG Indicators  | GRI Standards | SDGs  |
|--|---|---------------|---|
| <b>ECO-G2 Computer Systems and Information Technology Security</b> |   |               |   |
| <b>ECO-G2.1</b>  | Policy and guidelines on computer systems and information technology security   | G3-PA6*       | Goal 9: Industry, Innovation and Infrastructure |
| <b>ECO-G2.2</b>  | Number of testing instances to support emergency situations in computer systems and information technology  | G3-PA6*       | Goal 9: Industry, Innovation and Infrastructure |
| <b>ECO-G2.3</b>  | Number of incidents or cases of failures in computer systems and information technology and their impacts on the business, along with mitigation measures | G3-PA6*       | Goal 9: Industry, Innovation and Infrastructure |

### Rationale

- Information on security management of computer systems and information technology reflects the readiness to handle events that impact the stability of computer systems and information technology. This is a crucial component in the production and services. Additionally, this instills confidence in stakeholders that in case of emergency situations, the company has preventive and recovery measures in place for computer systems and information technology promptly.

### Reporting Approach

A company should report the following information:

- Summary of policy and guidelines related to the security of computer systems and information technology, while demonstrating the emergency management plan to mitigate and prevent potential business damages.
- Number of instances of computer systems and information technology testing conducted to support emergency situations in the past year.
- Number of incidents or cases of computer systems and information technology failures and their impacts on the business, along with showcasing overall progress in management and mitigation measures.

\* Indicators according to GRI G3 Disclosures

| Code  | ESG Indicators   | GRI Standards    | SDGs  |
|---|--|------------------|---|
| <b>ECO-G3 Conflict-free Minerals Sourcing</b> |  |                  |   |
| <b>ECO-G3.1</b>                               | Principles for suppliers regarding conflict-free mineral sourcing                                    | Disclosure 414-1 | Goal 12: Responsible Consumption and Production |
| <b>ECO-G3.2</b>                               | Percentage of suppliers acknowledging the conflict-free mineral sourcing principles                  | Disclosure 414-1 | Goal 12: Responsible Consumption and Production |
| <b>ECO-G3.3</b>                               | Percentage of suppliers who have undergone training on the conflict-free mineral sourcing principles | Disclosure 414-1 | Goal 12: Responsible Consumption and Production |

**Rationale**

- Trading minerals, which are associated with countries experiencing conflict, characterized by violence, and lacking political stability, or so-called conflict minerals, is considered to be indirectly supporting human rights violations and money laundering. Therefore, responsible and ethical mineral sourcing information will instill confidence that the company tracks its suppliers’ mineral sourcing, which is pivotal in production, considering its societal and environmental impacts. If the company’s suppliers are linked to conflict minerals, it could negatively affect the business reputation or escalate to a level of risk that hinders trade or leads to disputes with stakeholders.

**Reporting Approach**

A company should report the following information:

- Key summary of principles of conflict-free mineral sourcing in the procurement process, along with measures and communication strategies with suppliers, to track compliance with these principles and prevent the sourcing of conflict minerals in high-risk countries.
- Percentage of suppliers acknowledging the conflict-free mineral sourcing principles, using the following method:

$$\frac{\text{Percentage of suppliers acknowledging the conflict-free mineral sourcing principles}}{\text{Total number of suppliers}} = \frac{\text{Total number of suppliers acknowledging the conflict-free mineral sourcing principles}}{\text{Total number of suppliers}} \times 100$$

- Percentage of suppliers who have undergone training on the conflict-free mineral sourcing principles, using the following method:

$$\frac{\text{Percentage of suppliers who have undergone training on the conflict-free mineral sourcing principles}}{\text{Total number of suppliers}} = \frac{\text{Total number of suppliers who have undergone training on the conflict-free mineral sourcing principles}}{\text{Total number of suppliers}} \times 100$$

- Additional reference:
  - The European Commission has issued regulations to prevent the trade of conflict minerals.



**Performance Summary:**

**ESG Metrics - Electronic Components Sector**

| Environmental Dimension <span style="float: right; border: 1px solid black; border-radius: 50%; padding: 5px 15px; font-weight: bold; font-size: 24px; color: white;">E</span> |                  |   |           |                               |                               |                             |                             |
|--|------------------|---|-----------|-------------------------------|-------------------------------|-----------------------------|-----------------------------|
| Code   | GRI Standards    | ESG Indicators  | Unit      | Previous 3 years (e.g., 2018) | Previous 2 years (e.g., 2019) | Previous years (e.g., 2020) | Reporting year (e.g., 2021) |
| <b>ECO-E1 Electronic Waste (E-Waste) and Expired Product Management</b>  |                  |   |           |                               |                               |                             |                             |
| <b>ECO-E1.1</b>  | Disclosure 306-2 | Policy and guidelines regarding electronic waste (e-waste) and expired product management   | Yes/No    |                               |                               |                             |                             |
| <b>ECO-E1.2</b>  | Disclosure 306-3 | Total weight of electronic waste (e-waste)  | Kilograms |                               |                               |                             |                             |
|  | Disclosure 306-4 | - Weight of e-waste processed into new products (recycle)   | Kilograms |                               |                               |                             |                             |
|  | Disclosure 306-5 | - Weight of e-waste being reused (reuse)  | Kilograms |                               |                               |                             |                             |
|  |                  | - Weight of e-waste that is separated, and collected through processing, and/or has components extracted from such waste for recycling (recovery) | Kilograms |                               |                               |                             |                             |
|  |                  | - Weight of e-waste disposed by landfill (landfill)   | Kilograms |                               |                               |                             |                             |
|  |                  | - Others  | Kilograms |                               |                               |                             |                             |
| <b>ECO-E1.3</b>  | Disclosure 417-1 | Percentage of the products that are labeled with recommendation of disposal method of expired products  | %         |                               |                               |                             |                             |
| <b>ECO-E2 Preventing the Contamination of Toxic Substances in Products</b>   |                  |   |           |                               |                               |                             |                             |
| <b>ECO-E2.1</b>  | Disclosure 416-1 | Policy and guidelines regarding the prevention of contamination of toxic substances in products or raw materials                                  | Yes/No    |                               |                               |                             |                             |
| <b>ECO-E2.2</b>  | Disclosure 416-1 | Processes of quality inspection and control of raw materials to prevent contamination of toxic substances in products or raw materials            | Yes/No    |                               |                               |                             |                             |

| Code     | GRI Standards    | ESG Indicators  | Unit         | Previous 3 years (e.g., 2018) | Previous 2 years (e.g., 2019) | Previous years (e.g., 2020) | Reporting year (e.g., 2021) |
|----------|------------------|---|--------------|-------------------------------|-------------------------------|-----------------------------|-----------------------------|
| ECO-E2.3 | Disclosure 416-1 | Number of cases where contamination of toxic substances is detected in products or raw materials, along with explanation of mitigation measures | No. of cases |                               |                               |                             |                             |

### ECO-E3 Climate Change Risks

|          |                  |   |        |  |  |  |  |
|----------|------------------|---|--------|--|--|--|--|
| ECO-E3.1 | Disclosure 201-2 | Climate change risk assessment with explanation of potential impacts on business operations | Yes/No |  |  |  |  |
| ECO-E3.2 | Disclosure 201-2 | Goals, plans, and measures to mitigate climate change risks                                 | Yes/No |  |  |  |  |

## Social Dimension



| Code | GRI Standards | ESG Indicators | Unit | Previous 3 years (e.g., 2018) | Previous 2 years (e.g., 2019) | Previous years (e.g., 2020) | Reporting year (e.g., 2021) |
|------|---------------|----------------|------|-------------------------------|-------------------------------|-----------------------------|-----------------------------|
|------|---------------|----------------|------|-------------------------------|-------------------------------|-----------------------------|-----------------------------|

### ECO-S1 Access to Digital Technology

|          |                  |   |                 |  |  |  |  |
|----------|------------------|---|-----------------|--|--|--|--|
| ECO-S1.1 | Disclosure 413-1 | Policy and guidelines aimed at promoting access to digital technology | Yes/No          |  |  |  |  |
| ECO-S1.2 | Disclosure 413-1 | Projects to promote access to digital technology                      | No. of projects |  |  |  |  |

### ECO-S2 Promotion of Female Workforce

|          |                  |   |        |        |      |        |      |        |      |
|----------|------------------|---|--------|--------|------|--------|------|--------|------|
| ECO-S2.1 | Disclosure 405-1 | Policy and guidelines related to promoting gender equality in the workplace | Yes/No |        |      |        |      |        |      |
| ECO-S2.2 | Disclosure 405-1 | Number of female employees categorized by employment level                  |        | Female | Male | Female | Male | Female | Male |
|          |                  | Total employees in the company  | People |        |      |        |      |        |      |
|          |                  | - Senior management level   | People |        |      |        |      |        |      |
|          |                  | - Management level  | People |        |      |        |      |        |      |
|          |                  | - Staff level   | People |        |      |        |      |        |      |

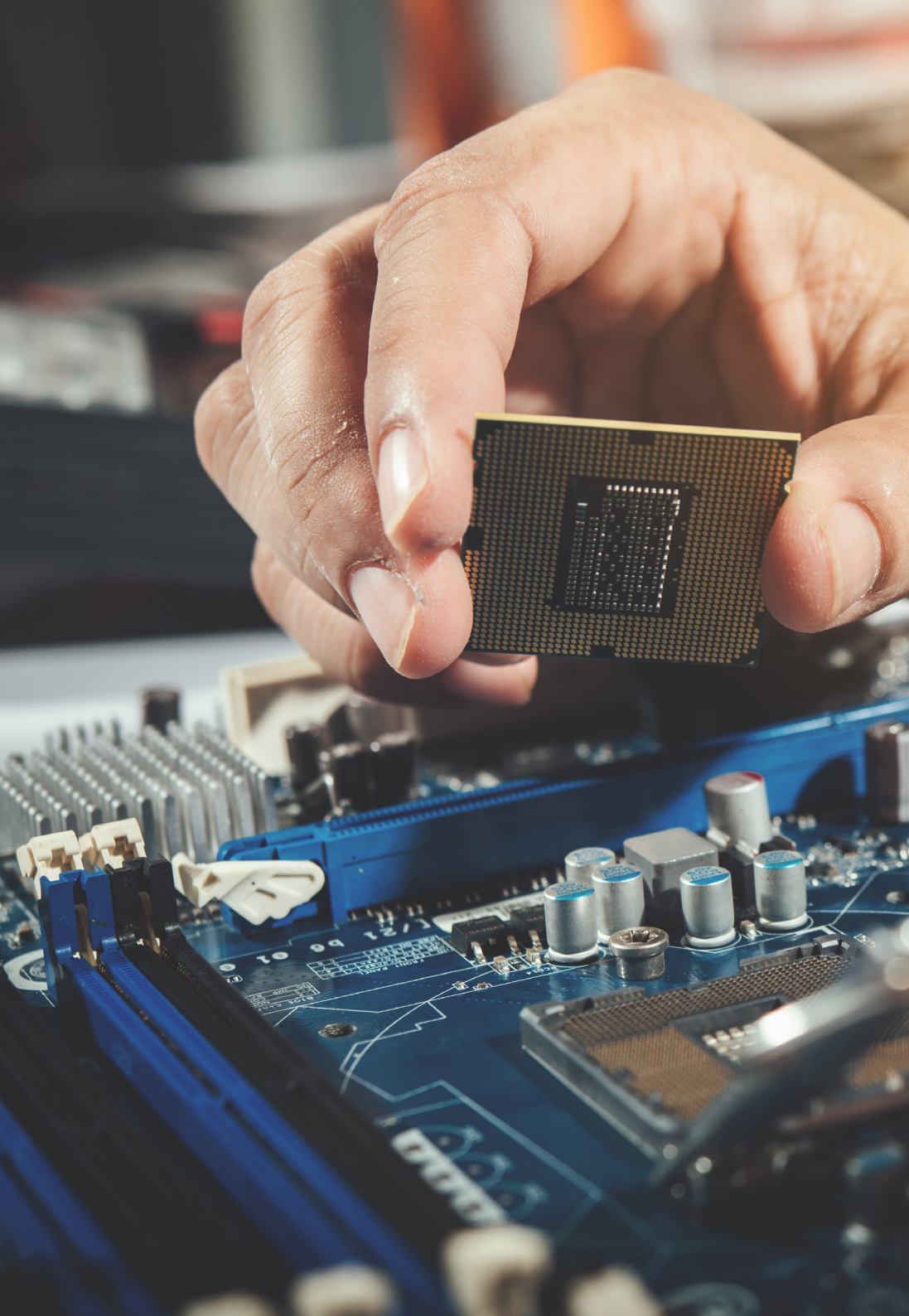
| Code                                | GRI Standards    | ESG Indicators  | Unit         | Previous 3 years (e.g., 2018) | Previous 2 years (e.g., 2019) | Previous years (e.g., 2020) | Reporting year (e.g., 2021) |
|-------------------------------------|------------------|---|--------------|-------------------------------|-------------------------------|-----------------------------|-----------------------------|
| <b>ECO-S3 Combating Child Labor</b> |                  |   |              |                               |                               |                             |                             |
| <b>ECO-S3.1</b>                     | Disclosure 408-1 | Policy and guidelines regarding combating child labor within the organization   | Yes/No       |                               |                               |                             |                             |
| <b>ECO-S3.2</b>                     | Disclosure 408-1 | Policy and guidelines regarding combating child labor within the supply chain   | Yes/No       |                               |                               |                             |                             |
| <b>ECO-S3.3</b>                     | Disclosure 408-1 | Number of incidents or complaints or cases of child labor detected within the organization and the supply chain, along with remediation and mitigation measures | No. of cases |                               |                               |                             |                             |

## Governance and Economic Dimension



| Code   | GRI Standards    | ESG Indicators  | Unit         | Previous 3 years (e.g., 2018) | Previous 2 years (e.g., 2019) | Previous years (e.g., 2020) | Reporting year (e.g., 2021) |
|--|------------------|---|--------------|-------------------------------|-------------------------------|-----------------------------|-----------------------------|
| <b>ECO-G1 Cybersecurity and Personal Data Protection</b> |                  |   |              |                               |                               |                             |                             |
| <b>ECO-G1.1</b>  | Disclosure 418-1 | Policy and guidelines on cybersecurity and personal data protection   | Yes/No       |                               |                               |                             |                             |
| <b>ECO-G1.2</b>  | Disclosure 418-1 | Percentage of technology infrastructures that have been certified with cybersecurity standards, such as ISO 27001 or other relevant standards | %            |                               |                               |                             |                             |
| <b>ECO-G1.3</b>  | Disclosure 418-1 | Measures and guidelines related to personal data usage  | Yes/No       |                               |                               |                             |                             |
| <b>ECO-G1.4</b>  | Disclosure 418-1 | Percentage of employees who have been trained in cybersecurity and personal data usage  | %            |                               |                               |                             |                             |
| <b>ECO-G1.5</b>  | Disclosure 418-1 | Number of incidents or cases of cyberattacks against the company, along with mitigation measures  | No. of cases |                               |                               |                             |                             |
| <b>ECO-G1.6</b>  | Disclosure 418-1 | Number of incidents or cases of personal data breaches, along with mitigation measures  | No. of cases |                               |                               |                             |                             |

| Code   | GRI Standards    | ESG Indicators   | Unit         | Previous 3 years (e.g., 2018) | Previous 2 years (e.g., 2019) | Previous years (e.g., 2020) | Reporting year (e.g., 2021) |
|--|------------------|--|--------------|-------------------------------|-------------------------------|-----------------------------|-----------------------------|
| <b>ECO-G2 Computer Systems and Information Technology Security</b> |                  |  |              |                               |                               |                             |                             |
| <b>ECO-G2.1</b>  | G3-PA6           | Policy and guidelines on computer systems and information technology security  | Yes/No       |                               |                               |                             |                             |
| <b>ECO-G2.2</b>  | G3-PA6           | Number of testing instances to support emergency situations in computer systems and information technology   | No. of tests |                               |                               |                             |                             |
| <b>ECO-G2.3</b>  | G3-PA6           | Number of incidents or cases of failure in computer systems and information technology and their impacts on the business, along with mitigation measures | No. of cases |                               |                               |                             |                             |
| <b>ECO-G3 Conflict-free Minerals Sourcing</b>                      |                  |  |              |                               |                               |                             |                             |
| <b>ECO-G3.1</b>  | Disclosure 414-1 | Principles for suppliers regarding conflict-free mineral sourcing  | Yes/No       |                               |                               |                             |                             |
| <b>ECO-G3.2</b>  | Disclosure 414-1 | Percentage of suppliers acknowledging the conflict-free mineral sourcing principles  | %            |                               |                               |                             |                             |
| <b>ECO-G3.3</b>  | Disclosure 414-1 | Percentage of suppliers who have undergone training on the conflict-free mineral sourcing principles   | %            |                               |                               |                             |                             |



Business Sector:

# Information & Communication Technology





# Environmental Dimension



| Code  | ESG Indicators                                  | GRI Standards    | SDGs                                |
|---|---|------------------|-------------------------------------|
| <b>ICT-E1 Data Center Energy Management</b> |   |                  |                                     |
| <b>ICT-E1.1</b>                             | Data center energy management plan              | Disclosure 302-1 | Goal 7: Affordable and Clean Energy |
| <b>ICT-E1.2</b>                             | Power Usage Effectiveness (PUE) in data centers | -                | Goal 7: Affordable and Clean Energy |

### Rationale

- Information about data center energy management reflects continuous efforts to conserve electricity in data centers, which contributes to more efficient cost and energy management for the company. Moreover, the Power Usage Effectiveness (PUE) metric demonstrates the energy usage measurement in data centers, aiming to enhance and optimize energy consumption effectively.

### Reporting Approach

A company should report the following information:

- Summary of data center energy management plan demonstrating effective and highly efficient methods of managing and controlling energy usage.
- Power Usage Effectiveness (PUE) in data centers is calculated below:

$$PUE = \frac{\text{Total facility power usage in data centers}}{\text{Total IT equipment power usage in data centers}}$$

**Remark:** A PUE value that is close to or equal to 1 indicates an efficient management of electricity in the data center.

| Code  | ESG Indicators  | GRI Standards    | SDGs  |
|---|---|------------------|---|
| <b>ICT-E2 Electronic Waste (E-Waste) and Expired Product Management</b> |   |                  |   |
| <b>ICT-E2.1</b>   | Policy and guidelines regarding electronic waste (e-waste) and expired product management | Disclosure 306-2 | Goal 12: Responsible Consumption and Production |



| Code     | ESG Indicators   | GRI Standards    | SDGs  |
|----------|--|------------------|---|
| ICT-E2.2 | Weight of all electronic waste (e-waste) classified by e-waste and expired product management, such as: <ul style="list-style-type: none"> <li>- Weight of e-waste processed into new products (recycle)</li> <li>- Weight of e-waste being reused (reuse)</li> <li>- Weight of e-waste that is separated and collected through processing, and/or has components extracted from such waste for recycling (recovery), e.g., minerals, energy, or water</li> <li>- Weight of e-waste disposed by landfill (landfill)</li> <li>- Weight of e-waste that is disposed of by other means</li> </ul> | Disclosure 306-3 | Goal 12: Responsible Consumption and Production |
|          |  | Disclosure 306-4 |   |
|          |  | Disclosure 306-5 |   |
| ICT-E2.3 | Percentage of the products that are labeled with recommendation of disposal method of expired products   | Disclosure 417-1 | Goal 12: Responsible Consumption and Production |

### Rationale

- Information on electronic waste (e-waste) and expired product management reflects environmental responsibility, which arises from the business process and represents e-waste management efficiency to reduce disposal costs and create added value for the business.

### Reporting Approach

A company should report the following information:

- Key summary of electronic waste (e-waste) and expired product management policy and guidelines.
- Management plans, monitoring method, and evaluation of the implementation of e-waste and expired product management.
- Total weight of all e-waste.

- Weight of e-waste categorized by management approaches, such as:

| Waste Management  | Weight of Electronic Waste (Kilograms) |
|---|--|
| Recycle   |  |
| Reuse   |  |
| Separation and collection through processing, and/or having components extracted from such waste for recycling (recovery), e.g., minerals, energy, or water |  |
| Landfill  |  |
| Others  |  |

- Percentage of products that are labeled with recommendation of disposal method of expired products is calculated as follows:

$$\text{Percentage of products that are labeled with recommendation of disposal method of expired products} = \frac{\text{Total number of products that are labeled with recommendation of disposal method of expired products}}{\text{Total products}} \times 100$$

| Code                               | ESG Indicators  | GRI Standards    | SDGs                   |
|------------------------------------|---|------------------|------------------------|
| <b>ICT-E3 Climate Change Risks</b> |   |                  |                        |
| <b>ICT-E3.1</b>                    | Climate change risk assessment with explanation of potential impacts on business operations | Disclosure 201-2 | Goal13: Climate Action |
| <b>ICT-E3.2</b>                    | Goals, plans, and measures to mitigate climate change risks                                 | Disclosure 201-2 | Goal13: Climate Action |

**Rationale**

- Information on risks and adaptation measures in response to climate change reflects the company’s efforts to mitigate impacts of these risks and enhance business opportunities arising from such risks. Furthermore, it showcases the management’s preparedness and adaptability of the business during emergency situations caused by natural disasters, which can significantly affect business operations. Examples are droughts, floods, sea level changes, and extreme weather conditions. These events impact production factors, land allocation, transportation, etc.

## Reporting Approach

A company should report the following information:

- Risk factors arising from climate change and significantly impacting business operations, such as:
  - Examples of physical risks, such as impacts on businesses from changes in sea levels, atmospheric temperatures, natural freshwater sources, storm occurrences, forest fires, and impact on employee health due to increased exposure to high temperatures and heat radiation, etc.
  - Examples of regulatory risks include international laws and agreements that require businesses to be accountable for greenhouse gas emissions through taxation mechanisms, which consequently lead to significantly higher production costs, etc.
  - Other examples of risks, such as changes in the energy industry, the increasing demand for environmentally friendly technologies, products, and services, which leads to continuous environmental trends, etc.
- Quantitative and qualitative targets to prepare the business for climate change.
- Plans and measures to mitigate risks from climate change. Examples are as follows:
  - Utilizing clean energy or renewable energy sources that do not emit greenhouse gases.
  - Increasing energy efficiency by using less resources.
  - Carbon offsetting.

## Social Dimension



| Code                                       | ESG Indicators  | GRI Standards    | SDGs  |
|--|---|------------------|---|
| <b>ICT-S1 Access to Digital Technology</b> |   |                  |   |
| <b>ICT-S1.1</b>                            | Policy and guidelines aimed at promoting access to digital technology | Disclosure 413-1 | Goal 9: Industry, Innovation and Infrastructure |
| <b>ICT-S1.2</b>                            | Projects to promote access to digital technology                      | Disclosure 413-1 | Goal 9: Industry, Innovation and Infrastructure |

### Rationale

- Information regarding access to digital technology reflects intention towards conducting business while simultaneously elevating the quality of life through digital technology products and services provided by companies. These must be capable of addressing the current societal demands.

### Reporting Approach

A company should report the following information:

- Summary of policy and guidelines related, reflecting the company's efforts to promote opportunities for accessing digital technology, which serve as a business potential towards society.
- Summary about the project aimed at promoting access to digital technology, encompassing tracking plans and measuring outcomes from the promotion that encourages creative and socially responsible use of digital technology by everyone. This aims to highlight the company's role in elevating the quality of life and society through processes, products, or services that are easily accessible, equitable, and safe for users.

| Code   | ESG Indicators  | GRI Standards    | SDGs  |
|--|---|------------------|---|
| <b>ICT-S2 Safety from Electromagnetic Waves of Signal Towers</b> |   |                  |   |
| <b>ICT-S2.1</b>  | Evaluation of health risks and safety from electromagnetic waves of signal towers   | Disclosure 413-2 | Goal 9: Industry, Innovation and Infrastructure |
| <b>ICT-S2.2</b>  | Number of incidents or customer complaints affected by electromagnetic waves of signal towers, along with remediation and mitigation measures | Disclosure 413-2 | Goal 9: Industry, Innovation and Infrastructure |

### Rationale

- Information about safety from electromagnetic waves of signal towers demonstrates risk issues, and responsible management approach of the business in preventing health impacts on customers and communities surrounding the signal towers. This is aimed at ensuring stakeholders' confidence that the company's services will not result in such impacts and enhancing the company's overall credibility within the surrounding community.

### Reporting Approach

A company should report the following information:

- Summary of the approach in assessing health and safety risks from electromagnetic waves of signal towers, including outlining preventive measures briefly.
- Number of incidents or customer complaints affected by electromagnetic waves of signal towers, along with appropriate remediation and mitigation measures for those impacted.

| Code   | ESG Indicators  | GRI Standards    | SDGs   |                  |                                    |  |        |      |                         |  |  |                  |  |  |             |  |  |
|--|---|------------------|--|------------------|------------------------------------|--|--------|------|-------------------------|--|--|------------------|--|--|-------------|--|--|
| <b>ICT-S3 Promotion of Female Workforce</b>  |   |                  |  |                  |                                    |  |        |      |                         |  |  |                  |  |  |             |  |  |
| <b>ICT-S3.1</b>  | Policy and guidelines related to promoting gender equality in the workplace   | Disclosure 405-1 | Goal 5: Gender Equality<br><br>Goal 8: Decent Work and Economic Growth |                  |                                    |  |        |      |                         |  |  |                  |  |  |             |  |  |
| <b>ICT-S3.2</b>  | Number of female employees categorized by employment level:<br>- Senior management level<br>- Management level<br>- Staff level | Disclosure 405-1 | Goal 5: Gender Equality<br><br>Goal 8: Decent Work and Economic Growth |                  |                                    |  |        |      |                         |  |  |                  |  |  |             |  |  |
| <b>Rationale</b>   |   |                  |  |                  |                                    |  |        |      |                         |  |  |                  |  |  |             |  |  |
| <ul style="list-style-type: none"> <li>Information on promoting the female workforce within the workplace reflects the creation of equal opportunities for professional growth among personnel in the company, without gender-based discrimination.</li> </ul>   |   |                  |  |                  |                                    |  |        |      |                         |  |  |                  |  |  |             |  |  |
| <b>Reporting Approach</b>  |   |                  |  |                  |                                    |  |        |      |                         |  |  |                  |  |  |             |  |  |
| A company should report the following information:   |   |                  |  |                  |                                    |  |        |      |                         |  |  |                  |  |  |             |  |  |
| <ul style="list-style-type: none"> <li>Summary of policy and guidelines related to promoting the female workforce within the workplace.</li> <li>Female-to-male employee ratio.</li> <li>Number of female employees categorized by employment level.</li> </ul>  |   |                  |  |                  |                                    |  |        |      |                         |  |  |                  |  |  |             |  |  |
| <table border="1"> <thead> <tr> <th rowspan="2">Employment Level</th> <th colspan="2">Total Number of Employees (People)</th> </tr> <tr> <th>Female</th> <th>Male</th> </tr> </thead> <tbody> <tr> <td>Senior management level</td> <td></td> <td></td> </tr> <tr> <td>Management level</td> <td></td> <td></td> </tr> <tr> <td>Staff level</td> <td></td> <td></td> </tr> </tbody> </table> |   |                  |  | Employment Level | Total Number of Employees (People) |  | Female | Male | Senior management level |  |  | Management level |  |  | Staff level |  |  |
| Employment Level   | Total Number of Employees (People)  |                  |  |                  |                                    |  |        |      |                         |  |  |                  |  |  |             |  |  |
|  | Female  | Male             |  |                  |                                    |  |        |      |                         |  |  |                  |  |  |             |  |  |
| Senior management level  |   |                  |  |                  |                                    |  |        |      |                         |  |  |                  |  |  |             |  |  |
| Management level   |   |                  |  |                  |                                    |  |        |      |                         |  |  |                  |  |  |             |  |  |
| Staff level  |   |                  |  |                  |                                    |  |        |      |                         |  |  |                  |  |  |             |  |  |
| Code   | ESG Indicators  | GRI Standards    | SDGs   |                  |                                    |  |        |      |                         |  |  |                  |  |  |             |  |  |
| <b>ICT-S4 Combating Child Labor</b>  |   |                  |  |                  |                                    |  |        |      |                         |  |  |                  |  |  |             |  |  |
| <b>ICT-S4.1</b>  | Policy and guidelines regarding combating child labor within the organization   | Disclosure 408-1 | Goal 8: Decent Work and Economic Growth                                |                  |                                    |  |        |      |                         |  |  |                  |  |  |             |  |  |

| Code            | ESG Indicators  | GRI Standards    | SDGs                                    |
|-----------------|---|------------------|---|
| <b>ICT-S4.2</b> | Policy and guidelines regarding combating child labor within the supply chain   | Disclosure 408-1 | Goal 8: Decent Work and Economic Growth |
| <b>ICT-S4.3</b> | Number of incidents or complaints or cases of child labor detected within the organization and the supply chain, along with remediation and mitigation measures | Disclosure 408-1 | Goal 8: Decent Work and Economic Growth |

**Rationale**

- Information on combating child labor demonstrates the intention and efforts to prevent and safeguard against violations of human rights related to child labor, both within the organization and the supply chain. In the event of incidents or complaints related to the aforementioned issues, it may impact the organization’s reputation and trade.

**Reporting Approach**

A company should report the following information:

- Summary of policy and guidelines that demonstrate the company’s commitment to combat child labor or employ child workers, defined as individuals below the age of fifteen according to the definition by the International Labor Organization (ILO).
- Scope of policy or guidelines to combat child labor or employ child workers, covering business operations both within the organization and across the supply chain.
- Number of incidents or complaints or cases of child labor detected within the organization and the supply chain, along with remediation and mitigation measures.

## Governance and Economic Dimension



| Code            | ESG Indicators  | GRI Standards    | SDGs  |
|-----------------|---|------------------|---|
| <b>ICT-G1</b>   | <b>Cybersecurity and Personal Data Protection</b>   |                  |   |
| <b>ICT-G1.1</b> | Policy and guidelines on cybersecurity and personal data protection   | Disclosure 418-1 | Goal 9: Industry, Innovation and Infrastructure |
| <b>ICT-G1.2</b> | Percentage of technology infrastructures that have been certified with cybersecurity standards, such as ISO 27001 or other relevant standards | Disclosure 418-1 | Goal 9: Industry, Innovation and Infrastructure |

| Code            | ESG Indicators   | GRI Standards    | SDGs  |
|-----------------|--|------------------|---|
| <b>ICT-G1.3</b> | Measures and guidelines related to personal data usage   | Disclosure 418-1 | Goal 9: Industry, Innovation and Infrastructure |
| <b>ICT-G1.4</b> | Percentage of employees who have been trained in cybersecurity and personal data usage           | Disclosure 418-1 | Goal 9: Industry, Innovation and Infrastructure |
| <b>ICT-G1.5</b> | Number of incidents or cases of cyberattacks against the company, along with mitigation measures | Disclosure 418-1 | Goal 9: Industry, Innovation and Infrastructure |
| <b>ICT-G1.6</b> | Number of incidents or cases of personal data breaches, along with mitigation measures           | Disclosure 418-1 | Goal 9: Industry, Innovation and Infrastructure |

### Rationale

- Information related to cybersecurity management and personal data protection reflects the organization's capabilities and effectiveness in managing information technology and security systems. It encompasses the organization's data storage capabilities, leading to confidence in conducting business.

### Reporting Approach

A company should report the following information:

- Summary of policy and guidelines that demonstrate the company's management of technology security, information technology, and personal data in accordance with legal regulations and international standards.
- Percentage of technology infrastructures that have been certified with cybersecurity standards, such as ISO 27001 or other standards, calculated as follows:

$$\text{Percentage of technology infrastructures certified with cybersecurity standards} = \frac{\text{Total number of technology infrastructures certified with cybersecurity standards}}{\text{Total number of technology infrastructures}} \times 100$$

- Percentage of employees who have been trained in cybersecurity and personal data usage.

$$\text{Percentage of employees trained in cybersecurity and personal data usage} = \frac{\text{Total employees trained in cybersecurity and personal data usage}}{\text{Total number of employees}} \times 100$$

- Number of incidents or cases of cyberattacks against the company, along with mitigation measures.
- Number of incidents or cases of personal data breaches, along with mitigation measures.
- Additional reference:
  - ISO 27001 is an internationally recognized standard for information security management systems.

| Code   | ESG Indicators  | GRI Standards | SDGs  |
|--|---|---------------|---|
| <b>ICT-G2 Computer Systems and Information Technology Security</b> |   |               |   |
| <b>ICT-G2.1</b>  | Policy and guidelines on computer systems and information technology security   | G3-PA6*       | Goal 9: Industry, Innovation and Infrastructure |
| <b>ICT-G2.2</b>  | Number of testing instances to support emergency situations in computer systems and information technology  | G3-PA6*       | Goal 9: Industry, Innovation and Infrastructure |
| <b>ICT-G2.3</b>  | Number of incidents or cases of failures in computer systems and information technology and their impacts on the business, along with mitigation measures | G3-PA6*       | Goal 9: Industry, Innovation and Infrastructure |

**Rationale**

- Information on security management of computer systems and information technology reflects the readiness to handle events that impact the stability of computer systems and information technology. This is a crucial component in the production and services. Additionally, this instills confidence in stakeholders that in case of emergency situations, the company has preventive and recovery measures in place for computer systems and information technology promptly.

**Reporting Approach**

A company should report the following information:

- Summary of policy and guidelines related to the security of computer systems and information technology, while demonstrating the emergency management plan to mitigate and prevent potential business damages.
- Number of instances of computer systems and information technology testing conducted to support emergency situations in the past year.
- Number of incidents or cases of computer systems and information technology failures and their impacts on the business, along with showcasing overall progress in management and mitigation measures.

\* Indicators according to GRI G3 Disclosures



| Code  | ESG Indicators   | GRI Standards    | SDGs  |
|---|--|------------------|---|
| <b>ICT-G3 Conflict-free Minerals Sourcing</b> |  |                  |   |
| <b>ICT-G3.1</b>                               | Principles for suppliers regarding conflict-free mineral sourcing                                    | Disclosure 414-1 | Goal 12: Responsible Consumption and Production |
| <b>ICT-G3.2</b>                               | Percentage of suppliers acknowledging the conflict-free mineral sourcing principles                  | Disclosure 414-1 | Goal 12: Responsible Consumption and Production |
| <b>ICT-G3.3</b>                               | Percentage of suppliers who have undergone training on the conflict-free mineral sourcing principles | Disclosure 414-1 | Goal 12: Responsible Consumption and Production |

### Rationale

- Trading minerals, which are associated with countries experiencing conflict, characterized by violence, and lacking political stability, or so-called conflict minerals, is considered to be indirectly supporting human rights violations and money laundering. Therefore, responsible and ethical mineral sourcing information will instill confidence that the company tracks its suppliers' mineral sourcing, which is pivotal in production, considering its societal and environmental impacts. If the company's suppliers are linked to conflict minerals, it could negatively affect the business reputation or escalate to a level of risk that hinders trade or leads to disputes with stakeholders.

### Reporting Approach

A company should report the following information:

- Key summary of principles of conflict-free mineral sourcing in the procurement process, along with measures and communication strategies with suppliers, to track compliance with these principles and prevent the sourcing of conflict minerals in high-risk countries.
- Percentage of suppliers acknowledging the conflict-free mineral sourcing principles, using the following method:

$$\text{Percentage of suppliers acknowledging the conflict-free mineral sourcing principles} = \frac{\text{Total number of suppliers acknowledging the conflict-free mineral sourcing principles}}{\text{Total number of suppliers}} \times 100$$

- Percentage of suppliers who have undergone training on the conflict-free mineral sourcing principles, using the following method:


$$\text{Percentage of suppliers who have undergone training on the conflict-free mineral sourcing principles} = \frac{\text{Total number of suppliers who have undergone training on the conflict-free mineral sourcing principles}}{\text{Total number of suppliers}} \times 100$$

- Additional reference:
  - The European Commission has issued regulations to prevent the trade of conflict minerals.

**Performance Summary:**

**ESG Metrics - Information & Communication Technology Sector**

| Environmental Dimension <span style="float: right; border: 1px solid black; border-radius: 50%; padding: 5px 15px; font-weight: bold; font-size: 24px;">E</span> |                  |   |           |                               |                               |                             |                             |
|--|------------------|---|-----------|-------------------------------|-------------------------------|-----------------------------|-----------------------------|
| Code   | GRI Standards    | ESG Indicators  | Unit      | Previous 3 years (e.g., 2018) | Previous 2 years (e.g., 2019) | Previous years (e.g., 2020) | Reporting year (e.g., 2021) |
| <b>ICT-E1 Data Center Energy Management</b>  |                  |   |           |                               |                               |                             |                             |
| ICT-E1.1   | Disclosure 302-1 | Data center energy management plan  | Yes/No    |                               |                               |                             |                             |
| ICT-E1.2   | -                | Power Usage Effectiveness (PUE) in data center  | -         |                               |                               |                             |                             |
| <b>ICT-E2 Electronic Waste (E-Waste) and Expired Product Management</b>  |                  |   |           |                               |                               |                             |                             |
| ICT-E2.1   | Disclosure 306-2 | Policy and guidelines regarding electronic waste (e-waste) and expired product management   | Yes/No    |                               |                               |                             |                             |
| ICT-E2.2   | Disclosure 306-3 | Total weight of electronic waste (e-waste)  | Kilograms |                               |                               |                             |                             |
|  | Disclosure 306-4 | - Weight of e-waste processed into new products (recycle)   | Kilograms |                               |                               |                             |                             |
|  | Disclosure 306-5 | - Weight of e-waste being reused (reuse)  | Kilograms |                               |                               |                             |                             |
|  |                  | - Weight of e-waste that is separated, and collected through processing, and/or has components extracted from such waste for recycling (recovery) | Kilograms |                               |                               |                             |                             |
|  |                  | - Weight of e-waste disposed by landfill (landfill)   | Kilograms |                               |                               |                             |                             |
|  |                  | - Others  | Kilograms |                               |                               |                             |                             |
| ICT-E2.3   | Disclosure 417-1 | Percentage of the products that are labeled with recommendation of disposal method of expired products  | %         |                               |                               |                             |                             |

| Code   | GRI Standards    | ESG Indicators  | Unit            | Previous 3 years<br>(e.g., 2018) | Previous 2 years<br>(e.g., 2019) | Previous years<br>(e.g., 2020) | Reporting year<br>(e.g., 2021)  |
|--|------------------|---|-----------------|----------------------------------|----------------------------------|--------------------------------|---|
| <b>ICT-E3 Climate Change Risks</b>                               |                  |   |                 |                                  |                                  |                                |   |
| <b>ICT-E3.1</b>  | Disclosure 201-2 | Climate change risk assessment with explanation of potential impacts on business operations   | Yes/No          |                                  |                                  |                                |   |
| <b>ICT-E3.2</b>  | Disclosure 201-2 | Goals, plans, and measures to mitigate climate change risks   | Yes/No          |                                  |                                  |                                |   |
| <b>Social Dimension</b>  |                  |   |                 |                                  |                                  |                                |  |
| Code   | GRI Standards    | ESG Indicators  | Unit            | Previous 3 years<br>(e.g., 2018) | Previous 2 years<br>(e.g., 2019) | Previous years<br>(e.g., 2020) | Reporting year<br>(e.g., 2021)  |
| <b>ICT-S1 Access to Digital Technology</b>                       |                  |   |                 |                                  |                                  |                                |   |
| <b>ICT-S1.1</b>  | Disclosure 413-1 | Policy and guidelines aimed at promoting access to digital technology   | Yes/No          |                                  |                                  |                                |   |
| <b>ICT-S1.2</b>  | Disclosure 413-1 | Projects to promote access to digital technology  | No. of projects |                                  |                                  |                                |   |
| <b>ICT-S2 Safety from Electromagnetic Waves of Signal Towers</b> |                  |   |                 |                                  |                                  |                                |   |
| <b>ICT-S2.1</b>  | Disclosure 413-2 | Evaluation of health risks and safety from electromagnetic waves of signal towers   | Yes/No          |                                  |                                  |                                |   |
| <b>ICT-S2.2</b>  | Disclosure 413-2 | Number of incidents or customer complaints affected by electromagnetic waves of signal towers, along with remediation and mitigation measures | No. of cases    |                                  |                                  |                                |   |
| <b>ICT-S3 Promotion of Female Workforce</b>                      |                  |   |                 |                                  |                                  |                                |   |
| <b>ICT-S3.1</b>  | Disclosure 405-1 | Policy and guidelines related to promoting gender equality in the workplace   | Yes/No          |                                  |                                  |                                |   |

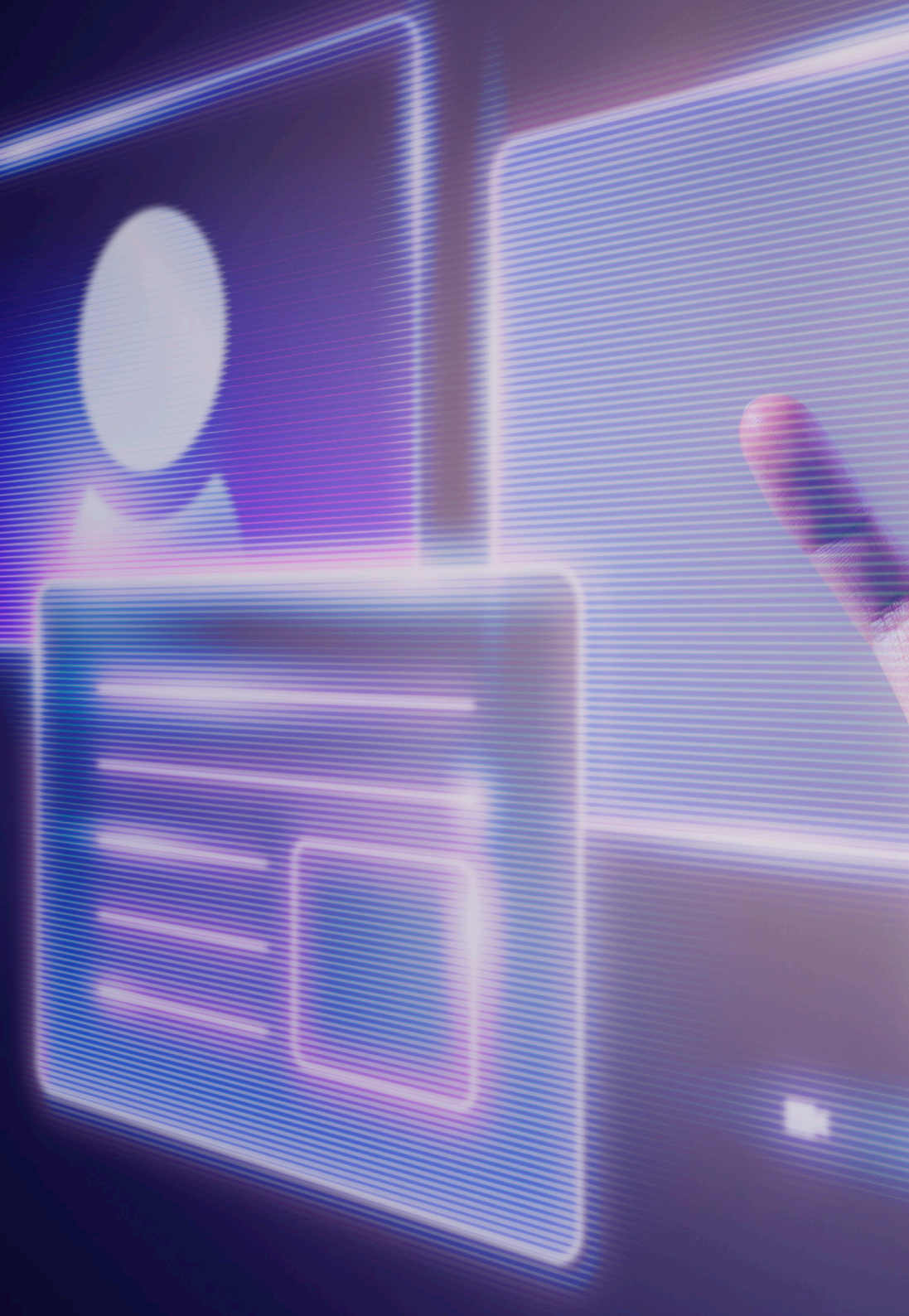
| Code     | GRI Standards    | ESG Indicators   | Unit   | Previous 3 years (e.g., 2018) |      | Previous 2 years (e.g., 2019) |      | Previous years (e.g., 2020) |      | Reporting year (e.g., 2021) |      |
|----------|------------------|--|--------|-------------------------------|------|-------------------------------|------|-----------------------------|------|-----------------------------|------|
|          |                  |  |        | Female                        | Male | Female                        | Male | Female                      | Male | Female                      | Male |
| ICT-S3.2 | Disclosure 405-1 | Number of female employees categorized by employment level |        |                               |      |                               |      |                             |      |                             |      |
|          |                  | Total employees in the company                             | People |                               |      |                               |      |                             |      |                             |      |
|          |                  | - Senior management level                                  | People |                               |      |                               |      |                             |      |                             |      |
|          |                  | - Management level   | People |                               |      |                               |      |                             |      |                             |      |
|          |                  | - Staff level  | People |                               |      |                               |      |                             |      |                             |      |

| ICT-S4 Combating Child Labor |                  |   |              |  |  |  |  |  |  |  |  |
|------------------------------|------------------|---|--------------|--|--|--|--|--|--|--|--|
| ICT-S4.1                     | Disclosure 408-1 | Policy and guidelines regarding combating child labor within the organization   | Yes/No       |  |  |  |  |  |  |  |  |
| ICT-S4.2                     | Disclosure 408-1 | Policy and guidelines regarding combating child labor within the supply chain   | Yes/No       |  |  |  |  |  |  |  |  |
| ICT-S4.3                     | Disclosure 408-1 | Number of incidents or complaints or cases of child labor detected within the organization and the supply chain, along with remediation and mitigation measures | No. of cases |  |  |  |  |  |  |  |  |

## Governance and Economic Dimension G

| Code     | GRI Standards    | ESG Indicators  | Unit   | Previous 3 years (e.g., 2018) | Previous 2 years (e.g., 2019)                     | Previous years (e.g., 2020) | Reporting year (e.g., 2021) |
|----------|------------------|---|--------|-------------------------------|---|-----------------------------|-----------------------------|
|          |                  |   |        | ICT-G1                        | ICT-G1 Cybersecurity and Personal Data Protection |                             |                             |
| ICT-G1.1 | Disclosure 418-1 | Policy and guidelines on cybersecurity and personal data protection   | Yes/No |                               |   |                             |                             |
| ICT-G1.2 | Disclosure 418-1 | Percentage of technology infrastructures that have been certified with cybersecurity standards, such as ISO 27001 or other relevant standards | %      |                               |   |                             |                             |

| Code   | GRI Standards    | ESG Indicators   | Unit         | Previous 3 years (e.g., 2018) | Previous 2 years (e.g., 2019) | Previous years (e.g., 2020) | Reporting year (e.g., 2021) |
|--|------------------|--|--------------|-------------------------------|-------------------------------|-----------------------------|-----------------------------|
| <b>ICT-G1.3</b>  | Disclosure 418-1 | Measures and guidelines related to personal data usage   | Yes/No       |                               |                               |                             |                             |
| <b>ICT-G1.4</b>  | Disclosure 418-1 | Percentage of employees who have been trained in cybersecurity and personal data usage   | %            |                               |                               |                             |                             |
| <b>ICT-G1.5</b>  | Disclosure 418-1 | Number of incidents or cases of cyberattacks against the company, along with mitigation measures   | No. of cases |                               |                               |                             |                             |
| <b>ICT-G1.6</b>  | Disclosure 418-1 | Number of incidents or cases of personal data breaches, along with mitigation measures   | No. of cases |                               |                               |                             |                             |
| <b>ICT-G2 Computer Systems and Information Technology Security</b> |                  |  |              |                               |                               |                             |                             |
| <b>ICT-G2.1</b>  | G3-PA6           | Policy and guidelines on computer systems and information technology security  | Yes/No       |                               |                               |                             |                             |
| <b>ICT-G2.2</b>  | G3-PA6           | Number of testing instances to support emergency situations in computer systems and information technology   | No. of tests |                               |                               |                             |                             |
| <b>ICT-G2.3</b>  | G3-PA6           | Number of incidents or cases of failure in computer systems and information technology and their impacts on the business, along with mitigation measures | No. of cases |                               |                               |                             |                             |
| <b>ICT-G3 Conflict-free Minerals Sourcing</b>                      |                  |  |              |                               |                               |                             |                             |
| <b>ICT-G3.1</b>  | Disclosure 414-1 | Principles for suppliers regarding conflict-free mineral sourcing  | Yes/No       |                               |                               |                             |                             |
| <b>ICT-G3.2</b>  | Disclosure 414-1 | Percentage of suppliers acknowledging the conflict-free mineral sourcing principles  | %            |                               |                               |                             |                             |
| <b>ICT-G3.3</b>  | Disclosure 414-1 | Percentage of suppliers who have undergone training on the conflict-free mineral sourcing principles   | %            |                               |                               |                             |                             |







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