

DIALOG'S ESG ROADMAP

In line with DIALOG's efforts to accelerate our ESG journey, this high-level roadmap provides an overview of the initiatives the Group intends to achieve in the short to medium-term.

Phase	Commitment towards ESG	Taking action in promoting sustainability
Timeframe	Short-term (2023-2025)	Medium-term (2026-2030)
Goal	<ul style="list-style-type: none"> All employees are aware and informed of our commitment towards ESG Clear roles and responsibility established in governance structure for sustainability related topics Baseline and Key Performance Index ("KPIs") set for goals 	<ul style="list-style-type: none"> Sustainability is integrated in each business functions group-wide All relevant employees managing sustainability topics are equipped with fundamental knowledge and skills to take actions Clear goals and KPIs for each material topics are well defined
Focus Area		
(a) Employee Communication	<ul style="list-style-type: none"> Communicate DIALOG's commitment to DIALOG's group-wide entities Create awareness and build capacity of employees across different function for ESG/climate-related topics Collect and establish relevant baseline KPI data for goals 	<ul style="list-style-type: none"> Continue to upskill employees and enable them to take actions Continue to communicate the initiatives to group-wide operational entities
(b) Governance	<ul style="list-style-type: none"> Establish clear roles and responsibilities within the governance structure for individuals or functions, who are accountable and responsible for sustainability topics and communicate it through public disclosure(s) Disclose which functions/positions sit in the SDWC Specify which position responsible to oversee (sustainability) policies Disclose board (committee) responsibilities for ESG/sustainability topics 	<ul style="list-style-type: none"> Establish and disclose clear process of engagement/reporting within the governance structure for sustainability-related topics Disclose the established or updated governance structure as recommended Establish governance structure where responsibility for sustainability is integrated within each of the functions
(c) Targets	<ul style="list-style-type: none"> Understand and comply to local and any other applicable regulations Collect and establish relevant baseline KPI data for goals Finalise the goals and KPIs for the material topics 	<ul style="list-style-type: none"> Establish detailed action plans for each of the target and roll out the initiatives to group-wide operation Monitor and track progress against the targets set Review and refine the approach in tracking progress against targets. Review the ambition level and revise/add targets if necessary
(d) Reporting	<ul style="list-style-type: none"> Communicate the commitment and goals publicly Reporting in reference to International Standards such as Global Reporting Initiative ("GRI") standards, Task Force on Climate-Related Financial Disclosures ("TCFD") recommendations or others where applicable Reporting by taking into consideration ESG ratings as a reference guide for disclosure requirements and evaluation 	<p>Further improve sustainability disclosures as below:</p> <ul style="list-style-type: none"> Communicate the progress against goals publicly Report in accordance to International Standards such as Global Reporting Initiative ("GRI") standards, Task Force on Climate-Related Financial Disclosures ("TCFD") recommendations or others where applicable Reporting taking into consideration of ESG ratings as a reference guide for disclosure requirements and evaluation