Subject: Implementation of Approved ESG Policy

Chief Executive Office | December 31, 2024

To: Chief Technology Officer

All Chief Officers & Deputy Chief Officers

All Zonal & Regional Operations Directors

All Functional & Operational Managers

Reference No.: ET/CEO/347/2025

Dear Ethio telecom Management,

Greetings!

Please find enclosed herewith the Environmental, Social and Governance (ESG) policy as approved by the CEO for your review and implementation. The policy shall be put inforce effective immediately. All recipients of this Circular shall, therefore, ensure that the policy is thoroughly read, understood and properly implemented.

Thank you for your cooperation.

Kind regards,

Sophia Yonis Berkele
CEO Office
Administration Director

Encl.: ESG Policy

CC:

- Chief Executive Officer

ETHIO TELECOM

ENVIRONMENTAL, SOCIAL AND GOVERNANCE

(ESG) POLICY

Policy Owner:	Strategy and Program Management Division
Approved by:	Chief Executive Officer
Version:	2
Issue Date:	January, 2023
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Document Review History

Version	Name	Title	Date	Modifications
V 0.1	Berihun Tsegeab Garedew Derara	Policy and Process Management Expert Policy and Process Management Director	January 2023	Drafted the document and managed end to end in the policy formulation and validation by concerd bodies
V 1.1	Berihun Tsegeab Garedew Derara	Policy and Process Management Expert Policy and Process Management Director	03/ 12/ 2024	Amended the document as per the feedbacks provided by stakehokders

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Acronyms

ACRONYM	DEFINITION
B.I.G	Business and Individual Growth
CDP	Carbon Disclosure Project
CDSB	Climate Disclosure Standards Board
CE	Conformité Européenne (European Conformity)
CRGE	Climate-Resilient Green Economy
CSR	Corporate Social Responsibility
ECA	Ethiopian Communication Authority
EMS	Environmental Management System
EOL	End-of-Life
EPA	Environmental Protection Agency
ERM	Enterprise Risk Management
ESG	Environment, Social and Governance
EU	European Union
EV	Electric Vehicle
GDPR	General Data Protection Regulation
GHG	Greenhouse Gas
GRI	Global Reporting Initiative
HDPE	High-Density Polyethylene
ICT	Information and Communication Technology
IFRS	International Financial Reporting Standard
ILO	International Labor Organization
IoT	Internet of Things
ISO	International Organization for Standardization
ISSB	International Sustainability Standards Board
KPI	Key Performance Indicator
MOR	Ministry of Revenue
NBE	National Bank of Ethiopia
OSH	Occupational Health and Safety
PPE	Personal Protection Equipment
RPA	Robotic Process Automation
SASB	Sustainability Accounting Standards Board
SMART	Specific, Measurable, Attainable, Relevant, Time Bound
SMEs	Small and Medium Enterprises

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TCFD	Task Force on Climate-related Financial Disclosures
UN	United Nations
UNGC	United Nations Global Compact
RAN	Radio Access Network

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SECTION 1: Background

1.1 Introduction

Sustainability, social responsibility and good governance are increasingly important in the business world. The concept of ESG has become a key framework for assessing and managing these issues. The focus by companies on Environmental, Social and Governance considerations is a trend that shows no signs of slowing down. While ESG criteria may have once been considered little more than an optional standard, things are changing. Today, ESG principles are increasingly becoming an integral part of companies' strategies

In recent years, ESG principles have emerged as a transformative force globally, prompting organizations to review their policies and practices in order to adapt to an ever-changing business landscape. The telecommunications industry, a dynamic economic and manufacturing sector that is rapidly evolving, is no exception. ESG principles are making their mark and having a profound impact on the way telecommunications companies operate, innovate, and interact with the world around them

As a telecom and Digital Financial Service solutions providing company, Ethio telecom is committed to positively impact the environment and stakeholders such as customers, employees, and the community at large. Ethio telecom's core values (Human Centric, Integrity, Excellence, Social Responsibility and Togetherness) have guided our Environmental, Social and Governance Policy, which seek to drive growth and empower communities through responsible sustainable business practices and operations. Accordingly, alongside service excellence, customer experience, eco-friendly practices, employee commitment and diversity; empowering the community as part of our social responsibility action has been officially included as our core value for more than 10 years. As an organization, Ethio telecom aims to align its ESG approach with its strategic goals and the experience it seeks to offer all stakeholders such as Shareholders, partners, Society and the environment

Ethio telecom embarked upon CEO governed Environmental, Social and Governance (ESG) practice, which served as a framework to understand and manage our environmental health and safety material risks, impacts and opportunities to strengthen the vision and focus with the aim of being leading solution provider. As part of the endeavor, Ethio telecom has established

Enterprise Risk, Safety and Security, Branding, Promotion, Communication & Social Responsibility Steering committees, comprising of chief officers across major functions at Ethio telecom, chaired by the CEO or delegated senior management member

By implementing these policy measures, Ethio telecom shall try to ensure a safe environment for employees and stakeholders, while minimizing vulnerabilities and maintaining business continuity. Regular reviews and updates of the policy is necessary to address changing security and environmental challenges.

1.2 Definitions

For the purpose of this policy, the following words and expressions shall have the meaning as stated in below

CE (Conformité Européenne) Marking: A certification mark that indicates a product's compliance with the essential requirements of applicable EU directives and regulations

Climate-Resilient Green Economy (CRGE): A national strategy adopted by the Federal Democratic Republic of Ethiopia to achieve sustainable development by building resilience to climate change and promoting a green economy

Code of Conduct: A set of guidelines that outline the ethical standards and behaviors expected of employees, management, and board members

Corporate Social Responsibility (CSR): A company's commitment to managing its social, environmental, and economic impacts responsibly

Data Privacy: The protection of personal and sensitive information from unauthorized access, use, or disclosure

Digital Inclusion: Efforts to ensure that all individuals and communities, including those in underserved or rural areas, have access to digital tools, internet connectivity, and ICT training

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Enterprise Risk Management (ERM): A comprehensive framework for identifying, assessing, and mitigating risks across an organization

Environment, Social and Governance: A framework for evaluating how Ethio telecom manages risks and opportunities related to environmental sustainability, social responsibility, and ethical governance

EPA Tier 2 and **Euro 2**; are emission standards designed to regulate and reduce harmful pollutants from vehicles

Equity and Inclusiveness: The commitment to ensuring that all individuals, particularly marginalized groups, have equal access to opportunities, resources, and services. It promotes social justice and fairness

E-Waste (Electronic Waste): Discarded electronic devices and equipment, such as phones, computers, and network hardware

Good Governance: Refers to ensuring that an organization operates transparently, ethically, and in compliance with legal and regulatory frameworks. It includes management diversity, executive accountability, anti-corruption measures, ethical decision-making, shareholder rights, and corporate oversight

Greenhouse Gas (GHG) Emissions: Gases that trap heat in the atmosphere, contributing to global warming and climate change. These include carbon dioxide (CO_2), methane (CH_4), and nitrous oxide (N_2O)

IFRS S1: General Requirements for Disclosure of Sustainability-related Financial Information. A standard issued by the ISSB that sets out the general requirements for companies to disclose sustainability-related financial information

IFRS S2: Climate-related Disclosures. A standard issued by the ISSB that specifically requires companies to disclose climate-related risks and opportunities

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ISO 14001: An international standard developed by the International Organization for Standardization (ISO) that specifies the requirements for an Environmental Management System (EMS)

Occupational Health and Safety (OHS): A multidisciplinary field focused on the safety, health, and welfare of people at work

Participation: The inclusion of stakeholders in the decision-making process. It emphasizes the importance of engaging citizens, ensuring that diverse perspectives are considered and that everyone has a voice in governance

Personal Protection Equipment (PPE): Specialized clothing or equipment worn by employees to minimize exposure to hazards that cause workplace injuries or illnesses.

Regulatory Compliance: Refers to an organization's adherence to laws, regulations, and industry standards that govern its operations. It includes compliance with environmental regulations, labor laws, financial reporting standards, and data protection laws

Renewable Energy: Energy derived from natural sources that are replenished on a human timescale, such as solar, wind, and hydropower

Risk Management: Refers to the process of identifying, assessing, and mitigating potential threats that could affect an organization's operations, financial performance, or reputation. It includes strategies to address financial risks, cybersecurity threats, environmental risks, and regulatory compliance challenges

Social: Focuses on an organization's responsibility toward people, communities, and society. It includes diversity, equity, and inclusion (DEI), human rights, labor conditions, employee well-being, community engagement, and consumer protection. Companies committed to social responsibility ensure fair wages, safe working conditions, ethical supply chains, and positive societal impact

Stakeholder Engagement: The process of involving and communicating with individuals or groups who have an interest in or who are affected by the company's operations

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Sustainability Reporting: The practice of disclosing a company's environmental, social, and governance performance to stakeholders

Sustainability: Refers to meeting present needs without compromising the ability of future generations to meet theirs. It encompasses environmental protection, social responsibility, and economic viability. In a corporate context, sustainability includes reducing carbon footprints, promoting ethical labor practices, and ensuring business longevity through responsible resource management.

Transparency: The practice of openly sharing information and decision-making processes with stakeholders. It ensures that actions and decisions are made visible to the public, reducing the risk of corruption and fostering trust

Whistleblowing Policy: A policy that encourages employees and stakeholders to report unethical behavior, compliance violations, or other concerns without fear of retaliation

IFRS Sustainability Disclosure Standards: Developed by the International Financial Reporting Standards (IFRS) Foundation, this framework creates a consolidated and comprehensive view of sustainability efforts in reporting organizations. It is at the heart of ongoing efforts to simplify the ESG reporting process by consolidating, integrating or aligning various frameworks

SASB Standards: This framework is an approach to providing data for financial reporting on an organization's sustainability efforts. It was originally developed by the Sustainability Accounting Standards Board (SASB) but is now part of the IFRS Foundation. The IFRS standards build on the SASB ones, but the latter framework is also still being updated

CDSB Framework: Created by the Climate Disclosure Standards Board (CDSB), this framework was designed to help measure the environmental side of ESG reporting. The CDSB has also been consolidated into the IFRS Foundation, and the CDSB Framework's technical guidance was used in developing an IFRS climate disclosure standard. The framework is still available for use but is no longer being updated

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GRI Standards: Developed by the Global Reporting Initiative (GRI), this framework provides a set of sustainability standards for reporting. Joint work is underway to identify and align common disclosures in the GRI and IFRS standards, but the two frameworks will remain separate

TCFD Recommendations: This framework for reporting on financial risks posed by climate change includes four focus areas -- governance, strategy, risk management, and metrics and targets. It was developed by the Task Force on Climate-related Financial Disclosures, a group commonly known as the TCFD that was created by the Financial Stability Board. The recommendations were incorporated into the IFRS standards, and the TCFD has now disbanded

CDP: This framework is a disclosure platform for reporting on business risks and opportunities related to climate change plus water security and deforestation issues. It was developed by the Carbon Disclosure Project, which also is now known simply as CDP. The questionnaire that companies fill out when using the CDP framework has been aligned with the IFRS climate standard

Streamlined Energy and Carbon Reporting: This framework developed by the U.K. government provides guidance for ESG reporting by qualifying companies based there

U.N. Guiding Principles Reporting Framework: This United Nations framework focuses on ethical governance and issues related to human rights

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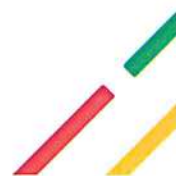
1.3 Policy Objective

The main objectives of the Environmental, Social and Governance (ESG) Policy are to:

- Establish and formalize a structured ESG framework to guide decision-making, operations, and stakeholder engagements, ensuring alignment with Ethiopia's Climate-Resilient Green Economy Strategy
- Integrate ESG considerations into enterprise-wide risk management to systematically identify, assess, and mitigate environmental, social, and governance risks across all business functions
- Incorporate ESG issues in the company's annual financial reporting to the public in compliance with IFRS S1 and IFRS S2 disclosures
- Support green growth by finding paths to development that ease pressure on natural assets
- Facilitate growth that is more inclusive, not just for equality of treatment and opportunity but to promote deep reductions in poverty and a large increase in jobs, particularly for women and youth
- Promote initiatives that monitor public transparency and good governance
- Make ESG principles an integral part of Ethio telecom's strategies and goals and initiatives
- Pay attention to environmental, social and governance-related issues like climate change, human rights and compensation

1.4 Scope of the Policy

1.4.1 This ESG Policy applies to all aspects of Ethio telecom's operations, ensuring comprehensive coverage across the following areas:

- All Ethio telecom facilities, including Head Office, Zonal and regional offices, service centers, and network infrastructure across Ethiopia
- Employees (both contract and permanent), Customers, Investors (shareholders), Partners, Suppliers and the whole community. All covered individuals shall comply with the associated policy

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1.4.2 This Policy also covers main policy areas of Ethio telecom's commitment in Environmental Sustainability, Social responsibility and Corporate Governance

1.5 Principles of Policy

Ethio telecom is committed to maintaining a secure ESG policy implementation to safeguard its assets, employees, visitors, and stakeholders. This commitment will be implemented and regularly reviewed to mitigate risks and ensure the safety and integrity of the organization's operations. The ESG policy framework is based on the following fundamental principles:

i. **Inclusivity**: This policy applies to all individuals associated with the organization, including employees, contractors, and temporary workers, ensuring comprehensive coverage

ii. **Continuous Improvement**: The policy will be regularly reviewed and updated to adapt to evolving security challenges and organizational needs

iii. **Legal and Regulatory Compliance**: Ethio telecom shall conduct its business and operations in strict compliance with all applicable environmental, social, and labor laws and regulations at the federal and regional levels

iv. **Alignment with Government Priorities:** Ethio telecom shall proactively adhere to and advocate for policies set by the Government of Democratic Republic of Ethiopia concerning environmental sustainability, social equity, and labor rights

v. **Client and Partner Accountability:** Ethio telecom shall require its clients, suppliers, contractors, and business partners to adhere to ESG standards relevant to their operations

vi. **Rigorous ESG Due Diligence:** Ethio telecom will conduct comprehensive ESG due diligence on prospective and existing clients, suppliers, and investments

vii. **Social Equity and Inclusion:** Ethio telecom will prioritize digital Inclusion, employee well-being and community empowerment

viii. **Proactive Environmental Stewardship:** Beyond compliance, Ethio telecom commits to: Minimizing its environmental footprint through energy-efficient infrastructure, renewable energy adoption (e.g., solar-powered towers)

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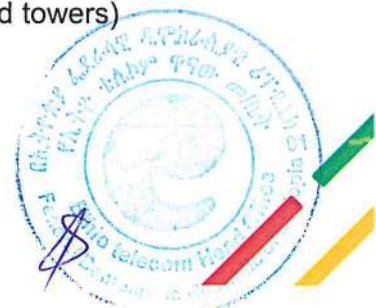
ix. **Climate Resilience and Innovation**: Ethio telecom commits to Integrating climate risk assessments into business planning and Developing innovative, low-carbon telecom solutions (e.g., green data centers)

x. **Considerations:** A strong and diversified economy shall be recognized as a just means to enhance the capacity for environmental protection; however, all development-related decision-making processes shall integrate economic, social and environmental considerations

xi. **Environmental Management Tools:** Such as environmental assessments, shall be used to ensure that economic activities are environmentally sustainable, and to systematically monitor their environmental performance

xii. **Community Participation:** Community involvement in natural resource management decisions that affect the most marginalized and vulnerable groups shall be provided for, and the value of traditional knowledge shall be recognized and preserved

xiii. **Transparency & Accountability:** Transparency, accountability of governance structures and functions, which are more responsive to the needs and priorities of affected communities in general, and poor people and vulnerable groups in particular, shall be encouraged

xiv. **Collaboration:** A coordinated approach to effective environmental interventions shall be pursued by building partnerships with development partners, the government and non-government institutions

xv. **Stakeholder Engagement**: Involve stakeholders in the development and review of security policies to ensure their perspectives and concerns are considered

SECTION 2: Environmental

Ethio telecom is committed towards minimizing the impacts of climate change on its natural ecosystem. The company is committed to initiate actions on increasing clean energy generation and reduction of Green House Gas (GHG) emissions. Ethio telecom environmental policy shall serve as a guiding document for developing and incorporating climate change strategy in their respective functional domain, contribute in transition to a low carbon economy and initiate steps to measure GHG emissions

2.1 General Commitment

2.1.1 Ethio telecom shall develop, support, and execute policies, programs, and actions that ensure compliance with ESG standards and contribute to sustainable practices across all levels of our operations

2.1.2 Ethio telecom shall actively engage and collaborate with relevant stakeholders, including government agencies, industry partners, and civil society organizations, to achieve its shared ESG goals and drive collective progress toward sustainability

2.1.3 Ethio telecom shall encourage its stakeholders, including vendors, partners, and suppliers, to act responsibly by prioritizing environmental and climate considerations in their operations and decision-making processes

2.1.4 Ethio telecom shall leverage innovative tools, methods, and initiatives to measure, reduce, and offset our carbon footprint, with the ultimate goal of achieving carbon neutrality and contributing to global climate action

2.2 Energy Efficiency

2.2.1 As a Leading Digital Solution Provider, Ethio telecom shall take the lead in addressing climate change by promoting energy conservation, reducing greenhouse gas emissions, and expanding environmentally friendly business practices

2.2.2 As part of renewable energy adoption, Ethio telecom shall deploy energy-efficient technologies in data centers, network towers, and office facilities and 5G networks,

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IoT-enabled devices, and smart energy management systems, to optimize energy use

2.2.3 Ethio telecom shall commit towards measuring energy consumption across its operating units and is constantly monitoring them, in order to implement energy-efficient programs. The initiatives shall be focused towards:

- Encouraging the use of energy efficient equipment at offices
- Reduction of energy consumption
- Sourcing green energy
- Shifting into Solar Energy
- Prioritizing eco-friendly and energy-efficient hardware and software solutions
- Implementation of virtualization and cloud solutions to optimize server utilization and reduce energy consumption

2.2.4 Ethio telecom shall encourage paperless workflows by implementing tools like Robotic process automation (RPA) and other Automation platforms and cloud-based collaboration tools to reduce energy and resource consumption

2.2.5 Ethio telecom shall deploy intelligent energy optimization solutions to reduce power consumption during low-traffic periods while maintaining seamless service

2.2.6 Ethio telecom shall have initiatives transitioning to low-power telecom hardware, including more efficient RAN (Radio Access Network) solutions to optimize energy use across operations

2.2.7 Ethio telecom shall implement precision cooling and liquid cooling solutions in data centers and network facilities to reduce electricity usage

2.3 Greenhouse Gas Emissions

2.3.1 Ethio telecom shall undertake carbon footprint assessment on a year-to-year basis and take initiatives to reduce the GHG emissions in through adopting Digital transformation, Smart technologies and energy efficiency

2.3.2 Ethio telecom shall develop strategies to reduce GHG emissions under Scope 1, 2, and 3 emission categories

A. Scope 1:

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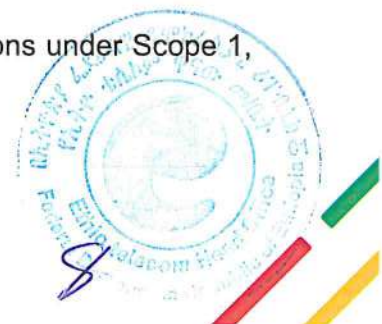
- Ethio telecom believes that reducing carbon emissions from telecom power systems is essential for sustainability. Implementing energy-efficient power solutions lowers operational costs and minimizes the network's environmental impact
- Ethio telecom shall replace diesel generators with renewable energy sources to solar and hydroelectric at cell towers

B. Scope 2:

- Ethio telecom shall commit to reducing indirect GHG emissions from purchased energy by purchasing renewable energy solar to power cell towers
- Ethio telecom shall ensure efficient energy utilization by dismantling active network elements that are idle and eliminating air conditioner load

C. Scope 3:

- Ethio telecom shall commit to addressing value chain emissions by engaging with suppliers, customers, and partners to reduce Scope 3 emissions
- Ethio telecom shall collaborate with suppliers to reduce emissions in the manufacturing process and promote circular economy practices (device recycling, refurbishment programs)

2.3.3 Ethio telecom shall set a measurable target for reducing greenhouse gas (GHG) emissions in line with the Paris Agreement

2.4 E-Waste and Disposal Management

2.4.1 Ethio telecom endeavors to reduce wastes by opting reduce, reuse, and recycle approach towards disposal of waste in line with the regulatory requirements and/or industry best practices. The waste commitments include:

    i. Ensure appropriate treatment of internally generated waste

    ii. Increase the recycling of office and electronic equipment

    iii. Responsible handling of waste

    iv. Improving reuse (computers, furniture, water, etc)

    v. Encourage removal of used items

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2.4.2 Ethio telecom materials shall be disposed when they are identified as non-usable due to the following reasons

- **End-of-Life (EOL) Equipment:** the equipment has reached the end of its useful life and needs to be decommissioned and disposed of
- **Obsolescence:** Materials become outdated due to technological advancements and other factors
- **Excess/ Surplus:** Assets, inventory, spare parts, or any resources that exceed the portion actively utilized and cannot be used in the coming year(s). These are items that remain unused on store shelves for extended periods
- **Damage:** Inventory or spare parts that are unfit for use or sale in their current state due to defects or damage caused by various reasons. These items cannot be utilized for maintenance or other purposes
- **Scrapped:** Items or parts that are broken, discarded, or rejected and cannot be reused. This includes used spare parts (e.g., vehicle spares), metallic and aluminum scraps, scrapped HDPE ducts, network cards, cables, electronic waste, and packaging materials that are no longer reusable

2.4.3 Ethio telecom shall prioritize environmentally responsible disposal of electronic waste (e-waste), focusing on retired network equipment, obsolete devices, and other electronic components

2.4.4 Non-usable electronic items shall be disposed of through two primary methods:

- **Resale of Reusable Items:** Electronic items that are still functional and can be reused are offered for sale to the public through a bidding process
- **Recycling of Non-Reusable Items:** Electronic items that cannot be reused are sold to certified organizations authorized by the Ethiopian Environmental Protection Authority. These organizations specialize in dismantling and recycling, ensuring environmentally responsible disposal

2.4.5 Collaborations with specialized organizations have enhanced Ethio telecom's capacity to manage e-waste sustainably, contributing to Ethiopia's circular economy objectives

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2.4.6 Ethio telecom shall facilitate the return of old devices, support the reuse, refurbishment, and recycling of electronic equipment, reducing the environmental impact of e-waste and promoting a circular economy

2.5 Environmental Compliance

2.5.1 Ethio telecom shall comply with international environmental agreements and domestic regulations, mainly Ethiopian Environmental Protection Authority directives and proclamations
- Electronic and Electrical Waste Management and Disposal Proclamation
- Industrial Pollution Regulation
- Climate Resilient Green Economy (CRGE) Facility Operations Manual

2.5.2 Moreover, Ethio telecom shall align its Environment protection strategy with the Strategies and Programs in place by the Ethiopian Environmental Protection Authority
- National Plastic Waste Management Strategy and Roadmap (2024-2034)
- Environmental Law Dev and Enforcement Program
- Ethiopian Climate Change Education Strategy
- Ethiopia's CRGE Strategy

2.5.3 Ethio telecom shall immediately recover and restore convenient to the pedestrian and the community such as diggings, manholes, ducts and poles areas used for infrastructure expansions

2.6 Sustainable Product and Sustainable Sourcing

2.6.1 Selection of Eco-Friendly Materials

i. Ethio telecom shall source materials and products that minimize environmental impact, including energy-efficient devices, recyclable packaging, and non-toxic components

ii. Ethio telecom's Supply Chain Policy emphasizes that sourcing activities should promote goods and services that contribute to a green and clean environment

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iii. Ethio telecom shall ensure that sourcing requirements align with ISO quality standards, particularly ISO 14001, which focuses on environmental management. This standard helps the company evaluate suppliers based on their environmental performance and promotes sustainable practices in the supply chain

iv. Ethio telecom sourcing process for products such as devices and mobile handsets, shall comply with European standards CE (Conformité Européenne) to ensure quality and safety. These standards encompass rigorous testing and compliance protocols that guarantee products meet high-performance benchmarks and regulatory requirements

v. Ethio telecom adhere to EPA Tier 2 and Euro 2 emission standards when procuring generators for our core sites. These regulatory standards, established by the Environmental Protection Agency, represent significant advancements in the management of emissions from vehicles and related engines, including diesel generators

vi. Ethio telecom sourcing procedure shall include specific criteria for selecting products that are eco-friendly, energy-efficient, and recyclable. This promotes a lifecycle approach to sourcing, minimizing the environmental footprint of the company operations

vii. Ethio telecom sourcing process strictly prohibit environmentally harmful packaging, such as plastic. Ethio telecom prioritize suppliers that use eco-friendly materials, including biodegradable or recyclable options. Suppliers shall demonstrate compliance with these sustainability requirements. This commitment shall reflects Ethio telecom dedication to promoting a greener and cleaner environment

viii. Samples delivered during our sourcing process shall rigorously evaluated against established standards. Ethio telecom shall collaborate with the Ethiopian Standards Agency to ensure that all required standards are met. This partnership enhances company's ability to verify compliance with quality and sustainability benchmarks

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2.6.2 Supplier Partnerships

i. Ethio telecom shall collaborate with suppliers who hold certifications from recognized environmental authorities, ensuring compliance with eco-friendly practices

ii. Ethio telecom shall prioritize local suppliers to reduce transportation emissions and support the local economy

iii. Ethio telecom shall implement a system for ongoing assessment of supplier performance in relation to environmental standards. This includes regular audits and reviews to ensure compliance with company sourcing policy

iv. Each potential supplier shall be evaluated based on their commitment to sustainable practices and the environmental impact of their products. This includes analyzing emissions, resource usage, and other practices

2.6.3 Sustainable Product and customer Experience

i. Ethio telecom shall commit to launch energy-efficient products and services, such as cloud-based solutions, that minimize energy consumption and reduce the environmental footprint. These products are designed to optimize resource usage while maintaining high performance and reliability

ii. Ethio telecom products and services shall undergo rigorous pre-launch testing to ensure they meet quality standards and regulatory requirements. Post-launch assessments are also conducted to monitor performance, address any issues, and continuously improve the quality of offerings, thereby enhancing customer experience

iii. Ethio telecom shall conducts regular customer experience surveys to gather insights and measure satisfaction levels. Based on the feedback received, targeted interventions shall be implemented to address customer concerns and improve service delivery

iv. Ethio telecom shall regularly evaluate customer journeys to identify pain points and areas for improvement. New customer journey designs are developed, and existing journeys are enhanced to ensure a seamless and positive experience for all users

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2.7 Sustainable Tower Infrastructure

2.7.1 Ethio telecom shall implement Innovative tower designs help optimize space, reduce material consumption, and protect biodiversity

2.7.2 Ethio telecom shall deploy towers with a minimal land footprint that reduces deforestation and limits environmental disruption

2.7.3 Ethio telecom shall deploy compact and efficient tower designs that reduce land use, preserve natural habitats, and integrate seamlessly into urban and rural environments

2.7.4 Ethio telecom shall utilize monopole towers for their minimal land use, reduced material requirements, and ability to blend into surroundings, ensuring both functionality and environmental sensitivity

2.7.5 Ethio telecom shall expand the use of wall-mounted and rooftop towers to optimize existing structures, reduce the need for new land acquisition, and enhance urban connectivity without compromising aesthetics

2.7.6 Ethio telecom shall implement guyed towers with integrated solar power solutions to reduce reliance on non-renewable energy sources, lower operational carbon footprints, and promote energy independence

2.7.7 Ethio telecom shall deploy camouflage towers that harmonize with their surroundings, ensuring minimal visual impact while delivering reliable connectivity

2.8 Green Network

2.8.1 Ethio telecom shall have the following basic commitment to environment

　　i. Lower energy use and CO_2 emissions by network equipment and IT systems

　　ii. Minimize energy use from generators

　　iii. Equip technical sites with improved ventilation systems

　　iv. Audit energy consumption & CO_2 emissions by network sites and Data Centers

　　v. Respond to environmental concerns when requested by legal firms, media, customers and government

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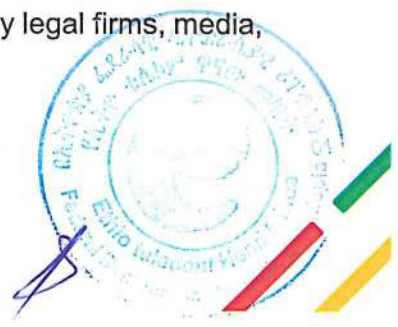
vi. Depending of traffic, Ethio telecom may sleep network systems during low traffic hours

vii. Encourage the use of renewable energy sources for our network sites and Data Centers

viii. Use and encourage use of electric vehicles to minimize energy use and avoid carbon emissions

2.9   Green Building and Transport

2.9.1   Ethio telecom strives to behave ecologically in its offices and business operations. These shall include:

  i. Use energy saving office equipment

  ii. Deploy energy saving policies (automatic power off, etc.)

  iii. Limited use of disposable products

  iv. Limited use of paper

  v. Optimize fleet management (reduce unnecessary trips)

  vi. Launch fleet management tools

  vii. Optimize fuel management (avoid old cars, set fuel standards)

  viii. Use and encourage use of electric vehicles (renting) to minimize energy use and avoid carbon emissions

  ix. Expand and increase access of EV charging centers throughout the country

2.9.2   Ethio telecom shall Incorporate energy-efficient lighting, automation, and smart HVAC (heating, ventilation and air conditioning) systems in offices and facilities to minimize energy waste

2.10 Cashless Transactions

2.10.1 Ethio telecom shall commit to encourage cashless transactions as a core component of Ethio telecom ESG strategy.

2.10.2 By promoting digital payments, the Ethio telecom aim to significantly reduce the reliance on paper-based transactions, such as receipts, invoices, and physical currency, thereby minimizing deforestation and waste. This initiative aligns with

Ethio telecom's broader environmental goals of reducing carbon footprint and fostering sustainable practices

2.10.3 Ethio telecom shall continue to invest in innovative technologies that support cashless transactions, ensuring secure, efficient, and eco-friendly payment solutions. Ethio telecom shall actively collaborate with stakeholders, including customers, regulators, and partners, to drive awareness and adoption of digital payments, furthering the company mission to create a sustainable and inclusive financial ecosystem

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SECTION 3: Social

Ethio telecom is committed to fostering a positive and inclusive impact on society through its operations, products, and relationships. Ethio telecom recognizes that its success is deeply intertwined with the well-being of its employees, customers, communities, and other stakeholders. As part of its Environmental, Social, and Governance (ESG) framework, Ethio telecom prioritize social responsibility by promoting diversity, equity, and inclusion; ensuring fair labor practices; supporting community development; and upholding human rights across the value chain

3.1 Corporate Social Responsibility

3.1.1 At the heart of Ethio telecom's business is its commitment to Corporate Social Responsibility (CSR). Ethio telecom recognizes that its operations have a profound impact on society, the environment, and all stakeholders. Through its CSR initiatives, Ethio telecom aims to create shared value by addressing the fundamental drivers of long-term development, including education, health, environmental protection, and community empowerment

3.1.2 Ethio telecom shall engage on the following social responsibility areas based on need assessment and rationality for support:

- Poverty alleviation (children, youth, elderly, women, street children rehabilitation)
- Health, Education and Humanitarian
- Emergency and Disaster relief programs
- Infrastructure Developments (water projects, access roads, etc);
- Other community initiatives

3.1.3 Ethio telecom shall partner with NGOs and government to drive social impact projects aligned with the UN Sustainable Development Goals (SDGs)

3.1.4 As part of UN sustainability Goals of Goal 2 Zero Hunger, through a series of strategically designed CSR initiatives, Ethio telecom shall actively tackle food insecurity, with a special focus on supporting vulnerable groups such as women,

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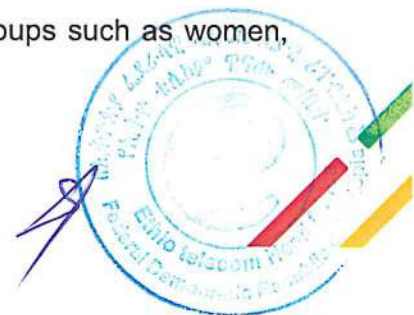
children, the elderly, people with disabilities, as well as those affected by displacement, war, and drought

3.1.5 In alignment with the United Nations Sustainable Development Goal 3 (Good Health and Well-Being), Ethio telecom shall prioritize initiatives that enhance access to healthcare services. This includes connecting health centers, providing free internet access, and enabling SMS and mobile phone services to improve health communication and accessibility for underserved communities. Through these efforts, the company aim to foster social equity, support public health, and contribute to the well-being of society while ensuring ethical governance and environmental responsibility in all our operations

3.1.6 In alignment with the United Nations Sustainable Development Goal 4 (Quality Education), Ethio telecom committed to enhancing educational opportunities through technology. This includes connecting schools, donating resources to educational institutions, and supporting e-learning platforms to ensure equitable access to quality education for all. By empowering students and educators with digital tools and connectivity, Ethio telecom aim to foster lifelong learning, reduce inequalities, and contribute to the development of a knowledgeable and skilled society

3.1.7 Ethio telecom shall provide access to digital tools, internet connectivity, and ICT training for underserved communities, particularly in rural and remote areas

3.1.8 Ethio telecom partner with schools, universities, and vocational training centers to enhance digital literacy and skills development

3.1.9 Ethio telecom support Small and Medium enterprises (SMEs) by providing access to digital tools and platforms for business growth

3.1.10 Ethio telecom shall Implement community-based environmental initiatives, such as tree planting, clean-up drives, and conservation and alternative power projects

3.1.11 Ethio telecom shall provide support to non-profit organizations or Charity Associations to promote cultural and economic development communities

3.1.12 Ethio telecom shall actively invest in research and development continuously improve the livelihood of community

3.1.13 Ethio telecom shall engage in supporting local community through:

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- Sponsorship of monetary donations to: local charities, sports clubs, societies, youth groups, community centers, or anything else appropriate activities

- Providing in-kind or in-serves donations

3.1.14 Ethio telecom shall encourage curiosity, innovation, and ideas from everyone that either specific for its business or national development

3.1.15 Ethio telecom shall stress collaborative, consultative, and partnership approaches in its community investment programs

3.1.16 Ethio telecom shall measure, audit and publicly report performance on its corporate social responsibility programs such as disclosures in its annual financial reporting as per the requirements of IFRS S1 and IFRS S2

3.2 Recruitment- Equal Employment Opportunity

3.2.1 Ethio telecom is committed to complying with all applicable labor laws and regulations in Ethiopia, including the Labor Proclamation No. 1156/2019, and international labor standards set by the International Labor Organization (ILO)

3.2.2 Ethio telecom is committed to the principle of equal employment opportunity for all employees and to providing employees with a work environment free of discrimination and harassment

3.2.3 All employment decisions shall be based on business needs, job requirements and individual qualifications, without regard to race, color, religion or belief, social or ethnic origin, sex (including pregnancy), age, physical, mental or sensory disability, HIV Status, sexual orientation, gender identity and/ or expression, marital status, family medical history or genetic information, family or parental status, or any other status protected by the laws or regulations in the locations where the company operates

3.2.4 Applicants shall be screened based on the necessary qualifications, experience, skill and attitude that are outlined in the specification

3.2.5 Ethio telecom shall transparently announce the result of the recruitment process and give offer for successful candidates

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3.3 Human Right, Freedom of Expression & Association

3.3.1 Ethio telecom encourages and recognizes the role business can play in protection of human rights. The company continuously strives to be zero tolerant for any violations of human rights in its operations as well as its supply chain

3.3.2 Ethio telecom has a system in place where any employee can submit a complaint, query, suggestion or grievance related to any violation of human rights occurred on the premises or through the operations of the company

3.3.3 Ethio telecom shall respect and complies with human right law, declarations and conventions including risk free work environment, access to medical service, and right to be treated as human without any discriminations

3.3.4 Ethio telecom commits itself to work actively to be compliant with UN Global Compact's principles on Human Rights and Anticorruption:

- Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights

- Principle 2: make sure that they are not complicit in human rights abuses in all its forms, including extortion and bribery

- Principle 10: Businesses should work against corruption

3.3.5 Ethio telecom commits itself to work actively to be compliant with UN Global Compact's Labor Rights Principles:

- Principle 3: Businesses should uphold freedom of association and the effective recognition of the right to collective bargaining

- Principle 4: the elimination of all forms of forced and compulsory labor

- Principle 5: the effective abolition of child labor and

- Principle 6: and the elimination of discrimination with respect to employment and occupation

3.3.6 Ethio telecom is a human centric organization which values human right in all aspects

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3.3.7 Ethio telecom accommodates diversities and consider it as value for its business success

3.3.8 Ethio telecom encourages open and transparent communication, allowing employees to express their opinions, ideas, and concerns without fear of reprisal through different channels

3.3.9 Ethio telecom respects the right of employees to form, join, or participate in unions such as Labor Union or other collective bargaining organizations in accordance with Ethiopian labor laws

3.3.10 Ethio telecom shall recruit only employees whose age are above or equal to 18 years old as per the law of the country

3.3.11 All Ethio telecom employees shall be entitled to all benefits and compensation associated with their job without any discrimination

3.4 Occupational Health and Safety

3.4.1 Ethio telecom shall comply with all applicable occupational health and safety laws and regulations in Ethiopia, including Ethiopian OSH (Occupation Safety and Health) Directive

3.4.2 Ethio telecom shall commit to provide healthy and safe working conditions to all its employees

3.4.3 Ethio telecom shall regularly perform risk assessment in terms of hazard identification exercise covering ergonomic risks, fire risks etc.

3.4.4 Ethio telecom shall strive to ensure that health and safety risk are minimized within its own operations as well as in its select suppliers/ partners/ vendors

3.4.5 Ethio telecom shall take reasonable measures to provide health and safety awareness training to all its employees and select suppliers/ partners/ vendors

3.4.6 Ethio telecom provides appropriate personal protective equipment (PPE) to employees and ensures its proper use in high-risk environments

3.4.7 Ethio telecom shall continuously provide first aid trainings for its employees to minimize risks in case of incidents

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3.5 Diversity, Equity and Inclusion

3.5.1 Ethio telecom shall commit to ensure cultural diversity, societal makeup and engagement in its workforce and partners as a leverage to its success

3.5.2 Ethio telecom shall ensure all employees are entitled to fair and reasonable compensation associated to their job

3.5.3 Ethio telecom operates across the country so that it shall respects and aligns with the rule of the land and related international declarations and conventions for diversity, inclusion and equity

3.5.4 Recruitment, staffing and promotion shall only be managed based on merit and clear requirement for the job

3.5.5 Candidates in the company with disabilities and female shall get affirmative intervention as part of fair treatment

3.5.6 The management of compensation and benefits in the company shall be done fairly and according to a method that will benefit both Ethio telecom and its employees

3.5.7 Employee performance shall only be assessed based on job performance as per KPIs defined for the job

3.5.8 Ethio telecom shall deal strictly with issues concerning immoral treatment of employees, such as mental or physical coercion or verbal aggression and slavery. The company is committed to ensuring that all relationships among persons in the office shall be business-like and free of explicit bias, prejudice and harassment

3.5.9 All Ethio telecom employees, customers, suppliers and partners shall be treated fairly and transparently

3.6 Capacity Building and Employee Development

3.6.1 Ethio telecom committed to building and sustaining quality Human Capital, competent across a wide spectrum of functional, technical and behavioral skillsets that are relevant to changing times

3.6.2 Ethio telecom Learning and development initiatives are focused on Business and Individual Growth (B.I.G.), for which the company provides equal opportunities for all employees, through various physical and digital channels such as mandatory,

role-specific, self-paced/optional learning programs, instructor-led online/offline training, certifications support etc

3.6.3 As part of continuous upskilling and reskilling of serving employees, Ethio telecom has its own Excellence Academy to enhance and sustain Human capital of the company

3.6.4 Ethio telecom shall execute appropriate professional training, certifications and formal educations to address current and future business need

3.6.5 Ethio telecom shall develop an assessment methodology and conduct evaluation for specific training/ education to ascertain the impact on performance improvement and contribution to business objectives

3.6.6 Ethio telecom shall give priority to training and educations that highly contribute to competitive advantage and quality improvements

3.6.7 All employees shall have access to professional development and training opportunities

3.6.8 As part of employee capacity building, Ethio telecom manages employee participation in IT upskilling, reskilling, and digital literacy programs

3.7 Prohibiting Harassment (non-sexual harassment)

3.7.1 Ethio telecom deals strictly with issues concerning immoral treatment of employees, such as mental or physical coercion or verbal aggression and slavery. The company is committed to ensuring that all relationships among persons in the office shall be business-like and free of explicit bias, prejudice and harassment

3.8 Minimum Wage

3.8.1 Ethio telecom ensures that all employees are paid at least the minimum wage as defined by Ethiopian labor laws, including the Labor Proclamation No. 1156/2019 and any subsequent amendments

3.8.2 Ethio telecom regularly reviews its compensation practices to ensure ongoing compliance with minimum wage laws and adjusts wages as necessary to reflect changes in legal requirements

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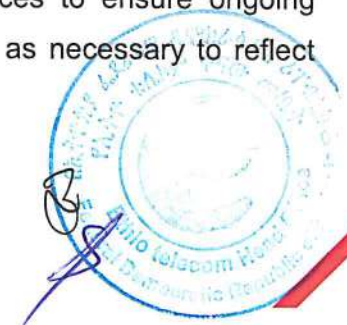
3.9 Financial Inclusion and Accessibility

3.9.1 Ethio telecom dedicated to promoting financial inclusion by providing accessible, affordable, and user-friendly digital financial services to underserved and unbanked populations. By leveraging the platform, Ethio telecom aim to bridge the gap between traditional banking systems and individuals who lack access to formal financial services, empowering them to participate in the digital economy and improve their economic well-being

3.9.2 Ethio telecom shall empower individuals, small businesses, and marginalized communities by offering tools for savings, payments and credit. These services not only enhance financial resilience but also foster economic growth and reduce inequality, contributing to broader social and economic development goals

3.9.3 Ethio telecom shall enable customers to easily access financial service from everywhere at any time regardless of income level, geographical location and social status by providing affordable and convenient mobile money products to bridge the gap in financial access

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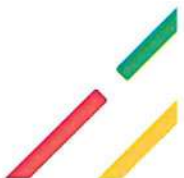
SECTION 4: Governance

Ethio telecom committed to upholding the highest standards of corporate governance to ensure transparency, accountability, and ethical decision-making across all levels of the organization. The company recognizes that strong governance is the foundation of sustainable business practices and long-term value creation its stakeholders. This governance framework is designed to promote integrity, foster responsible leadership, and ensure compliance with applicable laws, regulations, and best practices. Ethio telecom prioritizes board, management and employee diversity, risk management, shareholder engagement, and ethical business conduct to build trust and maintain the resilience of the organization

4.1   Board of Directors Oversight and Responsibility

4.1.1   Ethio telecom is governed by a diverse and experienced Board of Directors, which provides strategic oversight and ensures accountability in all aspects of our operations. The Board is committed to upholding the highest standards of corporate governance and sustainability. Key responsibilities include:

- Overseeing the implementation of our ESG strategy and monitoring progress toward our goals
- Ensuring alignment between our business objectives and the long-term interests of our stakeholders
- Promoting diversity and inclusion at all levels of leadership, with a focus on gender, ethnicity, and expertise

4.1.2   The Board shall receive and review regular updates on a variety of ESG topics, including sustainability and climate-related matters, as part of its annual, in-depth strategy and risk management sessions, as well as ongoing discussions

4.1.3   The Board shall ensure active and ongoing oversight of the Company's management of ESG and sustainability-related risks and opportunities across the relevant Committees (the full board and any established subcommittee)

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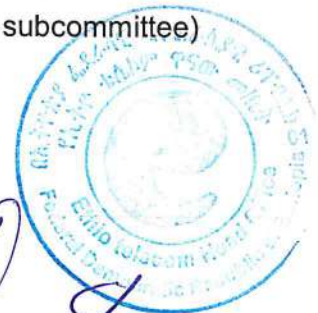
4.2 Whistleblower Protection

4.2.1 Ethio telecom has a Whistle Blower Policy with a view to enhance public confidence in the company and the policy aims at establishing an effective watch mechanism in the company to quickly spot irregularities and deal with it at the earliest

4.2.2 The Whistle Blower Policy is developed in accordance with Protection of Witnesses and Whistleblowers of Criminal Offences Proclamation No. 699/2010. This proclamation aims to safeguard individuals who provide information or testify regarding criminal activities

4.2.3 The Policy is disseminated among the employees assuring confidentiality and protection to the whistle blower against any personal hurtful actions such as humiliation, harassment or any other form of unfair treatment

4.2.4 Employees and customers of Ethio telecom has access to report any fraud or malpractice to Ethio telecom with anonymity

4.2.5 Ethio telecom shall provide appropriate protection for whistle-blowers in accordance with its Whistleblowing policy and the relevant laws

4.3 Code of Conduct and Ethical Practice

4.3.1 Ethio telecom shall committed to conducting business with integrity, transparency, and accountability. The Ethio telecom's Code of Conduct outlines the ethical standards expected of its all employees and the management. Key principles include:

- Zero tolerance for corruption, bribery, and unethical behavior
- Compliance with all applicable laws, regulations, and industry standards
- Fair treatment of employees, customers, suppliers, and other stakeholders

4.3.2 All employees undergo regular training on the Code of Conduct to ensure understanding and adherence to these principles

4.3.3 Ethio telecom shall incorporate Ethics and Anti-corruption related national laws and proclamations into account while undergoing its operation. Such laws and proclamations include, but not limited to:

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- Crimes of Corruption Proclamation No, 881/2015
- Disclosure and Registration of Assets Proclamation no 668/2002
- Revised Federal Ethics and Anti-Corruption Commission Proclamation 1236/2013
- Directive Number issued for the Establishment and Organization of Ethics Liaison Units 20/2013
- Federal Ethics and Anti-Corruption Commission Rapid Corruption Investigation Directive Number 21/2013
- Ethio Telecom Code of Conduct (Effective in June 2023)
- Ethio Telecom Collective Agreement with Ethio Telecom Labor Union

4.4 Compliance Management

4.4.1 As a telecom company, Ethio telecom operates in a highly regulated environment and shall committed to full compliance with all relevant directives and standards. The compliance framework includes:

- Regular assessments to ensure adherence to telecom regulations, Mobile money Directives, such as ECA, NBE, MOR, etc. and data privacy laws and cybersecurity requirements
- Proactive engagement with regulators to stay ahead of evolving compliance requirements.
- Transparent reporting of compliance performance to stakeholders

4.5 Risk Management and Quality Management Framework

4.5.1 Ethio telecom shall have robust Enterprise Risk Management (ERM) Framework to identify, assess, and mitigate risks across our operations. This framework shall integrate ESG risks, ensuring a comprehensive approach to risk management. Key components include:

- Regular risk assessments to identify emerging threats, including climate-related risks, cybersecurity vulnerabilities, and supply chain disruptions.

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- Clear accountability for risk mitigation at the Board and management levels.
- Continuous monitoring and reporting of risk management performance

4.5.2 Ethio telecom shall implement company-wide initiatives to enhance quality management. These initiatives focus on continuous improvement, adherence to industry standards, and the integration of best practices to ensure the highest levels of operational quality

4.5.3 Ethio telecom shall develop comprehensive Quality Assurance Framework to systematically monitor and improve the quality of products and services. This framework includes standardized processes, regular audits, and performance evaluations to ensure consistent quality across all operations

4.5.4 Ethio telecom shall developed a Key Quality Indicator (KQI) dashboard management program to track and analyze critical quality metrics. To ensure smooth implementation, pilot testing of the designed steps has been initiated for selected KQIs

4.6 Working Systems and Organization

4.6.1 Ethio telecom shall put in place adequate polices, processes and procedures to govern itself, make effective decisions, comply with the law and meet the needs of external stakeholders

4.6.2 Ethio telecom's policies and other working systems shall clearly define roles and responsibilities of various functional units and ensure conflicts of interest do not arise. These working systems shall be digitalized to ensure efficiency and productivity

4.6.3 Ethio telecom shall be properly organized and aligned with business strategy with clear responsibilities and accountabilities

4.6.4 Ethio telecom's organization objectives shall be clearly defined and cascaded down to the job level, with detailed job specifications and descriptions articulated for each role to ensure clarity and alignment

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4.6.5 Ethio telecom's functional relationship and workflow shall be governed by clearly defined policies and delegation

4.7 Customer Protection and Privacy

4.7.1 Ethio telecom shall ensure the implementation of robust data protection measures, ensuring compliance with GDPR and local regulations

4.7.2 Ethio telecom's customers shall be provided with clear, concise information about how their data is collected, used, and shared, and the company shall obtain explicit consent for any data processing that requires it

4.7.3 Ethio telecom is committed to make customer service available for its users digitally without compromising on its security. Cyber security and customer data protection are material issues for the company which are addressed as per the industry best practices and applicable regulations

4.8 Executives Compensation

4.8.1 Ethio telecom's Executive Compensation practices shall be designed to reflect the company's commitment to ESG principles. A portion of executive performance evaluations and incentives shall be tied to the achievement of specific ESG objectives, including environmental sustainability, social responsibility, and strong governance practices

4.8.2 Ethio telecom shall ensure that executive compensation structure is transparent, fair, and aligned with the company's long-term strategic goals. Compensation decisions will be made by the Board of Directors or relevant committees, following rigorous evaluation processes and in compliance with regulatory requirements

4.8.3 Ethio telecom Executive Compensation shall be structured to promote sustainable growth and long-term value creation for all stakeholders, rather than short-term financial gains. This includes incorporating performance metrics related to ESG outcomes, such as reducing carbon emissions, enhancing community engagement, and maintaining ethical business practices

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4.8.4 Ethio telecom Executive Compensation practice shall reinforce a culture of ethical leadership and responsible decision-making. Executives shall be incentivized to act in the best interests of the company, its employees, customers, and the broader community, while upholding the highest standards of integrity and governance

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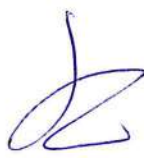# SECTION 5: ESG Monitoring and Disclosures (Reporting)

5.1 Monitoring

5.1.1 Goals

5.1.1.1 Ethio telecom shall define ESG goals and set solid timelines that align with a company's mission, values and long-term objectives. This process shall include the following steps:

a) Establish ESG Needs: Ethio telecom shall first conduct a baseline assessment to evaluate its current needs.

b) Identify Key Areas for ESG Frameworks: Ethio telecom shall identify any areas for potential improvement such as regulatory compliance initiatives, greener data centers, sustainable supply chains, carbon offsetting or net-zero emission pledges.

c) Set Goals: These goals shall align with business strategies and be considered SMART -- specific, measurable, achievable, realistic and time-bound.

d) Determine Responsibilities: Ethio telecom shall plot out responsibilities and governance structures, which helps ensure accountability.

e) Create a Timeline: ESG goals shall be broken down into different periods to ensure accountability. These terms can be short, or one to two years; medium, or three to five years; and long, or five plus years.

f) Measure and Adjust: Once implemented, Ethio telecom shall keep track of performance and make periodic adjustments as needed

5.1.2 Performance Monitoring

5.1.2.1 Ethio telecom shall commit to the continuous monitoring and evaluation of its Environmental, Social, and Governance (ESG) performance to ensure alignment with its sustainability goals and regulatory requirements. This includes regular tracking of key ESG metrics, such as energy efficiency, carbon

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emissions, waste management, employee well-being, community engagement, and corporate governance practices

5.1.2.2   Ethio telecom shall conduct periodic internal and external audits, leverage data-driven tools, and engage stakeholders to assess progress, identify areas for improvement, and ensure transparency in reporting. The company will also benchmark its performance against industry standards and best practices to drive continuous improvement and uphold its commitment to sustainable development

5.1.2.3   Ethio telecom may engage independent auditors to verify ESG performance and ensure transparency

5.2   Disclosures (Reporting)

5.2.1.1   Ethio telecom shall publish its Sustainability Report based on the Global Reporting Initiative (GRI) standards or any other standard deemed necessary, which would demonstrate the company's ESG practices along with the impact reporting created through its portfolio. The company shall also continue to disclose ESG information in relevant ESG forums to demonstrate our commitment to stakeholders.

5.2.1.2   Ethio telecom may also use the below Reporting frameworks as required:

- IFRS Sustainability Disclosure Standards (SASB Standards)
- CDSB Framework
- GRI, Global Sustainability Standards Board (GSSB)
- Task Force on Climate-related Financial Disclosures (TCFD) Recommendations
- Carbon Disclosure Project (CDP)
- Streamlined Energy and Carbon Reporting
- U.N. Guiding Principles Reporting Framework
- Ten Principles of the United Nations Global Compact (UNGC)
- 2030 Agenda for Sustainable Development, United Nations
- ISO Guidance on social responsibility (ISO 26000)
- Ethiopian Public Enterprises Holding CSR Directives 004/2011

SECTION 6: Miscellaneous

6.1 Applicability

- Any provision in this policy that contravenes the applicable laws, regulations and directives from appropriate government organs shall be overridden. As such, the specific provision in this policy will be amended to be consistent with the relevant laws, regulations, or directives

6.2 Policy Compliance

- If any user is found to have breached this policy, he/she may subject to Ethio telecom disciplinary procedure. If a criminal offence is considered to have committed, further action may be taken to assist in the prosecution of the offender(s). If users do not understand the implications of this policy or how it may apply to them

6.3 Compliance Measurement

- The company shall verify compliance to this policy through various methods, including but not limited to, periodic walk-thru, video monitoring, business tool reports, internal and external audits, and feedback to the policy owner

6.4 Review/ Amendment of the Policy

This policy will be updated or amended at any time to meet the changing environment

6.5 Effective Date

This policy is effective starting from the date of signature by authorized body

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