DECO EMIRATES L.L.C

**P.O. Box: 19238, Dubai Investment Park, Jebel Ali, Dubai,
United Arab Emirates.**

CORPORATE SUSTAINABILITY REPORT

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

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Prepared by: ESG-Committee

Seal

Approved by: Managing Director

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Deco

INTRODUCTION

DECO integrates Environmental, Social and Governance (ESG) principles into its interior decoration, carpentry and flooring contracting operations in the UAE. Our activities include interior fit-out works, wallpaper fixing, floor and wall tiling, carpentry, flooring solutions, and metal parts and erection works. We recognize that responsible project execution requires effective management of environmental impacts, workplace safety, employee welfare, ethical business practices and responsible resource use. DECO applies ESG considerations across project planning, material selection, procurement, installation, workforce management and site activities. We maintain open channels for employees and stakeholders to raise concerns through management, phone 97148854660 or info@decoemirates.com.

DECO integrates ESG principles into interior decoration, carpentry, flooring, tiling, wallpaper fixing, and metal erection activities, focusing on environmental responsibility, employee welfare, workplace safety, ethical practices, and stakeholder accountability.



MANAGING DIRECTOR MESSAGE ON SUSTAINABILITY REPORT

Dear Stakeholders,

At DECO EMIRATES L.L.C., we recognize that responsible business practices are essential to creating safe, efficient, resilient, and sustainable interior environments. As a UAE-based company engaged in interior decoration, carpentry and flooring contracting, wallpaper fixing, floor and wall tiling, metal parts and erection works, we understand our responsibility to customers, employees, suppliers, contractors, communities, and the environment.

Our approach to sustainability is guided by Environmental, Social, and Governance (ESG**)** principles, which are incorporated into our operational practices and business decisions. We focus on responsible material selection, efficient use of resources, waste reduction, safe working practices, employee wellbeing, ethical business conduct, and responsible engagement with suppliers and subcontractors. Our project activities, including fit-out, carpentry, flooring, tiling, metal works, and installation activities, are managed with consideration for quality, safety, environmental impacts, and customer requirements.

Our governance approach emphasizes accountability, compliance, integrity, responsible procurement, protection of confidential information, and transparent business practices. We also recognize the importance of working with suppliers, contractors, and business partners who share our expectations regarding quality, ethical conduct, occupational health and safety, and responsible environmental practices.

This Sustainability Report, prepared with reference to the Global Reporting Initiative (GRI) Standards 2021, presents our approach, performance, initiatives, and commitments relating to ESG. It reflects our ongoing efforts to integrate sustainability into our day-to-day operations and to strengthen our contribution to responsible development in the UAE.

I sincerely thank our employees, customers, suppliers, subcontractors, business partners, and other stakeholders for their continued cooperation and trust. Together, we will continue to improve our sustainability performance, strengthen responsible project delivery, and create lasting value through safe, ethical, efficient, and environmentally conscious business practices.

Managing Director

DECO EMIRATES L.L.C.
Dubai, United Arab Emirates
Tel: +971 4 885 4660
Email: info@decoemirates.com

ABOUT US

DECO EMIRATES L.L.C is one of the most experienced interior contractors and furniture manufacturers in the Middle East, offering high standards of construction, manufacturing, design and project management for the luxury retail and commercial sectors.

Our service offering includes an exhaustive range of design solutions, such as interior fit-outs for shops and offices, specialist contracts, space planning, interior design, joinery works, contract furnishing and refurbishment works.

We have worked with many leading retail brands to deliver exciting, high-end customer experiences. Our pursuit of excellence, innovation and professionalism, has seen us move from strength to strength and win many loyal, repeat clients.

DECO EMIRATES L.L.C has established a solid track record for successfully completing interior projects on time, to budget and to the quality standards set by its clients.

Our mission is to be the interior contractor of choice for retail and commercial projects in the Middle East.



INTRODUCTION TO SUSTAINABILITY REPORT

DECO EMIRATES L.L.C. is a UAE-based contracting and interior solutions company specializing in interior decoration, carpentry and flooring contracting, wallpaper fixing, floor and wall tiling works, and metal parts and erection works. Through its project-focused capabilities, DECO delivers practical and quality-driven solutions for diverse commercial and built-environment requirements.

The company’s operations encompass interior fit-out and finishing activities, including carpentry and joinery works, flooring installation, wallpaper application, tiling, metal fabrication and erection, supported by project coordination, skilled workmanship, material management, installation and site execution. These activities require effective planning, responsible material use, quality control, occupational health and safety, and coordination with customers, suppliers, subcontractors and project stakeholders.

DECO serves customers across the UAE through project-based execution and contracting services, adapting its work to specific design, technical, quality, schedule and site requirements. The company recognizes that responsible project delivery involves not only achieving customer expectations but also managing environmental impacts, protecting workers, maintaining ethical business practices and building constructive stakeholder relationships.

As part of its ESG approach, DECO is committed to responsible material management, waste reduction, resource efficiency, safe working conditions, employee development, fair employment practices, ethical procurement, regulatory compliance and accountable governance. The company continues to strengthen sustainability considerations throughout project planning and execution while seeking opportunities to improve operational efficiency and reduce environmental impacts.

This Sustainability Report, prepared with reference to the **Global Reporting Initiative (GRI) Standards

Statement of Use (GRI 1—5)

This report is prepared in accordance with GRI standards (2021) for the reporting Period

01st January, 2025 to 31st December, 2025



ISO CERTIFICATES



CERTIFICATE

OF REGISTRATION

This is to certify that the Management System of

Deco Emirates L.L.C (Dubai Br)

P.O. Box: 19238, Dubai Investment Park, Jebel Ali, Dubai, United Arab Emirates.

has been assessed and registered by Veritas System Quality Certificates as conforming to the requirements of

ISO 14001:2015

Environmental Management System

The Environmental Management System is applicable to:

- **Interior Decoration**
- **Carpentry & Flooring Contracting**
- **Wall Paper Fixing**
- **Floor and wall Tiling Works**
- **Metal Parts & Erections Contracting**

IAF/EA-NACE Code: 28-43.33/43.39

Certificate No : VSQC099-421242435

Authorised Signatory

Veritas System Quality Certificates Issuing LLC

P.O. Box: 122982, Al Kareme, Dubai, United Arab Emirates.



CERTIFICATE

OF REGISTRATION

This is to certify that the Management System of

Deco Emirates L.L.C (Dubai Br)

P.O. Box: 19238, Dubai Investment Park, Jebel Ali, Dubai, United Arab Emirates.

has been assessed and registered by Veritas System Quality Certificates as conforming to the requirements of

ISO 45001:2018

Occupational Health & Safety Management System

The Occupational Health & Safety Management System is applicable to:

- **Interior Decoration**
- **Carpentry & Flooring Contracting**
- **Wall Paper Fixing**
- **Floor and wall Tiling Works**
- **Metal Parts & Erections Contracting**

IAF/EA-NACE Code: 28-43.33/43.39

Certificate No : VSQC099-42123933

Re-Certification Date : 11-09-2026

Surveillance due date / Expiry date: 06-06-2027

Initial Certification Date : 07-09-2023

Authorised Signatory

Veritas System Quality Certificates Issuing LLC

P.O. Box: 122982, Al Kareme, Dubai, United Arab Emirates.

OUR SERVICES

SERVICES

Creating Inspiring Interior Solutions

Committed to excellence, DECO EMIRATES L.L.C provides the highest quality services to clients both in the Middle East and globally. DECO EMIRATES L.L.C services and activities cover all aspects of interior design, including but not limited to:

- Project management
- Design management and implementation
- Shop fit-out / Retail fit-out
- Office fit-out
- Turnkey contracts
- Fixture manufacturing
- Specialist metal fabrication
- Specialist contracts
- Space planning
- Computer-aided design
- Interior design joinery works
- Contract furnishing, supply and management
- Refurbishment works
- Stone supply and installation



SECTORS

RETAIL

DECO EMIRATES L.L.C is proud to have worked with many of the world’s leading luxury brands to deliver exciting and unique retail spaces across the Middle East.

DECO EMIRATES L.L.C has become the shopfitters of choice for luxury brands in the region. We are able to procure, manufacture and fit unique interior fittings and finishes to meet the ever-changing needs of our retail clients.

Our retail experience includes new-build projects as well as refurbishment, restoration, retrofit, re-cladding and relocation projects.





COMMERCIAL

DECO EMIRATES L.L.C has delivered interior projects for large-scale commercial developments including corporate headquarters, multi-story office spaces and industrial facilities.

From space planning, furniture design and manufacture through to build and installation, DECO EMIRATES L.L.C highly skilled team of designers, engineers, project managers and build professionals, has the ability to produce world-class professional and functional commercial spaces.

DECO EMIRATES L.L.C capabilities in the commercial space include fit-out and installation services, furniture design, manufacture and distribution, built-in furniture design, space planning and partitioning.

OUR PROJECTS



CHANEL GALLERIA MALL - RETAIL
Abu Dhabi, UAE



ZETA LOUNGE ADDRESS HOTEL
Dubai, UAE



LOUIS VUITTON - DUBAI DUTY FREE
Dubai, UAE

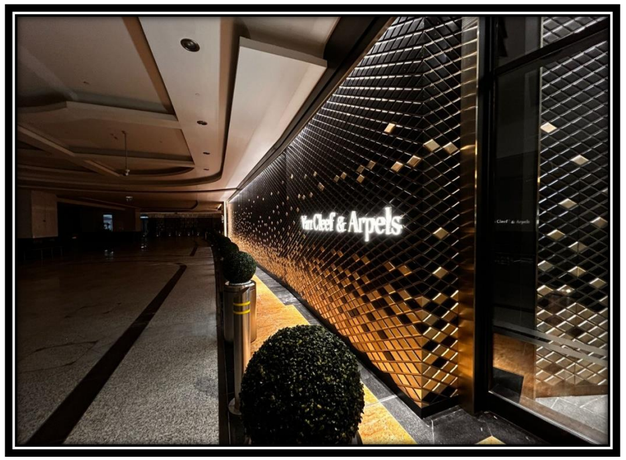
OUR PROJECTS



LOEWE - GALLERIA MALL
Abu Dhabi, UAE



CHRISTIAN LOUBOUTIN - LEVEL SHOES DISTRICT – DUBAI MALL
Dubai, UAE



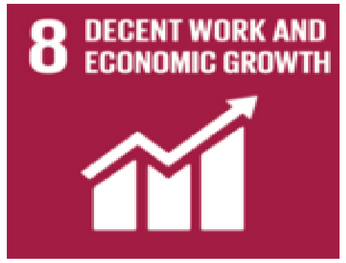
VAN CLEEF & ARPELS – MALL OF THE EMIRATES
Dubai, UAE

SUSTAINABLE DEVELOPMENT GOAL





















Organizational Details: GRI 2-1



Legal Name: Deco Emirates L.L.C

Nature of ownership and legal form: LLC

Location of its headquarters: P.O. Box: 19238, Dubai Investment Park, Jebel Ali, Dubai, United Arab Emirates.

Countries of operation: Dubai, UAE

Organizational Details (GRI 2-1)

The reporting entity is DECO Emirates L.L.C., headquartered in Dubai Investment Park, Jebel Ali, Dubai, United Arab Emirates. The company profile states that operations began in the UAE in 1976 and identifies Depa Limited (Dubai) as parent company. The profile describes regional and international project activity. Confirm legal registration details, ownership percentages, complete site boundary and 2025 employee count before publication.

Governance Structure (GRI 2-9)

The supplied organization information places the Managing Director at the top, supported by Commercial, Projects, Finance and Production Directors, project managers, site engineers, QA/QC/HSE, procurement, logistics, IT, HR and administration. Governance materials describe management oversight of ethics, compliance, quality, safety, procurement and resources. No separate sustainability committee is evidenced; confirm formal sustainability oversight responsibilities.



Policy Commitments (GRI 2-23)

DECO's governance and social materials describe commitments to ethical conduct, regulatory compliance, employee health and safety, human rights, equal opportunity, environmental protection, responsible procurement and information confidentiality. Formal policy texts and approval dates were not all supplied. Management should identify approved policies, their scope, applicable standards, public availability and how commitments are communicated to employees and business partners.

Stakeholder Engagement (GRI 2-29)

DECO identifies employees, customers, suppliers, subcontractors, project teams and communities as relevant stakeholders. Engagement methods include customer feedback, stakeholder communications, toolbox meetings, supplier purchase orders and ESG guidance, incident reporting and internal communications. A complete stakeholder-mapping methodology and engagement frequency were not supplied. Maintain records of issues raised, responses, responsibilities and follow-up outcomes.

Process for Identifying Material Topics (GRI 3-1)

The supplied documents identify priorities across energy and GHG emissions, water, waste, materials, pollution, occupational health and safety, employment, training, diversity, human rights, supplier responsibility, ethics, customer satisfaction and information security. A formal impact-assessment methodology, stakeholder validation and prioritisation matrix were not supplied. Document impacts across operations and the value chain and obtain management approval.

List of Material Topics (GRI 3-2)

Potential material topics supported by DECO's records include energy and GHG emissions, material efficiency, waste and recycling, water, air and noise, environmental compliance, supplier assessment, employment, worker health and safety, training, diversity, non-discrimination, child and forced labour prevention, human rights, local communities, customer safety, information security, anti-corruption and socioeconomic compliance. Confirm the final list through a documented assessment.

MOST MATERIAL ENVIRONMENTAL TOPICS

1. Energy Efficiency and Consumption
2. Waste Management and Reduction
3. Water Usage and Conservation
4. Sustainable Sourcing and Materials
5. Carbon Footprint and Emission Reduction
6. Impact on Biodiversity
7. Environmental Compliance and Regulation
8. Climate Change Adaptation and Resilience
9. Health and Safety in Environmental Management
10. Green Building Certifications and Standards

MOST MATERIAL SOCIAL TOPICS

1. Employee Health & Safety
2. Fair Wages & Labor Rights
3. Diversity & Inclusion in Hiring
4. Training and Skill Development Programs
5. Compliance with Labor Laws
6. Community Engagement and Support
7. Ethical Supply Chain Management
8. Worker Welfare and Living Conditions
9. Equal Opportunity Employment
10. Preventing and Addressing Workplace Harassment

MOST MATERIAL GOVERNACE TOPICS

1. Ethical Decision-Making Frameworks
2. Regulatory Compliance and Oversight
3. Governance Structure and Board Effectiveness
4. Financial Auditing and Internal Controls
5. Corporate Risk Management Policies
6. Shareholder Rights and Corporate Transparency
7. Legal and Regulatory Risk Management
8. Policy Development and Implementation

Management of Material Topics (GRI 3-3)

DECO manages sustainability topics through environmental initiative logs, preventive maintenance, material inventory and reuse records, waste disposal and recovery records, GHG reporting, PPE monitoring, age verification, accident investigation, toolbox meetings, mentorship, supplier conditions, customer feedback, backup controls and ESG communications. Performance is monitored through a KPI spreadsheet. Consolidate policies, actions, owners, targets, indicators and evaluation frequency in a controlled management plan.


GOVERNANCE

GRI 201: Economic Performance

Direct Economic Value Generated and Distributed (GRI 201-1)

DECO's pre-qualification profile reports annual turnover above AED 190 million, while the KPI spreadsheet records gross revenue of AED 31.5 million for 2025. These values conflict and may use different boundaries or definitions. Finance must reconcile the records before publication. A complete disclosure should show revenues, operating costs, wages and benefits, payments to capital providers, government payments and community investment.

Financial Implications of Climate Change (GRI 201-2)

DECO's GHG review identifies fuel, fleet, generators, refrigerants, electricity, purchased materials, supplier transport, project logistics and waste as emissions priorities. These areas may create energy-cost, supply-chain and operational-disruption risks or efficiency opportunities. No quantified financial impact or scenario analysis was supplied. Finance and operations should assess material climate risks and opportunities and document assumptions and financial implications.

Defined Benefit Plan Obligations (GRI 201-3)

The supplied documents do not provide defined benefit plan obligations, funding status or retirement-benefit coverage. DECO should confirm applicable employee benefit arrangements, including statutory end-of-service benefits and any defined benefit or contribution plans. Report relevant obligations and coverage only after HR and Finance validate the accounting treatment, employee population, and applicable reporting requirements.

Financial Assistance Received from Government (GRI 201-4)

No information was supplied showing government grants, subsidies, tax relief or other direct financial assistance received in 2025. Finance should review grant registers, bank records, tax files and government correspondence. If no assistance was received, disclose zero only after confirmation; absence of information in the supplied documents is not sufficient evidence that no assistance occurred.



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

The KPI spreadsheet states that 100% of direct employees were covered by living-wage benchmarking in 2025 and reports zero employees below the benchmark. This does not provide entry-level wage ratios to local minimum wages by gender or location. HR should validate wage scales, applicable minimums, worker categories and methodology before calculating and reporting the required ratios.

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

DECO's pre-qualification document identifies Dubai as headquarters and describes a Managing Director and functional directors. It does not state how many senior managers were recruited from local communities or define the local boundary. HR should identify senior-management roles, recruitment origin and the geographic definition used, then calculate the proportion consistently.

Infrastructure Investments and Supported Services (GRI 203-1)

DECO operates joinery production and architectural metalwork facilities in Dubai and provides integrated design, procurement, logistics, manufacturing and fit-out services. Environmental initiatives include equipment maintenance, material reuse and recycling. The documents do not quantify infrastructure investment or community-accessible services. Finance should distinguish ordinary operational investment from infrastructure intended to provide broader public or community benefit and report outcomes.

Significant Indirect Economic Impacts (GRI 203-2)

DECO's projects support retail and commercial property sectors and create demand for suppliers, subcontractors, transport and skilled labour. Supplier ESG guidance and purchasing controls may encourage improved practices across the value chain. No quantified assessment of indirect economic impacts was supplied. Document significant positive and negative impacts, geographic reach, affected groups and evidence of outcomes.

Proportion of Spending on Local Suppliers (GRI 204-1)

DECO uses supplier purchase orders and procurement controls to specify materials, pricing, delivery schedules and compliance obligations. The documents do not state total procurement spend or the proportion spent with locally based suppliers. Procurement and Finance should define local supplier geography, classify supplier locations consistently, calculate local spend as a percentage of total spend and retain purchase-ledger evidence.



Operations Assessed for Corruption Risks (GRI 205-1)

Governance materials emphasize ethical conduct, transparency, compliance, financial control and stakeholder reporting. The KPI spreadsheet records zero confirmed corruption incidents in 2025, but does not establish that operations were assessed for corruption risks. Document functions, sites, projects and business relationships assessed, risk methodology, assessment dates, identified risks and resulting controls.

Anti-Corruption Training Provided to Employees (GRI 205-2)

The KPI spreadsheet reports 100% of employees trained on business ethics in 2025. Governance communications also cover ethical conduct and anti-corruption expectations. The supplied materials do not specify training content, attendance, employee categories or communication to business partners and governance bodies. HR should retain training registers and distinguish anti-corruption training from broader business-ethics awareness.

Confirmed Incidents of Corruption and Actions Taken (GRI 205-3)

The KPI spreadsheet records zero confirmed corruption incidents and zero reports related to the whistleblower procedure for 2025. Verify these figures against incident, investigation and grievance records. A zero count does not prove that risk is absent. Record future confirmed cases, responses and corrective actions while protecting confidentiality and following established reporting procedures.

Legal Actions Related to Anti-Competitive behaviour or Monopoly Practices (GRI 206-1)

No legal actions relating to anti-competitive behaviour or monopoly practices were identified in the supplied documents. Legal and Compliance should confirm the position through litigation registers, legal counsel and regulatory correspondence for the reporting period. Report proceedings and their status if identified, or state that none occurred only after documented confirmation.



ENVIRONMENT



Materials Used by Weight or Volume (GRI 301-1)

DECO's operations use timber and wood-based boards, adhesives, paints, tiles, flooring, metals, glass, acrylics, wallpaper, finishing products and packaging. Inventory logs track materials received, issued, stored and remaining, helping prevent over-ordering and waste. Annual material weights or volumes by category were not supplied. Procurement and production should consolidate purchase and usage data using consistent units.

Recycled Input Materials Used (GRI 301-2)

The KPI spreadsheet reports recycled wood or wood-based materials at 73% for 2025 and certified wood-based materials at 42%. The measurement basis and purchase records were not supplied, so these values require validation. Define qualifying recycled inputs, calculate recycled input as a proportion of total input by material category, and retain supplier declarations and supporting evidence.

Reclaimed Products and Packaging (GRI 301-3)

DECO records material reuse, hardware refurbishment, package planning, recycling and recovery of suitable wood offcuts, metal scraps, tiles, fittings, cardboard and packaging. These activities mainly concern internal reuse and recovery. The documents do not quantify products or packaging reclaimed from customers after use. Establish a take-back boundary and report quantities only where actual collection and recovery records exist.

Energy Consumption within the Organization (GRI 302-1)

The KPI spreadsheet records 1,314,153 kWh total energy consumption for 2025 and zero renewable energy consumption. The GHG report identifies electricity used in offices, joinery, metalwork and controlled sites as a key data need. Reconcile figures to utility bills, meters, fuels and site boundaries. Report energy by source and document any conversions between units.



Energy Consumption Outside the Organization (GRI 302-2)

Potential value-chain energy use relates to purchased materials, supplier production, freight, subcontractor activities, employee commuting, business travel and downstream project activities. DECO's GHG report identifies Scope 3 as its largest provisional emissions category, but does not provide energy consumption in kWh or joules outside the organization. Report this disclosure only when reliable energy data or a documented estimation method exists.

Energy Intensity (GRI 302-3)

The KPI spreadsheet reports 1,314,153 kWh energy consumption for 2025. A defensible intensity ratio requires a consistent denominator such as revenue, floor area, production output or project activity, with a confirmed boundary. DECO should select a business-relevant metric, document the calculation and apply the same method consistently across future reporting periods.

Reductions in Energy Consumption (GRI 302-4)

The KPI spreadsheet shows energy consumption of 1,340,973 kWh in 2024 and 1,314,153 kWh in 2025, indicating an increase in the reported values. Boundary consistency needs validation. Equipment and HVAC maintenance and lighting monitoring support improvement, but no verified reduction achievement is established. Investigate the increase and document energy-saving measures and results.

Reductions in Energy Requirements of Products and Services (GRI 302-5)

Preventive maintenance, material planning, equipment selection and efficient project execution may reduce energy requirements associated with DECO's services. However, no service-level energy baseline or quantified reduction in customer energy use was supplied. Identify relevant installed systems, establish comparison baselines, record design assumptions and verify savings before making claims.

Interactions with Water as a Shared Resource (GRI 303-1)

The KPI spreadsheet records water consumption of 13,510.07 m³ for 2025 and recycled or reused water of 3,246 litres. Leakage inspections aim to reduce resource loss. The documents do not identify water-stressed locations, water sources or community and ecosystem impacts. Map site-level water use and assess local water risks before drawing conclusions.

Water Discharge Management (GRI 303-2)

The supplied environmental initiatives include leakage inspections but no detailed wastewater discharge procedure or effluent quality data. Identify sanitary and process wastewater streams, applicable permit requirements, discharge destinations, treatment arrangements and monitoring controls. Record incidents and non-compliance, and ensure workshop and project activities do not release untreated or contaminated water to the environment.

Water Withdrawal (GRI 303-3)

The KPI spreadsheet provides water consumption of 13,510.07 m³ in 2025 but does not distinguish withdrawal from consumption or identify sources. Collect bills and meter readings for municipal supply, groundwater, tanker deliveries or other sources as applicable. Report volumes by source and site, labelling estimates and documenting the calculation method.

Water Discharge by Destination (GRI 303-4)

No quantified wastewater discharge volumes by destination were supplied. Determine whether water is discharged to municipal sewer, surface water, groundwater, third-party treatment or another destination and record volumes where required. Disclose relevant substances and treatment arrangements where applicable. If data are unavailable, state the limitation and implement monitoring rather than assuming a discharge route.

Water Consumption (GRI 303-5)

The KPI spreadsheet records 13,510.07 m³ water consumption in 2025, compared with 13,245.17 m³ in 2024 and 12,985.47 m³ in 2023. Verify these values against site bills and boundaries. The company also records water recycling and reuse in litres; reconcile units and scope before calculating water-use efficiency or making performance claims.



Operational Sites in Biodiversity-Sensitive Areas (GRI 304-1)

The supplied documents describe Dubai headquarters, joinery and metalwork facilities and project operations but do not identify sites in or near protected or biodiversity-sensitive areas. A green-landscape KPI does not establish sensitive-site locations. Screen controlled facilities and relevant projects using authoritative location information and disclose site location, area and protection status where applicable.

Significant Impacts on Biodiversity (GRI 304-2)

Environmental records focus on materials, energy, water, waste, air, noise and pollution prevention. No significant biodiversity impacts or formal assessment were provided. Assess whether workshop, storage, construction, transport or project activities affect habitats, species, land or ecosystem services. Describe identified impacts, location, duration, reversibility, mitigation and monitoring evidence.

Restored Habitats (GRI 304-3)

The KPI spreadsheet lists green landscape at 16.2% in 2025, but does not show that DECO protected or restored natural habitats. Landscaping should not be presented as habitat restoration without ecological evidence. If restoration activities occur, document location, area, ecosystem condition, objectives and monitoring; otherwise state that verified restoration data were unavailable.

Species Affected by Operations (GRI 304-4)

No information was supplied about threatened or nationally protected species whose habitats may be affected by DECO's operations. Review controlled facilities and relevant projects against reliable biodiversity data and assess direct or indirect impacts. If screening identifies no affected species, retain the method and results as evidence rather than assuming there are no impacts.



Emissions (GRI-305)

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

The GHG Emission Report gives provisional 2025 Scope 1 emissions of 1,410.50 tCO_2e, representing 33.8% of the reported total. The KPI spreadsheet lists 1,468.63 tCO_2e. Reconcile the discrepancy using fuel, generator, controlled-vehicle and refrigerant records, emission factors and the confirmed organizational boundary before publication.

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

The GHG Emission Report gives provisional 2025 Scope 2 emissions of 528.70 tCO_2e, or 12.7% of the reported total; the KPI spreadsheet lists 550.54 tCO_2e. Reconcile using electricity invoices, kWh records, site boundaries and emission factors. Identify whether a location-based or market-based method is used and document renewable electricity instruments if relevant.

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

The GHG Emission Report gives provisional Scope 3 emissions of 2,233.84 tCO_2e for 2025, or 53.5% of the total. The KPI spreadsheet lists 2,147.106 tCO_2e. Scope 3 is the largest reported category and may include materials, transport, logistics, waste and other value-chain sources. Reconcile totals and document included categories before publication

(Upstream): Other Indirect GHG Emissions Purchased Goods and Services (GRI 305-3)

The GHG Emission Report records provisional upstream Scope 3 emissions of 1,603.78 tCO_2e; the KPI spreadsheet gives 1,541.512 tCO_2e for 2025. Potential sources include purchased timber, boards, metals, glass, tiles, adhesives, paints, packaging, supplier transport, travel, commuting and operational waste. Confirm category coverage, activity data, emission factors and reconciliation to the total Scope 3 inventory.

(Downstream): Other Indirect GHG Emissions Distribution and Product Delivery (GRI 305-3)

The GHG Emission Report records provisional downstream Scope 3 emissions of 630.05 tCO_2e, while the KPI spreadsheet lists 605.594 tCO_2e. Potential sources may relate to delivery of materials, completed fit-out work and other relevant value-chain activities. The exact categories are not identified. Document category screening, calculation basis, data sources and reconciliation to the total Scope 3 figure.

GHG Emissions Intensity(GRI 305-4)

No final GHG intensity ratio is established because 2025 inventory values conflict and the boundary is provisional. Choose a suitable denominator, such as revenue, employee hours, floor area or project output, and explain why it reflects the business. Calculate intensity only after emissions and denominator data are confirmed, applying a consistent methodology across reporting years.

Reduction of GHG Emissions (GRI 305-5)

The GHG Performance Review proposes 2030 planning targets of a 21% reduction in Scope 1 and 2 absolute emissions and a 12.5% reduction in Scope 3 emissions against the 2025 baseline, subject to validation. These are proposed ambitions, not verified reductions or SBTi-approved targets. Establish source-level actions and annual tracking after validating the baseline.

Emissions of Ozone-Depleting Substances ((GRI 305-6)

HVAC maintenance and leakage inspections include checking refrigerant leakage, but the supplied documents do not quantify ozone-depleting substances emitted or identify refrigerant types and quantities. Maintain an HVAC equipment register, refrigerant purchase and top-up logs, leakage and recovery records, and service-provider documentation. Report applicable substances only after confirming refrigerant composition and calculation methods.

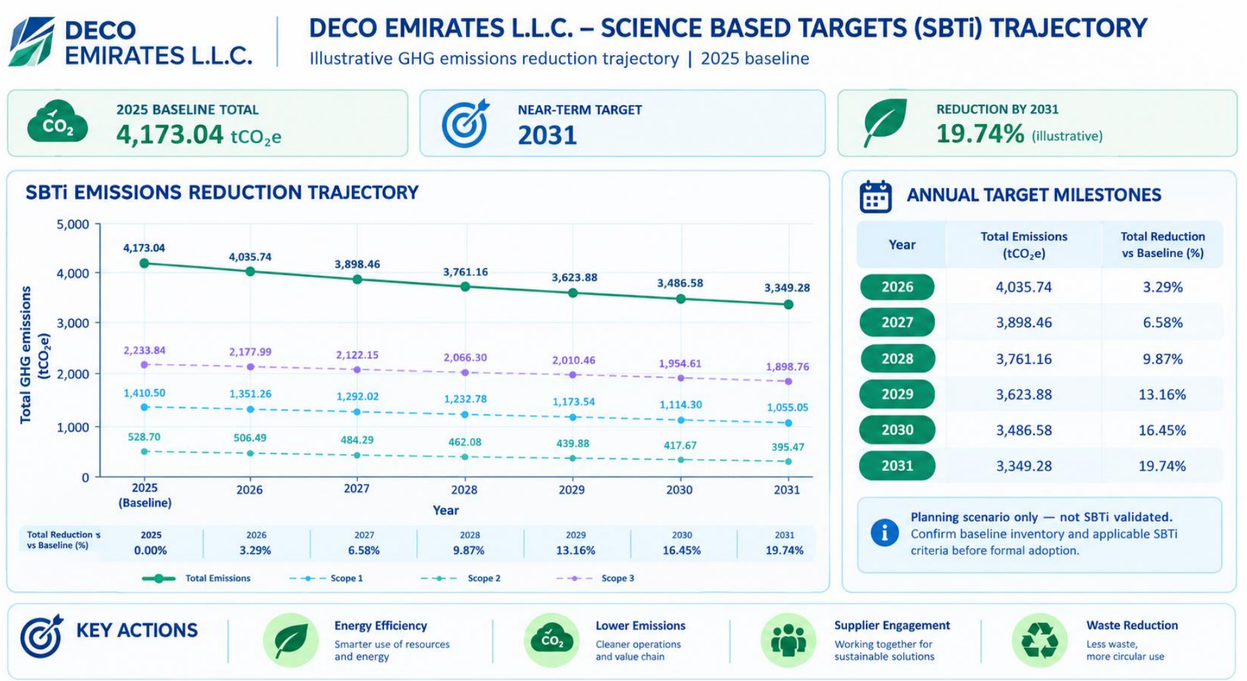
Nitrogen Oxides (NOx), Sulphur Oxides (SOx), and Other Significant Air Emissions (GRI 305-7)

DECO's air and noise test initiative monitors workshops, offices and project sites, including dust and noise from carpentry, painting and metal fabrication. No quantitative NOx, SOx, particulate matter, VOC or other air-emission inventory was supplied. Retain test reports, identify relevant sources, compare results with applicable requirements and document corrective actions and monitoring frequency.

SBTi Target Trajectory

Year	Scope 1 (tCO_2e)	Scope 2 (tCO_2e)	Scope 3 (tCO_2e)	Total (tCO_2e)	Total Reduction vs Baseline (%)
2025 (Baseline)	1,410.50	528.70	2,233.84	4,173.04	0.00%
2026	1,351.26	506.49	2,177.99	4,035.75	3.29%
2027	1,292.02	484.29	2,122.15	3,898.46	6.58%
2028	1,232.78	462.08	2,066.30	3,761.16	9.87%
2029	1,173.54	439.88	2,010.46	3,623.87	13.16%
2030	1,114.30	417.67	1,954.61	3,486.58	16.45%
2031	1,055.05	395.47	1,898.76	3,349.29	19.74%

Science Based Targets initiative (SBTi) Near-Term Targets



Waste Generation and Significant Waste-Related Impacts (GRI 306-1)

Carpentry, joinery, flooring, tiling, painting, metal fabrication and fit-out activities generate wood offcuts, metal scraps, cardboard, packaging and potentially hazardous paint, adhesive, oil or contaminated waste. Environmental records address segregation, reuse, recycling, recovery and authorised disposal. Assess impacts by waste type, quantity, hazardous properties, disposal route and potential soil or water contamination.

Management of Significant Waste-Related Impacts (GRI 306-2)

DECO maintains hazardous waste disposal, recycling and recovery, waste diversion, material reuse, by-product utilisation and inventory records. Suitable wood offcuts, metal scraps, tiles, fittings, cardboard and packaging may be reused or recovered where practicable. Hazardous waste should be segregated, stored safely and transferred to authorised providers. Retain weights, manifests, invoices and destination evidence.

Waste Generated – Hazardous Waste (GRI 306-3)

The KPI spreadsheet records hazardous waste generation of 7,228 kg in 2025, compared with 7,375 kg in 2024 and 7,526 kg in 2023. Validate these figures against manifests and collection receipts and confirm units. Potential streams include paint and adhesive residues, oils, solvent-contaminated materials, chemical containers and other contaminated consumables. Classify waste under applicable requirements, separate it from non-hazardous waste, label it and store it in suitable contained areas. Transfer it through authorised waste providers. The disposal log should record description, quantity, storage, collection date, carrier, destination and supporting documentation. Monitor trends, investigate increases, prioritise safer substitutes and verify reconciliation with vendor records. The supplied files do not provide a complete breakdown by waste type or independent verification, so this total remains a reported KPI pending confirmation.

Waste Generated – Non-Hazardous Waste (GRI 306-3)

The KPI spreadsheet records non-hazardous waste generation of 12,727.26 kg in 2025, compared with 12,987 kg in 2024 and 13,252 kg in 2023. Verify the figures against collection records and consistent site coverage. Potential streams include clean wood offcuts, metal scraps, cardboard, packaging, tiles and other construction residues, subject to correct classification. Material reuse, hardware refurbishment, by-product utilisation, recycling and waste diversion initiatives aim to keep usable materials in circulation. Segregation at source preserves recyclable quality and prevents contamination. Production and project teams should record quantities by type, reuse and recovery volumes, transfers to recyclers and residual waste sent for disposal. Supplier receipts, weighing records, transfer notes and recycling certificates should substantiate the data. The totals are not verified until records are reconciled; explain significant changes linked to project volumes, material choices or handling practices.

Waste Diverted from Disposal (GRI 306-4)

The KPI spreadsheet records 2,444 kg of waste recovered in 2025, compared with 2,494 kg in 2024 and 2,545 kg in 2023. DECO's recycling, recovery, reuse and waste diversion records identify wood offcuts, metal scraps, cardboard and packaging for alternative use. Confirm weights, treatment routes, destinations and whether each quantity was prepared for reuse, recycled or otherwise recovered.

Waste Directed to Disposal (GRI 306-5)

The KPI spreadsheet records hazardous and non-hazardous waste totals but does not provide a complete split between waste directed to disposal and waste diverted. DECO maintains a hazardous waste disposal log and promotes segregation and recovery. Reconcile collection records and destination certificates to determine quantities sent to landfill, incineration or other disposal routes, separating hazardous and non-hazardous streams.



Non-compliance with Environmental Laws and Regulations (GRI 307-1)

The supplied records describe environmental initiatives and reference compliance with UAE requirements but do not confirm environmental fines or non-monetary sanctions for 2025. Review the legal register, regulator correspondence, inspection reports and incident logs. Report confirmed cases and corrective measures, or state zero only after documented verification.

New Suppliers Screened Using Environmental Criteria (GRI 308-1)

DECO's procurement and supplier ESG materials encourage responsible sourcing, eco-labelled products, safer alternatives and low-VOC paints or adhesives where suitable. The KPI spreadsheet reports 100% for targeted supplier contract clauses and CSR assessment in 2025, but the environmental-screening denominator needs confirmation. Maintain new-supplier screening forms, criteria, outcomes and supporting evidence.





Negative Environmental Impacts in the Supply Chain and Actions Taken (GRI 308-2)

DECO maintains a Supplier ESG Consultancy Log and encourages environmental management, waste reduction, responsible sourcing and resource efficiency. The documents do not quantify negative environmental impacts identified in the supply chain or supplier corrective actions. Procurement should record issues, affected suppliers, severity, corrective plans, verification results and decisions following assessment.

SOCIAL



New Employee Hires and Employee Turnover (GRI 401-1)

The pre-qualification document describes a workforce of 400+ and the GHG checklist lists 454 employees for 2025, requiring HR reconciliation. The KPI spreadsheet does not provide new hires and turnover by age, gender or region. HR should report hires and departures, define employee categories and calculation methods, and reconcile year-end and average headcount.

Benefits Provided to Full-Time Employees (GRI 401-2)

The KPI spreadsheet reports 100% employee health-insurance coverage in 2025. It does not provide a complete breakdown of benefits available to full-time compared with temporary or part-time employees. HR should document health coverage, leave, end-of-service benefits and other material benefits by employee category and location, ensuring the report reflects actual eligibility and enrolment records.

Parental Leave (GRI 401-3)

No parental-leave eligibility, uptake, return-to-work or retention data were supplied. HR should identify applicable policies and statutory requirements, record eligible employees by gender, and report employees taking leave and returning during the period. If no leave was taken, confirm this through HR records rather than assuming a zero result.

Minimum Notice Periods Regarding Operational Changes (GRI 402-1)

The supplied documents do not specify minimum notice periods for significant operational changes or arrangements with employees and their representatives. Document notice requirements under applicable law, employment contracts and internal procedures. For changes affecting workers, record communication dates, consultation, affected workforce, notice provided and support offered.



Occupational Health and Safety Management System (GRI 403-1)

DECO's social initiatives include PPE matrices and monitoring, accident investigation, toolbox meetings, incident reporting and field-visit approvals across joinery, metal fabrication, flooring, tiling and fit-out. These demonstrate safety practices but do not establish the full scope or certification status of an OH&S management system. Confirm coverage, risk processes, worker participation and applicable sites.

Hazard Identification, Risk Assessment, and Incident Investigation (GRI 403-2)

DECO uses job-specific PPE requirements, toolbox briefings, accident investigation and incident reporting to identify hazards and review events. Investigations aim to identify root causes, assign corrective actions and prevent recurrence. Hazardous and non-hazardous waste are environmental waste categories, not the subject of GRI 403-2. Maintain risk assessments, investigation records, owners, due dates and communication evidence.

Occupational Health Services (GRI 403-3)

The social initiatives describe stress assessment surveys and safety practices but do not detail occupational health services, medical surveillance or confidentiality safeguards. Document occupational health support available to employees and relevant contractors, risks requiring surveillance, referral arrangements and access to services. Report only arrangements that are implemented and supported by records.

Worker Participation, Consultation, and Communication on OH&S (GRI 403-4)

DECO conducts toolbox meetings to communicate site hazards, safe procedures, PPE and emergency precautions. The KPI spreadsheet also records participation in social dialogue. These provide channels for worker communication and involvement in safety. Document consultation frequency, worker representatives where applicable, concerns raised, responses and participation across workshops, offices and project sites

Worker Training on Occupational Health and Safety (GRI 403-5)

Toolbox meetings cover hazards, safe operating procedures, PPE, emergency precautions and accident prevention. PPE monitoring and job-specific instructions support safe work in carpentry, metalwork, flooring, tiling and fit-out. The supplied records do not provide total OHS training hours by worker category. Maintain attendance, subject, trainer, date, competency checks and refresher records.

Promotion of Worker Health (GRI 403-6)

DECO's stress assessment survey aims to understand workload, workplace pressure, job satisfaction and employee well-being. Findings are intended to inform better work arrangements and supportive communication. Broader health-promotion services and survey outcomes were not supplied. HR should maintain confidential records, identify improvement actions and communicate support options without disclosing personal health information.

Prevention and Mitigation of Occupational Health and Safety Impacts (GRI 403-7)

Supplier purchase orders include safety requirements, toolbox meetings may include subcontractors, and field-visit approvals consider safety before travel. These controls help extend risk management beyond direct employees. Confirm how contractors and suppliers are assessed, how incidents are reported, and how corrective actions are followed up across business relationships.

Workers Covered by Occupational Health and Safety Management System (GRI 403-8)

The documents describe safety activities across workshops and project sites but do not quantify workers covered by a formally defined OH&S management system, including employees and non-employee workers. Define system coverage, distinguish employees from contractors, identify included sites, and report the covered population and whether the system is internally or externally audited.

Work-Related Injuries (GRI 403-9)

The KPI spreadsheet records zero work-related accidents for 2025 and a lost-time injury frequency rate of 6.81, which may not align and must be reconciled. It also records 270,000 hours worked. HSE should validate incident counts, lost-time cases, fatalities, high-consequence injuries, hours and rates against incident and payroll records before publication.

Work-Related Ill Health (GRI 403-10)

No confirmed occupational ill-health case data were supplied. DECO's stress survey addresses workload and well-being but does not establish work-related disease counts. HSE and HR should record work-related ill health, exposure-related conditions, fatalities and preventive measures using confidential procedures. Distinguish reported concerns from medically confirmed work-related cases and explain limitations.



Average Hours of Training per Year per Employee (GRI 404-1)

The KPI spreadsheet reports average training hours per employee of 21 hours in 2025, compared with 20.4 in 2024 and 20 in 2023. DECO's initiatives include mentorship, job shadowing, toolbox meetings and technical knowledge-sharing. Confirm whether the average includes all employee categories and retain attendance and training-hour records.

Programs for Upgrading Employee Skills (GRI 404-2)

DECO uses mentorship and job-shadowing programs to build technical capability across carpentry, metalwork, flooring, tiling and fit-out. Toolbox meetings support operational and safety awareness. Record program objectives, eligible workers, participation, competencies gained, completion rates and whether career-transition or retirement-assistance programs are offered.

Percentage of Employees Receiving Performance and Career Reviews (GRI 404 -3)

The documents describe career development, mentorship and job-shadowing initiatives but do not provide the percentage of employees receiving regular performance and career reviews. HR should define review frequency and eligibility, then report employees receiving documented reviews as a proportion of the relevant workforce, with breakdowns where available.

Diversity of Governance Bodies and Employees GRI 405-1

The KPI spreadsheet reports zero women in the workforce and top management for 2025 and 42% representation of minority or vulnerable groups in the workforce. Validate these figures and definitions with HR, respecting privacy and applicable law. Report diversity by relevant categories where lawful and available; do not infer personal identity.

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

The KPI spreadsheet records a zero average unadjusted gender pay gap and zero women in the workforce. The zero entry may reflect unavailable or inapplicable data rather than verified equal pay. HR should validate workforce composition, comparable pay categories and salary data before calculating gender pay ratios.

Incidents of Discrimination and Corrective Actions Taken (GRI 406-1)

The KPI spreadsheet records zero reported discrimination or harassment incidents for 2025. DECO's social materials emphasise a respectful and inclusive workplace and incident reporting. Verify the figure against grievance and investigation records, protect confidentiality, and document cases, corrective actions, remedies and closure status. A zero reported count does not prove absence of risk.

Operations and Suppliers at Significant Risk for Child Labour (GRI 408-1)

DECO's age-verification procedure requires identification documents to be checked during recruitment and onboarding to confirm legal working age. HR maintains confidential records intended to prevent child labour. The KPI records zero labour or human-rights incidents in 2025. Document risk screening for suppliers and subcontractors as well as direct operations.

Operations and Suppliers at Significant Risk for Forced Labour (GRI 409-1)

Supplier purchase orders and ESG consultancy communicate expectations relating to legal compliance and ethical labour practices. The KPI records zero labour or human-rights incidents but does not show a specific forced-labour risk assessment. Assess recruitment practices, subcontractors and suppliers, document findings, and track remediation where risks are identified.

Operations Subject to Human Rights Reviews GRI 412-1)

DECO's initiatives include age verification, supplier ESG guidance, employee incident reporting and procurement terms addressing ethical labour. The documents do not quantify operations subject to formal human-rights reviews. Document assessment scope, sites and suppliers reviewed, identified risks, findings, corrective actions and follow-up.

Human Rights Training (GRI 412-2)

The KPI records business-ethics training but does not separately identify human-rights training hours or employee numbers. DECO's stakeholder letter refers to respect for human rights, fair employment and worker welfare. Distinguish dedicated human-rights training from general ethics or safety briefings and retain course content, attendance and completion records.

Significant Investment Agreements Including Human Rights Clauses (GRI 412-3)

Supplier purchase orders specify compliance obligations, ethical labour practices, safety requirements and environmental guidelines. The KPI reports 100% of targeted supplier contracts containing environmental, labour and human-rights requirements in 2025. Confirm the denominator, agreement types and sample evidence, and monitor consistent inclusion and implementation of clauses.



Operations with Local Community Engagement (GRI 413-1)

The supplied documents focus on workplace, project, supplier and customer initiatives, not a formal community-impact assessment or comprehensive development program. Identify communities around workshops and project sites, document engagement methods, assess concerns such as noise, dust, traffic and waste, and report community investment or development activities with evidence.

Operations with Significant Actual or Potential Negative Impacts on Local Communities (GRI 413-2)

Carpentry, metal fabrication, painting and fit-out activities may create dust, noise, transport movements and waste. DECO's air and noise testing initiative aims to monitor relevant conditions. The files do not identify operations with significant community impacts. Assess site-specific impacts, complaints, mitigation, monitoring results and affected communities.

New Suppliers Screened Using Social Criteria (GRI 414-1)

DECO's supplier ESG consultancy and purchase-order controls communicate expectations for ethical labour practices, workplace safety and responsible sourcing. The KPI reports 100% of targeted suppliers covered by CSR assessment in 2025, but does not establish the percentage of new suppliers screened specifically. Track new suppliers screened, total new suppliers, criteria applied and outcomes.

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

DECO encourages suppliers to improve labour practices, safety, ethical conduct and responsible sourcing through guidance and procurement conditions. The supplied documents do not quantify negative social impacts identified in the supply chain. Maintain assessment results, issues, supplier corrective plans, capacity-building support, follow-up outcomes and decisions to continue or end relationships.

Assessment of Health and Safety Impacts of Products (GRI 416-1)

DECO delivers interior fit-out, joinery, flooring, tiling, wall finishes and architectural metalwork. Records include equipment maintenance and customer feedback processes. A formal percentage of product or service categories assessed for health and safety impacts was not supplied. Establish design, material, installation and handover checks and retain assessment evidence.



Incidents of Non-Compliance Concerning Product Health and Safety (GRI 416-2)

The KPI spreadsheet records zero reportable customer health and safety incidents for 2025. Customer feedback covers workmanship, timelines, communication, safety and service quality, with concerns assigned for corrective action. Check the incident figure against complaints, project records and regulatory notices. Disclose confirmed cases and responses, or state zero only after verification.



Substantiated Complaints Concerning Breaches of Customer Privacy (GRI 418-1)

DECO maintains backup arrangements for project drawings, client records, procurement data, financial documents, employee information and production records. The KPI records zero confirmed information-security incidents in 2025. Verify this against IT incident and complaint registers. Report substantiated privacy complaints, data breaches and corrective actions while protecting confidential information.

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

The supplied documents describe compliance expectations, HR age verification, supplier contractual controls and governance oversight but do not provide a confirmed count or value of socioeconomic non-compliance for 2025. Legal and HR should review regulator notices, labour inspections, court cases and fines. Report confirmed cases and corrective measures, or state zero only after documented verification.

Sustainability Performance Data

Appendix - 1

1st January 2025 to 31st December 2025

S. No.	Topic	Commitment	KPI	Unit	Measure
1	Employee Health & Safety	Prevent workplace incidents.	Number of reportable incidents	Count	2
2	Working Conditions	Provide health insurance coverage to employees.	Employees covered under health insurance	%	100
3	Social Dialogue	Encourage employee participation in social dialogue.	Employees participating in social dialogue	Count	16
4	Career Management / Training	Support employee career development.	Employees participating in career development programmes	%	100
5	Child Labour, Forced Labour and Human Trafficking	Prevent labour and human rights violations.	Number of labour/human rights incidents	Count	0
6	External Stakeholder Human Rights	Protect human rights in external business relationships.	Number of incidents	Count	0
7	Energy Consumption & GHGs	Improve energy efficiency and reduce emissions.	Total energy consumption and GHGs	kWh	1,314,153
8	Water	Monitor and manage water consumption.	Total water consumption	m^3	13,510.07
9	Biodiversity	Maintain and improve green landscape areas.	Percentage of green landscape	%	17
10	Air Pollution	Monitor and control air pollution.	Air Quality Index	Index	42
11	Materials, Chemicals & Waste	Reduce waste sent to landfill.	Waste to landfill	Litres	11,664
12	Customer Health & Safety	Protect customers from health and safety risks.	Number of reportable incidents	Count	0
13	Environmental Services & Advocacy	Promote environmental awareness and activities.	Number of environmental service and advocacy activities	Count	12
14	Supplier Code of Conduct	Encourage suppliers to follow the company code of conduct.	Targeted suppliers signing the Supplier Code of Conduct	%	100
15	Sustainable Supplier Contracts	Include environmental, labour and human rights clauses in supplier contracts.	Suppliers with contracts containing ESG clauses	%	100
16	Supplier CSR Assessment	Assess suppliers on CSR performance.	Suppliers covered by CSR assessments	%	100
17	Supplier CSR On-site Audit	Evaluate supplier performance through on-site audits.	Suppliers covered by CSR on-site audits	%	100

Sustainability Performance Data

Appendix - 1

1st January 2025 to 31st December 2025

S. No.	Topic	Commitment	KPI	Unit	Measure
18	Sustainable Procurement Training	Train buyers in sustainable procurement.	Buyers receiving sustainable procurement training	%	100
19	Supplier Corrective Actions	Support suppliers in corrective actions and capacity building.	Suppliers engaged in corrective actions or capacity building	%	100
20	Lost Time Injury Frequency Rate	Reduce lost-time workplace injuries.	LTIFR	Count (as recorded)	6.81
21	Lost Time Injury Severity Rate	Reduce the severity of workplace injuries.	Injury severity rate	Count (as recorded)	3.05
22	Employee Training	Improve employee skills and competencies.	Average training hours per employee	Hours	21
23	Gender Diversity	Promote women's representation in the workforce.	Percentage of women employed in the organisation	%	0
24	Gender Diversity in Top Management	Improve women's representation in top management.	Percentage of women in top executive positions	%	0
25	Board Gender Diversity	Encourage gender diversity at board level.	Percentage of women on the board	%	0
26	Gender Pay Gap	Monitor gender-based pay differences.	Average unadjusted gender pay gap	Count (as recorded)	0
27	Workforce Diversity	Promote workforce diversity and inclusion.	Employees from minority or vulnerable groups	%	42
28	Management Diversity	Promote diversity in top management.	Minority or vulnerable workers in top executive positions	%	0
29	Scope 1 GHG Emissions	Reduce direct GHG emissions.	Total gross Scope 1 emissions	tCO_2e	1,410.50
30	Scope 2 GHG Emissions	Reduce purchased-energy emissions.	Total gross Scope 2 emissions	tCO_2e	528.70
31	Scope 3 GHG Emissions	Reduce indirect value-chain emissions.	Total gross Scope 3 emissions	tCO_2e	2,233.84
32	Scope 3 Downstream Emissions	Reduce downstream value-chain emissions.	Total gross Scope 3 downstream emissions	tCO_2e	630.05
33	Scope 3 Upstream Emissions	Reduce upstream value-chain emissions.	Total gross Scope 3 upstream emissions	tCO_2e	1,603.78
34	Energy Consumption	Improve operational energy efficiency.	Total energy consumption	kWh	1,314,154
35	Renewable Energy	Encourage renewable energy use.	Total renewable energy consumption	kWh	0

Sustainability Performance Data

Appendix - 1

1st January 2025 to 31st December 2025

S. No.	Topic	Commitment	KPI	Unit	Measure
36	Hazardous Waste	Reduce hazardous waste generation.	Total weight of hazardous waste	kg	7,228
37	Non-Hazardous Waste	Reduce non-hazardous waste generation.	Total weight of non-hazardous waste	kg	12,727.26
38	Waste Recovery	Increase waste recycling and recovery.	Total weight of waste recovered	kg	2,444
39	Business Ethics	Train employees in ethical business practices.	Employees trained in business ethics	%	100
40	Whistleblowing	Maintain an effective whistleblowing mechanism.	Reports received through whistleblowing procedure	Count	0
41	Anti-Corruption	Prevent bribery and corruption.	Confirmed corruption incidents	Count	0
42	Information Security	Protect company and stakeholder information.	Confirmed information security incidents	Count	0
43	Recycled Materials	Increase recycled wood and wood-based material use.	Percentage of recycled wood or wood-based products	%	73
44	Certified Materials	Promote certified wood and wood-based materials.	Percentage of certified wood or wood-based products	%	42
45	Living Wage Benchmarking	Assess employees against living wage benchmarks.	Direct employees covered by living wage benchmarking	%	100
46	Living Wage – Direct Employees	Monitor employees paid below living wage.	Direct employees paid below living wage	%	0
47	Living Wage – All Workers	Monitor living wage across direct and non-employee workers.	All workers paid below living wage	%	0
48	Living Wage Gap	Monitor the wage gap against living wage benchmarks.	Average wage gap for direct employees paid below living wage	%	0
49	Compensation Ratio	Monitor compensation fairness.	Highest-paid individual to median employee compensation ratio	As recorded	0.95
50	Employee Welfare	Monitor lost working days due to work-related incidents.	Number of days lost due to injuries, fatalities and ill health	Count	0
51	Product Use	Monitor product consumption and use.	Total number of product use	kg	79,409
52	Product End-of-Life	Promote responsible product end-of-life practices.	Persons trained on product end-of-life	Count	42
53	Work-related Accidents	Prevent workplace accidents.	Number of work-related accidents	Count	0

Sustainability Performance Data

Appendix - 1

1st January 2025 to 31st December 2025

S. No.	Topic	Commitment	KPI	Unit	Measure
54	Water Recycling & Reuse	Increase water recycling and reuse.	Total amount of water recycled and reused	Litres	3,377.20
55	Working Hours	Monitor employee working hours.	Total number of hours worked	Hours	280,908
56	Gender Diversity in Top Management	Increase women's representation in top management.	Percentage of women at top management level	%	12
57	Workforce Diversity	Promote minority and vulnerable group representation.	Employees from minority or vulnerable groups	%	42
58	Discrimination & Harassment	Prevent discrimination and harassment.	Reported discrimination or harassment incidents	Count	0
59	Economic Performance	Monitor annual business revenue.	Total gross annual revenue	AED	34,650,000
60	Water Consumption	Reduce operational water consumption.	Total water consumption	m^3	12,470
61	Water Recycling & Reuse	Increase the reuse of recycled water.	Total amount of water recycled and reused	Litres	3,377.20
62	Hazardous Waste	Monitor hazardous waste generation.	Total weight of hazardous waste	kg	7,126
63	Non-Hazardous Waste	Monitor non-hazardous waste generation.	Total weight of non-hazardous waste	kg	12,727.26
64	Waste Recovery	Improve recycling and waste recovery.	Total weight of waste recovered	kg	2,444
65	Workforce Diversity	Encourage an inclusive workforce.	Employees from minority or vulnerable groups	%	42
66	Management Diversity	Promote diversity in top management.	Minority or vulnerable employees at top management level	%	0
67	Discrimination & Harassment	Record and address discrimination complaints.	Reported incidents and associated corrective actions	Count	0

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Independent Assurance Statement

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

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

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

Authorized Representative (Assurer):

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