



Environmental, Social, Governance (ESG) Report



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Table of Contents

About ImOn Communications	1
Message from our CEO	2
Who we are	3
Our Commitment to ESG	6
Environmental	8
Reducing our Carbon Footprint	9
Building Reliable, Energy-Efficient Fiber Networks	12
Product Stewardship and Innovation	14
Social	15
Diversity, Equity, & Inclusion	16
Talent Attraction and Engagement	17
Safety & Well-Being	19
Digital Divide and Digital Inclusion	22
Community Impact	24
Governance	25
Corporate Governance	26
Customer Satisfaction	27
Data Security & Privacy	28
Business Continuity and Risk Management	29
Material Issues Definitions	30



About ImOn Communications





Message from our CEO

I am delighted to present ImOn Communications' Environmental, Social, and Governance (ESG) Report for 2023. At ImOn, we believe that our success is not only measured by financial performance but also by our commitment to making a positive impact on the world around us. Our dedication to ESG principles continues to be a driving force in shaping the future of our company and the communities we serve.

Environmental Stewardship:

ImOn continues our commitment to environmental sustainability. Throughout 2023, we continued to make strides in minimizing our carbon footprint. Our investments in energy-efficient technologies, renewable energy sources, and responsible waste management practices underline our dedication to environmental stewardship. By leveraging innovative solutions, we aim to contribute to the broader global effort to combat climate change.

Social Responsibility:

ImOn recognizes the profound impact we have on the communities we serve. Our social responsibility initiatives are designed to enhance the well-being of our employees, customers, and society at large. Our corporate culture principles have always embraced diversity, equity, and inclusion. We promote these values in hiring, foster an inclusive culture, and value a diverse workforce where every employee feels valued, respected, and heard. In 2023, we intensified our efforts to attract and engage employees, offering professional development opportunities, competitive wages, and comprehensive benefits. By championing an engaging workplace culture that values differences and promotes equal opportunities, we strive to be the employer of choice in our communities.

Our commitment to social responsibility extends beyond the workplace. ImOn has actively engaged with local communities

through philanthropic initiatives, supporting education, health, and community development. We firmly believe that by investing in the social fabric of the areas we serve, we contribute to building stronger and more resilient communities.

Governance Excellence:

Strong governance is a foundation of ImOn's success. Our commitment to upholding the highest standards of corporate governance is evident in the ethical conduct, transparency, and accountability that define our business practices. In 2023, we continued to enhance our governance material issues, ensuring that ImOn remains a trusted partner for our stakeholders. The emphasis on integrity and customer satisfaction reinforces our commitment to long-term value creation.

As we look to the future, ImOn remains resolute in our dedication to ESG principles. We recognize that sustainable business practices are not just a responsibility but a catalyst for innovation and growth. By aligning our values with the expectations of our stakeholders, we aim to create lasting positive change.

I extend my sincere gratitude to our colleagues, customers, and the communities we serve for their continued support on our journey. Together, we will continue to shape a sustainable, inclusive, and prosperous future for ImOn Communications.

Sincerely,

Patrice M. Carroll

Patrice M. Carroll
President and CEO
ImOn Communications





Who we are

Creating connections one person at a time.

- Connecting with our Colleagues
- Connecting with our Customers
- Connecting with our Communities

Creating connections one person at a time.

ImOn, at its core, is dedicated to fostering meaningful connections within the community. Whether engaging with colleagues, customers, or the wider community, ImOn prioritizes building authentic connections. This commitment is not just a part of ImOn's mission but is central to its identity. By recognizing the value of personal connections, ImOn seeks to enhance the overall experience for everyone involved—nurturing a culture that values collaboration, understanding, and community engagement. ImOn's approach is a testament to its belief that true success is not just about providing exceptional services but also about creating a positive impact on the people and communities it serves, one connection at a time.



**WE'RE KEEPING
OUR COMMUNITY
CONNECTED.**



The ImOn Story

ImOn Communications is an award-winning provider of telecommunications services for residents and businesses in Eastern Iowa. From the valued customers we connect with through our high-quality services, to the employees we connect with through exciting career opportunities, ImOn is all about creating connections.

ImOn was founded in March 2007 and is headquartered in Cedar Rapids, Iowa. ImOn started by delivering high-speed Internet, cable TV, and phone service to residents of Cedar Rapids. In 2008, Cedar Rapids and surrounding areas experienced a historic flood, with record breaking river levels. Like many businesses and residents in the area, ImOn was affected by the flood and lost our office, call center, and some of our infrastructure, however because of our resilient infrastructure, we were able to quickly get our local businesses reconnected and operational. As a result of helping local businesses get reconnected during the flood recovery, ImOn was able to expand our services into the Cedar Rapids business market.

Since the historic flood, ImOn has come back better than ever. In 2011, ImOn began building our fiber-optic network, and was the first company in the area to offer fiber-to-the-home services.

ImOn understands the importance to our communities of resilient infrastructure in information and communication technologies. In 2020, during the global pandemic, Cedar Rapids also experienced a major derecho, which swept through the Cedar Rapids community knocking out power across the entire 75 square miles of the city. Because of our resilient network, and our dedicated employees, within 3 weeks we had all service to business customers restored and 97% of residential customers' service was restored.

Today, we continue to expand both our service areas and our product offerings, and now offer advanced broadband services, digital TV, high-speed Internet, and phone services to both residents and businesses in

Linn, Johnson, and Dubuque counties. Also in 2023, ImOn Communications completed an acquisition that expanded our services into Siouxland.

ImOn's growth and success over the past decade are thanks in large part to our reputation for our technically advanced network, outstanding customer service, experienced, knowledgeable, and friendly personnel, and superior products. Our philosophy is the same today as it was when we started, to offer top quality products and services, provide exceptional customer service, employ local people, and support the communities we serve.

At ImOn, we take pride in doing things a little differently than other telecommunication providers and commit to WOW every customer. We take pride in our ImOn brand, and we appreciate our corporate responsibility in Environmental, Social and Governance Issues.

ImOn Wow'em Moments

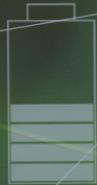
At ImOn, we believe in doing everything we can to WOW every customer. We start by providing reliable, award-winning service backed by superior, local customer support. Working for you night and day - that's the ImOn Difference!

What is a wow'em moment? Sometimes the moment can represent a large gesture, but more often than not it's the little things that our local employees do each day that can make you smile or brighten your day. It is the technician that completed your install and made sure you understood how all your services worked before leaving, the employee that helped deliver Meals on Wheels, a technician who helps shovel your driveway, or the customer care representative that always has a smile and positive attitude when you call.

At ImOn, we strive to create these moments of excellence for everyone we encounter in the communities we serve. It's part of our company culture, and we are committed to doing our part to make a positive difference in the lives of the people we touch each and every day.



Our Commitment to ESG



At ImOn Communications, sustainability and responsible corporate conduct have been ingrained in our culture since the inception of our company. As we proudly present our inaugural ESG report, we want to emphasize that our commitment to Environmental, Social, and Governance (ESG) principles is not a recent development but rather a foundational aspect of who we are.

From the very beginning, our company has been shaped by a vision that extends beyond mere profitability. Our commitment to ESG is deeply rooted in our organizational DNA, reflecting our understanding that businesses play a crucial role in shaping the future of our planet, supporting communities, and fostering ethical governance. Our founders laid the groundwork for a company that values sustainability, diversity, and ethical business practices, setting the stage for the comprehensive ESG approach we embrace today.

Our commitment to ESG is intricately tied to what we refer to as the "3C's": Colleagues, Customers, and Communities. These pillars are not just strategic considerations but the very foundation upon which our ESG approach is built. The 3C's represent our acknowledgment of the interconnectedness between our internal practices, customer relationships, and our broader impact on the communities we serve.

In 2023, we took a significant step in defining our ESG priorities. This process involved an assessment of issues that are not only important to our business success but are also of high priority to our stakeholders. The result of our materiality assessment are the 12 material issues below that form the core of our ESG strategy. These issues serve as our compass as we navigate the dynamic landscape of ESG.

 <p>ENVIRONMENTAL</p>	<p>Colleagues + Customers + Community</p> <ul style="list-style-type: none"> • Reducing our Carbon Footprint • Building Reliable, Energy-Efficient Fiber Networks • Product Stewardship and Innovation 	
 <p>SOCIAL</p>	<p>Colleagues</p> <ul style="list-style-type: none"> • Diversity • Talent Attraction and Engagement • Safety & Well-Being 	<p>Customers + Community</p> <ul style="list-style-type: none"> • Diversity • Community Impact • Digital Divide / Digital Inclusion
 <p>GOVERNANCE</p>	<p>Colleagues</p> <ul style="list-style-type: none"> • Corporate Governance <p>Community</p> <ul style="list-style-type: none"> • Business Continuity and Risk Management 	<p>Customers</p> <ul style="list-style-type: none"> • Customer Satisfaction • Data Security & Privacy

As we present this ESG report, we invite our stakeholders to journey with us. Our commitment to ESG is not just a disclosure; it is a living testament to our dedication to building a sustainable, ethical, and responsible future. We recognize the challenges ahead, but with our foundational principles, the 3C's, and our defined material issues, we are confident in our ability to create meaningful and lasting positive impact.



Environmental

Because of the direct impact to our communities, our customers, and our colleagues, environmental stewardship is integrated into ImOn Communications core culture. ImOn's approach balances the diverse needs of our communities, customers, and colleagues while driving positive change. We remain committed to monitor, report, and rectify any environmental concerns that may arise. We also regularly meet with City officials to ensure we are aware of any concerns that come through the City. Furthermore, we actively engage with relevant stakeholders to foster a collaborative approach towards addressing environmental issues.

Our commitment to environmental stewardship is not just an organizational duty; it's a demonstration of the respect for our communities, our customers, and our colleagues, showcasing our unwavering dedication to a sustainable future. Below are some examples of our efforts to increase efficiencies, create a circular economy through our product stewardship, and reduce our carbon footprint.

Reducing our Carbon Footprint

In 2023, ImOn Communications completed our first Decarbonization Roadmap with a target to reduce our emissions 42% by 2030 from our 2022 baseline. Our Decarbonization Roadmap has actionable opportunities that drive energy, cost, and carbon savings by 2030. While our initial focus is on Scope 1 emissions and Scope 2 emissions, we will continue to review and update our Decarbonization Roadmap to include Scope 3 emissions, as applicable.

Throughout the Decarbonization Roadmap process we:

- Completed a quantification of the carbon impact of decarbonization levers.
- Completed ImOn target-setting recommendations, based on feasibility analysis.
- Created a sequenced decarbonization roadmap identifying OpEx, CapEx, ROI, and total carbon reductions through 2030, including milestones and checkpoints for company target setting.

Increasing Efficiency of our Fleet

As a company that deploys fleet vehicles, we know our efforts to optimize our fleet make a difference in reducing our emissions. We are using new technologies to ensure we can make data-driven decisions to decrease our impacts to the environment.

Fleet Telematics, Vehicle Monitoring and Fuel Monitoring

Over the past several years we have been leveraging data to decrease environmental impacts of our fleet. In 2023, 100% of our fleet has Fleet Telematics installed. We use this technology to gather data and provide insights into various aspects of fleet operations.

- **Fuel Efficiency:** Telematics systems has helped reduce idling time and promoted fuel-efficient driving behaviors, which have led to fuel cost savings.
- **Maintenance:** Our systems can track vehicle diagnostics and maintenance schedules, which allows ImOn to do proactive maintenance and reducing the risk of costly breakdowns.
- **Vehicle Utilization:** Finally, monitoring vehicle usage has helped ImOn optimize the allocation of vehicles and resources, ensuring that each vehicle is used to its full potential.

Using our fleet data to make data-driven decisions, we have been able to optimize fuel efficiency across our fleet.



Home Garaging

We offer Home Garaging to our employees' assigned fleet vehicles. Our Home Garaging program allows us to reduce unnecessary driving to and from an ImOn facility at the beginning of a shift and helps keep our employees in the communities where we provide services. We are able to reduce vehicle emissions by using our GPS service to dispatch our field employees directly from their home to their first appointment, and to ensure the last appointment of the day is close to their home whenever possible.

Fleet Repair and Maintenance

Vehicle maintenance is handled by our qualified third-party maintenance provider that follows strict standards and guidelines for proper disposal of waste. Working with our partner, we have increased efficiency and reduced cost of our fleet maintenance.

Fleet modernization

ImOn has upgraded 15% of our fleet in the past year. This fleet modernization effort has helped to increase the average MPG of the field technician fleet. This effort has also reduced the average age of our field technician vehicles, which will result in lower maintenance cost.

Electric Vehicles

Finally, our team continues to monitor the evolution of electric and hybrid vehicles. We are investigating electric vehicles and how they would integrate into our fleet. We are investigating initiating an EV pilot program in late 2024.



Increasing Efficiency of our Offices

At ImOn Communications we continually seek opportunities to minimize our environmental footprint. This extends beyond financial considerations; it encompasses our dedication to responsible environmental stewardship within our office working environments.

Water conservation efforts are integral to our operations, and we are efficient in our use of resources. Inside our offices, we've installed bottle filling stations to promote reusable water containers, minimizing single-use plastic waste.

Within our office spaces, we've implemented a recycling program, which includes strategically placed recycle bins.



Since 2020, our approach to paper and printer settings has been transformative. We've focused our efforts on reducing the number of copiers, establishing default settings for double-sided printing, and curbing demand through increased utilization of online collaboration tools and electronic formats for presentations and reporting.

As part of our commitment to paper reduction, we've also incentivized paperless billing for our customers, offering monthly credits for those enrolled in autopay with paperless billing and implementing a fee for paper bills. These efforts have yielded significant results, with over half of our customers opting for paperless and autopay services and a 37% reduction in the number of customers receiving paper bills since 2019, aligning our environmental initiatives.

In 2023 we continued to digitize our operations with the introduction of tablets for our field teams, which includes our construction, inspectors, sales, install, and service teams. The connected tablets have reduced paper waste, reduced errors, increased efficiency and productivity, increased customer experience, and increased our ability for data analytics. Investing in technology and digitization demonstrates ImOn's commitment to long-term growth and sustainability.

These efforts collectively reflect our holistic approach to environmental sustainability and ensure we are making a difference every day as we seek operational efficiencies within our office environments.

Building Reliable, Energy-Efficient Fiber Networks

In our commitment to environmental sustainability, we place a strong emphasis on building reliable, energy-efficient fiber networks. Our adoption of fiber-optic technology is a testament to our dedication to minimizing our carbon footprint while providing exceptional service to our customers. Fiber-optic technology is not only the fastest broadband option available, but it is also the most environmentally friendly.¹ Compared to copper broadband alternatives, fiber technology utilizes more sustainable materials, resulting in a smaller carbon footprint and reduced waste and pollution.

Fiber-optic technology is also more resilient than other broadband technologies. The fiber bundle is wrapped in thick cladding and further insulated inside a buffer layer to protect it from water, weather, and temperature extremes.

Furthermore, the energy efficiency of our fiber networks extends beyond consumer benefits.



We are actively reducing our own energy consumption through operational upgrades and digitization. By transitioning from older technologies to newer, more energy-efficient solutions, such as fiber optics and low-carbon natural gas generators, we are making significant strides in reducing our corporate and network real estate footprint.

We are also investing in remote diagnostics, resilient infrastructure, and self-installation options, all of which reduce technician dispatches, truck rolls, and fuel consumption. As we migrate from heavier, energy-intensive legacy hardware to leaner, virtual solutions, we anticipate substantial reductions in Scope 2 emissions, aligning our operations with sustainable practices while continuing to provide reliable connectivity to our customers.

¹) Telefonica "Connectivity solutions Life Cycle Assessment" Published in 2023.
<https://www.telefonica.com/en/wp-content/uploads/sites/5/2022/03/connectivity-solutions-life-cycle-assessment.pdf>

Reliable Networks

Creating Connections One Person at a Time. Our mission statement requires us delivering reliable broadband service.

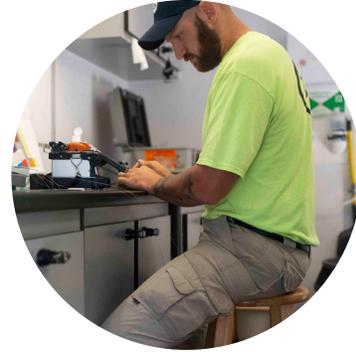
Weather may be unreliable, but our service cannot be. After several significant natural disasters, ImOn Communications has invested heavily in our network to ensure we can reliability complete our mission.

We have also significantly invested in network redundancies to provide customers an uninterrupted experience.

Over 90% of our technical facilities have external generators. We have invested in longer-life equipment to monitor our systems to ensure they can perform when needed. Facilities without generators are configured to allow the use of portable generation trailers in the event of an outage.

Our core routed network is meshed and offers optionality when it comes to the routing of our network traffic, thus protecting against service disruption in the event of an unexpected interruption on any given route.

Because of our robust network design and our digital support tools, we also see a reduction in technician truck visits in the first place, which increases efficiency of our fleet.



Energy-Efficient Networks

One of the benefits of our fiber-optic technology, is it requires less energy than broadband alternatives¹ and will also help our customers reduce their environmental footprint.

Fiber-optic technology is by far the most energy efficient broadband technology. Not only does fiber provide consumers with the fastest possible internet speeds, it is also better for the environment than copper broadband. It uses more sustainable materials, has a smaller carbon footprint and reduces waste and pollution. By migrating from heavier, energy-intensive legacy hardware to leaner, virtual, and more energy-efficient solutions, we expect to achieve material reductions in emissions tied to our baseline operations today, even adjusted for planned growth.

An Energy Efficient Network also means innovation and investment in remote diagnostics, more reliable and resilient infrastructure and hardware, equipment that can be self-installed, and improvements to call center help-desk effectiveness and first-time repair quality, which all serve to reduce technician dispatches to customer locations, truck rolls and gallons of fuel consumed. These activities are reducing our energy consumption through upgrades and digitizing our operations.



¹) Telefonica "Connectivity solutions Life Cycle Assessment" Published in 2023.
<https://www.telefonica.com/en/wp-content/uploads/sites/5/2022/03/connectivity-solutions-life-cycle-assessment.pdf>

Product Stewardship and Innovation

At ImOn Communications, we are committed to product stewardship and innovation, embracing a circular economy approach to minimize waste and maximize resource efficiency. Responsible end-of-life management for all our products and hardware is a paramount aspect of our sustainability efforts.



This includes reducing product packaging to minimize environmental impact. Our goal is to divert 100% of consumer modems, set-top boxes, network devices, and other electronics from landfills. To achieve this, we employ strategies such as refurbishment, redeployment, and recycling. When equipment cannot be reused, we explore resale options through approved vendors and, as a last resort, ensure responsible scrap and recycling practices. Managing reverse logistics processes for consumer modems and network hardware is a dedicated endeavor that aligns with our commitment to achieving 100% landfill avoidance. We also collaborate with a third-party vendor to find buyers for discontinued or end-of-life customer premise equipment (CPE) and responsibly harvest reusable parts or recycle equipment that cannot be resold.

ImOn Communications remains dedicated to pioneering innovative approaches to product stewardship that contribute to a more sustainable future.



Social

In the Social section of our ESG Report, we focus on our commitment to people — our colleagues, customers, and the communities we serve. At ImOn Communications, we believe that business success is deeply intertwined with social responsibility, and the “ImOn Difference” means making a meaningful difference in the lives of all those we touch.

This section explores our efforts to foster diversity and inclusion, ensure safety, bridge digital divides, and create positive impacts in the lives of those we engage with.

Our goal is to enrich the lives of our employees while making every community we touch better, in order to create a more connected and inclusive society.



the right
connections
make all the
difference
www.ImOn.net

Diversity, Equity, & Inclusion

At ImOn Communications, we believe in the transformative power of connections. Our purpose is “Creating connections, one person at a time.” Our commitment to diversity and inclusion is woven into the fabric of who we are, reflecting our dedication to fostering a culture where every individual feels valued, respected, and heard.

We recognize that our colleagues are the heart of our organization, each bringing a unique perspective and set of experiences. We celebrate this diversity, understanding that it fuels innovation, creativity, and growth. We are committed to providing an inclusive workplace where all voices are heard, and opportunities are accessible to everyone.

Our dedication to diversity extends beyond our walls to our customers. We are committed to understanding and meeting the diverse needs of our customers, embracing their unique backgrounds, and ensuring that every interaction reflects our commitment to inclusivity.



We understand that our responsibility extends beyond business, reaching into the communities we serve. We actively seek opportunities to support and uplift the diverse communities in which we operate, fostering connections that create lasting positive change.

At ImOn Communications, diversity and inclusion are not just ideals; they are the essence of who we are. We are united in our pursuit of a world where every person is valued, respected, and heard, and we are dedicated to making that vision a reality—by creating connections, one person at a time.

Talent Attraction and Engagement

In our commitment to excellence, nothing takes precedence over the dedicated individuals driving our success. We firmly believe that by investing in our people, we foster an environment where dedication, innovation, and customer-centricity flourish, and where our team members thrive both personally and professionally. It's this dedication to our team that fuels our continued pursuit of excellence and distinguishes ImOn Communications as an employer of choice.

Along this journey, we have been honored with regional awards, including the Des Moines Register's "Top Place to Work" awards in 2022 and 2023. This award was driven by our employees and in response to our Employee Engagement Survey responses and validates our commitment to our culture and our employees!



Culture is the key to our Employee Attraction, Engagement, and Retention

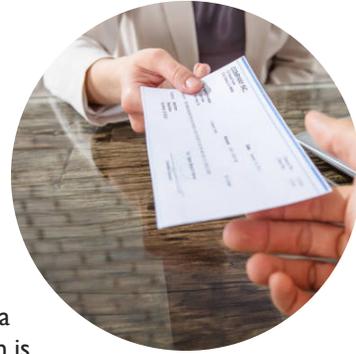
It all begins with cultivating our ImOn Communications culture into more than just a workplace; we share a passion for "Creating Connections One Person at a Time" and fostering a fun and rewarding work environment. We strive to go above and beyond the everyday expectations of what we do and how we do it for our customers and each other. We are driven, empowered, and have a high level of accountability. Over the past year, ImOn Communications has increased our headcount by 13.4%. In addition to increased headcount, in the past year, 13% of our employee base received internal promotions and advancements. With our growth, we believe the emphasis on our culture is key to ensure we continue to innovate and welcome new ideas from all individuals in our organization.



Competitive Employee Compensation & Benefits

Our Talent Attraction and Engagement continues past culture and ensures we are offering competitive employee compensation and benefits that reflect our deep respect for our diverse workforce.

Our commitment extends to providing inclusive health and welfare benefits, free flu clinics, robust paid time off policies, volunteer time off, parental leave programs, and a 401(k)-matching initiative. Our employees can also get discounted rates on their ImOn Internet, cable TV, and phone if they live in a serviceable area. Finally, ImOn cares about our employees, which is why we offers free and confidential professional short-term counseling to employees who may have personal and/or work-related problems.



Professional Growth

At ImOn Communications professional growth is nurtured, and leadership is cultivated to drive transformative outcomes. We are also transitioning to "Career Map" model to aid in Career Progression. This is beneficial to our current and future employees to have a defined road map of competencies and skills needed to achieve promotions and levels within the organization.

ImOn Communications offers more than 50 training opportunities a year to our employees. On average, each employees receives 10 hours of training opportunities per year.



A few Training Opportunities are highlighted below:

- **Leadership Academy** – According to a study performed by the Harvard Business Review, nearly 50% of first-time managers/leaders underperform in the first 18 months after assuming the position. ImOn Communications provides leadership development early on in a high-potential employee's career, to smooth the transition from individual contributor to leader and create a higher probability of success for that individual.
- **FIT Program** – Kirkwood Community College's Flexible and Innovative Training (FIT) provides a catalog of professional development opportunities presented by a wide variety of business leaders and instructors. Each class gives participants the chance to share and learn best practices, while building a network of other like-minded professionals.
- **Leadership Lunches** – Continued education and learning is imperative to the success of ImOn's leadership group. Leadership Lunches are designed to tackle ImOn specific topics, providing hands-on learning and collaboration between colleagues.
- **National College of Technical Instruction (NCTI)** – NCTI is the preeminent training for broadband and wireless professionals. NCTI's training content help employees thrive in the ever-changing environment of broadband. A broad range of topics have been narrowed down by ImOn and implemented into our career pathing for the residential install team.

Safety & Well-Being

Ensuring the safety and well-being of our dedicated team members is a top priority at ImOn Communications. With over half of our workforce operating in field and challenging physical environments, our commitment to their safety is paramount.

We take proactive measures to keep our team members safe, protected, and well-prepared for any situation. Our dedication is reflected in the comprehensive practices we have established and consistently reassessed. From the implementation of advanced Fleet Telematics to monitor and enhance vehicle safety, to our Wellness Program promoting overall health and well-being, we take a holistic approach in our pursuit of safety excellence.

We diligently track our safety progress through monthly Safety Training sessions and a robust Technician/Install Training Program, ensuring our team is equipped with the latest safety knowledge and skills.

In addition to our robust health and safety policies, our Safety Key Performance Indicators (KPIs) and goals are integral to our safety strategy, holding us accountable and driving continuous improvement.

At ImOn, safety is not just a priority; it's a way of life, and we are committed to safeguarding our team members in their daily endeavors.

Wellness Program

ImOn Communications also values the wellness of every employee and offers a comprehensive wellness program for its employees through different wellness related programs offered during the benefit year. Examples of the events include, but are not limited to: Health Risk Assessments, Individual Coaching Sessions, Flu Shots, Educational Presentations, Group and Individual Challenges, Volunteer Opportunities, Physical Activities, and Mental Health. Employees are encouraged to participate in biometric screenings which gives each employee an overview of their overall physical health. The goal of the holistic Wellness Program is to provide resources and activities to help support our employees with their physical well-being, their mental well-being and offer resources to live a healthy lifestyle in and outside of work.



Employees are encouraged to participate in the wellness activities through a wellness points incentive program. Employees will receive a predetermined number of points based on the activity they choose to participate in. Wellness activities are carefully selected by the ImOn Wellness Team and include activities that are at the core of ImOn beliefs. Wellness activities are offered throughout the year and can range from weeks long programs to one hour training and motivational activities. Employees are also encouraged to volunteer, create their own work life balance, and are given tools to help cope with everyday stress.

At the close of the benefit year, points will be totaled and an employer contribution to the employees' Health Savings Account (HSA) will be applied based on points earned and contributor level.

Safety KPIs

ImOn Communications is fully committed to maintaining a safety-focused culture as demonstrated by our robust health and safety policies. In addition, our safety Key Performance Indicators (KPIs) play a crucial role in measuring and improving our performance in this area. These key indicators include the Recordable Injury Rate (RIR), the Lost Time Case Rate (LTC), the Lost Workday Rate (LWD), Days Away/Restricted or Job Transfer (DART), and the Severity Rate (SR), all of which help us closely monitor the safety and well-being of our workforce. The Safety key indicators are reviewed every month with the Board of Directors and the Executive Leaders.



In demonstration of our dedication to safety, we're thrilled to share several of our KPIs saw significant improvements from 2022 to 2023, including our RIR, LTC, LWD, and DART.

These achievements underline our commitment to creating a safe and secure work environment for our employees. As we continue to prioritize safety, these KPIs serve as valuable benchmarks for our progress and our enduring mission to protect and support our team members.

Driver Safety Scorecard

In our ongoing commitment to safety, ImOn Communications is pleased to report substantial advancements in our fleet management safety with the implementation of Fleet Telematics and our Driver Safety Scorecard. Over the last two years, our average fleet score has shown impressive growth, increasing by 12% since July 2021. Even more encouraging is the progress made by our lower-performing drivers, who have increased their average score by a remarkable 61% during the same period.



We've also made significant strides in distance per occurrence, raising this metric by 1 mile from 2022 to 2023 and nearly 8 miles from July 2021. Occurrences encompass a range of critical safety factors, including speeding, seat belt usage, harsh cornering, hard braking, hard acceleration, and possible accidents. These achievements reflect our unwavering commitment to creating a safer and more responsible fleet, ensuring the well-being of our employees and the broader community.

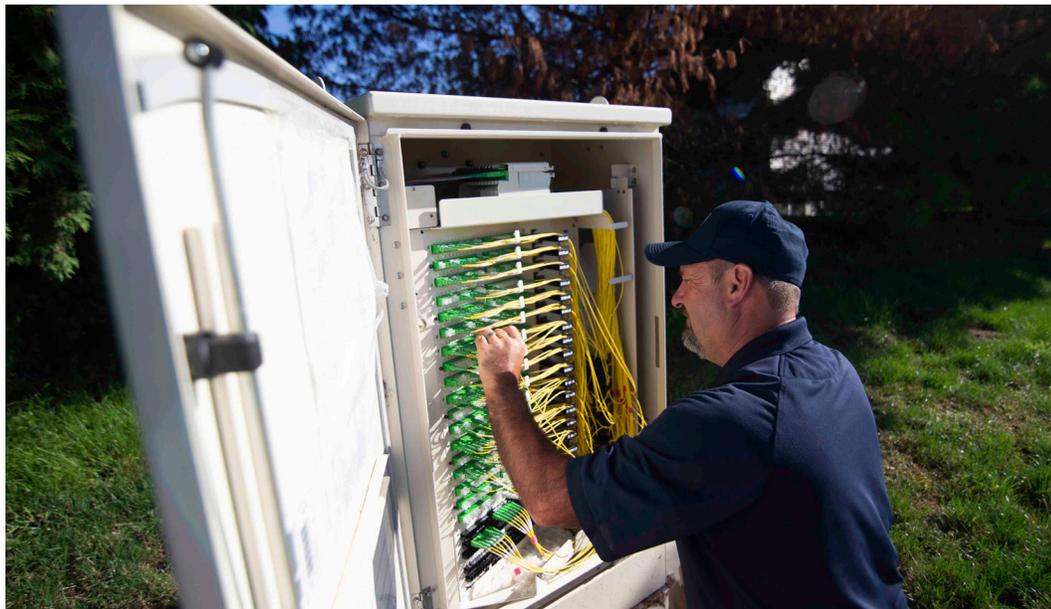
Safety Program

ImOn Communications has built a robust and comprehensive employee driven safety program. Beginning with orientation, new field employees are introduced to basic safety topics including, but not limited to; slips, trips and falls, workplace ergonomics, hazard communication (HazCom), emergency preparedness, back safety, personal protective equipment (PPE), bloodborne pathogens, extreme weather, work zone traffic control, electrical safety, and miscellaneous hazards. All new field employees are also required to complete a ladder certification program designed with classroom training, field training, and physical observation before they receive a ladder. When necessary, field employees are required to complete an aerial lift device certification program designed with field training, classroom training, and a physical observation before being allowed to operate an aerial lift device without the presence of a certified operator.



The level of commitment to safety is then furthered as employees attend monthly safety meetings on various topics. These topics can be refresher courses or new material as needed. These safety meetings consist of safety standdowns where previous near miss and/or actual incidents are discussed. Employees are encouraged to use the time as an open dialogue opportunity to get real life feedback from their peers. These meetings are used to discuss both leading and lagging safety performance indicators.

One of the most recent changes to prevent injury amongst field workers has been to reduce the weight of everyday use twenty-eight-foot extension ladders. As part of an effort to reduce back injury as well as other injuries associated with carrying large ladders the individual weight of the ladders has been reduced by eighteen pounds (from seventy-three pounds to fifty-five pounds).



Divide and Digital Inclusion

In our commitment to social responsibility, ImOn Communications is dedicated increasing the coverage, access, and affordability of our network and services to help all users connect to a digital society. Connectivity and Accessibility is at the core of our mission, and we actively work to ensure that all individuals, regardless of their background or circumstances, have equitable access to the digital world.

Free Community Wi-Fi

ImOn Communications believes in supporting and investing in the communities we serve. One way to bridge the digital divide is by providing free public Wi-Fi in the communities we serve. ImOn knows Internet connectivity is an important part of our daily lives so offering free public Wi-Fi makes Internet access readily available where we work and play. Free public Wi-Fi not only enhances the quality of life for residents and visitors to our community, but it is also a step forward in making our communities “connected” communities. Public users can get up to 2 hours of free access daily and during the global Coronavirus Pandemic the 2-hour limit was removed to better support our communities. Current ImOn residential Internet customers receive unlimited access to our Community Wi-Fi. We also cover special events with temporary Wi-Fi for our communities as needed.



The ImOn Free Wi-Fi network is a commercial grade, state-of-the-art network which utilizes a series of access points throughout the city that are connected to ImOn’s high-speed 10 gigabit fiber optic network. That means the Wi-Fi network can offer fast speeds and can handle hundreds of simultaneous users.

E-Rate Program

ImOn Communications is dedicated to enhancing digital inclusion and addressing the digital divide through our active participation in the E-Rate program. By providing affordable broadband services to schools and libraries, we are enabling equitable access to educational and informational resources. This program empowers underserved communities, bridging the digital gap and fostering opportunities for individuals who might otherwise be left behind. Our commitment to E-Rate is an example of our mission to creating connections while promoting digital equity, ultimately enhancing the lives of the people in our communities.



Digital Inclusion

In our pursuit of open internet, we advocate for net neutrality and equal access to online resources, ensuring that everyone can freely access the vast wealth of information and opportunities the internet offers. ImOn Communications agrees that consumers should have unrestricted access to content on the Internet and their privacy should be protected by their Internet Service Provider (ISP). We also adhere to other regulatory programs to protect a consumer's privacy - (Customer Proprietary Network Information – CPNI). ImOn will always protect customer information and does not use consumer data without consent for marketing purposes. ImOn doesn't engage in unlawful or anticompetitive discrimination against websites, streaming video services, and voice applications that may compete with traditional services we offer. ImOn also does not block or throttle consumer access to lawful internet content consistent with our acceptable use policy. Finally, ImOn doesn't offer pay-for-priority services, meaning we do not speed up access to individual websites in exchange for compensation. We treat all websites the same. ImOn continues to invest in our networks to give consumers the internet speed, capacity, and services they want most. ImOn Communications believes that by fostering digital inclusion, we empower our community members with the tools and knowledge they need to thrive in an increasingly digital world, and together, we create a more connected, informed, and inclusive society.



Affordable Connectivity Program

ImOn Communications is proud to participate in the government's Affordable Connectivity Program (ACP), a pivotal initiative aimed at bridging the digital divide in our communities. Through our active involvement in this program, we are taking proactive steps to ensure that individuals and families, regardless of their economic circumstances, have access to essential high-speed internet services.



The ACP provides subsidies to eligible households, empowering them to connect to the internet and access critical online resources such as education, job opportunities, telehealth, and government services. By participating in this program, we are not only providing affordable internet options but also contributing to the overall well-being of our community members.

We firmly believe that the digital divide should not be a barrier to anyone's access to the opportunities and resources available online. Our participation in the ACP reflects our dedication to building a more inclusive, connected, and equitable society. We are proud to be a part of this transformative program that enriches the lives of those we serve and strengthens our communities.

Community Impact

At ImOn Communications, our commitment to the communities where we operate runs deep. We are dedicated to not only providing exceptional services but also actively engaging with and contributing to the betterment of these communities. Strengthening our ties with the places we call home is not just a duty; it's a heartfelt responsibility.

Being a local company, we know all about being there to lend a helping hand and the importance of taking pride in your hometown. Supporting the organizations that keep our communities thriving has always been one of our passions. We are happy to support schools and nonprofits in communities we serve through monetary, in-kind advertising, and service donations. ImOn supports over 150 nonprofits and community groups which span across the communities we serve, and we remain focused on giving to organizations whose mission falls into the following areas: education, arts and culture, economic development, and social services. We contribute to our communities through various means, including monetary donations, in-kind advertising support, and service donations. Our commitment is unwavering, and our dedication to community growth remains at the forefront of our mission.

We also encourage our employees to volunteer in community activities and to contribute to philanthropic efforts. Each employee gets Volunteer Time off to connect with their communities through volunteer opportunities. It's through this collaborative spirit that we aim to create lasting and meaningful change.

For more information on our community impact, please visit www.imon.net/imon-difference/imon-community





Governance

Finally, we will discuss the guiding principles and practices that lay the foundation to ImOn Communications' commitment to responsible corporate conduct.

Our governance framework is designed to benefit not only our colleagues but also our valued customers and the communities we serve. Through Corporate Governance, we prioritize our colleagues, fostering a culture of transparency and accountability.

Our emphasis on Customer Satisfaction and Data Security & Privacy reinforces our dedication to exceeding customer expectations and safeguarding their information.

Additionally, we explore our approach to Business Continuity and Risk Management, demonstrating our commitment to the stability and resilience of the communities we touch.

Our continued focus on our colleagues, customers, and the communities we serve is our guiding principle approach to Governance.

Corporate Governance

At ImOn Communications, we take pride in our commitment to strong corporate governance, a cornerstone of our values that extends far beyond investors interests. Our Board and senior leadership team are dedicated to a governance framework that not only safeguards the long-term interests of our investors but also empowers and benefits our employees.

Central to our governance approach is the Board's focus on overseeing the management of the company and promoting the best interests of ImOn Communications and its investors. This commitment to stewardship has led us to continually review and enhance our governance structure, including the appointment of Independent Directors, reinforcing our dedication to transparency and accountability.



Our Board further demonstrates its commitment to governance excellence through the establishment of two crucial committees: the Audit Committee and the Compensation Committee. These committees, operating under comprehensive charters, play pivotal roles in overseeing our business and operations, including their impact on the economy, environment, and our valued team members.

Our Board also has a focused approach to ESG that prioritizes key topics that align with our business and assigns clear ownership of topics. ImOn is working to improve our ESG transparency and communication through this ESG Report and updated information on our website.

The collaborative relationship between our Board and the executive team fosters an environment where strategic challenges and opportunities are thoroughly discussed. This collaborative approach enhances risk oversight, guiding our management's decision-making processes related to strategy, operations, and our organizational culture. ImOn Communications continues its commitment to continuous improvement, regularly reviewing governance practices, regulatory obligations, and emerging best practices recommended by recognized governance authorities. Through our dedication to strong corporate governance, we not only build investor trust but also ensure that our employees thrive in a culture of transparency, accountability, and ethical leadership.

Customer Satisfaction

In our commitment to robust governance practices, ImOn Communications places a strong emphasis on customer satisfaction, recognizing that our customers are at the heart of our success. Our governance approach extends beyond internal processes; it actively seeks to benefit our valued customers.

Customer satisfaction is not merely a metric; it's a guiding principle embedded in our employee culture. The ImOn team members strive to create moments of excellence for everyone we encounter in the communities we serve. It's part of our company culture, and we are committed to doing our part to make a positive difference in the lives of the people we touch each and every day.



An integral part of our commitment to customer satisfaction is our customer survey, which serves as the foundation of our continuous improvement actions. We believe in actively seeking and acting upon feedback, ensuring that our services continually evolve to meet and exceed our customers' needs and expectations.

Customer satisfaction is also a guiding principle in our corporate governance philosophy. Our Board and leadership team understand that by prioritizing customer satisfaction, we create an environment where the needs and expectations of our customers are not only met but exceeded. This customer-centric approach influences decision-making at every level of our organization.

Our governance practices are designed to ensure that our customers' voices are heard and that their concerns are addressed promptly and effectively. We invest in innovative technologies, processes, and training to enhance the quality of our services, delivering seamless and reliable solutions that align with our customers' evolving needs.

At ImOn Communications, we firmly believe that strong governance goes hand in hand with customer satisfaction. By maintaining an unwavering commitment to governance principles that prioritize the interests and experiences of our customers, we not only build trust but also deliver on our promise to provide exceptional services that enrich the lives of those we serve.

Data Security & Privacy

At ImOn Communications, we hold steadfast in our commitment to robust governance practices that prioritize the utmost security and privacy of our customers' data. These principles are fundamental to our corporate governance, and they directly benefit our valued customers in several critical ways:



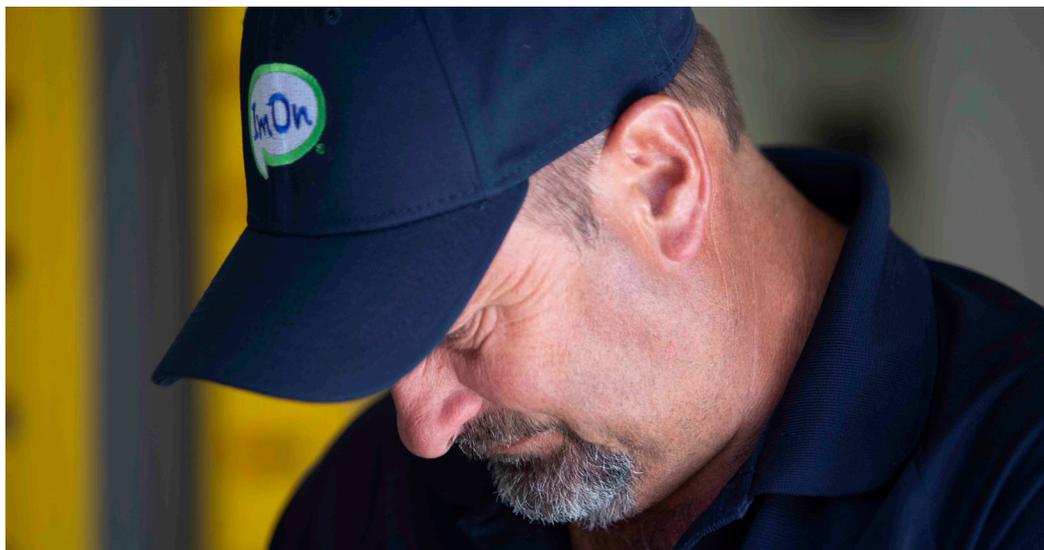
- Data Privacy:** We understand that data privacy is not just a regulatory obligation but a fundamental human right. Our governance framework places the highest importance on respecting and safeguarding the personal information entrusted to us by our customers. ImOn Communications adheres to stringent data privacy standards, ensuring that customer data is handled with the utmost care and in compliance with applicable regulations.
- Data Protection:** We go beyond compliance by proactively implementing stringent privacy and data protection measures. Our governance practices include comprehensive data protection policies, employee training, and technology safeguards to prevent unauthorized access, data breaches, and other privacy risks. By doing so, we provide our customers with the assurance that their personal information is handled with the highest level of care and security.
- Cybersecurity:** In today's digital age, cybersecurity is a paramount concern for both individuals and organizations. ImOn Communications prioritizes cybersecurity within our governance framework and has recently hired a Chief Information Security Officer. We invest in cutting-edge technologies, regularly update our security protocols, and conduct rigorous cybersecurity assessments to protect our customers from the ever-evolving threat landscape. We also have an employee training program around malware, phishing, and other cyber threats. By maintaining the highest cybersecurity standards, we ensure that our customers' data remains safe and confidential.

Through our commitment to data security and privacy within our governance practices, ImOn Communications not only complies with legal requirements but also fosters a culture of trust and confidence among our customers. We understand that by protecting our customers' data, we uphold our responsibility to provide them with a secure and worry-free experience, strengthening the foundation of our enduring customer relationships.

Business Continuity and Risk Management

Since the beginning of ImOn, our communities have had two devastating natural disasters. Our Business Continuity and Risk Management efforts are integral to our mission of safeguarding our colleagues, customers, and communities. We understand that the ability to operate seamlessly, even in the face of unexpected disruptions, is crucial. Our Business Continuity Plan is designed to identify potential risks, develop mitigation plans, and protect all those who rely on our services.

One of our primary objectives is to raise awareness about business continuity across our organization. We promote this through regular training and exercises, which not only highlights the importance of being prepared but also focuses on building resiliency.



Our dedicated Business Continuity team, working closely with key business process owners, has developed comprehensive Business Continuity Plan, which also includes our Crisis Management and Communication Plan. These plans guide our response to events that impact our People, Premises, Resources, and Suppliers. Our teams are well-prepared through structured walkthroughs, tabletop exercises, and system tests.

Quarterly, we conduct a Business Continuity Plan review to ensure that essential business functions are well-prepared for recovery and restoration in the event of a disaster or disruption. This review also helps us identify vulnerabilities and develop mitigation strategies. These strategies are critical in minimizing decision-making during a crisis, whether it's a natural disaster, a technological incident, a pandemic, or other unexpected events.

In the event of a crisis, effective communication is critical. We employ a workplace safety application to facilitate crisis communication, ensuring a coordinated, consistent, monitored, and controlled message throughout the event. This maintains situational awareness, transparency, and customer confidence.

Finally, in 2024 ImOn will be conducting and reviewing a climate risk assessment which will provide ImOn with the information needed to better prepare for future natural disasters and build more resilient infrastructure.

At ImOn Communications, we take the responsibility of business continuity and risk management very seriously, striving to ensure that our colleagues, customers, and communities are well-protected even in challenging circumstances.

THE MOST
IMPORTANT
THINGS IN
LIFE ARE THE
CONNECTIONS
YOU MAKE
WITH OTHERS.



Material Issues Definitions



- **Reducing our Carbon Footprint:** Responding to climate change by assessing and managing associated risks and incorporating climate action and mitigation into relevant business decisions. Reducing our environmental impact by exploring opportunities and technologies that will help us transition to a more resource-efficient world. Driving down our greenhouse gas emissions by electrifying our operations. Being smarter with our vehicle usage and greening our fleet. Reducing our energy use by implementing energy-efficiency strategies and transitioning to low carbon, renewable energy sources throughout our network to reduce our environmental footprint. Managing waste generated through our operations and improving processes to reduce, reuse, recycle, and dispose of waste in a responsible manner.
- **Building Reliable, Energy-Efficient Fiber Networks:** Increasing network efficiency and reliability by upgrading performance. Boosting network resilience by investing in risk preparedness programs.
- **Product Stewardship and Innovation:** Innovating sustainably using technological breakthroughs and enhancements to build critical digital infrastructure for today and tomorrow. Maintaining a sustainable and resilient supply chain. Measuring, managing, and enforcing supplier regulations that ensure high ethical, social, and environmental policies and standards, including labor practices and working conditions. Promoting supplier diversity to improve the participation and representation of diverse business enterprises within our supply chain. Minimizing environmental impacts that may occur throughout the lifecycle of our products, e-waste, and services through strategies such as life cycle assessments, product recycling, reuse, take back, and end of life management.
- **Diversity, Equity, & Inclusion:** Promoting diversity, equity, and inclusion in our hiring practices and on our website. Valuing a diverse workforce and cultivating a culture of inclusion in which our employees feel valued, respected, and heard, so they can learn, grow, and feel welcomed.
- **Talent Attraction and Engagement:** Improving programs that attract and retain talented and engaged employees. Respecting employee rights and maintaining systems to report labor concerns. Managing talent and enabling professional development opportunities and programs that promote learning and growth of our human capital. Offering competitive wages and a comprehensive benefits package to provide and protect high-quality careers.
- **Safety & Well-Being:** Implementing best practices that protect employee wellbeing and safety. Supporting the health and wellbeing of our employees through interactive programs. Committing to a respectful workplace.
- **Digital Divide and Digital Inclusion:** Increasing the coverage, access, and affordability of our network and services to help all users connect to a digital society.
- **Community Impact:** Committing to strengthen ties in the communities where we operate. Engaging and partnering with organizations that promote positive social impact and economic opportunity. Encouraging employees to serve our neighbors through community engagement, inclusion, and philanthropy.
- **Corporate Governance:** Maintaining a culture of accountability, honesty, and integrity. Having strong and experienced board and leadership team committed to our purpose and integrating ESG.
- **Customer Satisfaction:** Earning and maintaining customer loyalty by innovating to enhance customer experience and satisfaction with our services.
- **Data Security & Privacy:** Protecting facilities, operating systems, communication, data, and all proprietary information on company systems. Monitoring threat intelligence monitoring and improving employee awareness exercises and Cyber Security training. Monitoring and protecting the integrity of customer data and other confidential information by ensuring privacy controls are responsibly managed. Ensuring company devices are equipped with security software that is restricted and protected. Overseeing and transparently communicating the extent to which customer data is collected and used. Complying with applicable regulations and industry standards regarding information storing and preventing the sharing of customer data without their knowledge or permission.
- **Business Continuity & Risk Management:** Operating responsibly with respect to risk management and sustainability and ESG matters. Developing adaptation plans to respond to technological evolution and changing social, political, and environmental circumstances and challenges.

