# CORPORATE SUSTAINABILITY REPORT

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**Revision History:**

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# Managing Director Message On Sustainability Report

**Dear Stakeholders,**

At EMCORE, we believe that sustainable business practices are essential for long-term growth, operational excellence, and responsible development. As a UAE-based provider of Design, Supply, Installation, Testing, Commissioning & Maintenance of HVAC, Refrigeration, and MEP Systems, we recognize our responsibility towards the environment, our employees, customers, and society.



Our commitment to Environmental, Social, and Governance (ESG) principles guides our business decisions and operational activities. We continuously strive to improve energy efficiency, promote responsible resource utilization, ensure workplace health and safety, uphold ethical business practices, and strengthen stakeholder relationships.

We recognize that sustainability is a continuous journey requiring accountability, collaboration, and improvement. Through employee engagement, regulatory compliance, responsible service delivery, and effective management practices, we aim to create lasting value for all stakeholders.

I sincerely appreciate the dedication of our employees and the continued trust of our customers and partners in supporting our sustainability journey.

**Managing Director**

**Emcore Electromechanical Contracting L.L.C**

# ABOUT US

Emcore delivers engineering excellence through integrated energy and electrical solutions tailored for a sustainable and efficient future. As a DEWA-approved contractor in Dubai, we provide reliable, compliant, and high-quality electrical contracting services for commercial, industrial, and infrastructure projects. Our commitment to quality, safety, and innovation drives every stage of our work from engineering design and planning to project execution and delivery. With a highly skilled and agile workforce, we ensure efficient project management, regulatory compliance, and exceptional results. Partner with Emcore for trusted DEWA-compliant electrical solutions, energy engineering expertise, and dependable project delivery across the UAE

| 15+ | 2000+ | 15+ | 300+ |
|---|---|---|---|
| Years | Projects Completed | High Rise Buildings | Employees |

For over 15 years, Emcore has executed more than 2,000 projects across the UAE — from residential towers and malls to airports and industrial plants.



# Introduction to Sustainability Report

EMCORE is committed to integrating sustainability into its business operations and long-term growth strategy. Based in the United Arab Emirates (UAE), the company specializes in the Design, Supply, Installation, Testing, Commissioning & Maintenance of HVAC, Refrigeration, and MEP Systems. Recognizing the importance of responsible business practices, EMCORE incorporates Environmental, Social, and Governance (ESG) principles into its operational framework.

This Sustainability Report highlights the company's initiatives, commitments, and performance in addressing environmental responsibilities, social well-being, and corporate governance. It reflects our efforts to promote energy efficiency, responsible resource utilization, waste management, employee health and safety, ethical conduct, and stakeholder engagement.

Through continuous improvement, regulatory compliance, and responsible service delivery, EMCORE aims to minimize environmental impacts, strengthen workplace practices, and maintain transparency and accountability. This report demonstrates our ongoing commitment to creating sustainable value for our stakeholders while supporting responsible business development and contributing to a more sustainable future.



# Statement of Use (GRI 1-5)

This report is prepared in accordance with GRI standards for the reporting Period 01st January 2025 to 31st December 2025



# ISO CERTIFICATES




The ISO 9001:2015 certification demonstrates that Emcore Electromechanical Contracting L.L.C. maintains an effective Quality Management System. The certification covers the design, supply, installation, testing, commissioning, and maintenance of HVAC, refrigeration, and MEP systems, reflecting the organization's commitment to service quality, customer satisfaction, operational consistency, and continual improvement.




The ISO 45001:2018 certification demonstrates Emcore Electromechanical Contracting L.L.C.'s commitment to maintaining a safe and healthy workplace. It covers the design, supply, installation, testing, commissioning, and maintenance of HVAC, refrigeration, and MEP systems, emphasizing hazard identification, risk reduction, accident prevention, employee protection, regulatory compliance, and continual improvement in occupational health and safety performance.




The ISO 14001:2015 certification demonstrates Emcore Electromechanical Contracting L.L.C.'s commitment to environmental responsibility through an established Environmental Management System. It covers the design, supply, installation, testing, commissioning, and maintenance of HVAC, refrigeration, and MEP systems, supporting environmental compliance, pollution prevention, resource efficiency, waste management, and continual improvement in environmental performance.

# SUSTAINABLE DEVELOPMENT GOAL



# VISION

To become a world-class integrated engineering expert, providing innovative and sustainable solutions to life by harnessing advanced engineering and cutting-edge technology.




# MISSION

To deliver integrated engineering solutions that are innovative, sustainable, and tailored to meet the evolving needs of our clients. We achieve this by leveraging advanced engineering practices, cutting edge technology, and a dedicated, skilled workforce, all while upholding the highest standards of quality, safety, and integrity.



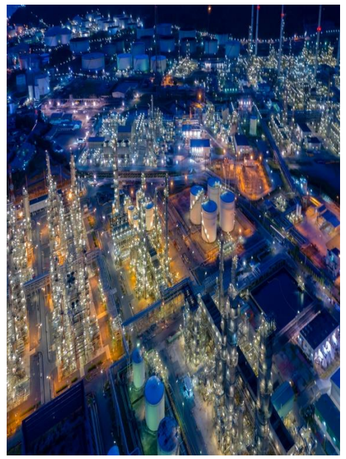
# OUR CORE VALUES

The Force of Our Principles, The Robustness of Our Connections

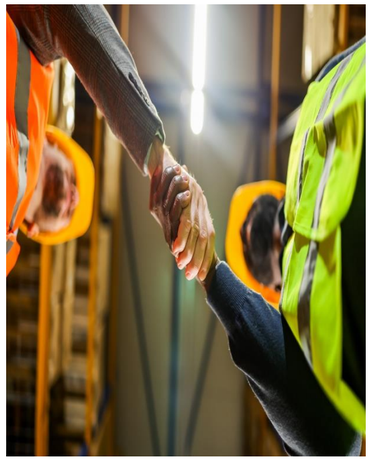
## 1. Excellence



## 2. Resourceful



## 3. Reliability



## 4. Transparency



## 5. Passionate



# OUR SERVICES

Emcore Electromechanical Contracting LLC is a leading MEP contracting company in the UAE, delivering turnkey MEP solutions across residential, commercial, industrial, hospitality, and healthcare sectors.

The company specializes in professional electrical system design, plumbing system installation, firefighting system installation, and ELV & BMS integration, ensuring seamless and energy-efficient building performance. With strong capabilities in advanced HVAC systems in Dubai, including district cooling plants, centralized chilled water systems, VRF system installation, and air handling unit (AHU) services, Emcore also excels in industrial refrigeration solutions such as ammonia-based refrigeration, glycol chiller plants, cold storage, and process cooling engineering.

- Turnkey MEP
- HVAC System
- Refrigeration Systems
- Retrofit & Refurbishments
- Hospitality Retrofits
- Fire Stop

Recognized as a DCD-approved and certified MEP contractor, Emcore offers expert fire alarm maintenance and fire stop services, ensuring full compliance with UAE safety standards.

# OUR CULTURE

At Emcore, culture is the foundation of everything we do. It shapes how we lead, collaborate, innovate, and grow together. We are committed to building a workplace that inspires excellence, supports people, and creates meaningful impact for our clients and communities.

## CORPORATE CULTURE

Our Corporate Culture reflects our identity, values, and commitment to excellence. We believe in conducting business with integrity, professionalism, and innovation while fostering long-term relationships with our clients, partners, and employees.

## HR CULTURE

Our HR Culture is centered around people development, employee wellbeing, and creating opportunities for growth. We value every individual and strive to provide a supportive, inclusive, and motivating environment where employees can thrive professionally and personally.

## WORK CULTURE

Our work culture encourages collaboration, accountability, creativity, and mutual respect. We believe in empowering employees to contribute ideas, take ownership of their work, and achieve success together as one team.

# OUR BENEFITS

## Courteous Work Culture

We maintain an encouraging environment built on mutual respect, ensuring skilled individuals are motivated to excel.

## Career Progression

Access structured competency-based appraisal systems and pathways mapped explicitly for long-term career growth.

## Advanced Softwares

Gain hands-on exposure to industry-standard tools including Revit, ANSYS, Primavera P6 and specialized ERPs.

## Leadership Development

We run dedicated training programs and internal succession planning frameworks to build our next generation of leaders.

## Large-Scale Exposure

Diversify your portfolio by working across major commercial, industrial, residential and hospitality projects in the UAE.

## Safety & Quality

Participate in continuous QHSE training to meet zero-compromise global standards and ISO-compliant workflows.

# OUR CLIENTELE

Partnering with world-class brands to build the infrastructure of tomorrow.
















































# ICONIC PROJECTS

Engineering the structures that define our cities and power our industries.











# Organizational Details: GRI 2-1

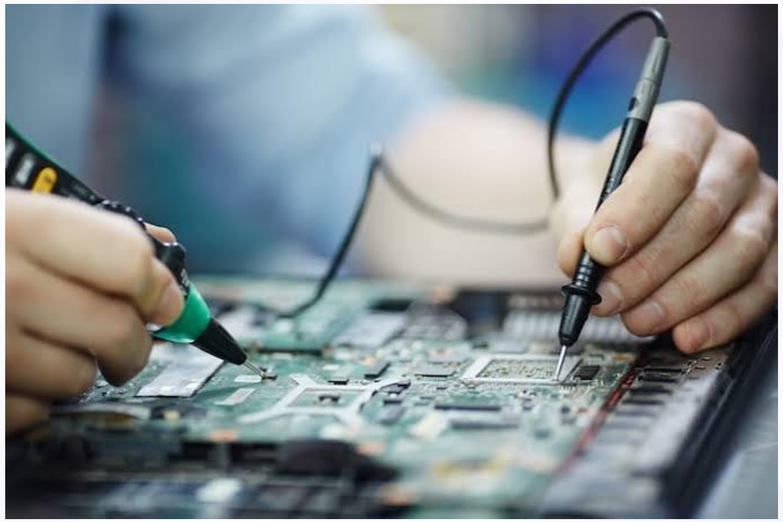
**Legal Name** : **Emcore Electromechanical Contracting L.L.C**

**Nature of ownership and legal form: LLC**

**Location of its headquarters** : P.O. Box: 28296, Naseeri Technical Compound
Warehouse Complex, 26th Street,
Al Quoz Industrial Area 4, Dubai,
United Arab Emirates.

**Countries of operation** : Dubai, UAE

**For the period** : 01st January 2025 to 31st December 2025



## Organizational Details (GRI 2-1)

EMCORE Electromechanical Contracting LLC is headquartered in Al Quoz Industrial Area 4, Dubai, UAE. The company provides design, supply, installation, testing, commissioning and maintenance of HVAC, refrigeration and MEP systems. Its operations include engineering, procurement, warehousing, transportation and project execution, supported by approximately 238 employees.

## Entities Included in Sustainability Reporting (GRI 2-2)

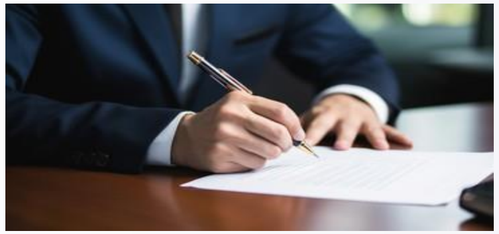
This sustainability report covers **EMCORE Electromechanical Contracting L.L.C.**, based in Dubai, United Arab Emirates. The reporting boundary includes the company's business activities relating to the design, supply, installation, testing, commissioning and maintenance of HVAC, refrigeration and MEP systems. No separate subsidiaries or affiliated entities have been identified within the reporting scope.

## Reporting Period, Frequency and Contact Point (GRI 2-3)

This sustainability report covers the financial year from **1 April 2025 to 31 March 2026**. EMCORE follows an annual reporting cycle, with relevant environmental data collected monthly or quarterly and consolidated annually. For questions or further information regarding the report, stakeholders may contact **hse@emcoreme.com** or call **+971 52 348 2819**.

## Restatements of Information (GRI 2-4)

No formal restatements of information from previous sustainability reporting periods have been identified in the available records. However, EMCORE has identified differences in the GHG reporting period and baseline year that require reconciliation. Any future corrections or recalculations will be documented, reviewed and approved by management before publication.



## External Assurance (GRI 2-5)

EMCORE's sustainability information and GHG emissions inventory have not been confirmed as externally assured by an independent third party. The available GHG report describes the emissions inventory as preliminary and recommends further validation of activity data, calculations and reporting boundaries.

## Governance Structure and Composition (GRI 2-9)

EMCORE follows a management-led governance structure supported by QHSE, Projects, Engineering, Sales, Procurement, Finance and HR & Administration departments. Management oversees organizational performance, regulatory compliance, ethical conduct and ESG implementation. Department heads coordinate operational responsibilities, monitor performance and communicate improvement requirements.

## Policy Commitments (GRI 2-23)

EMCORE is committed to responsible business conduct, ethical practices, human rights protection, environmental responsibility and employee welfare. The organization promotes fair recruitment, equal opportunities, workplace safety, responsible procurement and regulatory compliance. These commitments are communicated through internal procedures, employee awareness, supplier requirements and management oversight across its UAE operations.

## Approach to Stakeholder Engagement (GRI 2-29)

EMCORE engages employees, customers, suppliers, contractors, regulatory authorities and local communities through meetings, feedback, workplace discussions and business communications. Stakeholders are identified according to their involvement, influence and potential impact on operations. Feedback is reviewed by relevant departments, and appropriate improvements are considered to strengthen relationships and organizational performance.

## Process to Determine Material Topics (GRI 3-1)

EMCORE identifies material sustainability topics by reviewing operational activities, stakeholder expectations, environmental aspects, workforce requirements and business risks. The assessment considers energy consumption, emissions, waste, occupational safety, employee welfare, supplier practices, ethical conduct and regulatory compliance. Departmental inputs and stakeholder feedback support the identification of relevant sustainability priorities.

## List of Material Topics (GRI 3-2)

EMCORE's material topics include economic performance, responsible procurement, anti-corruption, energy efficiency, greenhouse gas emissions, water management, waste management, environmental compliance, employment, occupational health and safety, training, diversity, human rights, supplier responsibility, customer safety, information security and community engagement across its engineering and contracting operations.

## Management of Material Topics (Future Outlook) (GRI 3-3)

EMCORE manages material topics through departmental responsibilities, operational procedures, employee initiatives and performance monitoring. Environmental activities include energy conservation, waste segregation and material reuse. Social initiatives cover safety, training and employee welfare. Governance measures address ethical conduct, information protection and customer feedback. Management reviews implementation and improvement opportunities.

### MOST MATERIAL ENVIRONMENTAL TOPICS

1. Energy Efficiency of HVAC Systems
2. Refrigerant Management
3. Greenhouse Gas Emissions
4. Waste Management
5. Hazardous Chemical Management
6. Water and Cooling-System Management
7. Sustainable Equipment and Material Selection
8. Air Quality and Emission Control
9. Environmental Compliance
10. Environmental Performance of Projects

### MOST MATERIAL SOCIAL TOPICS

1. Occupational Health and Safety
2. Employee Competency and Technical Training
3. Worker Welfare and Working Conditions
4. Fair Wages and Benefits
5. Contractor and Subcontractor Safety
6. Customer Health and Safety
7. Labour and Human Rights
8. Employee Grievance Management
9. Diversity and Equal Opportunity
10. Employee Engagement and Retention

### MOST MATERIAL GOVERNANCE TOPICS

1. Anti-Corruption and Bribery
2. Business Ethics and Integrity
3. Regulatory and Legal Compliance
4. Risk Management
5. Responsible Procurement and Supplier Management
6. Quality and Project Governance
7. Information Security and Data Protection
8. Whistleblower Management
9. Corporate Accountability
10. ESG Performance and Compliance Monitoring


GOVERNANCE

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

EMCORE generates economic value through project contracts, equipment supply, engineering services and maintenance agreements. Generated value supports employee payments, supplier purchases, subcontractor services, operating expenses and business development. Financial information covering revenue, operating costs, wages, taxes and retained economic value should be obtained from verified annual accounts.

## Climate-Related Risks (GRI 201-2)

EMCORE recognizes that climate change may affect cooling requirements, equipment performance, project schedules and operating costs. Opportunities include energy-efficient HVAC systems, refrigerant management, improved controls and equipment optimization. The company identifies fleet efficiency, freight optimization and supplier coordination as improvement priorities. Financial implications require further assessment and quantification.

## Defined Benefit Plan Obligations and Coverage (GRI 201-3)

EMCORE administers applicable employee benefits according to UAE labour requirements and contractual employment arrangements. HR & Administration maintains employee records and coordinates benefit administration with Finance. Eligible employees receive applicable end-of-service benefits and other contractual entitlements. Total obligations, employee coverage and financial provisions should be confirmed through payroll and accounting records.

## Financial Assistance Received from Government (GRI 201-4)

EMCORE complies with applicable government requirements relating to business operations, licensing and regulatory approvals in the UAE. Government permissions and routine administrative services are not classified automatically as financial assistance. Details of grants, subsidies, tax relief or other financial support received require confirmation from the Finance Department.

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

EMCORE establishes entry-level remuneration according to job responsibilities, qualifications, experience and applicable UAE employment requirements. HR & Administration maintains recruitment and salary information to support fair compensation practices. Entry-level wages should be compared with applicable legal benchmarks, with ratios calculated separately by gender using verified payroll records.

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

EMCORE recruits senior management personnel based on qualifications, leadership experience, technical knowledge and organizational requirements. Recruitment considers candidates from relevant labour markets to ensure suitable management capabilities. HR & Administration maintains recruitment information. The proportion of senior managers hired from local communities requires verification through recruitment-origin records.

## Infrastructure Investments and Supported Services (GRI 203-1)

EMCORE supports infrastructure development through HVAC, refrigeration and MEP design, equipment supply, installation, testing and commissioning. Its services contribute to functional commercial, industrial and infrastructure facilities. Procurement, subcontracting and maintenance activities also support associated service providers. Specific infrastructure investment amounts require confirmation from project and financial records.



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

EMCORE's engineering and maintenance activities support infrastructure reliability, customer productivity and technical service development. Procurement expenditure creates opportunities for equipment suppliers, subcontractors and logistics providers. Employee recruitment and professional development strengthen workforce capabilities. Energy-efficient system installations may also support improved customer operating performance and equipment reliability.

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

EMCORE encourages procurement from UAE-based suppliers where materials and services meet technical, quality and commercial requirements. Supplier selection considers product suitability, delivery performance and contractual compliance. Procurement records should distinguish local supplier expenditure from total procurement expenditure to calculate the percentage of spending directed towards local suppliers.

## Operations Assessed for Corruption Risks (GRI 205-1)

EMCORE recognizes potential corruption risks in procurement, supplier selection, subcontracting, project contracting and financial transactions. Management promotes responsible decision-making through departmental accountability and financial controls. Relevant functions should conduct documented corruption risk assessments, identify vulnerable activities and establish mitigation measures. Verified assessment coverage requires confirmation from internal risk assessment records.

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

EMCORE promotes ethical awareness through management communication and employee engagement. Personnel involved in procurement, finance, sales and project management should understand bribery prevention, conflicts of interest, fraud prevention and responsible business conduct. The organization should maintain training attendance, employee coverage and supplier communication records to measure implementation.

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

EMCORE expects employees, suppliers and contractors to maintain professional integrity and comply with applicable ethical requirements. Suspected misconduct should be reported through appropriate management channels, investigated confidentially and addressed through corrective measures. Confirmed incidents and disciplinary actions should be documented. Verified corruption incident statistics have not been supplied.

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

EMCORE aims to maintain fair business relationships during tendering, procurement, contract negotiation and project execution. The organization promotes transparent pricing and responsible commercial decisions. Management should monitor applicable competition requirements and investigate concerns. Verified information concerning legal actions related to anti-competitive behaviour requires confirmation from legal records.




## Approach to Tax(GRI 207-1)

EMCORE is committed to managing its tax responsibilities in accordance with applicable tax laws and regulatory requirements in the United Arab Emirates. The company’s Finance function supports the maintenance of accurate financial records, review of tax-related obligations and timely completion of applicable tax filings and payments. Tax matters are addressed through responsible financial management and management oversight.

# ENVIRONMENT



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

EMCORE uses electrical cables, copper pipes, steel supports, ducting, insulation, plumbing components, refrigerants, equipment parts and packaging materials. These materials support HVAC, refrigeration and MEP installation and maintenance activities. Procurement and Stores monitor purchasing, inventory and distribution. Annual material quantities should be consolidated from purchase invoices and project records.

## Recycled Input Materials Used (GRI 301-2)

EMCORE encourages responsible resource utilization through material reuse, recycling and consideration of recycled-content products. Suitable materials are evaluated according to quality, technical specifications, safety and customer requirements. Material reuse initiatives help reduce fresh material consumption. Verified quantities and percentages of recycled input materials require confirmation through procurement and inventory records.

## Reclaimed Products and Packaging (GRI 301-3)

EMCORE promotes packaging reuse, material recovery and responsible handling of equipment removed during maintenance activities. Suitable cartons, containers and packaging materials are evaluated for reuse or recycling. Package planning initiatives help minimize unnecessary packaging. Quantitative information on reclaimed products and recovered packaging requires consolidation through warehouse and waste management records.

## Energy Consumption Within the Organization (GRI 302-1)

EMCORE consumes electricity across offices and operational facilities and fuel through company vehicles and equipment. Its 2025 GHG inventory records electricity consumption of 55,975.80 kWh, diesel consumption of 25,146.58 litres and petrol consumption of 107,169.70 litres. Energy conservation initiatives include LED lighting, equipment maintenance and efficient operational practices.



## Energy Consumption Outside the Organization (GRI 302-2)

EMCORE's value-chain energy consumption arises from purchased equipment manufacturing, supplier transportation, subcontractor activities, employee commuting, business travel and customer deliveries. Energy is also consumed during the operation of installed HVAC systems. The company recognizes these indirect activities and aims to improve energy data collection through supplier and transportation information.

## Energy Consumption Outside the Organization (GRI 302-3)

EMCORE monitors energy performance to understand resource efficiency across its offices, warehouses and project activities. Electricity and fuel consumption provide important operational indicators. The organization should establish a consistent intensity measure using revenue, project activity or facility area. Verified energy intensity data is not currently available in the supplied records.

## Reduction of Energy Consumption (GRI 302-4)

EMCORE promotes energy conservation through LED lighting procurement, lux measurements, preventive maintenance and efficient HVAC equipment selection. Route planning also supports reduced unnecessary fuel consumption. These initiatives encourage responsible energy use across operations. Actual energy savings should be calculated against a verified baseline using comparable electricity and fuel consumption records.

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

EMCORE considers energy efficiency when designing, selecting, installing and maintaining HVAC and refrigeration systems. Opportunities include efficient equipment, improved controls, variable-frequency drives, suitable insulation and preventive maintenance. These measures support customer system performance. Verified reductions in customer energy requirements require project-specific electricity consumption measurements and documented comparisons.

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

EMCORE uses water for domestic activities, cleaning, housekeeping and selected operational requirements. Its activities may also involve indirect water consumption through purchased equipment and material manufacturing. The company encourages responsible water use and prevention of leakage. Water sources, operational risks and consumption quantities should be documented through facility records.

## Water Discharge Management(GRI 303-2)

EMCORE aims to manage wastewater through appropriate drainage, collection and authorized disposal arrangements. Domestic wastewater and facility cleaning activities are considered within operational environmental management. Relevant discharge requirements and monitoring parameters should be followed. The company should maintain wastewater treatment information, discharge locations and supporting environmental monitoring records.

## Water Withdrawal (GRI 303-3)

EMCORE obtains water for office, warehouse and operational requirements through applicable authorized supply arrangements. Water withdrawal should be monitored using facility meter readings, utility invoices and other supporting records. The company should identify water sources and assess water-stress exposure where relevant. Verified annual withdrawal quantities require confirmation.

## Water Discharge by Destination (GRI 303-4)

EMCORE manages wastewater generated through domestic activities, facility cleaning and operational support. Discharge arrangements should comply with applicable requirements and use appropriate municipal or authorized treatment facilities. The organization should maintain discharge quantities, treatment information, destinations and monitoring results. Verified discharge data has not been supplied.

## Water Consumption (GRI 303-5)

EMCORE promotes responsible water consumption through employee awareness, housekeeping and leakage prevention. Regular inspections of taps, plumbing connections and sanitary facilities help identify unnecessary water loss. Water consumption should be calculated using consistent withdrawal and discharge information. Verified annual consumption quantities require confirmation from facility water records.

## Operational Sites Owned, Leased, Managed in or Adjacent to Protected Areas and Areas of High Biodiversity Value(GRI 304-1)

EMCORE operates from Al Quoz Industrial Area 4, Dubai, and undertakes projects at customer locations across the UAE. Its activities primarily involve engineering and equipment installation. The organization should screen operational and project locations against protected-area information. Biodiversity-sensitive site locations have not been confirmed in the supplied records.

## Significant Impacts of Activities, Products and Services on Biodiversity (GRI 304-2)

EMCORE's activities may create indirect environmental interactions through transportation, material procurement, waste generation and project-site work. The organization promotes responsible material handling, chemical safety, environmental monitoring and compliance with project requirements. No verified significant biodiversity impacts have been identified in the supplied documents.

## Habitats Protected or Restored (GRI 304-3)

EMCORE promotes environmental responsibility through material reuse, recycling, waste diversion and environmental monitoring initiatives. These activities support resource conservation but do not independently establish habitat restoration. Specific biodiversity conservation partnerships, restored areas or habitat protection projects require documented confirmation before reporting.

## IUCN Red List Species and National Conservation List Species with Habitats in Areas Affected by Operations (GRI 304-4)

EMCORE recognizes the importance of protecting threatened and protected species during project execution. Environmental assessments should consider sensitive habitats and relevant conservation requirements when projects occur near protected areas. The supplied documents contain no verified information concerning affected IUCN Red List species or nationally protected species.

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

EMCORE's direct emissions arise mainly from diesel and petrol combustion in company-controlled vehicles and equipment. Its 2025 GHG inventory reports Scope 1 emissions of 286.399 $tCO_2e$. Refrigerant leakage is also recognized as a relevant source, although refrigerant-specific emissions remain unquantified

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

EMCORE's Scope 2 emissions arise from purchased electricity consumed at controlled facilities. The reported electricity consumption is 55,975.80 kWh, producing 21.456 $tCO_2e$ using the stated emission factor. Energy efficiency, LED lighting and equipment maintenance support responsible electricity management.

## Other Indirect (Scope 3) GHG Emissions (GRI 305-2)

EMCORE's estimated Scope 3 GHG emissions for the reporting period 1st January 2025 to 31st December 2025 were 1,276.693 $tCO_2e$, comprising 706.417 $tCO_2e$ from upstream activities and 570.276 $tCO_2e$ from downstream transportation and distribution. The inventory covers selected value-chain categories based on available activity data and estimation assumptions. Other applicable Scope 3 categories have not yet been quantified.




## (Upstream): Other Indirect GHG Emissions Purchased Goods and Services (GRI 305-2)

EMCORE's upstream emissions arise from purchased equipment, capital goods and supplier transportation. The reported upstream Scope 3 emissions are 706.417 $tCO_2e$. Upstream transportation contributes 670.913 $tCO_2e$, while capital goods contribute 11.436 $tCO_2e$. Supplier coordination and freight optimization are identified as improvement priorities.

## (Downstream): Other Indirect GHG Emissions Distribution and Product Delivery (GRI 305-2)

EMCORE's downstream emissions arise mainly from transportation of finished components and equipment to customers and project locations. The 2025 inventory reports **570.276 $tCO_2e$** from downstream transportation. Route planning, coordinated deliveries and improved logistics scheduling are identified as opportunities for better transportation management.

## GHG Emissions Intensity(GRI 305-4)

EMCORE's reported GHG inventory totals approximately 1,584.548 $tCO_2e$, with 238 employees. This corresponds to approximately 6.658 $tCO_2e$ per employee. The organization plans to improve intensity monitoring through project-based indicators, consistent reporting boundaries and validated operational information.

## Reduction of GHG Emissions (GRI 305-5)

EMCORE identifies refrigerant management, fleet efficiency, energy conservation, supplier engagement and transportation optimization as emissions improvement priorities. Environmental initiatives include LED lighting, route planning, preventive maintenance, material reuse and recycling. Verified year-on-year emission reductions are not available because comparable historical inventory data has not been established.

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

EMCORE undertakes HVAC and refrigeration activities involving refrigerant handling and maintenance. The company recognizes the importance of preventing leakage, maintaining refrigerant records and ensuring responsible recovery and storage. Refrigerant-specific quantities and ozone-depleting substance emissions require further monitoring and verification.

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

EMCORE's vehicles and fuel-consuming equipment may generate nitrogen oxides, sulfur oxides, particulate matter and other combustion-related emissions. The company promotes equipment maintenance, efficient transportation and environmental monitoring. Air testing reports support compliance monitoring. Verified pollutant quantities are not available in the supplied inventory.

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

EMCORE generates general, paper, plastic, electronic, battery, packaging and maintenance-related waste through office, warehouse and project activities. Improper handling may create pollution and resource loss. The company promotes segregation, reuse, recycling, recovery and responsible disposal through environmental management initiatives.

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

EMCORE manages waste through segregation, appropriate storage, material reuse, recycling and authorized disposal arrangements. Environmental initiatives include hazardous waste disposal documentation, material reuse records, package planning and recycling reports. Employees are encouraged to follow responsible waste-handling practices and support resource conservation across operations.

## Waste Generated (GRI 306-3)

EMCORE may generate hazardous waste through HVAC, refrigeration and MEP maintenance activities, including used batteries, electronic components, chemical containers and contaminated materials. The company promotes identification, segregation, labelling, safe storage and authorized disposal. Material Safety Data Sheets support chemical safety. Complete hazardous waste quantities require verification.

## Waste Diverted from Disposal (GRI 306-4)

EMCORE promotes waste diversion through material reuse, recycling, recovery and packaging optimization. Its environmental initiatives include material reuse records, recycling and recovery reports and waste diversion reports. These activities encourage responsible resource utilization. Verified diverted quantities and actual diversion percentages require supporting waste management records.

## Waste Directed to Disposal (GRI 306-5)

EMCORE directs non-recoverable waste to appropriate disposal arrangements according to applicable requirements. Waste streams are identified, segregated and stored before collection or disposal. Hazardous waste requires suitable handling and authorized treatment. Disposal quantities, destinations and supporting collection documentation should be maintained for accurate reporting.






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

EMCORE promotes compliance with applicable UAE environmental requirements relating to waste, chemical handling, refrigerants, air emissions, water and noise monitoring. QHSE coordinates environmental monitoring and operational controls. Air, water and noise testing reports support compliance activities. Verified environmental fines or non-compliance incidents require confirmation.

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

EMCORE encourages responsible supplier selection by considering environmental compliance, product quality, energy efficiency, chemical safety and packaging practices. Procurement personnel evaluate suppliers according to technical and commercial requirements. Environmental criteria should be incorporated into supplier screening records, with quantitative coverage established through verified procurement information.

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

EMCORE recognizes potential supply-chain impacts associated with material manufacturing, transportation, packaging, chemicals and waste management. Suppliers are encouraged to follow environmental requirements and responsible practices. Identified concerns should be communicated, investigated and addressed through corrective actions. Verified supplier impact assessments require further documentation.

# SOCIAL



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

EMCORE recruits engineering, technical, administrative, procurement and project personnel according to organizational requirements. Recruitment considers qualifications, experience and technical competencies. Age and identity verification support responsible hiring. The organization maintains employee records to monitor recruitment and workforce changes. Verified hiring and turnover figures require HR confirmation.

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

EMCORE provides employment-related benefits according to applicable UAE labour requirements, contractual arrangements and employee eligibility. Benefits may include applicable leave, paid holidays, medical coverage and end-of-service entitlements. HR & Administration coordinates employee welfare and maintains relevant records. A verified comparison across employment categories requires confirmation.

## Parental Leave Data (GRI 401-3)

EMCORE recognizes employees' family responsibilities and administers applicable parental leave according to UAE labour requirements and employment arrangements. HR & Administration coordinates applications, approvals and leave records. Employee eligibility, parental leave utilization, return-to-work rates and retention after return should be monitored for quantitative reporting.

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

EMCORE communicates significant operational changes through management, department heads and HR & Administration. Employees are informed about relevant changes affecting responsibilities, work arrangements and project activities. Notice periods follow applicable legal requirements and employment contracts. Communication and employee notification records support transparent workplace relations.

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

EMCORE coordinates occupational health and safety through QHSE, management and project supervision. Safety initiatives include PPE monitoring, toolbox meetings, accident investigation, incident reporting and workplace inspections. These arrangements address electrical, mechanical, lifting, height and maintenance-related hazards across HVAC and MEP operations

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

EMCORE identifies workplace hazards associated with electrical work, equipment handling, working at height, lifting and refrigeration maintenance. QHSE and supervisors coordinate risk assessments and inspections. Accident investigations identify causes and corrective actions. Employees are encouraged to report unsafe conditions, near misses and workplace incidents.

## Occupational Health Services (GRI 403-3)

EMCORE recognizes the importance of occupational health protection for engineering and project personnel. Workplace controls address noise, heat, dust, ergonomic strain and chemical exposure. Employees are encouraged to report health concerns through QHSE and HR channels. Applicable medical support and health assessment records should be maintained.

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

EMCORE encourages worker participation through toolbox meetings, safety discussions, workplace inspections and incident reporting. Employees communicate hazards and improvement suggestions to supervisors and QHSE personnel. Accident investigation findings and corrective measures are shared with relevant teams to strengthen awareness and encourage safer working practices.

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

EMCORE promotes workplace safety awareness through toolbox meetings, task-related instruction and employee guidance. Training topics include electrical safety, PPE, working at height, manual handling, equipment operation and incident reporting. Supervisors and QHSE personnel communicate relevant safety requirements to employees across project activities.

## Promotion of Worker Health (GRI 403-6)

EMCORE promotes employee well-being through workplace safety measures, employee communication and stress assessment surveys. These initiatives help identify workload pressures and workplace concerns. The organization encourages appropriate PPE, safe working practices and employee feedback to support physical health, psychological well-being and healthy working conditions.

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

EMCORE communicates safety expectations to suppliers, subcontractors and service providers involved in project execution. Purchase orders, site requirements and contractor coordination support responsible working practices. QHSE and project supervisors monitor workplace conditions, PPE compliance and potential hazards to prevent safety-related impacts.

## Workers Covered by OH&S Management System (GRI 403-8)

EMCORE coordinates safety arrangements through management, QHSE and project supervision. Employees and relevant contractors are expected to follow workplace safety requirements. PPE monitoring, toolbox meetings, inspections and incident reporting support implementation. The reported workforce is 238 employees; verified system coverage percentages require confirmation.

## Work-Related Injuries (GRI 403-9)

EMCORE monitors workplace injury risks associated with electrical installations, equipment handling, working at height and project-site activities. Accident investigation, incident reporting, PPE monitoring and toolbox meetings support injury prevention. In 2025, EMCORE recorded 0 work-related accidents and 0 lost workdays due to work-related injuries, fatalities and ill health, reflecting its focus on workplace safety and preventive measures.

## Work-Related Ill Health (GRI 403-10)

EMCORE considers occupational health risks arising from noise, dust, heat, chemicals, refrigerants and ergonomic demands. Workplace inspections, PPE, employee awareness and stress assessments support preventive measures. In 2025, the company recorded 0 lost workdays due to work-related injuries, fatalities and ill health, while work-related accidents also stood at **0**. Separate data on diagnosed occupational ill-health cases should be maintained for accurate GRI 403-10 reporting.

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

EMCORE supports employee development through technical instruction, safety awareness, mentorship, job shadowing and workplace learning. Training covers engineering, HVAC, refrigeration, MEP operations, environmental responsibilities and occupational safety. In 2025, employees received an average of 28 training hours per employee, compared with 15 hours in 2023, reflecting the company's continued focus on employee skills and professional development.

## Programs for Upgrading Employee Skills (GRI 404-2)

EMCORE implements mentorship and job shadowing initiatives to strengthen employee capabilities. Experienced engineers, supervisors and project managers guide personnel through technical activities and operational responsibilities. Toolbox meetings and workplace instruction support continuous learning, practical knowledge sharing, technical competency and professional development across departments.

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

EMCORE encourages performance evaluation and career development through management feedback and departmental supervision. Reviews consider job responsibilities, technical competence, work quality and professional development needs. Mentorship and job shadowing complement employee development. HR & Administration should maintain appraisal records to calculate employee review coverage.

## Diversity of Governance Bodies and Employees (GRI 405-1)

EMCORE promotes equal opportunities and fair treatment across management, engineering, technical and administrative functions. Recruitment and career development consider qualifications, experience and professional capabilities. The company encourages respectful workplace relationships and diversity. Employee and governance diversity should be monitored through gender, age and employee-category records

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

EMCORE promotes fair remuneration based on job responsibilities, qualifications, experience and technical competencies. The organization aims to maintain consistent compensation practices for comparable roles. HR & Administration and Finance maintain payroll information. Gender-based salary and remuneration ratios should be calculated using verified employee compensation records.

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

EMCORE promotes a respectful workplace without discrimination, harassment or unfair treatment. Equal opportunities are encouraged in recruitment, employment, remuneration and career development. Employees may raise concerns through management or HR channels. Reported incidents should be investigated confidentially and addressed through appropriate corrective or disciplinary measures.

## Operations at Risk of Using Child Labor (GRI 408-1)

EMCORE prevents child labour through responsible recruitment and age verification. HR & Administration checks valid identification documents before confirming employment. The organization expects suppliers and subcontractors to comply with applicable labour requirements. Supplier screening and employee documentation support monitoring and prevention of child labour risks.

## Operations at Risk of Forced Labor(GRI 409-1)

EMCORE promotes voluntary employment and does not support forced, bonded or compulsory labour. Recruitment and employment arrangements are expected to follow UAE labour requirements. The company communicates responsible employment expectations to suppliers and subcontractors and encourages monitoring of worker treatment and employment conditions.

## Operations Subject to Human Rights Reviews (GRI 412-1)

EMCORE promotes human rights through fair recruitment, age verification, equal opportunities, employee welfare and workplace safety. Human rights considerations apply across offices, warehouses and project locations. The organization should periodically assess discrimination, child labour, forced labour and working-condition risks through documented reviews.

## Human Rights Training (GRI 412-2)

EMCORE promotes awareness of fair employment, employee rights, non-discrimination, child labour prevention and workplace safety. Employee discussions, toolbox meetings and internal communication support responsible workplace practices. HR & Administration should maintain human rights training attendance, employee participation and programme coverage records.

## Agreements Including Human Rights Clauses (GRI 412-3)

EMCORE encourages responsible employment practices throughout its supplier and contractor relationships. Purchase orders establish contractual and operational expectations. The organization should incorporate relevant provisions covering child labour prevention, forced labour prevention, non-discrimination and worker safety into applicable agreements and maintain supporting contractual records.

## Community Engagement and Development Programs (GRI 413-1)

EMCORE recognizes the importance of positive community relationships through responsible project execution, employment opportunities and stakeholder communication. Its engineering activities support commercial and industrial infrastructure. The organization encourages local business participation and responsible operations. Community engagement activities and beneficiary information should be documented for performance monitoring.

## Operations with Significant Community Impacts (GRI 413-2)

EMCORE's project activities may create temporary noise, traffic, dust and waste-related concerns around project locations. The organization promotes route planning, housekeeping, environmental monitoring and compliance with project requirements. Community concerns should be recorded, assessed and addressed through appropriate operational controls and corrective actions.

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

EMCORE encourages suppliers to follow responsible labour practices, occupational safety requirements and applicable employment regulations. Supplier evaluations may consider worker welfare, age verification, non-discrimination and ethical conduct. Procurement personnel should maintain social screening records and calculate the proportion of new suppliers assessed during the reporting period

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

EMCORE recognizes potential supply-chain risks involving unsafe working conditions, discrimination, child labour and forced labour. Suppliers are encouraged to comply with employment requirements and responsible business practices. Identified concerns should be communicated, investigated and addressed through corrective action and supplier performance reviews.

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

EMCORE considers customer safety during HVAC, refrigeration and MEP design, installation, testing, commissioning and maintenance. Engineering reviews, equipment inspections and commissioning checks support system reliability. The organization aims to ensure that installed systems meet applicable technical, contractual and safety requirements.

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

EMCORE monitors service quality, technical performance and customer safety through project inspections, commissioning activities and customer feedback. Identified concerns are reviewed by relevant departments, and corrective measures are implemented where necessary. Verified safety-related non-compliance incidents, fines and sanctions require confirmation through company records

## Substantiated Complaints Regarding Breaches of Customer Privacy and Losses of Customer Data (GRI 418-1)

EMCORE maintains backup arrangements to protect business information, project documentation, financial records and employee data. Access controls and secure storage support information protection and business continuity. The company reviews customer feedback and information-related concerns. Verified privacy complaints and data breach incidents require confirmation.

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

EMCORE promotes compliance with UAE employment, labour, occupational health and safety and business regulations. Management, QHSE, HR & Administration and Finance coordinate relevant responsibilities. Employee documentation, workplace inspections and operational controls support compliance. Verified fines, monetary sanctions and non-monetary sanctions require confirmation.



# Sustainability Performance Data

01st January 2025 to 31st December 2025

| S.No | Topic | Commitment | KPI | Unit | Measure |
|---|---|---|---|---|---|
| 1 | Hazardous Waste Management | Reduce hazardous waste generation. | Total weight of hazardous waste generated | MT | 1.5 |
| 2 | Non-Hazardous Waste Management | Reduce non-hazardous waste generation. | Total weight of non-hazardous waste generated | kg | 9,575.00 |
| 3 | Waste Recovery and Recycling | Promote waste recovery and recycling. | Total weight of waste recovered | kg | 2,872.50 |
| 4 | Employee Health & Safety | Maintain a safe working environment. | Total employee working hours | Hours | 9 |
| 5 | Employee Health & Safety | Prevent work-related injuries and illnesses. | Number of days lost due to work-related injuries | Days | 0 |
| 6 | Employee Health & Safety | Prevent workplace accidents. | Number of work-related accidents | Nos. | 0 |
| 7 | Working Conditions | Promote fair employee compensation. | Highest-paid individual compensation to median employee compensation ratio | Ratio | 5.38:1 |
| 8 | Career Management & Training | Improve employee knowledge and skills. | Average training hours per employee | Hours | 17.25 |
| 9 | Equal Opportunity and Gender Diversity | Promote women's participation. | Percentage of women employed in the organization | % | 10.504 |
| 10 | Gender Diversity and Equal Opportunity | Improve women's representation in top management. | Percentage of women at top management level | % | 5 |
| 11 | Board Diversity | Promote gender representation on the board. | Percentage of women within the organization's board | % | 2 |
| 12 | Equal Pay and Gender Equality | Maintain fair remuneration practices. | Average unadjusted gender pay gap | % | 0 |
| 13 | Diversity and Inclusion | Promote workforce diversity. | Percentage of employees from minority or vulnerable groups | % | 0.05882 |
| 14 | Diversity and Inclusion in Leadership | Promote diversity in leadership. | Percentage of minority or vulnerable groups at top management level | % | 0.1 |

# Sustainability Performance Data

01st January 2025 to 31st December 2025

| | | | | | |
|---|---|---|---|---|---|
| **15** | Workplace Equality and Respect | Prevent discrimination and harassment. | Number of identified discrimination or harassment incidents | Nos. | 0 |
| **16** | Employee Health and Safety | Ensure employee OHS coverage. | Percentage of employees covered by OHS management system | % | 100 |
| **17** | Workplace Conditions | Ensure formal employment procedures. | Percentage of employees covered by formal employment procedures | % | 100 |
| **18** | Social Dialogue | Encourage employee consultation. | Percentage of employees covered by social dialogue mechanisms | % | 15 |
| **19** | Career Management and Skills Development | Strengthen employee skills through training. | Average training hours per employee per year | Hours/Employee | 17.25 |
| **20** | Child Labor, Forced Labor and Human Trafficking | Prohibit child labour and forced labour. | Number of identified cases | Nos. | 0 |
| **21** | Discrimination and Harassment | Maintain a respectful workplace. | Number of substantiated discrimination and harassment incidents | Nos. | 0 |
| **22** | External Stakeholder Human Rights | Protect human rights across the supply chain. | Number of identified external stakeholder human rights violations | Nos. | 0 |
| **23** | Energy Consumption and GHG Emissions | Improve energy efficiency. | Total energy consumption | kWh | 55,975.80 |
| **24** | Water Management | Promote responsible water consumption. | Total water consumption | Litres | 39,09,150 |
| **25** | Biodiversity | Support biodiversity conservation. | Number of biodiversity conservation initiatives implemented | Nos. | 4 |
| **26** | Air Pollution | Reduce air pollutant emissions. | Total quantity of air pollutants emitted | kg | 158.625 |

# Sustainability Performance Data

01st January 2025 to 31st December 2025

| | | | | | |
|---|---|---|---|---|---|
| **27** | Materials, Chemicals and Waste | Promote efficient material and waste management. | Total quantity of materials, chemicals and waste consumed or generated | kg | 9,576.5 |
| **28** | Product Use | Reduce refrigerant consumption. | Total quantity of refrigerants consumed or topped up | kg | 1,105.35 |
| **29** | Product End-of-Life | Promote equipment reuse and recycling. | Total weight of end-of-life equipment collected for recovery | kg | 816.35 |
| **30** | Customer Health and Safety | Protect customer health and safety. | Number of substantiated customer health and safety incidents | Nos. | 0 |
| **31** | Environmental Services and Advocacy | Promote environmental awareness initiatives. | Number of environmental initiatives conducted | Nos. | 11 |
| **32** | Scope 1 GHG Emissions | Monitor direct GHG emissions. | Total gross Scope 1 GHG emissions | $tCO_2e$ | 286.40 |
| **33** | Scope 2 Location-Based Emissions | Monitor location-based indirect emissions. | Total gross location-based Scope 2 GHG emissions | $tCO_2e$ | 21.46 |
| **34** | Scope 2 Market-Based Emissions | Monitor market-based indirect emissions. | Total gross market-based Scope 2 GHG emissions | $tCO_2e$ | 21.46 |
| **35** | Scope 3 GHG Emissions | Monitor value-chain emissions. | Total gross Scope 3 GHG emissions | $tCO_2e$ | 1,276.69 |
| **36** | Scope 3 Downstream Emissions | Monitor downstream emissions. | Total gross Scope 3 downstream GHG emissions | $tCO_2e$ | 570.28 |
| **37** | Scope 3 Upstream Emissions | Monitor upstream emissions. | Total gross Scope 3 upstream GHG emissions | $tCO_2e$ | 706.42 |
| **38** | Energy Management | Improve operational energy efficiency. | Total energy consumption | kWh | 55,975.80 |
| **39** | Renewable Energy | Monitor renewable energy adoption. | Total renewable energy consumption | kWh | 0.00 |
| **40** | Business Ethics | Strengthen ethical business awareness. | Percentage of employees trained on business ethics | % | 100 |

# Sustainability Performance Data

01st January 2025 to 31st December 2025

| | | | | | |
|---|---|---|---|---|---|
| **41** | Whistleblower Mechanism | Encourage confidential reporting. | Number of reports received through whistleblower procedure | Nos. | 0 |
| **42** | Anti-Corruption | Prevent corruption incidents. | Number of confirmed corruption incidents | Nos. | 0 |
| **43** | Information Security | Strengthen information security. | Number of confirmed information security incidents | Nos. | 0 |
| **44** | Supplier Compliance | Ensure supplier code compliance. | Percentage of targeted suppliers who signed the Supplier Code of Conduct | % | 100.00 |
| **45** | Supplier Contract Compliance | Integrate ESG requirements into supplier contracts. | Percentage of targeted suppliers with relevant contractual clauses | % | 100.00 |
| **46** | Supplier Assessment Coverage | Assess supplier sustainability performance. | Percentage of targeted suppliers covered by sustainability assessments | % | 100.00 |
| **47** | Supplier On-Site Audit Coverage | Conduct supplier sustainability audits. | Percentage of targeted suppliers covered by sustainability on-site audits | % | 100.00 |
| **48** | Sustainable Procurement | Train buyers on sustainable procurement. | Percentage of buyers trained on sustainable procurement | % | 100 |
| **49** | Supplier Improvement Engagement | Promote supplier corrective actions and capacity building. | Percentage of assessed suppliers engaged in improvement activities | % | 100 |
| **50** | Conflict of Interest | Improve employee awareness and policy compliance. | Number of confirmed conflict-of-interest cases | Nos. | 3 |
| **51** | Fraud Prevention | Improve incident reporting and corrective actions. | Number of confirmed fraud cases | Nos. | 0 |
| **52** | Anti-Money Laundering | Strengthen financial monitoring and compliance. | Number of confirmed money laundering cases | Nos. | 0 |

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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 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)** | : BMQR Certifications Pvt Ltd, |
| **Name** | : S. Elango |
| **Designation** | : Associate Certified Sustainability Assurance Practitioner |
| **Certificate No** | : AA1000 (ACSAP) C.N: A09122401 |
| **Signature** | :  |