CATEGORIES	CSR Issues (ISO26000)	ESG Material Matters	Action Items	Alignment with the SDGs																
				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
E	Environment	Minimizing Environmental Impact	Full Digitization of Check-in, Attendance Lists & Accounting							○					○	○				
		Promoting Energy Efficiency	Prioritized Use of Energy-Efficient Venues (LED / Low-Energy Facilities)							○				○		○				
		Environmental Protection	Use of Environmentally Friendly / Recycled Paper												○	○		○		
S	Consumer Issues	Enhancing Customer Service Quality	Level-Based Program Management & Customer Satisfaction Surveys				○				○		○							
	Labor Practices	Meaningful Work & Growth Opportunities	Implementation of Operational Training Programs				○				○		○							
			Partial Subsidy for English Learning Costs				○				○		○							
			Employee Recognition Program & Culture of Appreciation				○				○		○							
		Employee Well-being Support	Promotion of Employee Clubs / Internal Communities			○					○		○							
		Improving Employee Engagement	Employee Recognition Program & Culture of Appreciation			○					○		○							
		Business Process Optimization	Implementation of Business Applications / Digital Tools								○	○								
	Human Rights	Respect for Human Rights	Prevention of Discriminatory Behavior & Harassment					○					○						○	
			Establishment of a Multilingual Support Desk / Helpline										○						○	○
			Children's Rights & Equal Access to Education				○						○							
		Diversity, Equity & Inclusion	Operations Prioritizing Psychological Safety			○		○					○						○	
			Promoting LGBTQ+ Awareness and Inclusion					○					○						○	
			Development of Flexible Work Arrangements					○			○		○							
			Community Management & Operations				○						○	○						○
	Fair Operating Practices	Responsible Business Conduct	Transparent Pricing & Fair Transactions																○	
		Fair Competition	Prohibition of Abuse of Dominant Bargaining Position								○								○	
	Community Involvement and Developmen	Community Engagement & Contribution	Revitalization of Local Restaurants and Commercial Businesses				○						○	○						○
			Educational Support for Children				○						○							○
			Social Connection & Networking Support Programs																	
		Promoting Sports, Culture & Arts Initiatives	Operation of a Futsal Team			○								○					○	
			Hosting English × Sports Exchange Events			○	○						○	○						○
			Collaborations with Influencers / Talent Partnerships											○						○
		Work-Life Balance Support	Dating & Relationship Support Programs			○							○	○						○
G	Organizational Governance	Corporate Governance	Establishment of a Whistleblowing Hotline / Speak-Up System																○	
			Strengthening Governance Frameworks																○	
			Development and Enhancement of Business Continuity Planning (BCP)											○					○	
		Compliance	Establishment of a Compliance Committee																○	