



RAK GHANI GLASS LLC

Plot#94-B, Al Hamra Industrial Zone-NFZ,
Ras Al Khaimah, UAE
Phone:+97172444524.

Sustainability & Corporate Social Responsibility Report

(01st January, 2025 to 31st December, 2025)





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Message from the General Manager

At RAK Ghani Glass LLC, we are proud to be a leading manufacturer of high-quality glassware, glass bottles, and pharmaceutical containers in the United Arab Emirates. Our commitment extends beyond operational excellence — we are equally dedicated to integrating Environmental, Social, and Governance (ESG) principles into every aspect of our business.

Sustainability is fundamental to our long-term strategy. We continuously invest in energy-efficient furnace technologies, optimize fuel consumption, and enhance waste heat recovery systems to reduce our carbon footprint. Responsible raw material sourcing, increased cullet utilization, and robust waste management practices support our circular economy ambitions. We actively monitor emissions and resource consumption to ensure transparency and continual improvement in environmental performance.

Our people remain our greatest strength. We promote a culture of safety, diversity, and equal opportunity across all levels of the organization. Through ongoing training and awareness programs, we empower our workforce to contribute meaningfully to innovation, operational efficiency, and sustainability goals. We are committed to maintaining the highest standards of occupational health and safety, ensuring a secure and inclusive workplace for all employees.

Strong governance underpins our operations. We uphold ethical business conduct, regulatory compliance, and transparent reporting practices to build trust with our stakeholders — including customers, partners, regulators, and the communities we serve.

As we look to the future, RAK Ghani Glass LLC remains focused on delivering superior quality products while minimizing environmental impact and maximizing social value. Together with our stakeholders, we are shaping a resilient, responsible, and sustainable future for the glass industry.

*Warm regards,
General Manager
RAK Ghani Glass LLC*





About Us

High quality glass in the world

we are committed to deliver the best glass packaging for pharmaceutical brands of the world.

The Company Profile

RAK Ghani Glass (“RGG”) a limited liability company incorporated in Ras Al Khaimah (RAK), an Emirate of United Arab Emirates (UAE), has set up a Company for manufacturing and sale of pharmaceutical Glass Containers (43,800 tpa capacity) to tap the growing demand in local & global markets. RAK Ghani is fulfilling the glass requirements of numerous satisfied customers globally with regular exports to over 45 countries. The Company has been set up at the Industrial Zone of Ras Al Khaimah about 100 kms away from Dubai. RAK Ghani Glass is emerging as one of the leading pharmaceutical glass manufacturers globally, driven by a powerful partnership between the market leader, Ghani Glass Limited, and strong financial backers such as JS Group (Pakistan). This robust foundation has enabled RAK Ghani Glass to combine decades of expertise with significant investments in cutting-edge technology. With a clear commitment to excellence, RAK Ghani Glass delivers high-quality glass packaging solutions that meet the rigorous standards of the pharmaceutical sector, ensuring safety, reliability, and innovation. RAK Ghani Glass is a modern container glass unit, equipped with the latest technology to maintain high product quality and to meet environmental standards. The Company has competitive edge over other glass manufacturers due to its strong marketing network within and outside the country.





Vission & Mission

Our Vision

With Focus On Honesty, Integrity And Self Determination, To Encourage Excellence In Performance And Most Of All To Put Our Trust In Allah, So That Eventually Through Our Efforts And Beliefs We Become The Leader Amongst Glass Manufacturers Globally.

Our Mission

To Create A Business Platform From Where We Can Implement Our Sound Ideology Which Maximizes The Interests Of All Stakeholders Including The Shareholders, Customers And Community At Large.



Statement of Use (GRI 1-5)

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



Alpha Pharmaceutical Glass Containers



USP Type III and Type II Conforming To USP & EU Standards



Introduction to the Sustainability Report

At RAK Ghani Glass LLC, sustainability is embedded at the core of our manufacturing philosophy and long-term growth strategy. As a leading manufacturer of high-quality glassware, glass bottles, and pharmaceutical containers in the United Arab Emirates, we recognize our responsibility to operate in a manner that protects the environment, supports our people, and upholds the highest standards of governance.

Glass is inherently sustainable — it is 100% recyclable, reusable, and inert — making it a vital material in the transition toward a circular economy. At RAK Ghani Glass, we maximize the use of recycled glass (cullet), optimize furnace efficiency, and implement advanced production technologies to reduce energy consumption and greenhouse gas emissions. Continuous monitoring of resource usage, including electricity, fuel, and water, allows us to drive measurable improvements in environmental performance.

Our sustainability approach extends beyond environmental stewardship. We are committed to fostering a safe, inclusive, and diverse workplace where employees are empowered through training, awareness programs, and professional development opportunities. Occupational health and safety remain a top priority, with robust systems in place to safeguard our workforce and contractors.

Strong governance practices form the foundation of our ESG framework. We maintain transparent reporting, ethical business conduct, and compliance with applicable regulations and international standards. By engaging responsibly with customers, suppliers, and the wider community, we strengthen trust and create shared value.

Through innovation, accountability, and collaboration, RAK Ghani Glass LLC continues to advance its sustainability journey — ensuring resilient operations, reduced environmental impact, and long-term value creation for all stakeholders.





ISO Certifications

RAK Ghani Glass LLC is certified to ISO 9001:2015, ISO 14001:2015, ISO 14644-1:2015, ISO 15378:2017, and ISO 45001:2018, demonstrating its commitment to quality management, environmental responsibility, cleanroom standards, pharmaceutical packaging compliance, and occupational health and safety, ensuring consistent excellence, regulatory compliance, and sustainable operational performance.

CERTIFICATE OF REGISTRATION

This is to certify that the Management System of

RAK Ghani Glass LLC
RAK GHANI

Plot# 94-B, Al Hamra Industrial Zone-NFZ, Jazeera Al Hamra, Ras Al Khaimah, United Arab Emirates. P.O. Box: 6672.

has been assessed and registered by Gabriel Registrar as conforming to the requirements of:

ISO 9001:2015
Quality Management System

The Quality Management System is applicable to:
Manufacturing of Glassware, Glass Bottles and Containers.

[ISSUANCE: 15.03.12]

CERTIFICATE NUMBER: 07024-201620
RE-CERTIFICATION DATE: 04-April-2024
CERTIFICATE VALID TILL: 23-April-2027

INITIAL CERTIFICATION DATE: 24-April-2021

*1st Surveillance due before: 28-April-2025 | 2nd Surveillance due before: 29-April-2026
Organization was certified by another certification body before: 17-April-2021
Original date of certification: 07-April-2009

Accredited by:
United Accreditation Program (UAP)
400 North Center DR, # 17E 202, Norfolk, VA 23502, United States Of America.

For the issuing office: **GABRIEL REGISTRAR**, P.O. Box: 19753, Dubai, United Arab Emirates.

[Signature]
Authorized Representative

www.gabrielregistrar.com

CERTIFICATE OF REGISTRATION

This is to certify that the Management System of

RAK Ghani Glass LLC
RAK GHANI

Plot# 94-B, Al Hamra Industrial Zone-NFZ, Jazeera Al Hamra, Ras Al Khaimah, United Arab Emirates. P.O. Box: 6672.

has been assessed and registered by Gabriel Registrar as conforming to the requirements of:

ISO 14001:2015
Environmental Management System

The Environmental Management System is applicable to:
Manufacturing of Glassware, Glass Bottles and Containers.

[ISSUANCE: 15.03.12]

CERTIFICATE NUMBER: 07024-201640
RE-CERTIFICATION DATE: 04-April-2024
CERTIFICATE VALID TILL: 23-April-2027

INITIAL CERTIFICATION DATE: 24-April-2021

*1st Surveillance due before: 28-April-2025 | 2nd Surveillance due before: 29-April-2026
Organization was certified by another certification body before: 17-April-2021
Original date of certification: 07-April-2009

Accredited by:
United Accreditation Program (UAP)
400 North Center DR, # 17E 202, Norfolk, VA 23502, United States Of America.

For the issuing office: **GABRIEL REGISTRAR**, P.O. Box: 19753, Dubai, United Arab Emirates.

[Signature]
Authorized Representative

www.gabrielregistrar.com

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RAK Ghani Glass LLC
RAK GHANI

Plot# 94-B, Al Hamra Industrial Zone-NFZ, Jazeera Al Hamra, Ras Al Khaimah, United Arab Emirates. P.O. Box: 6672.

has been assessed and registered by Gabriel Registrar as conforming to the requirements of:

ISO 45001:2018
Occupational Health and Safety Management System

The Occupational Health and Safety Management System is applicable to:
Manufacturing of Glassware, Glass Bottles and Containers.

[ISSUANCE: 15.03.12]

CERTIFICATE NUMBER: 07024-201641
INITIAL CERTIFICATION DATE: 04-April-2024
CERTIFICATE VALID TILL: 03-April-2027

*1st Surveillance due before: 08-April-2025 | 2nd Surveillance due before: 09-April-2026

Accredited by:
United Accreditation Program (UAP)
400 North Center DR, # 17E 202, Norfolk, VA 23502, United States Of America.

For the issuing office: **GABRIEL REGISTRAR**, P.O. Box: 19753, Dubai, United Arab Emirates.

[Signature]
Authorized Representative

www.gabrielregistrar.com

SCS SYSTEM CERTIFICATION SERVICES

CERTIFICATE OF REGISTRATION

This is to certify that

RAK Ghani Glass LLC
RAK GHANI

Plot# 94-B, Al Hamra Industrial Zone-NFZ, Jazeera Al Hamra, Ras Al Khaimah, United Arab Emirates. P.O. Box: 6672.

has been approved by the governing board of System Certification Services to the following Cleanrooms and Associated Controlled Environments Standard

ISO 14644-1:2015
Cleanrooms and Associated Controlled Environments
Part 1: Classification of Air Cleanliness by Particle Concentration

For the applicable Scope of Activities:
Manufacturing of Glassware, Glass Bottles and Containers.

Certification No: SCS-1800110346
Initial certification date: 05-April-2024
Valid: 04-April-2027

*1st Surveillance due on: 04-April-2025 | 2nd Surveillance due on: 04-April-2026
Original date of certifi on: 25-05-2009
Organization was certified by another certification body before: 25-05-2021
Organization was certified by another international certification body on: 28-04-2021

Accredited by:
ASIS (UK) Limited
120 City Road, London, United Kingdom, EC4A 3DF

For the issuing office: **SCS SYSTEM CERTIFICATION SERVICES**, 120 City Road, London, United Kingdom, EC4A 3DF.

[Signature]
Certification Manager
System Certification Services
120 City Road, London, United Kingdom, EC4A 3DF

www.scs-certification.com

SCS SYSTEM CERTIFICATION SERVICES

CERTIFICATE OF REGISTRATION

This is to certify that

RAK Ghani Glass LLC
RAK GHANI

Plot# 94-B, Al Hamra Industrial Zone-NFZ, Jazeera Al Hamra, Ras Al Khaimah, United Arab Emirates. P.O. Box: 6672.

has been approved by the governing board of System Certification Services to the following Primary Packaging Materials for Medicinal Products Standard

ISO 15378:2017
Primary Packaging Materials for Medicinal Products
Particular Requirements (GMP)

Good Manufacturing Practices is applicable to:
Manufacturing of Glassware, Glass Bottles and Containers.

Certification No: SCS-1800110347
Initial certification date: 05-April-2024
Valid: 04-April-2027

*1st Surveillance due on: 04-April-2025 | 2nd Surveillance due on: 04-April-2026
Original date of certifi on: 25-05-2009
Organization was certified by another certification body before: 25-05-2021
Organization was certified by another international certification body on: 28-04-2021

Accredited by:
ASIS (UK) Limited
120 City Road, London, United Kingdom, EC4A 3DF

For the issuing office: **SCS SYSTEM CERTIFICATION SERVICES**, 120 City Road, London, United Kingdom, EC4A 3DF.

[Signature]
Certification Manager
System Certification Services
120 City Road, London, United Kingdom, EC4A 3DF

www.scs-certification.com

Our Key Clients



Global / Regional Approved Status



Julphar

الخليج للصناعات الدوائية
Gulf Pharmaceutical Industries

Our Products

World Class Quality Products



Alpha Pharmaceutical Glass Containers

Type III Glass Conforming to USP / EP Standards









High Quality Alpha Pharmaceutical Glass Containers









We Supply Over 500 Million Glass Bottles Annually To Support Sustainable Packaging Solutions



















CERTIFIED CLASS 8 CLEAN ROOM FACILITY









Our Products









	ART - 105	ART - 183	ART - 190	ART - 195		
						
						
ART - 105	10 ML	22 ± 2	14 ± 1	60 ± 0.6	24 ± 0.5	GL-18
ART - 183	10 ML	25 ± 2	14 ± 1	60.7 ± 0.8	25 ± 0.5	GL-18
ART - 190	10 ML	28 ± 2	11.5 ± 1.2	63.8 ± 0.5	24.1 ± 0.5	GL-18 Special
ART - 195	10 ML	21 ± 1.5	13.5 ± 1.5	51.1 ± 0.5	24.6 ± 0.4	Vial

	ART - 106	ART - 142	ART - 193	ART - 108		
						
						
ART - 106	20 ML	34 ± 2	24 ± 1.3	72 ± 0.9	29 ± 0.5	GL 18
ART - 142	20 ML	26 ± 2	22 ± 1	61.5 ± 0.6	29.7 ± 0.5	GL 18
ART - 193	20 ML	28 ± 2	20 ± 1.6	61.3 ± 0.6	28.5 ± 0.5	18 PP
ART - 108	30 ML	41 ± 2	37 ± 2	67 ± 0.8	35 ± 0.7	28 PP

	ART - 1111	ART - 139	ART - 187	ART - 192		
						
						
ART - 1111	14.2 ML	24 ± 2	14.2 ± 0.8	62.5 ± 0.7	26.7 ± 0.3	FEA-Standard Crimp Finish
ART - 139	15 ML	26 ± 2	19 ± 1	60 ± 0.6	29 ± 0.5	GL-18
ART - 187	15 ML	32 ± 1.6	19.5 ± 1	61.6 ± 0.6	28.3 ± 0.5	22 PP
ART - 192	15 ML RSB (Warm)	34.2 ± 5	18 ± 1	68.5 ± 0.8	29 ± 0.5	22 mm PPF

	ART - 141	ART - 154	ART - 1112	ART - 186		
						
						
ART - 154	30 ML With Mark 10	41 ± 2	37 ± 2	67 ± 0.8	35 ± 0.7	28-PP
ART - 141	30 ML	44 ± 2	36.5 ± 1.8	80.2 ± 1	33 ± 0.7	GL-18 SPECIAL
ART - 1112	30 ML RSB (Warm)	46 ± 5	34.8 ± 3	78.8 ± 0.8	33.6 ± 0.8	22MM PPF
ART - 186	30 ML RSB	40 ± 2	40 ± 1	67 ± 0.8	36.5 ± 0.8	28-PP

	ART - 101	ART - 1110	ART - 185	ART - 191		
						
						
ART - 101	60 ML	62 ± 3	67.3 ± 2	94 ± 0.8	38.6 ± 0.7	28-PP
ART - 1110	60 ML Ascorbic Acid	69 ± 6.5	65.8 ± 3	93.85 ± 0.8	40.65 ± 0.8	22MM PPF
ART - 185	60 ML	72 ± 2	61.2 ± 2	93.8 ± 0.8	40.8 ± 0.8	20 S
ART - 191	60 ML	72 ± 2	65 ± 2	93.85 ± 0.8	40.8 ± 0.8	20 PP

	ART - 114	ART - 115	ART - 131	ART - 181		
						
						
ART - 114	60 ML With Mark 60 ML	62 ± 3	72.5 ± 2	82.5 ± 0.8	43.8 ± 0.8	28-PP
ART - 115	60 ML	62 ± 3	73 ± 3	96 ± 1	41.1 ± 0.9	28-PP
ART - 131	60 ML With Mark 60 ML	64 ± 3	69 ± 3	94 ± 0.8	39.4 ± 0.7	28-PP
ART - 181	60 ML With Mark 30 ML	62 ± 2	67.5 ± 2	94 ± 0.8	39.6 ± 0.6	28-PP

Our Manufacturing Excellence

RAK Ghani Glass possesses a strong technology base with well trained human resource in all divisions for design & engineering of projects, products and processes in all its areas of interests. RGG is a 40 KTPA plant, We have the capacity to produce up to 600 million units annually, light weight pharmaceutical glass containers of European Standards, as per latest NNPB technology and according to desired sizes and shapes of its pharmaceutical customers. The plant is fully equipped with latest machineries and covers all relevant international accreditations and quality certifications, which are required by the pharmaceutical companies globally and is a pre requisite for exports to European markets.

Manufacturing facility being located in almost the virtual center of the global map, RAK Ghani's reach on the world wide level is superlative, giving it an edge over sundry competitors. Its glass plant's location in the central business mainstream of UAE, supported with highly flexible and friendly economic, labor and export policies, gives RAK Ghani an extra boost to deliver extra value with world class quality, while promising competitive prices.



Our Certified Class 8 Clean Room

RAK Ghani is featuring a Certified Class 8 Clean Room Facility, giving it a strategic and competitive edge over other glass players of the region. The alpha pharmaceutical amber glass containers being produced at RGG are ready and safe for filling lines of the pharmaceutical companies. The clean room is certified as per the internationally accepted ISO 14644-1 /Class 8 Clean Room and is equipped with highly sophisticated machinery and equipments from the world class manufacturers, including Emhart & Applied Vision-USA etc. These state-of-the-art systems are installed across the entire plant, not limited to the clean room, internationally qualified and abundantly experienced quality control personnel to ensure quality at each step from input to output. At each phase “no man handling” of bottles is ensured and a highly controlled environment is maintained in the Clean Room so as to ensure that pharmaceutical manufacturers receive 100% hygienic and ready to fill bottles at their ends. From production till palletizing and packing, a dust free environment is guaranteed.



Logistics Support and Expertise

Effective logistic control and material handling is yet another aspect in which RAK Ghani has gained professional grip over the period of time. RAK Ghani has developed a highly professional mechanism to support and handle the logistics nationwide and ensure timely and flawless delivery of glass products at the door steps of its esteemed customers. RAK Ghani also has a strong operational control on logistics globally. The bottles from clean room are packed in pallets in a highly controlled, hygienic and dust free environment, ensuring that there is no human handling and outer exposure to the bottles till the time of final packing. To ensure the same, fully automatic machinery is deployed which ensure clean packing of bottles in sterilized packing material, ready to be shipped via containers, as per the requirements of the customers.



Production process control

Special emphasis is given on best practices to improve efficiency in all aspects of production to deliver highest quality. Continued research and development also plays a pivotal role.

Strong focus on safety: Industry's leading safety performance standards set at the plant, creates positive employee morale to deliver quality to customers. **Peak standards and safety procedures** are being maintained at the production facilities to ensure a green environment and positive society. **Emphasis on in-plant quality:** Regular quality audits are conducted within the plant to ensure continuous improvement and communicate best practices. **Strict quality control & international assurance standards** are set up at plants. **Responsive production planning:** Team works directly with customers to produce correct quantity on time in the freight-logical manner. **Incessant international consultants' training & updations** of internationally accredited production techniques are ensured at plant to continuously improve the production and all the planning processes involved therein.



Alignment to Sustainable Development Goals





Organizational Details (GRI 2-1)

Legal Name: RAK Ghani Glass LLC

Nature of Ownership And Legal Form: LLC

Location of its Headquarters:

Plot#94-B, Al Hamra Industrial Zone-NFZ,
Ras Al Khaimah, UAE
Phone:+97172444524.

Country of Operation: UAE

*The reporting period is from
01st January 2025 to 31st December 2025*



Organizational Profile: GRI 2-1

RAK Ghani Glass LLC is a UAE-based manufacturing company specializing in glassware, pharmaceutical bottles, and containers. Operating from Ras Al-Khaimah, the company produces Type II and Type III glass in amber and flint variants. Its operations integrate ESG principles across manufacturing, supply chain, and workforce management. The company maintains full operational control over its facilities, including in-house energy generation, which significantly influences its GHG profile. RGG's total workforce includes 225 permanent employees along with 50 contract laborers. RAK Ghani Glass plays a critical role in supplying high-quality packaging to pharmaceutical industries while aligning its operations with sustainability standards and responsible manufacturing practices.

Reporting Practices and Objectives: GRI 2-4

RAK Ghani Glass prepares sustainability and greenhouse gas reports to strengthen transparency and meet stakeholder expectations regarding environmental performance. The reporting period for the current sustainability assessment covers January 2025 to December 2025. The organization aligns its greenhouse gas inventory with internationally recognized methodologies such as ISO 14064-1:2018 and the Greenhouse Gas Protocol Corporate Accounting Standard. The primary reporting objectives include voluntary ESG disclosure, compliance with customer sustainability requirements, establishing emission reduction baselines, and identifying operational emission hotspots. By adopting globally recognized reporting frameworks, the company ensures consistency, credibility, and comparability of environmental performance data across reporting periods.

Governance and Ethical Conduct: GRI 2-9

RAK Ghani Glass maintains a structured governance framework that promotes accountability, ethical conduct, and transparency across its operations. Procurement activities follow standardized purchase order procedures and contractual terms that define quality requirements, delivery conditions, and ESG expectations for suppliers. Regular supplier meetings and performance evaluations ensure adherence to sustainability and ethical sourcing standards. Internal governance mechanisms also include operational control procedures, incident investigations, and compliance monitoring systems. These practices enhance operational integrity and reduce risks across the value chain. By integrating governance principles with sustainability objectives, the company strengthens stakeholder trust and supports responsible business practices aligned with international sustainability reporting standards.

Policy Commitments to Responsible Business Conduct, Ethics, and Human Rights: GRI 2-23

RAK Ghani Glass is committed to conducting business in a responsible, ethical, and transparent manner while respecting internationally recognized human rights principles. The company promotes a culture of integrity through policies that prohibit corruption, discrimination, forced labor, child labor, and harassment in any form. Ethical conduct is reinforced through internal governance procedures, compliance monitoring, and employee awareness programs. The organization ensures fair treatment, equal opportunities, and safe working conditions for all employees, contractors, and stakeholders. In addition, the company expects suppliers and business partners to adhere to similar ethical standards and responsible business practices. These commitments support the organization's objective of maintaining trust, accountability, and sustainable value creation across its operations and supply chain.



Stakeholder Engagement and Identification Process: GRI 2-29

RAK Ghani Glass recognizes that meaningful stakeholder engagement is essential for responsible business operations and long-term sustainability. The company identifies stakeholders based on their level of influence, dependence on the organization's activities, and potential impact on business operations. Key stakeholders include employees, customers, suppliers, regulators, local communities, investors, and industry partners. Engagement activities include meetings, performance reviews, training sessions, consultations, and communication channels designed to gather feedback and address stakeholder concerns. The company evaluates stakeholder expectations regarding environmental performance, product quality, workplace safety, and ethical business conduct. Insights gained from stakeholder engagement help the organization identify material sustainability issues, improve operational practices, and strengthen long-term relationships with stakeholders.

Material Topics: GRI 3

Material topics represent the environmental, social, and economic issues that reflect the most significant impacts of an organization's activities or that substantially influence stakeholder decisions and expectations. Identifying and managing material topics enables the organization to prioritize sustainability efforts and allocate resources toward areas where it can create the greatest positive impact while mitigating risks. The materiality assessment process includes evaluating operational activities across the value chain, consulting internal departments and stakeholders, and reviewing regulatory requirements and industry benchmarks. The outcomes of this process guide the company's sustainability strategy, target setting, risk management, and reporting practices. By focusing on material topics, the organization ensures transparency, accountability, and continuous improvement in its sustainability performance while aligning its operations with globally recognized reporting frameworks.

Process for Identifying Material Topics: GRI 3-1

The organization follows a structured process to identify sustainability-related impacts across its value chain, covering upstream, operational, and downstream activities. The process begins with mapping key operational activities such as raw material sourcing, transportation, manufacturing, distribution, product use, and end-of-life disposal. Potential environmental, social, and governance impacts are identified through internal assessments, stakeholder consultations, regulatory requirements, and industry benchmarks. Each impact is evaluated based on severity, likelihood, and stakeholder concern. Risk assessments and environmental monitoring systems also support the identification process. The results are reviewed by management to determine priority sustainability issues that require strategic focus, enabling the organization to allocate resources effectively and manage significant impacts responsibly.

List of Material Topics: GRI 3-2

Based on the materiality assessment process and stakeholder engagement activities, the organization has identified several sustainability topics that are considered most significant to its operations and stakeholders. These material topics reflect areas where the company has the greatest environmental and social impact or where stakeholder expectations are highest. Key material topics include energy management, greenhouse gas emissions, water stewardship, waste management and circular economy practices, responsible sourcing of raw materials, occupational health and safety, employee development and training, ethical business conduct, and supply chain sustainability. These topics guide the organization's sustainability strategy, target setting, and reporting practices, ensuring that management efforts focus on areas with the highest impact and strategic relevance.





Management Approach for Material Topics: GRI 3-3

The organization manages each material sustainability topic through a structured management approach that includes policies, operational procedures, monitoring systems, and continuous improvement mechanisms. Environmental topics such as energy consumption, emissions, water use, and waste management are governed by internal environmental policies and supported by monitoring systems that track performance indicators. Social topics including employee health and safety, training, and workplace welfare are managed through safety management systems and capacity-building programs. Supply chain sustainability is addressed through responsible procurement practices and supplier engagement initiatives. Key performance indicators are periodically reviewed by management, and corrective actions are implemented when required to ensure progress toward sustainability objectives and regulatory compliance.

MOST IMPORTANT ENVIRONMENT TOPICS

1. Energy Consumption and Energy Efficiency
2. Greenhouse Gas (GHG) Emissions and Carbon Footprint
3. Furnace Fuel Optimization and Emission Control
4. Water Consumption and Water Stewardship
5. Industrial Waste Management and Recycling
6. Raw Material Sourcing (Silica Sand, Soda Ash, Cullet)
7. Air Emissions (NOx, SOx, Particulate Matter)
8. Glass Cullet Utilization and Circular Economy
9. Hazardous Waste Handling and Disposal
10. Climate Change Risk and Transition Management

MOST IMPORTANT SOCIAL TOPICS

1. Occupational Health and Safety (OHS)
2. Workplace Accident Prevention and Incident Management
3. Employee Health and Wellbeing Programs
4. Fair Wages and Timely Compensation
5. Working Hours and Overtime Compliance
6. Human Rights and Labor Rights Protection
7. Anti-Discrimination and Equal Opportunity
8. Employee Training and Skill Development
9. Worker Representation and Grievance Mechanism
10. Supply Chain Labor Standards and Compliance

MOST IMPORTANT GOVERNANCE TOPICS

1. Corporate Governance Structure and Board Oversight
2. Business Ethics and Code of Conduct
3. Anti-Corruption and Anti-Bribery Compliance
4. Regulatory and Legal Compliance (UAE Laws)
5. Risk Management Framework
6. ESG Governance and Sustainability Oversight
7. Internal Controls and Financial Integrity
8. Whistleblower Protection Mechanism
9. Data Protection and Information Security
10. Supply Chain Governance and Due Diligence



GOVERNANCE

GRI 201: Economic Performance

GRI 202: Market Presence

GRI 203: Indirect Economic Impacts

GRI 204: Procurement Practices

GRI 205: Anti-corruption

GRI 206: Anti-competitive Behaviour

Economic Performance: :GRI 201

RAK Ghani Glass LLC contributes to the regional economy through manufacturing operations, employment generation, procurement of raw materials, and collaboration with suppliers and logistics providers. The company producing Amber/Flint Glass bottles which are used only in pharma industry. Its economic activities support upstream suppliers of silica sand, soda ash, limestone, packaging materials, and transportation services. Operational investments in production facilities, furnace technology, and maintenance programs enhance productivity and long-term business resilience. In addition to direct economic value creation, the company generates social value by providing stable employment, fair wages, employee welfare benefits, and supplier partnerships that strengthen the broader manufacturing ecosystem.

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

RAK Ghani Glass generates economic value primarily through the manufacturing and sale of glass bottles, containers, and packaging producing Amber/Flint Glass bottles which are used only in pharma industry. Economic value generated is distributed across several stakeholder groups including employees, suppliers, and service providers. Employee compensation includes salaries, overtime payments, allowances, accommodation support, and statutory benefits. The company also invests in employee welfare initiatives such as medical insurance, training, and workplace safety programs. Payments to suppliers include procurement of raw materials, packaging materials, machinery, and logistics services required for manufacturing operations. These economic flows contribute to business continuity while supporting workforce wellbeing and supplier sustainability across the value chain.

Financial Implications Due to Climate Change Risks and Opportunities: GRI 201-2: Climate change presents both financial risks and opportunities for RAK Ghani Glass LLC. Transition risks such as carbon regulations, fuel price volatility, and potential carbon taxation may increase operational costs, particularly for furnace-intensive processes..

Physical risks, including extreme temperatures, may affect production efficiency and maintenance costs. However, proactive investments in energy efficiency, cullet optimization, and logistics improvements create cost-saving opportunities. Future adoption of renewable energy and low-carbon technologies can further reduce long-term expenses and enhance competitiveness. Additionally, strong ESG performance improves access to sustainable financing and strengthens customer relationships, positioning the company for resilient and sustainable financial growth.

Defined Benefit Plan Obligations and Coverage: GRI

201-3: RAK Ghani Glass LLC provides employee compensation and welfare benefits in accordance with UAE labour regulations and company policies. Employee benefits include medical insurance coverage, workplace injury protection, and other statutory provisions that support employee health, safety, and financial wellbeing. Employees are also entitled to annual leave, overtime compensation, and additional employment benefits as outlined in company policies. Accommodation support may be provided for certain roles within manufacturing operations. These benefits contribute to workforce stability, enhance employee satisfaction, and ensure compliance with national labour regulations while promoting responsible and ethical employment practices..

Financial Assistance Received from Government:

GRI 201-4: Based on the available documentation, no specific financial assistance, subsidies, or tax incentives from government authorities were identified for the reporting period. RAK Ghani Glass operates within the Ras Al Khaimah Economic Zone and complies with applicable regulatory requirements for industrial manufacturing activities. The company's financial sustainability is primarily driven by operational revenue generated from manufacturing and sales of glass packaging products rather than reliance on public financial support. Compliance with UAE regulatory frameworks, labour laws, and environmental standards ensures the company maintains transparent and responsible financial operations within the industrial ecosystem.



Market Presence: GRI 202: RAK Ghani Glass LLC contributes to local economic development by providing employment opportunities, sourcing goods and services from regional suppliers, and supporting industrial growth within the Ras Al Khaimah Economic Zone. The company's manufacturing operations require a diverse workforce including technical specialists, engineers, production operators, and administrative staff. Through its operations, the organization supports local employment, while also providing opportunities for skilled professionals from different regions to contribute to the company's growth. By maintaining fair compensation practices, complying with labour regulations, and promoting inclusive hiring policies, the company strengthens its presence in the regional market while contributing to sustainable economic development and community prosperity.

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

RAK Ghani Glass follows fair compensation practices aligned with applicable labour regulations in the United Arab Emirates. Entry-level wages offered by the company are structured to remain competitive within the regional manufacturing sector and are designed to meet or exceed applicable statutory wage requirements. Compensation packages typically include base salary along with additional benefits such as accommodation support, transportation arrangements, overtime payments, and medical insurance coverage where applicable. These benefits help improve employee welfare and provide financial stability to workers entering the organization. By maintaining equitable wage practices, the company ensures that entry-level employees receive fair remuneration that supports a reasonable standard of living while promoting workforce retention and productivity.

Indirect Economic Impacts: GRI 203:

The operations of RAK Ghani Glass LLC contribute to broader economic development through job creation, procurement from local suppliers, and support for industrial infrastructure within the Ras Al Khaimah region. As a glass manufacturing company, its activities stimulate economic growth across multiple sectors including transportation, raw material supply, packaging, maintenance services, and logistics. The company’s operations also contribute to the development of industrial capabilities within the regional manufacturing ecosystem. By supporting local businesses and service providers, the organization generates indirect economic benefits that extend beyond its direct operations. These impacts strengthen the regional supply chain, promote industrial diversification, and contribute to long-term economic stability in the communities where the company operates.

Infrastructure Investments and Supported Services: GRI 203-1:

RAK Ghani Glass LLC has made significant investments in industrial infrastructure to support efficient manufacturing operations and long-term business sustainability. These investments include the development of glass production facilities, installation of high-temperature furnaces, energy distribution systems, storage facilities, and logistics infrastructure within the Ras Al Khaimah Economic Zone. Supporting services such as transportation networks, maintenance systems, and utility services enable smooth production and distribution of glass products to customers across regional and international markets. In addition, the company contributes to the local service economy by engaging contractors, engineering specialists, and maintenance providers. These infrastructure investments enhance operational efficiency while supporting industrial growth and employment opportunities in the surrounding region.

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

The activities of RAK Ghani Glass LLC generate several indirect economic impacts that benefit local communities and industries. Procurement of raw materials such as silica sand, soda ash, limestone, and packaging materials supports suppliers and transport operators across the value chain. Logistics and distribution activities create additional demand for warehousing, freight services, and export infrastructure. The company’s presence within the industrial zone also encourages supporting businesses such as equipment maintenance services, engineering firms, and technical service providers. These economic linkages strengthen the local manufacturing ecosystem and contribute to regional economic resilience. As a result, the company’s operations help stimulate job creation, promote supplier development, and enhance the overall industrial competitiveness of the region.



Procurement Practices: GRI 204:

RAK Ghani Glass LLC maintains responsible procurement practices to ensure the efficient sourcing of raw materials, equipment, and operational services required for glass manufacturing. The company procures essential materials such as silica sand, soda ash, limestone, packaging materials, spare parts, and maintenance services through approved suppliers that meet quality, reliability, and compliance requirements. Procurement decisions consider factors such as product quality, supplier reliability, environmental responsibility, and cost efficiency. The organization promotes long-term relationships with suppliers to ensure supply chain stability and operational continuity. By adopting structured procurement procedures and supplier evaluations, the company strengthens supply chain resilience while supporting responsible business practices within its supplier network.

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

RAK Ghani Glass LLC prioritizes sourcing goods and services from local and regional suppliers wherever feasible in order to support the local economy and reduce supply chain risks. Local procurement includes purchases of raw materials, transportation services, maintenance support, utilities, packaging materials, and operational services within the United Arab Emirates and surrounding regions. Engaging local suppliers helps reduce transportation distances, improve delivery reliability, and strengthen relationships with businesses operating in the Ras Al Khaimah industrial ecosystem. The company regularly evaluates supplier performance and cost competitiveness to maintain efficient procurement practices while supporting the development of local supplier capabilities and contributing to regional economic growth.

Anti-corruption: GRI 205:

RAK Ghani Glass LLC is committed to conducting business with integrity, transparency, and accountability. The organization maintains policies and internal procedures designed to prevent corruption, bribery, and unethical business practices across all operational activities. Employees are expected to comply with the company’s code of conduct and applicable legal requirements in all business dealings with suppliers, customers, and regulatory authorities. Procurement and financial transactions are conducted through documented procedures and authorization controls to ensure transparency and accountability. By implementing governance mechanisms, internal oversight, and ethical guidelines, the company promotes responsible business conduct and strengthens stakeholder trust in its operations.



Operations Assessed for Corruption Risks: GRI 205-1:

RAK Ghani Glass LLC periodically evaluates operational processes to identify potential corruption risks, particularly in areas involving procurement, supplier engagement, financial transactions, and contract management. Risk assessments focus on ensuring transparency in purchasing decisions, fair supplier selection, and proper authorization of payments and contractual agreements. Internal controls and approval procedures are implemented to reduce the likelihood of unethical practices. Management oversight and documentation requirements help ensure that transactions are conducted in accordance with company policies and regulatory expectations. These risk assessment activities enable the organization to identify vulnerabilities early and strengthen governance mechanisms that prevent corruption across its operations and value chain.

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

RAK Ghani Glass LLC promotes ethical business conduct by providing awareness and guidance to employees regarding anti-corruption principles and responsible business practices. Employees are informed about company policies related to ethical conduct, conflict of interest, bribery prevention, and compliance with applicable regulations. Awareness initiatives and internal communications help employees understand their responsibilities when interacting with suppliers, customers, and government authorities. Employees involved in procurement, finance, and contract management are particularly encouraged to follow transparent procedures and maintain accurate documentation. These training and awareness efforts reinforce the organization's commitment to integrity and help prevent unethical practices in daily business operations.

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

During the reporting period, RAK Ghani Glass LLC did not record any confirmed incidents of corruption within its operations. The company maintains internal procedures to detect, report, and address potential unethical behavior should it occur. Employees are encouraged to report suspected misconduct through internal communication channels without fear of retaliation. If any incidents are identified, the company commits to conducting investigations, implementing corrective actions, and strengthening internal controls to prevent recurrence. By maintaining strong ethical standards and transparent operational procedures, the organization seeks to uphold responsible corporate governance and maintain trust among stakeholders.

Anti-competitive Behaviour: GRI 206:

RAK Ghani Glass LLC is committed to conducting business in a fair, transparent, and competitive manner while complying with applicable competition and antitrust laws. The company promotes ethical market practices and ensures that all commercial activities are conducted without engaging in price fixing, collusive agreements, or abuse of market dominance. Internal policies and management oversight help ensure that employees involved in sales, procurement, and commercial negotiations adhere to principles of fair competition.



The organization emphasizes integrity and compliance in all business relationships with customers, suppliers, and competitors. By maintaining fair market practices, the company supports a competitive business environment and strengthens trust among stakeholders and business partners.

Legal Actions Related to Anti-competitive Behaviour or Monopoly Practices: GRI 206-1:

During the reporting period, RAK Ghani Glass LLC did not face any legal actions, lawsuits, or regulatory investigations related to anti-competitive behaviour, antitrust violations, or monopoly practices. The organization maintains internal governance controls and compliance procedures to ensure that all business operations align with applicable competition laws and ethical business standards. Commercial transactions, supplier agreements, and customer contracts are conducted transparently and in accordance with regulatory requirements. Management oversight and internal review processes help identify potential risks related to market competition and ensure corrective actions are implemented if necessary. These measures demonstrate the company's commitment to responsible market conduct and regulatory compliance.



ENVIRONMENT

GRI 301: Materials

GRI 302: Energy

GRI 303: Water and Effluents

GRI 304: Biodiversity

GRI 305: Emissions

GRI 306: Waste

GRI 307: Environmental Compliance

GRI 308: Supplier Environmental Assessment:





Chemicals Management: GRI 301:

The company ensures safe and responsible handling of chemicals used in glass production, including coatings, additives, and treatment agents essential for quality manufacturing. All chemicals are stored and managed in strict compliance with Globally Harmonized System (GHS) standards, ensuring proper labeling, hazard identification, and availability of safety data sheets. Secure containment systems, designated storage areas, and spill prevention measures are implemented to minimize risks. Employees receive regular training on safe handling, emergency response, and personal protective equipment usage. Periodic risk assessments, audits, and monitoring systems are conducted to identify potential hazards, ensure regulatory compliance, and minimize environmental and occupational health impacts, supporting a safe and sustainable working environment.

Materials Used: GRI 301-1

RAK Ghani Glass utilizes high-quality raw materials including silica sand, soda ash, and limestone to manufacture durable glassware, bottles, and containers. We prioritize recycled glass (cullet) to reduce energy consumption and environmental impact, aligning with our ESG commitments. Our production process incorporates efficient resource management, minimizing waste and emissions. By sourcing responsibly and optimizing material usage, we ensure product strength, clarity, and sustainability while supporting a circular economy and reducing our overall carbon footprint.

Recycled Input Materials Used: GRI 301-2:

RAK Ghani Glass LLC reported a cullet ratio of 40%, indicating that a significant portion of raw materials used in glass production comes from recycled glass. This high level of recycled input demonstrates the company's strong commitment to circular economy principles and resource efficiency. The use of cullet reduces the need for virgin raw materials such as silica sand, soda ash, and limestone, while also lowering energy consumption and greenhouse gas emissions in furnace operations. By continuously increasing cullet usage, the company enhances sustainability performance, reduces production costs, and contributes to environmental conservation through efficient material reuse.

Product End-of-Life (EOL) Training: GRI 301-3:

RAK Ghani Glass LLC reports 100% product end-of-life recyclability, as glass is inherently a fully recyclable material without loss of quality. This ensures that all glass bottles and containers produced can be recovered, reused, or recycled at the end of their lifecycle. The company promotes circular economy principles by encouraging customers and stakeholders to participate in glass collection and recycling programs. Increased use of recycled glass (cullet) further reduces the need for virgin raw materials and lowers energy consumption. Through these practices, RAK Ghani Glass supports sustainable resource use and minimizes environmental impact across the product lifecycle.





Energy: GRI 302:

Energy efficiency is a critical component of the company's environmental sustainability strategy. RAK Ghani Glass has implemented several initiatives to reduce energy consumption across its manufacturing operations. These initiatives include furnace energy optimization, waste heat recovery systems, improved cooling technologies, and production scheduling designed to reduce peak electricity demand. Renewable energy adoption has also been introduced, with a portion of electricity sourced from renewable energy systems. Energy audits and monitoring programs identify opportunities for continuous improvement in fuel efficiency and electricity consumption. Employee training programs further encourage energy conservation behaviors. These initiatives collectively contribute to reductions in greenhouse gas emissions and improved energy performance across production processes.

Energy Management and Emissions Reduction: GRI 302:

RAK Ghani Glass operates a natural gas-based captive power generation system to improve energy efficiency and reduce emissions compared to conventional grid electricity and high-carbon fuels. This initiative supports lower air emissions and energy reliability, while the company is actively evaluating renewable energy integration for long-term decarbonization. .

Energy Consumption within the Organization: GRI 302-1:

RAK Ghani Glass LLC reported total energy consumption of 16,493,135 kWh during the reporting year, primarily driven by high-temperature furnace operations and supporting utilities. Energy use is closely linked to greenhouse gas emissions, making efficiency improvements a key focus area. The company monitors energy consumption to identify optimization opportunities, including combustion efficiency, equipment maintenance, and process improvements. Energy intensity indicators, such as kWh per ton of production, are used to track performance. Ongoing initiatives, including waste heat recovery and evaluation of renewable energy options, aim to reduce both energy consumption and associated GHG emissions, supporting long-term sustainability objectives.



Reductions in Energy Requirements for Products or Services: GRI 302-5:

RAK Ghani Glass LLC strives to improve the energy efficiency of its products and production processes through process optimization and material efficiency. By increasing the use of recycled glass cullet in the manufacturing batch, the company reduces the amount of energy required to melt raw materials during glass production. In addition, improvements in furnace technology, temperature control systems, and process monitoring help enhance operational efficiency and reduce overall energy intensity per unit of product produced. These initiatives contribute to lowering the environmental footprint of glass manufacturing while maintaining product quality and performance standards required by customers in pharmaceutical packaging industries.

Water and Effluents: GRI 303:

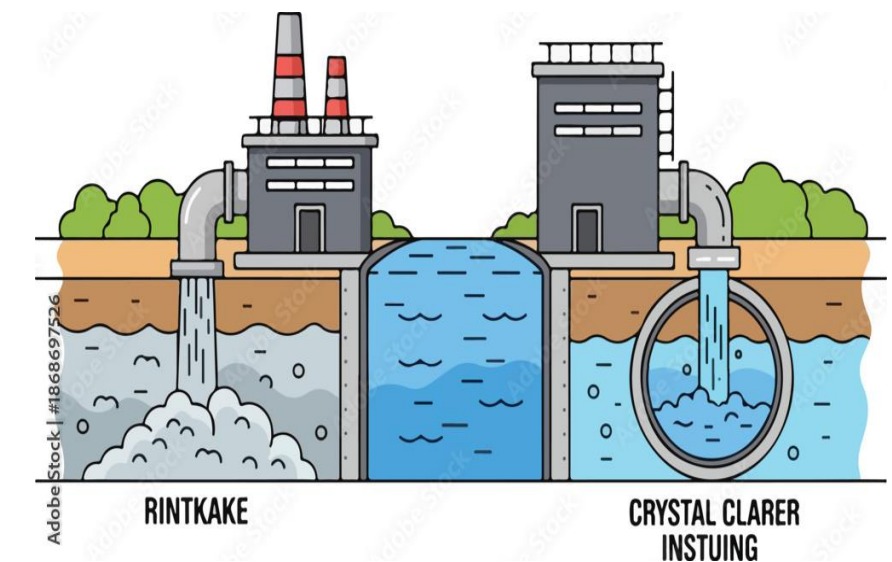
RAK Ghani Glass prioritizes responsible water management to ensure efficient use of water resources within its manufacturing operations. Water monitoring systems and flow meters are installed to track consumption and identify potential leaks or inefficiencies. Rainwater harvesting and wastewater reuse technologies further support water conservation. Treated wastewater is reused in selected production processes, reducing dependence on freshwater sources. Effluent quality testing is conducted regularly to ensure compliance with environmental regulations. Additional initiatives include low-flow fixtures, automated monitoring systems, and water audits that identify further conservation opportunities. These practices help reduce water intensity while promoting sustainable water stewardship within the facility.

Total Water Consumption: GRI 303-1:

RAK Ghani Glass LLC reports a total water consumption of 4,108,179 Gallons across its manufacturing operations, including cooling systems, glass production processes, and sanitation needs. As a water-intensive industry, the company prioritizes efficient usage through advanced conservation measures. Initiatives such as closed-loop cooling systems, water recycling, reuse technologies, and rainwater harvesting are implemented to optimize consumption. Regular water audits and monitoring systems help identify improvement opportunities and reduce wastage. These efforts significantly lower environmental impact, support resource conservation, and ensure compliance with regulatory requirements, aligning with ESG commitments and GRI standards for sustainable water management practices.

Total Water Pollution: GRI 303-4:

RAK Ghani Glass is committed to minimizing total water pollution across its manufacturing operations. We implement advanced water treatment systems to ensure that any discharged water meets or exceeds regulatory standards in the UAE. Our processes emphasize water recycling and reuse, reducing effluent generation and conserving natural resources. By closely monitoring water quality and limiting chemical discharge, we protect surrounding ecosystems and support our ESG goals of environmental responsibility and sustainable production practices.



Water Consumption :GRI 303-5:

RAK Ghani Glass LLC reported total water consumption of 4,108,179 gallons during the reporting year, supporting essential operations such as cooling systems, cleaning processes, and auxiliary manufacturing activities. Recognizing water as a vital and limited resource, the company continuously monitors usage through internal tracking systems to detect inefficiencies and promote conservation. Practical measures, including routine leak detection, process optimization, and employee awareness programs, are actively implemented to minimize unnecessary consumption.

Although current water recycling practices remain limited, RAK Ghani Glass is evaluating opportunities to enhance reuse through advanced treatment solutions and closed-loop water systems. These initiatives are designed to improve operational efficiency while reducing environmental impact. By strengthening water management practices and exploring sustainable alternatives, the company demonstrates its commitment to responsible water stewardship and aligns its operations with broader ESG and sustainability objectives in the UAE manufacturing sector.

Biodiversity (Green Landscape Coverage): GRI 304:

RAK Ghani Glass LLC recognizes the importance of biodiversity and is committed to enhancing green landscape coverage within and around its operational areas. The company maintains landscaped zones with native and adaptive plant species that require minimal water and support local ecosystems. These green spaces contribute to improved air quality, reduced heat impact, and a healthier working environment for employees. Efforts are made to avoid harmful chemicals in landscape maintenance, protecting soil and surrounding habitats. By gradually increasing green cover and promoting eco-friendly practices, RAK Ghani Glass supports biodiversity conservation and aligns its operations with environmental sustainability and ESG commitments.

Operational Sites and Biodiversity Areas: GRI 304-1:

RAK Ghani Glass LLC operates its manufacturing facilities with careful consideration of surrounding ecosystems and biodiversity. The company ensures that its operational sites are not located within or near protected areas or regions of high biodiversity value, thereby minimizing ecological risks. Environmental impact assessments are conducted prior to site development to identify and mitigate potential impacts. Ongoing monitoring and land management practices further ensure that operations do not disrupt natural habitats. This proactive approach reflects the company's commitment to biodiversity conservation, regulatory compliance, and alignment with ESG principles and GRI sustainability standards.

Significant Impacts of Activities on Biodiversity (Land Management): GRI 304-2:

RAK Ghani Glass LLC acknowledges that industrial activities can have potential impacts on biodiversity, particularly through land use and site management. The company takes a responsible approach to land management by minimizing land disturbance and maintaining designated operational zones to prevent unnecessary habitat disruption. Measures are implemented to control dust, emissions, and waste that could affect surrounding ecosystems. Landscaping with native plant species further supports local biodiversity while stabilizing soil and reducing erosion. Regular site inspections ensure compliance with environmental standards and help identify areas for improvement. Through careful planning and sustainable land practices, RAK Ghani Glass aims to reduce its ecological footprint and protect biodiversity in and around its facilities.

Significant Impacts of Activities on Biodiversity (Wildlife Disturbance): GRI 304-3:

RAK Ghani Glass LLC actively manages its operations to prevent harm to surrounding ecosystems and wildlife. During the reporting period, the company recorded 0 wildlife disturbance incidents, reflecting strong environmental controls and responsible site planning. Preventive measures include controlled access to sensitive areas, noise and emission reduction systems, and habitat protection practices. Employee awareness programs further reinforce responsible behavior. Continuous monitoring ensures that operations do not negatively impact local biodiversity or natural habitats, supporting ESG commitments and GRI standards.





Emissions: GRI 305:

RAK Ghani Glass LLC actively monitors and manages greenhouse gas (GHG) emissions arising from its manufacturing operations. For the reporting year, total emissions were 88646.71 tCO₂e, primarily driven by Scope 1 emissions (26,491 tCO₂e) from furnace fuel combustion, while Scope 2 emissions remain 0 tCO₂e due to no purchased electricity. Scope 3 emissions (62,155.71 tCO₂e) arise from raw materials, logistics, and value chain activities. The company implements emission reduction measures such as furnace optimization, increased cullet usage, and logistics efficiency. Continuous monitoring, target setting, and alignment with global standards support its long-term decarbonization and climate action strategy.

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

RAK Ghani Glass LLC reported total gross Scope 1 greenhouse gas (GHG) emissions of 26,491 tCO₂e for the reporting year. These emissions primarily originate from direct sources under the company's operational control, particularly fuel combustion in high-temperature glass furnaces, as well as mobile combustion and refrigerant usage. Scope 1 emissions represent the most significant portion of the company's carbon footprint due to energy-intensive manufacturing processes. To address this, the company has implemented initiatives such as furnace efficiency optimization, preventive maintenance, and fuel consumption monitoring. Continuous reduction efforts are aligned with its long-term decarbonization strategy and Science-Based Targets commitment.

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

RAK Ghani Glass LLC reported total gross Scope 2 greenhouse gas (GHG) emissions of 0 tCO₂e for the reporting year, under both market-based and location-based approaches. This is because the company does not rely on purchased electricity, as its energy requirements are fulfilled through on-site power generation. As a result, there are no indirect emissions associated with grid electricity consumption. The organization verifies this position annually to ensure completeness and accuracy of reporting. Maintaining zero Scope 2 emissions provides a strategic advantage in overall carbon footprint management and supports the company's long-term climate and sustainability objectives.

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

RAK Ghani Glass LLC reported total gross Scope 3 GHG emissions of 62,155.71 tCO₂e for the reporting year, representing indirect emissions across its value chain. These emissions primarily arise from upstream activities such as raw material extraction, packaging, and supplier operations, as well as downstream activities including logistics, product distribution, business travel, employee commuting, and end-of-life treatment of glass products. The company is actively working to reduce Scope 3 emissions through supplier engagement, increased use of recycled glass (cullet), and logistics optimization. Strengthening data collection and encouraging suppliers to adopt emission reduction targets remain key priorities in achieving long-term sustainability goals.

Upstream Value Chain Impacts: GRI 305-3:

RAK Ghani Glass LLC monitors its Scope 3 upstream greenhouse gas emissions, which totaled 55,693.41 MT of CO₂e. These emissions include upstream activities such as raw material extraction, transportation, and supplier operations. Reduction strategies include sustainable sourcing, supplier engagement, and process optimization to minimize carbon footprint across the value chain. Continuous monitoring ensures alignment with ESG commitments and supports the company's broader climate targets.

Downstream Value Chain Impacts: GRI 305-3:

RAK Ghani Glass LLC tracks its Scope 3 downstream greenhouse gas emissions, totaling 6462.3 MT of CO₂e. These emissions arise from distribution, transportation, and end-use of products by customers. The company implements initiatives such as optimized logistics, shared transport, and energy-efficient packaging to reduce downstream emissions. Monitoring and reduction efforts ensure alignment with ESG objectives and support the company's overall carbon reduction and sustainability targets.

GHG Emissions Intensity: GRI 305-4:

The GHG emissions intensity of RAK Ghani Glass LLC is assessed relative to its workforce, which includes 225 permanent employees and 50 contract laborers. With total emissions of 88,646.71 tCO₂e, the company's emissions intensity reflects the energy-intensive nature of glass manufacturing operations, particularly furnace-based processes. Continuous efforts are being made to improve efficiency through optimized fuel usage, captive power generation, and process enhancements. The company is also focusing on reducing indirect emissions across its supply chain and logistics. Monitoring emissions intensity per employee enables better tracking of performance and supports strategic initiatives aimed at reducing the overall carbon footprint.

Air Quality Index (Air Pollution): GRI 305-7:

The Air Quality Index (AQI) is a standardized indicator used to measure and communicate the quality of air and its potential impact on human health. It typically includes pollutants such as particulate matter (PM_{2.5} and PM₁₀), nitrogen oxides (NO_x), sulfur dioxide (SO₂), carbon monoxide (CO), and ozone (O₃). AQI values are categorized from good to hazardous, helping organizations assess pollution levels. RAK Ghani Glass LLC monitors air emissions and implements control measures to maintain air quality within acceptable limits, supporting regulatory compliance and environmental sustainability.

Total Weight of Air Pollutants (305-7)

RAK Ghani Glass LLC monitors and manages the total weight of air pollutants generated from its manufacturing operations, particularly from furnace emissions and material handling processes. Key pollutants include particulate matter (PM), nitrogen oxides (NO_x), and sulfur oxides (SO_x). The company implements emission control systems such as filters and scrubbers to minimize atmospheric releases and ensure compliance with UAE environmental regulations. Continuous monitoring and periodic maintenance of equipment help maintain emission levels within permissible limits. Additionally, process optimization and the use of cleaner inputs contribute to reducing overall air pollution. These efforts reflect the company's commitment to environmental protection, improved air quality, and alignment with ESG and sustainability standards.

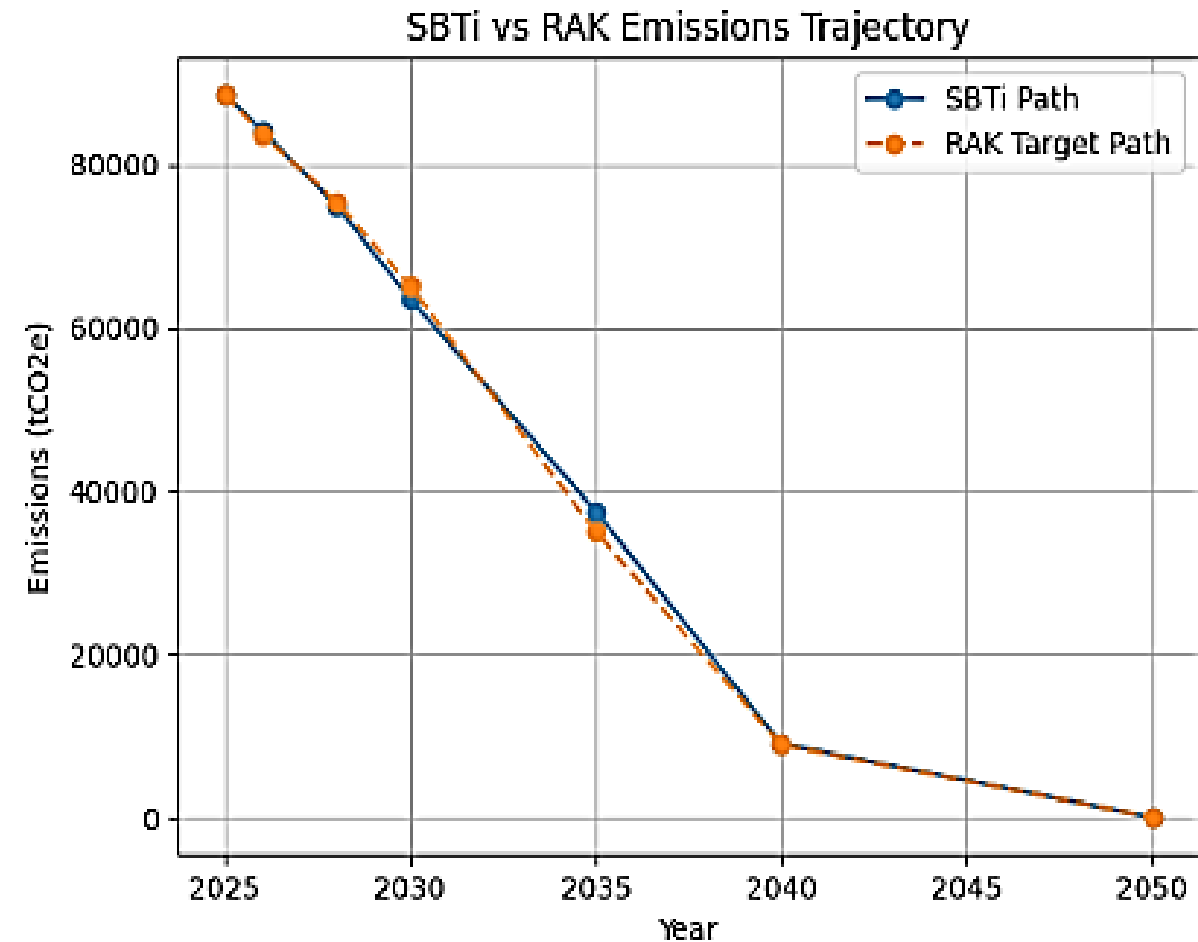


Emission Reduction Target Table

Target Area	2025 Actual (tCO ₂ e)	2026 Target	2027 Target	2028 Target	2029 Target	2030 Target	Reduction by 2030 vs 2024
Scope 1	26,491	25,770	24,955	24,140	23,325	22,510	17.0% (practical) / 42% (SBTi ambition with fuel switching)
Scope 2	0	0	0	0	0	0	Maintain zero (annual reassessment)
Scope 3 – Upstream	55,693.41	53,500	51,200	49,000	47,000	41,770	25.0%
Scope 3 – Downstream	6,462.30	6,200	5,980	5,750	5,500	4,847	25.0%
Total Scope 3	62,155.71	59,700	57,180	54,750	52,500	46,617	25.0%
Total GHG Emissions	88,646.71	85,470	82,135	78,890	75,825	69,127	~22% overall reduction

SBTi Emissions Trajectory

Year	Required SBTi Path (tCO ₂ e)	RAK Target Path (tCO ₂ e)	Key Driver
2025 (Base)	88,646.71	88,646.71	Baseline year (GHG inventory established)
2026	~84,200	~83,690	Furnace efficiency, maintenance improvements
2028	~75,000	~75,500	Cullet increase, supplier engagement
2030	~62,000–65,000	~65,100	WHR system, logistics optimization
2035	~35,000–40,000	~35,000	Fuel switching, circular economy scale-up
2040	~8,000–10,000	~8,850	Advanced low-carbon technologies
2050	Net Zero	Net Zero	Carbon removal + residual emissions neutralization



Waste: GRI 306:

Waste management is integrated into the company's operational sustainability strategy through waste segregation, recycling, and recovery initiatives. Waste streams such as glass cullet, packaging materials, and process residues are systematically mapped and tracked from generation to final disposal or recycling. Internal waste reduction initiatives have significantly reduced scrap generation, while recovered glass materials are reintegrated into production processes. Hazardous wastes are handled by authorized treatment and disposal contractors to ensure safe environmental management. Waste sorting systems and employee training programs have improved segregation efficiency. These initiatives support circular economy principles by increasing material reuse and minimizing landfill dependency.

Waste Management: GRI 306-3

RAK Ghani Glass LLC adopts responsible waste management practices to minimize environmental impact across its operations. Waste generated from manufacturing processes, including glass scrap and packaging materials, is systematically segregated and managed. A significant portion of glass waste is recycled back into production as cullet, reducing raw material consumption and energy use. Non-recyclable waste is disposed of through authorized waste management providers in compliance with UAE regulations. The company also promotes waste reduction through process optimization and employee awareness initiatives, supporting sustainability goals and reinforcing its commitment to environmental stewardship and ESG principles.

Hazardous Waste: GRI 306-3:

RAK Ghani Glass LLC manages hazardous waste with strict adherence to environmental regulations and safety standards in the UAE. Hazardous materials, including chemical residues, oils, and maintenance-related waste, are carefully identified, segregated, and stored in designated areas. The company engages authorized contractors for the safe transport and disposal of such waste. Regular monitoring, employee training, and proper handling procedures are implemented to minimize risks to health and the environment. Through these measures, RAK Ghani Glass ensures responsible hazardous waste management while supporting its ESG commitments and maintaining a safe and compliant workplace.

Non-Hazardous Waste: GRI 306-3:

RAK Ghani Glass LLC manages non-hazardous waste through structured and sustainable practices across its operations. Waste such as glass scrap, packaging materials, and general refuse is segregated at source to enable effective recycling and disposal. A significant portion of glass waste is reintroduced into the production process as cullet, reducing raw material usage and energy consumption. Other recyclable materials are handled by authorized service providers, while residual waste is disposed of in compliance with UAE regulations. The company also promotes waste reduction through process improvements and employee awareness, supporting environmental sustainability and ESG objectives.

Waste Diverted from Disposal: GRI 306-4:

RAK Ghani Glass LLC is committed to reducing waste sent to landfills by actively diverting materials through reuse and recycling initiatives. A significant portion of production waste, particularly glass scrap, is recovered and reintroduced into the manufacturing process as cullet, reducing the need for virgin raw materials and lowering energy consumption. Other recyclable materials, including packaging waste, are segregated at source and transferred to authorized recycling partners.

The company continuously improves its waste management practices by identifying opportunities to enhance material recovery and minimize disposal. Employee awareness programs further support segregation and responsible handling of waste. Through these initiatives, RAK Ghani Glass reduces its environmental footprint, supports circular economy principles, and aligns with its ESG commitments by promoting resource efficiency and sustainable waste management practices.

Waste Directed to Disposal: GRI 306-5:

Despite significant waste diversion efforts, a portion of waste generated from operations still requires final disposal. Waste directed to disposal primarily includes non-recyclable production residues, contaminated materials, and specific hazardous waste streams that cannot be safely reused or recycled. During the reporting period, approximately 55% of total waste generated was directed to disposal, including landfill or controlled treatment facilities depending on waste classification. Upstream disposal impacts may arise from supplier packaging materials and raw material processing residues. Downstream impacts occur when product packaging or non-recyclable materials are discarded by customers. The company continues to explore innovative waste reduction technologies and recycling opportunities to further decrease disposal volumes and improve overall waste management performance.





Environmental Services and Advocacy : GRI 307:

RAK Ghani Glass LLC is committed to environmental services and advocacy by promoting sustainable practices within its operations and the wider community. The company integrates ESG principles into its manufacturing processes, focusing on resource efficiency, pollution control, and waste reduction. It actively raises awareness among employees through training programs and encourages environmentally responsible behavior. RAK Ghani Glass also complies with UAE environmental regulations and supports initiatives that protect natural resources. By continuously improving its environmental performance and engaging stakeholders, the company contributes to a more sustainable future while reinforcing its role as a responsible corporate entity.

Non-compliance with Environmental Laws and Regulations: GRI 307-1:

During the reporting period, RAK Ghani Glass LLC did not record any significant fines, sanctions, or non-monetary penalties related to non-compliance with environmental laws and regulations. The company maintains strict environmental monitoring systems to ensure full compliance with applicable regulatory requirements concerning emissions, wastewater discharge, waste management, and resource use. Preventive measures such as continuous emissions monitoring, wastewater testing, and regulatory reporting help ensure that operational activities remain within permitted limits. Environmental training programs are also conducted to increase employee awareness of regulatory responsibilities. Upstream compliance expectations are communicated to suppliers through environmental requirements in procurement processes, while downstream logistics and product management practices follow applicable environmental regulations and sustainability standards.

Supplier Environmental Assessment: GRI 308:

RAK Ghani Glass LLC recognizes that environmental impacts extend beyond its direct operations and into the supply chain. The company integrates environmental considerations into its procurement and supplier management processes to ensure responsible sourcing of raw materials and services. Environmental criteria such as regulatory compliance, resource efficiency, waste management practices, and emissions control are evaluated when selecting and monitoring suppliers. This approach helps reduce environmental risks associated with upstream activities including raw material extraction, processing, and transportation. The company also promotes environmental awareness and improvement initiatives among suppliers. Downstream, responsible sourcing contributes to sustainable product manufacturing and environmentally responsible distribution of glass packaging products to customers and markets.

New Suppliers Screened Using Environmental Criteria: GRI 308-1:

RAK Ghani Glass LLC demonstrates strong commitment to sustainable procurement by ensuring 100% of suppliers are screened using environmental criteria and submit ESG disclosures. This approach enhances transparency, accountability, and responsible sourcing across the supply chain. Suppliers are evaluated on key environmental aspects such as emissions control, waste management practices, resource efficiency, and compliance with applicable regulations. ESG requirements are embedded into procurement processes and contractual agreements to ensure alignment with sustainability objectives. The company also conducts periodic supplier audits, performance reviews, and engagement programs to strengthen environmental practices. Capacity-building initiatives and continuous communication help suppliers improve their ESG performance, supporting long-term sustainability goals and minimizing environmental risks across the value chain.

Negative Environmental Impacts Identified and Actions Taken: GRI 308-2:

The company periodically evaluates suppliers to identify potential negative environmental impacts associated with their operations. Assessments may include review of environmental permits, waste management practices, emissions control systems, and compliance with environmental regulations. When environmental risks or non-conformities are identified, RAK Ghani Glass LLC engages with suppliers to implement corrective actions and improvement plans. These actions may include process improvements, enhanced environmental monitoring, waste reduction initiatives, or adoption of cleaner technologies. Upstream corrective actions help reduce environmental impacts associated with raw material sourcing and supply chain activities. Through continuous supplier engagement and monitoring, the company encourages improved environmental performance while strengthening sustainable procurement practices across its supply chain.

Customer Health and Safety: GRI 308-3:

RAK Ghani Glass LLC reported zero (0) incidents of non-compliance related to customer health and safety during the reporting period, reflecting a strong commitment to product integrity and regulatory adherence. The company manufactures glass containers primarily for pharmaceutical and industrial applications, where safety and quality are critical. Robust quality assurance systems, including stringent raw material checks, in-process inspections, and final product testing, ensure compliance with applicable standards and customer specifications. Clear product labeling, technical documentation, and handling guidelines are provided to support safe usage across the value chain. The organization also maintains traceability systems to quickly address any potential concerns. Continuous improvement initiatives, supported by periodic audits and employee training, further enhance product safety performance. These practices strengthen customer confidence, minimize risk, and demonstrate RAK Ghani Glass's commitment to delivering reliable and safe products.

Product Use : GRI 308-4

RAK Ghani Glass LLC reported 25 instances related to product use monitoring and compliance during the reporting year, demonstrating its structured approach to ensuring accurate product information and labeling. These instances represent routine compliance checks, documentation reviews, and monitoring activities rather than regulatory violations. The company ensures that all products are supported with clear usage instructions, safety guidelines, and technical specifications, particularly for pharmaceutical and industrial applications where precision is critical. Robust quality assurance systems, including labeling verification and documentation control, are implemented to maintain compliance with applicable standards. Regular internal audits and reviews help identify gaps and implement corrective actions where necessary. Through these practices, RAK Ghani Glass strengthens responsible product stewardship, enhances transparency, and reduces risks associated with improper use or insufficient product information.

SOCIAL

GRI 401: Employment

GRI 402: Labor/Management Relations

GRI 403: Occupational Health and Safety

GRI 404: Training and Education

GRI 405: Diversity and Equal Opportunity

GRI 406: Non-discrimination

GRI 408 & GRI 409: Child Labor and Forced Labor

GRI 412: Human Rights Assessment

GRI 413: Local Communities

GRI 414: Supplier Social Assessment

GRI 416: Customer Health and Safety

GRI 418: Customer Privacy

GRI 419: Social Economic Compliance



Employment: GRI 401:

RAK Ghani Glass LLC is committed to providing fair employment opportunities and maintaining a supportive workplace that promotes employee well-being, equality, and professional growth. The company follows transparent recruitment, employment, and retention practices aligned with labor regulations and ethical standards. Human resource policies focus on workforce diversity, employee engagement, skill development, and safe working conditions. Regular performance reviews and training programs help employees improve their competencies and career progression. Upstream impacts include responsible labor practices expected from suppliers and contractors working with the company. Downstream, the organization supports stable employment by maintaining strong customer relationships and sustainable business operations, which contribute to long-term workforce stability and economic development.

New Employee Hires and Turnover: GRI 401-1:

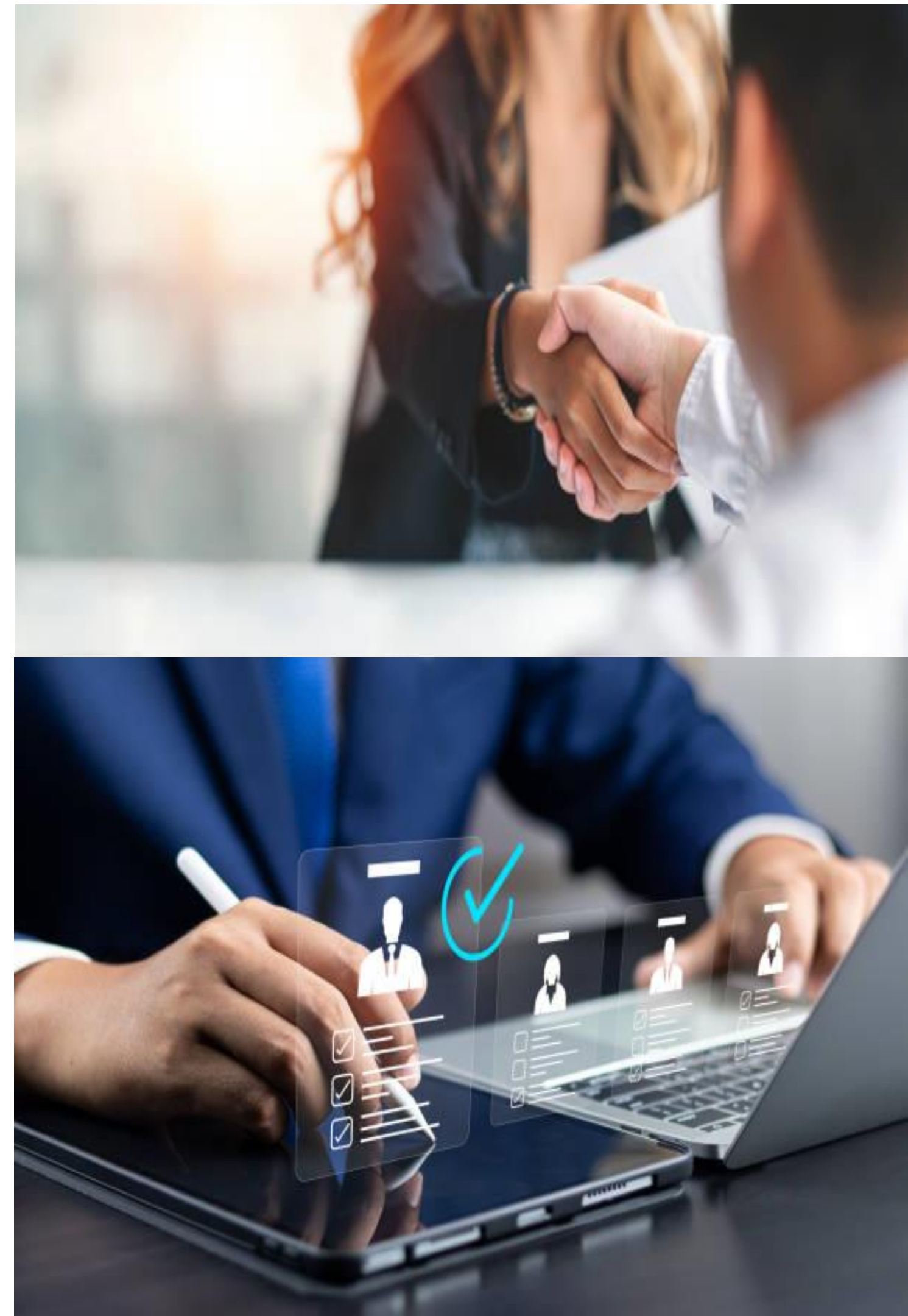
RAK Ghani Glass LLC regularly recruits skilled professionals and technical personnel to support its manufacturing and operational activities. Recruitment processes are based on equal opportunity principles, ensuring fair access to employment regardless of gender, background, or nationality. During the reporting period, the company focused on strengthening its workforce by hiring new employees in production, technical, and administrative roles. Employee turnover is monitored to understand workforce trends and improve retention strategies. Initiatives such as career development programs, training opportunities, and employee engagement activities help reduce turnover and maintain workforce stability. Responsible labor practices are also encouraged among upstream suppliers and contractors to ensure ethical employment practices across the value chain.

Benefits Provided to Full-Time Employees: GRI 401-2:

RAK Ghani Glass LLC provides a range of benefits to full-time employees to support their well-being, health, and financial security. These benefits include competitive salaries, medical insurance coverage, paid annual leave, and workplace safety protections. Additional support programs may include training opportunities, professional development initiatives, and employee welfare programs designed to enhance job satisfaction and productivity. The company promotes a healthy work environment through occupational health and safety practices and employee wellness initiatives. Upstream contractors and service providers are also encouraged to maintain similar labor welfare standards. These employee benefits contribute to workforce motivation, improved retention, and a positive organizational culture that supports sustainable business operations.

Parental Leave: GRI 401-3:

RAK Ghani Glass LLC supports employees in balancing professional responsibilities with family commitments by providing parental leave in accordance with applicable labor laws and company policies. Eligible employees are entitled to maternity and paternity leave benefits that allow them to care for their families without compromising job security. The organization ensures that employees returning from parental leave are able to resume their roles or equivalent positions within the company. These policies promote gender equality and support employee well-being by recognizing the importance of family responsibilities. By maintaining supportive workplace practices, the company encourages employee loyalty, improves morale, and fosters a work environment that respects the personal and professional needs of its workforce.



Labor / Management Relations: GRI 402:

RAK Ghani Glass LLC maintains transparent and constructive relationships between management and employees to promote a positive and cooperative work environment. The company encourages open communication through regular meetings, feedback mechanisms, and internal communication channels that allow employees to share concerns and suggestions. Labor policies are aligned with applicable labor regulations and emphasize fairness, mutual respect, and employee participation in workplace decisions that may affect their roles or working conditions. Upstream, the company expects contractors and suppliers to maintain responsible labor relations practices with their workforce. Downstream, stable labor relations help ensure uninterrupted production and reliable product supply to customers, strengthening long-term business sustainability and stakeholder trust.

Minimum Notice Periods Regarding Operational Changes GRI 402-1:

RAK Ghani Glass LLC provides employees with advance notice regarding significant operational changes that may affect employment conditions, work schedules, or workplace structure. These notices are communicated in accordance with applicable labor laws and company policies to ensure transparency and allow employees adequate time to adapt to organizational changes. Communication channels such as formal announcements, meetings, and written notices are used to inform employees about planned operational adjustments. When necessary, consultations may be conducted with employees or their representatives to discuss the potential impacts. These practices promote trust and cooperation between management and employees while ensuring that operational changes are implemented responsibly and with minimal disruption to the workforce.

Occupational Health and Safety: GRI 403:

Ensuring employee health and safety is a core priority for RAK Ghani Glass. The organization implements comprehensive safety management practices including toolbox meetings, accident investigations, safety audits, and emergency preparedness systems. Certified first aiders are present within the workplace to respond quickly to medical incidents. Regular fire inspections, emergency contact systems, and scaffold safety checklists further enhance workplace safety. Monitoring systems also ensure compliance with occupational exposure limits for noise and hazardous substances. Training programs educate employees on chemical safety, hazard identification, and safe operating procedures. These initiatives help reduce workplace accidents and support a safe and healthy working environment for all employees.

Work-related injuries: GRI 403-9:

RAK Ghani Glass prioritizes the health and safety of employees working in manufacturing environments that involve high temperatures, heavy equipment, and industrial processes. The company maintains an Environment, Health, and Safety management system to identify hazards, implement preventive measures, and ensure regulatory compliance. Safety procedures include risk assessments, employee safety training, use of personal protective equipment, and incident reporting mechanisms. Emergency preparedness programs and regular safety inspections further enhance workplace safety. By implementing systematic health and safety controls, the organization aims to reduce workplace accidents and create a safe working environment for employees and contractors.

Work-related Ill Health: GRI 403-10:

RAK Ghani Glass LLC is committed to protecting employees from work related ill health through comprehensive occupational health and safety practices. The company regularly assesses workplace hazards such as heat, dust, noise, and chemical exposure associated with glass manufacturing. Preventive measures include ventilation systems, personal protective equipment (PPE), periodic health checkups, and safety training for employees. Health monitoring programs help detect early signs of occupational illness and provide timely medical support. During the reporting period, RAK Ghani Glass LLC maintained strict safety controls to minimize risks. Contractors and suppliers working onsite follow the same safety standards, while safe packaging and handling practices support the wellbeing of logistics partners and customers.

Training and Education: GRI 404:

RAK Ghani Glass promotes employee development through structured training programs and capacity-building initiatives. Training includes technical skill development, energy conservation awareness, waste management practices, and occupational safety education. Job shadowing programs allow employees to gain cross-functional knowledge and develop new competencies. Employee recreation activities and wellness initiatives support mental health, teamwork, and work-life balance. Stress assessment surveys are conducted to monitor employee well-being and identify improvement opportunities. By investing in employee training and well-being programs, the company strengthens workforce engagement, productivity, and long-term organizational sustainability.





Average Hours of Training per Employee:

GRI 404-1:

RAK Ghani Glass LLC places strong emphasis on continuous learning and employee development to enhance workforce competence and operational efficiency. During the reporting period, employees received an average of 18 hours of training per year, covering areas such as occupational health and safety, environmental management, technical operations, and quality control. Training programs are delivered through workshops, on-the-job instruction, and internal awareness sessions. These initiatives help employees improve their technical knowledge and adapt to evolving operational requirements. Upstream, contractors and suppliers working within company facilities are also provided safety and operational orientation programs. Downstream, improved employee skills contribute to high product quality, efficient production processes, and reliable customer service.

Programs for Skill Upgrading and Employee Development: GRI 404-2:

RAK Ghani Glass LLC implements various programs to enhance employee skills, technical knowledge, and professional competencies. These programs include technical training on glass manufacturing processes, energy conservation awareness, environmental management practices, and workplace safety procedures. Employees also participate in mentoring programs, job rotation opportunities, and specialized training workshops designed to improve leadership, communication, and problem-solving skills. Such initiatives help employees adapt to technological advancements and operational improvements within the organization. Upstream, contractors and suppliers are encouraged to adopt similar training initiatives for their workforce. Downstream, improved employee skills support product innovation, operational efficiency, and better service delivery to customers across the value chain.

Percentage of Employees Receiving Performance and Career Development Reviews: GRI 404-3:

RAK Ghani Glass LLC conducts regular performance evaluations and career development reviews to support employee growth and organizational performance.

During the reporting period, approximately 90% of employees received formal performance and career development reviews, which assess individual achievements, training needs, and future career opportunities within the organization. These reviews help identify areas for professional improvement and provide employees with constructive feedback to enhance their skills and productivity. Career development discussions also support succession planning and long-term workforce stability. Upstream contractors and key suppliers are encouraged to implement fair performance evaluation practices for their workforce, while downstream operational improvements contribute to better customer satisfaction and sustainable business performance.

Diversity and Equal Opportunity: GRI 405:

RAK Ghani Glass LLC is committed to promoting diversity, equal opportunity, and a respectful workplace where employees are treated fairly regardless of gender, nationality, or background. The company’s employment policies support inclusive hiring practices and equal access to career development opportunities. Diversity within the workforce enhances creativity, improves problem-solving capabilities, and strengthens organizational performance. The organization encourages equal participation in training, leadership development, and professional advancement programs. Upstream, suppliers and contractors are expected to follow fair labor practices and non-discrimination principles. Downstream, maintaining a diverse workforce enables the company to better understand customer needs and operate effectively in global markets while supporting responsible and inclusive business practices.

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

RAK Ghani Glass LLC promotes diversity across its governance structure and workforce by ensuring equal employment opportunities for individuals from different nationalities, genders, and professional backgrounds. The company’s workforce includes employees from multiple cultural and technical backgrounds, contributing to a dynamic and inclusive working environment. Diversity is encouraged across operational, administrative, and management positions to strengthen decision-making and innovation.

Recruitment and promotion practices are based on merit, qualifications, and professional competence. Upstream, the company encourages suppliers and contractors to adopt inclusive employment practices within their organizations. Downstream, a diverse workforce enhances customer engagement and supports the company’s ability to serve a broad range of markets effectively.

Ratio of Basic Salary and Remuneration of Women to Men : GRI 405-2:

RAK Ghani Glass LLC follows fair compensation practices to ensure that employees receive equitable remuneration for work of equal value. The company’s salary structures are based on job responsibilities, qualifications, experience, and performance rather than gender or other personal characteristics. Equal pay policies are implemented to maintain transparency and fairness in employee compensation. Regular reviews of remuneration practices help ensure compliance with labor regulations and internal equality standards. Upstream, contractors and suppliers are encouraged to maintain fair wage practices for their employees. Downstream, equitable compensation contributes to employee satisfaction, improved productivity, and a positive organizational reputation, supporting sustainable workforce management and responsible business operations.





Non-Discrimination: GRI 406:

RAK Ghani Glass LLC is committed to maintaining a workplace environment that promotes respect, fairness, and equal treatment for all employees. The company has established policies that prohibit discrimination based on gender, nationality, religion, age, disability, or any other personal characteristic. These policies are communicated through employee handbooks, workplace guidelines, and training programs to ensure awareness across the organization. Employees are encouraged to report concerns through formal grievance mechanisms that ensure confidentiality and fair investigation. Upstream, suppliers and contractors are expected to follow similar non-discrimination principles as part of responsible labor practices. Downstream, maintaining inclusive workplace values strengthens the company's reputation and supports ethical business relationships with customers and stakeholders.

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

During the reporting period, RAK Ghani Glass LLC did not record any confirmed incidents of discrimination within its operations. The company maintains preventive measures including clear workplace policies, employee awareness programs, and confidential grievance reporting channels to address potential concerns promptly. In cases where concerns are raised, internal review procedures ensure fair investigation and appropriate corrective actions if required. These measures may include employee counseling, disciplinary action, or policy improvements to prevent recurrence. Upstream partners and contractors working with the company are expected to follow similar ethical labor standards. By promoting respectful workplace practices and accountability mechanisms, the organization aims to prevent discrimination and maintain a positive and inclusive working environment.

Child Labor and Forced Labor: GRI 408 & GRI 409:

RAK Ghani Glass LLC strictly prohibits the use of child labor and forced labor across its operations and supply chain. The company follows national labor laws and internationally recognized human rights standards to ensure that all employees are of legal working age and work voluntarily under fair conditions. Human resource policies include age verification procedures during recruitment and regular monitoring to ensure compliance with labor regulations. Supplier agreements also include clauses requiring adherence to ethical labor standards. Upstream suppliers and contractors are expected to comply with the same principles, while downstream partners are encouraged to maintain responsible labor practices. These measures support the company's commitment to protecting human rights and promoting ethical employment practices.

Human Rights Assessment: GRI 412:

RAK Ghani Glass LLC is committed to respecting and protecting human rights across its operations and supply chain. The company aligns its policies with internationally recognized human rights principles and applicable labor regulations. Internal policies promote fair employment practices, safe working conditions, equal opportunity, and freedom from discrimination. Human rights considerations are integrated into operational management, supplier engagement, and workplace policies. Upstream, suppliers and contractors are expected to follow ethical labor practices and comply with human rights standards. Downstream, responsible product distribution and customer engagement support ethical business practices. Through continuous monitoring and policy implementation, the company aims to uphold human rights and maintain responsible business conduct throughout its value chain.





Operations Subject to Human Rights Reviews or Impact Assessments: GRI 412-1:

RAK Ghani Glass LLC conducts periodic reviews to ensure that its operations comply with human rights standards and labor regulations. These reviews evaluate workplace conditions, employee welfare practices, occupational health and safety measures, and non-discrimination policies. Internal monitoring and management oversight help identify potential risks related to employee rights and working conditions. During the reporting period, the company reviewed key operational areas to ensure compliance with its human rights policies. Upstream, supplier engagement processes also consider human rights risks in raw material sourcing and contractor operations. These assessments support the identification and mitigation of potential risks while promoting responsible labor practices and ethical business operations.

Employee Training on Human Rights Policies or Procedures: GRI 412-2:

RAK Ghani Glass LLC provides training and awareness programs to educate employees about human rights principles and workplace ethics. Training sessions cover topics such as non-discrimination, fair labor practices, workplace respect, and grievance reporting mechanisms. These programs help employees understand their rights and responsibilities while promoting a respectful and inclusive workplace culture. Human rights awareness is also integrated into orientation programs for new employees and contractors working within company facilities. Upstream partners and suppliers are encouraged to adopt similar training initiatives for their workforce. By strengthening awareness and education, the company aims to prevent human rights violations and maintain a responsible and ethical working environment.

Significant Investment Agreements and Contracts that Include Human Rights Clauses: GRI 412-3:

RAK Ghani Glass LLC integrates human rights considerations into its business agreements, procurement contracts, and supplier engagement processes. Contracts with suppliers, contractors, and service providers include clauses requiring compliance with labor laws, non-discrimination policies, and prohibition of child and forced labor. These clauses reinforce the company's expectations regarding ethical employment practices and responsible working conditions. Upstream partners are expected to follow these requirements when supplying raw materials, services, or logistics support. Compliance with human rights standards is considered an important factor in supplier selection and long-term business relationships. By incorporating human rights clauses into agreements, the company strengthens ethical governance and responsible supply chain management.

Local Communities: GRI 413:

RAK Ghani Glass LLC recognizes the importance of maintaining positive relationships with local communities surrounding its operations. The company aims to contribute to community well-being by supporting social development, employment opportunities, and environmental responsibility. Community engagement initiatives focus on promoting education, environmental awareness, and local economic development. The organization also encourages employee participation in community activities and awareness programs. Upstream, responsible sourcing practices consider the potential social impacts of raw material extraction on communities. Downstream, the company works with customers and partners to promote sustainable product use and recycling initiatives. Through responsible operations and community engagement, the company seeks to create long-term positive social value.



Operations with Local Community Engagement, Impact Assessments, and Development Programs: GRI 413-1:

RAK Ghani Glass LLC implements community engagement initiatives to support the development and well-being of communities located near its operational facilities. These initiatives may include environmental awareness programs, participation in local development activities, and support for educational or skill-building initiatives that benefit community members. The company maintains communication channels with local stakeholders to understand community concerns and expectations. Community impact considerations are also integrated into operational planning to minimize environmental and social disturbances. Upstream, suppliers are encouraged to adopt responsible practices that respect community rights. Through continuous engagement and responsible business operations, the company contributes to sustainable development and positive relationships with surrounding communities.

Operations with Significant Actual and Potential Negative Impacts on Local Communities: GRI 413-2:

RAK Ghani Glass LLC actively monitors its operations to identify and manage any potential impacts on surrounding communities. Environmental aspects such as air emissions, noise levels, waste management, and transportation activities are carefully monitored to minimize disturbances to nearby residential areas. Preventive measures such as emission control systems, proper waste management practices, and environmental monitoring programs help reduce potential environmental and social impacts. The company also maintains compliance with environmental regulations to ensure responsible operations. Upstream activities such as raw material sourcing and transportation are considered when evaluating potential community impacts. Through continuous monitoring and improvement, the organization aims to prevent significant negative effects on local communities while supporting sustainable industrial development.

Supplier Social Assessment: GRI 414:

The company integrates sustainability considerations into its procurement and supplier management practices. Suppliers are required to comply with contractual terms covering quality standards, ethical practices, and environmental responsibilities. Supplier meetings and performance reviews evaluate adherence to these requirements and identify improvement opportunities. Sustainable procurement policies prioritize suppliers that demonstrate responsible environmental and social practices. Collaboration with suppliers also focuses on improving material efficiency, packaging reduction, and responsible sourcing of raw materials. Through continuous engagement and performance monitoring, the company strengthens sustainability performance across its supply chain and supports responsible business conduct.

Supply Chain Sustainability: GRI 414-1:

The procurement function of RAK Ghani Glass plays an important role in ensuring responsible sourcing of raw materials and services. Suppliers are evaluated based on product quality, reliability, and compliance with environmental and social standards. Raw material sourcing includes silica sand, soda ash, limestone, packaging materials, and other operational inputs. Transportation and logistics activities also form part of the upstream value chain emissions monitored under Scope 3. Through supplier engagement and performance evaluation, the company promotes responsible sourcing practices and encourages suppliers to adopt sustainable environmental and labor practices aligned with international sustainability expectations.

Negative Social Impacts in the Supply Chain and Actions Taken: GRI 414-2:

RAK Ghani Glass LLC recognizes that social impacts may occur within the supply chain, particularly in areas such as labor practices, workplace safety, human rights, and ethical business conduct. The company evaluates suppliers to identify potential social risks related to working conditions, fair wages, non-discrimination, and prohibition of child or forced labor. When negative social impacts or non-conformities are identified, the company works collaboratively with suppliers to implement corrective actions and improvement plans. These actions may include strengthening labor policies, improving workplace safety measures, and increasing employee awareness of ethical standards. Upstream supplier monitoring helps reduce social risks associated with raw material sourcing and logistics operations. Through continuous engagement, audits, and responsible procurement practices, the company promotes improved social performance and responsible labor practices throughout its supply chain.

Customer Health and Safety: GRI 416:

RAK Ghani Glass LLC is committed to ensuring that its glass packaging products meet high standards of quality, safety, and regulatory compliance. The company implements strict quality control procedures throughout the production process, including raw material inspection, process monitoring, and final product testing. These measures ensure that glass bottles and containers are safe for use in beverage and pharmaceutical applications. Quality management systems and operational procedures are designed to prevent product defects and maintain product integrity during manufacturing and distribution. Upstream suppliers are required to meet defined quality and safety standards. Downstream, reliable packaging design and consistent product performance support customer safety and compliance across various markets.





Economy: GRI 416-1:

RAK Ghani Glass LLC contributes to the economy by manufacturing high-quality glass packaging products widely used across beverage and pharmaceutical industries. These products are valued for their durability, safety, and recyclability. Glass is a fully recyclable material that can be reused multiple times without loss of quality, supporting long-term resource efficiency. The company aligns with circular economy principles by producing packaging that can be recycled at the end of its life cycle. End-of-life treatment of sold products is supported through recycling and responsible waste management practices by downstream stakeholders. By promoting recyclable packaging solutions, RAK Ghani Glass helps reduce environmental impact while supporting sustainable production and consumption patterns.

Incidents of Non-Compliance Concerning the Health and Safety Impacts of Products and Services: GRI 416-2:

During the reporting period, RAK Ghani Glass LLC did not record any significant incidents of non-compliance related to the health and safety impacts of its products and services. The company maintains robust quality assurance systems and strict regulatory compliance procedures to ensure all products meet applicable safety and industry standards. Continuous monitoring, testing, and certification processes ensure that glass packaging products are suitable for their intended applications, particularly in beverage and pharmaceutical sectors. Upstream suppliers are required to comply with defined material safety and quality requirements, while downstream customers receive products that meet regulatory expectations. These practices reinforce customer trust and demonstrate the company's commitment to responsible product stewardship.

Customer Privacy: GRI 418:

The company implements robust cybersecurity and data management systems to protect operational and stakeholder information. Antivirus software, firewall protection, and controlled network access safeguard digital infrastructure from cyber threats. Automated backup systems ensure that critical production, financial, and customer data are securely stored and recoverable in the event of system disruptions. Access control systems limit entry to authorized personnel, reducing risks associated with unauthorized access. Periodic IT audits and cybersecurity awareness training further strengthen data protection practices. These measures enhance operational continuity, regulatory compliance, and responsible information management.

Social Economic Compliance: GRI 419:

RAK Ghani Glass LLC is committed to conducting its business operations in full compliance with applicable socioeconomic laws and regulations. The company adheres to legal requirements related to labor practices, taxation regulations, anti-corruption measures, and fair competition. Internal policies and procedures support ethical conduct and regulatory compliance across all operational activities. Regular monitoring, internal reviews, and compliance checks help ensure that business operations align with national and international legal standards. Upstream, suppliers and contractors are expected to comply with applicable socioeconomic laws as part of responsible sourcing practices. Downstream, transparent business operations and regulatory compliance help maintain strong relationships with customers, partners, and regulatory authorities.

Non-compliance with Socioeconomic Laws and Regulations: GRI 419-1:

RAK Ghani Glass LLC reported no significant fines or penalties for non-compliance with socioeconomic laws during the reporting period. The company maintains strong governance through compliance training, internal monitoring, and ethical business policies. Suppliers are also expected to follow legal standards, supporting transparent, responsible, and accountable business operations.





Sustainability Performance Data

(01st January 2025 To 31st December 2025)

Sustainability Performance Data

(01st January, 2025 To 31st December, 2025)

Topic	Commitment	KPI	Unit	Measure
Information Security	Ensure zero security breaches	Number of confirmed information security incidents	Count	0
Information Governance	Maintain full data classification	% of records classified per retention policy	%	100
Supplier ESG	Assess all critical vendors	% of critical vendors assessed	%	100
Air Emissions	Reduce air pollution impact	Air Pollution Index	Index	90.3
Air Emissions	Control pollutant discharge	Total weight of air pollutants	Metric Tons	1147.2
Air Emissions	Prevent system failures	Dust control system failures	Count	0
Labor Practices	Ensure fair working conditions	Working Conditions	%	100
Pay Equity	Maintain equitable compensation	CEO-to-median pay ratio	Ratio	0.6
Labor Compliance	Ensure accurate wage payments	% overtime paid correctly	%	100
Employee Engagement	Promote participation	% employees participating	%	100
Living Wage	Ensure fair wages	% employees covered by living wage benchmark	%	100
Living Wage	Eliminate wage gaps	% employees below living wage	%	0
Living Wage	Ensure equitable wages across workforce	% total workforce below living wage	%	0
Living Wage	Close wage gaps	% wage gap vs benchmark	%	0
Living Wage	Ensure benchmark compliance	% employees at/above benchmark wage	%	100
Sustainable Procurement	Integrate ESG in contracts	% suppliers with ESG clauses	%	100
Supplier ESG	Evaluate supplier sustainability	% suppliers assessed	%	100
Procurement Training	Build sustainable sourcing skills	% buyers trained	%	100
Procurement Governance	Strengthen contract coverage	% contracts covered	%	100
Supplier Screening	Ensure responsible sourcing	% suppliers screened	%	100
Ethical Sourcing	Ensure transparency	% suppliers selected transparently	%	100
Supplier Inclusion	Promote diversity in supply chain	% suppliers in inclusion programs	%	80
Social Dialogue	Promote worker engagement	Social dialogue initiatives	Count	15
Worker Rights	Recognize representation	% representative bodies recognized	%	100
Community Engagement	Promote ESG awareness	Environmental services initiatives	Count	8
Stakeholder Engagement	Increase outreach	% stakeholders reached	%	85
Sustainable Operations	Improve operational sustainability	% operations sustainable	%	80

Sustainability Performance Data

(01st January, 2025 To 31st December, 2025)

Topic	Commitment	KPI	Unit	Measure
Ethics	Promote ethical conduct	% employees trained on ethics	%	100
Anti-Corruption	Zero tolerance	Corruption incidents	Count	0
Compliance	Strengthen approvals	% sensitive transactions approved	%	100
Risk Management	Conduct risk reviews	Corruption risk assessments	Count	2
Human Rights	Eliminate forced labor	Child/forced labor incidents	Count	0
Recruitment Ethics	Ensure verification	% candidates verified	%	100
Human Rights	Prevent trafficking	Trafficking incidents	Count	0
Governance	Ensure disclosures	% conflict declarations submitted	%	100
Governance	Ensure compliance	% gifts reviewed	%	100
Climate	Reduce emissions	Scope 1 emissions	tCO ₂ e	26491
Climate	Optimize energy sourcing	Scope 2 emissions	tCO ₂ e	0
Climate	Manage value chain emissions	Scope 3 emissions	tCO ₂ e	62,155.71
Climate	Control downstream impact	Scope 3 downstream emissions	tCO ₂ e	6462.3
Climate	Control upstream impact	Scope 3 upstream emissions	tCO ₂ e	55,693.41
Climate Strategy	Implement climate plan	% operations under climate plan	%	100
Workplace Safety	Ensure safe workplace	Harassment/discrimination incidents	Count	0
Workplace Safety	Zero tolerance policy	Discrimination cases	Count	0
Workplace Safety	Prevent retaliation	Retaliation incidents	Count	0
Water Management	Optimize water use	Water consumption	m ³	2315897
Water Management	Track water usage	Total water consumption	Gallons	4108179
Water Management	Promote reuse	Water recycled	Liters	4135531
Pollution Control	Prevent incidents	Pollution incidents	Count	0
Water Compliance	Ensure safe discharge	% wastewater compliant	%	100
Circular Economy	Promote product lifecycle	Product EOL compliance	%	100
Safety	Prevent contamination	Contamination incidents	Count	0
Product Responsibility	Provide EOL info	% products with EOL instructions	%	100
Occupational Health	Ensure safety	Employee health incidents	Count	0

Sustainability Performance Data

(01st January, 2025 To 31st December, 2025)

Topic	Commitment	KPI	Unit	Measure
Occupational Health	Reduce lost time	Days lost due to injury	Count	0
Safety	Prevent accidents	Work-related accidents	Count	0
Safety	Equipment safety	Machinery incidents	Count	0
Health	Promote employee wellness	% employees receiving checkups	%	100
Human Rights	Protect stakeholders	External HR incidents	Count	0
Safety	Ensure stakeholder safety	Stakeholder safety incidents	Count	0
Non-Discrimination	Ensure fairness	% external dealings reviewed	%	100
Customer Trust	Verify customers	% customers verified	%	100
Data Security	Protect data	Confidentiality breaches	Count	0
Biodiversity	Protect ecosystems	Biodiversity score	%	25
Land Use	Promote sustainability	% land sustainably managed	%	100
Biodiversity	Prevent disturbance	Wildlife incidents	Count	0
Customer Safety	Ensure product safety	Customer safety incidents	Count	0
Awareness	Educate customers	Customer education programs	Count	6
Product Safety	Ensure compliance	Product safety compliance	%	100
HR Development	Enhance skills	Career management & training	%	100
HR Development	Improve skills	Avg training hours	Hours	15.6
Employee Satisfaction	Improve engagement	Job satisfaction score	%	85
Financial Governance	Ensure audit quality	% reports audited	%	100
Asset Management	Prevent misuse	Asset misuse incidents	Count	0
Supplier Ethics	Ensure code compliance	% suppliers signed CoC	%	100
Supplier Audit	Strengthen oversight	% suppliers audited	%	100
Supplier Improvement	Drive corrective actions	% suppliers improved	%	100
Contracts	Integrate social clauses	% contracts with ESG clauses	%	100
Worker Voice	Empower workforce	% worker voice enabled	%	95
Whistleblower	Ensure transparency	Whistleblower reports	Count	0
Compliance	Ensure handling	% reports handled	%	100

Sustainability Performance Data

(01st January, 2025 To 31st December, 2025)

Topic	Commitment	KPI	Unit	Measure
Waste Management	Reduce hazardous waste	Hazardous waste	Tons	92.4
Waste Management	Track waste	Non-hazardous waste	Kgs	1086539
Circular Economy	Promote recycling	Waste recovered	Kgs	809337
Waste Tracking	Improve documentation	% waste documented	%	100
Waste Diversion	Reduce landfill	% waste diverted	%	80
Diversity	Promote inclusion	% minority employees	%	11
Diversity	Leadership inclusion	% minority in leadership	%	3
Gender Equality	Improve gender balance	% women employees	%	0
Gender Equality	Leadership diversity	% women in management	%	0
Governance	Board diversity	% women on board	%	0
Pay Equity	Ensure fairness	Gender pay gap	%	0
Recruitment	Ensure fair hiring	% recruitment audited	%	100
Energy	Optimize consumption	Energy consumption	kWh	16493135
Renewable Energy	Increase renewables	Renewable energy use	kWh	0
Energy Efficiency	Recover energy	Waste heat recovered	%	25
Innovation	Adopt new tech	New technologies implemented	Count	6
Responsible Sourcing	Trace minerals	% conflict minerals data	%	100
Traceability	Improve sourcing	% materials traceable	%	95
Supplier ESG	Improve disclosures	% ESG disclosures	%	100
Materials	Track usage	Materials usage	Liters	1231979
Circular Economy	Increase recycled input	Cullet ratio	%	40
Waste Compliance	Ensure proper disposal	% waste via authorized vendors	%	100
Chemical Safety	Ensure compliance	% REACH compliance	%	100
Chemical Management	Maintain records	% documentation updated	%	100
Environmental Impact	Reduce impact	% reduction in impact	%	15
Product Compliance	Ensure safety	% products compliant	%	100
Product Responsibility	Monitor usage	Product use programs	Count	25

GRI INDEX

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

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INDEPENDENT ASSURANCE STATEMENT

This CSR report has been independently verified by BMQR, a third-party assurance provider, in accordance with AA1000AS v3 and ISO 17029:2019. The assurance engagement covered a Type 2 & High 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 : AA1000AS v3, ISO 17029:2019 and GRI

Type of Assurance : Type 2 & High Assurance

Date of Assurance : 16th January, 2026

Web URL : www.bmqrassurance.com



Authorized Representative (Assurer)

Name : S. Elango

Designation : Associate Certified Sustainability Assurance Practitioner (ACSAP)-AA1000

Certificate No : AA1000 (ACSAP) C.N: A09122401

Signature : 