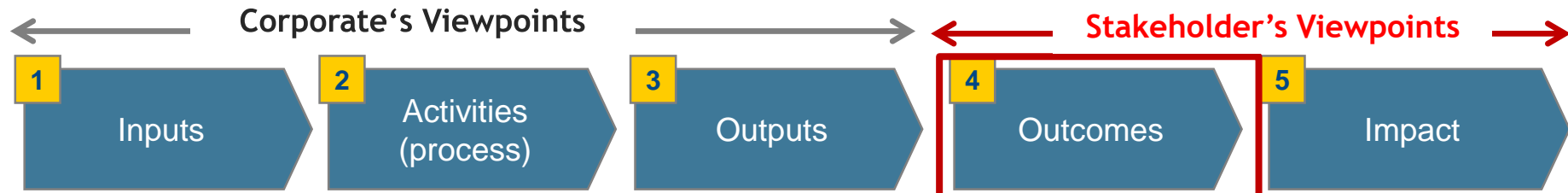


1. Capturing Social Performance in the Value Flow Chart



Description

- | | | | | |
|--|--|---|--|--|
| <ul style="list-style-type: none"> ■ The amount of resources used in the production process to produce output | <ul style="list-style-type: none"> ■ Process of creating social performance | <ul style="list-style-type: none"> ■ The number or amount of units generated by the activities | <ul style="list-style-type: none"> ■ Improvements made to the beneficiaries through delivering output | <ul style="list-style-type: none"> ■ Direct or indirect effects made on society |
|--|--|---|--|--|

Indicators

- | | | | | |
|--|--|--|--|--|
| <ul style="list-style-type: none"> ■ Human resources ■ Time ■ Money ■ Facilities / Space | <ul style="list-style-type: none"> ■ Corporate Culture ■ Employee Mindset ■ Company Programs, Policies ■ Employment of the disadvantaged | <ul style="list-style-type: none"> ■ # of production activities ■ Amount of sales ■ # of people who gained benefits | <ul style="list-style-type: none"> ■ Financial benefits ■ Acquisition of knowledge or skills ■ Changes of quality of life ■ Direct improvement of social costs | <ul style="list-style-type: none"> ■ Long-term and secondary effects ■ Influence on changes of social system |
|--|--|--|--|--|

Case

- | | | | | |
|---|--|---|---|---|
| <ul style="list-style-type: none"> ■ E.g. <ul style="list-style-type: none"> - # of people engaged in recruitment - Cost of resources for employment of the disadvantaged | <ul style="list-style-type: none"> ■ E.g. <ul style="list-style-type: none"> - Readiness of working environment - Coverage of recruitment of the disadvantaged | <ul style="list-style-type: none"> ■ E.g. <ul style="list-style-type: none"> - The number of disadvantaged employees | <ul style="list-style-type: none"> ■ E.g. <ul style="list-style-type: none"> - Financial benefits for employed the disadvantaged - Value of directly improved social cost for employing the disadvantaged | <ul style="list-style-type: none"> ■ E.g. <ul style="list-style-type: none"> - Indirect effects on change of their families' lives - Long-term value of improvement - Changes of social culture and laws |
|---|--|---|---|---|

2. Measurement Indicators of SK DBL Social Performance

	Environment (E)		Social (S)				Governance (G)	
Product	Reduction of resource consumption	Reduction of environmental pollution	Quality of life	Alleviation of inequality (poverty, gender, age, etc.)				
				Prevention of aberrant behavior (crime, substance abuse, etc.)				
				Stability of social institutions (family, health, safety, etc.)				
				Boosts in public interest (education, culture, community, etc.)				
Process	Material consumption	Energy consumption	Water consumption	consumer protection	safety	quality	Information	
				Labor	Jobs created for the disadvantaged			Shareholder protection
					Diversity and inclusion in corporate policies			Accounting transparency
					Safety and Health Management			Prevention of Corruption
Value chain	GHG emissions	Air Pollutant Emissions	Water pollutant emission	Mutual growth	Fairness of contract execution	SHE practice for suppliers	Violation of laws	
					Support and cooperation	Purchase of global fair-trading		
					Philanthropic Purchase			
Community	Waste disposal	Social Contribution	Philanthropic projects					
			Employee Volunteering & Donations					
			Community protections for safety and health					

3. Work Flows of Measuring Social Performances (SK DBL)

