

# UNITED ENGINEERING CONSTRUCTION

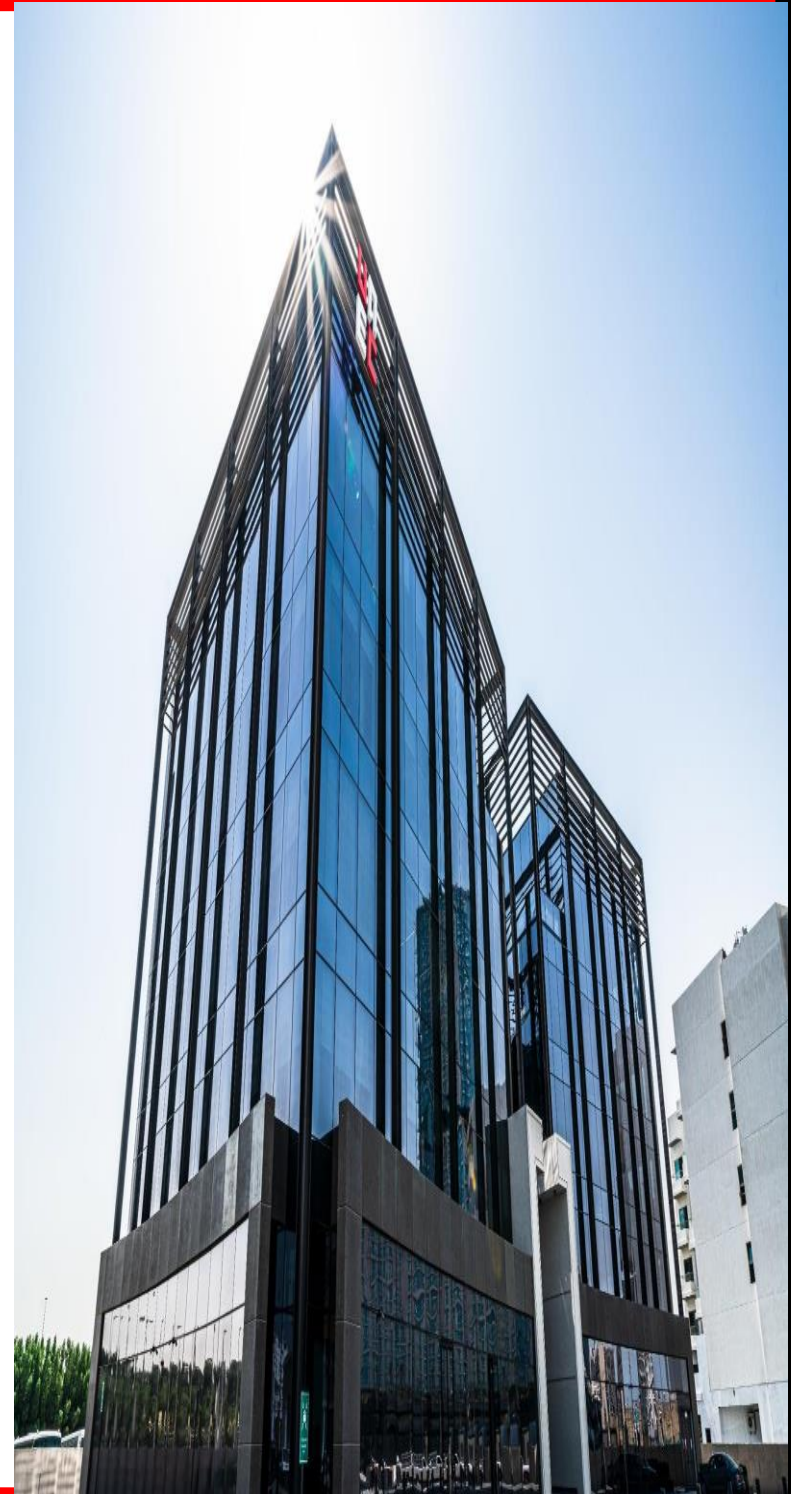


اليوم، نبني [إرث] المستقبل  
Building Tomorrow's [Legacy], Today

## [CORPORATE SUSTAINABILITY REPORT]

(1<sup>st</sup> January, 2024 to 31<sup>st</sup> December, 2024)

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# Contents

## 01 Introduction

Message from the Chairman.....	4
Vission & Mission.....	5
Introduction to the Sustainability Report	6
Statement of Use.....	7
Our Projects.....	8
SDG.....	20



## 02 GRI : General Disclosures

GRI 2-1:Organizational Details.....	22
GRI 2-2: Entities Included in the Sustainability Reporting.....	22
GRI 2-6: Activities, Value Chain and Business Relationships.....	22
GRI 2-9: Governance Structure and Composition.....	22
GRI 2-23: Policy Commitments.....	22



## 03 GRI : General Disclosures

GRI 3-1 : Process to Determine Material Topics.....	22
GRI 3-2: List of Material Topics.....	22
GRI 3-3: Management Approach for Material Topics	23



## 04 ESG Activities

Governance.....	24
Environment.....	28
Social.....	34
Sustainability Performance Data .....	40
GRI INDEX :This report is prepared in accordance with GRI standards (2021).....	42
Independent Assurance Statement .....	44





## *Message from the Chairman*

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Great achievements are seldom the work of a single hand. They are born from collaboration, trust, and a shared commitment to excellence. At United Engineering Construction (UNEC), we firmly believe that teamwork is the cornerstone of building structures that are not only beautiful and strong, but enduring.

For more than four decades, UNEC has stood shoulder to shoulder with leading real estate developers across the UAE and the wider Gulf region, serving as a trusted and hardworking partner in delivering iconic, world-class projects.

Since our establishment, UNEC has played a meaningful role in shaping the region's built environment. Our portfolio reflects a legacy of collaboration on landmark developments that define skylines and communities alike.

Each project represents a collective effort, where client vision, engineering expertise, and disciplined execution come together to create lasting value. We take pride in being a partner of choice for developers who demand reliability, quality, and consistency in an ever-evolving construction landscape.

Our core responsibility is to translate our clients' aspirations into tangible reality. This is achieved through a deep reservoir of industry experience, robust operational resources, and, most importantly, a dedicated team of professionals who bring commitment and precision to every stage of delivery.

From planning and coordination to construction and completion, we focus on aligning our capabilities with our clients' objectives, ensuring outcomes that meet both technical and commercial expectations.

UNEC's accomplishments are rooted in decades of unwavering commitment to our clients. We invest time in understanding their priorities, challenges, and long-term goals, allowing us to provide solutions that go beyond construction alone.

This client-centric approach enables us to add real value, anticipate risks, and deliver projects that stand the test of time. It is this understanding and responsiveness that have earned us enduring relationships and repeat partnerships across the region.

Building tomorrow's skylines today is more than a statement for UNEC; it is a responsibility we carry with pride. We recognize that every project contributes to the social, economic, and urban fabric of the communities we serve.

As such, we continually strive to adopt better practices, embrace innovation, and enhance technical mastery to deliver safer, smarter, and more efficient construction solutions.

This passion for building, coupled with integrity and professionalism, forms the foundation of UNEC's hard-earned reputation. It defines who we are as a company and guides how we operate, even as we evolve with new strategies, technologies, and market demands. While the industry continues to change, our core values remain constant.

Looking ahead, UNEC remains committed to maintaining its position at the forefront of the construction industry. By nurturing partnerships, empowering our people, and upholding the highest standards of quality and performance, we continue to build not just projects, but a legacy of excellence that will endure for generations to come.

***Complex high-rise construction,  
Large-scale infrastructure  
delivery, Turnkey project  
execution, Engineering precision  
& quality, On-time, safe project  
delivery***



### OUR [MISSION]

*To serve the region with reliable, high-quality construction through Innovative Machinery, Professional Manpower and the Accomplished mastery that comes with experience.*

### OUR [VISION]

*A Strong and Trusted Partner – building a lasting legacy for our employees, our clients and our nation.*

### OUR [PROMISE]

*Bringing Tomorrow’s Advantage, Today*

## OUR NAME SPELLS OUR [ VALUES ]

#### [ UNITED ] IN APPROACH

We build relationships that last to exercise mutual benefits. That is because our interests are always aligned with yours. We consider ourselves as a part of your team since the very start and every decision is aligned with your deadline and goals in mind, resulting in successful outcomes. Our commitment continues even after delivery since we always look for everlasting relationships with our clients. It is a unity of purpose shared by everyone at [UNEC], where experts from many fields come together as one. We bring combined experience and expertise to every job, each team member taking pride in their contribution to our collective strength.

#### [ ENGINEERING ] SOLUTIONS

Engineering is in our DNA and it influences the way we strive to solve your problems and meet your requirements. We cherish the challenges that come with complex projects because they result in solutions that create the outstanding.

#### [ UNEC ] JOINERY & INTERIOR DECOR

[ UNEC ] JOINERY & INTERIOR DECOR was established in 1992 to cope with the growing demand on [ UNEC ] to provide quality Joinery Products. For 27 years, [ UNEC ] JOINERY & INTERIOR DECOR has provided over 90% of the companies Internal joinery requirements and has grown to now provide a substantial percentage of its overall turnover to an outside market.

#### [ COMPANY ] UNLIMITED

Future always excites us, innovation inspires us & creativity drives us. As technology and techniques evolve, [UNEC] continuously explores innovative ideas and implements the latest in construction tech to bolster the efficiency of our Processes, policies and upskilling our talent pool.

#### [ CONSTRUCTION ] DONE WELL

We always make sure to improve safety and efficiency while reducing our impact on the natural environment. When you join hands with [UNEC], you sign up for quality workmanship at an excellent value executed in a responsible and sustainable way.

# Introduction to the Sustainability Report



United Engineering Construction (UNEC) recognizes that the construction industry plays a critical role in shaping economic growth, social well-being, and environmental outcomes. As a leading construction and contracting organization operating across the UAE and the region, UNEC is committed to delivering high-quality projects while managing its environmental footprint, protecting its workforce, and contributing positively to society. This Sustainability Report presents UNEC's approach, performance, and commitments across Environmental, Social, and Governance (ESG) dimensions, aligned with the Global Reporting Initiative (GRI) Standards.

The construction sector is inherently resource-intensive, involving significant energy use, material consumption, and interaction with communities. UNEC acknowledges these impacts and integrates sustainability into its business strategy, project execution, and supply chain management. The company's sustainability framework focuses on responsible resource use, climate action, employee welfare, ethical governance, and stakeholder engagement. By embedding these principles into daily operations, UNEC aims to create long-term value for clients, employees, partners, and the communities in which it operates.

This report outlines UNEC's governance structures, policies, and management systems that guide sustainability performance. It also highlights key material topics identified through internal assessments, regulatory requirements, and stakeholder expectations. Climate change mitigation, energy efficiency, greenhouse gas emissions, water stewardship, waste management, occupational health and safety, human rights, and ethical conduct are among the priority areas addressed. Quantitative and qualitative disclosures are provided to demonstrate transparency, accountability, and continuous improvement.

UNEC's environmental initiatives focus on reducing emissions, conserving energy and water, minimizing waste, and adopting innovative technologies and practices.

Social performance is driven by a strong emphasis on health and safety, fair employment practices, training and development, diversity, and respect for human rights. Governance practices emphasize compliance, anti-corruption, data protection, and responsible supply chain management, ensuring integrity and trust in all business relationships.

This Sustainability Report covers UNEC's operations for the reporting period and is intended for stakeholders including clients, employees, suppliers, regulators, and ESG assessors. It reflects UNEC's commitment to transparent reporting and alignment with internationally recognized standards. Looking ahead, UNEC remains focused on strengthening its sustainability performance, managing risks and opportunities, and supporting sustainable development goals through responsible construction practices.

***Delivering responsible construction through integrated environmental, social, and governance practices.***

# Statement of Use (GRI 1-5)

This report is prepared in accordance with GRI standards (2021).





# Our Projects

*[UNEC]'s contribution to the region can be seen everywhere - in the many public buildings we use by day to the private dwellings we return to at night. The skilled work of our team surrounds us in thousands of expertly-crafted structures that remind us of everything we've achieved and all that's yet to come.*



DEWA HEADQUARTIES, UAE



AL SAFA ONE, UAE



DRAGON MALL, UAE



AL FALAH SCHOOL, UAE



UNEC HEADQUARTIES, UAE



VICTORIA INTERNATIONAL SCHOOL,  
SHARJAH



CANAL FRONT RESIDENCE- AL SAFA B, UAE



VILLAS AL REEMAN AND INFRASTRUCTURE  
PHASE II, UAE

# Our Projects



**SEVILLA DEVELOPMENT, UAE**



**FISH MEAT AND VEGETABLES MARKET, (KHORFAKKAN) UAE**



**FISH MEAT AND VEGETABLES MARKET, (KALBA) UAE**



**THE STAGE HOTEL, KSA**



**ELAN TOWN HOUSES AT TILAL, UAE**



**MIXED USE BUILDINGS, UAE**



**AL ZAHIA UPTOWN, UAE**



**ZAYED CITY SCHOOLS, UAE**

# Our Projects



**NAKEEL MALL, UAE**



**SILICON CENTRAL, UAE**



**ARAB MARINE ACADEMY, UAE**



**AL MAJDAUL TOWER, UAE**



**HOUSING BANK, JORDAN**



**LILAC VILLAS, UAE**



**KAFD- KING ABDULLAH FINANCIAL DISTRICT AREA 2, KSA**



**SHEES PARK, UAE**

# Our Projects



**AL SUHUB REST AREA, UAE**



**KHORFAKKAN AMPHITHETER, UAE**



**SHARJAH CLINICAL BUILDING, UAE**



**MARYLAND HOTEL, UAE**



**346 VILLAS AT MAKKAN DITRICT,  
HALTA, UAE**



**NAD AL SHEBA 482 VILLAS, UAE**



**SPORTS CITY RESIDENTIAL  
BUILDING, UAE**



**CANAL RESIDANCE PHASE II, UAE**

# Our Projects



**AL ZAHRA MOSQUE, UAE**



**ART 18 XVIII, UAE**



**B+G+3P+18 RESIDENTIAL BUILDING, UAE**



**B+G+2 FURNISHED APARTMENTS, BUILDING UAE**



**AL REEM INTEGRATED HEALTHCARE CENTER, UAE**



**THE HEIGHTS, THE LOTS, JORDEN**



**SHEIKH ZEYED MOSQUE, UAE**



**SHARJAH PLANETARIUM, UAE**

# Our Projects



**SHARJAH CHAMBER OF COMMERCE, UAE**



**AL SAMMALIYA SCHOOL, UAE**



**NSHAMA TOWN SQUARE, UAE**



**NIGHT MARKET & BOARDWALK, UAE**



**INTERNATIONAL CITY, UAE**



**JEBEL ALI WATER RESERVOIRS, UAE**



**AL FURJAN VILLAS, UAE**



**FURJA IRAH HOSPITAL, UAE**

# Our Projects



**DUNES VILLAGE, UAE**



**DUBAI TEXTILE, UAE**



**DEIRA HALL, UAE**



**CANAL RESIDENCE, UAE**



**DUBAI SILICON OASIS HQ, UAE**



**SHARJAH LIBRARY, UAE**



**TRIDENT TOWER, UAE**



**PALACE TOWERS, UAE**

# Our Projects



**ARJAAN BY ROTAM, UAE**



**AL NOOR MOSQUE, UAE**



**AZURE RESIDENCE, UAE**

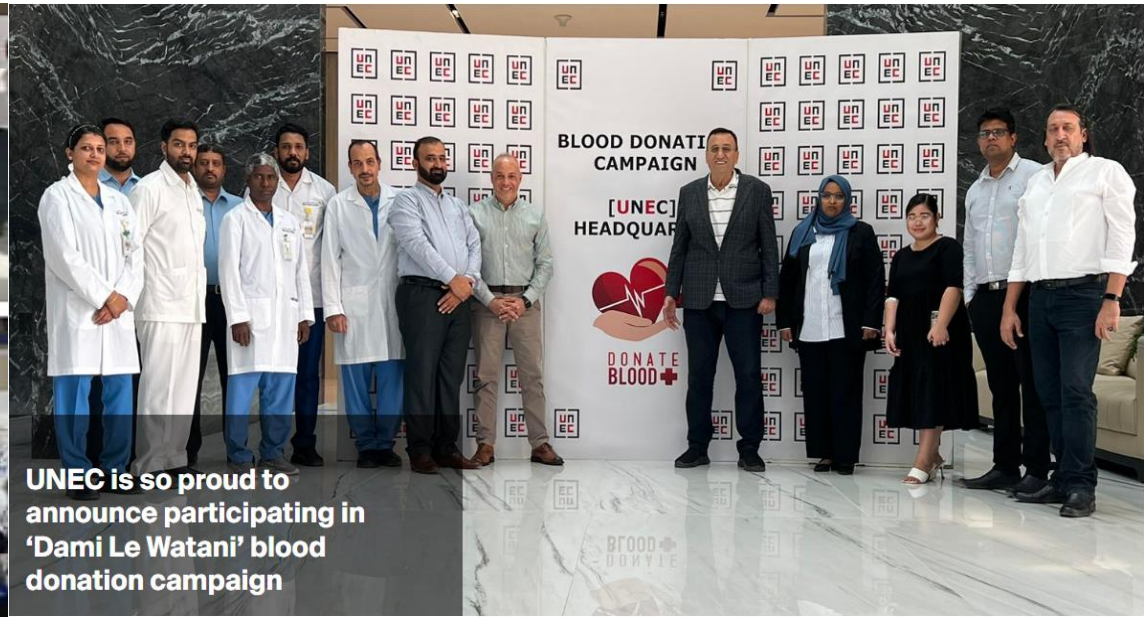


**AJMAN SARAY, UAE**



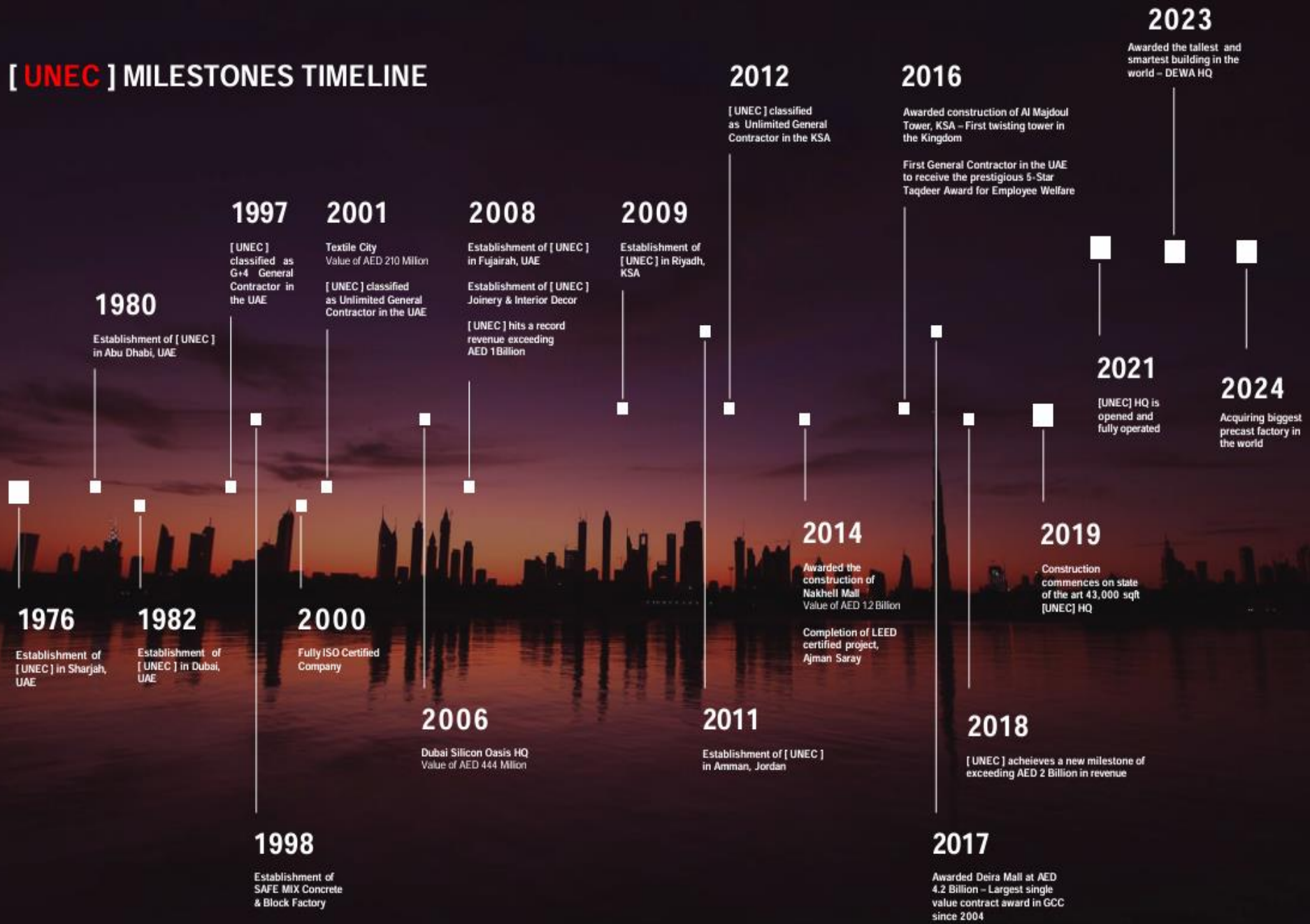
**HILTON DEAD SEA RESORT & SPA, JORDAN**

## Blood Donation Campaign



UNEC Team has successfully completed the Blood Donation Campaign to celebrate "World Blood Donor Day" and to trigger the people aware awareness on how important it is to donate blood as part of UNEC's CSR values. Donating blood is an act of Solidarity and we take a moment and express our gratitude to all volunteers and blood donors who participated in this camp. UNEC has also been awarded a certificate of Appreciation from "Dubai Health Authority " for its commitment to the humanitarian cause of saving precious lives.

# [UNEC] MILESTONES TIMELINE



# SAFE MIX READY CONCRETE AND BLOCK FACTORY

SAFE MIX Ready Concrete and Block Factory is a multi-award winning company, established in 1998 by [UNEC] Chairman Eng. Abdulhalm Muwahid to provide excellence in ready mix concrete solutions to the UAE Market. With over 20 years of experience, knowledge and dedication to the industry, SAFE MIX currently operates 7 branches across the UAE with 13 fully automated batching plants capable of sustainably producing an annual quantity of 2 million cubic meters per year.

To complement our production capacity, SAFE MIX currently operates an impressive fleet of more than 40 mobile pumps, 158 transit mixers and 42 placing booms, in addition to a state-of-the-art block factory with a production of over 1 million blocks per month.



## [UNEC] JOINERY & INTERIOR DECOR

[UNEC] JOINERY & INTERIOR DECOR was established in 1992 to cope with the growing demand on [UNEC] to provide quality Joinery Products.

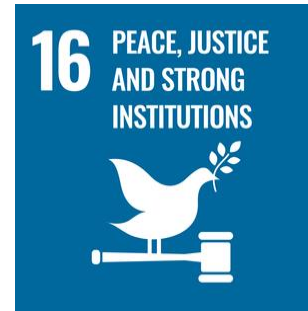
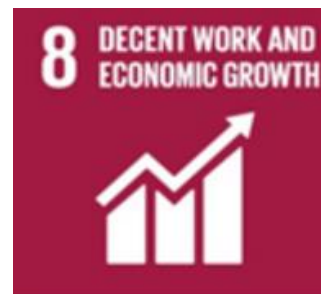
For 30 years, [UNEC] JOINERY & INTERIOR DECOR has provided over 90% of the companies Internal joinery requirements and has grown to now provide a substantial percentage of its overall turnover to an outside market.



## Our Clients

	<p>مؤسسة محمد بن راشد للإسكان Mohammed Bin Rashid Housing Est.</p>	<p>دولة الإمارات العربية المتحدة حكومة الشارقة دائرة التخطيط والمساحة UNITED ARAB EMIRATES Government Of Sharjah Department of Town Planning &amp; Survey</p>	
<p>ماجد الفطيم MAJID AL FUTTAIM</p>	<p>KAFD مركز الملك عبدالله المالي</p>	<p>NAKHEEL</p>	<p>هيئة كهرباء ومياه دبي Dubai Electricity &amp; Water Authority</p>
<p>دائرة التعليم والمعرفة DEPARTMENT OF EDUCATION AND KNOWLEDGE</p>	<p>DUBAI SPORTS CITY</p>	<p>THE FIRST GROUP</p>	<p>DAMAC</p>

## Alignment to Sustainable Development Goals





# Organizational Details

## GRI 2-1

**Legal Name:** UNEC

**Nature of ownership and legal form:**

**Location of its headquarters:**

Abu Dhabi, UAE	Dubai, UAE <sup>[HQ]</sup>	Sharjah, UAE	Riyadh, KSA
Building C29, Office 301 Ministries Complex Sheikh Zayed bin Sultan Street T +971 2 642 6112 F +971 2 642 6113 E info@unec.ae PO Box 112542, Abu Dhabi, UAE	Karm Square Arjan - Dubailand Barsha South T +971 4 282 8242 F +971 4 282 9929 E info@unec.ae PO Box 7510, Dubai, UAE	Al Saja'a Industrial Suburb Al Dhaid - Masafi Road T +971 6 536 9944 F +971 6 536 9938 E info@unec.ae PO Box 2161, Sharjah, UAE	Al Jumailah Center, Office 401 T +966 11 450 1719 F +966 11 450 3821 E info.ksa@unec.ae PO Box 285763, Riyadh, KSA

**Countries of operation:** UAE, KSA

**The reporting period is from 01<sup>st</sup> January 2024 to 31<sup>st</sup> December 2024**



## GRI 2-1: Organizational Details

United Engineering Construction (UNEC) is a UAE-based general contracting company operating in Abu Dhabi, Dubai, Sharjah, and Riyadh (KSA). UNEC delivers residential, commercial, industrial, and infrastructure projects. The organization employs 1,456 employees and operates multiple project sites, offices, workshops, warehouses, and labour accommodations.

## GRI 2-2: Entities Included in the Sustainability Reporting

GRI 2-2: Entities Included in the Sustainability Reporting This report covers UNEC's UAE and KSA offices, construction sites, fleet, DG sets, HVAC systems, and logistics under operational control. Total reported emissions: 248,966 tCO<sub>2</sub>e for 2024.

## GRI 2-6: Activities, Value Chain and Business Relationships

UNEC delivers construction services. Upstream includes material procurement and subcontractors, while downstream covers waste disposal and handover. Scope 3 emissions total 135,387 tCO<sub>2</sub>e (55%).

## GRI 2-9: Governance Structure and Composition

UNEC's sustainability governance is overseen by the Managing Director and ESG Steering Committee. The Sustainability Head manages GHG inventory and SBTi alignment. Procurement, EHS, Finance, and Operations teams are responsible for Scope 1, 2, and 3 emissions reduction initiatives.

## GRI 2-23: Policy Commitments

UNEC commits to ISO 14064-1 compliance, annual GHG reporting, third-party verification by 2027, supplier decarbonization programs, and renewable energy expansion. Climate investment plan totals USD 5.25 million for 2025–2030.

## GRI 3-1: Process to Determine Material Topics

Material topics were identified through GHG inventory, stakeholder expectations, regulatory requirements, and sector risk assessment. Climate change, energy use, materials procurement, waste management, and employee wellbeing were identified as high-impact sustainability priorities.

## GRI 3-2: List of Material Topics

### Material topics include:

- Energy (GRI 302)
- Emissions (GRI 305)
- Waste (GRI 306)
- Occupational Health & Safety (GRI 403)
- Procurement Practices (GRI 204)
- Economic Performance (GRI 201)



## GRI 3-3: Management Approach for Material Topics

UNEC manages its material sustainability topics through approved ESG, environmental, health and safety, and procurement policies integrated into operational controls. Actions include defined reduction targets, training programs, audits, and technology adoption across sites. Key Performance Indicators track energy use, emissions, water consumption, waste diversion, safety incidents, and supplier compliance. Performance is evaluated through internal reviews, management dashboards, corrective action tracking, and periodic third-party audits to ensure continuous improvement and regulatory compliance.

### Environmental Topics

1. Noise and vibration management during construction
2. Fuel consumption of construction equipment and vehicles
3. Soil contamination prevention and control
4. Biodiversity protection near project locations
5. Spill prevention and emergency environmental response
6. Use of recycled and reusable materials
7. Environmental training and awareness for employees
8. Supplier environmental performance and screening
9. Life-cycle environmental impacts of projects
10. Monitoring and reporting of environmental performance

### Social Topics

1. Employee wellbeing and mental health
2. Diversity and inclusion initiatives
3. Workforce retention and turnover management
4. Competency management and certification
5. Freedom of association and grievance mechanisms
6. Community health and safety near project sites
7. Human rights risk assessment
8. Responsible recruitment practices
9. Social performance monitoring and audits
10. Awareness training on code of conduct

### Governance Topics

1. Supplier and subcontractor governance
2. ESG strategy integration into corporate governance
3. Internal audit processes
4. Conflict of interest management
5. IT security governance
6. Stakeholder engagement and accountability
7. Regulatory change monitoring
8. Anti-money laundering compliance
9. Policy development and review
10. Compliance training for employees

# *Governance*





### GRI 201-1: Direct Economic Value Generated and Distributed

UNEC allocated a total of USD 5.25 million for decarbonization and sustainability initiatives for the period 2025–2030. Investments include USD 2 million for renewable energy and RECs, USD 1.2 million for energy efficiency upgrades, and USD 1.5 million for low-carbon equipment. An additional USD 300,000 is dedicated to supplier engagement and sustainable procurement, along with USD 250,000 for digital monitoring systems. These investments support operational efficiency, emissions reduction, and long-term economic resilience.

### GRI 201-2: Financial Implications Due to Climate Change Risks and Opportunities

UNEC evaluates climate-related financial risks and opportunities associated with energy costs, regulatory changes, extreme weather events, and client sustainability requirements. Transition risks include carbon pricing and stricter environmental regulations, while opportunities arise from energy efficiency, renewable energy adoption, and low-carbon construction solutions. Financial planning incorporates climate risk assessments, capital investment in mitigation measures, and cost-saving initiatives, supporting resilience, competitiveness, and alignment with long-term climate and ESG objectives.

### GRI 201-3: Defined Benefit Plan Obligations and Coverage

UNEC provides employee benefit schemes in accordance with applicable UAE labor laws and regulations, including end-of-service benefits and healthcare coverage. Defined benefit obligations are calculated based on employee tenure, salary, and statutory requirements. Provisions are regularly reviewed and accounted for in financial statements to ensure adequate coverage. These benefit programs support employee welfare, retention, and financial security, reflecting UNEC's commitment to fair employment practices and social sustainability.

### GRI 201-4: Financial Assistance Received from Government

UNEC operates primarily on a commercial basis and does not rely on material direct financial assistance from government bodies. Where applicable, the company benefits from standard regulatory incentives, infrastructure support, or sector-wide programs available to all eligible businesses. Any such assistance is utilized in compliance with legal requirements and disclosed transparently in financial records, supporting ethical governance, regulatory compliance, and responsible financial management practices.

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

UNEC ensures that entry-level wages meet or exceed applicable local minimum wage requirements in all jurisdictions of operation. Compensation structures are regularly reviewed against statutory norms, market benchmarks, and cost-of-living considerations. Wages are applied consistently across comparable roles, irrespective of nationality or background. This approach promotes fair remuneration, supports employee well-being, reduces turnover, and demonstrates UNEC's commitment to ethical labor practices and social responsibility within the construction sector.

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

UNEC prioritizes the recruitment and development of local talent for senior management and leadership roles where feasible. Local hiring supports national workforce development, enhances cultural and regulatory understanding, and strengthens stakeholder relationships. Internal promotion, leadership training, and succession planning are used to build local leadership capacity. This approach contributes to economic development, organizational stability, and long-term business sustainability while aligning with local market expectations and governance requirements.

## GRI 203-1: Infrastructure Investments and Supported Services

UNEC contributes to economic development through investments in construction and infrastructure projects that support public services, commercial growth, and community development. Projects include residential buildings, commercial facilities, industrial assets, and supporting infrastructure such as utilities and access roads. These investments create employment opportunities, strengthen local supply chains, and improve access to essential services. By delivering quality infrastructure, UNEC supports long-term economic resilience and social progress in the regions where it operates.

## GRI 203-2: Significant Indirect Economic Impacts and Their Outcomes

UNEC's operations generate indirect economic impacts through job creation, supplier engagement, skills development, and knowledge transfer within the construction ecosystem. Local sourcing and subcontracting enhance small and medium enterprise participation, while training programs improve workforce capability. Improved infrastructure stimulates business activity, real estate development, and community mobility. These outcomes contribute to regional economic growth, improved living standards, and sustainable development, reinforcing UNEC's role as a responsible corporate contributor to society.

## GRI 204: Procurement Practices

UNEC integrates ESG considerations into procurement and supplier management. Suppliers are evaluated based on environmental compliance, labor practices, health and safety performance, and ethical conduct. ESG consultancy and guidance are provided to suppliers to improve sustainability performance. Purchase orders and contractual terms include ESG expectations and compliance requirements. Regular supplier meetings and reviews promote transparency and continuous improvement. This approach strengthens supply chain resilience and ensures responsible sourcing aligned with UNEC's sustainability objectives.

## GRI 204-1: Proportion of Spending on Local Suppliers

UNEC prioritizes procurement from local and regional suppliers where feasible, supporting local economies and reducing transportation-related emissions. Supplier selection incorporates quality, cost, delivery capability, and increasingly ESG performance. Local sourcing contributes to operational efficiency and strengthens supply chain resilience.

## GRI 205-1: Operations Assessed for Corruption Risks

UNEC assesses corruption risks across all operations, including procurement, subcontracting, project execution, and financial transactions. Risk assessments are conducted through internal audits, management reviews, and compliance checks, with particular focus on high-value contracts and third-party interactions. Identified risks are mitigated through segregation of duties, approval controls, transparent tendering processes, and adherence to a formal code of conduct. These measures strengthen ethical governance and reduce exposure to corruption risks.

## GRI 205-3: Confirmed Incidents of Corruption and Actions Taken

During the reporting period, UNEC recorded no confirmed incidents of corruption within its operations. Allegations or concerns, if raised, are investigated promptly through established disciplinary and reporting mechanisms. Corrective actions include internal investigation, disciplinary measures, contract termination, and legal reporting where required. Continuous monitoring, transparent reporting, and strong governance controls help ensure ethical conduct and reinforce UNEC's commitment to integrity and responsible business practices.

## GRI 205-2: Anti-Corruption Training Provided to Employees

UNEC provides anti-corruption and ethics training to employees, particularly those involved in procurement, finance, contracts, and project management. Training covers anti-bribery laws, conflict of interest, gift and hospitality guidelines, and whistle-blower mechanisms. Awareness sessions are conducted through inductions, refresher programs, and policy communications. By strengthening employee understanding of ethical expectations, UNEC promotes integrity, regulatory compliance, and a culture of zero tolerance toward corruption.

## GRI 206-1: Legal Actions Related to Anti-Competitive Behavior or Monopoly Practices

UNEC conducts its business in full compliance with applicable competition and antitrust laws in the UAE and other jurisdictions of operation. The company maintains fair procurement, bidding, and subcontracting practices supported by internal controls and ethical guidelines. During the reporting period, no legal actions, fines, or sanctions related to anti-competitive behaviour or monopoly practices were recorded. Ongoing compliance monitoring and management oversight help prevent anti-competitive risks and ensure transparent, fair market conduct.



A scenic landscape photograph showing a calm lake in the foreground, reflecting the sky and the surrounding environment. The lake is flanked by steep, rocky mountainsides covered in a light layer of snow. The sky is a clear, pale blue with a few wispy clouds. The overall atmosphere is serene and natural.

# *Environment*



### GRI 301-1: Materials Used by Weight or Volume

UNEC's construction activities involve significant use of materials such as concrete, cement, steel, aggregates, aluminium, glass, and finishing materials. During the reporting period, material consumption was dominated by concrete and steel, reflecting project scale and structural requirements. Material quantities are tracked through procurement records, delivery notes, and project bills of quantities. Monitoring material use supports cost control, waste reduction, and identification of opportunities for material efficiency and low-carbon alternatives.

### GRI 301-2: Recycled Input Materials Used

UNEC increases the use of recycled and secondary materials to reduce reliance on virgin resources. Recycled steel, reprocessed aggregates, and reclaimed concrete are used where technical specifications permit. Packaging materials such as pallets and metal containers are reused multiple times across sites. Supplier selection increasingly favors materials with recycled content certifications. These practices reduce embodied carbon, conserve natural resources, and support circular economy principles within construction operations.

### GRI 301-3: Reclaimed Products and Packaging

UNEC reclaims construction materials and packaging generated during project execution, including steel scrap, formwork, pallets, and bulk containers. Materials are segregated at source and either reused on-site or returned to suppliers and licensed recyclers. Packaging recovery reduces waste sent to landfill and lowers procurement demand for new materials. These initiatives improve resource efficiency, minimize environmental impact, and reinforce UNEC's commitment to sustainable materials management and ESG-aligned construction practices.

### GRI 302-1 Energy Consumption within the Organization

UNEC's energy use during 2024 consisted of purchased grid electricity and diesel fuel for generators, vehicles, and construction equipment. Electricity consumption resulted in 48,492 tCO<sub>2e</sub> (Scope 2) emissions, while diesel combustion generated 65,087 tCO<sub>2e</sub> (Scope 1). To improve efficiency, UNEC implemented LED lighting across 78% of offices, site facilities, and accommodations, and installed smart energy meters at 69% of major locations to monitor and reduce consumption.

### GRI 302-4 Reduction of Energy Consumption

UNEC implemented multiple energy reduction initiatives in 2024 to lower operational consumption and emissions. LED lighting upgrades are delivering 8–10% electricity savings, while hybrid diesel generator (DG) sets are expected to reduce fuel consumption by 25–30%. Fleet telematics and fuel monitoring systems provide an additional 5–8% efficiency improvement. Rooftop solar projects are targeted to achieve 40–50% grid electricity reduction by 2027, with a long-term goal of 100% renewable electricity by 2040.

### GRI 303: Water and Effluents

UNEC adopts responsible water management practices, including water assessments, water recovery technologies, rainwater reuse, water-efficient cleaning, and reduced-water cooling systems. Water risks are assessed to prevent overuse and contamination. Effluent quality and process water discharge are monitored for compliance. These initiatives reduce freshwater dependency, conserve resources, and mitigate environmental impacts, supporting sustainable water stewardship in construction operations.

### GRI 304-1: Operational Sites in Biodiversity-Sensitive Areas

UNEC conducts construction activities primarily in designated urban and industrial zones. Where projects are located near biodiversity-sensitive areas, preliminary environmental assessments are undertaken to identify ecological constraints and regulatory requirements. Project planning incorporates buffer zones, controlled access, and site-specific environmental management plans. These measures ensure compliance with permitting conditions, minimize disturbance to natural habitats, and support responsible development aligned with environmental protection obligations.

### GRI 304-2: Significant Impacts on Biodiversity

Potential biodiversity impacts from UNEC's operations include land disturbance, dust generation, noise, and temporary habitat disruption during construction. These impacts are managed through erosion control, dust suppression, noise reduction measures, controlled waste handling, and restricted working areas. Environmental monitoring and compliance inspections help prevent long-term ecological damage. By implementing mitigation measures, UNEC minimizes biodiversity risks and supports sustainable construction practices.

### GRI 304-3: Restored Habitats

Where construction activities require temporary land disturbance, UNEC implements site restoration measures upon project completion.

Restoration activities include land grading, soil stabilization, landscaping, and replanting with native or approved vegetation as per project requirements. These actions help restore site conditions, prevent erosion, and enhance visual and environmental quality. Habitat restoration supports ecological balance and demonstrates UNEC's commitment to environmental stewardship.

### GRI 304-4: Species Affected by Operations

UNEC's construction activities are not known to have caused significant impacts on protected or endangered species during the reporting period. Environmental assessments and regulatory reviews help identify any potential species sensitivities prior to project execution. Where wildlife presence is identified, appropriate controls such as work timing adjustments and protective measures are implemented. Continuous monitoring ensures compliance with environmental regulations and protection of local biodiversity.

## GRI 305: Emissions

UNEC reported total greenhouse gas emissions of 248,966 tCO<sub>2</sub>e for 2024, covering Scope 1, Scope 2, and Scope 3 categories. Scope 1 emissions from diesel combustion and refrigerants totaled 65,087 tCO<sub>2</sub>e, while Scope 2 electricity emissions reached 48,492 tCO<sub>2</sub>e. Scope 3 value-chain emissions were the largest contributor at 135,387 tCO<sub>2</sub>e, mainly from construction materials and logistics. UNEC targets a 40–42% reduction by 2030 and Net Zero by 2050.

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

UNEC reported total Scope 1 emissions of 65,087 tCO<sub>2</sub>e in 2024 from direct fuel combustion and refrigerant use. The main source was diesel combustion in generators, construction equipment, and vehicles, producing 61,480 tCO<sub>2</sub>e CO<sub>2</sub>, along with 1,320 tCO<sub>2</sub>e CH<sub>4</sub> and 890 tCO<sub>2</sub>e N<sub>2</sub>O. Refrigerant leakage from HVAC systems contributed 1,397 tCO<sub>2</sub>e. No process-related emissions were identified, as UNEC operates in construction services.

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

UNEC recorded total Scope 2 emissions of 48,492 tCO<sub>2</sub>e from purchased electricity used across offices, labour accommodations, warehouses, and construction sites in 2024.

The emissions profile includes 44,910 tCO<sub>2</sub>e of CO<sub>2</sub>, 1,790 tCO<sub>2</sub>e of CH<sub>4</sub>, and 1,792 tCO<sub>2</sub>e of N<sub>2</sub>O, based on applicable grid emission factors. Electricity consumption remains a major operational emission source, and UNEC plans to transition progressively toward renewable energy to reduce Scope 2 emissions.

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

Total Scope 3 emissions for 2024 were 135,387 tCO<sub>2</sub>e, representing the largest share of UNEC's carbon footprint. Upstream emissions from construction materials, logistics, and commuting amounted to 65,233 tCO<sub>2</sub>e, while downstream activities such as waste transport and disposal contributed 70,154 tCO<sub>2</sub>e. Material production alone generated 129,600 tCO<sub>2</sub>e CO<sub>2</sub>, highlighting the need for low-carbon procurement and supplier engagement initiatives.

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

UNEC reported 65,233 tCO<sub>2</sub>e of upstream Scope 3 emissions in 2024, mainly from the procurement of construction materials such as cement, steel, aggregates, aluminum, and glass, along with inbound transportation and subcontractor activities. Material production alone contributed the majority of these emissions due to energy-intensive manufacturing processes. Supplier engagement programs, low-carbon material selection, and logistics optimization are planned to reduce upstream emissions by 25% by 2030.

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

Downstream Scope 3 emissions totaled 70,154 tCO<sub>2</sub>e in 2024, primarily from transportation and disposal of construction and demolition waste, as well as project handover activities. Waste handling, landfill disposal, and outbound logistics are the major contributors in this category. UNEC is implementing waste segregation, recycling initiatives, and optimized transport planning to reduce downstream impacts, with a target of 25% emission reduction by 2030.

### GRI 305-5 Reduction of GHG Emissions

UNEC has established science-aligned reduction targets to manage climate impact. The company aims for a 15% emissions reduction by 2026 and a 40–42% reduction by 2030, lowering emissions to approximately 149,000 tCO<sub>2</sub>e. Key actions include electrification of equipment, rooftop solar installations, transition to low-carbon cement and steel, fuel optimization, and supplier ESG disclosure programs across the value chain.

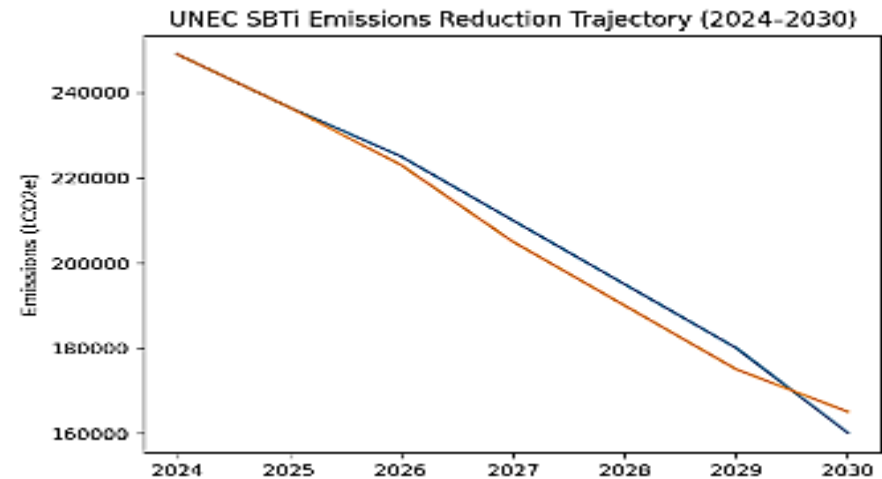


## Emission Reduction Target Table

Scope	2024 Baseline	2025 (-5%)	2030 Target (1.5°C)	2040 Target	2050 Net Zero
<b>Scope 1</b>	65,087	61,833	37,750 (-42%)	16,272 (-75%)	≤3,254 (≥95%)
<b>Scope 2</b>	48,492	46,067	9,698 (-80%)	2,425 (-95%)	≤2,425 (≥95%)
<b>Scope 3 – Upstream</b>	65,233	61,971	45,663 (-30%)	26,093 (-60%)	≤6,523 (≥90%)
<b>Scope 3 – Downstream</b>	70,154	66,646	49,108 (-30%)	28,062 (-60%)	≤7,015 (≥90%)
<b>Total Scope 3</b>	135,387	128,618	94,771 (-30%)	54,155 (-60%)	≤13,538 (≥90%)
<b>Total Emissions</b>	248,966	236,518	142,219 (~43%)	72,852 (~70%)	Net Zero

## SBTi Emissions Trajectory

Year	Required SBTi Path (tCO <sub>2e</sub> )	UNEC Target Path	Key Driver
<b>2024</b>	248,966	248,966	Baseline
<b>2025</b>	236,518	236,518	Efficiency gains
<b>2026</b>	225,000	223,000	Fuel optimization
<b>2027</b>	210,000	205,000	Electrification
<b>2028</b>	195,000	190,000	Renewable electricity
<b>2029</b>	180,000	175,000	Low-carbon materials
<b>2030</b>	~160,000	~165,000	Supplier decarbonization



## GRI 306-3: Waste

UNEC manages waste from construction, offices, and logistics through structured segregation and recycling programs. Key streams include concrete debris, scrap metal, timber, packaging, and general waste. In 2024, downstream waste emissions totaled 70,154 tCO<sub>2</sub>e. Segregation was implemented at 71% of project sites, improving recycling rates and reducing landfill disposal.

**GRI 306-3: Non-Hazardous Waste:** Non-hazardous waste consists of concrete debris, scrap metal, timber, packaging materials, and general site waste. Scrap metal and recyclable materials are diverted from landfill through recycling programs. Segregation initiatives across 71% of project sites improve recovery rates and reduce environmental impact.



**GRI 306-3: Hazardous Waste:** Hazardous waste includes used oil, lubricants, chemical containers, paint residues, and refrigerants from HVAC systems. These materials are stored, handled, and disposed of through approved vendors in compliance with UAE regulations. Refrigerant leakage contributed 1,397 tCO<sub>2</sub>e under Scope 1 emissions in 2024.

### GRI 306-3: Waste Generated

UNEC expanded recycling and segregation programs across sites and warehouses. Metal scrap recovery and packaging recycling contribute to reduced landfill impact. Waste-to-energy feasibility study is 52% complete.

## GRI 306-4 Waste Diverted from Disposal

UNEC has expanded recycling and segregation programs across construction sites, warehouses, and offices to reduce landfill disposal. Scrap metal recovery, concrete reuse, and packaging recycling initiatives are actively implemented to support circular practices. These efforts help lower environmental impact and downstream emissions. Additionally, a waste-to-energy feasibility study is 52% complete, aiming to convert non-recyclable waste into energy and further reduce landfill dependency.





## GRI 401: Employment and Employee Welfare

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UNEC ensures fair employment practices in line with UAE labor laws and international standards. Employee welfare initiatives include fair wages, timely payments, medical support, accommodation standards, recreation activities, grievance mechanisms, and equal opportunity policies. Discrimination, forced labor, and child labor are strictly prohibited. Engagement programs and recognition through employee awards enhance morale and retention. These practices reinforce UNEC's people-centric culture and demonstrate responsible employment and social sustainability within construction operations.

## GRI 402-1: Minimum Notice Periods Regarding Operational Changes

UNEC maintains transparent and structured communication with employees regarding significant operational changes that may affect employment conditions. Minimum notice periods are provided in accordance with UAE labor laws, employment contracts, and internal HR policies. Changes such as workforce restructuring, project mobilization or demobilization, and work location adjustments are communicated through formal notices, meetings, and HR briefings. This approach ensures fairness, regulatory compliance, employee engagement, and continuity of operations.



## GRI 403: Occupational Health and Safety

UNEC prioritizes occupational health and safety across all project sites and offices through a structured safety management system. Key measures include risk assessments, preventive maintenance, fire protection, first aid facilities, emergency preparedness, and incident investigation. Employees and subcontractors receive regular safety inductions, toolbox talks, and awareness training. Continuous monitoring, audits, and compliance with UAE regulations help reduce workplace injuries, enhance safety culture, and ensure a secure, responsible construction environment.

**GRI 403-1 Occupational Health and Safety Management System:** UNEC maintains a structured occupational health and safety management system aligned with regulatory requirements and industry best practices.

Safety responsibilities are defined at corporate and site levels, supported by training, audits, and incident reporting. Employee healthcare plans and preventive measures contribute to workforce well-being and operational continuity.

**GRI 403-5 Worker Training on Health and Safety:** Regular safety inductions, toolbox talks, and specialized training programs are conducted for employees and contractors. Training focuses on hazard identification, safe equipment operation, emergency response, and environmental awareness. These initiatives strengthen safety culture and reduce accident risks across construction sites.



## GRI 404: Training and Education

UNEC supports continuous learning through structured training, mentorship programs, job shadowing, and a monthly e-library. Employees receive technical, safety, ESG, and compliance-related training to enhance skills and awareness. Mentorship initiatives promote knowledge transfer, leadership development, and succession planning. Training effectiveness is monitored through participation records and performance feedback. By investing in employee development, UNEC strengthens workforce competence, engagement, and ethical conduct, supporting long-term organizational resilience and sustainable business performance.

**GRI 404-1 Average Hours of Training per Employee:** UNEC invests in continuous learning to enhance technical competence, safety awareness, and sustainability knowledge. Training hours include health and safety sessions, equipment operation, ESG awareness, and management development. Building employee capability supports project quality, compliance, and long-term organizational resilience.



### GRI 405-1: Diversity of Governance Bodies and Employees

UNEC promotes diversity and equal opportunity across its workforce and governance structures. Employees represent multiple nationalities, age groups, and professional backgrounds, reflecting the multicultural nature of the construction sector. Recruitment, promotion, and development decisions are based on merit, skills, and experience. Equal opportunity policies prevent discrimination based on gender, nationality, or background. Diversity enhances organizational performance, innovation, and stakeholder trust while supporting inclusive and ethical workplace practices.

### GRI 405-2: Ratio of Basic Salary and Remuneration by Gender

UNEC ensures equitable remuneration practices by providing equal pay for equal work, regardless of gender. Salary structures are determined by role, responsibility, qualifications, and experience, with standardized grading systems applied consistently across the organization. Periodic reviews are conducted to identify and address any pay disparities. This approach supports fairness, compliance with labor regulations, and reinforces UNEC's commitment to diversity, inclusion, and responsible employment practices.

### GRI 406-1: Incidents of Discrimination and Corrective Actions

UNEC maintains a zero-tolerance policy toward discrimination based on gender, nationality, religion, age, or any other protected characteristic. Clear grievance and whistleblowing mechanisms enable employees to report concerns confidentially. During the reporting period, no confirmed incidents of discrimination were recorded. Any reported cases are investigated promptly, with corrective actions including disciplinary measures, policy reinforcement, and awareness training to prevent recurrence and promote an inclusive, respectful workplace.

### GRI 408 & GRI 409: Child Labor and Forced or Compulsory Labor

UNEC strictly prohibits child labor and any form of forced or compulsory labor across its operations and supply chain. Employment practices comply with UAE labor laws and international conventions, including age verification during recruitment. Suppliers and subcontractors are required to adhere to the same standards through contractual obligations and compliance assessments. Regular audits, worker awareness programs, and grievance mechanisms help identify and prevent risks, ensuring ethical labor practices and protection of human rights.

## GRI 412: Human Rights Assessment

**GRI 412-1: Operations Subject to Human Rights Reviews:** UNEC conducts periodic human rights reviews across its operations, with particular focus on labor accommodations, recruitment practices, subcontractor management, and site working conditions. Reviews assess risks related to discrimination, forced labor, child labor, freedom of movement, and fair treatment. Findings are addressed through corrective action plans and management oversight. This approach helps ensure compliance with legal requirements, protect worker rights, and strengthen ethical and responsible construction practices.

**GRI 412-2: Human Rights Training:** UNEC provides human rights awareness training to employees, supervisors, and site management teams. Training covers fair treatment, non-discrimination, grievance handling, ethical recruitment, and compliance with labor laws. Sessions are delivered through inductions, refresher programs, and toolbox talks. By increasing awareness and accountability, UNEC strengthens its human rights culture, reduces risk of violations, and reinforces its commitment to ethical employment and social sustainability.

**GRI 412-3: Agreements Including Human Rights Clauses:** UNEC integrates human rights clauses into contracts with suppliers, subcontractors, and service providers. These clauses require compliance with labor laws, prohibition of child and forced labor, fair wages, safe working conditions, and respect for worker rights. Contractual compliance is monitored through audits and performance reviews. Including human rights requirements in agreements ensures alignment across the value chain and supports responsible, ESG-aligned business conduct.



## GRI 413: Local Communities

**GRI 413-1: Community Engagement and Development Programs:** UNEC engages with local communities through project-level communication, employment opportunities, and support initiatives aligned with community needs. Engagement includes coordination with local authorities, awareness programs on safety and environmental protection, and use of local suppliers and workforce where feasible. Community concerns are addressed through site communication channels and grievance mechanisms. These initiatives support social development, strengthen community relationships, and ensure construction activities are carried out responsibly.

**GRI 413-2: Operations with Significant Community Impacts:** UNEC assesses potential community impacts associated with construction activities, including noise, traffic, dust, and access disruptions. Impact assessments guide mitigation measures such as traffic management plans, noise controls, dust suppression, and work scheduling. Continuous monitoring and stakeholder communication help minimize inconvenience and address concerns promptly. These measures protect community well-being, ensure regulatory compliance, and reinforce UNEC's commitment to responsible and socially sustainable construction operations.



### GRI 414-1: New Suppliers Screened for Social Criteria

UNEC screens new suppliers and subcontractors against defined social criteria before onboarding. The assessment covers compliance with labor laws, health and safety standards, prohibition of child and forced labor, fair wages, and ethical conduct. Supplier evaluations are integrated into procurement processes, and high-risk suppliers are subject to additional review. This screening approach promotes responsible sourcing, reduces social risks, and ensures alignment with UNEC's ESG and human rights commitments.

### GRI 414-2: Negative Social Impacts in the Supply Chain

UNEC actively monitors its supply chain to identify and mitigate negative social impacts, including unsafe working conditions, labor rights violations, and unethical practices. Identified risks trigger corrective action plans and follow-up assessments. Non-compliant suppliers may face suspension or termination, reinforcing ethical procurement, worker protection, and supply chain accountability.

### GRI 416-1: Assessment of Health and Safety Impacts of Products

UNEC evaluates health and safety impacts across the construction lifecycle, from design to handover. Risk assessments, method statements, inspections, and testing ensure compliance with building codes, safety regulations, and client specifications. These controls safeguard structural integrity and protect end users, occupants, and clients from potential health and safety risks.

### GRI 416-2: Incidents of Non-Compliance Concerning Health and Safety Impacts

During the reporting period, UNEC recorded no significant incidents of non-compliance related to customer health and safety requirements. Any observations identified through inspections or audits are addressed promptly through corrective actions. Continuous monitoring, adherence to regulatory standards, and quality control procedures ensure that construction outputs meet safety expectations and protect customer well-being.

### GRI 418-1: Customer Privacy and Information Security

UNEC safeguards data and information through robust cybersecurity measures, including antivirus software, firewalls, access control, and incident investigation procedures. Automated systems maintain audit trails and data integrity. Employees are trained on information security and responsible data handling. These controls ensure protection of customer, employee, and business information, supporting ethical governance, regulatory compliance, and stakeholder trust.

### GRI 419-1: Non-Compliance with Socioeconomic Laws and Regulations

UNEC conducts its operations in compliance with applicable socioeconomic laws and regulations, including labor, taxation, health and safety, and business conduct requirements. Compliance is monitored through internal controls, audits, and management reviews. During the reporting period, no material cases of non-compliance, fines, or sanctions were recorded. Any identified gaps are addressed through corrective actions, training, and policy reinforcement, supporting ethical governance and responsible business practices.



# Sustainability Performance Data

## (01<sup>st</sup> January 2024 To 31<sup>st</sup> December 2024 )

KPI No	KPI	Unit	Measure	KPI No	KPI	Unit	Measure
KPI 1	Water	Cubic Meters	6,91,853	KPI 17	Number of confirmed information security incidents	Count	0
KPI 2	Total water consumption	Liters	1,14,73,92,588	KPI 18	Percentage of risky trading partners covered by a due diligence process on corruption or information security	Percentage	100
KPI 3	Total amount of water recycled and reused	Liters	35,89,04,771	KPI 19	Percentage of women employed in the whole organization	Percentage	6.6
KPI 4	Working Conditions	Percentage	100	KPI 20	Percentage of women at top management level	Percentage	3.4
KPI 5	Percentage of employees covered by formally-elected employee representatives or collective agreements	Percentage	100	KPI 21	Percentage of women within the organization's board	Percentage	3.1
KPI 6	Percentage of all sites assessed or audited internally on a specific business ethics issue	Percentage	100	KPI 22	Average unadjusted gender pay gap	Percentage	0
KPI 7	Materials, chemicals, and waste	Liters	85,73,941	KPI 23	Percentage of employees from a minority or vulnerable group in the whole organization	Percentage	28
KPI 8	Total weight of hazardous waste	Tons	512.1	KPI 24	Percentage of employees from a minority or vulnerable group at top management level	Percentage	18
KPI 9	Total weight of non-hazardous waste	Kgs	12,35,74,819	KPI 25	Percentage of targeted suppliers who have signed the supplier code of conduct	Percentage	100
KPI 10	Total weight of waste recovered	Kgs	10,32,84,916	KPI 26	Child labor, forced labor, and human trafficking	Count	0
KPI 11	Percentage of total waste from company operations diverted from landfills	Percentage	95	KPI 27	Percentage of operational sites assessed for human rights impact or risks	Percentage	100
KPI 12	Social Dialogue	Count	15	KPI 28	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
KPI 13	Percentage of targeted suppliers with contracts that include clauses on environmental, labor, and human rights requirements	Percentage	100	KPI 29	Percentage of employees trained on business ethics	Percentage	100
KPI 14	Percentage of targeted suppliers that have gone through a sustainability assessment	Percentage	100	KPI 30	Percentage of all sites with an ethics certification, such as ISO 27001 or ISO 37001	Percentage	100
KPI 15	Percentage of buyers across all locations who have received training on sustainable procurement	Percentage	100	KPI 31	Employee health and safety	Count	0
KPI 16	Percentage or number of audited or assessed suppliers engaged in corrective actions or capacity building	Percentage	100	KPI 32	Percentage of operational sites for which an employee health and safety risk assessment has been conducted	Percentage	100



# Sustainability Performance Data

(01<sup>st</sup> January 2024 To 31<sup>st</sup> December 2024 )

KPI No	KPI	Unit	Measure	KPI No	KPI	Unit	Measure
KPI 33	Number of days lost to work-related injuries, fatalities, and ill health	Count	0	KPI 49	Total weight of air pollutants	Metric Tons	1389.4
KPI 34	Number of work-related accidents	Count	0	KPI 50	External stakeholder human rights	Count	0
KPI 35	Biodiversity	Percentage	25	KPI 51	Number of identified discrimination or harassment incidents or corrective actions	Count	0
KPI 36	Number of reports related to whistleblower procedure	Count	0	KPI 52	Customer health and safety	Count	0
KPI 37	Energy consumption and GHGs	kWH	8,79,46,382	KPI 53	Career management and training	Percentage	100
KPI 38	Total renewable energy consumption	kWH	1,39,58,641	KPI 54	Percentage of employees who received skills-related training	Percentage	100
KPI 39	Percentage of total energy consumption from renewable sources	Percentage	15.8	KPI 55	Percentage of employees who received regular performance and career development reviews	Percentage	100
KPI 40	Total gross Scope 1 GHG emissions	MT of CO <sub>2</sub> e	65087	KPI 56	Average hours of training per employee	Hours	26.9
KPI 41	Total gross Scope 2 GHG emissions (market or location based)	MT of CO <sub>2</sub> e	48492	KPI 57	Product end-of-life	Count	100
KPI 42	Total gross Scope 3 GHG emissions	MT of CO <sub>2</sub> e	135387	KPI 58	Product Use	Count	25
KPI 43	Total gross Scope 3 Downstream GHG emissions	MT of CO <sub>2</sub> e	70154	KPI 59	Ratio of the annual total compensation for the highest paid individual, to the median annual total compensation for all employees	Ratio	0.7
KPI 44	Total gross Scope 3 Upstream GHG emissions	MT of CO <sub>2</sub> e	65233	KPI 60	Environmental services and advocacy	Count	10
KPI 45	Discrimination and Harassment	Count	0	KPI 61	Percentage of employees trained on specific environmental issues	Percentage	100
KPI 46	Percentage of employees trained on discrimination and harassment	Percentage	100	KPI 62	Percentage of operational sites assessed on specific environmental risks	Percentage	100
KPI 47	Number of confirmed corruption incidents	Count	0	KPI 63	Percentage of operational sites with an environmental certification, such as ISO 14001, EMAS, ISO 50001	Percentage	100
KPI 48	Air Pollution	Index	61.19				

# GRI INDEX

This report is prepared in accordance with GRI standards (2021).



GRI No	Content	Page No
GRI 1-5	Core Reporting Framework and Foundational Standards	7
GRI 1-5	Statement of Use	7
GRI 2	General Disclosures	
GRI 2-1	Organizational Details	23
GRI 2-2	Entities Included in the Sustainability Reporting	23
GRI 2-6	Activities, Value Chain and Business Relationships	23
GRI 2-9	Governance Structure and Composition	23
GRI 2-23	Policy Commitments	23
GRI 2-23	Policy Commitments	23
GRI 3	Material Topics	
GRI 3-1	Process to Determine Material Topics	23
GRI 3-2	List of Material Topics	23
GRI 3-3	Management Approach for Material Topics	24
GRI 201	Economic Performance	
GRI 201-1	Direct Economic Value Generated and Distributed	26
GRI 201-2	Financial Implications Due to Climate Change Risks and Opportunities	26
GRI 201-3	Defined Benefit Plan Obligations and Coverage	26
GRI 201-4	Financial Assistance Received from Government	26
GRI 202	Market Presence	
GRI 202-1	Ratios of Standard Entry-Level Wage to Local Minimum Wage	26
GRI 202-2	Proportion of Senior Management Hired from Local Communities	27

GRI No	Content	Page No
GRI 203	Indirect Economic Impacts	27
GRI 203-1	Infrastructure Investments and Supported Services	27
GRI 203-2	Significant Indirect Economic Impacts and Their Outcomes	27
<b>GRI 204</b>	<b>Procurement Practices</b>	27
GRI 204-1	Proportion of Spending on Local Suppliers	27
<b>GRI 205</b>	<b>Anti-corruption</b>	
GRI 205-1	Operations Assessed for Corruption Risks	28
GRI 205-2	Anti-Corruption Training Provided to Employees	28
GRI 205-3	Confirmed Incidents of Corruption and Actions Taken	28
<b>GRI 206</b>	<b>Anti-competitive Behaviour</b>	
GRI 206-1	Legal Actions Related to Anti-Competitive Behavior or Monopoly Practices	28
<b>GRI 301</b>	<b>Materials</b>	
GRI 301-1	Materials Used by Weight or Volume	30
GRI 301-2	Recycled Input Materials Used	30
GRI 301-3	Reclaimed Products and Packaging	30
<b>GRI 302</b>	<b>Energy</b>	
GRI 302-1	Energy Consumption within the Organization	31
GRI 302-4	Reduction of Energy Consumption	
<b>GRI 303</b>	<b>Water and Effluents</b>	31
<b>GRI 304</b>	<b>Biodiversity</b>	
GRI 304-1	Operational Sites in Biodiversity-Sensitive Areas	31

# GRI INDEX

This report is prepared in accordance with GRI standards (2021).



GRI No	Content	Page No
GRI 304-2	Significant Impacts on Biodiversity	31
GRI 304-3	Restored Habitats	31
GRI 304-4	Species Affected by Operations	31
<b>GRI 305 Emissions</b>		32
GRI 305-1	Direct (Scope 1) GHG Emissions	32
GRI 305-2	Energy Indirect (Scope 2) GHG Emissions	32
GRI 305-3	Other Indirect (Scope 3) GHG Emissions	32
GRI 305-3	Other Indirect (Scope 3) GHG Emissions - Upstream	32
GRI 305-3	Other Indirect (Scope 3) GHG Emissions - Downstream	32
GRI 305-5	Reduction of GHG Emissions	32
<b>GRI 306 Waste</b>		34
GRI 306-3	Hazardous Waste	34
GRI 306-3	Non-Hazardous Waste	34
GRI 306-3	Waste Generated	34
GRI 306-4	Waste Diverted from Disposal	34
<b>GRI 401 Employment</b>		36
<b>GRI 402 Labor/Management Relations</b>		
GRI 402-1	Minimum Notice Periods Regarding Operational Changes	36
<b>GRI 403 Occupational Health and Safety</b>		37
GRI 403-1	Occupational Health and Safety Management System	37
GRI 403-5	Worker Training on Health and Safety	37
<b>GRI 404 Training and Education</b>		37
GRI 404-1	Average Hours of Training per Employee	37

GRI No	Content	Page No
<b>GRI 405 Diversity and Equal Opportunity</b>		
GRI 405-1	Diversity of Governance Bodies and Employees	38
GRI 405-2	Ratio of Basic Salary and Remuneration by Gender	38
<b>GRI 406 Non-Discrimination</b>		
GRI 406-1	Incidents of Discrimination and Corrective Actions	38
<b>GRI 408&amp;409 Child Labor and Forced Labour</b>		
GRI 408&409	Child Labor and Forced or Compulsory Labor	38
<b>GRI 412 Human Rights Assessment</b>		
GRI 412-1	Operations Subject to Human Rights Reviews	39
GRI 412-2	Human Rights Training	39
GRI 412-3	Agreements Including Human Rights Clauses	39
<b>GRI 413 Local Communities</b>		
	Community Engagement and Development	
GRI 413-1	Programs	39
GRI 413-2	Operations with Significant Community Impacts	39
<b>GRI 414 Supplier Social Assessment</b>		
GRI 414-1	New Suppliers Screened for Social Criteria	40
GRI 414-2	Negative Social Impacts in the Supply Chain	40
<b>GRI 416 Customer Health &amp; Safety</b>		
	Assessment of Health and Safety Impacts of	
GRI 416-1	Products	40
	Incidents of Non-Compliance Concerning Health	
GRI 416-2	and Safety Impacts	40
<b>GRI 418 Information Security</b>		
GRI 418-1	Customer Privacy and Information Security	40
<b>GRI 419 Social Economic Compliance</b>		
GRI 419-1	Non-Compliance with Socioeconomic Laws and Regulations	40

## 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](http://www.bmqrassurance.com)



**Authorized Representative (Assurer):**

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