



Building Trust for a Sustainable Tomorrow

Sustainability Report 2023



INSIDE THIS REPORT

“Building Trust for a Sustainable Tomorrow” reflects Smart Axiata’s commitment to establishing trust as the foundation of our sustainability journey. Trust is at the core of our relationships with customers, partners, and communities, driving our transparent and responsible practices. By focusing on sustainability, we aim to ensure that our innovations and actions today lead to a positive and lasting impact on future generations. This tagline shows our vision of fostering a sustainable future, anchored in the trust we build with all our stakeholders.

Building Trust for a Sustainable Tomorrow

TABLE OF CONTENTS

1

ABOUT AXIATA GROUP

2

WE ARE SMART AXIATA

3

MESSAGE FROM OUR CEO

9

GRI CONTENT INDEX

8

LIST OF ABBREVIATIONS

4

ADVANCING DIGITAL SOCIETY

5

ADVANCING GREEN ECONOMY

7

DRIVING GOVERNANCE & RISK

6

ADVANCING PEOPLE & COMMUNITIES

Our Sustainability Framework



For more information about Smart, please scan the QR code.



ABOUT AXIATA GROUP

Axiata Group is the leading digital and telecommunications company paving the way for a more connected future, championing cutting-edge, innovative technology and solutions that empower progress across ASEAN and South Asia. It bridges the digital divide to foster a thriving and inclusive future where communities and businesses flourish.



Our Purpose

Advancing Asia



Our Vision

The Next Generation Digital Champion



Our Aspiration

Axiata as a Sustainable Dividend Company

Digital Telcos



Our digital telcos deliver comprehensive mobile, fixed, and converged connectivity solutions for consumer, home, and enterprise segments. We continue to provide intelligent digital solutions tailored to meet the evolving communication needs of our customers.

Digital Businesses

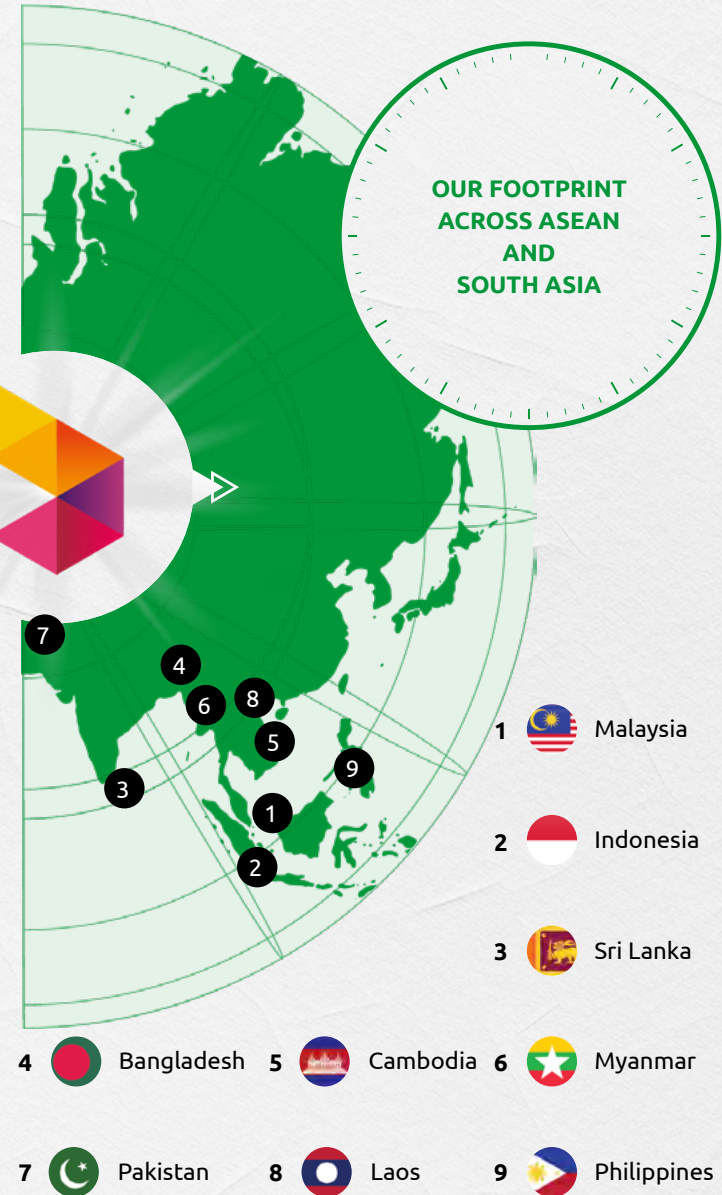


Our digital businesses harness intelligence, innovation, and data to drive digital financial services and digital transformation. A regional fintech leader, Boost secured regulatory approval to commence digital bank operations and is set to launch Boost Bank by Axiata and RHB to broaden financial inclusion and serve the underbanked and unbanked segments in Malaysia. As one of the pioneers in data and analytics, ADA helps clients navigate the digital landscape, transforming decision-making and driving growth across Asia by turning data into a strategic asset. Axiata Digital Labs (ADL), recognized as an innovative software service and solutions provider, guides businesses in navigating the digital era with its wide range of services to enhance operational efficiency and innovation.

Infrastructure



Our infrastructure businesses drive sustainable value by providing the backbone for thriving digital ecosystems through end-to-end integrated telecommunications infrastructure solutions and services, covering tower leasing, co-locations, custom-built sites, as well as energy, transmission, and operations and maintenance (O&M) services. EDOTCO, the world's sixth-largest tower company, oversees more than 58,000 towers across South and Southeast Asia. Following the strategic realignment of its broadband services to XL Axiata as announced in late 2023, Link Net is refocusing its strategy on its core competencies in network development, progressively scaling its fiber wholesale access service for Fiber to the Home (FTTH) in Indonesia.



WE ARE SMART AXIATA



Smart Axiata Co., Ltd. is part of Axiata Group Berhad, one of the largest digital and telecommunications groups in ASEAN and South Asia. Smart is the leading company driving the advancement of digital and mobile technology in Cambodia. Sustainability is at the core of Smart's business decisions and activities, enabling us to create long-term positive impacts on the digital landscape, the lives of our employees, and our communities and businesses. Guided by our robust sustainability framework and that of Axiata Group, we will continue to create value and contribute towards a sustainable future for all, ensuring that no one is left behind.



OUR VISION

To be the nation's **most trusted tech brand** for consumers and businesses by 2026

OUR MISSION

We Connect. We Make Lives Better.

OUR VALUES

- ▶ Obsession for **CUSTOMERS**
- ▶ Courage for **CHANGE** Passion for
- ▶ **COLLABORATION**
- ▶ **COMMITMENT** for results



Awards and Recognition



Gold Certification
for Tax Compliance from the General Department of Taxation



We won 2 awards from Frost and Sullivan in 2023

- ▶ Cambodia Mobile Services Company of the Year
- ▶ Cambodia Mobile Data Services Company of the Year



MESSAGE FROM OUR CEO



Smart Axiata upholds the spirit of Axiata Group’s “Advancing Asia” vision through sustainability. We navigate a changing landscape to create a thriving digital future for local people, the planet, and businesses.



ZIAD SHATARA
Chief Executive Officer

Dear Stakeholders,
The digital age is accelerating at an unprecedented pace, reshaping industries and societies driven by AI and new emerging technologies. Amidst this rapid transformation, Smart Axiata remains steadfast in our commitment to a sustainable future. We believe that technology should be a force for good, empowering communities and preserving our planet.

- ▶ **Leverage AI and emerging technologies** to build a sustainable future where communities thrive
- ▶ Foster a vibrant tech ecosystem and enable businesses to excel and succeed through **“Smart for Business” initiative**
- ▶ **Become a net-zero carbon company by 2050**



As Cambodia accelerates its digital journey, Smart Axiata is proud to be at the forefront of the nation’s transformation and a committed catalyst for positive change. **We leverage AI and emerging technologies to build a sustainable future where communities thrive.** Aligned with the government’s vision, our digital transformation prioritizes environmental stewardship and social impact, driving prosperity for Cambodia.

We believe that technology has the power to transform lives and stimulate economic growth. In 2023, we took a major step in **transforming ourselves from a telecommunications company to a technology company.** We have invested in expanding connectivity, bridging the digital divide, and empowering local communities through digital skills and literacy programs. We continuously strive to accelerate our mission by **fostering a vibrant tech ecosystem in Cambodia, enabling businesses by offering higher-speed and more reliable connectivity, efficient communication, fleet management, cloud storage, and human resources tools through our “Smart for Business” initiative,** which features 9 technology solutions tailored to the needs of local businesses.

MESSAGE FROM OUR CEO

- ▶ **Science-Based Target (SBT) initiative** to pave the way for carbon reduction
- ▶ Deployed the **GigaGreen FDD Tri-Mid-Band 8T Network** and **iPowerStar 2.0 technology** to enhance customer experiences while improving operational energy efficiency
- ▶ Ensure **fair wages, comprehensive benefits, and inclusive workplace practices**
- ▶ **36% female representation** at senior leadership level
- ▶ **24,070 hours of employee learning**
- ▶ **Promoted and recognized talent based on merit**
- ▶ Score increased to **84 in the Employee Engagement Survey**
- ▶ Total investment of **566,892 USD** in CSR initiatives
- ▶ CSR initiatives have **impacted 135,189 individuals**



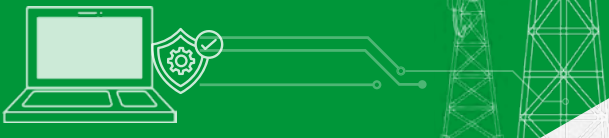
Our commitment extends beyond technology; we recognize our responsibility to protect the environment and minimize our impact on the planet. We are deeply invested in Environmental, Social, and Governance (ESG) principles, ensuring that our progress is sustainable and inclusive. With ESG at the heart of our operations, we are determined to become a **net-zero carbon company by 2050**, aligned with GSMA's goals and Axiata's Net-Zero Carbon Roadmap. We initiated the data collection process to **validate our Science-Based Target (SBT) initiative**, paving the way for carbon reduction. We also took the first step in deploying the **GigaGreen FDD Tri-Mid-Band 8T Network and iPowerStar technology** to enhance customer experiences while improving operational energy efficiency.

As a socially conscious corporate citizen, Smart Axiata is committed to creating a thriving workplace where our people can flourish. We **ensure fair wages, comprehensive benefits, and inclusive workplace practices**. Our commitment to diversity is evident in our leadership, with **36% female representation**. We invest in our employees' growth through extensive training and development programs, **totaling over 24,000 hours of learning**, equipping our team with essential skills for personal and professional advancement. We **promote and recognize talent based on merit**. With a healthy workplace environment, we are proud to have achieved an **increasing score of 84 in the Employee Engagement Survey**, positioning Smart Axiata at a competitive level higher than the industry benchmark.

Beyond our employees, we are committed to empowering communities and bridging the digital divide. Our **initiatives have impacted 135,189 individuals** across various sectors, including digital skills, basic education, digital literacy, STEM education, and environmental awareness, with a **total investment of 566,892 USD**.

MESSAGE FROM OUR CEO

- ▶ **Zero-tolerance policy towards corruption and bribery** closely monitored by **Board Risk and Compliance Committee**
- ▶ **Specialized committees and personnel** to manage and respond to **data breaches**
- ▶ Achieved the **ISO 27001:2013 certification for Information Security Management Systems**
- ▶ Deployed **Next Generation Signaling Firewall and Intrusion Detection System** to safeguard customer data
- ▶ Implemented **Child Online Protection (COP)**
- ▶ **480 out of 502** applicable active vendors have signed our **Supplier Code of Conduct**



Protect Children in Cambodia

Report it, don't ignore it.

Strong governance is the cornerstone of our sustainability efforts and the foundation for building trust with our customers, the business community, the public, and development agencies. We maintain a strict **zero-tolerance policy towards corruption and bribery**. Our dedicated **Board Risk and Compliance Committee** oversees our anti-corruption initiatives, ensuring that every employee receives thorough training in anti-bribery and anti-corruption practices. Recognizing the vital importance of customer data, we have established **specialized committees and personnel to manage and respond to data breaches**. Furthermore, we have put in place comprehensive mechanisms to track and report on our ESG initiatives, ensuring that we consistently meet the targets we have set.

Our commitment to data privacy and security is absolute. We have implemented industry-leading cybersecurity measures, including achieving the prestigious **ISO 27001:2013 certification for Information Security Management Systems** and deploying

Data Leakage Prevention protocols. Partnering with a globally recognized cybersecurity leader, we have also **deployed Next Generation Signaling Firewall and Intrusion Detection System to safeguard customer data**, exceeding regulatory requirements. Our dedication to protecting the people of Cambodia is reflected in our proactive measures to ensure customer privacy, including our partnership to **implement Child Online Protection (COP)** in accordance with the guidelines set by the Ministry of Post and Telecommunications. Furthermore, we work closely with organizations such as UNICEF, APLE, and the IWF to raise COP awareness and address the global issue of Child Sexual Abuse Materials (CSAM).

But our commitment doesn't stop there. We're constantly seeking better, more sustainable ways to conduct business, from the partners we select to the suppliers we source from. This dedication extends to our supply chain, where **480 out of 502 applicable active vendors have signed our Supplier Code of Conduct**,



MESSAGE FROM OUR CEO

- ▶ **79.47 million USD (55%)** spent with **local suppliers**
- ▶ **Contributed 462 million USD as Gross Value Added (GVA)**, representing 1.4% of the national economy
- ▶ **Contributed 127 million USD to public finances**, accounting for **3.5% of Cambodia's total tax revenue**

aligning with our commitment to responsible sourcing. We have directed **over 79 million USD — equivalent to 55% of our spending — towards local suppliers**, supporting the growth of the local economy. In 2023, Smart Axiata contributed **462 million USD to GVA**, representing **1.4% of the national economy**. We also **contributed 127 million USD to public finances, accounting for 3.5% of Cambodia's total tax revenue**, a testament to our efforts recognized with a Gold Award for Tax Compliance from the General Department of Taxation.

We've laid a strong foundation of progress, but our journey towards a sustainable future is far from over. Fueled by innovation and a deep-rooted commitment to our stakeholders, we are shaping a Cambodia where technology and humanity coexist harmoniously with long-term sustainability. **This journey would not be possible without our customers, dedicated team, supportive partners, and the guidance of the government.**

I would like to express my sincere gratitude to our employees, customers, partners, and stakeholders for your continued trust and support. Together, let us shape a brighter future for Cambodia through innovation, technology, and social responsibility.

bsi.



Certificate of Registration

INFORMATION SECURITY MANAGEMENT SYSTEM - ISO/IEC 27001:2013

This is to certify that:

Smart Axiata Co., LTD.
 (Office and Primary data Centre)
 Smart Axiata HQ:
 No. 464A Monivong Blvd, Sangkat Tonle Bassac Khan Chamkarmorn, Phnom Penh Cambodia

Holds Certificate No:

IS 758966

and operates an Information Security Management System which complies with the requirements of ISO/IEC 27001:2013 for the following scope:

Provision of Information Security for mobile telecommunication services, digital network services and Data Center operations including support functions at Cambodia Locations. This is in accordance with the latest Statement of Applicability version 1.0 released on 13th September 2021.

For and on behalf of BSI:

Michael Lam - Managing Director Assurance, APAC

Original Registration Date: 2022-01-03

Latest Revision Date: 2022-01-03

Effective Date: 2022-01-03

Expiry Date: 2025-01-02

Page: 1 of 2



...making excellence a habit.™

តាមរយៈសេវាកម្មដ៏ច្រើនសម្បូររបប
ក្នុងការជំរុញសក្តានុពលនៃក្រុមហ៊ុន
របស់អ្នកកាន់តែរីកចម្រើនមួយជំហានទៀត



តាមរយៈសេវាកម្មដ៏ច្រើនសម្បូររបប
ក្នុងការជំរុញសក្តានុពលនៃក្រុមហ៊ុន
របស់អ្នកកាន់តែរីកចម្រើនមួយជំហានទៀត



ADVANCING DIGITAL SOCIETY

Amidst the swift expansion of the digital economy, Smart Axiata is cognizant of the enduring digital divide, often exacerbated by limited connectivity and skills gaps, and seeks to enable all to thrive in a digitally connected world. Despite the challenges, we are steadfast in our commitment to advancing digital inclusion. Our strategy is comprehensive, providing access to essential services such as healthcare and education, facilitating skills training, and championing entrepreneurs. We have various initiatives that are central to our mission of bridging the digital divide, providing digital, cutting-edge solutions and fostering a more equitable and sustainable future.

Sustainable Development Goals



PILLAR 1 • ADVANCING DIGITAL SOCIETY

Sustainable Business Growth

We are committed to promoting both direct and indirect value creation in our strategic investment decisions. This approach ensures sustainable growth for our business while enhancing benefits for local economic development, increasing stakeholders value, creating local employment opportunities, and improving the quality of life for our employees and the broader value chain.



PILLAR 1 • ADVANCING DIGITAL SOCIETY

Sustainable Business Growth (Continued)

▶ IMPACT STORIES: THE SUCCESSFUL STARTUPS

Smart Axiata Digital Innovation Fund (SADIF), in partnership with Mekong Strategic Capital, had invested 2.95 million USD in 10 high-growth startups by the end of 2023. These startups are at the forefront of driving digital transformation.

SADIF also provides additional support to startups through its LPs and network, co-investing with other venture capital firms.

While the SADIF has successfully invested in 10 high-growth startups, there is an opportunity to increase the fund's impact by focusing on startups founded by individuals from vulnerable groups. By promoting diversity and inclusivity, SADIF can contribute to a more equitable startup ecosystem.

In addition to financial support, SADIF offers startups access to Smart Axiata's subscriber base, network infrastructure, and the resources of Mekong Strategic Capital. This comprehensive approach empowers startups to scale and succeed.



▶ Contributed to: SDG 1, SDG 5 and SDG 7



▶ Made significant strides in its mission, as evidenced by the increase in the number of people energized from **7,500+** in 2022 to **14,000+** in 2023.

▶ Powered **2,800+** households across four countries: Cambodia, the Philippines, Nigeria, and Haiti.



▶ Acted as a catalyst for job creation and income generation, impacting **2,000+** driver partners.

▶ Successfully integrated **10,000+** taxi and tuk-tuk partners into its network.

▶ **45%** of its workforce are women.

▶ Streamlined the process of delivery and online ordering for a vast network of **23,000+** merchants.



▶ Delivers core banking system and additional solutions to an expanding clientele in Cambodia and Myanmar, increasing from **41 customers** in 2022 to **43** in 2023.

▶ Facilitates and manages approximately **300 million USD** in loans.

▶ Serves **250,000+** borrowers.



PILLAR 1 • ADVANCING DIGITAL SOCIETY

📶 Network Quality and Connectivity

Smart is committed to enhancing network quality and connectivity using advanced technologies like 4G LTE, and the Internet of Things (IoT), thereby sustaining customer trust and maintaining market competitiveness. As a leader in mobile telecommunications, Smart's high-quality network and broad coverage have earned the trust of customers, partners, and communities.

▶ Total number of customers
8.2 million

▶ Technology deployed
**GSM/Edge/LTE/
LTE-A/eSIM**

▶ Number of base stations
**2G: 3,512
4G: 3,563**

▶ Network coverage (by population covered)
**2G: 99.7%
4G: 93.1%**

▶ Provincial coverage
25 provinces

In our commitment to sustainability and digital inclusion, we are launching initiatives to improve digital connectivity, bridge the digital divide, and expand access to high-speed data services.

Allocated a sizable portion of our Capital Expenditure (CAPEX) to extend coverage and deliver high-speed 4G connectivity to more people, supplemented by guidance from the Telecommunication Regulator of Cambodia to enhance service quality and coverage.

Created a multiyear plan to enhance our service that involves the deployment of **357 new sites** in Phnom Penh. By the end of 2023, we had rolled out a total of **162 Quality of Service (QoS) sites** around the country.

Modernized fiber infrastructure, initiated a plan to strengthen capacity, and enhanced resilience for uninterrupted, seamless digital experiences.



▶ ELEVATING SERVICE QUALITY WITH THE GIGAGREEN RADIO SOLUTION

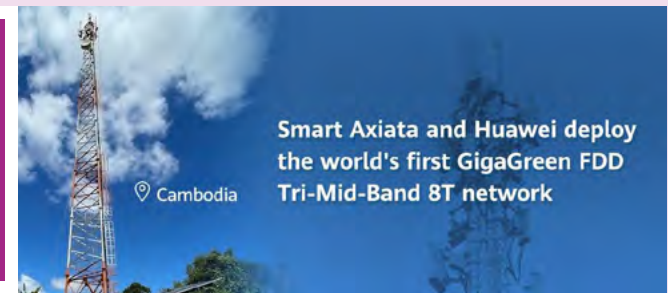
Responding to user demand, Smart expanded its network using innovative technology like the world's first Frequency Division Duplexing (FDD) Tri-Mid-Band, enhancing service quality and promoting sustainability.

Our strategic objectives and targets:

- Elevating service quality and reducing network congestion to handle the surge in 4G traffic in high-density areas.
- Improving customer experience.
- Achieving energy savings and fostering energy efficiency.

The impact:

- Speed has increased by 2.5 times and site traffic has surged by approximately 30%.
- Energy consumption has been reduced.



* Network coverage by population refers to the percentage of people within a geographic area who have access to a specific level of mobile signal.

PILLAR 1 • ADVANCING DIGITAL SOCIETY

Customer Experience

Smart achieves sustainability by balancing business growth and customer satisfaction, delivering personalized experiences and meeting evolving customer needs. This approach fosters loyalty and market relevance while aligning market trends with our sustainability goals.

➤ INTEGRATION OF PRODUCTS AND SERVICES

SmartNas, a cutting-edge application developed by Smart, has expanded its services to encompass enterprise and hybrid users, driving towards a comprehensive digital experience and inclusive access. With a user base of **4,100,128** as of December 2023, SmartNas is committed to enhancing user experience. To further expand its reach, Smart is venturing into home internet through Fixed Wireless Broadband (FWBB) and Fiber to the X (FTTx) technologies, creating additional opportunities for growth and customer satisfaction.

SmartNas app with our FTTx services



In 2023, Smart identified a growth opportunity within the SME sector. To capitalize on this, we introduced **Smart for Business**, offering tailored solutions like fleet management, digital HR systems, communication tools, secure high-speed internet, and cloud storage. These services are designed to be easily adopted and managed by SMEs. By optimizing internal operations, we've ensured the long-term viability of this initiative and empowered SMEs with affordable business tools, diversified revenue streams, and drive digital transformation in Cambodia.

Impact:
A suite of nine potent and budget-friendly tools has been launched by Smart to help Cambodian small and medium sized enterprises (SMEs) thrive in a digital-first world, enabling our partner SMEs to navigate and succeed in the digital economy.

CheckinMe, a digital solution by Smart, automates attendance and sales tracking, fostering productivity and sustainability in enterprises by replacing paper-based systems.

Impact:
Simplifies processes and ensures eco-friendly practices by HR practitioners, SMEs, and sales personnel.

Google Workspace by Smart offers a cloud-based productivity suite for businesses, enhancing collaboration and management while providing cost savings and security, all for a single monthly fee.

Impact:
Bolsters business efficiency and curtails operational costs.

PILLAR 1 • ADVANCING DIGITAL SOCIETY

Customer Experience (Continued)

ADDRESSING CUSTOMER FEEDBACK



The feedback:

In 2023, customer feedback highlighted concerns about tariff plans, transparency, and charging mechanisms. By December, most tariff-related inquiries were handled digitally. Feedback on network service quality was also acted upon.

The solution:

Undertook a comprehensive overhaul of our tariff system, making it more transparent and customer-friendly, and eased the subscription process.

Introduced a new tariff plan with larger data packages to meet our customers' changing needs and upgraded our SmartNas app for better transparency and user experience.

Enhanced our complaints management process which included a comprehensive internal overhaul and third-party involvement, to address customer feedback on network service quality.

Implemented a performance tracking system across departments to monitor improvements, resulting in **98.97%** of complaints being resolved within a 24-hour window and **98.56%** within a 48-hour window.

Reporting period:
July to December 2023



To ensure our services meet the evolving needs of our customers, we conduct monthly customer satisfaction surveys facilitated by an independent third party. This ongoing feedback mechanism enables us to pinpoint areas for improvement and implement necessary adjustments. By actively listening to our customers, we reaffirm our commitment to delivering exceptional value and service.



In recognition of our outstanding contributions to telecommunications, Smart Axiata Co., Ltd. was awarded the Telecom Brand of the Year Company Cambodia 2023 by Global Banking & Finance Review.

PILLAR 1 • ADVANCING DIGITAL SOCIETY

Digital Inclusion

BUDGET-FRIENDLY PRODUCTS AND SERVICES

We are committed to empowering our clients and communities through innovative, cost-effective products and services, fostering digital growth. Aligned with national goals, we strive to enhance network access, ensuring digital inclusivity for all, particularly those in remote and vulnerable areas.

Smart for Business



- ▶ Offer tailored services and products based on SME needs to enhance operational efficiency and safety through technology.
- ▶ Allows SMEs to pay on the go, on a per-usage basis, with no upfront payment required.

Smart Laor! Data 1.5

Smart Laor! Data 1.5
Heavy Data Users

15 GB data

Calls	100 on-net minutes
SMS	100 on-net SMS
Validity	7 days

Plan fee **1.50 USD**

- ▶ Acknowledging the increasing demand for data among our customers, Smart launched the Smart Laor! Data 1.5 tariff for heavy data users. This plan offers a generous package that consists of 15GB data, 100 SMS, and 100 minutes, specifically designed to meet the needs of those with higher online usage.

Smart Fiber+



- ▶ Launched secure, high-speed fiber and wireless internet solutions customized for various business requirements.

Smart Laor!



- ▶ Smart's exclusive projects, Smart Laor! Data 6 and Smart Laor! Data 10, offer tailored monthly plans for high data users. These plans provide 60GB for **6 USD** and 100GB for **10 USD**.
- ▶ Smart Laor! is designed to cater to entertainment enthusiasts and business professionals. All plans include on-net minutes and SMS.

Smart Add-Ons



- ▶ Offers data add-ons tailored to customers' needs and interests.
- ▶ Packages range from 2.5GB daily for **0.19 USD** to 65GB monthly for **3.99 USD**.
- ▶ Collaboration with AEON Specialized Bank to offer installment services for low-income subscribers to enable them to afford devices at competitive interest rates and with flexible repayment options.

PILLAR 1 • ADVANCING DIGITAL SOCIETY

Digital Inclusion (Continued)

▶ INITIATIVE CONTRIBUTED TO DIGITAL INCLUSION



In collaboration with Tech for Kids Academy, a **Kid-KATHON** was held with **120 participating students**. They gained hands-on experience with technologies, notably Micro:bit, to create practical solutions aligned with SDG goals.



Alongside Cambodia Academy of Digital Technology (CADT), we organized **CODE-C 2023**, a tech expo that drew **3,500 participants** and focused on **cybersecurity and software development** trends.



Technovation Cambodia 2023 empowered **257 girls in Cambodia**, aged 8-18, through a comprehensive 12-week app development and business planning program. The program culminated in the Technovation National Event, where **19 teams** made global submissions.



Teaming up with Children's Future International, we hosted the **Future Tech Initiative** in Battambang Province. This involved donating computer equipment to a Children's Future International learning center and providing basic coding training to students and teachers. Our goal was to contribute to Cambodia's digital society and economy, enhance digital literacy nationwide, and equip **49 students** with the necessary digital skills for future success.

PILLAR 1 • ADVANCING DIGITAL SOCIETY

Digital Inclusion (Continued)

DIGITALIZING ART AND CULTURE

We are committed to investing in the development of local content in Cambodia by supporting digitalization in media, art, and education through the Pleng app and various social media platforms. Our efforts include offering free music, enhancing our streaming service with **over 3 million songs** from **more than 180 local artists**, and celebrating artistic excellence through events like **the Cambodia Pleng Music Awards**, all aimed at fostering a vibrant and sustainable music industry.



Testimonial of D-man



“For us, D-man, working with Pleng has been an incredible journey for us as artists. Their support, whether as exclusive or non-exclusive partners, has been instrumental in our growth. From the beginning, **Pleng provided us with the platform and encouragement to pursue our musical dreams.** Their dedication to promoting local talent is evident in their efforts to showcase our music through various channels. The Pleng team’s professionalism, coupled with their genuine passion for music, creates a collaborative environment that allows artists to thrive. We look forward to continuing our partnership and achieving even greater heights together.”

Testimonial of Suly Pheng



“My partnership with Pleng has been instrumental in my eight-year music career. **The platform has allowed me to connect deeply with my fans and achieve remarkable success.** I appreciate Pleng’s dedication to supporting artists like me in expressing our culture and individuality through music. I look forward to many more fruitful collaborations in the future.”

PILLAR 1 • ADVANCING DIGITAL SOCIETY

Digital Inclusion (Continued)

▶ IMPACT STORY

Basic Education Equivalency Programme (BEEP)



In 2023, Smart continued its support for UNESCO’s BEEP, an initiative providing alternative education and skills training to out-of-school youths in Cambodia through BEEP learning centers equipped with internet connectivity and digital devices for anytime access for learners. This commitment was reaffirmed by the signing of an MoU with UNESCO Cambodia, witnessed by the Ministry of Education, Youth and Sport, and the Ministry of Labour and Vocational Training. Contributions included 300 smartphones, 50 tablets, and internet services to 10 BEEP centers.

▶ Since its inception in 2019, BEEP has expanded to **27 centers** across **17 provinces**, benefiting over **2,324 learners**.

▶ In 2023 alone, **759** learners enrolled, **516** graduated, and over **256** furthered their skills at TVET institutions.

Digital Talents: The Reality TV Show



Designed to foster digital literacy among high school students in grades 10 to 12, the program, which consists of 14 episodes, has received applications from **1,015 students** across four provinces and the capital city, and has generated **6,977,100** views on Facebook.

▶ Participants

from across Cambodia are given the chance to learn through the competition:

Kampong Cham:

150 people

Siem Reap:

94 people

Phnom Penh:

536 people

Battambang:

138 people

Takeo:

44 people

PILLAR 1 • ADVANCING DIGITAL SOCIETY

Digital Inclusion (Continued)

IMPACT STORY (CONTINUED)

Digital Literacy Program



- ▶ Collaborated with Ministry of Education, Youth and Sport (MoEYS), Ministry of Post and Telecommunications (MPTC), TikTok, and Young SEAKers to drive the digital literacy initiative in Cambodia, a nation where basic digital skills are currently held by only **30%** of the population*.
- ▶ Designed to equip high school students with digital tools, advocate for online safety, and cultivate responsible internet usage while concurrently developing content creators and trainers.
- ▶ Smart's Digital Literacy Program, a part of the 2023 EDISON Alliance initiative, was distinguished with the **Digital Inclusion – Large Company Award from American Chamber of Commerce (AmCham) Cambodia**.

* Source: Cambodia Digital Economy and Society Policy Framework 2021-2035

Training of Trainers



- ▶ Concentrated training on high school students in four provinces and university students in Phnom Penh. The program involved recruiting university volunteers as trainers, training high school students, and organizing a video competition.
- ▶ This initiative engaged **42** high school students and teachers and benefitted **1,440** individuals.

PILLAR 1 • ADVANCING DIGITAL SOCIETY

Digitalization and Innovation

In our quest for digital innovation leadership, we underscore technological enhancements that strengthen our operations. In this regard, Smart acknowledges the transformative power of digitalization and innovation in fostering business growth and achieving remarkable results.

EMPOWERING BUSINESSES



Cambodia Digital Awards - Achievements

298 teams
In 6 award categories

85,000 USD in rewards
to 33 winners

6 gold medals
in ASEAN ICT Awards

200,000 USD sponsored
from 15 companies and 7 partners

91 judges
from 45+ organizations

1,400+ guests
from 250+ companies joined award ceremonies

Impact Story: The Cambodia Digital Awards 2023: A Beacon for Technological Advancement

The Cambodia Digital Awards 2023, organized by the Cambodia Academy of Digital Technology (CADT) with support from the Ministry of Post and Telecommunications, recognizes outstanding digital innovations in Cambodia. This annual event aims to inspire, motivate, and bridge the digital gap by celebrating the best in the industry.

PILLAR 1 • ADVANCING DIGITAL SOCIETY

Digitalization and Innovation (Continued)

Digital Top Ups through SmartNas



▶ **275% increase** in top-up through SmartNas.

Optimization of Retail Operations and Customer Service



- ▶ Deployment of an **electronic Know Your Customer (eKYC)** system, starting with Smart Shop Monivong and subsequently extending to other Smart Shops.
- ▶ Upgraded data governance and sales strategies and polished routine procedures for Smart Shop agents.



▶ REDEFINING CUSTOMERS' DIGITAL LIFESTYLES

Smart Axiata is evolving into a digital lifestyle brand. We continue to offer new and exciting solutions and entertainment options to enhance our customers' daily lives.

SmartNas empowers subscribers with convenient access to account information and services through a user-friendly interface. Features include all-in-one homescreen details, e-top up, subscription plan management, and transaction history. Compared to December 2022, there has been a **49.41%** increase in monthly active users, solidifying SmartNas' position as a preferred platform for managing mobile services.

The SmartNas app enabled customers to order and manage their home internet services (FWBB and FTTx).



PILLAR
2

ADVANCING GREEN ECONOMY

Smart Axiata is dedicated to advancing a green economy by actively promoting climate action and embracing the principles of a circular economy. This commitment reflects the company's recognition of the urgent need to address environmental challenges and foster sustainable development. Ultimately, a green economy aligns with our vision of a sustainable future and enables us to create long-term value for our business, our customers, stakeholders, and society as a whole.

Sustainable Development Goals

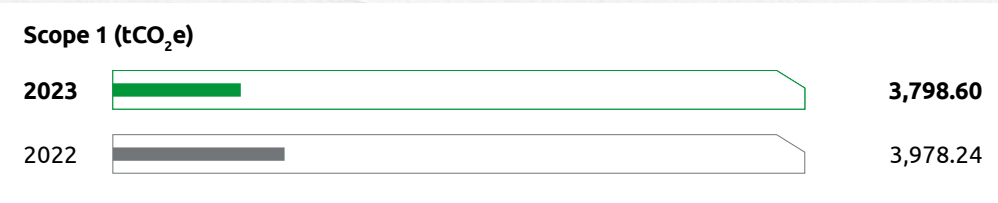
- 9** INDUSTRY INNOVATION AND INFRASTRUCTURE
- 12** RESPONSIBLE CONSUMPTION AND PRODUCTION
- 13** CLIMATE ACTION
- 17** PARTNERSHIPS FOR THE GOALS

PILLAR 2 · ADVANCING GREEN ECONOMY

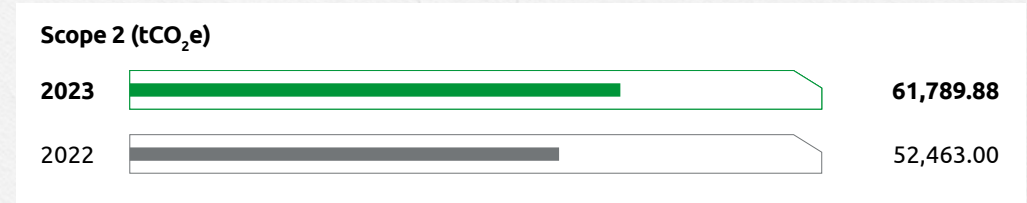
Climate Change

We acknowledge the transformative potential of connectivity and digitalization in addressing the climate crisis, and we are committed to becoming a net-zero carbon company by 2050, aligning with GSMA's goals for the mobile sector. Our strategy includes assessing climate risks, promoting circular economy solutions, and adopting standards emission reporting.

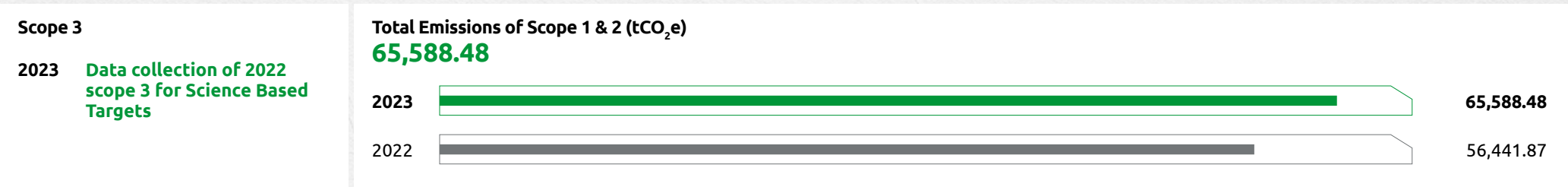
Emissions by Year



Scope 1: We have observed a downward trend in Scope 1 emissions, primarily due to our initiatives to increase the use of grid power instead of relying on diesel and petrol.



Scope 2: In 2023, the growing demand for data and services from our users, coupled with the need to maintain high service quality, resulted in an increase in Scope 2 emissions. However, we implemented several initiatives to help mitigate this rise, including the deployment of 295 stations that utilize solar power, the GigaGreen FDD Tri-Mid-Band 8T Network, and iPowerStar technology. Without these efforts, our overall consumption would have been significantly higher.



Scope 3: We are committed to taking significant actions to reduce our Scope 3 emissions. In line with Axiata Group's support, we partnered with Carbon Trust to collect baseline data on Scope 3 emissions for the year 2022 in 2023. This data will enable us to establish an SBT, providing us with a clearer understanding of our next steps and recommendations for achieving net-zero emissions.

Source of Conversion Factor

<p>Electricity Grid Emission Factor (t CO₂e) for Cambodia: 0.0004937 tCO₂e/kWh per International Energy Agency (IEA) Emission Factor 2022</p>	<p>Diesel 0.002676492 tCO₂e/liters per conversion emission factor database of the Intergovernmental Panel on Climate Change</p>	<p>Petrol 0.0023024925 tCO₂e/liters per conversion emission factor database of the Intergovernmental Panel on Climate Change</p>
---	--	---

PILLAR 2 · ADVANCING GREEN ECONOMY

Climate Change (Continued)

▶ NAVIGATING CLIMATE-RELATED RISKS AND LEVERAGING OPPORTUNITIES

Understanding climate-related risks and opportunities is key to adapting our strategies for sustainability and resilience. Identifying these factors allows us to mitigate risks and capitalize on opportunities for sustainable growth.

Efficient energy consumption and effective emission management are key to reducing our environmental impact. By optimizing energy use and controlling emissions, we can lower our carbon footprint.



▶ Driving Energy Savings with iPowerStar 2.0

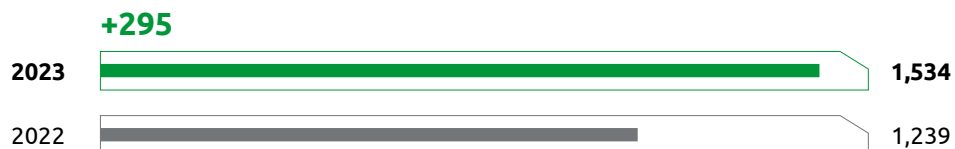
Smart has partnered with Huawei to roll out iPowerStar 2.0, an advanced version of the iPowerStar 1.0 system that has been in use in Smart's network since 2018. This technology upgrade aims to enhance efficiency and significantly reduce energy consumption at our base stations.

The system utilizes intelligent energy-saving features that adjust power usage based on real-time network demand, ensuring less energy is consumed when network activity is lower and promoting efficiency throughout the day. Sites upgraded with the iPowerStar 2.0 technology have experienced a **4.5% reduction in power usage**. This aligns with Cambodia's Pentagonal Strategy, which emphasizes national sustainability goals.

Clean Solar Energy

As part of our commitment to environmental stewardship and with the Smart Axiata expanded our renewable energy initiatives by **deploying 295 new solar sites** in 2023, complementing our ongoing energy optimization efforts.

Number of Solar Sites



PILLAR 2 · ADVANCING GREEN ECONOMY

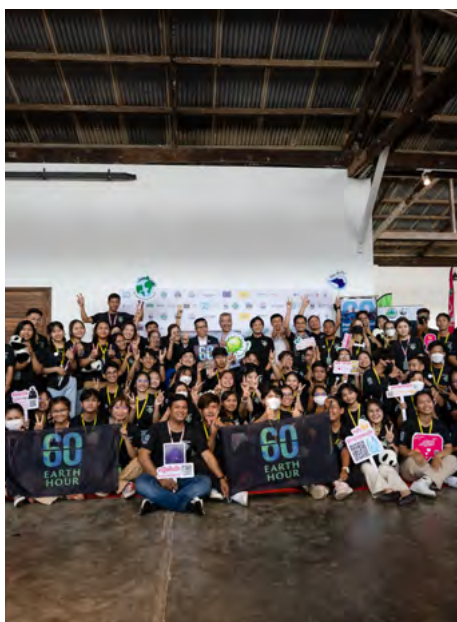
Climate Change (Continued)

▶ DRIVING POSITIVE CHANGE THROUGH CLIMATE ADVOCACY INITIATIVES

We are implementing a range of impactful initiatives as part of our ongoing efforts to drive positive change. They underscore our commitment to proactively combat climate change and work towards a more sustainable future. Through our action, we aim to inspire others to join us in our mission.



Earth Hour with World Wildlife Fund for Nature (WWF): Inspiring Millions Worldwide to Take Action for Our Planet



By turning off lights for one hour, participants symbolize their commitment to a sustainable future. Beyond this symbolic gesture, Earth Hour encourages a broader range of environmentally conscious actions, from reducing energy consumption to supporting renewable energy initiatives. In Cambodia, the movement has sparked a growing wave of environmental stewardship, empowering individuals and communities to create a greener future.

- ▶ Held Earth Hour 2023 on March 23, 2023, in Phnom Penh under the theme “Step Up, Build Back Better”.
- ▶ **2,000** people participated in the event, workshop, and seminar.
- ▶ **7 million** were reached via SMS.
- ▶ **4.5 million** were reached through social media and out of home ads.
- ▶ Disseminated key educational messages on plastic reduction, wildlife conservation, illegal environmental activities, and the wildlife meat trade, reaching a broad audience and sparking action for sustainable living.

A Day without Single-Use Plastic with Ministry of Environment (MoE)



- ▶ Supported the “Today, I Don’t Use Plastic” campaign, an initiative by the Ministry of Environment.
- ▶ Ignited a nationwide movement, inspiring **3,728,169 people** to pledge action and shift behaviors on plastic bag use in the last quarter of 2023.

PILLAR 2 · ADVANCING GREEN ECONOMY

Climate Change (Continued)

DRIVING POSITIVE CHANGE THROUGH CLIMATE ADVOCACY INITIATIVES (CONTINUED)

Project W – WASH for Education



- Supported Project W, a collaborative initiative focused on improving water sanitation, and hygiene (WASH) conditions along with raising awareness about water consumption in rural Cambodian schools.
- Installed water filtration systems at Chonlas Dei and Phum Kumru Secondary Schools in Siem Reap.
- Benefited approximately **700 students** and their communities, empowering students to focus on their education while contributing to overall well-being but also reflects our commitment to social responsibility and sustainable development.

IMPACT STORY: NATIONAL ECO-SCHOOL COMPETITION 2023 WITH MoE



Smart Axiata supports **the National Eco-School Competition**, a joint initiative by the Ministry of Environment and the Ministry of Education, Youth and Sport. This program recognizes schools demonstrating excellence in environmental practices, including green spaces, waste management, and biodiversity conservation. By fostering a culture of sustainability among Cambodia's youth, the Eco-School competition plays a vital role in building a greener future.

- Awarded the **ASEAN Eco-School Awards to Hun Sen Mittapheap High School and Kampong Chhnang Municipal Model Primary School** for their leadership in eco-friendly education.
- Supported the event with Smart's Head of Corporate Affairs as a committee member for the National Eco-School Awards.
- Reached a total of **31,050 students** and **2,924 teachers** in **69 schools**.

PILLAR 2 · ADVANCING GREEN ECONOMY

Environmental Management

Smart is committed to environmental sustainability by implementing effective waste management, conserving water, and protecting biodiversity. Our goal is to achieve a circular economy within our operations, reducing our environmental impact and contributing to a sustainable future for Cambodia.



Our initiatives in 2023:

An e-business card that allows customers to share professional information electronically, reducing the need for printed cards.

EcoBatt-Energy Cambodia partnership that encourages employees and customers to recycle used batteries.

Branding and marketing items produced from recycled materials, including **3,250** tote bags, **19,000** pens, **8,710** tumblers, and **4,750** notebooks.

Empowering employees for better energy efficiency, we encouraged and educated our employees, helping them to use energy more efficiently through the publication of **Smart's Energy Efficiency Booklet**.

▶ ENHANCING WATER MANAGEMENT

We remain steadfast in our water conservation efforts, collecting data on water utility and consumption from all Smart offices nationwide. The goal is to identify increases in water usage, implement practices to optimize it, and enhance awareness of responsible water management to fulfill our water-saving commitments.

Total Water Consumption (Liters) in 2023
10,848,732

* Across 40 Smart premises, including our offices, warehouses and Smart Shops throughout the country.

PILLAR 2 · ADVANCING GREEN ECONOMY

Environmental Management (Continued)

▶ IMPLEMENTING GREEN PRACTICES IN SUPPLY CHAIN

We understand that effective supply chain management must be paired with a strong commitment to environmental stewardship. In 2023, we integrated the following measures throughout our supply chain:

- ▶ Established a mandatory requirement for transportation service suppliers to use vehicles with a minimum model year of 2016 to reduce environmental pollution.
- ▶ Encouraged the reduction of plastic use in our suppliers' operations by conducting site visits.

For other measures on how we ensure ethical standards and practices in our supply chain, please refer to page 41 in the Driving Governance & Risk section.

▶ IMPACT STORY: EMERGENCY AND DISASTER RESPONSE

Celebrating Our Contributions to Cambodia's Disaster Resilience

In 2023, Smart received recognition from the National Committee for Disaster Management and People in Need for our contributions to Cambodia's climate disaster resilience, highlighting our key role in enhancing the nation's resilience to climate-related disasters.

The development of Cambodia's early warning system, EWS 1294, has been greatly supported by Smart's advanced technology. Leveraging this technology, Smart has provided timely disaster alerts through SMS, which have proven essential in reducing flood damage. This initiative not only improves life preservation but also enhances community readiness for natural disasters. Positive results from the second phase of pilot testing emphasize the impact and reliability of Smart's technological solutions in managing disasters effectively.

We remain committed to building a more secure future for Cambodia through community-focused disaster preparedness and collaborative initiatives, and we will continue to drive these efforts forward.





ADVANCING PEOPLE & COMMUNITIES



Smart Axiata is committed to fostering positive change within our organization and communities. We aim to empower our workforce and drive innovation by prioritizing the development of our employees and creating inclusive workplaces, underpinned by our dedication to embodying Diversity, Equity, and Inclusion (DEI). We are also dedicated to advancing Cambodia and supporting its efforts to become a high-income country by 2050 by leveraging technology to drive digital transformation, fostering entrepreneurship, empowering communities, and safeguarding our environment.

Sustainable Development Goals

- 4 QUALITY EDUCATION
- 8 DECENT WORK AND ECONOMIC GROWTH
- 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE
- 10 REDUCED INEQUALITIES
- 17 PARTNERSHIPS FOR THE GOALS

PILLAR 3 • ADVANCING PEOPLE & COMMUNITIES

🦋 Fair, Diverse, and Inclusive Employment

We offer fair compensation and comprehensive benefits to our employees while embracing inclusivity and diversity in the workplace. This is done by offering equal opportunities for all employees, regardless of age, gender, nationality, culture, or religion.

➤ EMPLOYMENT BENEFITS

Compensation and benefits for employees are aligned with Cambodia's national policies and labor laws.



Employees receive the following compensation:

- Annual salary increment
- Annual performance bonus
- Promotion cycle
- Seniority payment in accordance with Cambodia's Labor Law

Employees receive the following benefits:

- Monthly phone allowance
- Private health and accident insurance with 24/7, worldwide coverage
- Private life and disability insurance with 24/7, worldwide coverage
- National Social Security Fund (Health, Accident, and Pension)
- Flexible working hours
- Remote working
- Comprehensive leave benefits: annual leave, cultural leave, compassionate leave, paternity leave, maternity leave
- Employee care packages on special occasions
- Learning and Development Program
- Internal career movement
- Comprehensive awards and recognitions to our employees

Standard entry wage of 200 USD per month, in accordance with minimum wage as of 2023.

Show of appreciation with awards to recognize employee contributions and long service.

➤ DEI: WOMEN, MINORITIES, AND DISADVANTAGED GROUPS

33% women's board representation

- 33% aged 30-50
- 67% aged over 50

1,113 Total employees

Total jobs supported:
48,493 jobs through its operations and capital investment

Gender

- 36% women
- 64% men

Age Group

- 51% Under 30
- 48% 30-50
- 1% over 50

36% women's representation in senior management

34 women in technical, engineering, and research and development roles



97.9% Cambodian employees

We believe that a diverse workforce brings a wealth of perspectives and ideas, fostering a more innovative and inclusive work environment. By creating a culture of belonging, appreciation, and diversity, we empower our employees to reach their full potential and contribute meaningfully to a healthy workplace.

➤ **Appreciation Week:** From March 3 to 10, 2023, at Smart, our employees were encouraged to foster a culture of recognition by showing their gratitude to women at work who have a positive impact on the organization.

➤ **International Women's Day** virtual panel discussion at Smart: We highlighted three trailblazing women in tech and their invaluable contributions and insights.

Impact Story: Smart Cultural Day

To celebrate Pchum Ben, we organized a vibrant Smart Cultural Day celebration that embraced diversity and fostered unity and tolerance among employees. The event featured traditional costumes and food from **over 10 countries worldwide**, celebrating different cultures and backgrounds. Our celebration brought us closer together and showcased our diversity.



PILLAR 3 • ADVANCING PEOPLE & COMMUNITIES

Employee Health, Safety and Well-Being

We prioritize our employees' health, safety and well-being by providing a safe and conducive work environment.

▶ HEALTH AND WELL-BEING

At Smart Axiata, the Employee Engagement Survey (EES) is an important tool for measuring employee satisfaction, pinpointing areas requiring improvement, and fostering a culture of continuous growth and development. Our total EES score rose five percentage points to **84%** in 2023 from 2022's result, while the top three categories with the highest scores were Alignment & Involvement, Social Connection, and Diversity.

We prioritize listening to our employees and ensure transparent and timely communication through regular town hall meetings. These forums provide an opportunity for us to address any questions or concerns employees may have.



Engagement Score

A measure of how positive people feel about their work.



Organized two **marathons in Preah Vihear and Preah Sihanouk provinces** to boost physical engagement through sport and inspire employees to live a healthy lifestyle.

Pizza day to celebrate small wins: We came together to celebrate our achievements, teamwork, and the amazing year we had. Sharing pizza felt like a perfect way to symbolize our journey of success together.



A recent EES revealed that **87%** of employees agree that Smart Axiata offers a positive work-life balance. This demonstrates our commitment to creating a supportive and fulfilling work environment.



Employee Management and Volunteering:



▶ On our Project R employee engagement trip, in which we trained **40 of our employees** to teach high school students at Kralanh High School on the importance of reducing single-use plastics through the "refuse, reduce, reuse, recycle" model. We also raised awareness on the impact of single-use plastics on the environment and inspired continuous action.



▶ **Blood donation:** At Smart Axiata, we believe in the power of collective impact. We strive to create a positive ripple effect, where our employees' contributions extend beyond the workplace. When our team members give back, we uplift communities and build a stronger society together. Our people demonstrated their desire to support others on our Blood Donation Day, coming in numbers to help save lives.

PILLAR 3 • ADVANCING PEOPLE & COMMUNITIES

💡 Talent Development and Attraction

We invest in our employees by consistently enhancing their competencies, enabling them to adapt to the rapidly evolving industry demand. This ensures that they remain relevant and agile while enabling us to retain and attract the best talent.

By strategically sourcing and attracting top talent, we ensure the right people are matched to the appropriate roles within the organization. This approach optimizes performance and contributes to overall business success.

To attract top talent, we have implemented the following initiatives:

- **Smart Digital Internship Program:** Providing hands-on experience for university students to prepare them for the digital workforce.
- **Youth Business Forum:** Offering insights from the corporate and business world to equip youth for employment.
- **AUPP Career Fair 2023:** Engaging with university students through campus recruitment activities.
- **National Employment Agency Walk-in interviews:** Expanding recruitment efforts to reach university students and all job seekers.
- **Sales Workshop:** Enhancing sales skills for the next generation of sales professionals.
- **National Career Fair 2023:** Participating in national career fairs to connect with job seekers and showcase career opportunities.

Smart is committed to helping our employees grow and learn new skills by offering training in both traditional and cutting-edge areas. This includes creating opportunities for hands-on experience.

➤ IMPACT STORY: SMART ACCELERATED DEVELOPMENT PROGRAM (SADP)



We strive to offer our employees comprehensive, purpose-built human capital development opportunities that ensure a talent pipeline, boosts motivation and supports growth.

The Smart Accelerated Development Program (SADP) aims to build organizational capabilities and future-ready leaders to sustain our growth.

- Incorporates a **3Es framework (Education, Experience, and Exposure)** to offer a practical and well-rounded learning experience.
- Activities include workshops, online learning, group coaching, community check-in, business projects, fireside chats, and a graduation ceremony.

Total training hours: **24,070**

Total employees that received training: **1,061** equates to **95%** of **1,113** total employees

Total training hours per employee categories

Senior Management (CEO, CXOs, and CEO direct reports)	129.4
Middle Management	3,791.4
Executive	18,766.1
Non-Executive	1,383

Compulsory Training

Any training related to compliance and risk must be completed to raise employee awareness. This includes:

- Code of Conduct
- Data Privacy
- Ethics and Compliance
- Cybersecurity
- Enterprise Risk Management
- Whistleblowing
- Anti-Bribery and Anti-Corruption (ABAC) Policy

Our compliance teams are required to attend Gift, Donation, and Sponsorship training in order to understand the practices and principles in managing ABAC risk within the organization.

PILLAR 3 • ADVANCING PEOPLE & COMMUNITIES

Community Development

We are committed to making a positive impact in our communities by supporting digital skills and education, fostering community development, and protecting the environment, leveraging technology to empower underserved communities and drive sustainable growth. We nurture and empower local communities and disadvantaged groups by providing financial and non-financial support, training the next generation of Cambodia's leaders, and promoting STEM among youth to build a digitally inclusive future.

Smart Axiata's investment in communities in numbers:

135,189 direct beneficiaries

Total invested in communities where target beneficiaries are external parties:

566,892 USD



Over 30,000 people attended a joint event for Cambodia's first Science, Technology, and Innovation Day in March 2023, showcasing the latest innovations by Cambodians. As a primary private sector sponsor, we were proud of the event's potential to drive economic growth and job creation and improve quality of life through innovation.

IMPACT STORY: OUR FLAGSHIP SMARTEDU UNIVERSITY STUDENT DEVELOPMENT PROGRAM (SmartEdu USDP)



We held the flagship **SmartEdu University Student Development Program (SmartEdu USDP)**, an intensive bootcamp in Phnom Penh that grooms Cambodia's next generation of corporate leaders.

The program nurtures values and critical skills necessary for resilient corporate digital leadership while equipping participants with the ability to overcome challenges and seize opportunities in rapidly evolving digital environments.

Participants gain theoretical knowledge and practical skills through hands-on experience and challenges.

In 2023, **48 students enrolled in the program**. There are 240 program graduates across five cohorts, with **11 of them holding leadership positions** such as managing director.

Students say they are very likely to recommend this program to others (9.69/10) while their knowledge and skills were significantly boosted after the bootcamp (8.49/10 versus 5.47/10). Meanwhile, they reported a **major positive impact on their studies, careers, business, and personal lives** (87.1/100).

CHILD ONLINE PROTECTION



We recognize the need for a safe digital environment for our communities, especially for children. We are committed to protecting vulnerable populations from online threats, understanding that children are the future of our country.

In alignment with the Child Online Protection (COP) Guidelines from the Ministry of Post and Telecommunications, Smart has voluntarily implemented COP initiatives, beginning with an operational assessment to evaluate our current position regarding COP and building a roadmap to ensure a safer internet for children.

We partnered with **STEM Cambodia** to host the 17th Annual Cambodia STEM Festival in Phnom Penh to promote STEM education. Over **10,000 students** took part in the festival, with **13,000 physical visitors** and over **200,000** engaging digitally. The festival showcased gender equality and environmental sustainability, with 63% female volunteers and eco-friendly practices. ACSF is expected to return bigger and better in 2024 thanks to its incredibly positive reception.



PILLAR 3 • ADVANCING PEOPLE & COMMUNITIES

Community Development (Continued)

IMPACT STORY: EDUCATION AND ENTREPRENEURIAL PROGRAMS



Together with the Institute of Technology of Cambodia, we organized the **Techno Pre-incubation Program** to equip students with essential skills for innovation and entrepreneurship. By fostering a competitive yet collaborative environment, we ignited a passion for technology among Cambodia's youth. In 2023 alone, we reached **135 students**, contributing to the nation's growing tech ecosystem.



Sipar and Smart Axiata joined forces to enhance literacy rates among Cambodian children. Through **two mobile libraries**, we provide access to books, digital resources, and engaging educational activities. Sipar's dedicated teams conduct storytelling sessions, facilitate individual reading, and offer book-lending services, **reaching over 2,591 children** who lack access to traditional libraries. To foster a sustainable approach, **we established community-based micro-libraries** managed by trained volunteers. Additionally, **we empowered young people** by organizing career guidance forums for students in grades 7 to 12.



Safer Internet Day 2023, organized jointly by Smart Axiata and APLE Cambodia, aimed to promote online safety among children and youth. The event encouraged open discussions about responsible internet use and cybersecurity, aligning with Smart Axiata's commitment to foster a safer digital environment. We reached **over 1,200 young people** through Safer Internet Day activities, and our Head of Corporate Affairs participated in a panel discussion, sharing Smart Axiata's vision for digital safety in Cambodia.

SmartEdu

ការងារសង្គម និង ការស្រាវជ្រាវ ចំណេះចំណូលចំណូលសន្តិ អាហារូបករណ៍ SmartEdu បានជួយ ឱ្យកុមារិកាស ដើម្បីកែលម្អជំនាញ បុគ្គល និង ជំនាញក្លឹកឆ្នោតទៅកាន់ ក្នុងកម្ពុជីដែលត្រូវបានបង្កើត

លេង ប៊ិន ហ្គេវីង - Theng Pundling
ជំនួយការងារ SmartEdu បានជួយ ឱ្យខ្ញុំ ឆ្លងកាត់ការសិក្សាបានល្អ

ព័ត៌មានបន្ថែម www.smartedu.com.kh

The SmartEdu Scholarship Program empowers talented Cambodian students who are facing financial hardship that would like to pursue higher education and digital technology majors. In 2023, we were proud to support **36 scholars** on their academic journeys.

PILLAR 3 • ADVANCING PEOPLE & COMMUNITIES

Community Development (Continued)

▶ IMPACT STORY: SMARTSPARK+ INCUBATION PROGRAM



Open to all aspiring entrepreneurs, regardless of age or background, **SmartSpark+** supports startups in the early stages of development, from prototyping to initial operations. We encourage diverse teams, with a balance of tech and non-tech expertise to foster innovative solutions. A bootcamp involving 10 teams of 31 participants was held over two days in July.

- ▶ Introduction to Social Entrepreneurship
- ▶ Market Research and Customer Discovery
- ▶ Building an Innovative Solution and Rapid Prototyping
- ▶ Finding the Right Business Model to Sustain and Grow
- ▶ AI Tools and Cybersecurity

Over 70% of the participants were under **25 years old**. Half of the teams were either founded or led by women, and **56% of the participants were female**. Eight teams were operating in Phnom Penh, while one team was based in Battambang province and another was operating from Siem Reap province.

Of the 10 startups, **eight are active, with their team members working full-time on the business**, while two are partially active, as their members are still in school.

Each team received **100 USD** in prototype funding. The winning team, **Rean & Play Studio**, received a cash prize of **5,000 USD**.

Participants rated the program very favourably with an NPS score of **83**, one of the highest scores compared with previous SmartSpark cohorts.



SmartStart Unipreneur Learning Platform brought together top Cambodian university students for a **four-day innovation challenge**, where they **developed tech-based solutions** to real-world problems under the mentorship of industry experts.

Together with Impact Hub Phnom Penh, our National Hackathon 2023 brought together top Cambodian university students for a four-day innovation challenge. Participant mentorship was a cornerstone of the program. While business mentors provided strategic guidance and daily support, creative mentors focused on design and pitch refinement. Notably, two of our application developers contributed to the creative mentor team.

The four-day event involved a three-day hackathon in Kampong Cham and culminated in a final pitch on the fourth day in Phnom Penh. There were 48 students across 12 teams from eight universities who took part. Notably, **68% of the participants were female, while 43% were provincial participants**.



DRIVING

GOVERNANCE

& RISK

Don't leave your laptop
locked when you leave your
office at home.

At Smart Axiata, we are committed to advancing governance and risk management to enhance business integrity and compliance. By implementing sophisticated practices and procedures, we ensure robust oversight and proactive risk mitigation. This dedication not only fortifies our operational resilience but also reinforces trust with stakeholders and aligns with industry best practices.

Sustainable Development Goals



PILLAR 4 • DRIVING GOVERNANCE AND RISK

Business Ethics and Governance

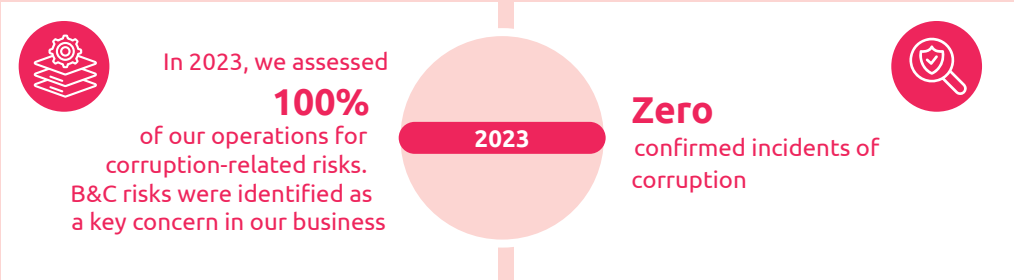
We acknowledge the inherent risks associated with business operations and have established a comprehensive framework for assessing Bribery and Corruption (B&C) risks. This framework is closely monitored and regularly updated by the Risk and Compliance Management Committee (RCMC), the Board Risk Management and Compliance Committee (BRCC), and the Board of Directors (BoD).

Our approach is defined by the following policies:

- Anti-Bribery and Anti-Corruption/ Anti-Money Laundering (ABAC/ AML) Policy and Procedure
- Gifts, Donations and Sponsorships Policy
- Branding, Advertising, Marketing, and Sponsorship (BAMS) Policy and Procedure
- Whistleblowing Policy and Procedures
- Supplier Code of Conduct

▶ ESG DATA INTEGRITY

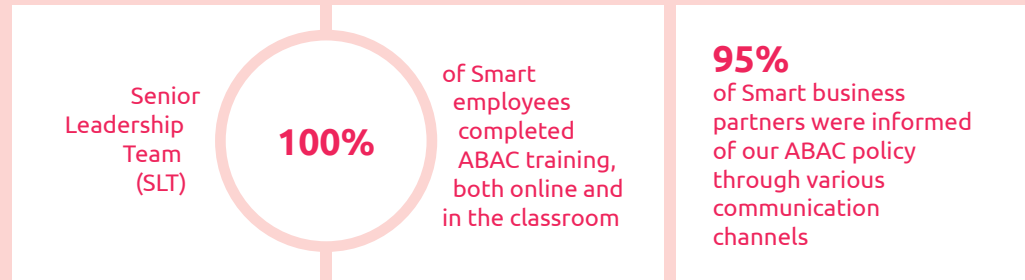
To ensure data accuracy and transparency in our ESG reporting, Axiata Group established a dedicated **Sustainability Board in 2023**. Concurrently, the BRCC was appointed to oversee ESG processes and data integrity at the operational level, including at Smart Axiata. Through quarterly oversight, we safeguard against greenwashing and maintain the highest standards of ESG reporting.



▶ ANTI-CORRUPTION

ABAC Policy and Procedures

In 2023, we deployed several initiatives to enhance awareness of our ABAC Policy and Procedures and to ensure the effectiveness of our ABAC controls. These initiatives included training and communication of the procedures.



PILLAR 4 • DRIVING GOVERNANCE AND RISK

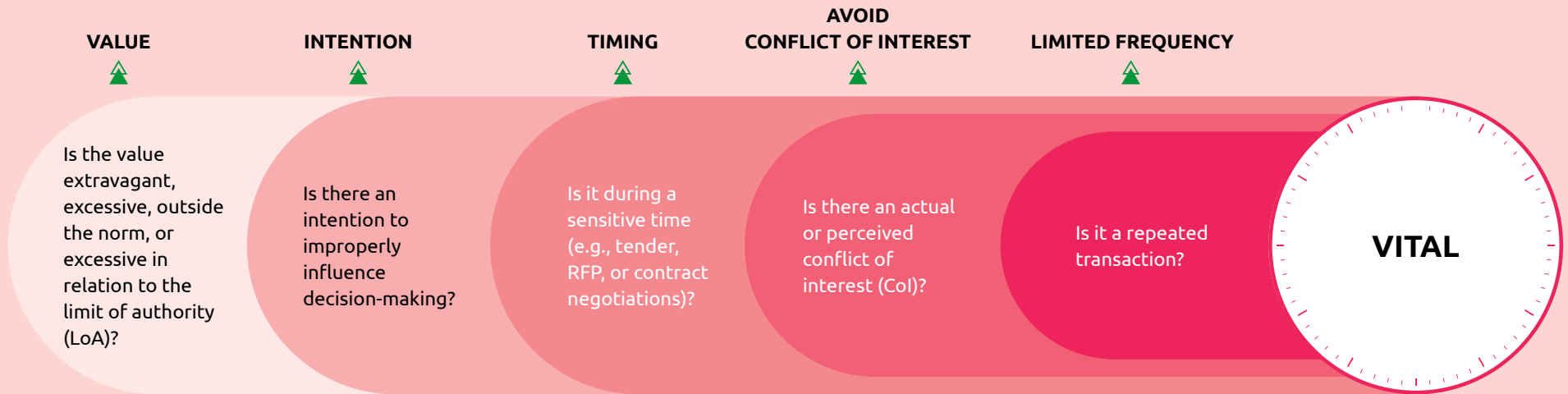
Business Ethics and Governance (Continued)

➤ GIFTS, DONATIONS AND SPONSORSHIPS POLICY AND PROCEDURE

Smart Axiata maintains a strict zero-tolerance policy on bribery and corruption. We implement a strict **"No Gift" policy** to uphold our commitment to ethical business practices.

This policy prohibits the exchange of gifts, entertainment, or hospitality, except under narrowly defined circumstances and in full compliance with our company's ethical guidelines. We aim to prevent any potential conflicts of interest and maintain the highest standards of integrity.

The **"VITAL" principles** guide us when determining if anything of value received or provided is legitimate and in compliance with the GDS Policy.



PILLAR 4 • DRIVING GOVERNANCE AND RISK

▶ COMPLIANCE

We enhance communication and awareness through our **Compliance Month** events and the publication of a **compliance booklet**.

Impact Story: Compliance Month

Compliance Month is dedicated to reinforcing our commitment to ethical business practices and upholding the highest standards of corporate governance. By engaging employees in comprehensive compliance training and awareness programs, we aim to create a culture of transparency, accountability, and responsible decision-making. This initiative is essential in safeguarding our reputation, mitigating risks, and ensuring long-term sustainability to achieve the following objectives:

1
Enhance Compliance Knowledge: Increase employee understanding and awareness of company policies, procedures, and regulations.

2
Provide a Practical Guidebook: Offer employees an accessible reference on anti-bribery and anti-corruption through a comprehensive guidebook.

3
Foster a Culture of Integrity: Promote a workplace culture where ethical behavior is valued and prioritized.

4
Identify and Mitigate Risks: Strengthen the company's ability to identify and address potential compliance risks.



5
Strengthen Employee Engagement: Increase employee participation and involvement in compliance initiatives.

6
Establish Compliance as a Core Value: Position compliance as a fundamental aspect of the company's identity and operations.

▶ BOLSTERING EMERGENCY AND DISASTER RESPONSE

Smart is committed to maintaining smooth operations, even in the face of unexpected challenges. Throughout 2023, we implemented the following measures:

Established a robust **Business Continuity Management (BCM) framework** to proactively identify and mitigate potential threats to our operations. By safeguarding our stakeholders' interests and ensuring business continuity, we have aligned our BCM strategy with **the ISO 22301 and ISO 22313 standards**.

Executed diverse testing scenarios, including strategic tabletop exercises, comprehensive disaster recovery drills, and physical simulation business continuity drills.

Implemented regular fire drills and specialized training for fire wardens, coupled with ongoing refresher courses for all business continuity program participants.



▶ HUMAN RIGHTS

We have implemented comprehensive human rights risk management to proactively identify, assess, and mitigate potential human rights risks within our operations.

This includes guidelines for conducting assessments of human rights practices across operating companies (OpCos) and our internal policies, such as the Employee Code of Conduct and Supplier Code of Conduct.

Whistleblowing Channel

To uphold ethical standards and protect human rights, we have implemented a confidential whistleblowing channel. This platform allows employees, stakeholders, and the public to report suspected misconduct or unethical behavior anonymously. An independent and fair third-party monitors the channel, and all reported cases are investigated promptly and thoroughly.

Zero confirmed substantiated concerning human rights violations



PILLAR 4 • DRIVING GOVERNANCE AND RISK

Digital Integrity

DATA PRIVACY AND DATA PROTECTION

Data Privacy (Customer Privacy)

There were **three notable requests** for customer information from law enforcement agencies.

The data of **3,748 customers** was requested by law enforcement agencies for investigation purposes only.

Personal Information is Valuable: Protect it

- Never give out personal information on the phone, through the mail or over the internet unless you know the person you are dealing with.
- Use double factor authentication wherever possible.
- Browse in incognito or private mode on your web browser.
- Buy a privacy screen for your laptop or computer monitor.
- Be cautious while accepting cookies; understand how your data are being tracked.
- Use strong passwords and a password manager; do not leave them on written notes on your desk.
- Use a VPN when browsing online or on your mobile devices.
- Always check privacy settings for all your apps, website and social media. Turn off permissions that an app doesn't need to function.

Know your privacy rights, enhance your knowledge on your company's privacy policy and abide by it.

Digital Rights

We recognize the importance of safeguarding our customers' digital rights. Our **Digital Rights Policy** ensures protection and transparency in privacy, freedom of expression, and compliance with government data access mandates.

The policy adheres to the **TRUST** principles **Transparency, Rights, Use, Security, and Transfer** to uphold and protect customer and data subject rights.

It includes provisions for disclosing collected data, third-party sharing, and the right to retrieve personal data.

Consider personal data as something you borrow to fulfill a purpose

- Take care of it
- Secure and protect the data
- Delete the data after its retention period
- Do not sell or lend the data to others
- Data you are entrusted with should not be shared with others

Data Privacy Day 2023 QUIZ

How much are you aware of data privacy? Take this quiz to test your privacy know-how. Scan the QR code. There are prizes awaiting the first three winners, so what are you waiting for!!!

SCAN ... Think and Tick

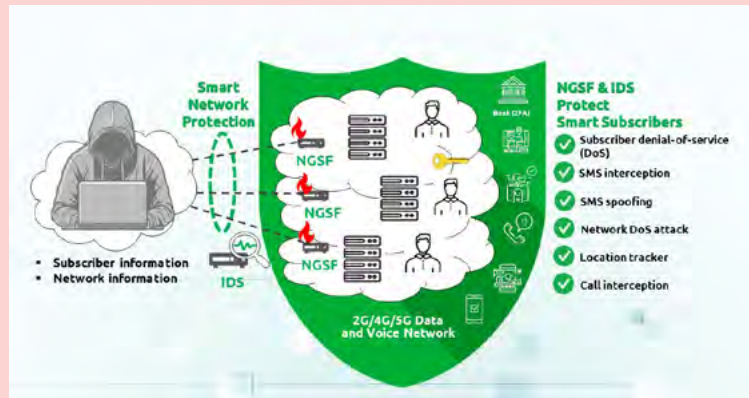
PILLAR 4 • DRIVING GOVERNANCE AND RISK

Digital Integrity (Continued)

CYBERSECURITY

Our Commitment to Enhancing Cyber Resilience

As cyber threats evolve, we remain dedicated to strengthening our defenses and enhancing our cyber resilience. Our commitment to cybersecurity is reflected in our proactive measures and ongoing efforts to safeguard our systems and data.



Cybersecurity Risk Mitigation

- ▶ Embarked on the continued maintenance of **ISO/IEC 27001:2013 Information Security Management Systems (ISMS) certification** (certificate number IS 758966, issued 13 Sep 2021).
- ▶ Appointed **Data Privacy Officer** to oversee controls for both data and cybersecurity risks; associated with internal processes and third-party environments.
- ▶ Implemented and maintained **the Information Secured Management Systems (ISMS) and leveraged Next Generation Signalling Firewalls (NGSF)** for enhanced cybersecurity.
- ▶ Implemented **Data Leakage Prevention (DLP)** to protect and mitigate data breaches.

Implemented a Data Leakage Prevention (DLP) solution to govern and protect against data leakage

Cybersecurity Operation

Achieved an improved National Institute of Standards and Technology (NIST) Maturity across all five domains — identify, protect, detect, respond, and recovery — with an overall score of 3.54

PILLAR 4 • DRIVING GOVERNANCE AND RISK

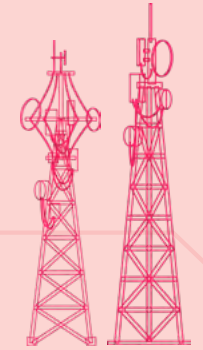
Impact Story: Next Generation Signaling Firewall (NGSF) and Intrusion Detection System (IDS)

Smart Axiata is the first telecommunication company to significantly enhance its network security by partnering with SecurityGen to deploy a Next Generation Signalling Firewall (NGSF) and Intrusion Detection System (IDS).

These security systems are a major step forward in Smart's commitment to protecting customer data and network infrastructure.

The SecurityGen's NGSF, also known as Telecom Security Guard (TSG), prevents a wide range of attacks, including data theft, identity spoofing, location tracking, and denial-of-service attacks.

This advanced system safeguards voice and data services by monitoring signalling traffic across protocols like SS7, Diameter, and GTP, protecting customers from cyber threats.



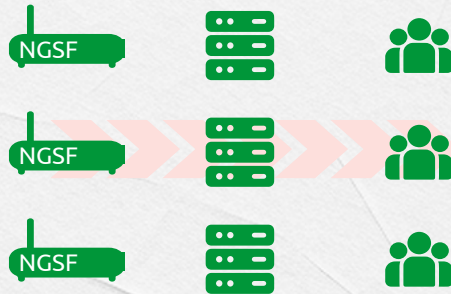
Subscriber information

Network information

Smart Network Protection



2G/4G Data and Voice Network



NGSF and IDS Protect Smart Subscribers

Subscriber denial-of-service (DoS)

SMS interception

SMS spoofing

Network DoS attack

Location tracking

Call interception



PILLAR 4 • DRIVING GOVERNANCE AND RISK

CUSTOMER DATA BREACHES

We have had **zero substantiated complaints, breaches, or incidents** involving customer privacy and data loss.

We actively **monitor** customer complaints related to data breaches through dedicated channels, including a data privacy email and customer feedback platforms. This enables us to promptly address concerns and strengthen our data protection measures.

Sustainable Supply Chain

SUPPLY CHAIN MANAGEMENT

We are committed to upholding fairness in supplier selection, maintaining ethical practices, and supporting environmental preservation, and we expect our suppliers to share these commitments. By ensuring that they comply with environmental regulations and adopt rigorous management systems, we aim to cultivate a sustainable and responsible supply chain.

Supplier Screening and Onboarding

Pre-screening ensures suppliers comply with ABAC policies and align with our Supplier Code of Conduct (SCOC).

Suppliers are screened against ABAC criteria through a pre-TPDD assessment.

This is followed by agreement to our SCOC during supplier onboarding.

Supplier Code of Conduct

We continue to require all suppliers to sign and comply with the SCOC before finalizing any agreement with them, ensuring consistent adherence to our ethical and operational standards.

Every supplier to which the SCOC was applicable in 2023 had signed and agreed to it **(480 out of 502 suppliers)**.

Supplier Site Visits

As part of our commitment to ethical practices, we also conduct site visits to suppliers' warehouses and production facilities to ensure compliance with child labor regulations.

Spending on Local Suppliers

Out of a total spend of 144.6 million USD, **79.47 million USD** was spent with local suppliers.

LIST OF ABBREVIATIONS

- A**
 - Action Pour Les Enfants (APLE)
 - American Chamber of Commerce (AmCham)
 - Anti-Bribery & Anti-Corruption (ABAC)
 - Anti-Money Laundering (AML)
 - Artificial Intelligence (AI)
 - Axiata Digital Labs (ADL)
- B**
 - Basic Education Equivalency Programme (BEEP)
 - Board of Directors (BoD)
 - Board Risk and Compliance Committee (BRCC)
 - Branding, Advertising, Marketing, and Sponsorship (BAMS)
 - Bribery and Corruption (B&C)
 - Business Continuity Management (BCM)
- C**
 - Cambodia Academy of Digital Technology (CADT)
 - Cambodia Coding Festival (CODE-C)
 - Capital Expenditure (CAPEX)
 - Child Online Protection (COP)
 - Child Sexual Abuse Materials (CSAM)
 - Corporate Social Responsibility (CSR)
- D**
 - Data Leakage Prevention (DLP)
 - Denial-of-Service (DoS)
 - Diversity, Equity and Inclusion (DEI)
- E**
 - Early Warning System (EWS)
 - electronic Know Your Customer (eKYC)
 - Employee Engagement Survey (EES)
 - Environmental, Social and Governance (ESG)
- F**
 - Fiber to the Home (FTTH)
 - Fiber to the x (FTTx)
 - Fixed Wireless Broadband (FWBB)
 - Frequency Division Duplexing (FDD)
- G**
 - Gifts, Donations, Sponsorship (GDS)
 - Gifts, Donations, Sponsorship Committee (GDSC)
 - Gigajoules (GJ)
 - Global Reporting Initiative (GRI)
 - Global System for Mobile Communications Association (GSMA)
 - Gross Domestic Product (GDP)
 - Gross Value Added (GVA)
- I**
 - Information Security Management System (ISMS)
 - International Energy Agency (IEA)
 - Internet of Things (IoT)
 - Intrusion Detection System (IDS)
- K**
 - kilowatt-hour (kWh)
- L**
 - Liters (L)
- M**
 - Ministry of Education, Youth and Sport (MoEYS)
 - Ministry of Environment (MoE)
 - Ministry of Post and Telecommunications (MPTC)
- N**
 - National Institute of Standards and Technology (NIST)
 - Net Promoter Score (NPS)
 - Next Generation Signaling Firewall (NGSF)
- O**
 - Operations and Maintenance (O&M)
 - Operating Companies (OpCos)
 - Operating Expenditure (OPEX)
- P**
 - People In Need (PIN)
- Q**
 - Quality of Service (QoS)
- R**
 - Risk Compliance and Management Committee (RCMC)
- S**
 - Science Based Targets initiative (SBTi)
 - Science, Technology, Engineering, and Mathematics (STEM)
 - Senior Leadership Team (SLT)
 - Short Messaging System (SMS)
 - Small and Medium Enterprises (SMEs)
 - Smart Accelerated Development Program (SADP)
 - Smart Axiata Digital Innovation Fund (SADIF)
 - SmartEdu University Student Development Program (SmartEdu USDP)
 - SmartStart Unipreneur Learning Platform (SmartStart ULP)
 - Supplier Code of Conduct (SCOC)
- T**
 - Technical and Vocational Education and Training (TVET)
 - Telecom Security Guard (TSG)
 - Third-Party Due Diligence (TPDD)
 - tonnes of Carbon Dioxide (tCO₂)
 - tonnes of Carbon Dioxide equivalent (tCO₂e)
 - Tower Company (TowerCo)
 - Transparent, Rights, Use, Security and Transfer (T.R.U.S.T)
- U**
 - United Nations Educational, Scientific and Cultural Organization (UNESCO)
 - United Nations Sustainable Development Goals (UN SDGs)
- W**
 - Water, Sanitation, and Hygiene (WASH)
 - World Wildlife Fund (WWF)

GRI CONTENT INDEX

STATEMENT OF USE Smart Axiata has reported the information cited in this GRI content index for the period January 1, 2023, to December 31, 2023, with reference to the GRI Standards.

GRI 1 USED GRI 1: Foundation 2021

APPLICABLE GRI SECTOR STANDARD Not Applicable

GRI Disclosure	GRI Disclosure Title	Page Number	Remarks/Omissions
GRI 2: GENERAL DISCLOSURES 2021			
The organization and its reporting practices			
2-1	Organizational details	Pg. 1-2	
2-2	Entities included in the organization’s sustainability reporting	Pg. 2	
2-3	Reporting period, frequency, and contact point	-	<p>This annual Sustainability Report covers the period from January 1, 2023, to December 31, 2023</p> <p>For any inquiries or feedback, please email sustainability@axiata.com</p>
2-4	Restatements of information	-	No restatements were made during the reporting period
2-5	External assurance	-	No external assurance was conducted for this report
Activities and workers			
2-6	Activities, value chain, and other business relationships	Pg. 1-2	Refer also to Axiata Group Berhad SNCR 2023
2-7	Employees	Pg. 28	
2-8	Workers who are not employees	-	Information not available
Governance			
2-9	Governance structure and composition	-	Refer to Axiata Group Berhad SNCR 2023
2-10	Nomination and selection of the highest governance body	-	Refer to Axiata Group Berhad SNCR 2023
2-11	Chair of the highest governance body	-	Refer to Axiata Group Berhad SNCR 2023
2-12	Role of the highest governance body in overseeing the management of impacts	-	Refer to Axiata Group Berhad SNCR 2023

GRI CONTENT INDEX

GRI Disclosure	GRI Disclosure Title	Page Number	Remarks/Omissions
2-13	Delegation of responsibility for managing impacts	-	Refer to Axiata Group Berhad SNCR 2023
2-14	Role of the highest governance in sustainability reporting	-	Refer to Axiata Group Berhad SNCR 2023
2-15	Conflicts of interest	-	Refer to Axiata Group Berhad SNCR 2023
2-16	Communication of critical concerns	-	Refer to Axiata Group Berhad SNCR 2023
2-17	Collective knowledge of the highest governance body	-	Refer to Axiata Group Berhad SNCR 2023
2-18	Evaluation of the performance of the highest governance body	-	Refer to Axiata Group Berhad SNCR 2023
2-19	Remuneration policies	-	Refer to Axiata Group Berhad SNCR 2023
2-20	Process to determine remuneration	-	Refer to Axiata Group Berhad SNCR 2023
2-21	Annual total compensation ratio	-	Refer to Axiata Group Berhad SNCR 2023
Strategy, policies, and practices			
2-22	Statement on sustainable development strategy	Pg. 3-6	
2-23	Policy commitments	-	Refer to Axiata Group Berhad SNCR 2023
2-24	Embedding policy commitments	-	Refer to Axiata Group Berhad SNCR 2023
2-25	Processes to remediate negative impacts	-	Refer to Axiata Group Berhad SNCR 2023
2-26	Mechanisms for seeking advice and raising concerns	Pg. 37	
2-27	Compliance with laws and regulations	-	Zero fines and non-monetary sanctions received in 2023
2-28	Membership associations	-	Refer to Axiata Group Berhad SNCR 2023
Stakeholder engagement			
2-29	Approach to stakeholder engagement	-	Refer to Axiata Group Berhad SNCR 2023
2-30	Collective bargaining agreements	-	Refer to Axiata Group Berhad SNCR 2023
GRI 3: MATERIAL TOPICS 2021			
3-1	Process to determine material topics	-	Refer to Axiata Group Berhad SNCR 2023
3-2	List of material topics	-	Refer to Axiata Group Berhad SNCR 2023

GRI CONTENT INDEX

STANDARD DISCLOSURES

ADVANCING DIGITAL SOCIETY

GRI Disclosure	GRI Disclosure Title	Page Number/Remarks
Material Matter: Sustainable Business Growth		
GRI 3: MATERIAL TOPICS 2021		
3-3	Management approach	Pg. 8
GRI 203: INDIRECT ECONOMIC IMPACTS 2016		
203-1	Infrastructure investments and services supported	Pg. 8-9
203-2	Significant indirect economic impacts	Pg. 8-9
Material Matter: Network Quality and Connectivity		
GRI 3: MATERIAL TOPICS 2021		
3-3	Management approach	Pg. 10
GRI 203: INDIRECT ECONOMIC IMPACTS 2016		
203-1	Infrastructure investments and services supported	Pg. 10
203-2	Significant indirect economic impacts	Pg. 10
Material Matter: Customer Experience		
GRI 3: MATERIAL TOPICS 2021		
3-3	Management approach	Pg. 11
GRI 203: INDIRECT ECONOMIC IMPACTS 2016		
203-1	Infrastructure investments and services supported	Pg. 11-12
203-2	Significant indirect economic impacts	Pg. 11-12

GRI CONTENT INDEX

GRI Disclosure	GRI Disclosure Title	Page Number/Remarks
Material Matter: Digital Inclusion		
GRI 3: MATERIAL TOPICS 2021		
3-3	Management approach	Pg. 13
GRI 203: INDIRECT ECONOMIC IMPACTS 2016		
203-1	Infrastructure investments and services supported	Pg. 13-17
203-2	Significant indirect economic impacts	Pg. 13-17
Material Matter: Digitalization and Innovation		
GRI 3: MATERIAL TOPICS 2021		
3-3	Management approach	Pg. 18
GRI 203: INDIRECT ECONOMIC IMPACTS 2016		
203-1	Infrastructure investments and services supported	Pg. 19

ADVANCING GREEN ECONOMY

GRI Disclosure	GRI Disclosure Title	Page Number/Remarks
Material Matter: Climate Change		
GRI 3: MATERIAL TOPICS 2021		
3-3	Management approach	Pg. 21
GRI 305: EMISSIONS 2016		
305-1	Direct (Scope 1) GHG emissions	Pg. 21
305-2	Energy indirect (Scope 2) GHG emissions	Pg. 21
305-3	Other indirect (Scope 3) GHG emissions	-
GRI 302: ENERGY 2016		
302-1	Energy consumption within the organisation	Pg. 21
302-4	Reduction of energy consumption	Pg. 21



GRI CONTENT INDEX

GRI Disclosure	GRI Disclosure Title	Page Number/Remarks
----------------	----------------------	---------------------

Material Matter: Environmental Management

GRI 3: MATERIAL TOPICS 2021

3-3	Management approach	Pg. 25
-----	---------------------	--------

GRI 303: WATER AND EFFLUENTS 2018

303-5	Water consumption	Pg. 25
-------	-------------------	--------

ADVANCING PEOPLE & COMMUNITIES

GRI Disclosure	GRI Disclosure Title	Page Number/Remarks
----------------	----------------------	---------------------

Material Matter: Fair, Diverse, and Inclusive Employment

GRI 3: MATERIAL TOPICS 2021

3-3	Management approach	Pg. 28
-----	---------------------	--------

GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016

405-1	Diversity of governance bodies and employees	Pg. 28/Refer to Axiata Group Berhad IAR 2023 for diversity of governance bodies
-------	--	---

GRI 401: EMPLOYMENT 2016

401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Pg. 28
-------	--	--------

Material Matter: Employee Health, Safety, and Well-Being

GRI 3: MATERIAL TOPICS 2021

3-3	Management approach	Pg. 29
-----	---------------------	--------

GRI CONTENT INDEX

GRI Disclosure	GRI Disclosure Title	Page Number/Remarks
Material Matter: Talent Development and Attraction		
GRI 3: MATERIAL TOPICS 2021		
3-3	Management approach	Pg. 30
GRI 404: TRAINING AND EDUCATION 2016		
404-1	Average hours of training per year per employee	Pg. 30
Material Matter: Community Development		
GRI 3: MATERIAL TOPICS 2021		
3-3	Management approach	Pg. 31
GRI 413: LOCAL COMMUNITIES 2016		
413-1	Operations with local community engagement, impact assessments, and development programs	Pg. 31-33
413-2	Operations with significant actual and potential negative impacts on local communities	Pg. 31-33

DRIVING GOVERNANCE & RISK

GRI Disclosure	GRI Disclosure Title	Page Number/Remarks
Material Matter: Business Ethics and Governance		
GRI 3: MATERIAL TOPICS 2021		
3-3	Management approach	Pg. 35
GRI 205: ANTI-CORRUPTION 2016		
205-1	Operations assessed for risks related to corruption	Pg. 35
205-2	Communication and training about anti-corruption policies and procedures	Pg. 35
205-3	Confirmed incidents of corruption and action taken	Pg. 35
GRI 406: NON-DISCRIMINATION 2016		
406-1	Incidents of discrimination and corrective actions taken	Pg. 37

GRI CONTENT INDEX

GRI Disclosure	GRI Disclosure Title	Page Number/Remarks
Material Matter: Digital Integrity		
GRI 3: MATERIAL TOPICS 2021		
3-3	Management approach	Pg. 39
GRI 418: CUSTOMER PRIVACY 2016		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Pg. 41
Material Matter: Sustainable Supply Chain		
GRI 3: MATERIAL TOPICS 2021		
3-3	Management approach	Pg. 41
GRI 414: SUPPLIER SOCIAL ASSESSMENT 2016		
414-1	New suppliers that were screened using social criteria	Pg. 41
GRI 204: PROCUREMENT PRACTICES 2016		
204-1	Proportion of spending on local suppliers	Pg. 41



**No. 464A Monivong Blvd., Sangkat Tonle Bassac,
Khan Chamkarmorn, Phnom Penh, Cambodia.**

Tel : +855 10 200 888

Email : info@smart.com.kh

sustainability@smart.com.kh

