

23

Appendix

Appendix: SASB Telecommunications Industry Metrics

Telecommunication Sector

TOPIC	SASB CODE	SASB STANDARD/METRIC	SECTION	COMMENTS	EXTERNAL ASSURANCE
	TC-TL-000.A	Wireless Subscribers		46,674	
	TC-TL-000.C	Broadband Subscribers		5,744	
	TC-TL-000.D	Network Traffic		23 Petabyte	
Environmental Footprint of Operations	TC-TL-130a.1	Total energy consumed		5,646,329 Gigajoules	Yes
		Percentage grid electricity		71%	
		Percentage renewable energy		1.46%	
Data Privacy	TC-TL-220a.1	Description of policies and practices relating to behavioral advertising and customer privacy	Enterprise Risk Management		Yes
	TC-TL-220a.2	Number of customers whose information is used for secondary purposes	Enterprise Risk Management		Yes
	TC-TL-220a.3	Total amount of monetary losses as a result of legal proceedings associated with customer privacy		This information is considered confidential, as such Zain does not disclose this indicator.	
	TC-TL-220a.4	1. Number of law enforcement requests for customer information		This information is considered confidential, as such Zain does not disclose this indicator.	
		2. Number of customers whose information was requested			
		3. Percentage resulting in disclosure			

TOPIC	SASB CODE	SASB STANDARD/METRIC	SECTION	COMMENTS	EXTERNAL ASSURANCE
Data Security	TC-TL-230a.1	1. Number of data breaches	Enterprise Risk Management		Yes
		2. Percentage involving personally identifiable information (PII)			
		3. Number of customers affected			
	TC-TL-230a.2	Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards			
Product End-of-Life Management	TC-TL-440a.1	1. Materials recovered through take back programs, percentage of recovered materials that were, (2) reused, (3) recycled and (4) landfilled		Zain does not yet report on this metric. The company however is conducting a baseline assessment on its waste management process.	
Managing Systemic Risks from Technology Disruptions	TC-TL-520a.1	1. System average interruption frequency and	Enterprise Risk Management	Zain does not yet report on this metric.	
		2. Customer average interruption duration			
	TC-TL-550a.2	Discussion of systems to provide unimpeded service during service interruptions			
Competitive Behavior & Open Internet	TC-TL-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations		This information is considered confidential, as such Zain does not disclose this indicator.	
	TC-TL-520a.2	Average actual sustained download speed of		Zain does not yet report on this metric	
		1. Owned and commercially associated content			
		2. Non-associated			
	TC-TL-520a.3	Description of risks and opportunities associated with net neutrality, paid peering, zero rating, and related practices		Zain does not yet report on this metric	

Appendix:

TCFD Recommendations

		EXTERNAL ASSURANCE
Governance	a. Describe the board's oversight of climate-related risks and opportunities.	Yes
	b. Describe management's role in assessing and managing climate-related risks and opportunities.	Yes
Strategy	a. Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	Yes
	b. Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	Yes
	c. Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	Yes
Risk Management	a. Describe the organization's processes for identifying and assessing climate-related risks.	Yes
	b. Describe the organization's processes for managing climate-related risks.	Yes
	c. Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	Yes
Metrics and Targets	a. Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	Yes
	b. Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.	Yes
	c. Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	Yes

Appendix:

GRI Standards

GENERAL DISCLOSURE		SECTION	COMMENTS	EXTERNAL ASSURANCE
2-1	Organizational details	About the Report Company Overview		Yes
2-2	Entities included in the organization's Sustainability Reporting	About the Report		Yes
2-3	Reporting period, frequency and contact point	About the Report		Yes
2-4	Restatements of information		There is no significant information restated in the 2022 Report	Yes
2-5	External Assurance	About the Report Independent Assurance Report		Yes
2-6	Activities, value chain and other business relationships	About the Report Our Products and Customers		Yes
2-7	Employees	Our People		Yes
2-8	Workers who are not employees	Our People	All outsourced labor-related services are provided through third parties that go through the company's procurement practices.	Yes
2-9	Governance structure and composition	Corporate Governance		Yes
2-10	Nomination and selection of the highest governance body	Corporate Governance		Yes
2-11	Chair of the highest governance body	Corporate Governance		Yes
2-12	Role of the highest governance body in overseeing the management of impacts	Corporate Governance		Yes
2-13	Delegation of responsibility for managing impacts	Corporate Governance		Yes
2-14	Role of the highest governance body in sustainability reporting	Corporate Governance		Yes
2-15	Conflicts of interest	Corporate Governance		Yes
2-16	Communication of critical concerns	Corporate Governance		Yes
2-17	Collective knowledge of the highest governance body	Corporate Governance		Yes

GENERAL DISCLOSURE		SECTION	COMMENTS	EXTERNAL ASSURANCE
2-18	Evaluations of the performance of the highest governance body	Corporate Governance		Yes
2-19	Remuneration policies	Corporate Governance		Yes
2-20	Process to determine remuneration	Corporate Governance		Yes
2-21	Annual total compensation ratio		This information is considered confidential however detailed information on remuneration can be found in Zain Annual Report on page 105.	
2-22	Statement on sustainable development strategy	Message from the Board of Directors Message from the Vice-Chairman and Group CEO Message from the Corporate Sustainability Officer		Yes
2-23	Policy commitments	Corporate Governance Addressing Key Challenges to Human Rights		Yes
2-24	Embedding policy commitments	Corporate Governance Addressing Key Challenges to Human Rights		Yes
2-25	Processes to remediate negative impacts	Addressing Key Challenges to Human Rights		Yes
2-26	Mechanisms for seeking advice in raising concerns	Corporate Governance Addressing Key Challenges to Human Rights		Yes
2-27	Compliance with laws and regulations	Enterprise Risk Management	0 instances of non-compliance and related fines incurred in 2022.	Yes
2-28	Membership associations	Introduction Enterprise Risk Management		Yes
2-29	Approach to stakeholder engagement	Stakeholder Engagement		Yes
2-30	Collective bargaining agreements		Iraq 8% Sudan 100% All Zain employees are covered by regional work conditions standards and their terms of employment are determined based on the same.	Yes
Disclosure on Material Topics				
3-1	Process to determine material topics	Materiality Assessment		Yes
3-2	List of material topics	Materiality Assessment		Yes
3-3	Management of material topics	Materiality Assessment		Yes

GENERAL DISCLOSURE		SECTION	COMMENTS	EXTERNAL ASSURANCE
Topic Specific Disclosures				
Number	Material Topics - Based on Materiality Assessment			
GRI 201 - Economic Performance				
201-1	Direct economic value generated and distributed	Our Economic Impacts		Yes
201-2	Financial implications and other risks and opportunities due to climate change	Our Sustainability Agenda TCFD Report		Yes
GRI 202 - Market Presence				
202-1	Ratios of standard entry level wage by gender compared to local minimum wage		This indicator is not relevant to the industry we operate in, as such data is not collected for this measure. The company's pay scales are reviewed on regular bases and adhere to each operating country's labor law guidelines.	
202-2	Proportion of senior management hired from the local community	Our People		Yes
GRI 203 - Indirect Economic Impact				
203-1	Infrastructure investments and services supported	Our Economic Impacts Our Sustainability Agenda		Yes
203-2	Significant indirect economic impacts	Our Economic Impacts Our Sustainability Agenda		Yes
GRI 204 - Procurement Practices				
204-1	Proportion of spending on local suppliers	Our Economic Impacts		Yes
GRI 205 - Anti-Corruption				
205-1	Operations assessed for risks related to corruption		100% of Zain's operations are assessed for fraud risks and violations of the Code of Conduct which include anti-corruption risks	Yes
205-2	Communication and training about anti-corruption policies and procedures	Corporate Governance	Through its onboarding process, the company communicates its anti-corruption policies and procedures to all new joiners. Furthermore, it ensures that such policies and procedures are accessible to all through the company's internal portal.	Yes

GENERAL DISCLOSURE		SECTION	COMMENTS	EXTERNAL ASSURANCE
205-3	Confirmed incidents of corruption and actions taken		There were 0 incidents	Yes
GRI 302 Energy				
302-1	Energy consumption within the organization	Our Sustainability Agenda		Yes
GRI 305 - Emissions				
305-1	Direct (Scope 1) GHG emissions	Our Sustainability Agenda		Yes
305-2	Energy indirect (Scope 2) GHG emissions	Our Sustainability Agenda		Yes
305-3	Other indirect (Scope 3) GHG emissions	Our Sustainability Agenda		Yes
GRI 308 - Supplier Environmental Assessment				
308-1	New suppliers that were screened using environmental criteria	Our Sustainability Agenda		Yes
308-2	Negative environmental impacts in the supply chain and actions taken	Our Economic Impacts	There were no negative environmental impacts identified through Zain's supply chain in 2022.	Yes
GRI 401 - Employment				
401-1	New employee hires and employee turnover	Our People		Yes
401-2	Benefits provided to full-time employees that are not provided to temporary or parttime employees		Found in Zain's Financial Statement on Page 52	Yes
401-3	Parental leave	Our People		Yes
GRI 405 - Diversity and Equal Opportunity				
405-1	Diversity of governance bodies and employees	Corporate Governance Our People		Yes
405-2	Ratio of basic salary and remuneration of women to men	Our People		Yes
GRI 406 - Non Discrimination				
406-1	Incidents of discrimination and corrective actions taken		0 cases were reported in 2022.	Yes
GRI 413 - Local Communities				
413-1	Operations with local community engagement, impact assessments, and development programs		100% of our operations include local community engagement and development programs	Yes

GENERAL DISCLOSURE	SECTION	COMMENTS	EXTERNAL ASSURANCE
413-2	Operations with significant actual and potential negative impacts on local communities	Our Sustainability Agenda The company aligns to the Zain Environmental and Social Management Plan (ESMP) Guidelines. The ESMP Guidelines were developed to minimize Zain's potential harmful environmental impacts, protect the safety of its surrounding communities and address negative impacts of the company's business activities. The processes in the ESMP Guidelines include reviewing environmental and social risks, notifying local communities before undertaking any installation or maintenance work and issuing policies that address grievance from local community members. Zain's equipment is tested regularly to ensure compliance is maintained with the International Commission on Non-Ionizing Radiation Protection (ICNIRP) for occupational public exposure to electric and magnetic fields, and to guarantee that the public is protected and made aware of EMF zones by restricted access and appropriate signage of Antenna propagation zones that exceed the ICNIRP maximum public level.	Yes
GRI 414 - Supplier Social Assessment			
414-1	New suppliers that were screened using social criteria	Our Economic Impacts	Yes
414-2	Negative social impacts in the supply chain and actions taken	Our Economic Impacts There were no negative social impacts identified through Zain's supply chain in 2022.	Yes
GRI 416 - Customer Health and Safety			
416-1	Assessment of the health and safety impacts of product and service categories	In accordance to industry standards, the company ensures that all its products and services are in accordance to health and safety best practices when it comes to network equipment. When it comes to launching new products and services into the market, the company abides by health and safety standards set by the local regulatory entities. Furthermore, the company covers all health and safety impacts of its products and services in its Environmental and Social Management Plan (ESMP) which includes public exposure to Electro- Magnetic Fields, compliance to International Commission on Non-Ionizing Radiation Protection (ICNIRP).	Yes
GRI 418 - Customer Privacy			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Enterprise Risk Management	Yes