



CORPORATE SUSTAINABILITY REPORT

A EYE ALUMINUM FACTORY

Umm Dearsa, Umm Al Quwain , United Arab Emirates.

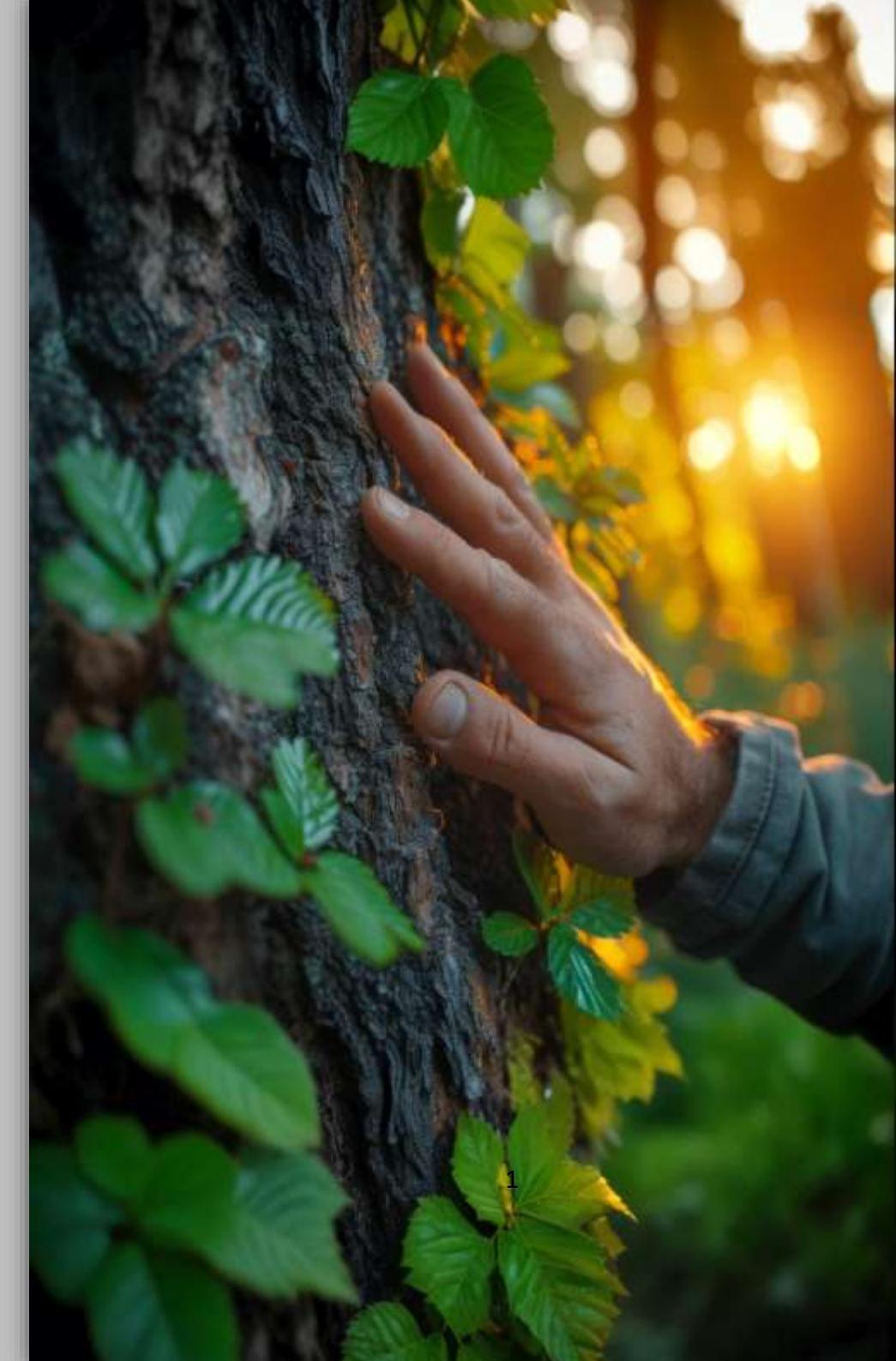
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SUSTAINABILITY

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ABOUT COMPANY

A EYE Aluminum Factory is a leading manufacturer of high-quality aluminum products, catering to diverse industries with precision-engineered solutions. With a commitment to innovation and excellence, we deliver top-tier aluminum materials that meet the highest industry standards.

CMD MESSAGE



Our collective success is a direct result of your hard work, communication, and willingness to support one another. It's truly inspiring to see how we come together to solve challenges and celebrate wins, big or small.

PRODUCTS & SERVICES

We specialize in manufacturing a wide range of aluminum products, including Aluminum ingots, engine parts. Additionally, we offer customized solutions to meet specific client requirements.

MANUFACTURING CAPABILITIES

Our state-of-the-art facility is equipped with advanced machinery and production techniques, ensuring:

- Precision engineering and superior finishing
- High-volume production capacity
- Stringent quality control measures
- Compliance with international safety and quality standards

INDUSTRIES WE SERVE

- Construction & Architecture
- Automotive
- Aerospace
- Electronics
- Marine & Transportation



VISION & MISSION

Vision

To be a global leader in the aluminum manufacturing industry, recognized for technological advancements and superior product quality.

Mission

To provide premium aluminum products with a focus on quality, sustainability, and customer satisfaction.

Core Values



Quality Excellence

- We prioritize high standards in every product.

Innovation

- Continuously improving technology and production methods.

Sustainability

- Commitment to eco-friendly manufacturing processes.

Customer Satisfaction

- Building long-term partnerships through reliability.

COMPETITIVE ADVANTAGE

- Use of high-grade raw materials
- Cutting edge technology for efficient production
- Strong focus on sustainability and energy efficiency
- Experienced and skilled workforce
- Customization capabilities to suit diverse client needs



LEADERSHIP & TEAM

Our team consists of industry professionals with vast experience in aluminum manufacturing and business management. We take pride in fostering a culture of innovation and collaboration to achieve excellence in our operations.



Introduction

A EYE Aluminum Factory is committed to responsible and sustainable business practices that balance economic performance with environmental protection and social responsibility. This Corporate Sustainability Report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards to provide transparent and structured disclosure of the organization's Environmental, Social, and Governance (ESG) performance. The report reflects the company's approach to managing material impacts, including greenhouse gas emissions, resource use, employee well-being, ethical conduct, and value-chain responsibility. By integrating sustainability into its operations and decision-making, A EYE Aluminum aims to enhance operational resilience, meet stakeholder expectations, and contribute positively to long-term sustainable development.

Statement of Use

GRI 1-5

This report is prepared in accordance with GRI standards.

ISO Certification

A EYE Aluminum Factory is committed to maintaining internationally recognized management system standards to strengthen operational excellence, environmental responsibility, and stakeholder confidence. The organization aligns its sustainability and environmental practices with ISO 14064-1:2018 for greenhouse gas quantification and reporting, ensuring accurate, transparent, and consistent measurement of Scope 1, Scope 2, and material Scope 3 emissions. GHG data and methodologies are further supported by the GHG Protocol and IPCC Guidelines, reinforcing credibility and comparability.

In addition, A EYE Aluminum follows structured management controls consistent with ISO-based best practices for documentation, internal review, corrective actions, and continuous improvement. The company's GHG inventory has undergone independent third-party verification in accordance with ISO 14064-3:2019, providing limited assurance on data accuracy and completeness. Through ongoing compliance, periodic reviews, and management oversight, ISO alignment supports risk management, regulatory readiness, customer sustainability requirements, and the company's long-term decarbonization and ESG performance objectives.

ISO 9001:2015

A EYE Aluminum Factory aligns its quality management practices with the requirements of **ISO 9001:2015** to ensure consistent product quality, customer satisfaction, and continuous improvement. The Quality Management System (QMS) is built on a process-based approach, risk-based thinking, and clear documentation of roles and responsibilities. Quality objectives are established, monitored, and reviewed to drive operational efficiency and defect prevention. Regular internal audits, management reviews, and corrective actions support continual improvement. Compliance with ISO 9001:2015 strengthens process control, enhances customer confidence, and supports reliable delivery of high-quality aluminum products.

ISO 14001:2015

A EYE Aluminum Factory aligns its environmental management practices with **ISO 14001:2015** to systematically manage environmental impacts and ensure regulatory compliance. The Environmental Management System (EMS) focuses on identifying environmental aspects, assessing risks, and implementing controls to reduce emissions, waste, and resource consumption. Environmental objectives and targets are established and reviewed regularly to drive continuous improvement. Operational controls, monitoring, and corrective actions support effective environmental performance. Compliance obligations are identified and maintained in accordance with applicable UAE regulations. Implementing ISO 14001:2015 strengthens environmental responsibility, supports sustainability goals, and enhances stakeholder confidence.

ISO 45001:2018

A EYE Aluminum Factory follows the principles of **ISO 45001:2018** to provide a safe and healthy workplace for all employees. The Occupational Health and Safety Management System focuses on hazard identification, risk assessment, and implementation of preventive and protective controls. Employee participation, safety training, and clear responsibilities support a strong safety culture. Incident reporting, investigation, and corrective actions are used to prevent recurrence. Regular monitoring and management reviews ensure continual improvement. Alignment with ISO 45001:2018 reduces workplace risks, enhances employee well-being, and supports compliance with occupational health and safety regulations.

Organizational Profile (GRI 2: General Disclosures 2021)

Organizational Profile

GRI 2-1

Company Name: A EYE ALUMINUM FACTORY

Address: A Eye Aluminum Factory, Umm Dears, Umm Al Quwain, United Arab Emirates

E-mail Id: mohammed@aeye-aluminum.com

Contact Number: +97150 999 8140, 0544419942



Governance Structure

GRI 2-9

The governance structure of A EYE Aluminum Factory is centralized, with strategic oversight provided by senior management. Decision-making authority rests with top management, supported by functional leaders across production, procurement, finance, human resources, facilities, and ESG management. Sustainability and climate-related responsibilities are embedded within existing governance frameworks to ensure accountability and integration into business operations. ESG performance, including greenhouse gas management, energy efficiency initiatives, and compliance obligations, is regularly reviewed by senior leadership. Clear roles and responsibilities are defined for data collection, performance monitoring, budgeting, and corrective action implementation. This governance approach ensures that sustainability considerations are embedded into operational planning, risk management, and capital investment decisions, reinforcing compliance with GRI Standards and strengthening long-term organizational resilience.

Policy Commitments

GRI 2-23

A EYE Aluminum Factory maintains formal policy commitments that reflect its dedication to ethical conduct, environmental stewardship, human rights protection, and regulatory compliance. These commitments include policies on environmental management, greenhouse gas reduction, occupational health and safety, anti-corruption, non-discrimination, labor rights, and supplier conduct. All policies are aligned with UAE legal requirements and international standards such as GRI, ISO, and the UN Global Compact principles. Policy commitments are communicated internally through training programs and externally through supplier expectations and contractual requirements. Management periodically reviews policies to ensure relevance, effectiveness, and alignment with evolving ESG risks and stakeholder expectations. Through these commitments, A EYE Aluminum demonstrates its responsibility to operate transparently, ethically, and sustainably across its value chain.

Stakeholder Engagement Approach

GRI 2-29

A EYE Aluminum Factory engages with stakeholders to understand expectations, manage risks, and improve sustainability performance. Key stakeholder groups include employees, customers, suppliers, regulators, service providers, and the local community. Engagement methods include internal meetings, employee feedback mechanisms, customer feedback forms, supplier evaluations, audits, and regulatory inspections. Stakeholder feedback is reviewed by management and incorporated into operational improvements, policy updates, and ESG action plans. The organization emphasizes transparent communication, responsiveness, and long-term relationship building. By maintaining open engagement channels, A EYE Aluminum ensures that stakeholder concerns related to environmental impacts, labor practices, product quality, and ethical conduct are identified and addressed in a structured and timely manner.





Process for Identifying Sustainability-Related Impacts

GRI 3-1

A EYE Aluminum identifies sustainability-related impacts through structured internal assessments that evaluate environmental, social, and governance risks across operations and the value chain. The process considers regulatory requirements, operational data, customer sustainability expectations, and industry-specific risks associated with aluminum manufacturing. Particular attention is given to greenhouse gas emissions, energy use, resource efficiency, occupational health and safety, and supplier practices. The significance of each impact is assessed based on its severity, likelihood, and potential influence on stakeholders and business continuity. Findings are validated through management review and aligned with international reporting frameworks. This systematic approach ensures that material sustainability impacts are accurately identified and prioritized for effective management.

Management Approach for Material Topics

GRI 3-3

Material topics at A EYE Aluminum are managed through documented policies, defined responsibilities, monitoring systems, and continuous improvement processes. Environmental topics such as emissions, energy, and waste are addressed through data collection, performance reviews, and reduction initiatives aligned with ISO 14064 and GHG Protocol methodologies. Social topics are managed through labor policies, training programs, safety systems, and grievance mechanisms. Governance topics are addressed through ethical policies, compliance monitoring, and management oversight. Performance is reviewed annually, corrective actions are implemented where necessary, and progress is communicated through sustainability reporting. This structured management approach ensures accountability and long-term ESG performance improvement.



List of Material Topics

GRI 3-2

Based on the materiality assessment, A EYE Aluminum has identified key material topics relevant to its operations and stakeholders. These include greenhouse gas emissions, energy management, climate change mitigation, supplier environmental and social performance, resource efficiency, waste management, occupational health and safety, ethical governance, and regulatory compliance. Among these, GHG emissions and energy consumption are prioritized due to their significance in aluminum manufacturing and customer disclosure requirements. Social topics such as labor practices, health and safety, and human rights are also considered material due to their impact on workforce well-being and operational integrity. These material topics guide sustainability strategy, performance targets, and reporting structure.

➤ MOST IMPORTANT ENVIRONMENTAL TOPICS

1. Energy efficiency in aluminum production
2. Scope 1 & Scope 2 GHG emissions
3. Recycling and reuse of aluminum scrap
4. Hazardous waste disposal compliance
5. Air emissions from melting and casting
6. Water usage reduction
7. Chemical spill prevention
8. Environmental regulatory compliance
9. Environmental management systems (ISO 14001)
10. Climate change risk management



➤ MOST IMPORTANT SOCIAL TOPICS

1. Employee health & safety management
2. Accident and injury prevention
3. Safety training and awareness
4. Occupational exposure control
5. Emergency response and fire safety
6. Health insurance coverage
7. Safe handling of molten aluminum
8. Workforce competency and training
9. Fair working hours
10. Worker engagement and communication

➤ MOST IMPORTANT GOVERNANCE TOPICS

1. Anti-bribery and anti-corruption
2. Ethical business conduct
3. Compliance with UAE regulations
4. Whistleblower mechanism
5. Data privacy and protection
6. Information security controls
7. Board and management oversight
8. Conflict of interest management
9. Supplier code of conduct
10. ESG policy implementation

GOVERNANCE TOPICS



Economic Performance Disclosures

GRI 201

A EYE Aluminum contributes to economic value creation through stable operations, responsible investment, and efficient resource utilization. Economic performance is supported by prudent financial management, cost optimization through energy efficiency, and compliance with statutory financial obligations. The company prioritizes long-term financial resilience by aligning sustainability initiatives with operational efficiency and risk management. Investments in energy-efficient equipment and emissions reduction measures support both environmental performance and cost control. Economic value generated is distributed through employee wages, supplier payments, government taxes, and reinvestment into operations. This approach ensures sustainable economic growth while supporting stakeholders and regional development.

Ratios of Standard Entry-Level Wage to Local Minimum Wage

GRI 202-1

A EYE Aluminum ensures that all employees receive wages that meet or exceed applicable UAE minimum wage and labor law requirements. Entry-level wages are structured to remain competitive within the manufacturing sector and reflect skills, experience, and job responsibilities. Compensation practices are reviewed periodically to ensure fairness, compliance, and alignment with market benchmarks. By maintaining equitable wage structures, the company supports employee well-being, retention, and motivation. Fair compensation practices also reinforce the organization's commitment to ethical labor standards and social responsibility.

Proportion of Senior Management Hired from Local Communities

GRI 202-2

A EYE Aluminum values local employment and strives to recruit and develop talent from the surrounding community where feasible. A proportion of senior and supervisory roles are filled through internal promotion and local hiring, supporting knowledge retention and community development. The organization encourages skill development and career progression for local employees through training and mentoring programs. This approach strengthens operational continuity, supports the local economy, and reinforces the company's social responsibility commitments.

Indirect Economic Impacts

GRI 203

A EYE Aluminum generates indirect economic impacts through local procurement, employment generation, and engagement with service providers and logistics partners. By sourcing materials and services locally where feasible, the company supports regional businesses and economic development. Operational activities contribute to infrastructure utilization, skills development, and industrial growth in Umm Al Quwain. These indirect impacts strengthen community resilience and foster long-term economic sustainability.

Procurement Practices

GRI 204

Procurement practices at A EYE Aluminum are designed to ensure responsible sourcing while maintaining quality, reliability, cost efficiency, and regulatory compliance. Suppliers are assessed using defined criteria that include environmental performance, legal compliance, ethical business conduct, occupational health and safety standards, and ESG maturity. Particular emphasis is placed on suppliers' ability to manage environmental impacts, including greenhouse gas emissions, waste, and resource efficiency, in line with the company's Scope 3 emissions management objectives. Preference is given to suppliers demonstrating continuous improvement, transparent disclosures, and alignment with international sustainability standards. Regular supplier evaluations, engagement programs, and corrective action mechanisms strengthen supply chain resilience, reduce operational and reputational risks, and support long-term value creation.

Anti-Corruption

GRI 205

A EYE Aluminum maintains a zero-tolerance approach toward bribery, corruption, fraud, and unethical conduct across all business operations. The organization has established internal policies and procedures to prevent, detect, and address corruption-related risks. Employees receive periodic training on ethical behavior, conflict of interest, gifts and hospitality, and compliance with applicable anti-corruption laws. Clear approval hierarchies, financial controls, and segregation of duties strengthen transparency and accountability. Confidential reporting and whistleblower mechanisms enable employees and stakeholders to raise concerns without fear of retaliation. Compliance with anti-corruption requirements is monitored through management oversight, internal reviews, and audits, reinforcing ethical governance and stakeholder trust.

Anti-Competitive Behaviour

GRI 206

A EYE Aluminum is committed to fair competition and full compliance with applicable competition and antitrust laws. The organization conducts its business activities ethically, ensuring that pricing, procurement, contracting, and market engagement practices are transparent and lawful. Employees involved in sales, procurement, and supplier interactions receive guidance on avoiding anti-competitive behaviors such as price-fixing, bid-rigging, market allocation, or abuse of market position. Internal controls and management oversight support adherence to ethical market conduct. By promoting fair competition, A EYE Aluminum safeguards its reputation, strengthens supplier and customer relationships, and contributes to a transparent and equitable business environment.





ENVIRONMENT TOPICS

Materials

GRI 301

Material use at A EYE Aluminum primarily consists of aluminum raw materials used in the production of ingots and engine components. The organization recognizes that efficient material management is critical to reducing environmental impact, controlling costs, and supporting circular economy objectives. To achieve this, material planning and usage are carefully managed through production controls and process optimization. Emphasis is placed on minimizing material losses, improving yield rates, and reducing waste generation. Scrap aluminum generated during manufacturing is segregated, collected, and recycled wherever feasible. These practices contribute to responsible resource utilization, reduced demand for virgin materials, and lower environmental footprints across the product lifecycle.



Materials Used by Weight or Volume

GRI 301-1

A EYE Aluminum monitors material consumption by weight through detailed production and procurement records. This tracking enables the organization to identify inefficiencies, reduce material losses, and improve overall resource productivity. Material usage data supports operational planning, cost control, and sustainability reporting by providing visibility into consumption trends. Regular analysis of material input versus output helps management evaluate process efficiency and implement corrective actions where required. Accurate measurement and documentation of material use also strengthen transparency and support compliance with ESG and customer reporting requirements. Continuous monitoring ensures that material optimization remains a core element of operational and environmental performance management.

Recycled Input Materials Used

GRI 301-2

The organization increasingly incorporates recycled aluminum inputs into its production processes where technically and commercially feasible. The use of recycled aluminum significantly reduces energy consumption and greenhouse gas emissions compared to primary aluminum production. A EYE Aluminum actively evaluates recycled material availability, quality, and supplier compliance to ensure product integrity is maintained. By increasing recycled content, the company supports circular economy principles, reduces dependence on virgin raw materials, and contributes to Scope 3 emissions reduction. Supplier engagement and procurement strategies are aligned to encourage responsible sourcing of recycled materials and continuous improvement in recycled content usage over time.

Reclaimed Products and Packaging

GRI 301-3

A EYE Aluminum has established practices for reclaiming aluminum scrap and packaging materials generated during operations. Manufacturing scrap is systematically collected, segregated, and sent to authorized recyclers to ensure material recovery and minimize landfill disposal. Packaging materials, including metal and recyclable components, are handled responsibly through approved waste management partners. These practices reduce environmental impact, support material circularity, and improve overall waste management efficiency. By reclaiming and recycling materials, the organization conserves resources, lowers disposal costs, and strengthens compliance with environmental regulations and customer sustainability expectations.

Energy

GRI 302

Energy management is a strategic priority for A EYE Aluminum due to its direct link to operational efficiency, cost control, and greenhouse gas emissions. The organization consumes energy primarily in melting, casting, machining, and auxiliary processes. Energy performance is monitored and reviewed to identify opportunities for optimization and reduction. Initiatives such as preventive maintenance, equipment efficiency improvements, and operational controls are implemented to reduce unnecessary energy consumption. In parallel, the company is evaluating renewable energy options to support long-term decarbonization goals. Effective energy management supports climate commitments, regulatory compliance, and sustainable business growth.

Energy Consumption Within the Organization

GRI 302-1

Energy consumption within A EYE Aluminum's operations is tracked using utility bills, meter readings, and operational data. Electricity and fuel usage are monitored to understand consumption patterns and identify inefficiencies. Regular reviews enable management to assess performance against targets and implement corrective actions where necessary. Energy data also supports greenhouse gas accounting under Scope 1 and Scope 2 emissions. Continuous evaluation of machinery performance, maintenance schedules, and operational practices helps reduce energy waste and improve productivity. Accurate tracking ensures transparency and supports informed decision-making related to energy efficiency investments.

Energy Consumption Outside the Organization

GRI 302-2

Indirect energy consumption occurring outside the organization, such as energy used in transportation, logistics, and supplier operations, is recognized as part of A EYE Aluminum's Scope 3 emissions. While direct control over these activities is limited, the organization addresses these impacts through supplier engagement and responsible procurement practices. Suppliers are encouraged to adopt energy-efficient practices, disclose energy and emissions data, and pursue continuous improvement. Logistics optimization and efficient transportation planning further contribute to reducing indirect energy consumption. Addressing energy use beyond organizational boundaries supports comprehensive climate risk management and value chain sustainability.

Energy Intensity

GRI 302-3

A EYE Aluminum tracks energy intensity metrics to assess energy efficiency relative to operational activity, such as production volume or workforce size. These indicators help evaluate performance trends and measure the effectiveness of energy efficiency initiatives over time. Monitoring energy intensity allows the organization to decouple energy consumption from business growth and identify opportunities for further optimization. Intensity metrics are reviewed periodically and used as a benchmark for continuous improvement. Over time, improved energy intensity supports reduced emissions, lower operating costs, and enhanced sustainability performance.

Reductions in Energy Consumption

GRI 302-4

Energy consumption reductions at A EYE Aluminum are achieved through targeted initiatives including equipment upgrades, process optimization, and preventive maintenance programs. Improving machinery efficiency, minimizing downtime, and addressing energy losses contribute to measurable reductions in energy use. Operational awareness and disciplined maintenance practices play a key role in sustaining improvements. Energy-saving initiatives are reviewed regularly to ensure effectiveness and alignment with business objectives. These efforts contribute directly to reduced greenhouse gas emissions and support the organization's long-term energy and climate goals.



Reductions in Energy Requirements of Products/Services

GRI 302-5

The organization focuses on reducing energy requirements per unit of output through process optimization and improved production efficiency. Enhancements in operational controls, material flow, and equipment performance enable more efficient use of energy during manufacturing. By producing the same or higher output with lower energy input, A EYE Aluminum improves environmental performance while maintaining product quality. These reductions support lower emissions intensity and improved cost competitiveness. Continuous improvement initiatives ensure that energy efficiency remains embedded in product and process design.



Water and Effluents

GRI 303

Water is managed responsibly at A EYE Aluminum through monitoring, preventive maintenance, and efficient usage practices. Water consumption is controlled to minimize withdrawals and avoid unnecessary losses. Effluents, where generated, are managed in compliance with applicable environmental regulations to prevent pollution and protect surrounding environments. The organization emphasizes maintenance of equipment and systems to prevent leaks and inefficiencies. Responsible water management supports operational reliability, regulatory compliance, and environmental stewardship, particularly in water-stressed regions.

Emissions

GRI 305

Emissions management at A EYE Aluminum is guided by internationally recognized standards, including ISO 14064-1 and the GHG Protocol. The organization quantifies and reports Scope 1, Scope 2, and material Scope 3 emissions annually, supported by third-party verification. Emissions data is used to identify key sources, assess risks, and implement reduction strategies. Focus areas include energy efficiency, renewable energy transition, scrap recovery, and supplier engagement. Effective emissions management supports transparency, regulatory readiness, customer requirements, and long-term climate resilience.

Direct (Scope 1) GHG Emissions

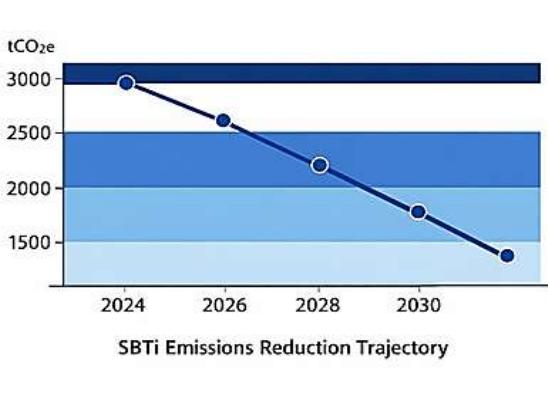
GRI 305-1

A EYE Aluminum's Scope 1 emissions arise primarily from stationary combustion sources, including oil usage in manufacturing processes. For the reporting year 2025, Scope 1 emissions totaled 472.50 tCO₂e. These emissions were calculated using verified activity data and internationally recognized emission factors. The organization is implementing furnace efficiency improvements, preventive maintenance programs, and fuel optimization measures to reduce direct emissions and improve operational efficiency.

Other Indirect (Scope 3) GHG Emissions

GRI 305-3

Scope 3 emissions represent indirect GHG emissions across the aluminum value chain not included in Scope 1 and 2. For A EYE Aluminum, total Scope 3 emissions amounted to 2,283.42 tCO₂e, the largest share of the carbon footprint. These emissions arise primarily from upstream purchased materials, employee commuting, and downstream product use. The organization tracks and reports these emissions to enhance transparency, identify reduction opportunities, and integrate supplier engagement and product efficiency measures. Scope 3 monitoring aligns with ISO 14064-1, GHG Protocol guidance, and supports long-term decarbonization and ESG performance objectives.



Water and Effluents

GRI 303

Biodiversity

GRI 304

A EYE Aluminum's operations are located within designated industrial zones, minimizing direct impact on sensitive ecosystems and biodiversity. The organization complies with all applicable environmental regulations related to land use, emissions, and waste management. Although biodiversity impacts are limited, the company remains committed to preventing environmental degradation through responsible operational practices. Environmental controls, proper waste handling, and emissions management help avoid indirect impacts on surrounding habitats. Compliance and monitoring ensure that biodiversity considerations are integrated into environmental management practices.



Energy Indirect (Scope 2) GHG Emissions

GRI 305-2

Scope 2 emissions result from purchased electricity consumed at the manufacturing facility. During the reporting period, electricity consumption was approximately 135,727 kWh, resulting in 56.99 tCO₂e of indirect emissions based on regional grid emission factors. Although Scope 2 emissions represent a small share of total emissions, A EYE Aluminum has committed to transitioning toward renewable electricity through rooftop solar installations and green power sourcing to achieve long-term reductions.

Other Indirect (Scope 3) Emissions –

Upstream

GRI 305-3

Upstream Scope 3 emissions for A EYE Aluminum totaled 756.40 tCO₂e. Major contributors include purchased raw materials, employee commuting, and waste management activities. The company recognizes that upstream emissions account for significant environmental impact in the aluminum supply chain. Monitoring involves collecting primary and secondary data, applying emission factors, and validating assumptions where primary data is unavailable. Supplier engagement, low-carbon material sourcing, and operational efficiency initiatives are key strategies to mitigate upstream emissions. Transparent reporting of upstream Scope 3 emissions ensures ESG compliance, supports sustainable supply chain management, and informs future reduction planning.

Other Indirect (Scope 3) Emissions –

Downstream

GRI 305-3

Downstream Scope 3 emissions for A EYE Aluminum were 1,527.02 tCO₂e, primarily resulting from the use of sold aluminum products. These emissions reflect the environmental impact of products across their lifecycle and are critical for customer and regulatory disclosure. The company focuses on improving product efficiency, optimizing logistics, and engaging end-users in responsible usage practices. Data collection, emission factor application, and continuous monitoring underpin accurate reporting. Reducing downstream emissions is integral to A EYE Aluminum's overall decarbonization roadmap, supporting long-term sustainability, regulatory alignment, and value creation across the product lifecycle.

Base Year Emissions (2024)

Scope	Emissions (tCO ₂ e)
Scope 1	472.50
Scope 2	56.99
Scope 3 Upstream	756.40
Scope 3 Downstream	1527.02
Scope 3	2283.42
Total	2812.91

SBTi-Aligned GHG Reduction Targets

Scope	Baseline (2025) tCO ₂ e	Target Reduction	Target Year	Target Emissions (tCO ₂ e)
Scope 1	472.50	42%	2030	274.05
Scope 2	56.99	100% (renewable electricity)	2028	~0
Scope 1+2 (combined)	529.49	42% (SBTi 1.5°C)	2030	307.10
Scope 3	2283.42	25%	2030	1,692.30
Total	2812.91	~35% overall	2030	~1,999.40

GHG Emissions Intensity

GRI 305-4

A EYE Aluminum monitors emissions intensity to assess efficiency improvements over time. For the reporting year, emissions intensity was calculated as 126.63 tCO₂e per employee, providing a baseline for future comparison. Intensity indicators support performance benchmarking and help track the effectiveness of emissions reduction initiatives relative to business growth. These metrics will be refined as production-based intensity data becomes more robust.

Emissions of Ozone-Depleting Substances

GRI 305-6

A EYE Aluminum avoids the use of ozone-depleting substances (ODS) in its operations and complies with applicable national and international regulations governing their control. The organization does not utilize chlorofluorocarbons (CFCs), halons, or other substances regulated under the Montreal Protocol in production processes or equipment. Preventive maintenance practices ensure that refrigeration, cooling, and auxiliary systems operate efficiently and do not pose a risk of accidental ODS release. Procurement policies further restrict the purchase of equipment or materials containing ozone-depleting substances. Through regulatory compliance and proactive controls, the organization minimizes risks to the ozone layer and supports global environmental protection efforts.



Waste

GRI 306

Waste management at A EYE Aluminum focuses on minimizing waste generation and maximizing recycling and recovery. Waste streams are identified, segregated, and tracked to ensure responsible handling and disposal. The organization prioritizes recycling of aluminum scrap and other recyclable materials to reduce landfill dependency and promote circular economy principles. Waste management practices are aligned with regulatory requirements and operational efficiency objectives. Regular monitoring and engagement with authorized waste service providers ensure safe and compliant waste handling. These practices contribute to reduced environmental impact, improved resource efficiency, and enhanced sustainability performance.

Non-Hazardous Waste

GRI 306-3

Non-hazardous waste at A EYE Aluminum includes general packaging waste, scrap materials, and other non-toxic residues. These waste streams are segregated at source to facilitate recycling and responsible disposal. Wherever feasible, recyclable materials are recovered through authorized recyclers, reducing landfill disposal. Waste quantities are monitored to identify opportunities for reduction and efficiency improvement. Effective segregation and recycling practices support resource conservation, regulatory compliance, and cost efficiency. The organization remains committed to improving non-hazardous waste management through continuous monitoring and operational improvements.

Reduction of GHG Emissions

GRI 305-5

The organization has developed a structured GHG reduction roadmap aligned with a 1.5°C science-based pathway. Planned actions include energy efficiency upgrades, transition to renewable electricity, low-carbon aluminum sourcing, improved scrap recovery, and supplier ESG engagement. A EYE Aluminum targets a ~35% overall emissions reduction by 2030, with continuous monitoring to ensure credible progress toward long-term decarbonization goals.

NO_x, SO_x, and Other Air Emissions

GRI 305-7

A EYE Aluminum manages emissions of nitrogen oxides (NO_x), sulfur oxides (SO_x), and other air pollutants through controlled operations and equipment maintenance. Emissions arise mainly from fuel combustion and manufacturing processes. The organization implements preventive maintenance programs to ensure optimal equipment performance and reduce emission levels. Compliance with applicable air quality regulations is monitored through internal reviews and operational controls. Where required, corrective actions are implemented to address deviations. Effective air emissions management supports employee health, regulatory compliance, and the reduction of localized environmental impacts associated with industrial activities.

Environmental Compliance

GRI 307

A EYE Aluminum manages emissions of nitrogen oxides (NO_x), sulfur oxides (SO_x), and other air pollutants through controlled operations and equipment maintenance. Emissions arise mainly from fuel combustion and manufacturing processes. The organization implements preventive maintenance programs to ensure optimal equipment performance and reduce emission levels. Compliance with applicable air quality regulations is monitored through internal reviews and operational controls. Where required, corrective actions are implemented to address deviations. Effective air emissions management supports employee health, regulatory compliance, and the reduction of localized environmental impacts associated with industrial activities.

Supplier Environmental Assessment

GRI 308

A EYE Aluminum integrates environmental criteria into its supplier assessment and selection processes to manage value-chain risks. Suppliers are encouraged to demonstrate compliance with environmental regulations, responsible resource use, and emissions management practices. Environmental performance is considered alongside quality, cost, and delivery criteria during procurement decisions. Engagement with suppliers supports improved environmental transparency and continuous improvement across the supply chain. By screening suppliers based on environmental performance, the organization strengthens sustainability outcomes and reduces indirect environmental impacts associated with procurement activities.





SOCIAL TOPICS

Employment

GRI 401

A EYE Aluminum promotes fair and responsible employment practices to support workforce stability, engagement, and long-term organizational performance. Employment practices are aligned with applicable labor laws and emphasize fair recruitment, transparent terms of employment, and equal treatment. The organization provides stable employment opportunities and ensures that working conditions support employee well-being and productivity. Workforce planning and management oversight help address business needs while maintaining employee satisfaction. These practices contribute to reduced turnover, improved morale, and a committed workforce that supports operational efficiency and sustainable growth.



Occupational Health and Safety

GRI 403

A EYE Aluminum maintains a structured occupational health and safety (OH&S) management system designed to protect employees from workplace hazards. The system focuses on hazard identification, risk assessment, and implementation of preventive and corrective controls. Safety procedures, operational controls, and awareness measures are integrated into daily activities. Management oversight ensures compliance with applicable health and safety regulations and continuous improvement. Protecting employee health and safety remains a core organizational priority and supports productivity, regulatory compliance, and employee well-being.

Workers Covered by Occupational Health & Safety (OH&S) System

GRI 403-8

All employees at A EYE Aluminum are covered under the organization's occupational health and safety management system. The system applies uniformly across operations and job functions to ensure consistent protection and risk control. Coverage includes safety procedures, emergency preparedness, incident reporting, and access to health and safety guidance. By extending OH&S coverage to the entire workforce, the organization promotes a culture of safety and shared responsibility. Comprehensive coverage supports regulatory compliance and reduces workplace risks.

Work-Related Injuries

GRI 403-9

Work-related injuries are monitored through incident reporting and record-keeping systems. Any incidents are investigated to identify root causes and implement corrective and preventive actions. Management reviews incident trends to improve safety performance and reduce recurrence. Employees are encouraged to report unsafe conditions and near-miss incidents to support proactive risk management. Continuous monitoring and improvement contribute to a safer workplace and reinforce the organization's commitment to protecting employee health and safety.

Labor/Management Relations

GRI 402

Open and transparent communication between employees and management is encouraged to foster positive labor-management relations. A EYE Aluminum promotes dialogue through regular interactions, feedback mechanisms, and management engagement. Employees are informed about workplace matters that may affect them, including operational changes and safety requirements. This approach supports mutual trust, cooperation, and early resolution of workplace concerns. Effective labor-management relations contribute to a stable working environment, enhanced employee engagement, and alignment between organizational objectives and workforce expectations.

Work-Related Ill Health

GRI 403-10

A EYE Aluminum implements preventive measures to reduce the risk of work-related ill health. Workplace conditions are monitored to identify potential occupational health hazards, and controls are implemented where necessary. Preventive maintenance, safe work practices, and employee awareness help minimize exposure to health risks. Management oversight ensures compliance with occupational health requirements and continuous improvement. These measures support employee well-being and long-term workforce sustainability.

Training & Education

GRI 404

Training and education are key components of workforce development at A EYE Aluminum. Employees receive training related to job skills, safety awareness, operational procedures, and ESG responsibilities. Training programs are designed to enhance competency, reduce risks, and support continuous improvement. Skill development initiatives contribute to employee engagement, operational efficiency, and long-term organizational performance. Ongoing training ensures employees remain informed, capable, and aligned with organizational values and sustainability objectives.

Diversity & Equal Opportunity

GRI 405

A EYE Aluminum is committed to promoting diversity and equal opportunity across all employment practices. Recruitment, training, promotion, and compensation decisions are based on merit, qualifications, and performance. The organization does not tolerate discrimination and strives to create an inclusive workplace where all employees are treated with dignity and respect. Equal opportunity practices support workforce diversity, innovation, and a positive organizational culture. Management oversight ensures fair treatment and compliance with applicable labor laws.

Non-Discrimination

GRI 406

Discrimination in any form is strictly prohibited at A EYE Aluminum. The organization maintains policies and practices that promote fair treatment and respect for all employees. Any complaints related to discrimination are addressed promptly through established grievance mechanisms. Management oversight ensures that concerns are investigated and resolved in a fair and confidential manner. Upholding non-discrimination principles supports employee trust, workplace harmony, and compliance with legal and ethical standards.

Child Labor and Forced Labor

GRI 408 & 409

Discrimination in any form is strictly prohibited at A EYE Aluminum. The organization maintains policies and practices that promote fair treatment and respect for all employees. Any complaints related to discrimination are addressed promptly through established grievance mechanisms. Management oversight ensures that concerns are investigated and resolved in a fair and confidential manner. Upholding non-discrimination principles supports employee trust, workplace harmony, and compliance with legal and ethical standards.



Human Rights Assessment

GRI 412

A EYE Aluminum integrates human rights considerations into its operations, governance systems, and supplier engagement processes. Periodic assessments are conducted to identify and evaluate potential risks related to labor rights, discrimination, working conditions, and fair treatment across the workforce. Policies and procedures promote respect for human dignity, equal opportunity, and ethical conduct. Employees receive awareness on expected behaviors and reporting mechanisms for human rights concerns. Supplier evaluations include requirements related to ethical labor practices, compliance with local laws, and prohibition of forced or child labor. Management oversight ensures that identified risks are addressed through corrective actions and continuous improvement. By proactively assessing and managing human rights risks, the organization strengthens legal compliance, ethical operations, and stakeholder trust while supporting responsible and sustainable business practices.

Local Communities

GRI 413

A EYE Aluminum recognizes its responsibility to operate in a manner that respects and supports local communities. The organization focuses on responsible operations, compliance with environmental and social regulations, and minimizing adverse impacts associated with industrial activities. Operating within designated industrial zones helps reduce potential disturbances to residential or environmentally sensitive areas. Where relevant, the organization maintains open communication with local authorities and stakeholders to address concerns and ensure compliance. Environmental controls, waste management, and emissions monitoring further support community well-being. By conducting operations responsibly and integrating community considerations into operational and environmental planning, A EYE Aluminum contributes to local economic activity while maintaining positive relationships and minimizing social and environmental risks.



Supplier Social Assessment

GRI 414

Supplier social assessment is an integral part of A EYE Aluminum's responsible procurement framework. Suppliers are evaluated based on compliance with labor laws, ethical conduct, workplace safety, and respect for human rights. Social criteria are considered alongside quality, cost, and delivery performance during supplier selection and periodic reviews. The organization encourages suppliers to adopt fair labor practices and comply with applicable regulations. Where gaps are identified, engagement and corrective actions are pursued to support improvement. These assessments help reduce social risks within the supply chain and promote responsible business conduct. By strengthening supplier social performance, A EYE Aluminum enhances value-chain sustainability, operational reliability, and long-term business resilience.



Customer Health & Safety

GRI 416

Customer health and safety are central to A EYE Aluminum's product quality and operational controls. Manufacturing processes are designed and monitored to ensure products meet defined specifications and safety requirements for their intended applications. Quality assurance procedures, inspections, and testing reduce the risk of defects and non-conformities. Compliance with applicable standards and customer requirements is maintained throughout production and delivery. Customer feedback and performance data are reviewed to identify improvement opportunities and address concerns promptly. By prioritizing product safety and reliability, A EYE Aluminum builds customer trust, supports regulatory compliance, and strengthens long-term customer relationships.

Information Security

GRI 418

A EYE Aluminum is committed to protecting the confidentiality, integrity, and availability of customer, employee, and business information. Information security practices include controlled access, responsible data handling, and defined authorization procedures. Confidential data is used solely for legitimate business purposes and protected from unauthorized access, misuse, or loss. Employees are made aware of their responsibilities regarding information protection. Management oversight ensures compliance with applicable data protection and confidentiality requirements. Strong information security practices support operational integrity, protect stakeholder interests, and enhance trust in the organization's business processes.

Social Economic Compliance

GRI 419

A EYE Aluminum complies with all applicable social and economic laws and regulations in the United Arab Emirates. Compliance requirements include labor legislation, occupational health and safety, ethical business conduct, and contractual obligations. Internal controls, documented procedures, and management oversight ensure adherence to regulatory and statutory requirements. Compliance performance is reviewed periodically, and corrective actions are implemented where necessary. During the reporting period, no significant instances of social or economic non-compliance were identified. Maintaining strong compliance supports legal integrity, risk management, operational continuity, and responsible corporate citizenship.



SUSTAINABILITY PERFORMANCE DATA (01st JANUARY 2024 TO 31st DECEMBER 2024)

S. No	KPI	Unit	Measure
1.	Materials, chemicals, and waste	Liters	33486.4
2.	Energy consumption and GHGs	Kwh	40718
3.	Water	Cubic Meters	33388.76
4.	Total gross Scope 1 GHG emissions	MT of CO2e	472.5
5.	Total gross Scope 2 GHG emissions (market or location based)	MT of CO2e	56.99
6.	Total gross Scope 3 GHG emissions	MT of CO2e	2283.42
7.	Total gross Scope 3 Downstream GHG emissions	MT of CO2e	1527.02
8.	Total gross Scope 3 Upstream GHG emissions	MT of CO2e	756.40
9.	Working conditions	Percentage	100
10.	Employee health and safety	Count	0
11.	Career management and training	Percentage	100
12.	Discrimination and Harassment	Count	0



GRI Index

THIS REPORT IS PREPARED IN ACCORDANCE WITH GRI STANDARDS (2021)

GRI. NO	GRI CONTENTS	PG.NO	GRI. NO	GRI CONTENTS	PG.NO
GRI 1-5	Statement of Use	04	GRI 305	Emissions	09
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GRI 2-9	Governance Structure	05	GRI 305-2	Indirect (Scope 2) Emissions	09
GRI 2-23	Policy Commitments	05	GRI 305-3	Other Indirect (Scope 3) Emissions	09
GRI 2-29	Stakeholder Engagement Approach	05	GRI 305-3	Other Indirect (Scope 3) Emissions – Upstream	09
GRI 3-1	Process for Identifying Sustainability-Related Impacts	06	GRI 305-3	Other Indirect (Scope 3) Emissions – Downstream	09
GRI 3-2	List of Material Topics	06	GRI 305-4	GHG Emissions Intensity	10
GRI 3-3	Management Approach for Material Topics	06	GRI 305-5	Reduction of GHG Emissions	10
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INDEPENDENT ASSURANCE STATEMENT

This CSR report has been independently verified by BMQR, a third-party assurance provider, in accordance with ISO 17029:2019. The assurance engagement covered a Type 2 assurance of the information and data disclosed within this report.

The scope of the assurance included verifying the accuracy, completeness, and reliability of the disclosures made under all relevant sections of the GRI Standards. The assurance provider conducted the engagement based on applicable assurance principles and issued an assurance statement confirming the integrity of the disclosed information.

Name of Assurance Provider : BMQR Certifications Pvt Ltd,
Standard Used : ISO 17029:2019 and GRI.
Type of Assurance : Type 2
Web URL : www.bmqrasurance.com

Authorized Representative (Assurer):

Name : S. Elango
Designation : Associate Certified Sustainability Assurance
Practitioner
Certificate No : AA1000 (ACSA) C.N: A09122401
Signature : 