

IGM
TECHNOLOGY

**Environmental,
Social and
Governance Report
2022**



At IGM Technology, our vision is to be the software company of this century in a unique way by creating an impact beyond technology and business by providing solutions that contribute towards a climate conscious, diverse and sustainable economy.



Focusing on what matters

GRI General 2

Our offerings help the companies to smooth the processes and systems of ESG reporting and financial reporting by providing the helping hands to achieve their ESG goals, along with financial reporting and budget management.

Our software, GRAVITY provides that solution. Through this software, we aim to provide updated systems in times of change and opportunities. It is a software that is committed to sustainability and responsible business practices.

We believe that our long-term success is closely tied to the well-being of our employees, customers, and the communities in which we operate.

This report provides an overview of our environmental, social and governance (ESG) performance, highlighting our progress and challenges, and outlining our plans for the future. We strive to be transparent and accountable in our ESG efforts, and we welcome feedback and engagement from our stakeholders on how we can continue to improve.

Contents

Introduction	
About the report	3
Letter from the CEO	4
About IGM	5
Mission and Vision	6
Gravity	7
Value Chain	9
Our ESG Strategy	
Environment	10
Social	10
Governance	10
Our ESG Priorities	
Local Procurement	11
Sustainable Operations	12
Socially Responsible Products	12
Energy Management	13
Diversity, Inclusion and Equity	14
Data Security	15
Ethics and Integrity	15
Stakeholder engagement	16
Investors	16
Employees	16
Communities	16
Materiality Assessment	17
Strategies to mitigate climate risks	18
Greenhouse gas emissions calculation	18
Strategies to mitigate climate risks	19
ESG index and reporting frameworks	
GRI	20
TCFD	25
SASB	26
UN SDGs	27

About this report

GRI General 1

Our 1st annual Environment, Social and Governance Report provides a complete yearly information on our strategy, initiatives, targets and future plans of environment, social and governance (ESG).

Even though we are a new player in this journey, our commitment, investment and progress makes our stakeholders proud of what we have achieved till now.

Our voluntary ESG reporting has been influenced by Global Reporting Initiative (GRI), Sustainability Accounting Standards Board (SASB) Software and IT Services standards and Task Force on Climate-related Financial Disclosure (TCFD) and the UN Sustainable Development Goals (UN SDGs). Our strategy has been defined by Materiality, Stakeholders Engagement Management and Value Chain. We have also identified climate risks related to our company.

Focusing on what matters

Dear readers,

I am pleased to present IGM Technology's Environmental, Social and Governance (ESG) report for the year. At IGM Technology, we are committed to being a responsible and sustainable company that is dedicated to creating value for all of our stakeholders.

We are proud to share our progress and achievements in the areas of energy and greenhouse gas emissions, data privacy and security, human capital management, supply chain management, and product stewardship. We have made significant strides in these areas, and we are committed to continuing our efforts to improve our performance in the future.

We understand that sustainability is a journey, and we are committed

to continuous improvement. We are constantly evaluating our business practices, looking for ways to reduce our environmental impact, and striving to create a more inclusive and equitable workplace. IGM believes that customers come first. We strive to develop long-lasting, mutually rewarding relationships with our customers, and identify their needs to provide solutions that support their success. We look forward to sharing our solution to everyone in the near future.

We would like to thank our employees, customers, and other stakeholders for their support and engagement. We look forward to continuing to work together to create a more sustainable future for all.

Sincerely,

Isaac Gleicher, CEO and Founder

“Through everything we have faced, we have continued at IGM to be guided by our purpose – to create better outcomes for all stakeholders – and by our commitment to being a responsible business.”

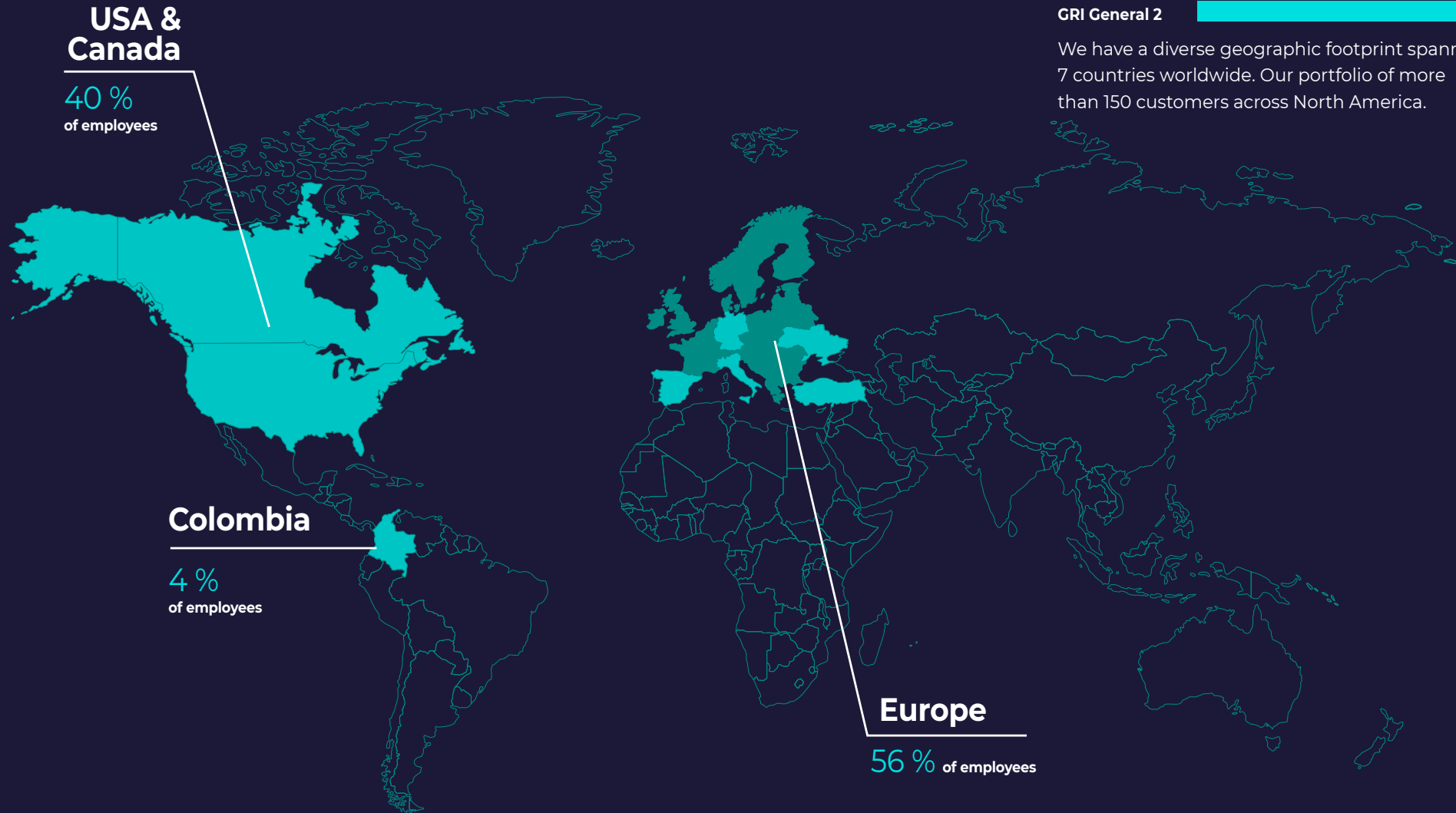
Chief Executive Officer



Where we operate

GRI General 2

We have a diverse geographic footprint spanning 7 countries worldwide. Our portfolio of more than 150 customers across North America.



Mission and Vision

GRI General 2

The main mission of IGM Technology is to provide high quality, efficient, user friendly, resource saving and sustainable ESG and financial reporting solutions.

The leadership team members have more than 20 years of experience in developing and implementing budgeting, accounting and financial reporting software.

Since the company was established in 2013, it is focused on accounting and financial reporting solutions.

IGM has extensive experience in deploying public sector reporting solutions that enable organizations to produce periodic reports,

such as the ACFR and Budget Report, for cities, states, agencies, school boards, and other governmental organizations.

IGM's software helps its customers improve the efficiency, controls and the quality of the reporting process. It currently has over 150 customers, most of which are in the governmental sector, to whom we help improve the efficiency, controls, and quality of their lease accounting and financial reporting processes.

IGM's team consists of dozens of analysts, some of them are former BIG 4 consultants.

We work across a range of sectors, partnering with our clients and providing the insight, innovative solutions and cutting-edge technologies that give time back, allowing them to focus on what they do best and making people's lives easier and simpler.

Public Sector

- + Annual Comprehensive Financial Report
- + Budget Book
- + Budgeting Process
- + Open Data

Private Sector

- + Annual & Quarterly Reports
- + 10K/10Q
- + XBRL
- + ESG Reporting

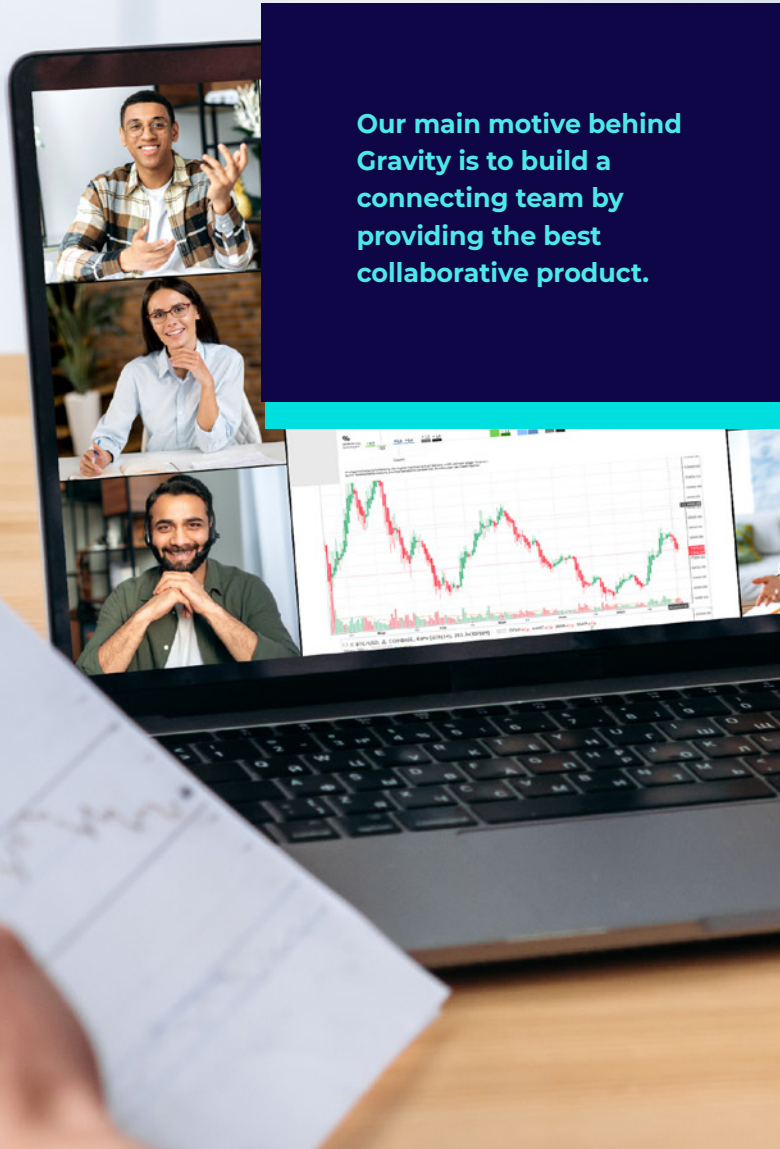
Other Solutions

- + Account Reconciliation
- + Audit Management
- + Risk Assessment
- + Lease Recognition

GRAVITY

GRI General 2

Our main motive behind Gravity is to build a connecting team by providing the best collaborative product.



Gravity ESG Reporting Module provides a secure, intuitive platform for producing reports compliant with GRI, SASB, TCFD and UN SDGs, CDP and other ESG frameworks. It delivers high-quality disclosures, tightly integrated into sustainability reports, surveys, statutory disclosures and annual reports to provide transparency to all internal and external stakeholders. Whether your company reports in accordance with recognized ESG frameworks, industry standards, or custom requirements, Gravity provides a single source of truth and real-time updates to statements, schedules, charts, graphs and data values buried in paragraphs of text, Combine financial data from a variety of sources with in-depth narrative to create professional reports with accurate and consistent data.

Gravity ESG Reporting Module pulls data from the same central database, so you can be confident that your story is the same across all ESG reports and presentations.

Gravity provides true real-time collaboration, where any number of users

can edit the same section of the same data entry template at the same time.

Our software helps to bring people together, to make processes smoother and to align work according to the customers' manifesto. The creativity of the ideas should be a block and this is why Gravity provides the best designs for reports.

Integration of main ESG frameworks has been an integral part of Gravity.

Gravity is a user-friendly solution that allows clients to maximize their use of Gravity with their own formulas and analyses. Our cloud-based solution allows multiple users to collaborate between home, the office, or wherever the users are located, and changes are seen by all authorized users in real-time.

Gravity's security settings can be applied by user and/or by role in a way that the auditor can receive view permissions.

Furthermore, Gravity also has the ability to configure custom workflow schemes in a way that the auditor will see only documents that were approved by the customer staff, according to the workflow.

Features of Gravity

GRI General 2



Customer experience

Gravity software is designed to provide a seamless and intuitive experience for customers, making it easy to use and navigate.

This improves the overall experience and satisfaction of the customers.



Smooth operations

Gravity software helps to streamline processes and make them more efficient, reducing the likelihood of errors and delays.

This helps to improve the overall operations of the company.



Technology with ease

Gravity software is designed to be user-friendly and easy to use, even for those with limited technical knowledge.

This makes it accessible to a wider range of users and helps to improve the overall adoption and usage of the software.



Employees as teams

The software encourages collaboration and teamwork among employees, making it easy for them to work together and share ideas.

This helps to improve the overall productivity and effectiveness of the company.



Automation and designs

Gravity software includes features such as automation and advanced design capabilities, which help to improve the overall speed and efficiency of the company.

This also allows the company to produce professional-quality reports, making them more effective in communicating their ESG performance.







Build and share

Gravity software encourages the building and sharing of ideas, allowing team members to share their ideas and collaborate effectively.

This helps the company to build a collective vision and be aligned with the company's manifesto.

Value Chain

GRI General 2

 Value Chain Activity	 Key stakeholders	 Key activities	 Material issues impacted
Research and Development	Clients, Sales Team, Research Team, Design Team, ESG Team	<ul style="list-style-type: none"> • Setting up sales demos meeting with the clients • Meetings with clients to discuss expectations • Identifying market trends and customer needs • Designing and testing new products/services • Upgrading existing products/services 	Data Security, Socially responsible products
Operations	Operations Team, HR Team, and all the employees employees, founders, and investors	<ul style="list-style-type: none"> • Recruitment and selection of employees and clients • Compliance with the clients and suppliers • Procurement of resources and materials • Managing production processes • Quality control and assurance • Logistics and distribution 	Diversity, Inclusion and Equity, Sustainable Operations, Local Procurement
Products and Services	Clients and Employees	<ul style="list-style-type: none"> • Sales and marketing • Delivery and implementation of products/ services • Customer support and maintenance • Product/service development and improvement 	Energy Management , Ethics and Integrity, Socially responsible products.
Customers, Partners, and Community Engagement	Client, Partners, Employees, communities, and government	<ul style="list-style-type: none"> • Building and maintaining relationships with stakeholders • Employee recruitment, training, and development • Employee engagement and satisfaction initiatives • Community outreach and charitable initiatives. 	Diversity, Inclusion and Equity, Sustainable Operations, Local Procurement

Our ESG Strategy

Environment

GRI - 302-1, 302-2, 302-4, 305-1, 305-2, 305-3, 305-5, 308-1, 308-2

Local procurement:

Establish a goal to increase the percentage of goods and services procured from local suppliers by 15% over the next 3 years.

Explore the possibilities of vendors owned by indigenous people and underrepresented minorities.

Sustainable operations:

Keep the company as a 100% work from home company. Reduce air traveling to minimum necessary.

Switching to more energy efficient data centers by the hosting provider.

Maintain zero printing policy.

Socially Responsible Products:

Develop a strategy to increase the number of green reporting products offered to customers and continuously evaluate their environmental performance.

Help local governments to save costs and energy by automating manual processes and moving more operations to the cloud.

Energy management:

Continuously monitor and report on energy consumption and emissions, establish targets for reduction and implement energy management systems.

Social

GRI 201-3, 401-2, 401-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 404-3, 405-1

Diversity, Inclusion and Equity:

Develop and implement a comprehensive strategy to increase diversity, equity, and inclusion in the workplace, including recruitment, hiring, and retention of underrepresented groups and training of employees on DEI.

Provide employment opportunities to landed immigrants and refugees.

Provide full health insurance to all our employees including remote workers as well.

Employee engagement:

Develop a strategy to increase employee engagement and communication, including regular employee surveys, feedback mechanisms, and open-door policy for employee suggestions.

Prioritize hiring refugees:

Prioritize hiring refugees and Ukrainian citizens as long as the state of war continues in the region.

Governance

GRI 205-1, 205-2, 418-1

Data security:

Maintain robust data security systems to protect the personal data of customers, employees, and other stakeholders, including regular security audits and employee training on data security best practices.

Ethics and operations: Communicate a code of ethics and conduct for all employees, and establish a system for reporting and addressing ethical concerns.

Develop a strategy to ensure compliance with all relevant laws and regulations.



Our ESG Priorities



Local Procurement

GRI 308-1, 414-1

At IGM Technology, we recognize the importance of local procurement as a key element of our sustainable supply chain. We have been actively sourcing goods and services from local suppliers from Canada for several years, and are

proud to report that we have already exceeded our goal of increasing the percentage of local procurement by 35%.

We have implemented a number of strategies to achieve this, including identifying and engaging local suppliers that meet our quality and price requirements, building strong relationships with local suppliers,

and regularly monitoring and reporting on our progress towards our local procurement goals.

We are committed to continue our efforts to support local suppliers and communities and report on our progress in our ESG report.

We are committed to ensuring that our suppliers align with our values and meet our high standards for social responsibility. To ensure that this is the case, we conduct an annual screening process for all of our suppliers, evaluating them against a set of social criteria. This includes areas such as labor rights, environmental impact, and ethical business practices.

Our goal is to ensure that we only work with suppliers who share our commitment to creating a better world.

This annual screening process allows us to maintain the highest standards of social responsibility and ensure that our suppliers meet our expectations for ethical and sustainable business practices. By implementing this process, we are taking a proactive step towards building a more responsible and sustainable future for everyone.

We believe that local procurement is not only beneficial for the environment but also for the social and governance aspects of our company, as it helps us to foster strong relationships with local suppliers, contribute to the local economy, and maintain the ethical standards of our supply chain.

Sustainable Operations

GRI 305-2, 302-4

At IGM Technology, we provide a cloud-based collaboration platform that helps our B₂B customers to reduce their carbon footprint by slashing employee travel and eliminating document printing and delivery.

Our team is 100% remote – enable full flexibility on the location which helps our employees to reduce the cost of living by living in cheaper locations without commuting to the workplace and this is how employees can save time, money and reduce emissions.

More importantly, our clients are 100% online because we do our sales and business online using teamwork tools. We also have a zero printing policy unless required by governmental entities.

We also prefer to travel by public transportation and land traveling over air traveling (for up to 6 hours drive in each direction)



Our team is 100% remote

“We believe that offering socially responsible products is not only beneficial for our customers but also for the environment, society and governance aspect of our company.

Chief Executive Officer

Socially Responsible Products

GRI 305-3

At IGM Technology, we are committed to offering both technologically advanced and socially responsible products. We are proud to report that we have already developed a strategy to increase the number of socially responsible products offered to our customers.

We provide cloud-based software backed up by renewable energy data centers. In addition to evaluating the environmental impact and social impact of our products, we consult

with stakeholders and experts, and we continuously improve the products based on their feedback.

We have been able to design and develop products that are more energy efficient, made from sustainable materials, and are user-friendly for customers.

Additionally, we are able to integrate features that protect our customers' privacy, such as data security, employee safety, and employee privacy.

We are committed to continue our efforts to improve the sustainability of our products and report on our progress in our ESG report.

Energy Management

GRI 302-1, 302-2, 302-4, 305-1, 305-2, 305-3, 305-5,

As a company, we value energy management as a way to reduce our environmental impact and contribute to a more sustainable future.

Several strategies have already been implemented to improve our energy management, including:

- ♦ continuously monitoring and reporting our energy consumption and emissions,
- ♦ setting targets for reduction,
- ♦ and implementing energy management systems.

Our energy consumption has been reduced by installing energy-efficient equipment and infrastructure, promoting energy-saving behaviors among employees, and utilizing renewable energy.

Our energy management strategy is regularly reviewed to ensure that it aligns with the latest industry standards and regulations, in addition to setting ambitious targets for further reducing our greenhouse gas emissions.

We believe that energy management not only helps us to reduce our environmental impact, but also helps us to improve our social and governance aspects of our company, since it encourages energy-saving behaviors among employees and ensures compliance with applicable laws and regulations.

In our ESG report, we will continue to report on our progress in improving energy management.

40%
reduction in our carbon
foot print from 2019

Our ESG Priorities

Diversity, Inclusion and Equity

GRI 201-3, 401-2, 401-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 404-3, 405-1

At IGM Technology, we understand that promoting diversity, equity, and inclusion is essential to creating a workplace culture that is inclusive, respectful and equitable for all employees.

We have already implemented a number of strategies to promote DEI, including:

- ♦ creating a comprehensive DEI strategy,
- ♦ increasing the representation of underrepresented groups,
- ♦ offering training and development opportunities,
- ♦ creating an inclusive work environment.

We have been able to create a diverse workforce, promote equal opportunities and implement fair policies that support the growth and development of all employees. Additionally, we have set ambitious targets for further improving our DEI efforts and regularly review our progress to ensure that we are meeting our goals. We believe that promoting DEI is not only beneficial for our employees

33% of the senior management team are women

In 2022, IGM hires were:

54% women

16% war refugees

but also for the environment, society and governance aspect of our company.

As a socially responsible software company, we are committed to ensuring the well-being of our employees. In line with our commitment to Environmental, Social, and Governance (ESG) principles, we are proud to announce that we are now providing comprehensive health insurance coverage to all our employees.

All the employees are covered with benefits and WSIB. This investment in our employees' health is a critical part of our overall ESG strategy and demonstrates our commitment to creating a positive impact on society and the environment. By providing health

“Our aim is to ensure that our employees have access to the best possible care and support, enabling them to lead healthy and fulfilling lives both in and out of work.”

Chief Operating Officer

insurance coverage to our employees, we are creating a more sustainable and inclusive workplace and helping to build a better future for everyone.

At our software company, the safety and well-being of our employees is



a top priority. We understand that a safe work environment is critical to our employees' health, happiness, and overall job satisfaction. That's why we have implemented strict safety protocols and procedures to ensure that all of our employees are protected while on the job.

Our efforts have paid off, and we are proud to announce that we have

had zero work-related injuries. This is a testament to our commitment to creating a safe and healthy work environment for all of our employees. We believe that this achievement is not just about meeting regulatory requirements but is an essential component of our overall corporate responsibility and ethical values. By prioritizing employee safety, we are creating a sustainable and responsible workplace culture, and helping to build a better future for everyone.

Moreover, we have implemented regular performance and career development evaluations to provide our employees with feedback and support. Annually, we engage with each employee to discuss their performance, goals, and career aspirations. This allows us to understand their strengths and weaknesses, identify opportunities for growth and development, and provide customized training and support to help them achieve their full potential.

Through these evaluations, we are empowering our employees to reach their career goals and build a more fulfilling and sustainable future.

As a part of our digital ethics strategy, we have created rules to simplify and disseminate digital ethics and cybersecurity awareness

Data Security

GRI 418-1

At our software and IT company, data security is of the utmost importance. We have implemented strict security protocols and have regular security audits to ensure that all customer data is kept confidential and secure.

We also provide our customers with the latest security updates and patches to prevent any potential breaches.

Additionally, we have a dedicated team of security experts who monitor our systems 24/7 to detect and respond to any security incidents.

Furthermore, we follow best practices such as encryption of sensitive data and regular backups to minimize the risk of data loss.

Our company is also compliant with industry standards such as SOC 2.

We are committed to continuously improving our data security measures to protect our customers and maintain their trust.

Ethics and Integrity

GRI 205-1, 205-2

At our software and IT company, we place a strong emphasis on ethics and transparency in all of our business practices. We have implemented a robust code of ethics that guides the behavior of all our employees, ensuring that we always act in an honest and fair manner. We have also established a system of internal controls to ensure that all of our business practices are in compliance with legal and regulatory requirements.

Additionally, we have a whistle-blower policy in place, which encourages

employees to report any unethical or suspicious behavior they may witness.

We also strive for transparency in our operations and are committed to providing our stakeholders with accurate and timely information about our performance.

We regularly publish our ESG report to our stakeholders and report our performance against industry benchmarks.

Furthermore, we actively engage with our stakeholders to understand their expectations and priorities, and incorporate their feedback into our decision-making processes.

We believe that by fostering a culture of ethics and transparency, we can build trust with our stakeholders and enhance our reputation as a responsible company.

Stakeholder engagement

GRI General 2



Investors

How we engage

- Annual stakeholder meetings
- Shareholders proposals
- Year-round investor reach



Employees

How we engage

- Slack for communication channel
- Leadership conference employee volunteering activities
- Provide training and resources to employees on ESG topics, such as sustainable operations and diversity and inclusion,
- Form an employee sustainability committee to gather input and ideas on ESG initiatives.



Clients

How we engage

- 1:1 meeting/calls
- Customers pre and post project surveys
- Training programs, annual satisfaction review



Communities

How we engage

- Collaborative partnerships and memberships
- Engage with civil society and nonprofit organizations on topics related to our community engagement focus areas (decarbonization, racial equity, digital readiness, disaster response)
- ESG conferences
- Philanthropic donations, including in-kind and cash donations

Materiality Assessment

GRI General 2

In such a complex and volatile world, we want to focus activities at IGM Technology on addressing the global challenges where we can make the biggest impact.

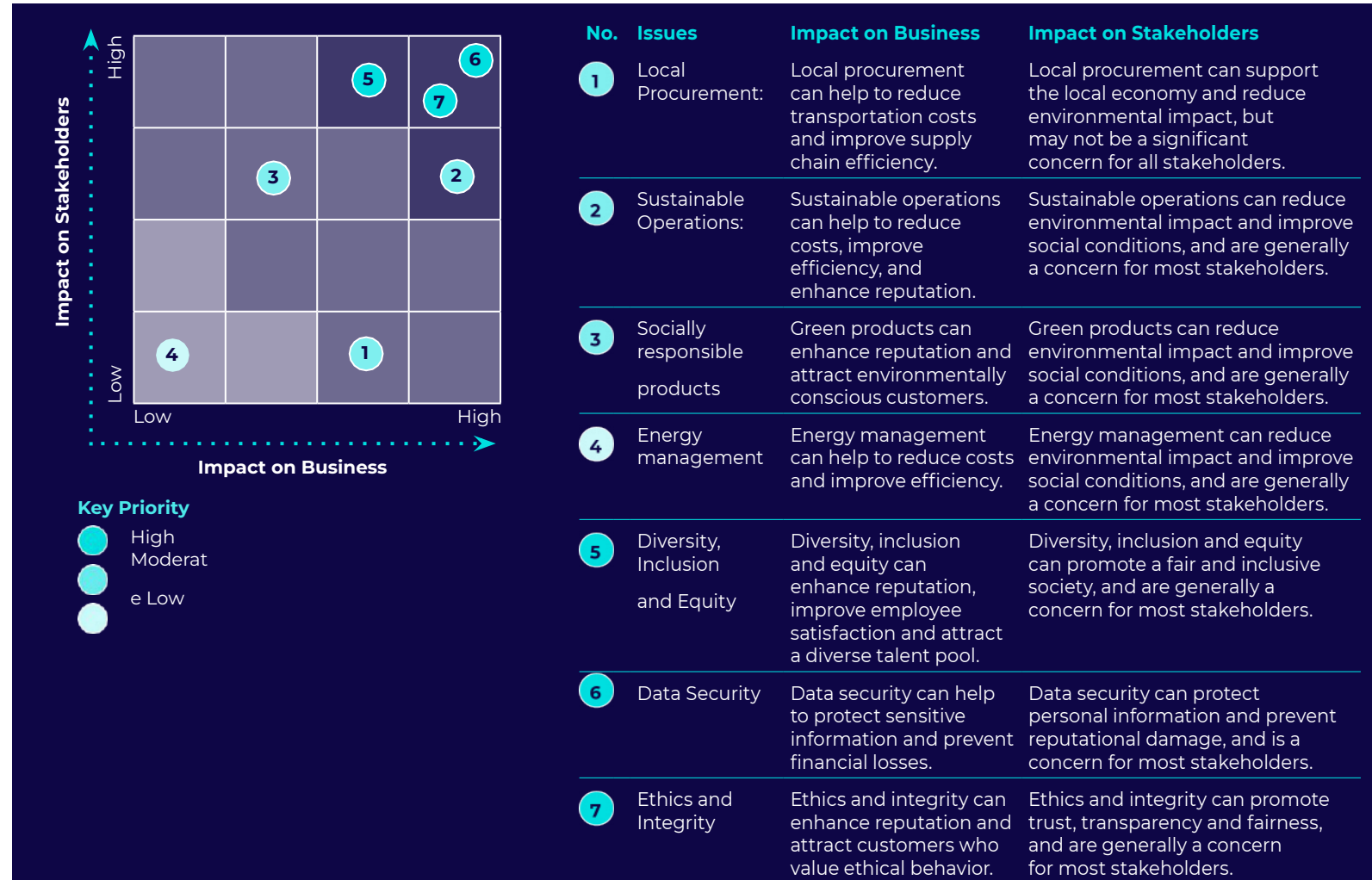
We identified five material issues through this process:

- Local Procurement
- Sustainable Operations
- Socially Responsible Products
- Energy Management
- Diversity, Inclusion and Equity
- Data Security
- Ethics and Integrity

The points listed are related to corporate responsibility and sustainable business practices.

These practices are important for companies to consider in order to minimize their environmental impact, promote social equity, and ensure ethical behavior.

By prioritizing these areas, companies can create long-term value for stakeholders, including customers, employees, shareholders, and the broader community.



Key Priority

- High
- Moderat
- e Low

Greenhouse gas emissions calculation

GRI 302-1, 302-2, 302-4, 305-1, 305-2, 305-3, 305-5

In 2021, our company established a baseline for scope 1, 2, and 3 emissions. Since all employees work from the office and use laptops and monitors, we included the annual energy use of each employee, which amounted to 1764 hours per employee, or a total of 141,120 hours for the company. This resulted in a total of 22 metric tonnes of CO₂ in 2021, which increased to 30 metric tonnes in 2022 because we hired more people from Ukraine.

We also analyzed employee commute data and found that only 5 people use private cars or public transportation to come to the office, resulting in an annual CO₂ emission of 13 metric tonnes.

In addition, we calculated business travel emissions, which were primarily long-haul flights to the US and Canada, resulting in an annual CO₂ emission of 2.4 metric tonnes. By tracking and analyzing this data, we aim to reduce our carbon footprint and improve our sustainability performance.

Category	Activity Data	Total Emissions (metric tonnes) (2021) Baseline	Total Emissions - 2022
Scope 2	Electricity consumption - Employees (kWh)	23.000	30.000
Scope 3	Commuting emissions (km)	0.000	13.536
	Business travel emissions (km)	0.000	3.000
Total		23.000	46.536

Climate risks and strategies to mitigate those risks

GRI 202-2

Climate Risk		Solution or Mitigation Strategy
Physical Risks	Extreme weather events:	<p>Developed and implemented a business continuity plan to minimize disruption to operations in the event of extreme weather.</p> <p>Established relationships with critical suppliers and service providers to ensure continuity of operations</p> <p>Developed and implemented a crisis communication plan to manage reputational risks.</p>
	Heat waves:	<p>Implemented measures to reduce heat stress such as air conditioning.</p> <p>Provided health and safety training to employees to help them recognize and respond to heat-related illness</p> <p>Encouraged employees to take breaks in cool areas</p>
Transition Risks:	Changes in policy and regulations:	<p>Monitored and engaged in policy and regulatory developments related to climate change</p> <p>Developed a plan to adapt to new regulations and policies</p>
	Shifts in consumer demand:	<p>Invested in research and development to identify and develop new products and services that align with a low-carbon economy such as ESG integration in Gravity.</p> <p>Increased marketing efforts to promote sustainable products and services</p>
	Technological advancements:	<p>Invested in research and development to stay current with new technologies and innovations</p> <p>Implemented new technologies that can improve the company's energy efficiency and reduce greenhouse gas emissions</p>
Reputation Risks	Reputational damage:	<p>Developed and implemented a sustainability strategy that addressed the company's climate risks and opportunities</p> <p>Developed and implemented a plan to reduce the company's greenhouse gas emissions</p> <p>Conducted regular risk assessments to identify and manage climate risks</p>



ESG index and reporting frameworks

Reporting frameworks

GRI	21
TCFD	26
SASB	27
UN SDGs	28

GRI

GRI

Disclosure number	Material Topics	Source
GENERAL		
1	Foundation, principles, context and quality of the report	ESG Page 3
2	Introduction to the company, strategy, ethics, integrity, governance, stakeholder engagement, reporting practice, value chain, employees, remuneration policies,	ESG Page 2,4 5, 6, 7, 8, 9, 16
3	Management approach, definition of the material topics and its boundary, evaluations	ESG Page 10, 11, 12, 13, 14, 15, 17
ECONOMIC		
201-1	Revenues, Finance related data, operating cost, employees wages and salary, community investment	Not disclosed
201-2	Risks and Opportunities due to climate change	ESG Report Page 19
201-3	Defined benefit plan obligations and other retirement plans	ESG Report Page 14
201-4	Financial assistance received from government	Not disclosed
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Not disclosed
202-2	Proportion of senior management hired from the local community	Not disclosed
203-1	Infrastructure investments and services supported	Not disclosed
203-2	Significant indirect economic impacts	Not disclosed
204-1	Proportion of spending on local suppliers	Not disclosed
205-1	Operations assessed for risks related to corruption	Not disclosed
205-2	Communication and training about anti-corruption policies and procedures	ESG Report Page 15
205-3	Confirmed incidents of corruption and actions taken	N/A
206-1	Legal actions for anti-competitive behavior, antitrust, and monopoly practices	N/A
207-1	Approach to tax strategy,	Not disclosed
207-2	Tax governance, control, and risk management	Not disclosed
207-3	Stakeholder engagement and management of concerns related to tax	Not disclosed
207-4	Country-by-country reporting	N/A

GRI

GRI

Disclosure number	Material Topics	Source
GENERAL		
ENVIRONMENT		
301-1	Materials used by weight or volume	N/A
301-2	Recycled input materials used	N/A
301-3	Reclaimed products and their packaging materials	N/A
302-1	Energy consumption within the organization, electricity consumption, heating consumption, cooling consumption from renewable and non-renewable sources.	ESG Report Page 28
302-2	Energy consumption outside of the organization, Upstream: Purchased goods and services, waste generated in operations, business travel, employee commuting, leased assets. Downstream: Use of sold products, Investments etc	ESG Report Page 28
302-3	Energy intensity, types of energy included in the intensity ratio; whether fuel, electricity, heating, cooling, steam, or all.	N/A
302-4	Reduction of energy consumption through using metrics and conservation and carbon efficiency initiatives such as transition to renewable energy, using recycled electronics, remote working etc	ESG Report Page 28
302-5	Reductions in energy requirements of products and services	N/A
303-1	Interactions with water as a shared resource	N/A
303-2	Management of water discharge related impacts	N/A
303-3	Water withdrawal	N/A
303-4	Water discharge	N/A
303-5	Water consumption	N/A
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	N/A
304-2	Significant impacts of activities, products and services on biodiversity	N/A
304-3	Habitats protected or restored	N/A
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	N/A
305-1	Direct (Scope 1) GHG emissions: commute, transportation	ESG Report Page 28

GRI

GRI

Disclosure number	Material Topics	Source
GENERAL		
305-2	Indirect (Scope 2) GHG emissions: Purchased electricity, heat	ESG Report Page 28
305-3	Other indirect (Scope 3) GHG emissions : Upstream transportation and logistics, business travel, downstream transportation, use of sold products	ESG Report Page 28
305-4	GHG emissions intensity	NA
305-5	Reduction of GHG emissions	ESG Report Page 28
305-6	Emissions of ozone-depleting substances (ODS)	N/A
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	N/A
306-1	Waste generation and significant waste-related impacts	N/A
306-2	Management of significant waste related impacts	N/A
306-3	Waste generated: electronic waste, using or purchasing biomass, metals, non-metallic minerals, plastics, textiles	N/A
306-4	Waste diverted from disposal through recycling , repairing	N/A
306-5	Waste directed to disposal	N/A
308-1	New suppliers that were screened using environmental criteria	ESG Report Page 11
308-2	Negative environmental impacts in the supply chain and actions taken	N/A
GOVERNANCE		
401-1	New employee hires and employee turnover	ESG Report Page 14
401-2	Benefits provided to full-time employees that are not provided to temporary or part time employees	ESG Report Page 14
401-3	Parental leave by gender	N/A
402-1	Minimum notice periods regarding operational changes	N/A
403-1	Occupational health and safety management system	N/A
403-2	Hazard identification, risk assessment, and incident investigation	N/A

GRI

GRI

Disclosure number	Material Topics	Source
GENERAL		
403-3	Occupational health services	ESG Report Page 14
403-4	Worker participation, consultation, and communication on occupational health and safety	ESG Report Page 14
403-5	Worker training on occupational health and safety	ESG Report Page 14
403-6	Promotion of worker health	ESG Report Page 14
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	ESG Report Page 14
403-8	Workers covered by an occupational health and safety management system	ESG Report Page 14
403-9	Work-related injuries	ESG Report Page 14
403-10	Work-related ill health	N/A
404-1	Average hours of training per year per employee	Not disclosed
404-2	Programs for upgrading employee skills and transition assistance programs	Not disclosed
404-3	Percentage of employees receiving regular performance and career development reviews	ESG Report Page 14
405-1	Diversity of governance bodies and employees, age, gender, minority representation	ESG Report Page 14
405-2	Ratio of basic salary and remuneration of women to men	Not disclosed
406-1	Incidents of discrimination and corrective actions taken, procedures of taking actions	N/A
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	N/A
408-1	Operations and suppliers at significant risk for incidents of child labor	N/A
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	N/A
410-1	Security personnel trained in human rights policies or procedures	N/A
411-1	Incidents of violations involving rights of indigenous peoples	N/A
413-1	Operations with local community engagement, impact assessments, and development programs	N/A
413-2	Operations with significant actual and potential negative impacts on local communities	N/A
414-1	New suppliers that were screened using social criteria	ESG Report Page 11

GRI

GRI

Disclosure number	Material Topics	Source
GENERAL		
414-2	Negative social impacts in the supply chain and actions taken	N/A
415-1	Political contributions	N/A
416-1	Assessment of the health and safety impacts of product and service categories	N/A
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	N/A
417-1	Requirements for product and service information and labeling	N/A
417-2	Incidents of non-compliance concerning product and service information and labeling	N/A
417-3	Incidents of non-compliance concerning marketing communications	N/A
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	ESG Report Page 14

TCFD

GRI

Governance

Appointed a senior level executive responsible for overseeing climate-related risks and opportunities

Developed a company-wide policy on climate-related risks and opportunities

Integrated climate-related risks and opportunities into overall risk management strategy

Strategy

Identified and assessed the most material climate-related risks and opportunities for the company

Developed and implemented a strategy to manage these risks and opportunities

Disclosed the strategy, risks and opportunities in the company's annual report

Risk Management:

Established processes to identify, assess and manage climate-related risks

Disclosed the company's risk management processes and outcomes

Monitored and reported on the effectiveness of risk management processes

Metrics and Targets:

Developed and disclosed metrics and targets to track progress on managing climate-related risks and opportunities

Monitored and reported on progress towards targets in the company's annual report

Scenario Analysis:

Conducted scenario analysis to assess the potential financial impacts of different climate scenarios on the company

Disclosed the results of scenario analysis in the company's annual report

SASB

GRI

Metric Code	Metric	Response
Environmental Footprint of Hardware Infrastructure		
TC-SI-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	Electricity and energy consumption data with carbon neutral data
TC-SI-130a.2	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	ESG Technology does not report on water management right now however willing and plans to report if needed.
TC-SI-130a.3	Discussion of the integration of environmental considerations into strategic planning for data center needs	ESG Priorities: Sustainable operations and sustainable responsible products
Data Privacy & Freedom of Expression		
TC-SI-220a.1	Description of policies and practices relating to behavioral advertising and user privacy	ESG Priorities: Data Security and Ethics and Integrity
Data Security		
TC-SI-230a.2	Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards	ESG Priorities: Data Security and Ethics and Integrity
Recruiting & Managing a Global, Diverse and Skilled Workforce		
TC-SI-330a.1	Percentage of employees that are (1) foreign nationals and (2) located offshore	ESG Priorities: Diversity, Inclusion and Equity
TC-SI-330a.2	Employee engagement as a percentage	ESG Priorities: Diversity, Inclusion and Equity
TC-SI-330a.3	Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employees	ESG Priorities: Diversity, Inclusion and Equity
Managing Systemic Risks from Technology Disruptions		
TC-SI-550a.1	Number of (1) performance issues and (2) service disruptions; (3) total customer downtime	Climate risks and strategies
TC-SI-550a.2	Description of business continuity risks related to disruptions of operations	Climate risks and strategies

UN SDGs

GRI

SDG	Action or Initiative	Description
7	Improve energy efficiency	Implemented energy-efficient practices in the office and collaborated with third-party data centers.
9	Invest in R&D for sustainable technologies	Developed and promoted innovative technologies and services that reduce environmental impact and promote sustainable development
11	Support sustainable urban development	Invested in digital infrastructure to promote remote working options for employees
12	Reduce environmental impact	Minimized use of natural resources, waste and pollution, and promoted sustainable production and consumption
13	Mitigate greenhouse gas emissions	Mitigate GHG with clean energy and low-carbon technologies, support climate-related research and development.
17	Collaborate with partners	Collaborated with other organizations, governments and communities to promote sustainable development.