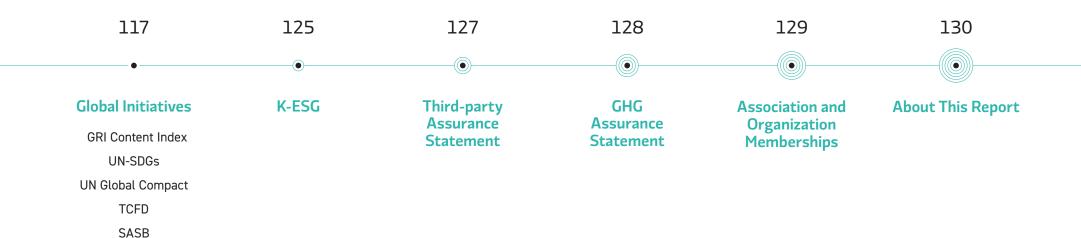
APPENDIX





Global Initiatives

GRI Content Index

Universal Standards

General Disclosures 2021

GRI 2

Classification	Disclosure	Indicators	Page	Remarks
	2-1	Organizational details	8	
	2-2	Entities included in the organization's sustainability reporting	130	
The organization and its reporting	2-3	Reporting period, frequency and contact point	130	
practices	2-4	Restatements of information		Separate notation or each page
	2-5	External assurance	127	
Activities and workers	2-6	Activities, value chain and other business relationships	8	
	2-7	Employees	8, 97	
	2-8	Workers who are not employees	97	
	2-9	Governance structure and composition	108~109	
	2-10	Nomination and selection of the highest governance body	111	
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Classification	Disclosure	Indicators	Page	Remarks
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	2-17	Collective knowledge of the highest governance body	108~109	
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	2-19	Remuneration policies	110	
	2-20	Process to determine remuneration	110	
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	2-22	Statement on sustainable development strategy	4~7	
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	2-28	Membership associations	129	
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engagement	2-30	Collective bargaining agreements	98, 102	

Material Topics 2021

GRI 3

Classification	Disclosure	Indicators	Page	Remarks
	3-1	Process to determine material topics	22	
Disclosures on material topics	3-2	List of material topics	23	
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GRI Content Index

Topic-specific Standards

Economic Performance

GRI 200

Classification	Disclosure	Indicators	Page	Remarks
	201-1	Direct economic value generated and distributed	65	
Economic Performance	201-2	Financial implications and other risks and opportunities due to climate change	44	
	201-3	Defined benefit plan obligations and other retirement plans	-	Applied 100% to regular workers
	201-4	Financial assistance received from government	-	Business report p.77
Indirect Economic Impacts	203-1	Infrastructure investments and services supported	32~36, 49~52, 61~63	
·	203-2	Significant indirect economic impacts	20~21, 65	
Procurement Practices	204-1	Proportion of spending on local suppliers 65		
	205-1	Operations assessed for risks related to corruption	55~59	
Anti-corruption	205-2	Communication and training about anti-corruption policies and procedures	55~59	
	205-3	Confirmed incidents of corruption and actions taken	54	
Anti-competitive 206-1		Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	54, 59	
Тах	207-1	Approach to tax	113	
	207-2	Tax governance, control, and risk management	113	
	207-3	Stakeholder engagement and management of concerns related to tax	113	

Environmental Performance

GRI 300

Classification	Disclosure	Indicators	Page	Remarks
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	302-1	Energy consumption within the organization	73	
Energy	302-2	Energy consumption outside of the organization	73	
	302-3	Energy intensity	73	
	302-4	Reduction of energy consumption	45~47, 74~75	
	302-5	Reduction in energy requirements of products and services	46~47, 72, 74~76	
Water and	303-1	Interactions with water as a shared resource	69	
Effluents	303-5	Water consumption	73	
	305-1	Direct(Scope 1) GHG emissions	45	
	305-2	Energy indirect(Scope 2) GHG emissions	45	
	305-3	Other indirect(Scope 3) GHG emissions	45	
Emissions	305-4	GHG emissions intensity	45	
	305-5	Reduction of GHG emissions	46	
	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
	306-2	Waste by type and disposal method	69	
	306-3	Significant spills	69, 73	
Waste	306-4	Transport of hazardous waste	69, 73	
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Supplier Environmental Assessment	308-1	New suppliers that were screened using environmental criteria	45, 89~90	
	308-2	Negative environmental impacts in the supply chain and actions	89~90	

GRI Content Index

Social Performance

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Classification	Disclosure	Indicators	Page	Remarks
	401-1	New employee hires and employee turnover	97	
Employment	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	99	
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	403-2	Hazard identification, risk assessment, and incident investigation	85	
	403-3	Occupational health services	83~85	
	403-4	Worker participation, consultation, and communication on occupational health and safety	83~85	
Occupational Health and	403-5	Worker training on occupational health and safety	84	
Safety	403-6	Promotion of worker health	83~85, 93	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	84	
	403-8	Workers covered by an occupational health and safety management system	83~85	
	403-9	Work-related injuries	83~85	
	403-10	Work-related ill health	83~85	
	404-1	Average hours of training per year per employee	97	
Training and Education	404-2	Programs for upgrading employee skills and transition assistance programs	95~97	
	404-3	Percentage of employees receiving regular performance and career development reviews	95~97	
Diversity and	405-1	Diversity of governance bodies and employees	95, 97, 109	
Equal Opportunity	405-2	Ratio of basic salary and remuneration of women to men	-	Business repor p.457
Non-discrimination	406-1	Incidents of discrimination and corrective action taken	98, 102	

GRI 400

Classification	Disclosure	Indicators	Page	Remarks	
Freedom of Association and Collective Bargaining	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	89~90, 98, 102		
Child Labor	408-1	Operations and suppliers at significant risk for incidents of child labor	89~90		
Forced or Compulsory Labor	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	89~90		
Security Practices	410-1	Security personnel trained in human rights policies or procedures	91, 94		
Rights of Indigenous	411-1	Incidents of violations involving rights of indigenous peoples	91		
Local Communities	413-1	Operations with local community engagement, impact assessments and development programs	20~21, 49~52, 61~63		
	413-2	Operations with significant actual and potential negative impacts on local communities	-	None	
Supplier Social	414-1	New suppliers that were screened using social criteria	89~90		
Assessment	414-2	Negative social impacts in the supply chain and actions taken	89~90		
Public Policy	415-1	Political contributions	-	None	
Overhannen Hankk and	416-1	Assessment of the health and safety impacts of product and service categories	32~37		
Customer Health and Safety	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	-	None	
	417-1	Requirements for product and service information and labeling	59		
Marketing and Labeling	417-2	Incidents of non-compliance concerning product and service information and labeling	-	Business report p.488	
	417-3	Incidents of non-compliance concerning marketing communications	59		
Customer Privacy	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	82		

UN-SDGs

kt

The UN-SDGs(Sustainable Development Goals) announced by the UN in September 2015 are composed of 17 goals and 169 sub-targets that the international community should attain between 2016 and 2030(over 15 years).

We at KT strongly support them as they are designed to turn the world into a better place to live in. We plan to contribute to realization of these goals by facing challenges, getting a grasp of future business opportunities, and strengthening our sustainability value.

	KT's major activities
Goal 3	Ensure healthy lives and promote wellbeing for all at all ages
	Operation of the Occupational Safety and Health Committee for the prevention of industrial disasters Operation of a psychological counseling center for the mental health management of
	employees Establishment of a company-wide system for coping with COVID-19
Goal 4	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all
	Operation of e-mentoring, which is an untact learning mentoring program (middle school students-college students)
	 Promoting scholarship programs to foster future digital talent Operation of AIVLE School to nurture AI/DX human resources and improve the employment competitiveness of the young adults
Goal 5	Achieve gender equality and empower all women and girls
	Operation of five workplace childcare center, one each in Mokdong/Hyehwa-dong/Umyeon-dong in Seoul and two in Bundang Education for the prevention of sexual harassment in workplaces Election of a female independent director in a bid to expand diversity among the members of the board of directors
Goal 7	Ensure access to affordable, reliable, sustainable and modern energy for all
	Completion of RE100 enrollment and establishment of implementation roadmap Operation of PV power plants which can generate 8 MW at 100 places in Korea Construction and operation of 1.9 MW fuel cell power plants in four buildings including the Daegu Logistics Center Promoting smart energy business based on integrated energy management platform and
	contributing to revitalization of new energy industry
Goal 8	Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all
	The first ICT business to sign an agreement for a Business Engaging in Voluntary Win-Win Cooperation Operation of "Local Love Markets" to help local communities damaged from disasters Work with the Central Labor-Management Council to boost employees' morale and
	 Work with the Central Labor-Management Council to boost employees morate and improve their welfare Warm-hearted Technology Plus Challenge to foster social ventures that create social value

SDGs KT's major activities Build resilient infrastructure, promote inclusive and sustainable industrialization and 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE foster innovation · Highest grade in the accompanied growth index for Shared Growth for Large and Small Companies for eight straight years · Cooperation with subcontractors in new technology and solutions development Provision support for the smooth fund operation of subcontractors through agreements with the Win-Win Cooperation Fund and financial institutions Goal 10 Reduce inequality within and among countries · Development of the Mind-Talk app to make it possible for hearing-impaired persons to communicate with others using their own voice Activities designed to bridge the divide in communications service and education through the Smart Senior Care System · Bridging the digital divide to create jobs for the elderly and training for smart care managers Price discount for underprivileged persons Goal 12 Ensure sustainable consumption and production patterns · Implementation of an eco-friendly campaign, 'JIUGAE' (small actions to protect the earth, us, and individuals) to spread an in-house eco-friendly culture · Environment risk management and support through suppliers sustainable management assessment · Active sharing and circulation of eco-friendly recycling bobbins, and facilitation of digital transformation Reproduction of eco-friendly set-top boxes by recycling discarded set-top boxes Goal 13 Take urgent action to combat climate change and its impacts \cdot Preparing to establish KT Group GHG measurement and management system · Operation of 830 electric cars to reduce GHG of vehicles for work · Contribution to social GHG reduction based on DX solution using digital technology

APPENDIX

UN Global Compact

UN asks businesses to support the ten principles of UN Global Compact(UNGC), fulfill the ten universal principles in four sectors, i.e. human rights/labor/environment/anticorruption, and provide comprehensive support UNDP.

UN also sophisticated the Communication on Progress(COP) to Advanced Level to encourage businesses to fulfill their social responsibility and promote dialogues with stakeholders. Since joining the UN Global Compact in May 2008, we have made it a rule to put the ten principles in the said four sectors into action in our overall operation and will continue to strive to fulfill our social responsibility.

NO	UNGC ADVANCED CRITERIA	Page in the report
1	Describe mainstreaming into corporate functions and business units.	8
2	Describe value chain implementation.	86, 91
3	Describe robust commitments, strategies or policies in the area of human rights.	91
4	Describe effective management systems to integrate the human rights principles.	91~94
5	Describe effective monitoring and evaluation mechanisms of human rights integration.	91~94
6	Describe robust commitments, strategies or policies in the area of labour.	91~94
7	Describe effective management systems to integrate the labour principles.	86~90, 98
8	Describe effective monitoring and evaluation mechanisms of labour principles integration.	86~90, 98
9	Describe robust commitments, strategies or policies in the area of environmental stewardship.	68
10	Describe effective management systems to integrate the environmental principles.	68
11	Describe effective monitoring and evaluation mechanisms for environmental stewardship.	44~45, 68
12	Describe robust commitments, strategies or policies in the area of anti-corruption.	54~59
13	Describe effective management systems to integrate the anti-corruption principle.	54~59
14	Describe effective monitoring and evaluation mechanisms for the integration of anticorruption.	54, 57
15	Describe core business contributions to UN goals and issues.	120
16	Describe strategic social investments and philanthropy.	49~52, 61~63
17	Describe advocacy and public policy engagement.	91, 120~121
18	Describe partnerships and collective action.	74, 86, 91
19	Describe CEO commitment and leadership.	4~7
20	Describe Board adoption and oversight.	14~15
21	Describe stakeholder engagement.	28

TCFD

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FSB(Financial Stability Board): An international organization under the G20 created in 2009 to strengthen its role in international financial regulation and supervision.

In December 2015, the FSB(Financial Stability Board*) established the TCFD(Task Force on Climate-related Financial Disclosures) to proactively address climate change. Recognizing the importance of economic decision-making in addressing climate change, the TCFD has developed an international disclosure framework that requires companies to disclose climaterelated financial information in four areas: governance, strategy, risk management, and indicator and target setting systems. KT actively pursues in these international requirements and will make further efforts to respond to climate change.

Category	TCFD Recommendations	Answer	Page in the report
	Describe the board's oversight of climate-related risks and opportunities	KT's ESG Management Promotion Office and the Environmental Management Committee establish and implement company-wide strategies and action plans for Net-zero. The Net-zero strategies and plans are reported to the BOD and the BOD's Sustainability Management Committee, which approve them and oversee the implementation of the strategies and action plans.	68
Governance	b Describe management's role in assessing and managing climate-related risks and opportunities	The CEO actively promotes the reduction of greenhouse gas emissions and recommends plans to expand the use of renewable energy to achieve Net-Zero by utilizing digital platform technology. In addition, the overall responsibility for climate change response is assigned to the CSO, who evaluates major climate change risks/opportunities and reports to the BOD and the Sustainability Management Committee.	44
	Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term	KT is analyzing potential impacts based on the climate change-related risk/opportunity factors provided by the TCFD Guidelines.	44
Strategy	Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning	At KT, responsible departments establish response strategies and implementation plans for each risk and opportunity.	44
	Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario	KT has established and implemented companywide policies for environmental management and carbon neutrality strategies in consideration of the 1.5°C scenario. KT plans to upgrade the policies and strategies according to the climate change scenario.	68
	Describe the organization's processes for identifying and assessing climate-related risks	The ESG Management Promotion Office and the Environmental Management Committee establish response strategies and detailed implementation plans for risks that have medium- to long-term significance from a company-wide perspective, and report them to the BOD for approval.	44, 68
Risk management	b Describe the organization's processes for managing climate- related risks	The ESG Management Promotion Office and the departments under the Environmental Management Committee identify climate change-related risks continuously, analyze them closely from an enterprise-wide perspective, and select issues of high importance(which may require significant financial resources or are expected to cause damage to reputation). For selected issues, they establish response strategies and detailed implementation plans, and report to the BOD for approval.	44, 68
	c Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management	The ESG Management Promotion Office and the Environmental Management Committee establish response strategies and detailed implementation plans for significant medium to long-term risks identified from a company-wide perspective, and report them to the BOD for approval.	44, 68
	a Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process	KT uses indicators such as GHG emissions(Scope 1, 2, and 3), energy usage, and GHG/energy source units to assess risks and opportunities related to climate change.	45, 73
Indicator and reduction target	b Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas(GHG) emissions and the related risks	KT discloses its Scope 1, 2, 3 emissions through its annual ESG report.	45
	Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets	KT has set a goal of reducing its emissions by 51.7% by 2030 and 75.8% by 2040 compared to 2021 emissions to achieve Net-Zero by 2050, and discloses its emissions data every year.	43, 45

APPENDIX

SASB

The SASB(Sustainability Accounting Standards Board) Standards are industry-specific sustainability accounting standards issued by the U.S. Sustainability Accounting Standards Board in 2011. For the first time, the SASB Standards systematize financially material sustainability information for 77 industries in 11 areas according to the CICS(Sustainable Industry Classification System), taking into account the specificity of each industry. KT belongs to the SASB "Telecommunication" industry group and reports on its major activities through this report.

Sustainability Disclosure Topics & Accounting Metrics

Topic		Item	Category	Unit	Code		Answer	Page in the report
	(1) Total ener	gy consumed		TJ		22,939	KT is expanding renewable energy activities by joining the global	
Environmental Footprint of Operations	(2) Percentag	ge of grid electricity	Quantitative	%	TC-TL-130a.1	99.97	initiative RE100, and providing solutions and services for energy saving and expansion of new and renewable energy by participating	73~75
Operations	(3) Percentag	(3) Percentage of renewable energy		%		0.03	in various eco-friendly energy projects.	
	Description of customer pri	of policies and practices relating to behavioral advertising and vacy	Qualitative	N/A	TC-TL-220a.1	principle of information	rs the protection of customer information to be the first f its corporate value, and is committed to protecting customer n through the systematization of customer information protection int and various customer information protection services.	78~82
	Number of customers whose information is used for secondary purposes Total amount of monetary losses as a result of legal proceedings associated with customer privacy		Quantitative	Persons	TC-TL-220a.2	None	All personal information collected by KT is processed on an 'opt-in' basis, so there is no chance of using it for secondary purposes.	80
Data Privacy			Quantitative	Ten thousand won	TC-TL-220a.3	300	KT has further strengthened personal information safety measures to thoroughly protect customer information.	Business report p.488
	.ln	(1) Number of law enforcement requests	Quantitative	Case ————————————————————————————————————	TC-TL-220a.4	1	KT cooperates with government agencies' requests for data under the Telecommunications Business Act(Article 93, Paragraph 6) and the Telecommunications Secrets Protection Act(Articles 2 and 13) to provide relevant data in accordance with the statutory provision standards and methods.	80
	relation to customer	(2) Number of customers whose information was requested				262,843		
	information	(3) Percentage resulting in disclosure				100		
	(1) Number o	f data breaches		Case		1	Since the incident, KT has been operating an app deep link that call	
	(2) Percentage involving personally identifiable information PII (personally identifiable information)		Quantitative	%	TC-TL-230a.1	100	the app when the URL is distributed, and has established business processing procedures to implement employee training and strengthen pre-deployment verification of system developments to	Business report p.488
Data Security	(3) Number o	(3) Number of customers affected		Case		1	prevent similar cases from recurring.	
	Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards		Qualitative	N/A	TC-TL-230a.2	the importa	of data information such as big data becomes more active, ance of the utilization and management of data information is growing. ntified major risks and potential business impacts and is preparing asures.	113~115
	(1) Resource	s recovered through take back programs				5,652		
Product	(2) Percentag	ge of resources that were reused	0	t 0/	TO TI //O 1	0	KT systematically manages telecommunication waste and	
End-of-life Management	(3) Percentag	ge of resources that were recycled	Quantitative	ton, %	TC-TL-440a.1	39.9	designated waste, which constitute the largest portion of waste generated by KT, and strives to maximize recycling.	69, 73
	(4) Percentag	ge of resources that were landfilled				0		

SASB

Guidelines: Revised by the Ministry of Science and ICT(Dec 28, 2020)

Topic	ltem	Category	Unit	Code	Answer	Page in the report
	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	Quantitative	KRW	TC-TL-520a.1	We have not violated any ants or regulations related to fair trade.	Business report p.488
Competitive	(1) Company owned and commercially-associated content	0	Mhna	TO TI 520- 2	KT does not disclose download speed data broken down by content type	-
Behavior & Open Internet	(2) Average download speed of irrelevant content	Quantitative	Mbps	TC-TL-520a.2	(proprietary, commercial, etc.).	-
	Description of risks and opportunities associated with net neutrality, paid peering, zero rating, and related practices	Qualitative	N/A	TC-TL-520a.3	KT complies with the 'Guidelines on Net Neutrality and Internet Traffic Management'.*	-
Managing	(1) System average interruption frequency	Quantitative	Frequency per customer	per ustomer TC-TL-550a.1 owntime per	According to the Enforcement Decree of the Telecommunications Business Act amended in 2019, one communication service failures subject to	32~35
Systemic Risks	(2) Customer average interruption duration	quantitative	Downtime per customer		user notification occurred in 2021.	
Technology Disruptions	Response system to provide normal service in case of service interruption	Qualitative	N/A	TC-TL-550a.2	KT strives to provide the highest level of communication services based on measures to strengthen network stability and secure network survivability. We are organizing various systems such as traffic diversion routes, emergency recovery solutions(OPR), and a response system for power outages and fires at telephone service stations, and we will continue to develop these systems through active responses.	32~35

Activity Metrics

Торіс	Category	Unit	Code	Answer	Page in the report
Number of wireless subscribers	Quantitative	Thousand persons	TC-TL-000.A	24,062	65
Number of wireline subscribers			TC-TL-000.B	12,581	
Number of broadband* subscribers			TC-TL-000.C	19,159	
Network traffic		PB (Petabytes)	TC-TL-000.D	3,078	36

Broadband: High-speed Internet, IPTV subscribers

K-ESG

Category	Scope	Classification number	Indicators	Page in the report
Information	Farm of	P-1-1	ESG information disclosure method	130
disclosure	information	P-1-2	ESG information disclosure frequency	130
disclosure	P-1-3	ESG information disclosure scope	130	
•	Disclosed information	P-2-1	ESG core issues and KPI	22~23
	Verification of disclosed information	P-3-1	Verification of disclosed ESG information	127

Category	Scope	Classification number	Indicators	Page in the report
Environment	Environment management goal	E-1-1	Environment management goal setting	19, 43, 68
		E-1-2	Environment management promotion system	68
	Raw materials	E-2-1	Use of raw materials	Not relevant considering nature of the industry
		E-2-2	Percentage of renewable raw materials	Not relevant considering nature of the industry
		E-3-1	GHG emissions(Scope 1 & Scope 2)	45
	GHG	E-3-2	GHG emissions(Scope 3)	45
		E-3-3	GHG emissions verification	128
	Energy	E-4-1	Energy consumption	69, 73
		E-4-2	Percentage of renewable energy	75
	Water	E-5-1	Water use	69, 73
		E-5-2	Percentage of renewable energy	69, 73
	Waste	E-6-1	Disposal of waste	69, 73
		E-6-2	Percentage of waste recycle	73
	5.11.	E-7-1	Emission of air pollutants	Mere considering nature of the industry
	Pollutants	E-7-2	Emission of water pollutants	Mere considering nature of the industry
	Violation of environmental laws and regulations	E-8-1	Violation of environmental laws and regulations	None
	Environment labeling	E-9-1	Percentage of products and serviced certified as eco-friendly	Not relevant considering nature of the industry

K-ESG

Category	Scope	Classification number	Indicators	Page in the report
Society	Goal	S-1-1	Goal setting and disclosure	19
S		S-2-1	New hiring and maintenance of employment	97
		S-2-2	Percentage of regular workers	97
		S-2-3	Percentage of voluntary turnover	97
	Labor	S-2-4	Education and training cost	97
		S-2-5	Cost of employee benefits	102
		S-2-6	Ensuring freedom of association	102
		S-3-1	Percentage of female members	97
	Diversity and gender equality	S-3-2	Percentage of female salary (compared to average salary)	102
		S-3-3	Percentage of employment of the disabled	97
		S-4-1	Safety and health promotion system	83~85
	Industrial safety	S-4-2	Percentage of industrial disasters	85
	Human rights	S-5-1	Establishment of human rights policy	91
		S-5-2	Human rights risk assessment	92
	Win-win growth	S-6-1	ESG management of subcontractors	86
		S-6-2	ESG support for subcontractors	87~90
		S-6-3	ESG agreement for subcontractors	87~90
		S-7-1	Strategic social contribution	49~52, 61~63
	Local community	S-7-2	Participation in volunteer works by members	91 92 86 87~90 87~90 49~52, 61~63 51, 61
	Information	S-8-1	Establishment of information protection system	78
	protection	S-8-2	Personal information violation and relief	78~82
	Violation of social laws and regulations	S-9-1	Violation of social laws and regulations	Business report

Category	Scope	Classification number	Indicators	Page in the report
Governance		G-1-1	Putting ESG agenda in Board of Directors	112, 122
G		G-1-2	Percentage of independent directors	112
U	Composition of Board of Directors	G-1-3	Separation of CEO and chairperson	109
		G-1-4	Diversity of gender in board members	109
		G-1-5	Expertise of independent directors	109, 111
Activities of Board of Directors		G-2-1	Percentage of presence by all board members	112
	G-2-2	Percentage of presence by independent directors	112	
		G-2-3	Committees under Board of Directors	109, 112
		G-2-4	Processing of board agenda	112
		G-3-1	Announcement of convocation of general meeting of shareholders	110
	Shareholders right	G-3-2	A general meeting of shareholders held other than the concentrated days	110
		G-3-3	Intensive/Electronic/Written Voting System	110
		G-3-4	Dividend Policy and Implementation	110
	Ethical management	G-4-2	Disclosure of code of ethics violation	54
		G-5-1	Installation if internal audit department	54, 112
	Audit organization	G-5-2	Expertise of audit body(accounting and financial experts in audit organizations)	109, 112
	Violation of governance laws and regulations	G-6-1	Violation of governance laws and regulations	Business report

To readers of 2023 KT ESG Report

Independent Assurance Statement

Introduction'

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Korea Management Registrar(KMR) was commissioned by KT to conduct an independent assurance of its ESG Report 2023(the "Report"). The data and its presentation in the Report is the sole responsibility of the management of KT. KMR's responsibility is to perform an assurance engagement as agreed upon in our agreement with KT and issue an assurance statement.

Scope and Standards

KT described its sustainability performance and activities in the Report. Our Assurance Team carried out an assurance engagement in accordance with the AA1000AS v3 and KMR's assurance standard SRV1000. We are providing a Type 2, moderate level assurance. We evaluated the adherence to the AA1000AP(2018) principles of inclusivity, materiality, responsiveness and impact, and the reliability of the information and data provided using the Global Reporting Initiative(GRI) Index provided below. The opinion expressed in the Assurance Statement has been formed at the materiality of the professional judgment of our Assurance Team.

Confirmation that the Report was prepared in accordance with GRI standards 2021 was included in the scope of the assurance. We have reviewed the topicspecific disclosures of standards which were identified in the materiality assessment process. GRI Sustainability Reporting Standards 2021

- Universal standards
- Topic specific standards
- GRI 205: Anti-corruption
- GRI 206: Anti-competitive Behavior
- GRI 302 : Energy
- GRI 305 · Emissions

As for the reporting boundary, the engagement excludes the data and information of KT's partners, suppliers and any third parties.

KMR's Approach

To perform an assurance engagement within an agreed scope of assessment using the standards outlined above, our Assurance Team undertook the following activities as part of the engagement:

- · reviewed the overall Report;
- reviewed materiality assessment methodology and the assessment report;
- · evaluated sustainability strategies, performance data management system, and processes;
- · interviewed people in charge of preparing the Report;
- · reviewed the reliability of the Report's performance data and conducted
- · assessed the reliability of information using independent external sources such as Financial Supervisory Service's DART and public databases.

Limitations and Recommendations

KMR's assurance engagement is based on the assumption that the data and information provided by KT to us as part of our review are provided in good faith. Limited depth of evidence gathering including inquiry and analytical procedures and limited sampling at lower levels in the organization were applied. To address this, we referred to independent external sources such as DART and National Greenhouse Gas Management System (NGMS) and public databases to challenge the quality and reliability of the information provided.

Conclusion and Opinion

Based on the document reviews and interviews, we had several discussions with KT on the revision of the Report. We reviewed the Report's final version in order to make sure that our recommendations for improvement and revision have been reflected. Based on the work performed, it is our opinion that the Report applied the GRI Standards. Nothing comes to our attention to suggest that the Report was not prepared in accordance with the AA1000AP (2018) principles.

> Inclusivity

KT has developed and maintained different stakeholder communication channels at all levels to announce and fulfill its responsibilities to the stakeholders. Nothing comes to our attention to suggest that there is a key stakeholder group left out in the process. The organization makes efforts to properly reflect opinions and expectations into its strategies.

> Materiality

KT has a unique materiality assessment process to decide the impact of issues identified on its sustainability performance. We have not found any material topics left out in the process.

> Responsiveness

KT prioritized material issues to provide a comprehensive, balanced report of performance, responses, and future plans regarding them. We did not find anything to suggest that data and information disclosed in the Report do not give a fair representation of KT' actions.

> Impact

KT identifies and monitors the direct and indirect impacts of material topics found through the materiality assessment, and quantifies such impacts as much as possible.

Reliability of Specific Sustainability Performance Information

In addition to the adherence to AA1000AP(2018) principles, we have assessed the reliability of economic, environmental, and social performance data related to sustainability performance. We interviewed the in-charge persons and reviewed information on a sampling basis and supporting documents as well as external sources and public databases to confirm that the disclosed data is reliable. Any intentional error or misstatement is not noted from the data and information disclosed in the Report.

Competence and Independence

KMR maintains a comprehensive system of quality control including documented policies and procedures in accordance with ISO/IEC 17021·2015 - Requirements for bodies providing audit and certification of management systems. This engagement was carried out by an independent team of sustainability assurance professionals. KMR has no other contract with KT and did not provide any services to KT that could compromise the independence of our work.

November 2023 Seoul, Korea

CEO E. J Havan







GHG Assurance Statement

kt

KQA Q.Assurance

KQA



Verification Statement

Korea Quality Assurance



Verification Statement

Verification No. KQA-T2303

Company KT Corporation

Representative Hyeon-Mo Ku

Business Registration No. 102-81-42945

Address 90, Buljeong-ro, Bundang-go, Seongnam-si, Gyeonggi-do, Republic of Korea

KQA confirms that the certification result of GHG emissions and energy consumption reports of above company is proper.

Regulation Applied The GHG and Energy Target Scheme Guidelines Verification

Guidelines for GHG Emissions Trading Scheme

Verification Scope GHG emissions and energy consumption reports

(in the year of 2022)

GHG emissions total 1,108,658

(Unit: ton CO₂-eq)

Scope 1 **37,885** Scope 2 **1,070,773**

Energy Consumption 22,939

(Unit:TJ)

Verification Term 13 March 2023 ~ 30 March 2023

Date of Issue 31 March 2023

Korea Quality Assurance



(GHG·Energy verification body [2011-3rd] accredited by the ministry of environment.)

** The details regarding the range of this Verification Statement and requirement of the GHG and Energy target scheme guidelines can be obtained by requesting to the relevant organization.

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Association and Organization Memberships



Domestic associations and academies

Korean Association for Supporting the SDGs for the UN	Korea IPTV Broadcasting Association	KTOA (Korea Telecommunications Operations Association)	Korea Enterprises Federation
TTA (Telecommunications Technology Association)	Mobile Authentication Standards Association	5G Forum	K-META (Korea Metaverse Industry Association)
MEC Forum	SDN/NFV Forum	Korea Digital Content Association	Korea Association of Smart Homes
Korea Air Environment Association	Korea Smart Grid Association		

Associations and academies outside the country



About This Report

Overview

This report is the 18th ESG report published by KT. Through the publication of this report, KT intends to transparently disclose its ESG(environmental, social, governance) activities and performance in 2022. Furthermore, we hope that this report will serve as a communication channel to share information on KT's sustainability management strategies and direction. In addition, we will actively collect stakeholders' opinions and reflect them in our ESG management.

Frequency of Report Publication

Every year(latest publication: July 2022)

Period Subject to Reporting and Scope of the Report

This report covers KT headquarters and the branch offices nationwide from January to December 2022, includes some major business activities in the first half of 2023, and reflects the governance contents up to August 2023 due to the change of CEO. Major quantitative data were created based on data from the last three years to report trends according to time series.

Criteria for Report Creation and Verification

This Report complies with the GRI(Global Reporting Initiative) Standards 2021, which are guidelines for international reports on sustainable management, in order to disclose the results of our sustainable management more transparently. As prescribed by the GRI, this Report reflects the major agenda items of the UN Global Compact Principles and ISO 26000. Financial results have been compiled based on the consolidated financial statements according to the K-IFRS(Korean International Financial Reporting Standards). We have had the contents of the report verified by a third party to secure reliability and fairness, and the results are stated in the verification opinion.



Report distribution and feedback

Interested parties can download our ESG Report, which is published in the pdf format in both Korean and English. Please feel free to contact the address below if you wish to express your opinion or ask questions about our sustainable management or the contents of this Report.

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