Shapoorji Pallonji
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Corporate Sustainability Report

FOR THE PERIOD: 1ST JANUARY 2024 TO 31ST DECEMBER 2024

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TABLE OF CONTENTS

About Us

Shapoorji Pallonji International (SPINT) is the international arm of Shapoorji Pallonji Engineering & Construction (SP E&C) for its construction operations outside India. SPINT has successfully built hundreds of diversified landmark structures worldwide in various segments, including residential, commercial, healthcare, hospitality, educational and stadiums. This international venture by SP Group is characterized by its ability to turn projects into unique, innovative realties adapted to our client needs and market demands.

SPINT has bagged many leading properties in the Gulf region, with a portfolio that includes the BAPS Hindu Mandir in Abu Dhabi, Mall of Oman in Muscat, Warner Brothers Hotel in Abu Dhabi, the Sultan Qaboos Palace in Muscat, Damac's Park Towers in Dubai, SABIC Head Quarters in KSA and many more prestigious projects across the regions.

Numerous accolades and international recognition for SPINT include 'International Property Award' for Parks Tower Dubai, 'Dubai Quality Appreciation Award' for operations in Dubai, Sheikh Khalifa Excellence Awards in 2018, BIM Excellence Awards in 2018 and Best construction company of the year by Arabian Business Real estate awards 2020 at Dubai.

Vision

We commit to enabling opportunities for social and economic growth, interdependent with a thriving ecology.

Mission

To empower communities and nurture ecologies

- **Education and skill development for underprivileged children, youth and tribal communities**
- **Healthy living by providing affordable quality healthcare, nutrition and access to water and sanitation**
- **Social inclusion by enabling earning opportunities and financial security**
- **Environment conservation by increasing green cover and preserving biodiversity**

Introduction

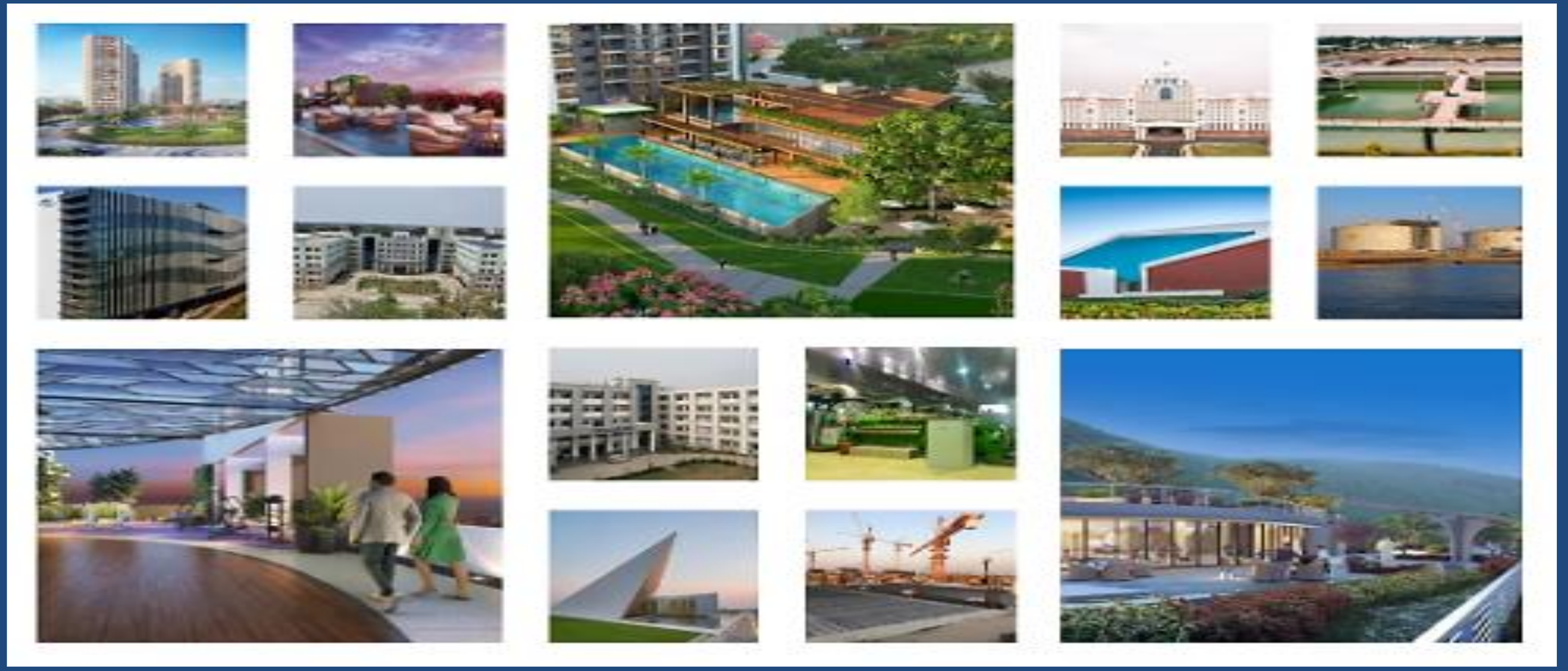
Shapoorji Pallonji Mideast L.L.C. (SPML) is committed to delivering construction and turnkey projects that create long-term value for clients, communities, and the environment. Operating across the UAE, SPML undertakes diverse projects including commercial, residential, industrial, institutional, healthcare, hospitality, façade, joinery, and MEP works. Sustainability is embedded into **SPML's** business strategy, recognizing that responsible construction practices are essential to economic resilience, environmental protection, and social well-being. The company integrates Environmental, Social, and Governance (ESG) principles into project planning, execution, procurement, and workforce management to minimize risks and maximize positive impacts.

This Sustainability Report has been prepared in alignment with the Global Reporting Initiative (GRI) Standards to provide transparent, consistent, and comparable disclosures on SPML's sustainability performance. It reflects the organization's approach to managing key environmental aspects such as energy consumption, greenhouse gas emissions, water use, waste management, and biodiversity impacts. The report also highlights SPML's strong focus on social responsibility, including occupational health and safety, employee welfare, training and development, diversity and inclusion, community engagement, customer health and safety, and responsible supply chain practices. Governance-related disclosures demonstrate SPML's commitment to ethical conduct, compliance, anti-corruption, information security, and effective risk management.

The report is informed by internal data, management systems, audits, stakeholder engagement, and third-party verification of greenhouse gas emissions. By identifying material topics and implementing structured management approaches, SPML ensures that sustainability considerations are integrated into decision-making at both strategic and operational levels. This introduction sets the foundation for understanding **SPML's** sustainability journey, performance, and future commitments. Through continuous improvement and transparent reporting, SPML aims to contribute to sustainable development while maintaining trust with stakeholders and supporting the **UAE's** broader sustainability objectives.

GRI 1-5: Statement of Use

This report is prepared in accordance with GRI standards.



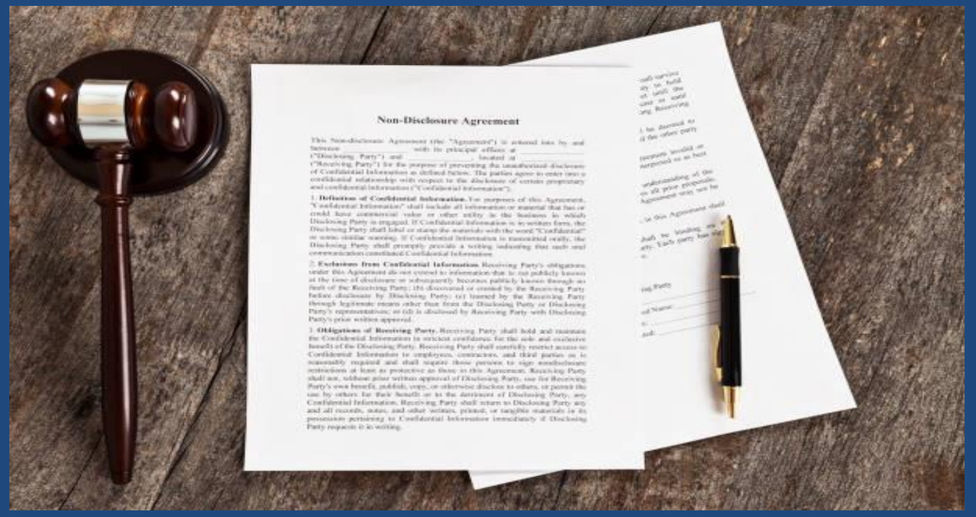
Organizational Profile (GRI 2: General Disclosures 2021)

GRI 2-1: Organizational Profile

Company Name: Shapoorji Pallonji Mideast L.L.C.

Address: Head Office: Office No 307, Al Hudaiba Mall, Al Mina Road, P.O. Box 118219, Dubai, United Arab Emirates

A globally diversified organization delivering challenging projects in 40+ countries for over 160 years.



GRI 2-9: Governance Structure

SPML's governance framework comprises a Board ESG Committee that oversees sustainability, risk management, and ESG policy implementation. Senior management, including project directors and HSE heads, are accountable for operationalizing strategies across sites. Governance responsibilities include reviewing KPIs, monitoring GHG emissions, ensuring energy efficiency, and assessing social and environmental performance. Internal audits, risk assessments, and ESG reporting mechanisms ensure transparency and regulatory compliance. Contractors and employees are engaged in monitoring sustainability outcomes. The structure aligns with best practices, supports decision-making, and enables consistent implementation of ESG initiatives. The governance system ensures accountability, mitigates operational risks, and drives continuous improvement in sustainability performance.

GRI 2-23: Policy Commitments

SPML has formalized policy commitments addressing sustainability, ethics, human rights, and environmental protection. The policies cover GHG reduction targets, energy and water management, occupational health and safety, supplier engagement, anti-corruption, diversity, and community development. Policies are communicated to employees, contractors, and stakeholders through training, workshops, and awareness programs. Adherence is monitored through audits, dashboards, and third-party verification. Policy commitments are integrated into project planning and procurement processes to minimize environmental impact and promote social responsibility. SPML regularly reviews and updates policies to align with international standards, UAE regulations, and ESG best practices, ensuring transparent, accountable, and ethical business operations..

GRI 2-29: Stakeholder Engagement Approach

SPML engages stakeholders through structured dialogues, surveys, workshops, and community outreach programs. Stakeholders include employees, contractors, clients, suppliers, local communities, and regulatory authorities. Feedback mechanisms capture concerns regarding health, safety, environmental impacts, social responsibility, and ethical business practices. Engagement outcomes inform decision-making, policy updates, and sustainability strategy refinement. SPML prioritizes transparency and responsiveness, ensuring stakeholder expectations are integrated into project planning and ESG initiatives. Regular reporting, public disclosures, and third-party verification enhance accountability. This approach fosters trust, strengthens relationships, and ensures alignment with global sustainability standards. Continuous engagement helps mitigate risks and enhances the positive impact of SPML operations.

GRI 3-1: Process for Identifying Sustainability-Related Impacts

SPML identifies sustainability-related impacts through a structured and systematic process covering environmental, social, and governance aspects across all operations. The process includes regulatory reviews, risk assessments, materiality analysis, and stakeholder consultations involving employees, clients, suppliers, and local communities. Operational data on energy use, GHG emissions, water, waste, labor practices, and health and safety are analyzed. Impacts are prioritized based on severity, likelihood, and stakeholder concern. Findings inform mitigation actions, targets, and monitoring plans. This process supports proactive risk management, continuous improvement, and transparent reporting in alignment with GRI 3-1 requirements. It ensures accountability, consistency, and integration within organizational decision-making frameworks.

GRI 3-2: List of Material Topics

SPML's material topics include greenhouse gas emissions, energy efficiency, water and waste management, occupational health and safety, employee welfare, training, diversity, non-discrimination, ethical conduct, anti-corruption, sustainable procurement, supplier assessment, community engagement, and customer health and safety. These topics reflect key risks, stakeholder priorities, regulatory requirements, and guide management and reporting.

ENVIRONMENTAL TOPICS

1.Energy Consumption & Efficiency in Construction
2.Greenhouse Gas (GHG) Emissions & Carbon Footprint
3.Waste Management & Construction Debris Recycling
4.Water Management & Conservation in Projects
5.Sustainable Material Sourcing & Procurement
6.Environmental Compliance & Regulatory Adherence
7.Air Quality & Dust Control at Construction Sites
8.Site Environmental Impact Assessments
9.Biodiversity & Ecosystem Protection during Projects
10.Climate Change Risk & Resilience in Infrastructure

SOCIAL TOPICS

1. Employee Health and Safety on Construction Sites
2. Labor Rights and Fair Working Conditions
3. Skilled Workforce Training and Development
4. Diversity, Equity, and Inclusion (DEI)
5. Employee Well-being and Mental Health
6. Community Engagement and Local Development
7. Human Rights Due Diligence in Projects
8. Stakeholder Engagement and Communication
9. Responsible Supply Chain Practices
10. Workplace Accident and Incident Reporting

GOVERNANCE TOPICS

1. Board Structure and Independence
2. Executive Compensation and Incentives
3. Anti-corruption and Anti-bribery Policies
4. Risk Management and Internal Controls
5. Compliance with Laws and Regulations
6. Transparency and Disclosure Practices
7. ESG Governance and Oversight
8. Audit Committee Functioning
9. Whistleblower Protection Mechanisms
10. Ethical Business Conduct Policies

GRI 3-3: Management Approach for Material Topics

SPML adopts a structured and integrated management approach to address material sustainability topics across its construction and turnkey project operations. Each material topic is supported by defined policies, procedures, and controls aligned with regulatory requirements, international standards, and internal ESG commitments. Clear roles and responsibilities are assigned across management, project teams, HSE personnel, procurement, and ESG functions to ensure effective implementation and accountability.

Environmental material topics such as GHG emissions, energy consumption, water use, waste management, and biodiversity are managed through monitoring systems, reduction targets, and continuous improvement programs. Data is collected at project and corporate levels, reviewed regularly, and used to identify efficiency opportunities and mitigation actions. Climate-related performance is aligned with ISO 14064, the GHG Protocol, and SBTi-informed pathways.

Social material topics including occupational health and safety, employee welfare, training, diversity, and non-discrimination are addressed through robust HSE management systems, HR policies, training programs, and employee engagement mechanisms. Regular risk assessments, audits, and surveys help identify gaps and guide corrective and preventive actions. Grievance and whistleblower mechanisms support transparency and ethical conduct.

Governance-related material topics such as ethical behavior, anti-corruption, compliance, and supplier ESG performance are managed through codes of conduct, contractual requirements, audits, and oversight by senior management and ESG committees. Supplier assessments and performance reviews ensure alignment with **SPML's** sustainability expectations across the value chain.

Performance against material topics is monitored using defined KPIs, internal dashboards, and management reviews. Findings are reported transparently through ESG and sustainability reports, supported by third-party verification where applicable. This comprehensive management approach ensures risks are mitigated, opportunities are leveraged, and sustainability considerations are embedded into strategic and operational decision-making in line with GRI 3-3.

GOVERNANCE

GRI 201: Economic Performance Disclosures

SPML's economic performance focuses on sustainable growth, value creation, and responsible business conduct. Revenues, investments, and operating profits are measured against ESG outcomes. Strategic initiatives include cost-efficient energy management, low-carbon material procurement, and community development programs. Transparent reporting of economic contributions, including wages, taxes, and supplier payments, demonstrates accountability. Investments in employee training, health and safety, and welfare initiatives reflect long-term commitment to workforce and societal well-being. Third-party verification ensures accurate financial and ESG reporting. Economic performance is evaluated alongside environmental and social metrics to ensure holistic value creation for shareholders, employees, communities, and the broader UAE society.

GRI 202-1: Ratios of Standard Entry-Level Wage to Local Minimum Wage

SPML ensures fair compensation by providing entry-level wages above UAE minimum legal requirements. The company conducts periodic benchmarking against local labor laws and market standards. Wages are structured to include statutory benefits, overtime, health coverage, and allowances. Transparent payroll systems document compliance with labor regulations and ESG best practices. Ensuring competitive wages promotes workforce stability, reduces turnover, and supports employee well-being. SPML monitors pay equity across project sites and departments to prevent disparities. This approach aligns with GRI 202-1, demonstrating commitment to fair remuneration, social responsibility, and fostering an inclusive and supportive work environment.

GRI 202-2: Proportion of Senior Management Hired from Local Communities

SPML prioritizes local talent development by hiring senior management from UAE communities wherever feasible. Recruitment policies emphasize competency, diversity, and inclusion while supporting regional employment objectives. Local hiring ensures cultural alignment, operational efficiency, and social responsibility. Management development programs enhance skills, leadership capability, and succession planning. Reporting tracks the proportion of senior roles occupied by local hires, ensuring transparency and alignment with ESG goals. Engaging local talent fosters community trust, strengthens social license to operate, and supports regional economic growth. This practice reflects SPML's commitment to equitable workforce representation and sustainable local employment strategies.

GRI 203 Indirect Economic Impacts

Shapoorji Pallonji Mideast L.L.C. (SPML) plays a significant role in generating positive indirect economic impacts through its construction and turnkey project activities across the UAE. By developing critical infrastructure such as commercial buildings, residential complexes, hospitals, and institutional facilities, SPML contributes to long-term economic growth, improved service delivery, and enhanced quality of life for local communities. These projects create ripple effects by supporting related industries, strengthening local supply chains, and enabling business and social development in surrounding areas.

SPML prioritizes local procurement wherever feasible, engaging regional suppliers, subcontractors, and service providers. This approach stimulates local economies, supports small and medium-sized enterprises, and promotes job creation beyond direct employment. The company's focus on ethical procurement and supplier ESG compliance further ensures that economic benefits are distributed responsibly while maintaining high standards of labor practices, safety, and environmental stewardship across the value chain.

Employment generation is another key area of indirect economic impact. SPML's operations create diverse employment opportunities for skilled and unskilled workers, contractors, and professionals. In addition, the company invests in skills training, safety education, and capacity-building programs that enhance workforce employability and long-term career prospects. These initiatives strengthen human capital, contribute to workforce resilience, and support national development goals.

SPML's commitment to sustainable construction and low-carbon technologies also delivers indirect economic benefits. Investments in energy-efficient equipment, renewable energy solutions, and resource-efficient construction practices help reduce operational costs over the project lifecycle while supporting the transition to a low-carbon economy. These practices encourage innovation within the construction sector and promote sustainable market development.

Community engagement and CSR initiatives further amplify SPML's indirect economic contributions. Programs focused on education, health awareness, environmental restoration, and social welfare enhance community well-being and social cohesion. SPML monitors and evaluates the effectiveness of these initiatives through audits, surveys, and stakeholder feedback to ensure that resources are used effectively and generate measurable outcomes.

By transparently reporting its indirect economic impacts, SPML demonstrates accountability and reinforces its role as a responsible corporate citizen. These efforts align with GRI 203 principles, highlighting SPML's contribution to economic resilience, inclusive growth, and sustainable community development, while supporting long-term value creation for stakeholders and society at large.

GRI 204: Procurement Practices

Shapoorji Pallonji Mideast L.L.C. (SPML) adopts a responsible and sustainable procurement framework that integrates environmental, social, and governance considerations into all sourcing and purchasing decisions. Procurement practices are designed to ensure supply chain transparency, ethical conduct, and compliance with applicable regulatory and ESG standards. SPML prioritizes sustainable sourcing by selecting materials and services based on environmental footprint, quality, durability, and supplier adherence to labor, health, and safety requirements. This approach supports responsible resource use while maintaining high construction quality and operational efficiency.

Supplier evaluation is a core component of SPML's procurement process. All suppliers and subcontractors are assessed through pre-qualification procedures, ESG questionnaires, and periodic audits to verify compliance with ethical labor practices, occupational health and safety standards, and environmental regulations. Contracts include clauses related to sustainability performance, anti-corruption, human rights, and compliance obligations, ensuring that ESG expectations are clearly communicated and enforceable. Non-compliance is addressed through corrective action plans, follow-up assessments, or disengagement when necessary.

SPML actively promotes the use of low-carbon and resource-efficient materials, including environmentally responsible cement, steel, insulation, and finishing materials, wherever feasible. Energy-efficient machinery, equipment, and technologies are also prioritized to reduce indirect environmental impacts associated with procurement. By engaging suppliers in discussions on innovation, lifecycle impacts, and emissions reduction, SPML encourages continuous improvement across the supply chain.

Supplier engagement programs play a critical role in strengthening procurement sustainability. SPML conducts awareness sessions, performance reviews, and collaborative initiatives to help suppliers understand ESG requirements and align their practices accordingly. These programs foster long-term partnerships, improve supplier capability, and enhance overall supply chain resilience.

Transparent record-keeping, documentation, and digital procurement systems support traceability, auditing, and compliance verification. Procurement performance is monitored through internal reviews and ESG reporting mechanisms to ensure accountability and continuous improvement. Through these structured practices, SPML ensures that procurement activities contribute positively to environmental protection, social responsibility, and ethical governance. This comprehensive approach aligns with GRI 204 and demonstrates SPML's commitment to embedding sustainability principles throughout its supply chain and operational ecosystem.

GRI 205: Anti-Corruption

Shapoorji Pallonji Mideast L.L.C. (SPML) maintains a zero-tolerance approach toward corruption and unethical business conduct across all operations. The company has established comprehensive anti-corruption policies and procedures designed to prevent bribery, facilitation payments, conflicts of interest, fraud, and other forms of misconduct. These policies apply to all employees, contractors, suppliers, and business partners and are embedded within governance, procurement, and project execution frameworks. Regular training and awareness programs are conducted to educate personnel on ethical decision-making, regulatory requirements, and the consequences of non-compliance.

SPML provides multiple secure and confidential reporting mechanisms, including whistleblower channels, dedicated email systems, and direct access to ESG and compliance officers. These channels allow individuals to report concerns without fear of retaliation. All reported cases are documented, reviewed, and investigated promptly by management, with appropriate corrective and disciplinary actions implemented where necessary. Findings are escalated to senior management and the Board ESG Committee when required.

To mitigate corruption risks within the supply chain, SPML incorporates anti-corruption clauses into supplier and subcontractor agreements. Periodic audits, compliance reviews, and due diligence assessments are conducted to identify vulnerabilities and ensure adherence to ethical standards. Through transparent reporting, internal controls, and continuous monitoring, SPML reinforces accountability and integrity. These measures align with GRI 205 and demonstrate the company's commitment to ethical operations, risk mitigation, and responsible corporate governance.

GRI 206: Anti-Competitive Behaviour

SPML is committed to conducting business in a fair, transparent, and competitive manner, fully complying with UAE competition and antitrust regulations. The company strictly prohibits anti-competitive practices such as collusion, price fixing, bid rigging, market manipulation, abuse of market position, and unfair trade practices. Clear policies and guidelines govern interactions with competitors, clients, suppliers, and partners to ensure ethical commercial conduct across all business activities.

Employees involved in bidding, procurement, sales, and contracting receive regular training and guidance on competition law requirements and ethical behavior. These programs help employees recognize and avoid practices that could restrict fair competition or compromise market integrity. SPML promotes transparency in tendering, contract negotiations, and project execution to ensure that decisions are based on merit, quality, compliance, and value.

Internal audits, compliance checks, and management reviews are conducted to monitor adherence to anti-competitive policies. Any suspected violations are investigated thoroughly, and corrective actions are taken, including disciplinary measures and reporting to relevant authorities where required. Supplier and subcontractor agreements include clauses promoting fair competition and ethical business practices, reinforcing expectations throughout the value chain.

ENVIRONMENT

GRI 301: Materials

SPML manages material consumption responsibly to minimize environmental impact and improve resource efficiency across construction and turnkey project activities. Materials such as cement, steel, aggregates, aluminum, glass, timber, electrical components, and MEP materials are selected based on quality, durability, safety, and environmental considerations. Procurement planning emphasizes optimized material usage, waste reduction, and lifecycle performance to reduce overconsumption and environmental footprint. Sustainable alternatives, certified materials, and locally sourced inputs are prioritized wherever feasible to reduce transportation emissions and support local economies. Material handling, storage, and usage are monitored at project sites to prevent damage, loss, or wastage. Environmental and safety guidelines govern material selection and use, ensuring compliance with regulatory and client requirements. By integrating responsible material management into project planning and execution, SPML aligns with circular economy principles and GRI 301 requirements, supporting sustainable construction practices and long-term environmental stewardship.

GRI 301-1: Materials Used by Weight or Volume

SPML tracks the consumption of key construction materials by weight or volume across its projects to monitor resource use and improve efficiency. Major material categories include concrete, cement, steel, aggregates, aluminum, glass, timber, piping, cables, and finishing materials. Project-level material estimates are prepared during planning stages and compared with actual usage during execution to identify variances and improvement opportunities. Digital procurement records, delivery notes, and inventory registers support accurate monitoring. Material optimization techniques such as modular design, standardized components, and efficient cutting practices are implemented to reduce excess usage. Periodic reviews enable project teams to control consumption, minimize waste generation, and enhance cost efficiency. This systematic tracking supports transparency, internal reporting, and alignment with GRI 301-1 by demonstrating responsible material use and data-driven resource management.

GRI 301-2: Recycled Input Materials Used

SPML promotes the use of recycled and reclaimed materials where technically and commercially feasible without compromising quality or safety. Recycled steel, aluminum, aggregates, cables, and packaging materials are prioritized when compliant with project specifications and regulatory requirements. Suppliers are encouraged to provide recycled-content documentation and environmental certifications. The use of recycled inputs reduces dependence on virgin resources, lowers embodied carbon, and supports circular economy objectives. Project teams assess recycled material suitability during design and procurement phases. Records of recycled input usage are maintained through supplier documentation and purchase records. Continuous engagement with suppliers helps increase availability and adoption of recycled materials across projects. This approach aligns with GRI 301-2 and strengthens SPML's commitment to sustainable sourcing and environmental responsibility.

GRI 301-3: Reclaimed Products and Packaging

SPML encourages the reuse and reclamation of products and packaging materials wherever feasible. Pallets, containers, formwork materials, metal scraps, and protective packaging are reused or returned to suppliers to reduce waste generation. On-site segregation supports identification of reusable materials. Packaging reduction initiatives include bulk deliveries, returnable packaging, and recyclable protective materials. Reclaimed materials are assessed for safety and quality before reuse. These practices reduce landfill disposal, improve material efficiency, and support circular resource use. Documentation of reclaimed materials supports reporting and continuous improvement in line with GRI 301-3.

GRI 302-1: Energy Consumption Within the Organization

Energy consumption within Shapoorji Pallonji Mideast L.L.C. primarily arises from energy-intensive construction activities and supporting corporate operations. Major energy sources include diesel used in construction equipment, generators, cranes, batching plants, and company-owned or leased vehicles, as well as purchased grid electricity for the corporate head office and multiple project sites across the UAE. During the 2024 reporting period, total electricity consumption amounted to 34.31 million kWh, supplying site offices, temporary facilities, and permanent workplaces. Direct fuel combustion from diesel and petrol use resulted in Scope 1 emissions of 30,457 tCO_2e, reflecting the operational scale and project execution intensity of the organization. Energy consumption data is collected through fuel invoices, site logs, and utility bills, ensuring completeness and reliability. SPML has implemented structured energy monitoring and internal controls to track consumption patterns, identify inefficiencies, and support informed decision-making. These systems enable continuous improvement initiatives aimed at optimizing energy use while maintaining project delivery efficiency and operational reliability.

GRI 302-2: Energy Consumption Outside the Organization

Energy consumption outside Shapoorji Pallonji Mideast L.L.C. arises from activities not directly owned or controlled by the organization but linked to its value chain. These include energy used in subcontracted construction works, manufacturing of key construction materials such as cement, steel, and aluminum, supplier operations, third-party transportation, and logistics services supporting project execution. During the 2024 reporting period, these indirect energy uses were captured under Scope 3 emissions totaling 136,859 tCO_2e, representing the largest share of the organization's overall energy and emissions footprint. Upstream activities, particularly energy-intensive material production and inbound freight transport, were the dominant contributors. Energy consumption also occurs through outsourced services, equipment rentals, and supplier-operated machinery at project sites. Although SPML does not have direct operational control over these activities, it actively engages suppliers and subcontractors through procurement requirements, ESG expectations, and data collection processes. These efforts aim to enhance energy transparency, promote efficient practices, and progressively reduce value-chain energy intensity while supporting sustainable construction outcomes.

GRI 302: Energy

SPML manages energy consumption systematically to minimize environmental impact while enhancing operational efficiency across all construction and turnkey project activities. Energy is primarily consumed through construction machinery, generators, site offices, lighting systems, HVAC equipment, and transportation associated with project execution. To address these impacts, SPML integrates energy management considerations into project planning, procurement, and daily site operations. Energy-efficient technologies, well-maintained equipment, and optimized site layouts are promoted to reduce unnecessary consumption. Monitoring mechanisms such as utility records, fuel usage logs, and site-level tracking enable the identification of high-consumption areas and opportunities for improvement. Renewable energy options, where technically feasible, are encouraged for temporary site facilities and office operations. Work schedules are optimized to reduce idle equipment time and excessive generator use. Employee awareness programs reinforce responsible energy behavior, ensuring staff understand the environmental and cost implications of energy use. Through continuous monitoring, performance reviews, and improvement initiatives, SPML demonstrates its commitment to reducing energy-related emissions and supporting climate action goals. These practices align with GRI 302 requirements and contribute to responsible energy stewardship, operational resilience, and long-term sustainability within the construction sector.

GRI 302-3: Energy Intensity

Shapoorji Pallonji Mideast L.L.C. monitors energy intensity indicators to evaluate energy efficiency and resource utilization across its construction and corporate operations. Energy intensity metrics are calculated using total energy-related greenhouse gas emissions in relation to key operational parameters such as workforce size and project value. During the 2024 reporting period, SPML recorded an energy-related emissions intensity of approximately 93 tCO_2e per million AED of project value, reflecting the energy demands associated with large-scale, material-intensive construction activities. Additionally, emissions intensity per employee was approximately 186 tCO_2e, based on an average workforce of 1,000 employees deployed across project sites and offices. These indicators enable management to compare performance across projects, track year-on-year efficiency trends, and identify high-energy-use activities requiring targeted interventions. Energy intensity metrics are integrated into internal performance monitoring and support planning of efficiency initiatives, including equipment upgrades, optimized logistics, and improved site energy management practices.

GRI 302-4: Reductions in Energy Consumption

During the 2024 reporting period, Shapoorji Pallonji Mideast L.L.C. implemented targeted initiatives to reduce overall energy consumption across construction sites and corporate operations. Key actions included preventive and predictive maintenance of diesel-powered construction equipment and generators, which improved fuel efficiency and reduced energy losses. Generator usage was optimized through better load management and reduced idling time, particularly at temporary project sites. In addition, energy-efficient lighting, electrical fixtures, and modern machinery were deployed across offices, site facilities, and worker accommodations. These measures collectively contributed to an estimated 2–4% reduction in site-level energy consumption compared to baseline operating conditions. Energy savings were supported by improved monitoring of fuel and electricity usage, enabling early identification of inefficiencies and corrective actions. These initiatives form part of SPML's broader decarbonization roadmap and demonstrate the organization's commitment to continuous improvement in energy performance while maintaining operational effectiveness and project delivery timelines.

GRI 302-5: Reductions in Energy Requirements of Products/Services

SPML contributes to reducing energy requirements of its construction products and services by integrating energy-efficient design principles, materials, and systems into project execution. During planning and design phases, emphasis is placed on efficient building layouts, optimized MEP systems, and high-performance insulation to reduce operational energy demand over the building lifecycle. Selection of energy-efficient lighting, HVAC systems, and control technologies supports lower energy consumption during occupancy. Collaboration with clients, consultants, and suppliers enables adoption of sustainable construction solutions aligned with project requirements. Life-cycle considerations guide material selection and system design to enhance long-term energy performance. These measures reduce energy demand not only during construction but also throughout the operational phase of completed facilities. By incorporating energy efficiency into its services, SPML delivers value-added solutions that support client sustainability goals. This approach aligns with GRI 302-5, demonstrating how SPML's services contribute to long-term energy savings, reduced emissions, and sustainable built environments.

GRI 303: Water and Effluents

SPML manages water resources responsibly to minimize environmental impact and ensure efficient use across all construction and turnkey project activities. Water is primarily used for construction processes such as concrete mixing and curing, equipment cleaning, dust suppression, site maintenance, and domestic consumption at project sites and offices. Recognizing water as a critical and finite resource, SPML implements structured water management practices integrated into project planning and site operations. Water consumption is monitored through meter readings, tanker supply records, and usage logs to identify trends and opportunities for reduction. Water-efficient equipment, controlled flow systems, and good housekeeping practices are encouraged to prevent wastage. Where permitted by regulations, treated wastewater or recycled water is reused for non-potable purposes such as dust control, landscaping, and cleaning activities. Leak detection and preventive maintenance programs help minimize losses from pipelines, storage tanks, and temporary site installations. Effluent management is conducted in compliance with applicable environmental regulations and municipal requirements. Wastewater generated from site facilities is treated or disposed of through authorized service providers to prevent soil and water contamination. Employees and contractors receive awareness training on responsible water use and pollution prevention. Periodic inspections and internal audits verify compliance and effectiveness of controls. Through these practices, SPML reduces pressure on freshwater resources, prevents pollution, and supports sustainable water stewardship. This comprehensive approach aligns with GRI 303 requirements and demonstrates SPML's commitment to environmental responsibility, regulatory compliance, and sustainable construction practices.

GRI 304: Biodiversity

SPML recognizes the importance of protecting biodiversity and minimizing adverse impacts on ecosystems arising from construction and infrastructure development activities. Biodiversity considerations are integrated into project planning, environmental assessments, and site management processes. Prior to project execution, site-specific environmental assessments are conducted to identify sensitive habitats, protected areas, or ecological features that may be affected. Based on assessment outcomes, appropriate mitigation measures are developed and implemented in accordance with regulatory requirements and project-specific environmental management plans. These measures include controlled site clearing, defined access routes, soil protection practices, and avoidance of unnecessary disturbance to surrounding natural areas. Construction activities are planned to minimize noise, dust, and waste that could impact local flora and fauna. Where vegetation removal is unavoidable, compensatory measures such as landscaping, replanting, and site restoration are undertaken to support ecological balance. SPML ensures compliance with all applicable environmental laws, permits, and conditions related to biodiversity protection. Employees and contractors are informed about biodiversity-sensitive practices through site inductions and toolbox talks. Monitoring and inspections are carried out to ensure mitigation measures remain effective throughout the project lifecycle. Post-construction restoration activities aim to stabilize land, prevent erosion, and support natural regeneration where feasible. Through responsible site management and adherence to environmental safeguards, SPML limits biodiversity risks while supporting sustainable development objectives. These practices align with GRI 304 and demonstrate SPML's commitment to environmental stewardship, ecosystem protection, and responsible construction operations.

GRI 305: Emissions

SPML manages greenhouse gas and air emissions arising from fuel combustion, electricity consumption, and transportation linked to construction and turnkey operations. Emissions management is integrated into environmental planning, operational controls, and ESG governance. Fuel, electricity, and logistics data are monitored to quantify emissions accurately. Energy-efficient equipment, optimized logistics, preventive maintenance, renewable electricity adoption, and sustainable material selection support emissions reduction, transparency, and continuous improvement across operations.

GRI 305-1: Direct (Scope 1) GHG Emissions

Downstream Scope 3 emissions totaled 1,023 tCO_2e, mainly arising from construction waste disposal and limited downstream transportation activities. Although comparatively small in scale, these emissions are actively managed through systematic waste segregation at project sites, increased recycling and material recovery, and collaboration with licensed waste management contractors. These measures help reduce landfill dependency, improve resource efficiency, and minimize downstream environmental impacts.

GRI 305-2: Energy Indirect (Scope 2) GHG Emissions

Energy indirect (Scope 2) greenhouse gas emissions arise from purchased grid electricity consumed across corporate offices and construction project sites. In 2024, total electricity consumption reached 34.31 million kWh, resulting in 18,873 tCO_2e of emissions based on location-based grid factors. These emissions consisted entirely of carbon dioxide. SPML is evaluating renewable electricity options, including solar installations and renewable energy certificates, to reduce future grid-related emissions.

GRI 305-3: Other Indirect (Scope 3) GHG Emissions

Scope 3 emissions represent the most significant component of SPML's greenhouse gas footprint, totaling 136,859 tCO_2e during the 2024 reporting period. These emissions arise from indirect activities across the value chain, including upstream material procurement such as cement, steel, and aluminum, supplier manufacturing processes, inbound and outbound transportation, subcontractor operations, and construction waste disposal. Upstream activities accounted for 135,836 tCO_2e, while downstream activities contributed 1,023 tCO_2e. Scope 3 emissions constituted approximately 73.5% of total organizational emissions, reflecting the energy- and material-intensive nature of construction projects. SPML actively addresses Scope 3 impacts through supplier engagement, low-carbon material sourcing, logistics optimization, and enhanced ESG data collection to support long-term emissions reduction.

GRI 305-3: Other Indirect (Scope 3) GHG Emissions – Upstream

Upstream Scope 3 emissions for SPML totaled 135,836 tCO_2e, representing the largest portion of the company's carbon footprint. Key contributors included procurement of cement, steel, and aluminum, supplier manufacturing processes, inbound logistics, and subcontractor activities. These emissions accounted for about 73% of total organizational emissions, emphasizing the need for targeted supply-chain decarbonization measures and collaboration with suppliers to reduce upstream environmental impacts.

GRI 305-3: Other Indirect (Scope 3) GHG Emissions – Downstream

Downstream Scope 3 emissions for SPML totaled 1,023 tCO_2e, mainly from construction waste disposal and limited downstream transport activities. While relatively small, the company mitigates these emissions through systematic waste segregation, recycling initiatives, and partnerships with licensed waste handlers. These measures aim to minimize landfill-related emissions, improve resource efficiency, and support SPML's broader commitment to sustainable downstream operations.

GRI 305-4: GHG Emissions Intensity

SPML tracks greenhouse gas emissions intensity to assess emissions efficiency relative to operational output. Intensity metrics are calculated by relating total GHG emissions to indicators such as project revenue, built-up area, or work volume. This approach enables benchmarking across projects of varying scale and complexity and supports performance comparison over time. Monitoring emissions intensity helps identify efficiency improvements, evaluate operational practices, and track progress toward emission reduction targets. Reductions in intensity are achieved through energy-efficient equipment, optimized site operations, and improved resource planning. Regular analysis of intensity data supports informed decision-making and continuous improvement initiatives. By disclosing emissions intensity, SPML enhances transparency and demonstrates, highlighting efforts to decouple emissions growth from business expansion.

GRI 305-5: Reduction of GHG Emissions

SPML implements structured strategies to reduce greenhouse gas emissions across its operations. Key initiatives include improving energy efficiency, adopting renewable energy solutions, transitioning to low-emission equipment, and selecting low-carbon construction materials. Operational optimization, such as reducing idle equipment time and improving logistics efficiency, contributes to measurable emission reductions. Preventive maintenance programs enhance equipment performance and fuel efficiency. Engagement with suppliers and subcontractors supports emissions reduction beyond direct operations. Emission reduction performance is monitored through regular data reviews and internal audits. Continuous improvement initiatives are informed by emissions trends and best practices. These efforts demonstrate reinforce SPML's commitment to climate action, operational efficiency, and long-term sustainability.

GRI 305-6: Emissions of Ozone-Depleting Substances

SPML avoids the use of ozone-depleting substances (ODS) by selecting HVAC and refrigeration systems compliant with international and regional regulations. Equipment utilizes approved refrigerants with low ozone depletion potential. Preventive maintenance and periodic inspections are conducted to prevent refrigerant leakage and ensure system integrity. Any servicing or replacement activities are performed by authorized technicians in accordance with environmental guidelines. Records of refrigerant usage and maintenance activities are maintained to support compliance monitoring. These practices minimize the risk of ODS emissions and align with environmental protection objectives. By managing refrigerants responsibly, SPML complies demonstrates commitment to safeguarding atmospheric health.

GRI 305-7: NOx, SOx, and Other Air Emissions

SPML manages air emissions such as nitrogen oxides (NOx), sulfur oxides (SOx), and particulate matter generated from construction equipment and generators. Emission controls include regular equipment maintenance, use of quality fuels, and adherence to manufacturer operating standards. Equipment performance is monitored to minimize excessive emissions. Dust suppression measures, such as water spraying and controlled material handling, reduce particulate emissions at construction sites. Compliance with local air quality regulations is ensured through inspections and operational controls. Monitoring and corrective actions support effective management of non-GHG air pollutants. These measures align contribute to improved air quality and occupational health.

GRI 306: Waste

SPML manages waste responsibly through segregation, recycling, reuse, and disposal practices aligned with regulatory requirements. Waste streams include construction debris, packaging materials, scrap metals, and general site waste. Segregation at source enables recovery and recycling through authorized vendors. Waste minimization strategies include optimized material usage, reuse of formwork and packaging, and supplier take-back programs. Waste records are maintained to monitor volumes and disposal methods. Training and awareness programs reinforce proper waste handling among employees and contractors. These practices align support circular economy principles and environmental protection.

GRI 308: Supplier Environmental Assessment

SPML assesses suppliers based on environmental performance, regulatory compliance, and ESG practices as part of responsible procurement. Environmental criteria are integrated into supplier prequalification, evaluation, and monitoring processes. Suppliers are required to comply with applicable environmental laws and demonstrate sound environmental management practices. Periodic reviews and audits identify risks and improvement opportunities. Engagement programs encourage suppliers to adopt energy efficiency, waste reduction, and emissions control measures. This approach ensures environmental accountability across the supply chain.

GRI 307: Environmental Compliance

SPML ensures compliance with applicable environmental laws, regulations, and permit conditions across all operations. Internal audits, inspections, and monitoring programs verify adherence to environmental requirements related to emissions, waste, water, and biodiversity. Any instances of non-compliance are investigated, documented, and addressed through corrective actions. Employees and contractors receive training on regulatory obligations and environmental responsibilities. Compliance performance is reviewed regularly to ensure continuous improvement. These practices align demonstrate SPML's commitment to lawful, responsible, and sustainable operations.

SOCIAL

GRI 401: Employment

SPML is committed to fair, ethical, and transparent employment practices that support workforce stability and employee well-being. Recruitment and employment processes comply with applicable labor laws and regulations, ensuring equal opportunity, non-discrimination, and merit-based hiring. Employees are provided with written contracts outlining roles, responsibilities, wages, working hours, and benefits. SPML offers competitive compensation, statutory benefits, and access to welfare facilities to support employee retention and satisfaction. Workforce planning considers project requirements, health and safety needs, and skills development. Employee performance, turnover, and workforce composition are monitored to identify trends and improvement areas. Training and development opportunities support career growth and enhance workforce capability. These employment practices contribute to a motivated workforce, operational efficiency, and compliance, demonstrating SPML's commitment to responsible employment and sustainable human capital management.

GRI 402: Labor/Management Relations

SPML promotes open and constructive communication between management and employees to foster trust, transparency, and collaboration. Clear communication channels enable employees to raise concerns, provide feedback, and participate in workplace discussions. Management engages with employees through meetings, briefings, and site-level interactions to address operational and welfare matters. Changes affecting employment conditions, organizational structure, or project execution are communicated in a timely and transparent manner. Grievance mechanisms ensure that employee concerns are addressed fairly and confidentially without fear of retaliation. Employee representatives or committees, where applicable, support dialogue and collective engagement. These practices strengthen workplace relations, reduce conflict, and support organizational stability. By maintaining effective labor–management relations, SPML reinforces its commitment to fair treatment, employee engagement, and responsible workforce management.

GRI 403: Occupational Health and Safety

SPML maintains a robust occupational health and safety management system to protect employees, contractors, and visitors across all operations. Risk assessments, hazard identification, and safe work procedures are implemented at project sites and offices. Regular training, toolbox talks, and safety inductions promote awareness and compliance with safety requirements. Personal protective equipment is provided and enforced to minimize injury risks. Incident reporting, investigation, and corrective actions support continuous improvement. Health monitoring and emergency preparedness measures address occupational risks. Periodic inspections and audits verify compliance with safety standards and legal requirements. Management reviews safety performance to identify trends and improvement opportunities. These practices align with GRI 403 and demonstrate SPML's commitment to providing a safe and healthy working environment.

GRI 403-2: Non-Hazardous Waste (GRI 403-2)

SPML manages non-hazardous waste responsibly to maintain safe and hygienic workplaces. Non-hazardous waste includes construction debris, packaging materials, scrap metal, paper, plastics, and general domestic waste. Waste segregation at source enables recycling and reuse where possible. Clearly labeled bins and designated storage areas support safe handling and housekeeping. Authorized vendors are used for collection and disposal in compliance with local regulations. Awareness programs educate employees and contractors on proper waste disposal practices. Monitoring and record-keeping support waste reduction initiatives and continuous improvement. Effective non-hazardous waste management reduces health risks, prevents site congestion, and supports environmental protection. These practices align contribute to safe working conditions and sustainable operations.

GRI 403-2: Hazardous Waste (GRI 403-2)

SPML manages hazardous waste to protect worker health and prevent environmental contamination. Hazardous waste streams such as used oils, chemicals, solvents, batteries, and contaminated materials are identified, labeled, and stored securely at designated areas. Handling and storage procedures comply with regulatory requirements and safety standards. Authorized and licensed waste contractors are engaged for collection, treatment, and disposal. Employees handling hazardous waste receive appropriate training and personal protective equipment. Records of waste generation, storage, and disposal are maintained for monitoring and compliance. Periodic inspections ensure proper controls are in place. These measures reduce health risks, prevent accidents, and align with GRI 403-2 by supporting safe handling of hazardous materials.

GRI 403-8: Workers Covered by Occupational Health & Safety (OH&S) System

SPML ensures all employees and contractors are covered under comprehensive OH&S systems. Policies include risk assessments, safety induction, PPE requirements, and emergency preparedness. Training programs and toolbox talks provide practical knowledge on hazard identification, fire safety, and first aid. Monitoring and reporting systems track compliance and incident response. OH&S coverage extends across project sites, offices, and subcontractor operations. Documentation, including attendance sheets, certificates, and drills, demonstrates active engagement. This approach ensuring workforce protection, regulatory compliance, and a strong safety culture. Continuous evaluation enables improvements, reducing occupational risk and enhancing employee well-being.

GRI 403-9: Work-Related Injuries

SPML monitors and reports all work-related injuries across sites. Incidents are recorded with details on type, severity, location, and root causes. Investigations identify preventive measures, safety gaps, and corrective actions. Safety drills, PPE use, and hazard training mitigate risk. Records support regulatory compliance, ESG audits, and management review. Reporting trends inform targeted interventions to prevent recurrence and enhance workforce protection. SPML's transparent approach ensures accountability and continuous improvement in occupational health and safety. Compliance highlights commitment to reducing injuries, maintaining safe workplaces, and fostering a proactive, safety-conscious organizational culture.

GRI 403-10: Work-Related Ill Health

SPML tracks and manages work-related illnesses through health monitoring, preventive programs, and medical support. Occupational health assessments, wellness sessions, and vaccination drives mitigate risks. Reporting includes type, frequency, and affected workforce demographics. Root cause analyses inform interventions, such as ergonomic improvements, exposure control, and hygiene practices. Policies address mental and physical health, supporting early detection and treatment. Documentation ensures compliance with UAE regulations and ESG standards. Continuous monitoring demonstrating proactive management of occupational health, minimizing workplace-related illness, enhancing employee welfare, and reinforcing SPML's commitment to holistic workforce protection.

GRI 404: Training & Education

SPML promotes continuous employee development through technical, leadership, and ESG awareness programs. Training includes site safety, project management, low-carbon practices, and skill enhancement. Attendance sheets, certifications, and assessment results validate participation and competency. Programs are tailored to roles and career progression, ensuring relevance and impact. Monitoring and feedback mechanisms inform curriculum improvements. Employee development initiatives support career growth, retention, and workforce readiness. Integration of sustainability and safety topics into training ensures alignment with ESG goals. SPML's structured approach aligns demonstrating investment in human capital, knowledge transfer, and workforce competency enhancement.

GRI 405: Diversity & Equal Opportunity

SPML fosters diversity and inclusion across all operational levels. Policies ensure fair recruitment, promotion, and compensation practices irrespective of gender, nationality, age, or background. Employee surveys and feedback mechanisms monitor equity and workforce representation. Initiatives promote inclusive workplace culture, address unconscious bias, and encourage participation of underrepresented groups. Contractors and suppliers are expected to uphold similar standards. Reporting metrics track diversity across departments and senior management. Alignment emphasizes SPML's commitment to equitable opportunity, fostering a respectful work environment, and supporting sustainable social development within its workforce and supply chain.

GRI 406: Non-Discrimination

SPML enforces strict non-discrimination policies and grievance mechanisms to prevent harassment, bias, and inequitable treatment. Employees are trained on ethical conduct, workplace respect, and inclusivity. Incidents are promptly investigated, with corrective actions applied. Policies cover recruitment, promotions, contractor engagement, and supplier management. Continuous monitoring ensures compliance with UAE labor laws and ESG standards. Communication campaigns and awareness programs reinforce a culture of equality. Documentation of complaints, resolutions, and preventive measures demonstrates accountability. Aligning, SPML's approach ensures a discrimination-free environment, promotes workforce well-being, and strengthens ethical standards across projects and operational sites.

GRI 408 & 409: Child Labor and Forced Labor

SPML strictly prohibits child and forced labor across all operations and supply chains. Recruitment policies include age verification, employment contracts, and supplier screening. Subcontractors are required to adhere to labor laws, ethical standards, and ESG guidelines. Audits, inspections, and reporting mechanisms ensure compliance. Awareness programs educate staff and partners about rights and obligations. Non-compliance triggers corrective actions and contract termination if necessary. Documentation supports transparency and regulatory adherence. SPML's zero-tolerance approach aligns, protecting human rights, promoting ethical employment practices, and ensuring workforce integrity and social responsibility.

GRI 412: Human Rights Assessment

SPML conducts periodic human rights assessments covering employees, contractors, suppliers, and communities. Assessments evaluate labor practices, workplace safety, non-discrimination, and community impacts. Findings inform policy updates, training programs, and corrective actions. Third-party audits validate compliance with UAE laws, international conventions, and ESG standards. Employee feedback, grievance mechanisms, and stakeholder consultations contribute to comprehensive evaluation. Results guide continuous improvement, mitigate risks, and ensure ethical conduct across operations. Documentation ensures transparency and accountability. Alignment underscores SPML's commitment to respecting human rights, protecting vulnerable groups, and integrating ethical practices into corporate governance and operational decision-making.

GRI 413: Local Communities

SPML actively engages local communities through CSR initiatives, volunteering, infrastructure development, and educational support programs. Participation is tracked through attendance sheets, photographs, and impact reports. Projects are planned to minimize disruption, enhance social welfare, and create measurable benefits. Donations, skill development workshops, and community partnerships are documented for transparency. Stakeholder feedback informs program improvements. Continuous monitoring ensures alignment with ESG objectives. Community engagement enhances SPML's social license to operate, strengthens trust, and contributes to sustainable development. The company's initiatives demonstrate a long-term commitment to societal welfare, inclusivity, and responsible corporate citizenship.

GRI 416: Customer Health & Safety

SPML prioritizes customer health and safety throughout the lifecycle of its construction and turnkey projects, from design and execution to handover and post-completion support. Health and safety considerations are integrated into project planning, engineering design, material selection, and construction methodologies to ensure that delivered assets meet applicable safety codes, standards, and regulatory requirements. Risk assessments and quality control procedures are conducted to identify and mitigate potential hazards that could affect building users, occupants, and visitors.

During construction, SPML implements strict site safety controls, access management, and emergency preparedness measures to protect clients and third parties. Safety inspections, testing, and commissioning activities verify the integrity and functionality of structural, electrical, mechanical, and fire protection systems prior to project handover. Clear documentation, manuals, and operating instructions are provided to clients to support safe operation and maintenance of facilities.

Customer feedback mechanisms enable reporting of safety concerns or incidents, which are investigated and addressed promptly through corrective actions. Compliance with contractual specifications, regulatory approvals, and international standards is monitored through audits and independent inspections. By embedding health and safety principles into its project delivery model, SPML minimizes risks to customers, enhances trust, and ensures long-term value. These practices and demonstrate SPML's commitment to protecting customer well-being and delivering safe, reliable built environments.

GRI 414: Supplier Social Assessment

SPML implements a structured supplier social assessment process to ensure that suppliers and subcontractors operate in alignment with the company's social, ethical, and labor standards. Supplier evaluations are integrated into procurement and prequalification processes and cover key aspects such as compliance with labor laws, occupational health and safety practices, working conditions, fair wages, non-discrimination, prohibition of child and forced labor, and respect for human rights. Contractual agreements include clauses requiring adherence to SPML's Code of Conduct and relevant regulatory requirements.

Assessments are conducted through document reviews, self-assessment questionnaires, site audits, and ongoing performance monitoring, depending on the risk profile and criticality of the supplier. High-risk suppliers may be subject to enhanced due diligence and follow-up audits. Identified non-compliances are documented and addressed through corrective action plans with defined timelines and responsibilities. SPML monitors the implementation of corrective actions and provides guidance or capacity-building support where necessary.

Supplier engagement and awareness programs are used to communicate ESG expectations and promote continuous improvement across the supply chain. Persistent or serious violations may result in suspension or termination of business relationships. Through this systematic approach, SPML mitigates social risks, promotes ethical sourcing, and safeguards worker welfare beyond its direct operations. These practices align demonstrate SPML's commitment to responsible supply chain management, transparency, and sustainable business conduct.

GRI 418: Information Security

Shapoorji Pallonji Mideast L.L.C. (SPML) recognizes information security as a critical component of responsible governance and operational resilience. The company has implemented comprehensive information security policies and controls to safeguard sensitive data related to clients, employees, contractors, and project operations. These policies cover access management, password protection, encryption of digital records, secure data storage, and controlled information sharing in line with UAE data protection and cybersecurity regulations. Physical and digital security measures are applied across offices, project sites, and IT systems to prevent unauthorized access, data loss, or misuse.

SPML conducts regular training and awareness programs to ensure that employees understand cybersecurity risks, data privacy obligations, and their responsibilities in handling confidential information. These programs address topics such as phishing awareness, secure communication, data classification, and incident reporting procedures. Periodic system audits, vulnerability assessments, and monitoring activities are carried out to identify potential weaknesses and implement timely corrective actions.

Incident response plans are established to manage data breaches or cybersecurity incidents effectively. These plans define roles, escalation procedures, containment actions, and recovery measures to minimize operational disruption and protect stakeholder interests. In addition, SPML evaluates the information security practices of suppliers, contractors, and service providers to ensure alignment with company standards. Documentation of security measures, incidents, and corrective actions ensures transparency, accountability, and continuous improvement. demonstrates SPML's commitment to maintaining client trust, protecting sensitive information, and integrating cybersecurity into its broader ESG governance and risk management framework.

GRI 419: Social-Economic Compliance

SPML is committed to full compliance with applicable labor laws, tax regulations, environmental requirements, and industry-specific directives across all operations. The company maintains structured policies and procedures to ensure adherence to UAE legal and regulatory frameworks, covering employee rights, occupational health and safety, ethical business conduct, and environmental protection. Compliance responsibilities are clearly defined within the organization, supported by internal controls and governance oversight mechanisms.

Regular internal audits, compliance reviews, and risk assessments are conducted to verify adherence to socio-economic obligations and identify potential gaps. Where required, external audits and third-party verifications further strengthen accountability and transparency. SPML provides targeted training and awareness programs for employees, contractors, and site personnel to reinforce understanding of legal requirements, workplace standards, and ethical responsibilities. These initiatives help prevent violations and promote a culture of compliance throughout the organization.

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

Sl. No	KPI	Unit	Measure
1	Ratio of the annual total compensation for the highest paid individual, to the median annual total compensation for all employees	Ratio	0.6
2	Percentage of employees paid at or above market median	Percentage	100
3	Percentage of direct employees covered by a living wage benchmarking analysis	Percentage	100
4	Percentage of direct employees paid below living wage	Percentage	0
5	Percentage of all employees paid below living wage, including direct employees and non-employee workers	Percentage	0
6	Percentage of average wage gap for direct employees paid below living wage against a living wage benchmark	Percentage	0
7	Number of reports related to whistleblower procedure	Count	0
8	Percentage of all sites assessed or audited internally on a specific business ethics issue	Percentage	100
9	Percentage of all sites with an ethics certification, such as ISO 27001 or ISO 37001	Percentage	100
10	Percentage of risky trading partners covered by a due diligence process on corruption or information security	Percentage	100
11	Percentage of employees trained on business ethics	Percentage	100
12	Percentage of employees trained on COI	Percentage	100
13	Number of confirmed corruption incidents	Count	0
14	Number of substantiated kickback cases	Count	0
15	Percentage of reports handled with confidentiality safeguards	Percentage	100
16	Materials, Chemicals & Waste	Liters	576892

Sl. No	KPI	Unit	Measure
17	Product End-of-Life	Count	98
18	Energy Consumption & GHGs	kWH	875628
19	Percentage of total energy consumption from renewable sources	Percentage	9.8
20	Total renewable energy consumption	kWH	86254
21	Percentage of sites with energy monitoring systems	Percentage	100
22	Water	Cubic Meters	5590.2
23	Total water consumption	Liters	37268
24	Number of stormwater quality non-compliances	Count	0
25	Total amount of water recycled and reused	Liters	9317
26	Biodiversity	Percentage	16
27	Percentage of projects with soil conservation measures	Percentage	100
28	Percentage of employees trained on air pollution controls	Percentage	100
29	Total gross Scope 1 GHG emissions	MT of CO2e	30457
30	31Total gross Scope 2 GHG emissions (market or location based)	MT of CO2e	18873
31	Total gross Scope 3 GHG emissions	MT of CO2e	136859
32	Total gross Scope 3 Downstream GHG emissions	MT of CO2e	1023

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

Sl. No	KPI	Unit	Measure
33	Total gross Scope 3 Upstream GHG emissions	MT of CO2e	135836
34	Air Pollution	Index	61.9
35	Total weight of air pollutants	Metric Tons	22.89
36	Number of odor-related complaints	Count	20
37	Percentage of projects with waste stream mapping	Percentage	100
38	Percentage of key suppliers engaged	Percentage	100
39	Percentage of total waste from company operations diverted from landfills	Percentage	95
40	Total weight of hazardous waste	Tons	72.55
41	Total weight of non hazardous waste	Kgs	21123
42	Total weight of waste recovered	Kgs	8431
43	Percentage of operational sites assessed on specific environmental risks	Percentage	100
44	Percentage of operational sites with an environmental certification, such as ISO 14001, EMAS, ISO 50001	Percentage	100
45	Environmental services and advocacy	Count	10
46	Percentage of recycled wood and wood-based products or materials	Percentage	100
47	Percentage of certified wood and wood-based products or materials	Percentage	100
48	Percentage of employees covered by formally-elected employee representatives or collective agreement	Percentage	100

Sl. No	KPI	Unit	Measure
49	Percentage of employees under formal agreements	Percentage	100
50	Working Conditions	Percentage	100
51	Percentage of operational sites for which an employee health and safety risk assessment has been conducted	Percentage	100
52	Employee Health & Safety	Count	0
53	Percentage of equipment inspected and certified	Percentage	100
54	Number of days lost to work-related injuries, fatalities, and ill health	Count	0
55	Number of work-related accidents	Count	0
56	Number of fatalities as a result of work-related injuries and ill health	Count	0
57	Number of fall-from-height incidents	Count	0
58	Percentage of employees who received regular performance and career development reviews	Percentage	100
59	Percentage of employees trained on specific environmental issues	Percentage	100
60	Average hours of training per employee	Hours	18.5
61	Percentage of employees who received skills-related training	Percentage	100
62	Career management and training	Percentage	100
63	Percentage of promotions filled internally	Percentage	58
64	Percentage of women employed in the whole organization	Percentage	16

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

Sl. No	KPI	Unit	Measure
65	Percentage of women at top management level	Percentage	7
66	Percentage of women within the organization's board	Percentage	22
67	Percentage of employees from a minority or vulnerable group in the whole organization	Percentage	24.95
68	Percentage of employees from a minority or vulnerable group at top management level	Percentage	12.36
69	Average unadjusted gender pay gap	Percentage	0
70	Percentage of employees trained on discrimination and harassment	Percentage	100
71	Number of substantiated gender-based cases	Count	0
72	Number of identified discrimination or harassment incidents or corrective actions	Count	0
73	Number of recruitment discrimination cases	Count	0
74	Discrimination and Harassment	Count	0
75	Social Dialogue	Count	65
76	Percentage of operations compliant with freedom of association	Percentage	100
77	Child Labor, Forced Labor and Human Trafficking (If applicable)	Count	0
78	Percentage of workers with verified age	Percentage	100
79	Percentage of operational sites assessed for human rights impact or risks	Percentage	100
80	External Stakeholder Human Rights(if applicable)	Count	0

Sl. No	KPI	Unit	Measure
81	Percentage of operational sites with a labor and human rights certification, such as ISO 45001, SCC, SA8000, Fair Wage Network, B Corp, GEEIS, WBENC	Percentage	100
82	Percentage of staff/contractors trained	Percentage	100
83	Percentage of targeted suppliers who have signed the supplier code of conduct	Percentage	100
84	Percentage of targeted suppliers with contracts that include clauses on environmental, labor, and human rights requirements	Percentage	100
85	Percentage or number of targeted suppliers covered by a sustainability assessment	Percentage	100
86	Percentage or number of targeted suppliers covered by a sustainability on-site audit	Percentage	100
87	Percentage or number of audited or assessed suppliers engaged in corrective actions or capacity building	Percentage	100
88	Percentage of buyers across all locations who have received training on sustainable procurement	Percentage	100
89	Percentage of suppliers audited	Percentage	100
90	Product Use	Percentage	44.36
91	Percentage of projects using green practices	Percentage	82
92	Customer Health & Safety	Count	0
93	Percentage of facilities with emergency plans	Percentage	100
94	Percentage of chemicals managed per standards	Percentage	100
95	Number of confidentiality breaches	Count	0
96	Number of confirmed information security incidents	Count	0
97	Percentage of systems with protection controls	Count	100

GRI Index

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

GRI. NO	GRI CONTENTS	PG.NO
GRI 1-5	Statement of Use	6
GRI 2-1	Organizational Profile	7
GRI 2-9	Governance Structure	7
GRI 2-23	Policy Commitments	7
GRI 2-29	Stakeholder Engagement Approach	7
GRI 3-1	Process for Identifying Sustainability-Related Impacts	8
GRI 3-2	List of Material Topics	8
GRI 3-3	Management Approach for Material Topics	9
GRI 201	Economic Performance disclosures	11
GRI 202-1	Ratios of Standard Entry-Level Wage to Local Minimum Wage	11
GRI 202-2	Proportion of Senior Management Hired from Local Communities	11
GRI 203	Indirect Economic Impacts	12
GRI 204	Procurement Practices	13
GRI 205	Anti-Corruption	14
GRI 206	Anti-Competitive Behaviour	14
GRI 301	Materials	16
GRI 301-1	Materials Used by Weight or Volume	16
GRI 301-2	Recycled Input Materials Used	16
GRI 301-3	Reclaimed Products and Packaging	16
GRI 302	Energy	17
GRI 302-1	Energy Consumption Within the Organization	17
GRI 302-2	Energy Consumption Outside the Organization	17
GRI 302-3	Energy Intensity	17
GRI 302-4	Reductions in Energy Consumption	18
GRI 302-5	Reductions in Energy Requirements of Products/Services	18
GRI 303	Water and Effluents	19
GRI 304	Biodiversity	19
GRI 305	Emissions	20
GRI 305-1	Direct (Scope 1) Emissions	20
GRI 305-2	Indirect (Scope 2) Emissions	20

GRI. NO	GRI CONTENTS	PG.NO
GRI 305-3	Other Indirect (Scope 3) Emissions	20
GRI 305-4	GHG Emissions Intensity	21
GRI 305-5	Reduction of GHG Emissions	21
GRI 305-6	Emissions of Ozone-Depleting Substances	21
GRI 305-7	NOx, SOx, and Other Air Emissions	21
GRI 306	Waste	22
GRI 307	Environmental Compliance	22
GRI 308	Supplier Environmental Assessment	22
GRI 401	Employment	24
GRI 402	Labor/Management Relations	24
GRI 403	Occupational Health and Safety	25
GRI 403-2	Hazardous Waste (GRI 403-2)	25
GRI 403-2	Non-Hazardous Waste (GRI 403-2)	25
GRI 403-8	Workers Covered by Occupational Health & Safety (OH&S) System	26
GRI 403-9	Work-Related Injuries	26
GRI 403-10	Work-Related Ill Health	26
GRI 404	Training & Education	27
GRI 405	Diversity & Equal Opportunity	27
GRI 406	Non-Discrimination	27
GRI 408 & 409	Child Labor and Forced Labor	28
GRI 412	Human Rights Assessment	28
GRI 413	Local Communities	28
GRI 414	Supplier Social Assessment	29
GRI 416	Customer Health & Safety	29
GRI 418	Information Security	30
GRI 419	Social economic Compliance	30

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.bmqrassurance.com

Authorized Representative (Assurer):

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