

Enabling Greener Communication

Sustainability Report 2022



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Acronyms and Abbreviations

BCMS	Business Continuity Management System
CSR	Corporate Social Responsibility
E&S	Environment and Social
EIA	Environmental Impact Assessments
EMEA	Europe, Middle East, and Africa
EHS	Environment, Health, and Safety
EPC	Engineering, Procurement, and Construction
ESCO	Energy Service Company
ESG	Environmental, Social, and Governance
GHG	Greenhouse Gas
IBA	Important Bird Areas
IFC	International Finance Corporation
IMS	Integrated Management System
ILO	International Labour Organization
INPP	Institut National De Préparation Professionnelle
ISTA	Institut Supérieur ET Techniques Appliquées
KBA	Key Biodiversity Areas
KPIs	Key Performance Indicators
L&D	Learning & Development
LTIFR	Loss Time Injury Frequency Rate
MNOs	Mobile Network Operators
NAAS	Network As A Service
O&M	Operations & Maintenance
OKR	Objective Key Result
OPCOs	Operating Companies
QHSE	Quality, Health, Safety and Environment
SBTs	Science-Based Targets
SDGs	Sustainable Developmental Goals
TowerCos	Tower Companies
TRIFR	Total Recordable Injuries Frequency Rate
UNGC	United Nations Global Compact

Message from the CEO



At ieng, we recognize the dual responsibility of shaping a connected world that is both digitally efficient and environmentally conscious. Sustainability is not merely a regulatory requirement but a crucial element in creating long-term value for our organization.

ieng's business of optimizing energy efficiency in network infrastructure and increasing renewable and hybrid power solutions contributes towards stabilizing the carbon footprint of an ever-increasing global digital footprint. We are expanding rapidly across challenging geographies, and hence governance is a crucial focus point for us to maintain business continuity and uphold ethical standards. In 2022, our Board Charters were developed, and Board Committees expanded, with the Board of Directors undertaking oversight of environmental, social, and governance (ESG) initiatives. We recognize our roles in creating value for our stakeholders both economically and socially.

Currently, we are managing funds of approximately USD 100 million, including development funds, such as those from the IFC, and impact investors, such as BluePeak, where environmental and social action plans have significant leverage and impact. We have synergized all our operations to ensure that environmental and social (E&S) issues are identified, addressed, and managed to ensure a positive impact on the ecosystem. Along with internal strategy and implementation, we are focusing on improving supply chain sustainability with mandatory ESG evaluations of key suppliers and audits of all major suppliers.

Our Sustainability Report is an exploration of our commitment to shaping a sustainable future in the ever-evolving landscape of telecommunications. In this report, we disclose our initiatives, achievements, and ongoing strategies to mitigate the impact of our operations and create positive changes in the value chain. Our commitment to a sustainable digital and carbon footprint reflects our vision for a balanced and resilient telecommunications landscape.

A stylized handwritten signature in blue ink, belonging to Rami Shibley.

Rami Shibley
ieng Group CEO



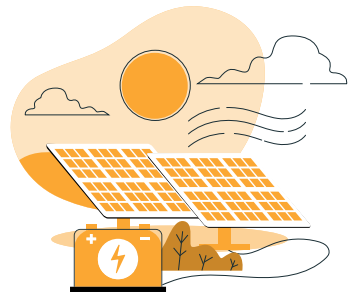
Executive Summary

This report demonstrates ieng Group's commitment to sustainability. It highlights our efforts at integrating and addressing environmental, social, and economic considerations and concerns into our business operations and establishes our commitment to transparency and accountability.

ieng Group is expanding rapidly across challenging geographies. In 2022, governance became a crucial focus point for us to maintain business continuity and ethical standards. Our Board Charters were developed and Board Committees expanded, with the Board of Directors undertaking oversight of environmental, social, and governance (ESG) initiatives. We also established a robust governance structure that integrates sustainability at every level of the organisational structure. Further, we implemented policies and codes of conduct to guide our actions. We prioritised risk management, and in 2022, we developed procedures for environmental and social (E&S) screening in new sites and set included financial impact assessment within our risk assessment templates. Although we are working on vulnerable geographical regions, we have not yet identified any significant actual and potential negative impacts on local communities due to our activities on site. Due diligence is conducted to ensure environmental compliance and community cohesion

In 2022, EcoVadis, in recognition of our significant environmental performance, rated us 70/100, placing us in the advanced level of that category. To reduce our environmental footprint further, we are rolling out country-wise roadmaps for energy management as well as waste recycling. Substantial investments in renewable energy in our new sites have helped us reduce CO2 emissions by 60 per cent in these sites.

Our social responsibility initiatives prioritise the well-being and development of our employees. We aim to foster a supportive work environment, emphasising occupational health and safety. Diversity and inclusion are integral to our values, and we strive to uphold human rights and good labour practices throughout our supply



42%

of the energy utilisation at our sites in the Central African Republic was from renewable sources

chain. We actively engage with local communities and contribute to social causes through philanthropy.

Economically, we recognise our role in creating value for stakeholders, and we have contributed significantly to local economies. Our commitment to product innovation and research and development enables us to stay competitive. Customer satisfaction and product quality are paramount to our success, and we consistently monitor our financial performance. We have aligned our core competencies with our clients' businesses to provide cost-effective and sustainable solutions that allow them to succeed in their business goals by employing a dynamic yet customised approach. ieng is acutely aware that various global sustainability challenges, specifically, the current and potential risks and impacts of climate change, have intensified. These challenges have increased resource scarcity and the pressure on land, water, and forests due to unsustainable economic development. Given the potential impact operations such as ours can have on the environment, our workforce, and the communities in which we operate, ieng is committed to delivering sustainable growth while operating our business in an environmentally sound and sustainable manner. We have achieved this through continuous improvements in environmental and social performance and by ensuring the safety and rights of our workforce and the communities among which we operate.

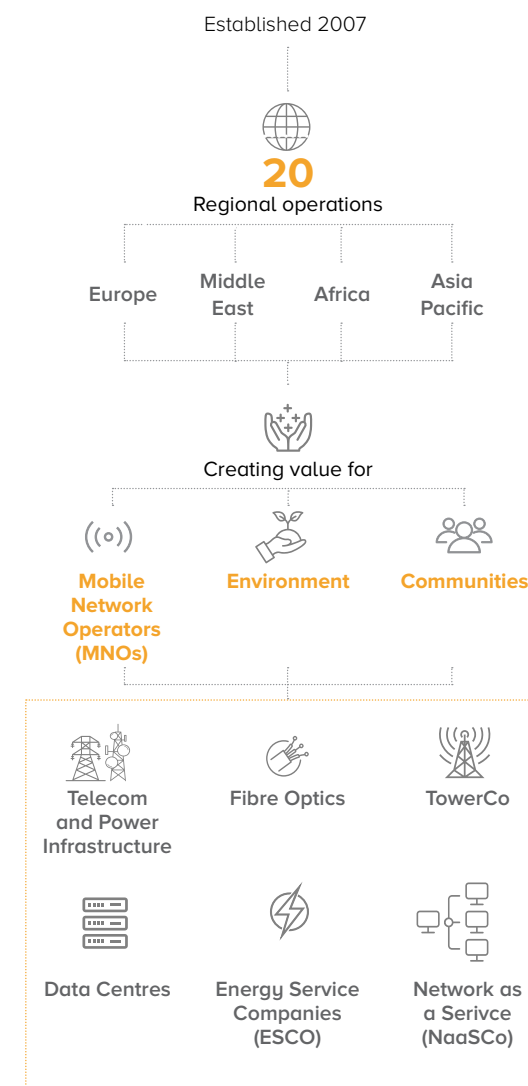
Partnerships and collaborations are crucial in our sustainability journey. We have forged alliances with industry peers, collaborated with non-governmental organisations such as Important Bird Areas (IBAs) and Key Biodiversity Areas (KBAs), UN Global Compact, and regional NGOs, and fostered partnerships with academia. Signalling our commitment to enhanced transparency and accountability, we continue to energetically participate in sustainability reporting initiatives.

Looking ahead, we have set ambitious sustainability goals and have developed key performance indicators to monitor our progress. Our roadmap outlines our intended future actions, emphasising innovation and technology integration. We acknowledge the lessons learned and challenges faced and remain committed to continuous improvement. We are guided by our sustainability vision and our drive to bring about enduring and positive impacts.

ieng Group is unwavering in its commitment to sustainable business practices. By integrating environmental, social, and economic considerations, we strive to have a positive impact on our stakeholders and contribute to a more sustainable future. At ieng, we recognise the urgent need to protect the planet and work towards a sustainable future. Our environmental efforts are driven by a combination of responsible practices, innovation, and collaboration with stakeholders.

This annual sustainability report is prepared in accordance with Global Reporting Initiative (GRI) Standards, 2021: for the reporting period 1st January 2022 to 31st December 2022. The scope and boundary of the project includes all the major business activities undertaken by ieng Group, including ieng global operating companies, its subsidiaries - GreenPole and Ekistruct, and CREI, its asset management company. The report focuses on the material topics that have been identified through extensive stakeholder consultation. Annexure 1 lists the GRI content index reported. The report has not undergone external assurance; however every attempt has been made to develop this report in line with the principles of TACCR (Timeliness, Accuracy, Comparability, Clarity, Reliability). This is a journey in progress and the maturity of reporting will increase in coming years with enhanced reporting on newer parameters.

About ieng Group

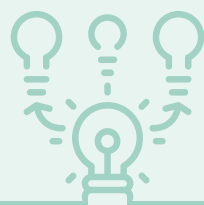


ieng Group, established in 2007, is a leading provider of telecommunication infrastructure and managed services in Europe, the Middle East, Africa, and the Asia Pacific. Its subsidiaries, including Eki-Struct and GreenPole, along with the affiliated asset management company, CREI, complement the services provided by ieng across the globe, covering the full value chain. Its unique business model enables it to create value for its client base and investors. The Group's fully integrated approach ideally positions it to create value for mobile network operators (MNOs), tower companies (TowerCos), and communities.

Headquartered in Mauritius and, with 20 regional operations and spanning across Europe, the Middle East, Africa, and Asia Pacific, we are continuously expanding our footprint in diverse sectors, including telecom and power infrastructure, fibre optics, TowerCos, data centres, energy service companies (ESCO), and Network as a Service (NaaS) projects in emerging economies. This steady expansion is a testament to our commitment to delivering cutting-edge solutions and services in the rapidly developing telecommunications and power sectors.

OUR CORE VALUES

Our holding company is Two33, and at the parent level, we focus on the following three core values at all our entities:



We bring a world of **creation** to people



We **innovate** a new,inspiring future



We help the world **communicate**

Culture

We build relationships through honesty, mutual values, and a strong bond that is determined to change the world.

Environment

We always tap into our motivations and values to create an environment filled with positivity and innovation.

Interests

With a strong attitude towards innovation and equality, we combine our passion for technology with our values to enhance the community and protect the environment.

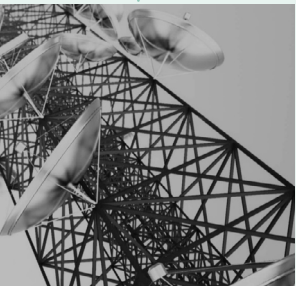
Our goal is to provide services to underdeveloped areas in an eco-aware and innovative manner.



CREI



ieng.



EKI-STRUCT



GREENPOLE





ieng specialises in delivering engineering, procurement, and construction (EPC) services, as well as operations and maintenance (O&M) contracting services, primarily to the telecom and power sectors. We have grown rapidly since our inception in 2007 and are now operational in the following 20 countries: Afghanistan, Algeria, Cameroon, Central African Republic, Chad, DR Congo, Ethiopia, Ghana, Guinea, India, Kenya, Kingdom of Saudi Arabia, Lebanon, Liberia, Myanmar, Nigeria, Pakistan, the Philippines, South Sudan, and Uganda. Today, we maintain over 31,200 sites for Africa's largest MNOs and all TowerCos. In addition to EPC at the site, ieng provides O&M, site security, fuel and grid management, and network operation centre services to TowerCos.

Key service areas under these are as follows:

- Tower mapping, site acquisition, survey, and design
- Procurement, logistics, and management
- Tower and power infrastructure construction, installation, and commissioning
- Passive infrastructure O&M (including service level agreements)
- Security
- Fuel and grid management
- Core network integration and monitoring (including network operation centre)



The choices we make are ultimately our own responsibility. At ieng, we choose to put our people at the heart of our sustainable development strategy. Our employees are committed to contributing to society through their work, and we strive to provide a company culture where their actions count, and their views matter. We work hand-in-hand with them to create a diverse and inclusive work environment free of discrimination. We are proud to say that every employee of ieng Group matters, and every one of them makes a difference.

Ola Haddad
CHRO



As we share our latest sustainability report, I would like to reflect on our core purpose and the drive behind our sustainability efforts. Our purpose is to enable connectivity in emerging markets in a way that preserves our and future generations' world. What drives our sustainability journey is a collective discipline rich with the contributions of our employees, the trust of our clients, and the support of our investors, with the belief that technology and innovation can and should be partners in planet conservation.

Jonathan Abi Gerges
Group IMS and Sustainability Head



Sustainability is the building block for progressing in terms of impact, efficiency, and, ultimately, innovation. We aim to create change in our organisation at all levels, which can lead to positive environmental, social, and governance impacts. We have just begun our sustainability journey. Yet, within two years, we can confidently measure our progress against both industry peers and global standards. It is a steep stewardship graph, something that cannot be charted in silo. Collaboration with all our departments, engagement with supply chain and stakeholders, support from investors, and partnerships with impact associations are our building blocks as we create a better tomorrow.

Gargi Sharma
Group Sustainability Lead



GreenPole is involved in the design, production, and supply of hybrid power solutions and power-related products for various industries in emerging markets. It is the power division of ieng Group and specialises in the design and production of comprehensive hybrid power solutions and associated products, such as UPS, generators, batteries, solar panels, solar streetlights, solar aviation lights, renewable energy systems, and related services for emerging markets. GreenPole's offerings encompass a wide range of solutions, including affordable solar solutions, mini-grid solar solutions, energy management solutions, remote monitoring and management systems, rapid site deployment, and intelligent pole solutions. Notably, GreenPole's solutions have successfully reduced fuel consumption and CO₂ emissions at various sites by up to 70%, with over 80 purely solar-powered sites already in operation. The company is committed to transitioning its operations to 100% reliance on renewable energy sources. In 2022, 42% of the energy utilisation at our sites in the Central African Republic was from renewable sources.



Total employees:
60

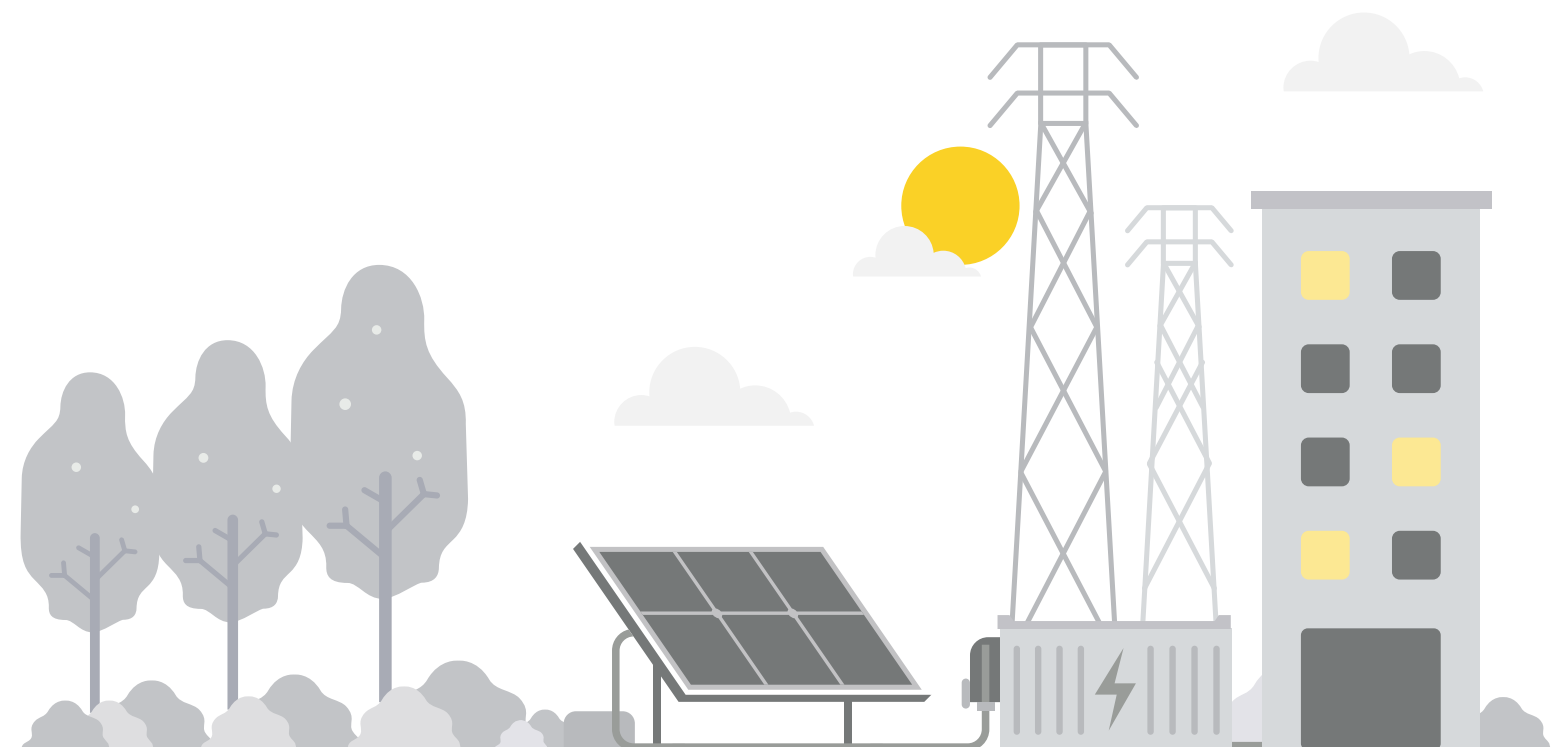


GHG emissions (Scope 1+2):
45 tCO₂



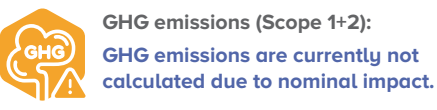
GreenPole does not only offer hybrid power solutions, but it also commits to ensuring the healthy growth of emerging markets. We pledge to design and supply our clients with a clean energy solution and the most innovative power systems to ensure 100% availability while maintaining the lowest possible level of carbon footprint. We forge the way towards a sustainable future, along with our partner, ieng Group, with an eye on future generations, guaranteeing that each watt produced contributes to conscientious advancement while preserving the integrity of our planet.

Jay Basani
Head of Operating Unit, GreenPole



Eki-Struct, as the Group’s design and engineering subsidiary, is engaged in the design, production, and provision of steel structures for telecommunications and power applications. It manages the entire lifecycle of new product development, encompassing production, logistics, installation, and functionality in a holistic manner. It is focused on minimising material waste in production processes, optimising packaging efficiency, streamlining transportation procedures, and adopting sustainable energy sources for product operation. Eki-Struct’s products predominantly feature steel, an entirely recyclable material. Further, the company is committed to crafting structures that can be repurposed after their operational life, requiring minimal post-service restoration.

EkiStruct specializes in telecommunications, power, and technology infrastructure products, manufactured, and supplied globally through a network of local offices in Africa, Asia and the Middle East. Eki.Struct has a footprint in Hong Kong, Croatia, Lebanon. The company is also present in other countries through a network of local partners providing local support to enhance its TCO approach through efficient supply chain management. Eki.Struct is ISO certified and at the forefront of innovation and efficiency with its extensive experience across different sectors such as telecommunications, power and electricity, renewable energy, stealth, and camouflage, as well as other design solutions. With over 400 certified telecommunication tower designs, Eki.Struct is an approved infrastructure provider for major telecom operators and tower companies across different regions in Europe, Africa, the Middle East, and Asia. Eki.Struct is MTN Group’s main tower supplier, servicing its footprint of more than 20 operations. In addition, Eki.Struct is infrastructure provider for IHS Africa and American Towers (ATC) for EMEA region and beyond. Other major clients such as Nokia, Airtel, Eaton, Safaricom, Ooredoo, Ericsson, have also entrusted Eki.Struct with their infrastructure requirement for a number of years. In Myanmar, Eki.Struct is a major contributor in certified tower supply for tower companies such as IGT and Apollo Towers for Telenor, Ooredoo and MPT in Myanmar, and for CREI for Globe and Smart in Philippines. Eki.Struct is also a significant partner for global companies working in the field of military and security. Our vision is to become a global leader of infrastructure solutions, whilst offering a simple way of doing business, relying on our efficient and ISO certified procedures.



“In our current role at the intersection of technology and innovation, we are aware of our place at the crossroads of the present and the future, emphasising our influence in shaping a sustainable tomorrow with ieng Group. Our core business—the design, manufacturing, and supply of telecom towers—is, at its essence, a testament to our commitment to global communication and connectivity. Being frontrunners in our field, we consistently prioritise a green future—a pledge that we demonstrate daily through our choices, strategies, and innovations.

Perica Paic
Head of Operating Unit, Eki-Struct

Communication and Renewable Energy Infrastructure

CREI is an asset management company that operates a portfolio of telecom tower and renewable power assets across Africa and Asia. CREI possesses, cultivates, and oversees a collection of power infrastructure assets. Its main activities entail providing sustainable energy and connectivity to MNOs and rural communities across developing countries. CREI capitalises on the expertise and synergies created throughout its group of affiliated companies to provide a one-stop shop for operators and investors to deliver efficient solutions that are integrated along the value chain. CREI manages a portfolio of telecom ESCOs, TowerCos, and network as a service (NAAS) projects aimed at helping MNOs decrease their carbon footprint while improving their network performance and reach.

CREI works in partnership with several MNOs to support them in achieving their net-zero targets. For instance, CREI is the trusted ESCO partner for MTN South Sudan to reach net-zero emissions by 2040, reduce fuel consumption by up to 70%, have a renewable energy ratio of 50–60%, and save 20 tons of CO₂ emissions each year.

The company works closely with MNOs to enhance their network infrastructure and provide seamless connectivity, bringing educational opportunities and improved access to services to communities.

In 2022, CREI Philippines was awarded the Telecom Deal of the Year in the Philippines by the Asset Triple A Sustainable Infrastructure Awards 2023 for securing a funding agreement with the World Bank’s International Finance Corporation (IFC).



“As a leader at CREI, I recognise that our commitment extends well beyond our core businesses. We hold a fundamental commitment to our planet, our communities, and future generations. Our vision and daily business activities are continually being shaped by the principles of sustainability. Our partnership with organisations like ieng Group is not just a strategic decision; it is a conscientious choice. Such collaborations empower us to enhance our collective impact and expedite our journey towards a more sustainable future.

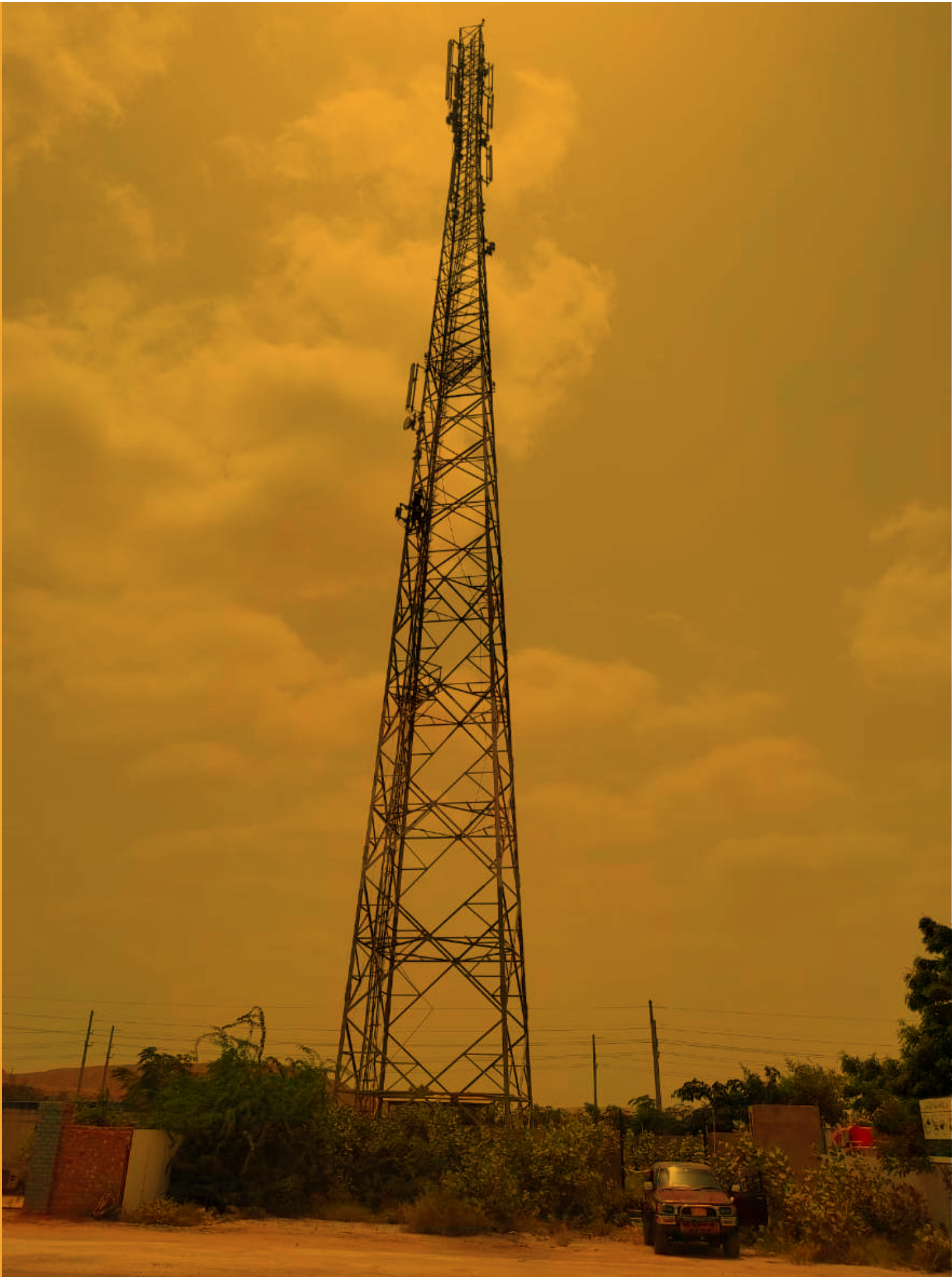
Kadri Hakim
CEO CREI

Our areas of expertise

ieng Group’s key strengths are as follows:


- **Expertise in O&M and EPC services:** The Group has a strong background in operations and maintenance as well as engineering, procurement, and construction services.
- **Designing and supplying innovative tower and power solutions:** The Group is recognised for its ability to create and provide creative and effective solutions related to towers and power infrastructure by leveraging advanced engineering and design capabilities.
- **Strong execution capabilities and ability to deliver in complex geographies:** The Group has the skills and experience to carry out projects efficiently, even in challenging and difficult geographical locations, suggesting its established ability to overcome logistical and operational hurdles.
- **ESCO and mini-grid solutions:** ESCO solutions and mini-grids are areas of expertise for the Group; it is particularly skilled in providing energy-efficient solutions and creating small-scale power distribution networks.
- **Rural low-cost solutions:** The Group specialises in developing cost-effective solutions tailored to rural areas.
- **Structuring and raising debt and equity financing:** The Group has a track record of successfully organising and securing debt and equity financing for its projects, which showcases its financial acumen and ability to attract investment.

Overall, ieng Group’s strengths stem from its comprehensive energy-related services, innovative solutions, and its ability to handle projects across different geographical contexts, including rural areas. The financial expertise of the Group, along with its ability to secure funding, are its remarkable attributes.




Portfolio in 2022

As of 31 December 2022, our portfolio comprised of:




29,800

O&M sites




7,684

Towers built and delivered




152

ESCO projects



226

TowerCo projects*



700+

Power solutions delivered

Sustainable development strategy

At ieng, we view sustainability as a fundamental strategic imperative and not just a corporate responsibility. Our commitment to sustainable development is deeply rooted in our vision for a better future, one where telecommunication technologies not only connect people and businesses but also contribute constructively to the environment and society. This informs our sustainable development strategy and our unwavering dedication to responsible business practices in the telecom sector. The key drivers of the integrated management system (IMS) and sustainability in ieng are organisational strategies, Sustainable Developmental Goals (SDGs), global standards, stakeholder and investor requirements, brand reputation and marketability, and future-proofing.

As a growing value chain company, we are way ahead of our peers and competitors in sustainability implementation and proactive disclosures. Within two years since establishing our sustainability programme, we achieved an EcoVadis silver medal. In 2022, we also agreed to commit to science-based targets (SBTs) as a key strategy initiative to guide our carbon management plan and align our emission reduction strategies with our net-zero target. In addition, we developed specific targets to support us in contributing to certain SDGs and track our progress annually.

We are currently managing approximately USD 100 million, including development funds, such as the IFC, and impact investors, such as BluePeak, where environmental and social action plans have significant leverage and impact. We have synergised all our operations to ensure that E&S issues are identified, addressed, and managed to ensure a positive impact on the ecosystem.

As we work toward integrating sustainability principles into every facet of our operations, we are aware of the critical role we can play in conserving natural resources and minimising our ecological footprint. In addition to adopting key performance indicators (KPIs) for sustainability and developing environmental and social action plans for our quality, health, safety and environmental (QHSE) departments across all our operating companies (OPCOs), our strategy includes developing roadmaps for our country heads to ensure that bottom-up and top-down approaches are used to deliver maximum results.

We are also working on implementing energy-efficient technologies and practices, reducing greenhouse gas emissions by switching to renewable energy, managing e-waste responsibly, and promoting waste-management practices across all our operations.

Among the communities we serve, we are dedicated to fostering inclusive and equitable growth. Our strategy encompasses ensuring universal access to telecommunications services and upholding human rights and labour standards throughout our supply chain.

ieng is committed to maintaining the highest standards of ethical conduct and corporate governance. We recognise that innovation and technology are instrumental in achieving sustainability. Our sustainable development strategy is integral to our long-term value creation. It is not just about mitigating risks but also seizing opportunities that arise from emerging sustainability trends.

We are proactively implementing ESG across all our operations. While the degree of ESG at various operations may vary across geographies, universal policies are in place to enforce ESG in all our subsidiaries, sister companies, and OPCOs. These policies address critical ESG areas including energy, water, waste, health and safety, employee well-being, training and development, audits, compliance, management strategy, and implementation. The IMS and Sustainability Team oversees policy implementation throughout the organisation. Along with the Management and Business Operations teams, annual objectives are set through the objective key results (OKR) process. On the ground, the Engineering & Construction (E&C) team, the Operations & Maintenance (O&M) team, and the local QHSE team play pivotal roles in ensuring on-site implementation and data collection and providing support during audits. There are weekly, monthly, and annual monitoring processes that support performance evaluation. Internal audits are carried out to ensure compliance with requirements set by both internal and external stakeholders.

IMS and Sustainability architecture

ieng Group has implemented a centralised Group-level IMS and sustainability architecture with many QHSE and sustainability requirements defined at the Group level to be implemented at site and production units. This architecture is marked by the following:

- Standardisation of requirements across the Group to ensure that there is consistency on how risks are managed throughout ieng's operations and subsidiaries.
- A streamlined approach that enables each local OPCO to focus on executing the IMS and sustainability requirements by minimising the effort required in developing a full standalone IMS at the operational level. Reduced workload at the operational level is also important where resources may be constrained or where operations have no dedicated QHSE resources.
- Easier implementation at new sites and operations or on acquisition of existing sites and operations. Group-wide procedures facilitate easy applicability without having to develop new and complete systems when commencing new operations. Although the IMS requirements have been defined at the Group level, it is important to note that it is the responsibility of each local OPCO to identify, manage, implement controls, monitor, and report on QHSE and sustainability progress.

The QHSE protocols established at the Group level, along with the QHSE resources at the level of the OPCOs, provide a supporting and advisory framework for operations. The operating teams, therefore, have a responsibility to manage QHSE and social risks.

The following set of documents embodies ieng's IMS and sustainability commitments, detailing what shall be implemented at the level of the OPCOs and by specific bodies at the Group level:

- IMS Policy
- People Operations (POPs) (Human Resources) Policies
- IMS and Sustainability Manual
- IMS Procedures and Guidelines
- Relevant documents referenced in the Group policies, manuals, and procedures.

Leadership and commitment

In terms of the IMS Policy, the Group CEO ensures that the policy and management system is implemented and maintained to achieve the defined policy commitments. ieng's top management at the Group and operational levels are committed to putting the policy into practice. At the Group level, 'top management' refers to personnel in executive positions and heads of various departments. At the OPCO level, top management refers to personnel with overall accountability for managing operations and who report to the executives at the Group level. This includes the Country Head, Factory Head, Production Head, EPC Head, O&M Head, POPs Head, Quality Control Head, SCM Head, QHSE Head, etc. At the Group level, the top management demonstrates its commitment by defining policy commitments, making appropriate appointments, assigning responsibilities, developing strategic plans, setting or approving objectives, assessing performance, and ensuring necessary resources are provided.

QHSE and social responsibilities are delegated to the following roles: CEO, CFO, Group IMS and Sustainability Manager, Group Legal Counsel, CHRO, Group SCM Manager, Group EPC Manager, Group O&M Manager, and other heads of the departments). They determine personnel KPIs and ensure QHSE and social aspects are incorporated into all decision-making and advisory processes. IMS and social issues are discussed at the Group committee meetings and at Management Committee meetings at the OPCO level. QHSE and social accountability are assigned to the Country Head and QHSE Manager/Officer, who works in conjunction with the appropriate Group executive to ensure that the IMS policy is implemented and necessary resources are made available.

Commitment is also demonstrated through the following means:

- Including (and providing feedback, monitoring, and evaluation) QHSE and social issues in regular operational meetings
- Approving ESG objectives and relevant KPIs
- Providing resources to achieve objectives
- Appointing suitable QHSE managers and officers
- Appointing appropriate personnel, such as the Community Liaison Officer, to manage stakeholder engagement
- Complying with Group and OPCO-level IMS plans and procedures
- Re-enforcing QHSE and social requirements
- Identifying, raising, and mitigating any QHSE and social issue



2022 Impact

In 2022, ieng Group adopted sustainability KPIs based on ten material topics identified as a result of a group-wide materiality exercise. A total of 52 KPIs covering all material topics were set in January 2022, on which each OPCO reported on a monthly basis and their performance was evaluated.

Material topics under our three sustainability pillars

Environment

- ▶▶ Climate and Energy risk of telecom infrastructure
- ▶▶ Resource Optimisation and waste

Social

- ▶▶ Quality of life at Work and Improving employee engagement and development
- ▶▶ Health & Safety
- ▶▶ Labour relations
- ▶▶ Skill development

Governance

- ▶▶ Enhancing customer experience and satisfaction
- ▶▶ Privacy and data protection
- ▶▶ Enhancing network quality (reliability and availability)
- ▶▶ High standards of corporate governance



Several new procedures were developed, including Environment and Social Screening, Biodiversity Management Procedure, Updated Risk Assessment Template with Financial Risk Assessment, Supplier Contractor Management Plan, Emergency Response Plan, IMS Manual, etc.

The 2022 IMS Manual is a series of supporting procedures and guidelines that are meant to be implemented and periodically updated to ensure that the Group's IMS and sustainability strategies remain responsive to changing environmental, health, safety, and other social management needs and take into consideration the needs and expectations of ieng's stakeholders. The IMS provides a framework to enable QHSE and social risks to be understood and mitigation measures developed, implemented, and appropriately managed. Collectively, the IMS is set to assist ieng Group and its operations in complying with relevant authorisations, legal requirements, IFC Standards, and other obligations within a systematic and structured framework.

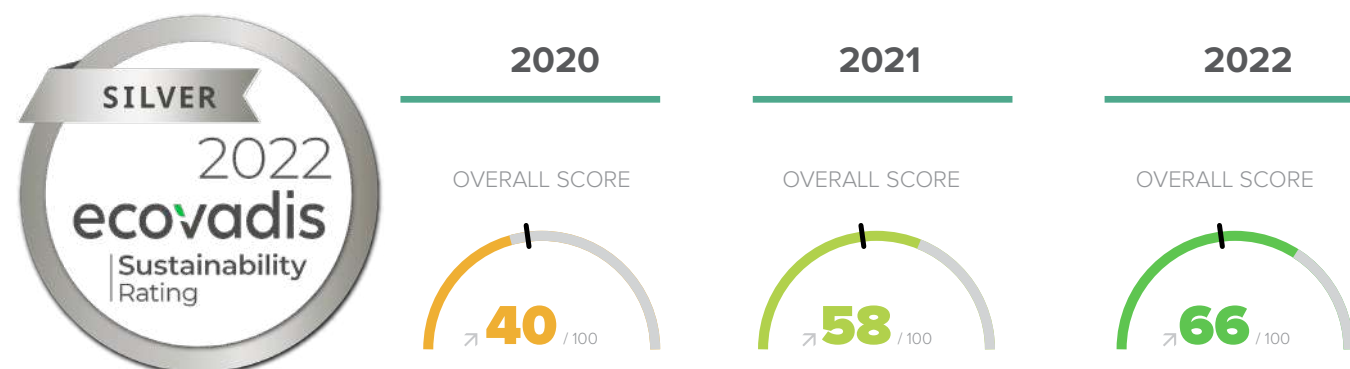
The company prepared a Biodiversity Management Procedure along with supplementary guidance that can be used for identifying the impact, if any, on the biodiversity of the region. A guidance and screening tool was also developed based on IFC Performance Standards, which will enable the Group to screen all its project sites for environmental and social impacts.

The POPs department has a total of 39 policies covering social impacts, ethics, employee engagement and well-being, compensation and benefits, and health and safety. In some countries, such as the Philippines, where HR manual is mandatory as per the local labour law, our manual covers most of the POP policies in one document and additionally includes some of the mandatory details pertaining to the specific country, such as disciplinary actions, deductions, governmental benefits, and others. In other countries, such as Cameroon, ieng has a collective agreement relative to the industry in place. We are currently working on a similar collective agreement in Democratic Republic of Congo (DRC). In the remaining 18 operations, we are still to complete this implementation and are assessing the regulatory requirements and national codes associated with right to freedom of association and collective bargaining.

In 2022, ieng made significant progress in impact measurement and implementation by rolling out several KPIs. These KPIs helped us benchmark different operations and identify hotspots for action, making 2022 a significant year for our sustainability efforts.

Our targeted ESG implementation across all departments and OPCOs helped us increase our EcoVadis score, in terms of which we are progressively improving and are, in fact, ahead of our peers when benchmarked against an overall score. We have been certified by Silver medal in Ecovadis for our 2022 submission.

Our sustainability roadmap is focused on improving our ESG performance across all departments, strengthening our sustainability audits, optimising waste management, improving our SDG contribution, and strengthening external disclosures.



ieng Group has been a member of the United Nations Global Compact (UNGC) since 2020. We are committed to the 17 SDGs of the 2030 Agenda for Sustainable Development, and we are working towards the development of sustainable solutions that facilitate smooth business while reducing environmental and social impacts. Sustainability is very important to ieng Group to continue creating value for our customers. We prioritise local areas and the surroundings where we operate while investing in community development through corporate social responsibility (CSR) initiatives. Through our products, processes, and community initiatives, we are making efforts to contribute to all 17 SDGs.

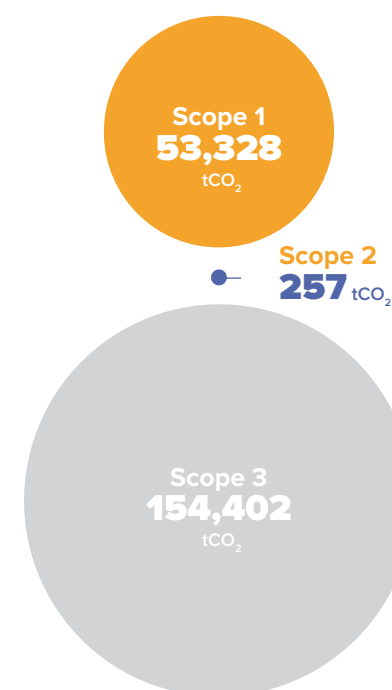
Our environmental policy is one of the foundations upon which all our sustainability efforts are built. It showcases our dedication to reducing our ecological footprint, conserving resources, and complying with all relevant environmental regulations. This policy guides our decision-making processes across all levels of the organisation. In 2022, we rolled out ESG KPIs that covered energy (electricity and fuel) use on-site and in offices. Additionally, 15 operations submitted monthly reports on environmental KPIs on water consumption, waste generation, material consumption and recycling, leading to our annual assessment. Our new sustainability reporting template has facilitated better tracking and categorisation of the different Scopes of emissions. This will enable us to identify hotspots and undertake mitigation measures. In 2022, we also agreed to commit to science-based targets (SBTs) to better align with our net-zero target. While most of our new sites are being solarised, our existing sites are being retrofitted by CREI and GreenPole, and hybrid solutions are being adopted at TowerCo client sites.

Energy and emissions

2022 is our second year of estimating our GHG inventory. The GHG emissions have been calculated based on the GHG protocol and through the operation control boundary approach. The inventory period for our 15 operations was 1 January–31 December 2022, and we have attempted to cover Scope 1, 2, and 3. Emissions were calculated based on fuel consumption on sites and in offices, electricity consumption in offices, fuel consumption in transport and logistics, and business travel. Most of the telecom industry emissions, specifically Scope 3 emissions, are located in the value chain. As an infrastructure development company, we are categorised as a construction industry that has the following carbon footprints: embodied carbon (energy used in manufacturing, transporting, and installing construction materials), operational carbon (energy consumed by buildings in use), and business operations carbon (business travel). ieng provides construction and O&M services to our clients by building their telecom infrastructure and entering into O&M contracts for fixed years. On site, we use diesel generator sets and grid electricity, which is monitored by the global QHSE as part of their monthly sustainability report.

Our construction-related emissions are of two categories—one pertaining to sites owned by our asset management company, CREI, and the other are sites owned and controlled by our clients. We have used the following approach for our first GHG inventory. ieng Group accounts for all GHG emissions from its OPCOs, over which it has operational control. This includes all ieng OPCOs, GreenPole, Eki-Struct, and CREI. However, Eki-Struct data has been excluded for 2022 and will be included in future years.

At ieng, we are committed to developing SBTs. Transitioning to cleaner energy sources and low-emission technologies, optimising transportation logistics to reduce carbon emissions, and participating in carbon offset projects are part of our carbon management roadmap. Initiatives are underway in our leading operations to improve energy management, which involves strategic planning, monitoring, and optimisation of energy usage to achieve efficiency, sustainability, and cost savings. Activities such as monitoring energy consumption every month, implementing energy-saving measures, utilising renewable energy sources, and continuously improving energy performance are a key focus. Through effective energy management, we aim to reduce costs and boost the organisation's sustainability and CSR



efforts. This is being done through collaborations across departments, clear communication, and a commitment to ongoing improvement.

In 2022, **GreenPole**, our sister concern in India, installed a 5KW solar rooftop solution. All lights in GreenPole run on solar energy, indicating a shift towards renewable energy sources. In addition, training on behaviour-based conservation is imparted to every employee at GreenPole so that they are aware of the importance of energy conservation and participate in energy-saving practices. One of the simple yet effective energy-saving practices is switching off electrical equipment when not in use. As of 2022, the solar rooftop system in GreenPole has generated 900 kWh of energy.

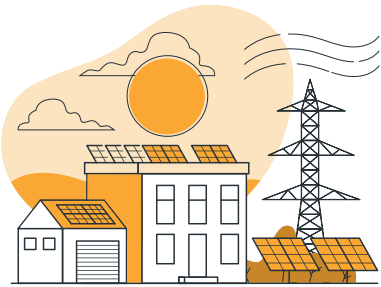
In **Pakistan**, our operational emphasis has been on energy efficiency and renewable energy. We have three types of electricity consumption specific to different locations—headquarters, regional offices, and on-site locations. Our regional office in Pakistan has a plan for electricity consumption control that has been shared with the Chief of Headquarters and the Chief Technical Officer. It includes KPIs that have been assigned to the Regional Manager at regional offices to monitor and manage electricity consumption. A few of our on-site locations are already operating purely on solar energy, indicating a commitment to utilising renewable energy sources to power operations. Replacing incandescent lighting with LED lights and old ACs with new inverter ones has significantly contributed to improving energy efficiency and has reduced energy consumption. Behavioural changes, such as switching off lights and ACs when not in use, are encouraged among employees in Pakistan to reduce electricity consumption and promote energy conservation. Implementing these energy-saving practices at regional offices and on-site locations has led to significant reductions in energy usage and costs.

Energy management is particularly challenging in **Myanmar** due to the irregular electricity supply caused by political unrest in the country. Further, throughout the year, electricity tariffs are inconsistent, and fuel prices are unpredictable. Despite these difficulties, various actions were taken to manage energy consumption and promote sustainability. To investigate any unusual spikes in electricity usage and identify areas for improvement, energy inspections were conducted every two hours during inspection days. This allowed for timely interventions to optimise energy consumption. Diesel generator schedules were followed, whereby they were kept off from 6 pm to 6 am on working days and 24 hours on holidays. Solar lighting systems were installed in a few O&M sites, and backup power systems were installed to reduce excessive fuel consumption from diesel generators. Similar to other regional offices, employees were encouraged to turn off lights and electrical appliances while not in use.

Currently, ieng has many ongoing initiatives aimed at saving energy and contributing to sustainability. Some of these measures include installing light sensors to ensure lighting only when required and laminating windows for better insulation and temperature control, thereby reducing the need for excessive air conditioning or heating, etc. Therefore, though our offices in Myanmar face challenges in securing reliable electricity supply and due to fluctuating fuel prices, which impact energy management, ieng has taken multiple actions to optimise energy consumption and conservation, including upgrading technology, implementing efficient scheduling, and exploring renewable energy options such as solar power.

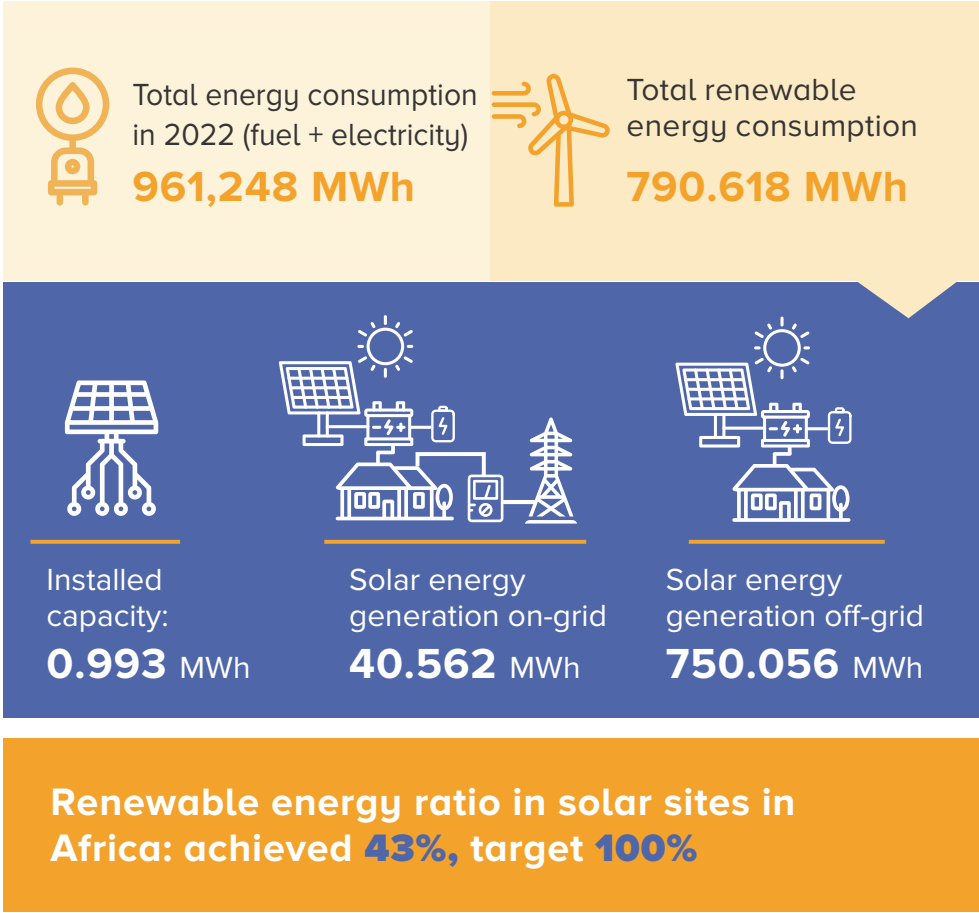
The inclusion of warehouse electricity consumption in the energy management plan, and efforts to secure client permission for solar energy implementation, are initiatives that demonstrate a commitment to sustainability and responsible energy use.

Compared to 2021, we have been able to reduce fuel losses from 9% to 3.5% in the O&M key market while still improving the quality of our services and contributing to us being a preferred choice among customers.

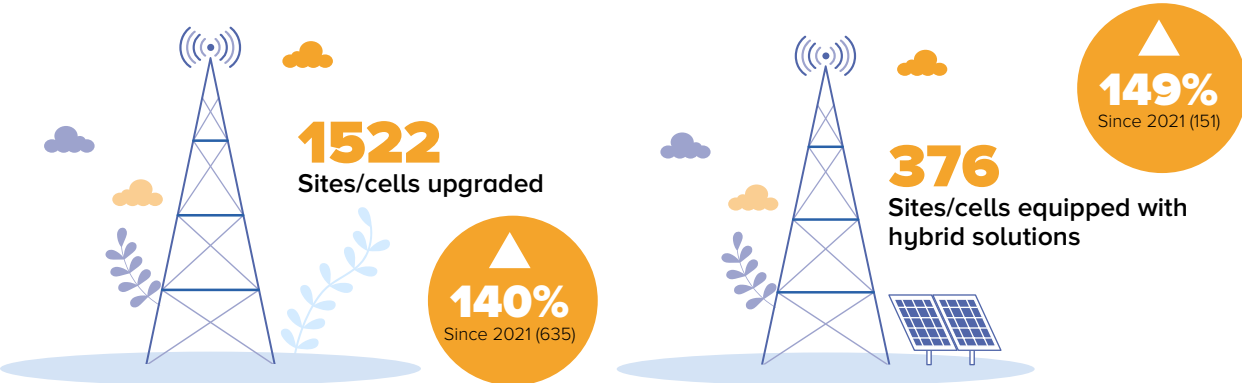


Reduced fuel losses from
9% to 3.5%
in one of our O&M key markets

2022 energy statistics



Currently, CREI and GreenPole are working to revolutionise the energy scenario of the telecom sector by introducing more renewables and hybrid solutions in remote parts of Asia and Africa. These have been carried out through ESCO, NAAS, and TowerCo projects as well as their Hybrid Power Solution (HPS) and iengineering Low-Cost Rural (iLCR) initiatives at all rural pure solar project sites.



ieng Group has committed to adopting SBTs for emission reduction and is working on target development. By 2028, our internal target is to reduce GHG emissions by 7–10% from the current 2022 baseline. In addition, we aim to substantially increase the share of renewable energy in our total energy mix—this would be 50% in the Central African Republic and 100% in Nigeria by 2030.



In 2022
72%
of the
monitored
plastic
consumed in
ieng O&M and
EPC activities
was re-used
and recycled.

Waste management

To streamline waste management, we have rolled out universal waste management templates, including a duty of care certification, at all our sites. Effective waste management practices vary across different regions. While some areas lack mandatory regulatory requirements for waste management certification, others pose challenges in terms of traceability of waste disposal by government municipalities. As the majority of sites are under client control, we recognise that our initiative requires an indirect approach that may pose challenges, especially in regions where waste management certification is not mandated by government regulations.

Therefore, at ieng, we work towards a universal waste-to-revenue model in our OPCOs that has the following key elements:

- Waste reduction measures, including the use of recyclable and biodegradable materials
- Establishment of recycling programmes
- Partnerships with recycling facilities and waste management companies to ensure responsible disposal of waste

Non-hazardous waste



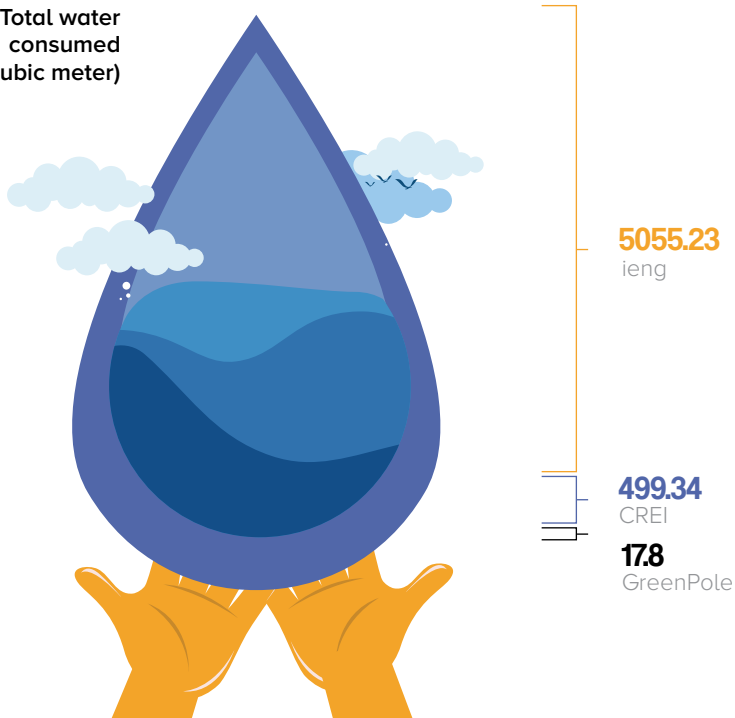
Batteries and e-waste



Recycled waste



Total water
consumed
(in cubic meter)



Water consumption

Most ieng sites are operated by clients who account for their onsite water consumption. Yet, we recognise the critical role water plays in our world, our operations, and the communities we serve. Therefore, we monitor domestic water consumption in our operations and provide awareness sessions on water consumption measurement, conservation requirements, and recycling options. Further, we also work with local communities to promote water conservation and responsible water use. We measure our water consumption, efficiency, and impact on a regular basis, utilising the relevant KPIs to track our progress.

Biodiversity conservation

ieng telecommunication towers are situated in a unique blend of constructed and natural environments, with each possessing its own distinctive characteristics that necessitate effective management. Approaching the allocation and utilisation of spaces from a broader perspective helps promote biodiversity development and a more sustainable ecological system. Our Biodiversity Management Procedure aims to control, preserve, and improve the biodiversity of protected areas, protected species, and natural and critical habitats during the implementation of projects. This procedure serves as a general reference for the management of biodiversity within the project area. The procedure aids the management of environmental protected areas, flora and fauna, and communities within the project facility throughout the life of the project. This procedure outlines the requirements for operations or development in ecologically sensitive areas where a high level of risk or impact has been identified during the screening process. This is particularly helpful in contexts where the OPCO responsible for the project has to comply with local and international regulations to manage and mitigate any potential environmental risks and impacts that may arise within the project site.

ieng has also taken a few initiatives to protect biodiversity and natural ecosystems, such as the preservation of natural habitats on our properties and around our facilities. For instance, when a tree is cut during tower construction activities, we plant new trees to compensate for it. Further, we actively support local biodiversity initiatives and conservation projects and promote sustainable practices as part of our CSR drives. To maintain this balance between development and environment, ieng is developing a proactive planning approach that entails conducting an E&S screening before initiating any developmental activities within a project. The core purpose of this assessment would be to diligently identify both direct and indirect risks or impacts on ecologically sensitive areas. Following this assessment, ieng will implement necessary and well-suited control measures to safeguard the biodiversity in these areas. For instance, in 2022, for our towers located in the Philippines, CREI was actively engaged in consultations with the KBA/IBA secretariats to define ongoing risks and establish effective management strategies. Furthermore, when tower sites fall within the boundaries of protected areas, ieng Group consults with the relevant officials managing the protected areas.

ieng Group remains steadfast in its commitment to minimise any adverse impacts on notable species and to prevent the loss, fragmentation, alteration, disturbance, and disruption of sensitive habitats through its operations. Towards this end, we emphasise the identification of individuals with the requisite skills for site supervision.



Sustainable procurement

ieng Group’s Supplier Code of Conduct (CoC) has evolved over time through the incorporation of ESG requirements. Every supplier has to sign the CoC before conducting business with ieng. We aim to have 80% of our suppliers comply with the Suppliers Code of Conduct by the end of 2024, and the top 10 suppliers in each OPCO to have signed it by the end of 2024.

At ieng, suppliers also undergo an evaluation against 14 ESG criteria, which, together with technical and financial criteria, are used to score each supplier. Based on this score, the supplier is evaluated annually by the supply chain department. We started the ESG evaluation of suppliers in 2021, and by 2022, we had covered 44% of all group suppliers. Currently, all OPCO suppliers are on-boarding these evaluation processes, and the target is to have 100% of OPCO suppliers’ ESG evaluations completed by the end of 2024. All our supplier and sub-contractor agreements cover specific environment, health, and safety (EHS) clauses that need to be signed off by every vendor during the contractual process. Supplier engagement and training are crucial areas in which ieng is working towards building supplier capacity. Collaboration with suppliers to set environmental standards and promote eco-friendly practices, assessment and monitoring of suppliers’ environmental performance, and promotion of sustainable transportation and packaging solutions among suppliers are areas we are invested in.

In addition to supplier ESG evaluation, we also began OPCO-level supplier audits in 2022. As a pilot, 67% of OPCOs were selected from active projects and all major suppliers were audited for Group compliance.



ieng people

Employee engagement

ieng Group strives to offer a healthy and safe work environment for all its employees. At the same time, we promote diversity and encourage skill building and career development for every employee. At ieng, staff engagement is a combination of attitudes, thoughts, and behaviours that relate to satisfaction, advocacy, commitment, pride, loyalty, and responsibility.

The people operations (POPs) department has comprehensive policies ranging from ethics to employee well-being to rights and responsibilities and labour regulations. The Group’s HR policies are shared with all new recruits, and they are regularly explained via awareness sessions and training and are accessible to employees through a dedicated platform on Microsoft Teams.

ieng Group abides by the fundamental conventions of the International Labour Organization (ILO) and the ten principles of the UNGC in terms of labour, employment, human rights, environment, and anti-corruption. These have been embedded in our key policy documents such as the Code of Conduct and Ethics, Gender-Based Violence, Anti-Corruption, employee handbooks, collective agreements, Rewards Philosophy, child labour and modern slavery, Diversity and Inclusion, Integrated Management System, environmental policies, and lone working policies, among others. Our HR policies are reviewed on an annual basis and updated when necessary. Updates have been made to all social policies in 2022 in line with the International Financial Corporation’s (IFC) performance standards 2, 4, 5, and 7.



Our employee engagement strategy relies on the following three main pillars:

a. Business with ethics

ieng is committed to foregrounding and reinforcing the company's values and organisational culture in its strategy so that they are reflected in the day-to-day behaviours of all our staff. We conduct ourselves and our business with the highest standard of ethics with respect to our teams, our clients, and all parties we deal with on a daily basis.

We strive to continually strengthen our corporate culture by aligning it to the company's mission, vision, and values and fostering employee appreciation, trust, and open communication. The Code of Conduct and Ethics is our sacred book that regulates all actions and decisions. This policy, along with all other social policies, defines the company's principles and ethical expectations that employees and third parties are held accountable to as they interact with the organisation.

b. Equal opportunity

The company abides by its equal employment opportunity policy, which is detailed in our Code of Conduct and Ethics, Diversity and Inclusion, and Employee Engagement and Recruitment policies. One salary scale is applicable to all employees at the same operational level regardless of their race, gender, or religion, and compensations and benefits are fair and comply with our code of conduct, social policies on discrimination and equality, local legislations, and collective agreements. ieng Group proudly embraces diversity at its best and showcases the potential of its staff. The company is governed by a diverse staff who work in complete harmony, knowing they are respected for their values, skills, attitudes, and potential regardless of any sexual orientation, disability, race, gender, religion, or other differences.

All talents have access to equal employment opportunities strictly based on merit. In addition, all employees have the right to be treated equally in all aspects of their employment. No discrimination is allowed, whether at the stage of recruitment or in access to training, compensation, or promotions. We promote a safer, healthier, and highly effective work environment by respecting gender equality.

Currently, 10.14% of our employees are female, with 26% holding leadership positions. Women make up 6.6% of our senior management.

c. Employee's well-being

ieng Group is committed to contributing to the better mental health of its staff by providing them with the needed psychological support through professionals such as life coaches and psychotherapists and also raising awareness on issues impacting mental health. Ten mental well-being group sessions were delivered. Based on their personal request, 18 psychotherapy sessions were offered to 7 employees.

The POPs department has put in place a comprehensive onboarding programme that helps new hires understand how to be successful in their day-to-day job and how their work contributes to the overall business. The approach adopted consists of building a relationship with new employees from the beginning rather than having a fixed process. We believe that it is the quality of the onboarding that makes a difference.

Further, ieng Group is a certified Occupational Health and Safety OHSMS 45001:2018 entity and abides by its standards by providing a safe and healthy workplace for all, including employees, contractors, customers, and the community, by preventing pollution, promoting the use of environmentally friendly products, and minimising the excessive usage of natural products. ieng Group offices are also capacitated to plan for and respond to business incidents. By identifying threats and potential impacts, we are able to continually operate at an optimal level.

Employee benefits

Communication is a vital management component. The business communication policy in place aims to improve relationships between employees and strengthen the bond between line managers and junior colleagues. It also regulates the delivery of messages, policies, and procedures. At ieng Group, we promote open and honest communication at all levels.

Compensations and benefits are fair and in line with our key policies. In addition to legally mandated benefits, the company offers a range of monetary and non-monetary benefits and perks to all its staff, such as different types of leaves, allowances in the events of marriage and childbirth, education, and others. In some cases, the company offers more benefits than what is stipulated in local regulations. These include educational leaves, special care for family members, longer periods of bereavement leave, marriage leave, birthday leave, and death allowance of an employee granted to his or her family. Other employee perks include gifts granted at the end of the year at Christmas, on Mother's, Father's, and Women's days, in addition to discounts at certain outlets.

To support female employees, ieng has key women-centric policies in place, such as longer periods of maternity leave (16 weeks instead of the legal 10 weeks in Lebanon, for example) to be gradually applicable in all operations and entities of the Group. Our Lebanon office also has a dedicated lactation room for working mothers.

At ieng, we have offered flexible work arrangements and work-from-home opportunities, which has led to a diverse workforce spread globally and driving impact globally.

Grievance redressal

We believe employees are the company's greatest assets; therefore, their morale and well-being are prioritised. We have a zero-tolerance approach towards any type of workspace harassment, discrimination, bullying, unhealthy work conditions, or any other threat to employees' well-being. Besides encouraging open and transparent communication at all levels, different channels are available for employees to share their concerns with the local management or the Group POPs department, openly or anonymously. Each issue raised is taken seriously, following the grievance management procedure in place. The grievance mechanism consists of receiving, investigating, responding to, and closing the grievances raised in a timely, fair, and consistent manner. Cases are treated in a culturally appropriate manner, being sensitive to local traditions and norms.

Similarly, we have established a community grievance mechanism along with the internal grievance mechanism to cater for issues that might arise from communities affected by the company's business and activities. For both categories of grievances, internal and external, cases are treated with utmost sensitivity, being mindful of local contexts, cultures, and traditions.

ieng has a dedicated hotline to receive complaints from communities. Once received, the complaint is transferred to the community grievance committee that investigates the case, brainstorm, analyses situations and facts and comes up with the best solution to solve the matter. To maintain transparency in the process, the aggrieved party is informed of the progress at every step, including decision-making in certain cases and the solution to be implemented. Every measure is taken to ensure that we reach a fair and desired outcome and prevent similar cases from recurring in the future.



Average
ratio of pay,
women to
men
98.87%



Average
increase
in annual
total annual
compensations
3.7%

Employee feedback

In 2022, ieng also started working on formal stakeholder engagement policies and plans, which are targeted to be fully rolled out in all OPCOs by 2024.

To get crucial feedback on the work environment in general and assess the strengths and weaknesses of the company, an employee engagement survey is conducted on a yearly basis. The survey solicits employee feelings, opinions, perceptions, and engagement. It also addresses the quality of their bond with line managers and their understanding of the company's mission, vision, and objectives. The results are analyzed, based on which an improvement plan is drafted and applied throughout the year to step up employee engagement. The findings are also openly shared with all employees.

Further, to manage HR performance and workforce, ieng Group focuses on a set of HR KPIs related to talent acquisition, learning and development, employee data, grievances, diversity, employee turnover, employee engagement, communication, HR expenses, and others. The data generated from these KPIs are displayed on a live dashboard that helps the management in improving decision-making, predicting behaviours and outcomes, and addressing gaps.

ieng, in keeping with its commitment to foster team bonding and a sense of belonging, motivation and well-being, has allocated each OPCO a dedicated budget solely for corporate events such as team-building, celebrations, sports events, annual dinners, and CSR activities.

Learning and development

ieng Group has in place a Learning and Development Strategy to ensure employee growth, be prepared for new projects, and achieve the organisation's vision and mission. It relies on a step-by-step process that includes an analysis of the training needs, setting clear learning objectives, designing the training content and method, and finally, monitoring and evaluating the outcomes.

A training plan is developed at the beginning of each year following the performance appraisals to ensure that employees get the proper training in line with their personal development plan and the company's objectives. In 2022, 43.5% of employees were trained over 22,874 training hours. Compared to 2021, the average learning hours per trained employee increased from 12 to 21 hours, and there was an overall 71% increase in group workshops. In addition, 25.10% of employees were trained in anti-corruption, and 22% were trained in ethics issues to strengthen corporate governance.

Number of training sessions conducted for several topics in 2022 are: Compensation & Benefits (8); Employee Engagement/Employee Wellbeing (41); Environment (17); Health & Safety (185); Labor Law/Legal Matters (3); Management Systems (40); Policies & Procedures (74); Social (60).

In 2022, 30% of women (direct employees) were enrolled in a series of workshops and webinars on Women in Business Leadership: Challenges and Opportunities. These workshops covered topics such as diversity, equity, inclusion, and change for women in the workplace, the power of values-driven leadership, inclusive leadership, and translating inclusivity into management practices, among others. The related investment for such programmes was equivalent to USD 22,050. In addition, 20% of women (direct employees) had access to women leadership training on LinkedIn in 2022, and the company hopes to increase this to 100% of women employees in the near term. ieng has in place specific gender policies and initiatives that encourage dedicated programmes for women in the workplace to enhance women's leadership skills.

ieng's learning and development strategy not only facilitates the acquisition of new skills but also prepares the employees to be equipped with needed competencies, knowledge, and

attitudes relevant to future functions or new roles. This way, learning leads to creating new business capabilities.

The company supports its employees in making the right career move and creating synergies between the strategic objectives of the organisation and their own personal ambitions so that we can grow and stand tall together. Towards this end, in 2022, the company has created a new Career Management and Succession Planning function within the POPs department.

Performance management system

A key career management and succession planning tool is the performance management system. ieng has its own performance management system that matches all types of work and eliminates subjectivity. We believe that a good system should offer something beyond just good evaluation criteria. Performance management is more effective when:

- Both line managers and individual employees are involved in the development of goals to ensure understanding and commitment.
- The employee knows exactly where he or she stands in relation to achieving goals and reaching performance milestones that contribute to career development, promotions, and personal development.
- Employees receive regular feedback on how to grow in the company, especially when being recognised for their contributions and being granted opportunities to play a key role and learn content both internal and external to the organisation.

In 2022, 52% of employees went through a performance appraisal.

All labor inspections have yielded positive outcomes as the company makes it a point to customise local policies in line with local labour laws and regulations. This is done with the help of local POP representatives and legal advisors. All cases that have the potential of escalating to a labour conflict are addressed and reconciled through active communication with the relevant employees to reach a resolution. The Group believes in proactive communication with employees' representatives and syndicates, where applicable, to avoid any employee unrest, dissatisfaction, or potential labour cases.



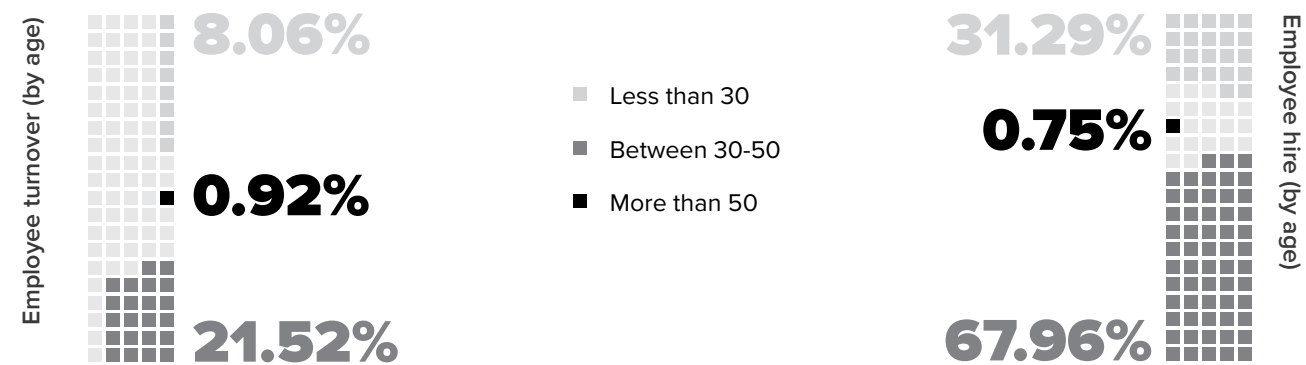
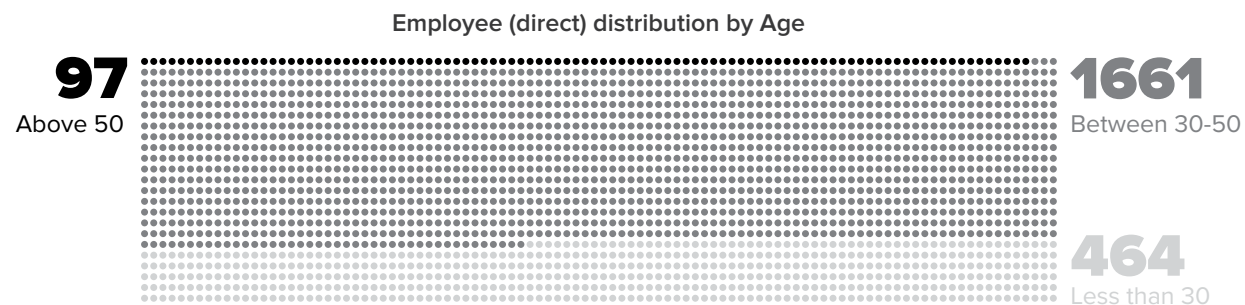
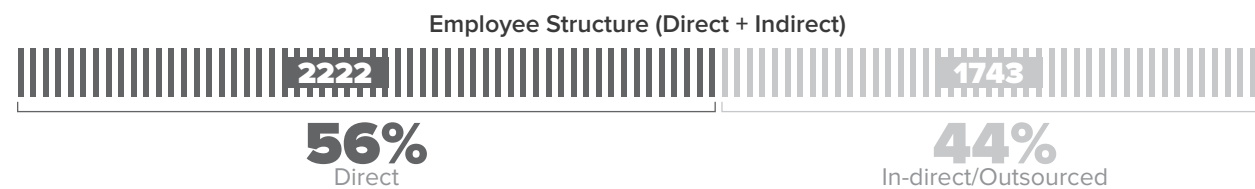
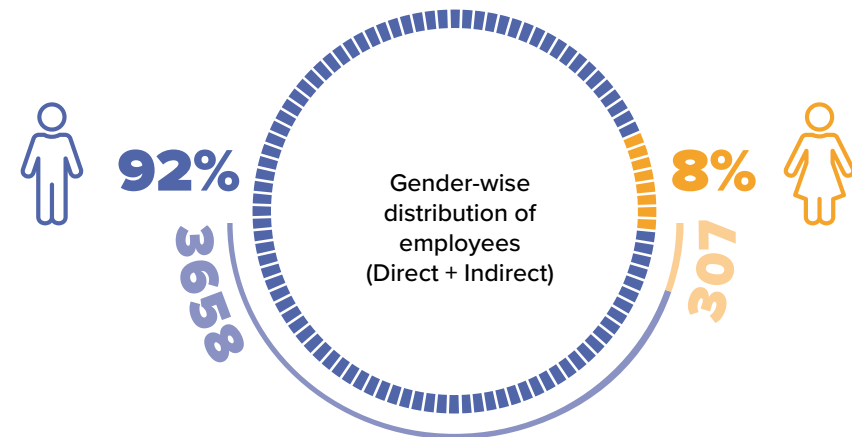
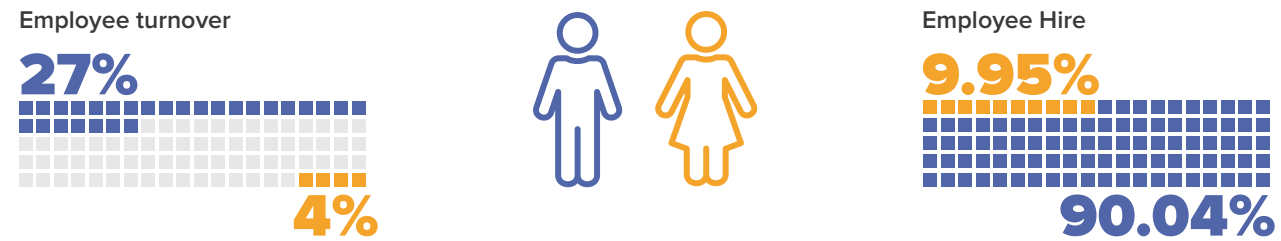
Total learning
hours
22874

Total trainings
1135

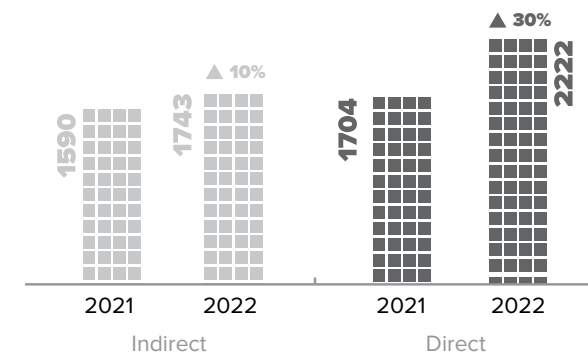
ESG
training hours
6781

Total Career
Development
trainings
105

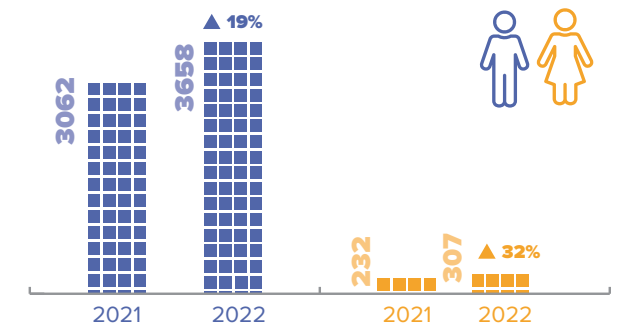
Training
completion
rate
84%



Employee composition



Genderwise distribution



SDG impact in 2022

SDG	2022 progress (Baseline year 2021)	ieng target 2028
<div><div><div>5</div><div>GENDER EQUALITY</div></div><div><div>SDG 5:</div><div>Gender Equality</div></div></div>	<div>28%</div> <div>women in top management (ManCom);</div> <div>6.6%</div> <div>of women in all managerial positions</div>	<div>30%</div> <div>of women in leadership positions</div> <div>At least one woman director on the Board of Directors</div> <div>430</div> <div>full-time equivalent female employees</div>
<div><div><div>8</div><div>DECENT WORK AND ECONOMIC GROWTH</div></div><div><div>SDG 8.1:</div><div>Decent Work and Economic Growth</div></div></div>	<div>USD 172 million</div>	<div>Positive sales growth and revenue year-on-year</div>
<div><div><div>8</div><div>DECENT WORK AND ECONOMIC GROWTH</div></div><div><div>SDG 8.5:</div><div>Achieve full and productive employment</div></div></div>	<div>2,222</div>	<div>4,800</div> <div>full-time equivalent employees</div>
<div><div><div>13</div><div>CLIMATE ACTION</div></div><div><div>SDG 13:</div><div>A focus on reducing greenhouse gas (GHG) emissions</div></div></div>	<div>Commitment to SBT for net-zero alignment</div>	<div>7-10%</div> <div>GHG emissions from current baseline (2022)</div> <div>Share of renewable energy in the global energy mix ~50% in RCA</div> <div>100%</div> <div>in Nigeria (to be newly installed)</div>
<div><div><div>7</div><div>AFFORDABLE AND CLEAN ENERGY</div></div><div><div>SDG 7.2:</div><div>To increase the share of renewable energy in the global energy mix by 2030</div></div></div>	<div>43%</div> <div>in RCA;</div> <div>Installations started in Nigeria</div>	<div>522</div> <div>number of sites/cells equipped with hybrid solutions</div>
<div><div><div>7</div><div>AFFORDABLE AND CLEAN ENERGY</div></div><div><div>SDG 7.3:</div><div>To double the global rate of improvement in energy efficiency by 2030.</div></div></div>	<div>376</div>	

Additionally, ieng has committed to the 2X Challenge, an initiative that focuses on mobilising capital towards gender equality and women’s empowerment in developing countries. One of the criteria for this challenge is leadership, which involves promoting gender diversity in senior management positions. By striving to meet this target, organisations and companies participating in the 2X Challenge can contribute to empowering women, fostering gender equality, and promoting diversity in leadership roles, ultimately leading to more inclusive and sustainable growth in developing countries.





CSR and SDG initiatives across OPCOs

ieng Group places a high priority on our social responsibility to ensure community development and well-being. Our CSR policy has been updated to include community development planning that outlines different steps such as identifying community needs, selecting beneficiaries, defining the community development framework, setting up the plan, allocating the budget, and measuring impact. Social initiatives are mainly categorised under social, education and environment and benefit both men and women.

Our aim is to bring people together towards a common objective, improving quality of life, following the UN Sustainable Development Goals (SDGs) and the United Nations Global Compact (UNGC).

In 2022, we undertook 55 CSR activities spanning 81% of our total OPCOs with a spent of USD 65,512. As a signatory of the UNGC since 2020, we have focused on contributing to SDGs through our CSR activities as well.



The company's operations in different countries reflect its dedication to social responsibility and its efforts to address poverty and unemployment through various initiatives and employment opportunities.

In the Philippines, the company supports SDG 1 on reducing poverty by increasing livelihood and inclusive job opportunities for small subcontractors qualified for tower erection. In KSA, contributions to the Saudi Vision 2030 involve hiring 12.7% of Saudi employees, both skilled and non-skilled, as part of the company's commitment to promoting inclusivity in the workforce. In Uganda, the company actively contributes to poverty reduction by outsourcing and employing skilled and non-skilled labour during field operations, providing both temporary and permanent employment opportunities. Likewise, in Cameroon, the company recruits local individuals for part-time and full-time employment during field operations. In ieng RCA, inclusivity in job opportunities is promoted by creating opportunities for qualified small subcontractors in the fields of construction, transportation, and site security. ieng Kenya currently employs 83 local workers, which has significantly improved the quality of life for these employees and their families, ensuring access to essential necessities. In Lebanon, the company has prioritised sourcing small businesses and NGOs to purchase employee gifts on special occasions.

In addition to specifically targeted employment, ieng promotes women's entrepreneurship and has helped in the launch of small businesses led by women. For instance, four women in Cameroon received a donation for launching their start-ups. This was done in collaboration with the I'm Human NGO.

In a few of its operations, such as in Ghana, Afghanistan and KSA, the company has generated employment opportunities for both skilled and unskilled workers from the local communities by creating a platform for them to learn from and help existing technicians on site.

During Eid ul Fitr 2022, ieng Pakistan distributed modest cash gifts to its support staff, including drivers, office boys, and guards, across all regions for festive season celebrations.



In Lebanon, used clothes were donated to the arcenciel NGO, working among the country's most underprivileged and marginalized communities for up-cycling and selling at very affordable prices via the different locations of their boutiques. This is an ongoing initiative that happens all year long.

Clothes donation campaigns have been held across different ieng operations. This has benefitted low-income families, orphanages, and others, such as in Afghanistan, where warm clothes were provided to 106 orphan kids in winter.

In KSA, used clothes were donated to people in need in the Al Quds District.





600+

awareness sessions and trainings have been conducted to educate employees on maintaining a healthy lifestyle

ieng supplies different entities with food and other necessities. For instance, ieng Uganda offers logistical support and provides essential supplies like food to those in need.

In Cameroon, ieng supports an orphanage by supplying food items to the orphans. In Guinea Conakry, regular food donations are provided to the orphanage Hakuna Matata to help address the food needs of the children, as adequate nutrition plays a crucial role in the fight against poverty and malnutrition. ieng South Sudan team visited and provided food and other necessities to the kids of the Juba Orphanage Home. ieng Chad team distributed food boxes to Farcha refugees and orphanages.

ieng prioritises medical care through various measures. Among the company's primary benefits is access to medical care for all employees through various measures such as the enrolment of employees and dependents in insurance policies or internal company policies. The company also organises mandatory pre-employment and annual medical check-ups as per the Medical Examination and Health programme policy specific to each operation.

Moreover, 600+ awareness sessions and trainings have been conducted to educate employees on maintaining a healthy lifestyle and preventing and combating specific diseases. During the pandemic, regular COVID screenings were conducted in all OPCOs for all employees. When feasible, remote work was encouraged to prevent the spread of the virus. ieng has robust pest and waste management practices. Regular fumigation efforts are carried out to combat mosquitoes and other pests. A regular COVID-19 vaccination programme for employees has been initiated.

Field agents are safeguarded from non-ionising radiation through comprehensive training and the provision of appropriate personal protective equipment (PPE). Standby doctor services and vaccination programmes are also offered to ensure the health and safety of employees. Employees can benefit from free consultations with a company physician in ieng offices, such as in Cameroon, India, DRC, Uganda, Ghana, and Myanmar. ieng makes sure that all stakeholders benefit from healthy and safe workplaces by providing adequate spaces and tools for employees to perform their jobs and protect themselves from any harm by using



10

mental well-being group sessions were organised, and 18 psychotherapy sessions were offered to 7 employees based on their personal request.

PPEs. Training and awareness sessions related to safety, such as first aid and safe work environment practices, are regularly organised.

In 2022, ieng started to focus more on mental health as we believe it is a primary factor for a successful work-life balance. Ten mental well-being group sessions were organised, and 18 psychotherapy sessions were offered to 7 employees based on their personal request.

As part of its CSR initiatives in 2022, ieng offered donations to many individuals from communities or employees to cover medical care such as surgeries and childbirth in Pakistan. Further, funding was also provided for medical exams, medicines and treatment in Pakistan and Lebanon.

GreenPole India donated a 1650VA inverter and 150AH battery to the Lavalavike Old Age Home and Rehabilitation Center. ieng Ethiopia visited and made a donation to the Gergesenon Mental Illness and Rehabilitation charity organisation. In Myanmar, ieng supported low-salaried stakeholders' employees and donated to orphanages

By providing food and mandatory necessity items, ieng also contributes to good health via nutrition, which is crucial for the growth and development of children and also to well-being (SDG 3).



In terms of development and growth, ieng's Learning and Development (L&D) strategy relies on a solid training need analysis and setting up of a training plan in line with the company's objectives. Employees benefit not only from training and regular awareness sessions, but they are also eligible to apply for professional certifications under the L&D policy. By investing in employee development, ieng ensures that its workforce remains competent, motivated, and well-equipped to contribute effectively to the company's success and simultaneously achieve its own personal goals.

In Guinea Conakry, ieng donated educational material. ieng donated textbooks to the Hakuna Matata orphanage, in addition to in paying school fees for the children and refurbishing their classrooms. This initiative aimed to provide inclusive, equitable, and quality education for all by promoting access to learning opportunities. Providing textbooks to the orphanage plays a significant role in achieving this goal as it enables the children to have access to educational resources that contribute to the development of their reading, writing, and learning abilities. Books stimulate their curiosity, nurture their imagination, and allow



ieng ensures that its workforce remains competent, motivated, and well-equipped to contribute effectively to the company's success and simultaneously achieve its own personal goals



In 2022, in Tarlac City (the Philippines), our OPCO donated school materials to 260 students, contributing to their educational needs and helping them with the necessary resources for their studies.

them to acquire essential knowledge and skills. Access to quality education is crucial in breaking the cycle of poverty, empowering these children to reach their full potential, and lead fulfilling lives.

At ieng Uganda, the company conducts CSR outreaches to support underprivileged students by providing scholastic materials such as books, pens, pencils, geometry sets, and crayons. This initiative aims to enhance the quality of their learning experience.

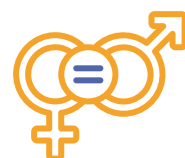
In ieng DRC, an internship programme was launched in 2018 for students at the final level in polytechnics, collaborating with institutions such as the University of Kinshasa, Institut Supérieur et Techniques Appliquées, and the Institut Supérieur Professionnel. Additionally, since 2021, the company has been actively organising educational activities in collaboration with the University of Kinshasa and the Institut National de Préparation Professionnelle.

Further, ieng Kenya has commenced an internship programme aimed at upskilling fresh graduates and college/university students who seek industrial attachments. This programme provides valuable opportunities for young individuals to gain practical experience and enhance their skills in a professional setting.



Gender equality is a fundamental human right that ieng prioritises in all its labour practices, including recruitment, remuneration, skills development, career management, disciplinary actions, grievance response system, termination of employment, and working conditions, among others. Gender equality is actively promoted through our extended recruitment period to receive the maximum applications from both male and female candidates, especially encouraging female candidates to apply to all types of positions, knowing that the telecommunications sector is traditionally male-dominant. The organisation strives to achieve gender equality by actively engaging and employing more women during the recruitment process. We ensure equal opportunities for all and recruit people based on merit and culture fit to the organisation.

At ieng, there is a strong commitment to maintaining a culture of mutual respect, especially towards women, in all aspects of the organisation. Women and mothers are recognised for their dedication and their exceptional role in social life by being granted different perks such as gatherings, days off, and gifts as part of our employee perks policy. ieng is committed to ensuring gender parity in leadership roles in its operations. In 2022, we had approximately 28% of women in senior roles in the organisation.



Gender equality is actively promoted through our extended recruitment period to receive the maximum applications from both male and female candidates



Some policies were reviewed or created in line with IFC standards, such as the employee grievance mechanism system, gender-based violence policy, Code of Conduct and Ethics, and child labour. These benefit both men and women.

We also have a whistle-blower policy that encourages employees to report any incident or misconduct harming the image of the company and or affecting anyone in the company without fear of retaliation.

ing has also invested in women's empowerment through a series of workshops and webinars on Women in Business Leadership: Challenges and Opportunities.

Part of our 2022 CSR programmes was to support the launching of four small business owned by women in Cameroon in collaboration with the I am Human NGO.

Our POPs departments in all our OPCOs are focused on reducing inequality within the working environment, striving to create a fair and inclusive workplace for all employees. The company also has sensitisation programmes for its workforce on the open-door policy, ensuring that everyone is treated equally. ieng prides itself on promoting a diverse workforce, embracing employees from various ethnicities, religions, races, ages, and abilities. Our Code of Conduct strictly prohibits discrimination among employees, thereby fostering a culture of inclusivity and upholding the values of respect and fairness for all employees.





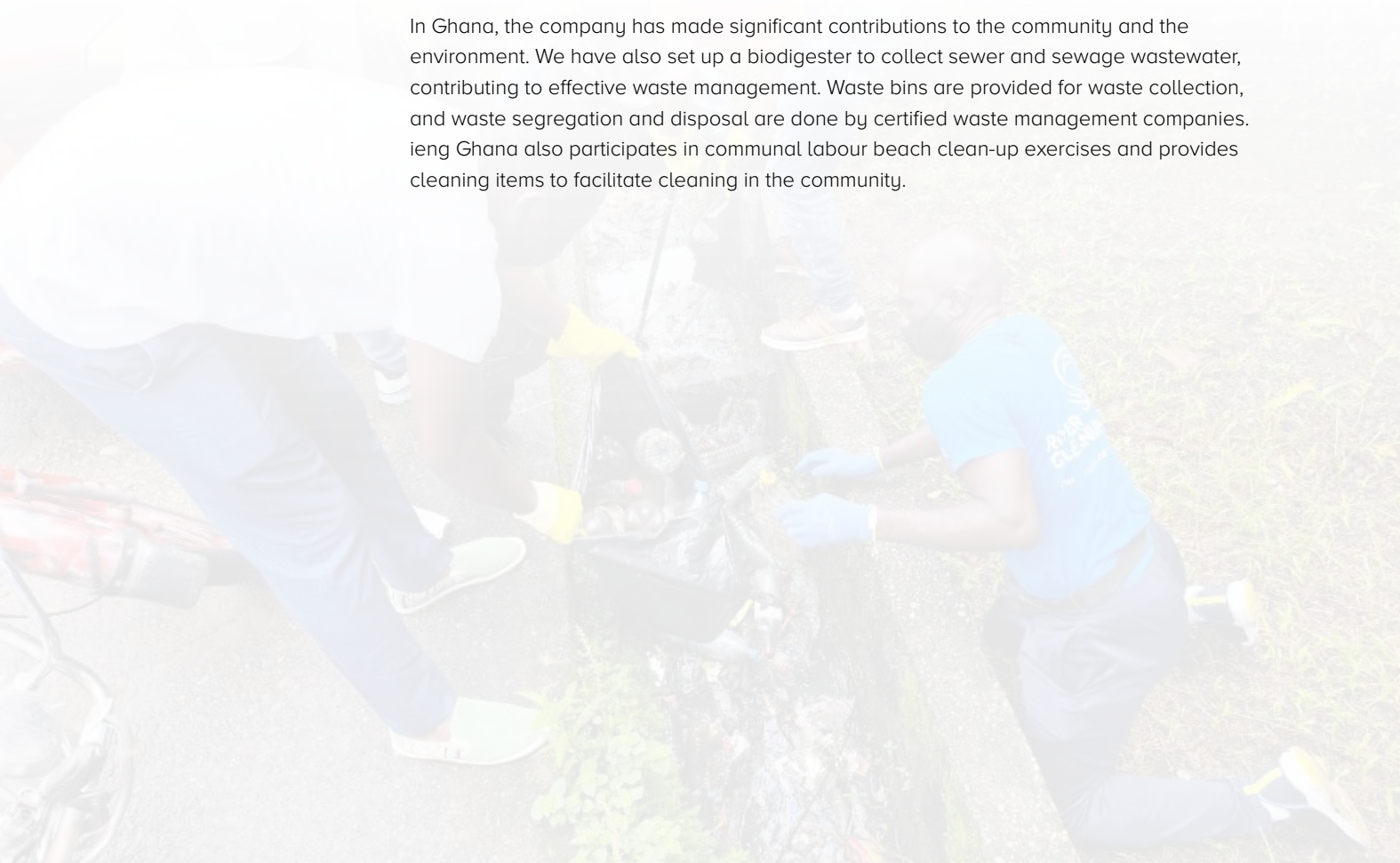
Bottled water and clean water facilities have been provided at all ieng offices and project sites to ensure that employees have access to clean and refreshing drinking water during their work. The company has also invested in appropriate working and sanitation facilities for the well-being of workers. Further, we request the provision of the same facilities and standards from all the subcontractors we work with.

Given that water consumption and conservation is a key performance indicator for the QHSE department, we have mandated monthly monitoring and reporting at all OPCOs. The company also conducts regular awareness sessions in all operations to educate employees on caring for the environment, water conservation, and the benefits of maintaining clean working and living environments.

All ieng premises, including workers' quarters, are well maintained with proper housekeeping protocols and necessities such as soap and cleaning materials for good hygiene.

In DRC, our premises have sufficient toilets in their offices, but we recognise the need to improve wastewater management on-site. The company is also working on developing proper fuel management to prevent fuel leakage that could potentially contaminate underground water sources.

In Ghana, the company has made significant contributions to the community and the environment. We have also set up a biodigester to collect sewer and sewage wastewater, contributing to effective waste management. Waste bins are provided for waste collection, and waste segregation and disposal are done by certified waste management companies. ieng Ghana also participates in communal labour beach clean-up exercises and provides cleaning items to facilitate cleaning in the community.



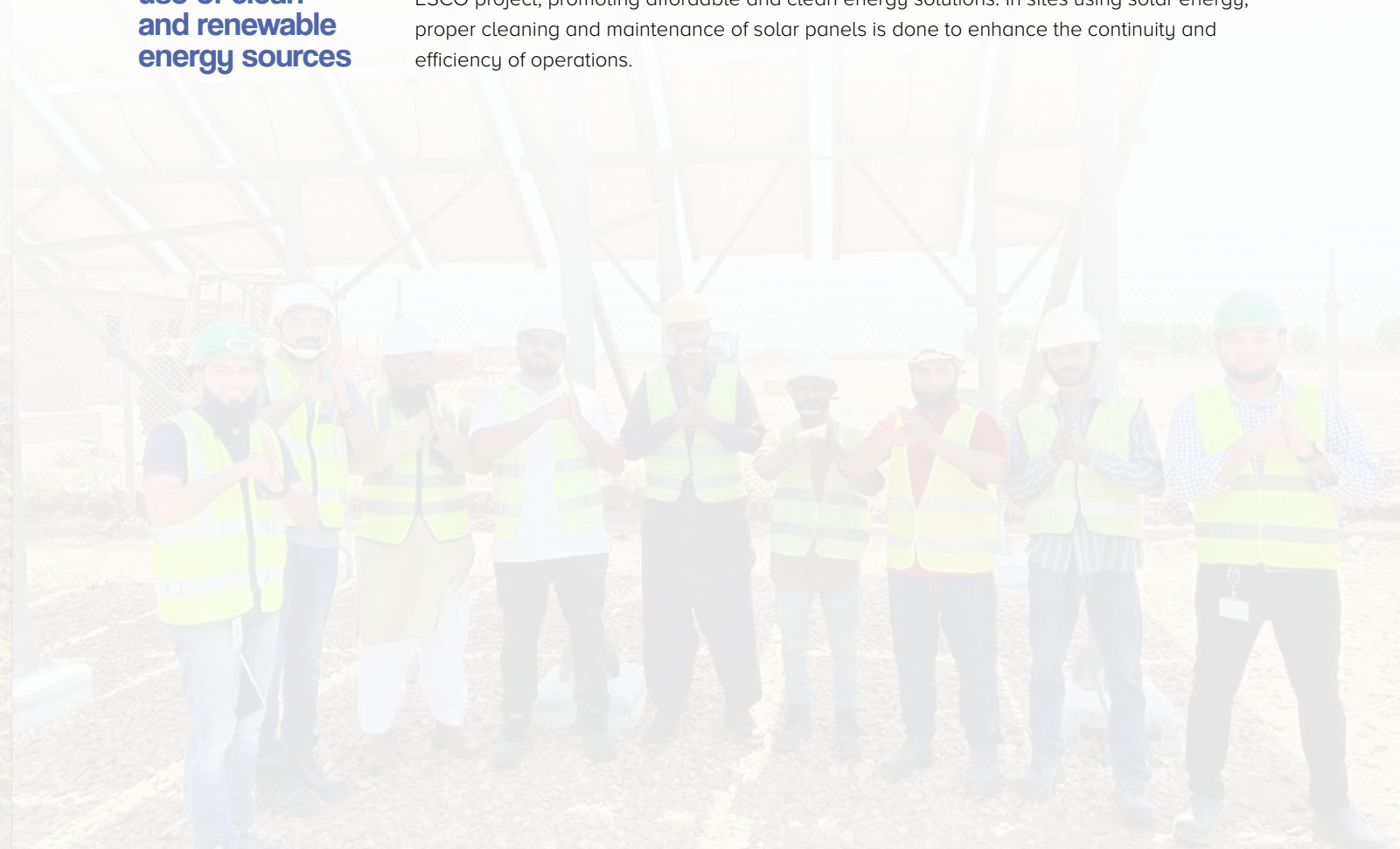
Energy consumption in the form of electricity, fuel, and renewable energy is monitored at all OPCOs as a monthly KPI.

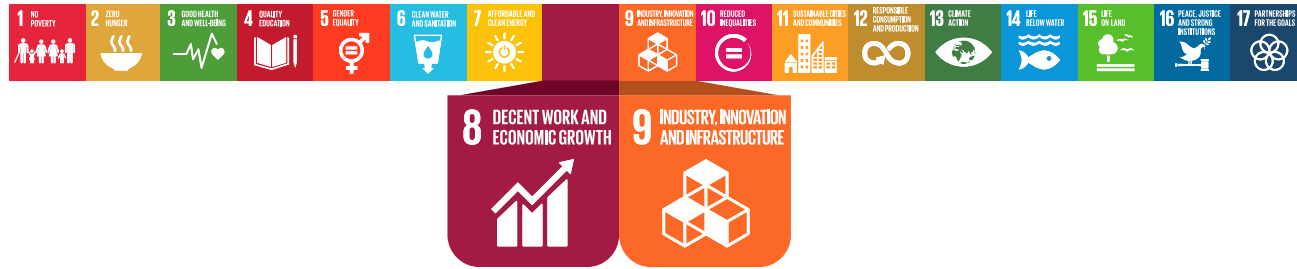
Sustainability training and awareness sessions are provided at all OPCOs along with individual initiatives in several OPCOs to support this important SDG. In Nigeria, the QHSE department has advised the management on energy-saving measures and recommended the installation of inverters and solar power systems in the offices. In the Philippines, our operation utilises solar-powered perimeter lighting and obstruction lights, contributing to the use of clean and sustainable energy sources. ieng DRC has implemented a comprehensive Energy Consumption Reduction Programme since 2020. This programme involves various measures, such as replacing normal light bulbs with energy-efficient ones, installing solar energy systems where possible, reducing water consumption, and optimising the use of air conditioning units.

Similarly, in ieng Ghana, energy-saving bulbs and photocell LED bulbs have been installed, and the company practices energy conservation measures by having employees work three days in the office and two days remotely. In RCA, ieng has set targets to increase the availability of solar energy for its operations and reduce fuel consumption on-site through its ESCO project, promoting affordable and clean energy solutions. In sites using solar energy, proper cleaning and maintenance of solar panels is done to enhance the continuity and efficiency of operations.



Our GreenPole office in India relies on solar energy to power its premises, supporting the use of clean and renewable energy sources





The QHSE and POPs departments work together to create a good working environment in all our OPCOs across the globe.

At ieng, we abide by local regulations, ensuring fair remuneration and employment practices for all with no discrimination. We are an equal opportunity employer that recruits based on merit and treats all individuals equally, promoting diversity and inclusion.

A grievance management system has been created to receive, respond to, and solve employee complaints in an effective manner, respecting cultural norms. Serious matters are handled by the ieng management team through different bodies, such as the Audit and Environment, Health, Safety, and Security (EHSS), the Finance and Risk Management, the Nomination and Remuneration, and Occupational Health and Safety (OHS) committees. The OHS Committee includes representatives from all projects and departments, an occupational inspector, and an occupational doctor.

Regular discussions are facilitated within and between departments and at various levels, including individual conversations with line managers, inter-departmental leads, Country Head, or Group level, as per our Business Communication Policy that aims at strengthening the bond between employees and overcoming communication siloes, resulting in higher employee engagement.

An employee engagement survey is undertaken towards the end of each year at all ieng OPCOs. The purpose of the survey is to capture employees' feedback on their experience in the company. Their concerns are addressed via an action plan implemented at the beginning of each year, contributing to employee satisfaction/engagement.

Our Code of Conduct and Ethics policy outlines our position against child labour, human trafficking, slavery, and other unethical practices.

The company prioritises safety and quality by conducting quarterly safety committee and management review meetings. These meetings include representatives from all departments and serve as platforms to discuss and address all QHSE-related matters. Incident investigations are conducted with the involvement of concerned departments, and the findings are shared with all staff to ensure transparency and accountability.

In addition to constructing and erecting towers, ieng also provides maintenance services for telecom companies. Our work aims to enhance the quality of Internet and telecom communication services in the communities we serve.

ieng has an Integrated Management System (IMS) policy in place that emphasises the importance of ensuring the quality, safety, and health of our employees, as well as protecting the environment during our operations. This policy reinforces our dedication to maintaining high standards in all aspects of our work.



Our Code of Conduct and Ethics policy outlines our position against child labour, human trafficking, slavery, and other unethical practices.



In Ghana, we have taken steps to prevent water pollution by constructing biodigesters that collect all sewer and sewage waste.

At ieng DRC, there has been a significant emphasis on road traffic safety since 2020. In 2022, the company took a step further by establishing a Mobility Control Room that continuously analyses real-time driving behaviour and vehicle locations, ensuring better monitoring and control of road safety measures around the clock. Further, all technicians undergo defensive driving training with a strong focus on road safety rules, further promoting a safe work environment.

Emergency drills and response (EDR) are regularly conducted and cover a variety of scenarios, including earthquakes, rioting in streets, and fire incidents, preparing the teams to handle different emergencies effectively. There are monthly awareness campaigns encouraging responsible consumption of energy and materials at offices and in homes. We have also made efforts to reduce paper usage by implementing a paper reuse system for printing purposes.

Environmental Impact Assessments (EIAs) are carried out prior to construction at each site, ensuring a proactive approach to identifying and mitigating potential environmental impacts. In 2022, ieng DRC integrated screening tools provided by the IMS and Sustainability Team into their local and client EIA processes, demonstrating their commitment to environmental sustainability.

At ieng, we adhere to all legal requirements for our operations in the country. A well-established waste management procedure is in place to maintain a clean and safe environment and also for the proper storage and disposal of waste. In several of our OPCOs, we have contracted waste management companies to collect waste from active operational areas for recycling on a monthly basis, promoting responsible waste disposal practices. Hazardous waste generated on our sites is also collected and stored in designated areas for proper disposal.

The company has also installed waste management points across the country to prevent potential pollution from our operations and has designated our warehouses as waste storage focal points after collecting waste from various sites, awaiting proper disposal. In DRC, our waste management system is designed to prevent waste, such as plastics, clothes, and paper, from ending up in rivers and eventually reaching the ocean. This proactive approach helps in reducing pollution and its impact on the environment.

To address soil pollution from petroleum products, a soil bioremediation plan has been proposed to Helios DRC. Regular awareness sessions are conducted to prevent team members from harming animals on-site, and efforts have been made to manage bees on-site with the help of a local NGO. In Ghana, we have taken steps to prevent water pollution by constructing biodigesters that collect all sewer and sewage waste. This initiative ensures that harmful waste materials are properly managed and do not contaminate water bodies.

Our OPCOs have also taken various initiatives to improve life on land. For instance, in Croatia, ieng organised the "Clean the Earth in One Day" initiative to clean plastic and other waste. ieng Ghana conducted clean-up and planting of coconut saplings in a deprived coastal community in collaboration with the Nurture Nature Foundation NGO. In ieng Ethiopia, we donated to the local government offices to support environmental projects. In RCA, ieng actively collaborated with governmental authorities to find solutions for recycling their recyclable waste materials. These initiatives demonstrate our commitment to environmental responsibility and sustainable waste management practices.



In ieng, fuel and energy consumption are closely monitored by our QHSE and Procurement & Logistics (P/L) departments to ensure efficient usage and reduce environmental impact. Further, ieng is working on a carbon management plan and has committed to SBT to align its actions and initiatives with its net-zero targets.

Our OPCOs have adopted various initiatives to promote environmental conservation and contribute to greener environments by planting trees, such as in the Philippines, Uganda, Lebanon, Croatia, Ghana, and Kenya. In Lebanon, as part of our onboarding process, every newcomer gets a tree planted in their name as a welcome gift from the company.

ieng Uganda actively participates in Go Green campaigns by planting trees and maintaining flora and fauna at operational sites, contributing to carbon emission reduction, improved air quality, and greener surroundings in the communities they serve.

ieng Group maintains an annual GHG inventory and holds monthly awareness sessions on data collection to ensure data quality for these parameters. Further, ieng prioritises environmental responsibility by using environmentally friendly chemicals and promoting the use of clean fuel to reduce the carbon footprint. Regular maintenance and service of vehicles are also emphasised. At our premises, open burning and smoking are prohibited to prevent environmental pollution, and tree planting and energy conservation are encouraged.



Incident reports and disciplinary councils are conducted to address any issues of concern fairly and avoid abusive disciplinary actions

The company adheres to national laws and recognises national holidays and activities promoting peace, justice, and unity. This allows employees to fully participate as responsible citizens of the country. The company ensures compliance with both Group procedures and local laws and regulations. Internal audits are conducted to check for compliance, and anti-corruption policies are promoted and implemented. Departmental progress is monitored through audits and management review meetings to ensure that all operations align with ethical and legal standards.

Participation of employees in their local/regional and national governments is encouraged, and ieng operations ensure that employees have the opportunity to participate in the voting process during elections by declaring holidays on election days.

ieng holds regular campaigns to familiarise our staff with our Code of Conduct and regularly organises team-building activities. Incident reports and disciplinary councils are conducted to address any issues of concern fairly and avoid abusive disciplinary actions. The election of employee union representatives is not influenced by the management team, promoting a fair representation of employees. Conflict management is emphasised through effective communication and dialogue and through formal grievance redressal and whistle-blower mechanisms. To ensure that on-site security personnel are regularly trained on security and conflict management, specific training clauses are incorporated in our through our subcontractor agreement

ieng closely collaborates with funding agencies, such as the IFC, BluePeak, Blue Orchard, and Sunfunder, to build strong institutions focused on achieving E&S goals. The company also ensures E&S during procurement with local subcontractors and supports its suppliers and subcontractors in adopting efficient ESG practices. In several OPCOs, ieng partners with government authorities for training and awareness initiatives, contributing to the capacity building of its employees and supporting sustainable development efforts.



Health and safety

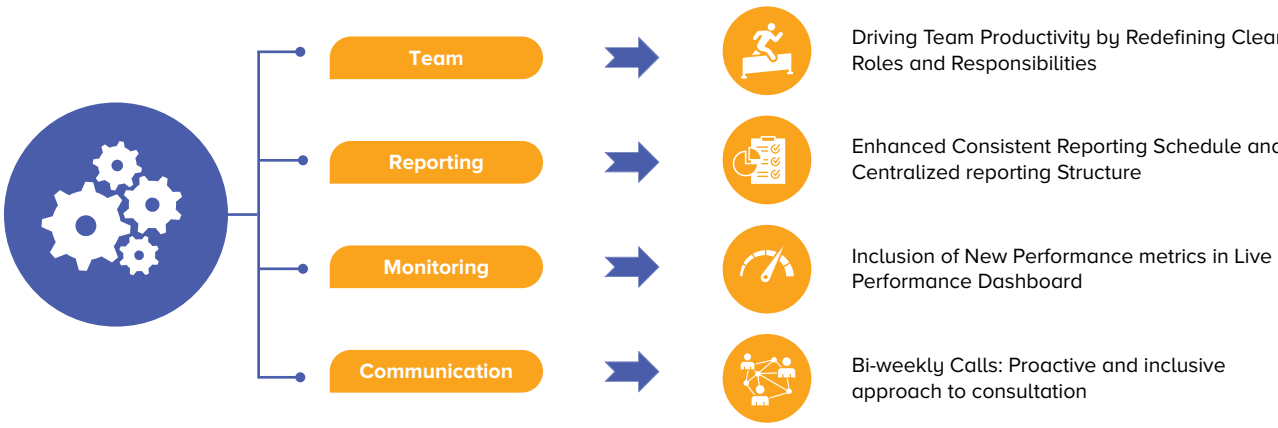
ieneng focuses on the well-being and safety of our employees, customers, and other stakeholders. Our commitment is to create a safe work environment and address health and safety-related issues associated with our products, services, and operations. The company promotes a strong safety culture among employees, contractors, and partners, including safety training programmes, safety awareness campaigns, and employee engagement in health and safety matters. Our goal is to achieve zero fatalities and significantly decrease the Lost Time Injury frequency rate (LTIFR) and Total Recordable Severity rate (TRSR). Additionally, we are committed to improving the health and safety of the community throughout our construction operations. Our Accident/Incident Investigation Procedure provides clear guidelines on accident classification as per severity, reporting process, and investigation method. We also have a separate Accident/Incident Reporting Template, which needs to be filled by every local OPCO in the event of any near miss, first aid case, lost time injury, medical treatment injury, or fatality that happens at their work site. Our Emergency Preparedness and Response plan is aligned with IFC performance standard 4 and is a comprehensive guideline for handling emergencies and crises, covering emergency response plans, evacuation procedures, and measures taken to minimise potential adverse impacts.

Our risk assessment procedure has a clear protocol for risks regarding health and safety, and the environment, along with risk rating, corrective actions, and implementation status to be mentioned in the risk assessment template. Local QHSE representatives discuss each activity and its corresponding hazard potential with departmental heads. They also decide on corrective actions and mitigating measures that need to be adopted to minimize risk.

Risks related to working at height, manual handling, exposure to heat sources, electrocution, heavy lifting, fleet management, driving, tower erection, excavation, fire, emissions, etc, are addressed during risk assessment.

Some of the new procedures that were developed in 2022 are Journey Management Plan, Fatigue Management, Asbestos Management, Permit to Work, Fit to Work, and Lifting and Rigging.

In 2022, the QHSE championship programme was launched to select the OPCO with the best QHSE scores based on their annual performance. Further, the Functional Competency Assessment of all OPCOs was conducted, and an overall performance improvement from a score of 82% to 86% was obtained.



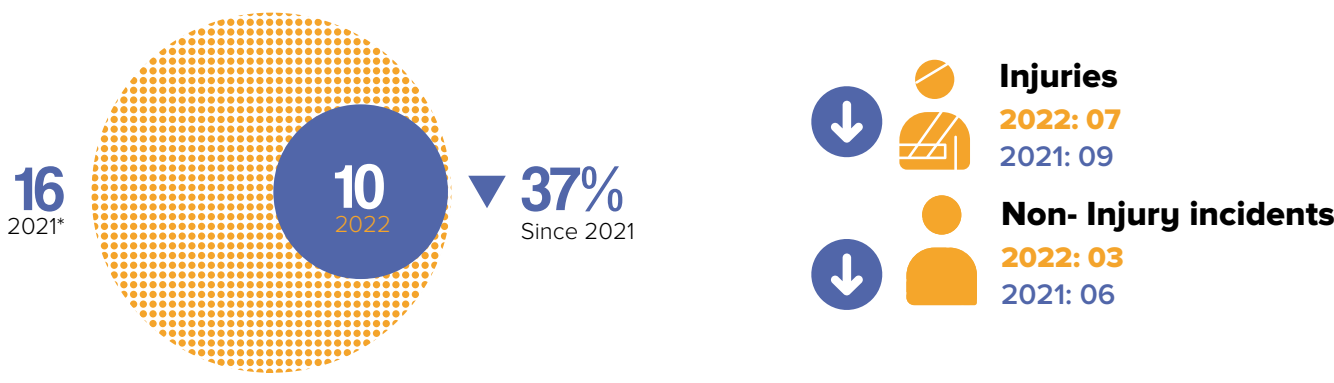
Management system compliance changes

ieng is currently working on key areas that will further strengthen organisational, employee, and community health and safety. These include enhanced EHS compliance at sites, warehouse health and safety best practices, fleet management controls with zero accidents, and 5S methodology across all OPCOs and the QHSE work permit system.

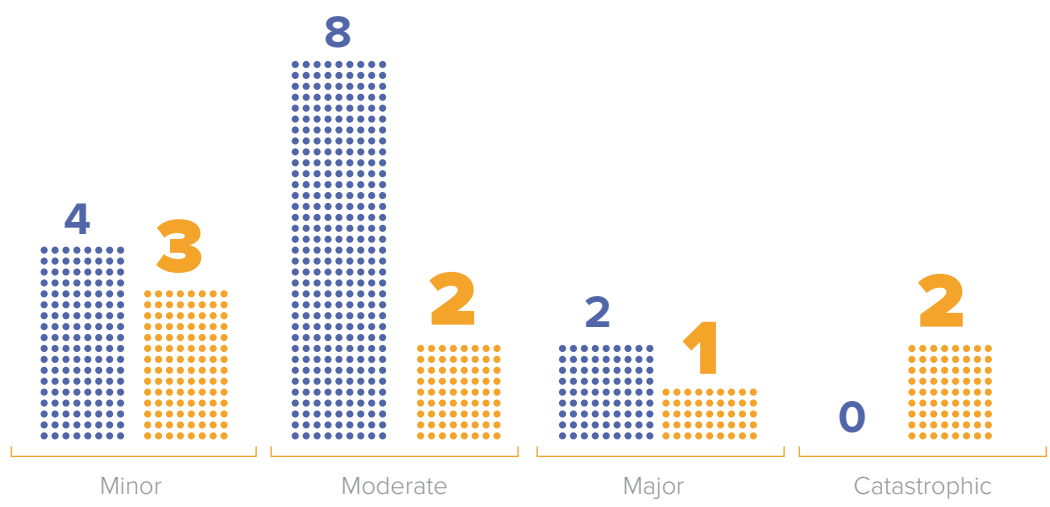
Health and safety statistics 2022

Total manhours worked: 7.6million hours

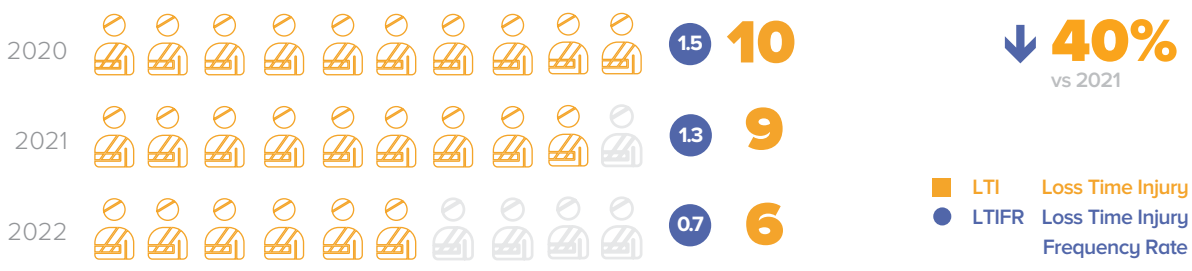
Accident/incidents and near misses, 2022



Accident - Incidents (2021 vs 2022)



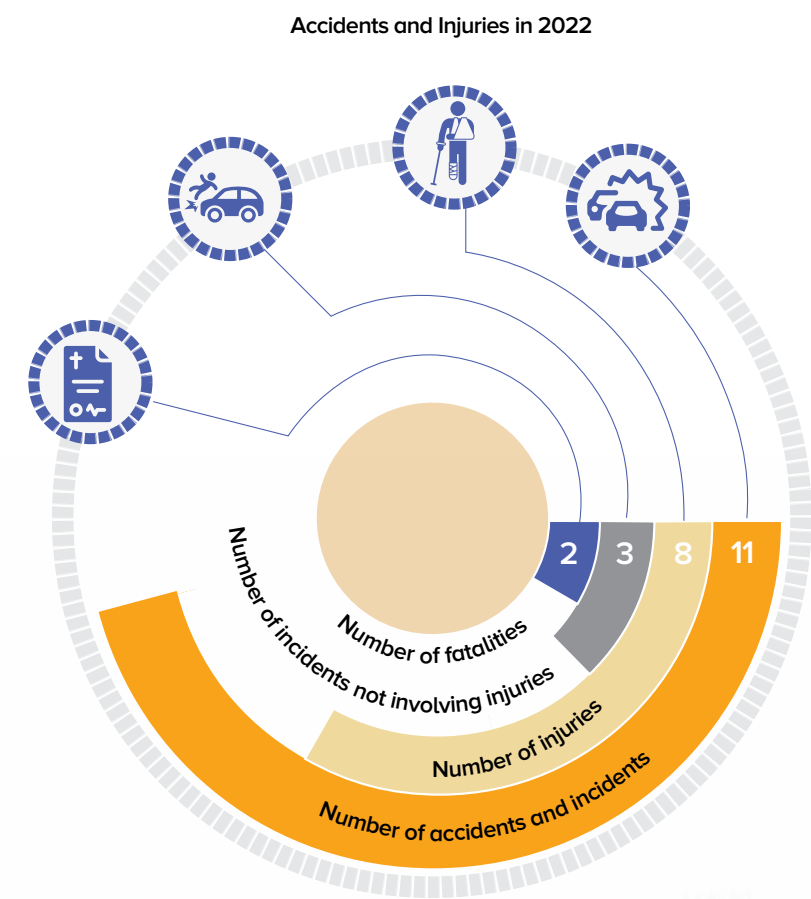
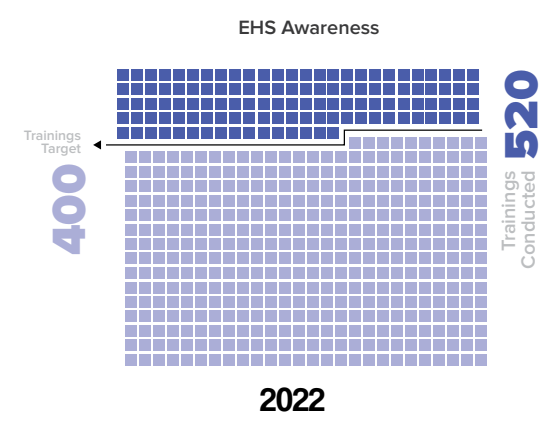
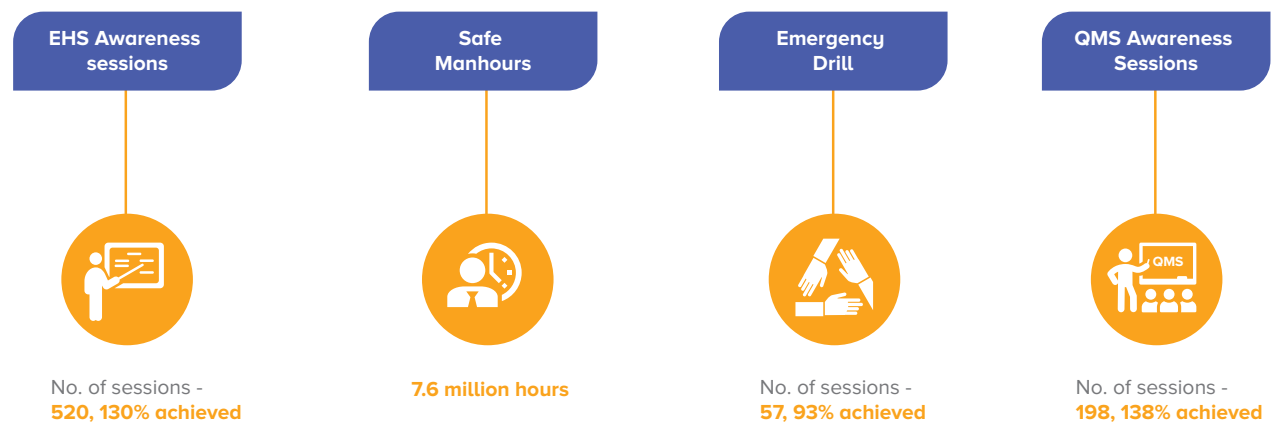
LTI & LTIFR



TRI & TRIFR



* Fatality due to COVID





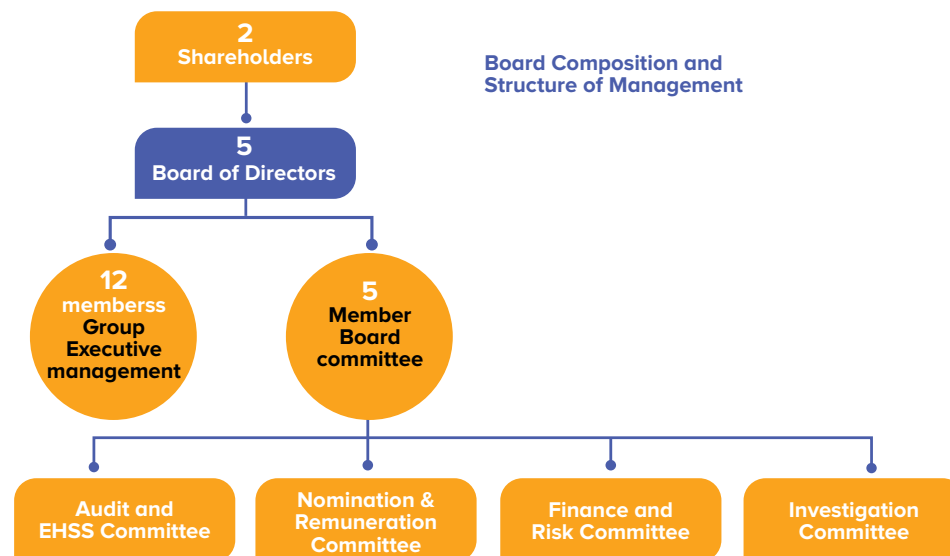
Corporate governance

Governance structure

At ieng, our primary commitment is to deliver exceptional client services while closely aligning with ESG principles. We have established dedicated policies for each facet of ESG, not only to steer us towards operational excellence but also to create long-term value. We actively engage in local philanthropic endeavours as part of our CSR initiatives. We take pride in being an equal opportunity employer and make substantial investments in the professional growth of our staff. Our primary focus is on developing countries and rural regions where we strive to provide telecom and power connectivity to remote areas inhabited by marginalised populations. As we navigate the challenges and vulnerabilities inherent to diverse geographical contexts, our unwavering commitment remains centred on environmental protection, the promotion of human rights, community support, and the maintenance of ethical work practices.

Our governance structure is designed to promote transparency, accountability, and diversity. It comprises the Board of Directors, Executive Leadership Team, and various committees responsible for specific aspects of governance and oversight.

In addition to the ieng Board, five committees, along with their Board charters and two procedures, have been established to foreground strong corporate governance and ESG as a whole. The five committees are the Board Committee, Audit and EHSS Committee, Nomination and Remuneration Committee, Finance and Risk Management Committee, and Investigation Committee. The Board Committee Charter provides a concise overview of the role and responsibilities of the Board of Directors, the powers of the Board, various Board committees and their roles, the separation of roles between the Board and the Management, and the policies and practices of the Board in respect to corporate governance matters.



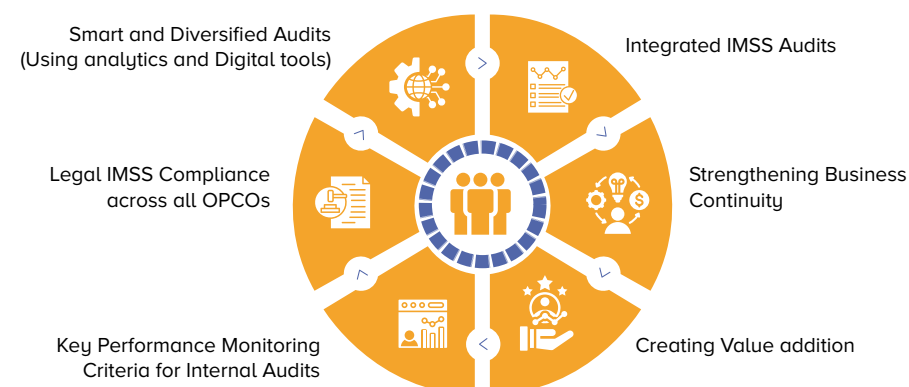
Ethics and compliance

Ethics and compliance serve as the foundation of our organisation, forming an essential pillar of our operations. Further, we prioritise achieving the highest level of compliance.

In the telecom sector, corporate ethics and compliance are paramount. Our company places a strong emphasis on conducting business with the highest level of integrity and adherence to ethical standards. We are committed to complying with all relevant laws and regulations governing the industry, ensuring that our operations are transparent and accountable. Our ethical framework extends to our relationships with customers, partners, and employees, promoting fair and honest practices. We continuously invest in training and education to keep our employees well-informed about ethical guidelines and compliance requirements. Upholding corporate ethics and compliance not only strengthens our reputation but also fosters trust among our stakeholders, ultimately contributing to our long-term success in the telecom industry.

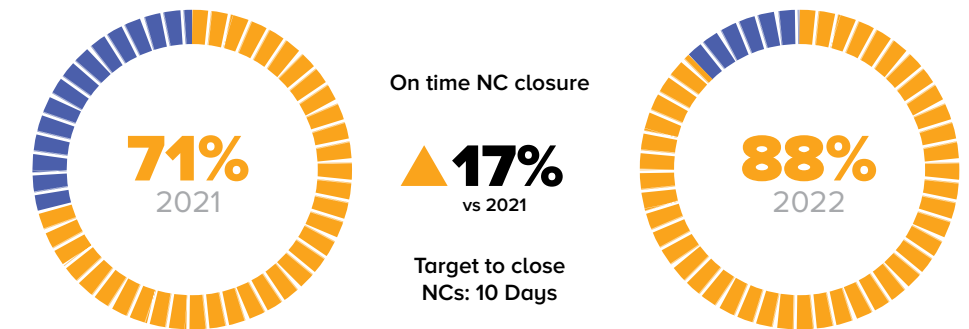
Operating on a global scale within emerging economies, the rigorous compliance demands underscore the need for effective management. Our commitment to ethics and compliance stems from our core values and an array of Group-wide policies and protocols that are obligatory for every member of our workforce. These collectively enable the conduct of principled business practices and the attainment of impeccable compliance standards.

We demonstrated our commitment to excellence by upgrading to the new standard of ISO 22301:2019, which focuses on effective business continuity plans, systems, and processes. Remarkably, we became the first company within the African telecom industry to make this significant shift, setting ourselves apart from our competitors.



Compliance overview

Internal audits



15%
decrease in
repeated
NCs
compared to
2021

↓ Avg. Days to close NCs: 09 Days

↑ Opportunities for improvement: 15%

External audits

We achieved

- 100% management systems compliance through external audits
- Zero major and minor non-conformities (NC) raised
- GreenPole India was certified with EMS ISO 14001:2015 and audited against ISO 9001
- In 2022, ieng Group was audited for certifications against key management systems, including EMS (14001), QMS (9001), OHSMS (45001), and BCMS (22301)

Corporate governance implementation

Our Group-wide policies and procedures are managed by the Group's IMS and Sustainability Team. Subject-matter experts design department-specific procedures to identify appropriate control measures. Within the IMS and Sustainability Team, the compliance function is responsible for conducting management system audits, site audits, supplier and subcontractor audits, third-party audits, and ethics audits. We regularly review and update our policies and procedures to stay aligned with evolving requirements, internal and external risks, legislative changes, industry codes, and any shifts affecting our company. Open and transparent communication is encouraged through various channels, including regular meetings between ieng entities, line managers, and team members, as well as departmental and employee engagement surveys. This approach ensures that we remain compliant with current regulations, industry best practices, and the expectations of our stakeholders and employees.



In 2022, we upgraded to the latest BCMS (ISO 22301:2019) being the first company within the African telecom sector to make that significant shift

Code of Conduct and Ethics

All employees undergo comprehensive training on our policies, including ieng's Code of Conduct and Ethics, which serves as the guiding document for our behavioural and business conduct. To reinforce the importance of ethical conduct, we ensure that employees fully understand and sign the CoC. In 2022, 1,281 direct and 122 outsourced employees signed the CoC, acknowledging they fully understood it and abide by it with a target to achieve 100% in 2024.

Human Rights

At ieng Group, we are dedicated to upholding human rights in all aspects of our operations. We carefully consider the potential implications of our activities and relationships with third parties to prevent any human rights violations. Our goal is to cultivate a company culture that instils awareness of ieng's values and ethical principles among all employees, transforming them into advocates for our ethical standards. To prevent and address legal issues, corruption, discrimination, harassment, and administrative complaints, we have established robust mechanisms. Respect, dignity, fairness, and equality are the cornerstones of our actions, guided by our core values. Our organisational culture revolves around values, ethics, openness, empathy, and enjoyment. To support human rights and our core principles, we maintain a comprehensive Code of Conduct and Ethics policy, complemented by additional policies underlining our commitment to ethics and human rights. These policies align with the ten principles outlined by the UNGC and the ILO.

Labor practices

Our primary objective in our labor practices is to enhance our recruitment policies and procedures, ensuring equal employment opportunities for all, regardless of gender, race, age, disabilities, sexual orientation, or political affiliation. We strongly oppose discriminatory practices throughout the employment cycle, from hiring and remuneration to access to training, promotion, and termination. We unequivocally reject child labour and any form of work that deprives children of their childhood, potential, and dignity and harms their physical or mental development. Our recruitment procedure which is uniformly followed in all OPCOs clearly includes not hiring any employee or engaging a worker below the age of 18, whether directly or through third-party staffing agencies, thus ensuring 0% child labor. We prioritise creating a safe and healthy work environment by proactively preventing potential accidents. We also ensure the freedom of association to trade unions, fostering collaboration between management and trade unions for the benefit of our teams.

Environmental and social policies

Our E&S policies focus on various key areas, including climate and energy, waste management, diversity and inclusion, prevention of sexual harassment, employee training, and community development. Additionally, they emphasise raising awareness and fostering employee involvement in these critical topics. Our E&S strategies are designed to ensure regulatory compliance, minimise our environmental footprint, enhance process efficiency, conserve resources, engage stakeholders, minimise value chain impacts, and promote transparency.

Risk assessment

Risk management is a crucial practice in ieng Group to identify, assess, and mitigate potential threats that may impact our objectives, operations, and reputation. It involves a systematic approach to understanding and managing risks to minimise negative outcomes and seize opportunities.

Our compliance manager is responsible for these risk assessments, and they are conducted by every department. Risk assessment is carried out annually at the Group level and biannually at the OPCO level. In the likelihood of any new risk affecting ESG or business continuity, we carry out the risk assessment on a need basis. As a whole, risk assessment is continually updated.

Risk assessments in ieng are typically conducted through a structured and systematic process, which ultimately feeds into an annual SWOT as well as OKR process, thereby providing valuable insights to make informed decisions, allocate resources effectively, and enhance our resilience in the face of potential threats.

The first step in risk assessment is identifying potential risks that could impact the company's objectives. Risks at ieng are categorised into different types, such as financial, operational, strategic, environmental, health and safety, social, governance, and brand and reputation for clarity and organisation.

Once the risks are identified, they are evaluated based on their probability of occurrence and potential impact on the organisation. This step involves analysing historical data, industry benchmarks, expert judgment, and any available quantitative or qualitative data. Probability and impact assessments are rated on a scale or categorised as high, medium, or low.

After assessing probability and impact, risks are prioritised based on their significance and potential harm to the company. This step helps determine which risks require immediate attention and allocation of resources. Prioritisation is done by assigning a risk rating or score, considering factors such as likelihood, impact, strategic importance, and regulatory compliance.

ieng evaluates the effectiveness of existing controls and measures to mitigate identified risks. This involves assessing whether the controls are sufficient, properly implemented, and aligned with the risk appetite and objectives of the organisation. Any gaps or weaknesses in the controls are identified to determine necessary improvements.

Based on the identified risks and their prioritisation, the company develops appropriate strategies to mitigate or manage the risks. Mitigation strategies include implementing additional controls, transferring risks through insurance or contracts, accepting risks within the company's risk tolerance, or avoiding risks by adjusting business processes or activities. Mitigation measures that are undertaken are assessed to analyse the efficacy of the corrective action.

Risk assessment is an ongoing process, and risks are continuously monitored and reviewed. ieng has established a monitoring system to track key risk indicators, detect changes in the risk landscape, and evaluate the effectiveness of mitigation strategies. Regular reviews and updates ensure that the risk assessment remains relevant and aligned with the evolving business environment.

Whistle-blower policy

ieng has established a whistle-blower policy to enable members to report serious ethical incidents. It has been developed to guarantee the integrity of the company's operating rules. The policy allows any person who has direct knowledge of specific facts to report incidents where the company is exposed to a serious risk in matters of accounting, auditing, internal accounting controls, finance, banking, and financial or ethical corruption. In 2022, there were 13 cases of whistleblowing across different regions, and this has been evaluated by the nominated committee.

Communication of critical concerns

At ieng, we understand that sustainability is not just about the positive impact we create but also about addressing and mitigating any potential negative consequences. We are

committed to open, transparent, and proactive communication of critical concerns that may arise in our operations.

To fulfil our commitment to sustainability, we have developed a robust system for identifying critical concerns, which can encompass a wide range of issues, including environmental impacts, social responsibilities, unethical business practices, and regulatory compliance. We use the following methods to identify critical concerns:

- a. Stakeholder engagement: We actively engage with our stakeholders, including customers, employees, communities, regulatory bodies, and investors, to understand their concerns and expectations.
- b. Risk assessments: We conduct regular risk assessments to identify potential risks and issues related to our operations.
- c. External reporting: We monitor external sources such as industry reports, research findings, and emerging global sustainability trends to identify potential concerns.

We also monitor and measure our progress in addressing critical concerns through KPIs and milestones. This enables us to assess the effectiveness of our strategies and make necessary adjustments.

In 2022, there were five legal cases related to ieng vs. ex-employees for theft/fraud; ex-employee and suppliers vs. ieng for higher benefits after termination; late payment to supplier due to cash flow issues; and misuse of a rented car due to employee negligence. Corruption cases were related to conflicts of interest and theft of ieng properties (fuel and batteries). Our stakeholders have been apprised of our legal issues.

Conflict of interest management at ieng

ieng recognises that maintaining the highest standards of ethical conduct is fundamental to our commitment to sustainability. We are dedicated to identifying and managing conflicts of interest to ensure that our actions align with our core values and the best interests of our stakeholders.

Our Conflict of Interest Policy provides guidance and procedures for identifying, disclosing, and managing conflicts of interest effectively. We take appropriate measures to mitigate conflicts of interest, which may include recusal from decision-making, divestment of conflicting interests, or restructuring of roles and responsibilities. We emphasise transparent communication about conflicts of interest, both internally and externally, when necessary and in compliance with legal requirements.

Violations of the conflict-of-interest policy are addressed promptly, and appropriate disciplinary actions are taken in cases of non-compliance. We hold ourselves accountable for maintaining a conflict-free environment and continually improve our policies and procedures.

Embedding sustainability in policy commitments

At ieng, we are acutely aware that our sustainability goals are not merely statements but essential principles that shape our operations and interactions. We are dedicated to integrating responsible and sustainable business practices into the core of our organisation. This is evident in the synergy between sustainable development and our policies and practices.

a. Policy Commitment Integration

Our policy commitments are integrated into every facet of our operations, including:

- Leadership involvement: Our senior leadership team actively participates in the development and implementation of sustainability policies, ensuring that these commitments are top-down directives.
- Departmental responsibility: Each department has specific responsibilities related to policy adherence, and designated individuals are responsible for these commitments.

b. Strategic alignment

- Corporate strategy: Our sustainability goals align seamlessly with our corporate strategy, ensuring that responsible business practices are integrated with our long-term vision and decision-making processes.
- Operational policies: We have developed operational policies and guidelines that explicitly reflect our policy commitments. These policies guide every aspect of our business operations.

c. Employee engagement

- Training and awareness: We provide comprehensive training and awareness programmes for our employees to ensure that they understand and embrace our policy commitments. This includes training on ethical conduct, diversity and inclusion, and sustainability practices. In 2022, 25.10% of employees were trained in anti-corruption, and 22% were trained in ethics issues.
- Employee engagement survey: Through the annual survey, employees can express their views and opinions about different aspects of their job. The results of this anonymous survey are used to make recommendations and action plans for improving the work environment.

d. Supplier and business partner engagements

- Supplier assessments: We collaborate closely with our suppliers and business partners to ensure they share our commitment to responsible business conduct. We ensure supplier compliance through supplier assessments, audits, and performance evaluations.

e. Customer focus

- Product and service development: Our commitment to sustainability is evident in the products and services we offer. We prioritise customer data privacy, digital security, and sustainability in our services.

f. Community engagement

- Stakeholder interaction: We actively engage with the communities we serve, addressing their concerns and involving them in our sustainability initiatives. We believe that our policy commitments extend beyond our organisation and positively impact our communities.
- Community grievance: Our community grievance mechanism allows external stakeholders to express their complaints or discontent to us through a formal process. In 2022, two such complaints that came to ieng were indirect ones as they

perained to a client/a supplier. They pertained to the production of generator noise at a site which disturbed neighbours and a demand for more clarifications on the site leasing contract by lessors. All these were solved. In 2022, we also started working on an Indigenous People Policy based on IFC standards. As of date, we do not have any complaints or issues related to Indigenous people.

g. Performance metrics

- Key performance indicators (KPIs): We have established KPIs to measure our progress in adhering to our policy commitments. Regular reviews and assessments help us gauge our performance and make necessary adjustments.

h. Digitalisation

- AI and machine learning: ieng is working towards revamping its operational processes completely by digitising and enabling innovation and technology across all OPCOs. In 2022, we achieved 80% of our digitisation goal through the maturity of an AI/machine-learning-based site security solution, i-engine development, deployment for end-to-end (E2E) projects, and a pilot supply chain module and pilot learning management system (LMS) at the Group level.

i. Nomination and selection to the highest governing body

At ieng, we recognise that strong governance is fundamental to our sustainability commitments and overall corporate responsibility. The highest governance body within our organisation plays a pivotal role in guiding our strategic decisions and ensuring ethical and responsible conduct. The nomination and selection processes that govern the composition of our highest governance body are, therefore, of utmost importance.

- Nomination and selection process: We have a Nomination Committee consisting of independent and non-executive directors. This committee is responsible for overseeing the nomination and selection process of board members.
- Skills-based approach: Our Nomination Committee utilises a skill-based approach to identify potential candidates for the highest governing body. We consider a diverse range of skills, expertise, and backgrounds to ensure a well-rounded and capable board.
- Independence criteria: We adhere to rigorous criteria, as defined by regulatory bodies and industry standards, to evaluate and select independent directors for the board.
- Transparency and diversity: Transparency is considered imperative in our nomination and selection processes, with a strong commitment to diversity and inclusion. We aim to create a board that reflects a broad spectrum of perspectives, experiences, and demographics.
- Shareholder involvement: We have given high importance to shareholder engagement in the governance process. We actively seek their input and feedback on board nominations and director appointments to ensure alignment with shareholder interests.

Nomination and selection of our highest governance body are critical components of our commitment to responsible governance. We aspire to maintain a Board of Directors with the requisite skills, independence, and diversity to successfully guide our organisation towards integrating sustainable and ethical practices in the dynamic telecom sector.

ieng views the embedding of our policy commitments as a dynamic process, one where sustainability principles guide our actions and decisions every day. This commitment to embedding policy commitments demonstrates our dedication to responsible and sustainable business practices in the ever-evolving telecom sector.

By fostering a culture of sustainability and responsible conduct, we aim to lead by example and inspire positive change in our industry and beyond. Our sustainability report serves as a testament to our progress and unwavering commitment to making a positive difference in the world.

Annexure 1

Statement of use
ieng Group has reported in accordance with the GRI Standards for the
period [Jan-Dec 2022]

GRI STANDARD	DISCLOSURE	Page Number
GRI 2: General Disclosures 2021	2-1 Organizational details	1, 4
	2-2 Entities included in the organization’s sustainability reporting	1,3 - 4
	2-3 Reporting period, frequency and contact point	vi
	2-4 Restatements of information	
	2-5 External assurance	
	2-6 Activities, value chain and other business relationships	1, 4- 7
	2-7 Employees	23-29
	2-8 Workers who are not employees	28-29
	2-9 Governance structure and composition	55-56
	2-10 Nomination and selection of the highest governance body	62
	2-11 Chair of the highest governance body	56, 59
	2-12 Role of the highest governance body in overseeing the management of impacts	55,56, 59
	2-13 Delegation of responsibility for managing impacts	12-13, 55-56
	2-14 Role of the highest governance body in sustainability reporting	13
	2-15 Conflicts of interest	60
	2-16 Communication of critical concerns	59-60
	2-17 Collective knowledge of the highest governance body	57-61
	2-18 Evaluation of the performance of the highest governance body	27
	2-19 Remuneration policies	55-56, 58
	2-20 Process to determine remuneration	55-56,58
	2-21 Annual total compensation ratio	24
	2-22 Statement on sustainable development strategy	11
	2-23 Policy commitments	13, 61-62
	2-24 Embedding policy commitments	62
	2-25 Processes to remediate negative impacts	55-56
	2-26 Mechanisms for seeking advice and raising concerns	55-56
	2-27 Compliance with laws and regulations	56
	2-28 Membership associations	17
	2-29 Approach to stakeholder engagement	26, 60-61
	2-30 Collective bargaining agreements	16
GRI 3: Material Topics 2021	3-1 Process to determine material topics	15
	3-2 List of material topics	15
	3-3 Management of material topics	15
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	30
	201-2 Financial implications and other risks and opportunities due to climate change	
	201-3 Defined benefit plan obligations and other retirement plans	
	201-4 Financial assistance received from government	

GRI STANDARD	DISCLOSURE	Page Number
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	
	202-2 Proportion of senior management hired from the local community	
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	
	203-2 Significant indirect economic impacts	
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	59
	205-2 Communication and training about anti-corruption policies and procedures	61, 26, 23
	205-3 Confirmed incidents of corruption and actions taken	60
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	
GRI 207: Tax 2019	207-1 Approach to tax	
	207-2 Tax governance, control, and risk management	
	207-3 Stakeholder engagement and management of concerns related to tax	
	207-4 Country-by-country reporting	
GRI 301: Materials 2016	301-1 Materials used by weight or volume	20
	301-2 Recycled input materials used	20
	301-3 Reclaimed products and their packaging materials	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	vi, 17-19
	302-2 Energy consumption outside of the organization	
	302-3 Energy intensity	
	302-4 Reduction of energy consumption	v, 6, 17 - 19, 43
	302-5 Reductions in energy requirements of products and services	
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	
	303-2 Management of water discharge-related impacts	
	303-3 Water withdrawal	
	303-4 Water discharge	
	303-5 Water consumption	20
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	21
	304-2 Significant impacts of activities, products and services on biodiversity	21
	304-3 Habitats protected or restored	21
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	17
	305-2 Energy indirect (Scope 2) GHG emissions	17
	305-3 Other indirect (Scope 3) GHG emissions	17
	305-4 GHG emissions intensity	
	305-5 Reduction of GHG emissions	19
	305-6 Emissions of ozone-depleting substances (ODS)	
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	

GRI STANDARD	DISCLOSURE	Page Number
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	20
	306-2 Management of significant waste-related impacts	20
	306-3 Waste generated	20
	306-4 Waste diverted from disposal	20
	306-5 Waste directed to disposal	20
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	22
	308-2 Negative environmental impacts in the supply chain and actions taken	22
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	28-29
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	25
	401-3 Parental leave	25
GRI 402: Labor/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	49- 53
	403-2 Hazard identification, risk assessment, and incident investigation	49, 58-59
	403-3 Occupational health services	49
	403-4 Worker participation, consultation, and communication on occupational health and safety	49- 50 , 25
	403-5 Worker training on occupational health and safety	26
	403-6 Promotion of worker health	36,37,44,49,50
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	
	403-8 Workers covered by an occupational health and safety management system	49-50
	403-9 Work-related injuries	51- 52
	403-10 Work-related ill health	51- 52
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	52
	404-2 Programs for upgrading employee skills and transition assistance programs	15, 26, 39, 40
	404-3 Percentage of employees receiving regular performance and career development reviews	26- 27
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	30, 24
	405-2 Ratio of basic salary and remuneration of women to men	24
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	24-25, 41 , 44, 58,
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	44, 58
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	47, 62
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	

GRI STANDARD	DISCLOSURE	Page Number
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	61, 45
	413-2 Operations with significant actual and potential negative impacts on local communities	
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	22
	414-2 Negative social impacts in the supply chain and actions taken	
GRI 415: Public Policy 2016	415-1 Political contributions	
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	
	417-2 Incidents of non-compliance concerning product and service information and labeling	
	417-3 Incidents of non-compliance concerning marketing communications	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	

