SUSTAINABLE
SQUARE

SUSTAINABILITY REPORT 2024

A YEAR OF BOLD ESG LEADERSHIP

Amplifying a Legacy of Responsible Business Growth, Innovative Solutions and High-Impact Partnerships

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ABOUT THIS REPORT

SCOPE
This is Sustainable Square's seventh sustainability report, focusing on our Environmental, Social, and Governance (ESG) performance for the year 2024. The report covers our operations in the UAE and across the GCC region.

COMPARABLE DATA
Our 2024 data is compared with our 2023 data, the baseline year established during the last report for our sustainability commitments, including our Net Zero pledge. For previous years' ESG data, please refer to our past reports.

REPORT METHODOLOGY
This report has been prepared with reference to the GRI Standards. The report refers to other sustainability guidelines, including the United Nations Sustainable Development Goals (SDGs) and the principles of the United Nations Global Compact (UNGC).

TECHNOLOGY USED
This report was seamlessly developed using SQUARELY, our AI-powered reporting tool. From monthly and yearly quantitative data to qualitative narratives, every piece of information was collected, organised, and structured within SQUARELY. Leveraging its advanced auto-drafting capabilities, the platform generated the initial narrative drafts, ensuring a data-driven, efficient, and cohesive sustainability report.

RESTATEMENT OF INFORMATION
We have recalculated our 2024 scope emissions based on the availability of more accurate emission factors.

ASSURANCE
While we do not seek external assurance for our sustainability reports, in 2024 we continued capitalising on our ESG reporting tool, SQUARELY that has in-built functions of traceability and data quality control The relevant department heads were actively involved in the revision and approval of the report to ensure accuracy and reliability.

CONTACT POINT
For more information on our sustainability performance and initiatives, please contact us at: info@sustainablesquare.com

2024 At a Glance

ESG Partner of the 2024 MEIRA Annual Conference held in Abu Dhabi

Launched our Net Zero Commitment Report

33 Impact driven outreach activities

Ranked Platinum ESG and Sustainability Consultancy in the ME in 2024 by ConsultancyME

3rd Edition of State of ESG in GCC Report

11 Different Nationalities

67% Growth in Revenue

12 Sectors Covered

92.9% Customer Satisfaction Score

13,500+ (22%) LinkedIn Followers

92.9% Net promoter score (NPS)

4,800+ LinkedIn newsletter subscribers

MESSAGE FROM OUR CEO

2024: A YEAR OF GROWTH, IMPACT, AND LEADERSHIP

As I reflect on the year 2024, I am filled with pride and gratitude for the exceptional achievements we accomplished together at Sustainable Square. It was a transformative year where we embraced growth, innovation, and leadership, all while remaining true to our mission of inspiring responsible business practices.

We achieved a remarkable increase in revenue, reaching 67% growth—a clear testament to the rising demand for ESG advisory services in the Middle East, and the quality and relevance of our solutions.

Our thought leadership efforts remained critical to our mission. We participated in over 35 industry events, conferences, and webinars, deploying our team of experts to share knowledge at these forums. Through educational initiatives targeting students and young professionals at AIESEC, Zayed University in Abu Dhabi, and the American University of Sharjah, we continued to promote sustainability knowledge and awareness.

Notably, we also strengthened strategic partnerships, collaborating with influential networks such as Middle East Investor Relations Association (MEIRA), Arab Federation of Capital Markets (AFCM), Middle East ESG Reporting Summit, The Climate Pledge, GCC BDI and capital markets across the region, further solidifying our reputation as a trusted leader in ESG advisory.

Innovation remained at the heart of our work. Our tech team made significant strides in the development of SQUARELY, our ESG reporting software, supporting early adopters and preparing for broader market expansion in 2025.

Our commitment to providing relevant data in the Middle East was demonstrated through the release of key publications, including the 'State of ESG in the GCC' report, which highlighted regional sustainability trends and challenges. Additionally, we published our own Sustainability Report for the sixth consecutive year, setting an example of accountability in sustainability reporting.

Recognition from our peers and the industry further affirmed our impact. We earned Platinum rankings for Sustainability, ESG, and Non-Profit consulting in the Consultancy Middle East 2024 Rankings and secured Gold rankings in Banking, Energy, Financial, and Oil & Gas sectors.

We also launched a net zero target for 2030, aligning with the SBTi Corporate Net-Zero Standard and committing to a 60% emission reduction by 2026. By signing The Climate Pledge, we reinforced our leadership in global climate action.

These achievements would not have been possible without the unwavering dedication of our team, the trust of our clients, and the support of our partners. In 2025, we intend to remain committed to creating a legacy of leadership, driving innovation, and empowering businesses to thrive responsibly.

Thank you for being part of this journey. Together, we will continue to promote responsible business practices in the Middle East and make a lasting impact.

Monaem Ben Lellahom
Partner - Group CEO
Sustainable Square

ABOUT SUSTAINABLE SQUARE

CORPORATE FOUNDATION

Sustainable Square stands as a distinguished consulting firm headquartered in the United Arab Emirates. We offer a comprehensive range of consulting services that empower clients to enhance their sustainability performance. We guide businesses in streamlining their sustainability practices, building their capacity on ESG, developing ESG reports, implementing effective climate change mitigation strategies, and aligning their investments with responsible principles. We support organisations to maximise their economic, environmental and social impact. As a trusted partner, we navigate the intricate landscape of ESG, helping clients enhance their transparency, responsibility, and inclusivity. We achieve this by combining our in-depth expertise with innovative technologies.

LEGAL FRAMEWORK AND OPERATIONAL PRESENCE

Our organisation's framework is built to optimise service delivery and maintain operational excellence across different jurisdictional areas. Within the UAE's dynamic business environment, Sustainable Square operates through multiple legal entities, each serving specific strategic purposes. The organisation comprises Sustainable Square Consultancy and Think Tank alongside Sustainable Square Advisory LLC, both established under UAE jurisdiction. Complementing these entities, Sustainable Square Limited operates within the Ajman Free Zone, enhancing our ability to serve diverse market segments.

AFFILIATIONS

At Sustainable Square, we are proud of our numerous achievements. These successes underscore our unwavering commitment to fostering sustainable practices within organisations and are an endorsement of our legacy of impactful solutions and sustainability leadership.

- Licensed provider for Assurance Services (AA1000AS)
- Service provider signatory to the UN Principles for Responsible Investing (UN PRI)
- Member of UN Race to Zero
- Signatory to UAE Climate-Responsible Companies Pledge
- Member of the SME Climate Hub
- Signatory to The Climate Pledge
- Participant in the IFRS Sustainability Consultant Network Programme
- ESG Partner of the 2024 MEIRA Annual Investor Relations Conference held in Abu Dhabi

OUR PURPOSE

Our purpose is to drive systemic change through effective solutions for our ecosystems.

OUR VALUES

PROACTIVE
We are passionate about what we do and pre-emptively assess situations and circumstances to develop future proof solutions.

GENUINE
We are driven by genuine purpose, and this is reflected in the way we conduct ourselves and our work.

RELIABLE
We foster an environment of competent talent and comprehensive processes to deliver mutual success.

RESOURCEFUL
We are unconventional and dynamic, allowing us to adapt to various situations by leveraging our people, technologies, network and expertise.

OUR CORPORATE STRATEGY

Sustainable Square's strategy remained a cornerstone of our organisation's success, guiding our actions and initiatives in 2024. Building on our 2023 achievements, we continued to prioritise our four strategic pillars: People Driven, Client Centric, Operational Excellence, and Community Focused. These pillars serve as the foundation for our efforts to create shared value for all our stakeholders.

In 2024, we prioritised implementing initiatives and streamlining processes to support our corporate strategy and enhance positive impacts across the value chain. This approach allowed us to leverage our existing strengths and expertise, while also driving strategic growth and innovation. The senior leadership played a crucial role in guiding and monitoring the progress, ensuring alignment and accountability across all initiatives.

Through regular check-in meetings and active involvement in key discussions, they provided valuable insights and expertise, enabling informed decision-making and strategic refinement. By staying true to our core strategy, we are well-positioned to continue delivering value to our stakeholders.

CORPORATE STRATEGY PILLARS

People Driven: To attract, manage and retain employees to be the preferred workplace where talent feel confident and secure at an individual and professional level

Client Centric: To create shared value for all our partners where they receive a unique and customised experience through innovative solutions, optimised processes and tailored offerings

Operational Excellence: To ensure financial stability and organisational transparency by driving strategic initiatives, capitalising on growth opportunities and leveraging existing processes and experiences

Community Focused: To create generational impact using our time and expertise to empower others to develop sustainable solutions and pathways for a resilient and inclusive society.

CORPORATE STRATEGY HIGHLIGHTS

STAKEHOLDER ENGAGEMENT:

Conducted one-on-one meetings and team-wide discussions to ensure insights were contextually relevant and data-driven.

EFFECTIVE MONITORING:

Established comprehensive tracking mechanisms using Excel sheets and surveys to measure satisfaction rates and milestone achievement.

LEADERSHIP INVOLVEMENT:

Prioritised leadership expertise in decision-making processes and innovative solution development.

FINANCIAL SUSTAINABILITY

Sustainable Square maintains a robust financial position that underlies its commitment to sustainable business practices and long-term value creation. In 2024, we achieved a 67% growth, reflecting our strong financial performance and strategic expansion. This section presents our financial results for the 2024 reporting period, demonstrating our continued focus on sustainable growth and operational excellence.

FINANCIAL HIGHLIGHTS 2024

Revenue and Profitability

Our financial reporting cycle follows a calendar year, from January 1 to December 31, aligning seamlessly with our sustainability reporting period. This integrated approach provides stakeholders with a comprehensive view of our financial and sustainability performance, ensuring transparency and coherence across all operations.

In 2024, Sustainable Square demonstrated steady financial management and a sustainable business model. Our revenues showed substantial growth, supported by strategic investments in our team and leadership. Despite our increased operational and team expansion, we maintained a positive net profit before tax, underscoring our commitment to balancing financial stability with long-term growth in the consulting sector.

FINANCIAL MANAGEMENT APPROACH

Our financial performance demonstrates our commitment to maintaining a balanced approach between:

- **Sustainable growth**
- **Operational efficiency**
- **Value creation for stakeholders**

As we continue to operate in the dynamic consulting industry, Sustainable Square remains focused on maintaining financial stability while investing in sustainable growth opportunities.

Our financial strategy continues to support our broader sustainability objectives and long-term business resilience.

We have actively monitored the latest updates in corporate tax regulations and the circulars issued by the Federal Tax Authority. Additionally, we have aligned our records and financials to ensure compliance with the new tax requirements.

MARKETING AND COMMUNICATIONS

In 2024, we made remarkable strides in marketing and communications, further cementing Sustainable Square's reputation as a trusted leader in ESG advisory across the GCC and beyond. Through strategic partnerships, thought leadership, and a people-first approach, we amplified our brand presence, addressed the evolving needs of our diverse audiences, and advanced our mission to inspire responsible business practices.

STRENGTHENING BRAND POSITIONING

We consistently demonstrated our leadership and legacy in ESG and sustainability advisory. Our core messaging emphasised our trusted reputation, endorsements from leading associations and regulators, our world-class team of experts and our commitment to innovation through tech-driven solutions.

DRIVING THOUGHT LEADERSHIP

We leveraged on our expertise to address critical ESG trends and challenges. Our efforts included hosting impactful webinars and workshops on IFRS S1 and S2, net zero strategy planning, the business case for ESG in the Middle East, our ESG reporting software SQUARELY, sustainable finance trends in the Middle East, and the GRI Sector Program. Our experts further cemented our influence by participating in high-impact discussions at regional conferences and industry forums.

DEEPENING STAKEHOLDER ENGAGEMENT

We forged strong partnerships and played the key role of an ESG advisory partner to regional networks such as the Arab Federation of Capital Markets (AFCM), Middle East Investor Relations Association (MEIRA), GCC Board of Directors Institute (BDI) and Sustainability Action Society at Capital Club Dubai.

We tailored our communications to meet the specific needs of our diverse audience segments, including listed companies, large enterprises, sustainability professionals, and investor relations experts. Through engaging social media posts, we celebrated client achievements, milestones and collaborations.

SHOWCASING A PEOPLE-FIRST BRAND

We ensured that Sustainable Square's identity remained authentic and relatable, resonating with professional audiences. We created engaging and impactful storytelling that highlighted our culture and values. Employee of the Month recognition posts and posts celebrating team milestones fostered engagement both internally and externally. Additionally, activities such as the clothes recycling drive and national celebrations showcased our collaborative and fun working environment.

2024 ACHIEVEMENTS

Our 2024 marketing efforts delivered outstanding results, surpassing many of the previous year's metrics:

SOCIAL MEDIA GROWTH

FOLLOWERS
13,500+

ENGAGEMENT
7,000+

IMPRESSIONS
270,000

CONTENT CREATION:
Published 17 blog posts and 8 press releases

NEWSLETTER GROWTH:
LinkedIn newsletter subscribers: 4,800+

EVENT PARTICIPATION:
Participated in 35 conferences and events

2024 EVENTS LIST

DATE	EVENT	LOCATION
Jan 10th	**Capital Club Dubai COP 28 Reflections panel**	Dubai, UAE
Jan 25th	**GRI Report Services Webinar**	Online
Jan 28th	**General Assembly Middle East**	Online
Feb 2nd	**MIT Business Case for ESG and Climate Action Workshop**	Dubai
Feb 5th	**Zamil Group Leadership Development Centre Workshop**	Al Khobar, KSA
Feb 20th (pro bono)	**American University of Sharjah Workshop**	Sharjah, UAE
Feb 26th	**The Zubair Corporation Workshop on the Business Case for ESG and Sustainability**	Muscat, Oman
March 21st	**IFRS Webinar**	Online
April 22nd	**Sustainability Action Society Squarely Demo**	Dubai, UAE
April 29th / 30th	**Arab Federation of Capital Markets (AFCM) Annual Conference**	Doha, Qatar
May 23rd / 24th	**Tunisia ESG Forum**	Tunisia
May 17th, 24th, 31st (pro bono)	**SS/AIESEC Workshops**	Online
June 25th	**Global Compact Network UAE Roundtable**	Dubai, UAE
June 26th-29th	**Impact Now Fireside Chat, Panel by National Bank of Fujairah and LSEG**	Fujairah, UAE
July 1st	**Global Sustainability Forum**	Abu Dhabi, UAE
July 30th	**Progress Webinar on CDP & PCAF for Financed Emissions Disclosures**	Online
Sep 17th	**Workshop on "Positioning Companies for Sustainable Growth" at Muscat Stock Exchange (MSX)**	Muscat, Oman
Sep 18th (pro bono)	**Zayed University Future Business Leaders Competition Panel Discussion by FAB**	Abu Dhabi, UAE
Sep 20th	**ISSB/IFRS Event - SAS Capital Club of Dubai**	Dubai, UAE
Oct 1 (10am-11.45am)	**PRI/SS Webinar (TBC)**	Online
Oct 1st	**Conference by Alinma Bank on Sustainable Supply Chain in the Banking Sector**	Riyadh, KSA
Oct 2nd	**Jeddah MEIRA Chapter Meeting Presentation**	Jeddah, KSA
Oct 18th	**Webinar by Traction School of Governance and Business, our SQUARELY Reseller in Kenya**	Online
Oct 28th-29th	**Global CSR Forum**	Riyadh, KSA
Oct 31st	**Dubai MEIRA Chapter Meeting**	Dubai, UAE
Nov 5th	**AFCM/MEIRA Online Advanced Training Program**	Online
Nov 12th	**Amman Stock Exchange**	Amman, Jordan
Nov 26th	**African ESG Summit**	Tunisia
Nov 28th	**2nd Edition of the Middle East ESG Reporting Summit**	Dubai, UAE
Dec 11th-12th	**2024 MEIRA Annual Conference**	Abu Dhabi, UAE
Dec 11th	**Sustainable Square Workshop on ISSB reporting, Ratings and Regulations.**	Abu Dhabi, UAE
Dec 13th	**The Climate Pledge/SS Webinar**	Online
Dec 16th	**SS/AFCM Webinar**	Online

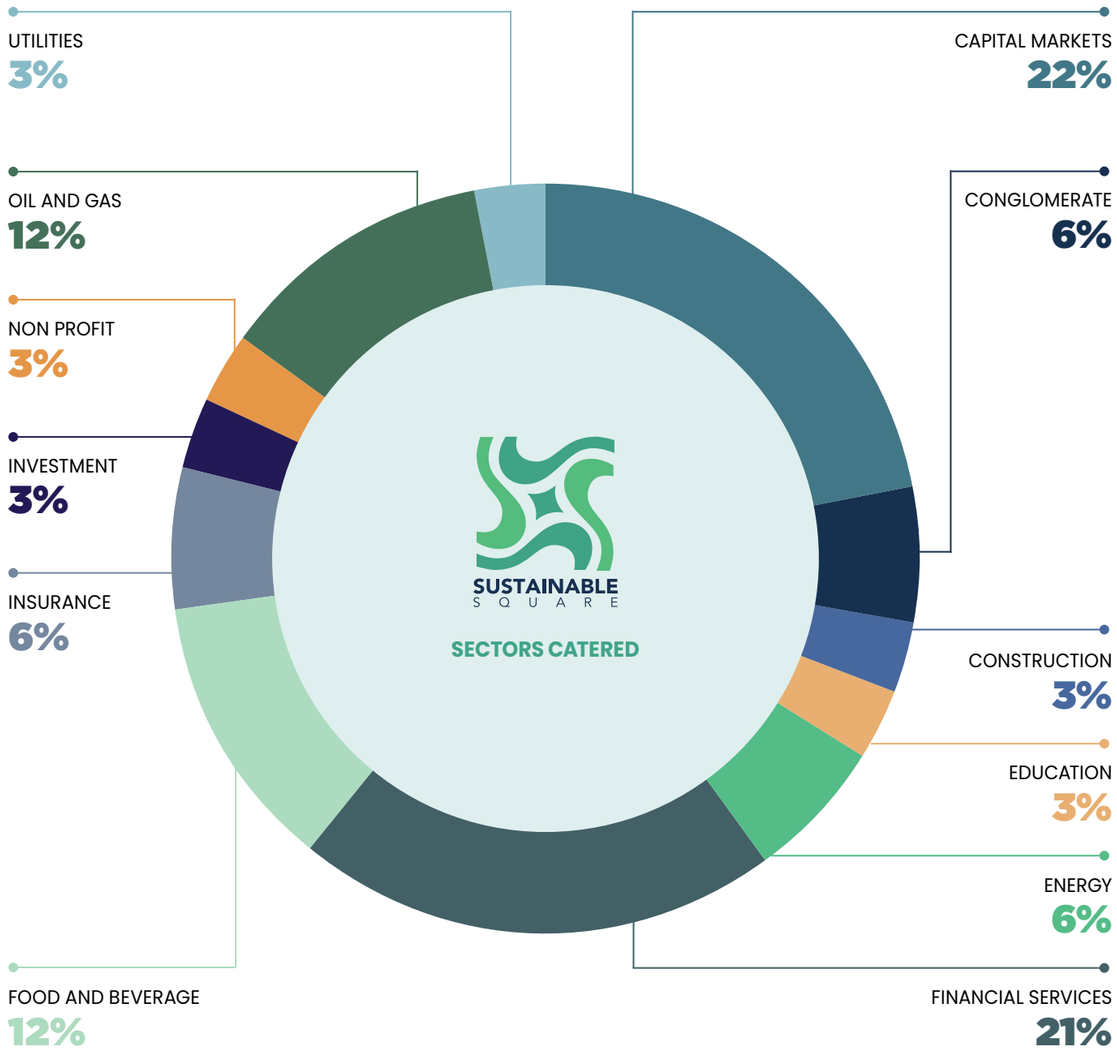
ENABLING CLIENT IMPACT

At Sustainable Square, we are committed to empowering our clients across diverse industries to achieve their sustainability goals. By combining regional expertise, tailored solutions, and cross-sector collaboration, we help organisations navigate complex sustainability challenges, unlock new opportunities, and transition to more sustainable business models. Through our comprehensive service portfolio and impactful partnerships, we continue to drive meaningful change and deliver measurable results for clients across the Middle East.

SECTORS OVERVIEW

Comprehensive Sector Coverage

Sustainable Square maintains a diverse portfolio spanning critical economic sectors across the Middle East. Our expertise extends across petrochemicals, conglomerates, food and beverages, financial institutions, insurance, and government entities. We also serve stock exchanges, such as Muscat Stock Exchange (MSX) and Dubai Financial Market (DFM), NGOs and foundations, media companies, educational institutions, and the energy sector, demonstrating our versatility in addressing sector-specific sustainability challenges.



The 2024 sectoral distribution shows increased diversification compared to 2023. Notable changes include a significant rise in representation for the Capital Markets (22% in 2024 from none in 2023) and Food and Beverages (12% in 2024 from 9% in 2023). While Financial Services maintained a strong presence, its share slightly decreased from 23% in 2023 to 21% in 2024. The Civic and Social sector, dominant in 2023 at 31%, was unrepresented in 2024. Similarly, Oil and Gas went from 17% in 2023 to 12% in 2024 but was accompanied by new additions like Insurance and Nonprofit sectors at 6% and 3%, respectively, reflecting broader sectoral engagement.

Regional Presence and Market Coverage

We have established a strong operational presence across key Middle Eastern markets, including United Arab Emirates, Kingdom of Saudi Arabia, Oman, Jordan, Bahrain, Kuwait

This strategic geographical positioning enables us to deliver localised expertise while maintaining a regional perspective on sustainability challenges and opportunities.

Cross-Sector Integration and Innovation

Our approach emphasises cross-pollination of sustainability best practices across sectors, allowing us to: Leverage industry-specific insights for innovative solutions, adapt global sustainability standards to regional contexts, foster knowledge sharing between diverse sectors, and develop customised approaches for unique industry challenges

As we continue to expand our sectoral expertise, we remain committed to: Strengthening our multi-sector service capabilities, enhancing our regional presence and impact, developing new solutions aligned with emerging sustainability trends, supporting our clients' transition to more sustainable business models

This comprehensive sector coverage, combined with our specialised service portfolio and regional presence, positions Sustainable Square as a leading sustainability partner across the Middle East, equipped to address the evolving sustainability challenges of diverse industries.

PRODUCTS AND SERVICES

Service Portfolio Overview

Sustainable Square stands as a leading sustainability consultancy firm in the Middle East, offering comprehensive solutions to organisations seeking to enhance their sustainability performance and reporting capabilities. Our service offerings span across multiple domains of expertise, strategically designed to meet the evolving needs of businesses in their sustainability journey.

Value Chain and Service Delivery

Our value chain is structured to deliver maximum impact and value to our clients through:

CORE SERVICES

ESG	IMPACT INVESTMENT	SUSTAINABILITY & CLIMATE CHANGE	SOCIAL IMPACT
ESG Strategies Implementation	Designing Impact Funds/Bonds and Transaction Advisory	Sustainability Strategy Integration	Human Rights Impact Assessments
ESG Benchmarking Analysis	Impact Portfolio Evaluation and Management	Sustainability Reporting and Assurance	Social Impact Monitoring, Evaluation and Measurement
ESG Disclosure and Reporting	Impact Investment Ecosystem Building	Sustainable Supply Chains and Procurement	Community Needs Assessments
ESG Policy Development aligned to UN PRI		SDGs Alignment and Strategies	Charity and Philanthropy Management
		Climate Change Risk Assessment	Social Economic Study
		GHG Inventory and Reporting	
		Net Zero and Decarbonisation	

Strategic Partnerships

We maintain strong collaborative relationships with key sustainability organisations and service providers:

- We have a partnership with GRI for report marking and verification
- We work with a network of specialised copywriting professionals
- We collaborate with expert designers
- We procure professional translation services

Service Delivery Process

Our integrated approach ensures seamless delivery of services from inception to completion:

- Initial client engagement and needs assessment
- Project planning and resource allocation
- Expert consultation and implementation
- Quality assurance and stakeholder review
- Final delivery with comprehensive support

CLIENT SATISFACTION

Our commitment to delivering exceptional value and service excellence is reflected in our outstanding customer satisfaction metrics for 2024, demonstrating our strong position as a trusted sustainability consulting partner.

Customer Satisfaction Score (CSS)

We achieved a remarkable 92.9% customer satisfaction score, reflecting our unwavering dedication to meeting and exceeding client expectations in sustainability consulting services.

Net Promoter Score (NPS)

Our exceptional 92.9% Net Promoter Score underscores our clients' willingness to recommend our services to industry peers, demonstrating their trust in our expertise and satisfaction with our service delivery.

These metrics collectively highlight our success in building strong client relationships and delivering high-quality sustainability consulting services. Our performance across all customer satisfaction indicators reinforces our position as a leading sustainability consultant in the UAE market.

MATERIALITY ASSESSMENT

At Sustainable Square, we recognise the critical role of identifying and addressing key priorities that align with our sustainability goals and stakeholder expectations. Continuing our materiality journey, we conducted a comprehensive materiality assessment in 2024 to further refine our focus on what matters most. This assessment reflects our ongoing commitment to transparency and responsible business conduct while supporting the evolution of our sustainability strategy.

IDENTIFICATION OF MATERIAL TOPICS

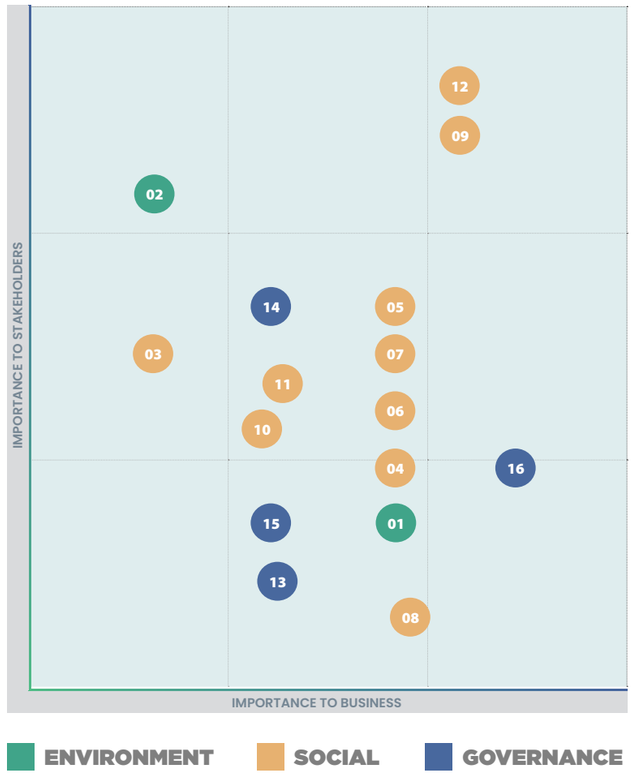
To ensure the accuracy and relevance of our findings, we employed a robust approach to identify the material topics most critical to our company and stakeholders. By leveraging internal expertise, consulting external resources, and adhering to industry best practices, we conducted extensive peer reviews, analysed industry trends, and examined reports and studies to stay aligned with the latest developments in sustainability. This methodology enabled us to anticipate emerging issues and ensure our efforts reflect current industry standards.

Engaging both internal and external stakeholders was key in this process. Their insights, gathered through interviews, surveys, and facilitated discussions, provided invaluable perspectives on the significance of various topics. This collaborative approach ensured a holistic understanding of the key issues impacting Sustainable Square and its stakeholders.

The material topics identified through this comprehensive assessment and stakeholder engagement process will guide our sustainability initiatives moving forward:

1.	ENVIRONMENT	Climate Change & Carbon Emissions	Supporting clients in addressing the impacts of climate change and reducing carbon emissions in business operations.
2.	ENVIRONMENT	Waste Management & Recycling	Implementing sustainable waste management practices, including recycling and waste reduction.
3.	SOCIAL	Privacy & Data Security	Protecting all private data and ensuring secure data practices.
4.	SOCIAL	Enabling Client Impact	Helping clients achieve their sustainability goals through consulting and sustainable business solutions.
5.	SOCIAL	Client Satisfaction	Measuring and improving client satisfaction with our services and products.
6.	SOCIAL	Employee Engagement	Encouraging employee engagement and providing opportunities for feedback and growth.
7.	SOCIAL	Learning & Development	Providing opportunities for employee skill development and career advancement.
8.	SOCIAL	Employment Practices	Ensuring fair labour practices, equal opportunities, and non-discrimination in hiring and promotion.
9.	SOCIAL	Health and Well-being	Promoting employee physical and mental health through wellness programs and a supportive work environment.
10.	SOCIAL	Workplace Culture	Fostering a positive, inclusive, and purpose-driven workplace culture that aligns with company values.
11.	SOCIAL	Diversity & Inclusion	Embracing diversity and promoting a culture of inclusion in the workplace, including race, gender, and backgrounds.
12.	SOCIAL	Community Contribution	Supporting the communities in which we operate through programmes, volunteering, and sustainability awareness campaigns.
13.	GOVERNANCE	Business Ethics	Ensuring ethical and responsible business practices, including transparency, accountability, and integrity.
14.	GOVERNANCE	Digitalisation & Innovation	Implementing digital and innovative solutions to increase efficiency.
15.	GOVERNANCE	Compliance with Laws & Regulations	Ensuring compliance with relevant laws and regulations in the countries where we operate.
16.	GOVERNANCE	Financial Sustainability	Ensuring financial viability to support long-term positive impact.

MATERIALITY MATRIX



Our materiality assessment provided a focused and comprehensive analysis by defining clear evaluation boundaries and prioritising areas where our operations have the greatest influence and impact. Building on last year's findings, we observed shifts in focus, with some topics evolving in importance and their placement on the materiality matrix reflecting these changes. By examining our entire value chain—spanning internal operations, supply chain, and client engagements—we addressed both local and global challenges, integrating environmental, social, and governance dimensions to ensure a holistic and meaningful approach.

STAKEHOLDER ENGAGEMENT

Engaging our stakeholders remains central to our sustainability approach, reflecting their critical role in shaping our strategy and initiatives. During the materiality assessment process, we prioritised open and transparent communication to actively seek their input and feedback.

We consulted a diverse range of stakeholders, including organisational leaders, employees, clients, suppliers, and partners, to ensure a comprehensive understanding of their perspectives. By fostering collaboration, we not only enhanced our insights but also strengthened trust and alignment with those who influence and are impacted by our sustainability journey.

SUSTAINABLE SQUARE PERSONNEL	**FREQUENCY OF ENGAGEMENT** **DAILY**	**ENGAGEMENT AVENUES** Daily engagement through meetings and project tasks, weekly wrap-up meetings, yearly evaluations
GOVERNANCE BOARD	**FREQUENCY OF ENGAGEMENT** **MONTHLY**	**ENGAGEMENT AVENUES** Bi-annual meetings with the Board of Advisors, quarterly reports & communication
CLIENTS	**FREQUENCY OF ENGAGEMENT** **DAILY**	**ENGAGEMENT AVENUES** Face-to-face meetings and engagements, conference calls, progress meetings, industry events, panels, and conferences
PARTNERS	**FREQUENCY OF ENGAGEMENT** **MONTHLY**	**ENGAGEMENT AVENUES** Collaborative projects, industry events
SUPPLIERS	**FREQUENCY OF ENGAGEMENT** **WEEKLY**	**ENGAGEMENT AVENUES** Weekly maintenance services, collaborative projects
SUSTAINABILITY PRACTITIONERS	**FREQUENCY OF ENGAGEMENT** **MONTHLY**	**ENGAGEMENT AVENUES** Industry events & panel discussions, annual conferences and summits, collaborative projects, online discussions

GOVERNANCE AND COMPLIANCE

STRATEGIC GOVERNANCE FRAMEWORK

At Sustainable Square, our governance framework embodies the principles of transparency, accountability, and sustainable business practices. Operating in the UAE's dynamic consulting sector, we have developed a streamlined yet comprehensive governance structure that ensures effective oversight while promoting organisational agility and responsible decision-making.

SHAREHOLDING STRUCTURE

Our shareholding structure is designed to support sustainable growth and long-term value creation. We maintain transparency in our ownership and governance practices, ensuring that relevant stakeholders are informed and engaged. The following is an outline of shareholding structure:

49%

MONAEM BEN LELLAHOM
Group Chief Executive Officer

51%

HANA ALAWI
Non-Executive

BUSINESS ETHICS
(GRI 3-3, 205-1, 205-2, 205-3)

Board Leadership and Strategic Direction

The Board of Directors (BOD) stands as our paramount governance body, wielding oversight responsibility across all strategic and operational dimensions. Their scope encompasses critical organisational aspects including strategic decision-making, financial reporting oversight, executive compensation governance, and the establishment of robust corporate governance practices.

Integrated Financial Governance

We have implemented an efficient financial governance model that aligns with our organisational scale and structure. Rather than maintaining a separate internal audit function, our Finance Department exercises comprehensive control, which entails systematic internal audits and rigorous financial monitoring. This approach ensures operational efficiency while maintaining strong financial controls and risk management.

External Assurance and Compliance

To reinforce our commitment to transparency and accountability, we engage external auditors annually. This independent review process provides objective assurance regarding our financial statements' integrity and validates our compliance with UAE regulatory requirements. This external oversight complements our internal controls and strengthens stakeholder confidence in our governance practices.

ETHICAL STANDARDS AND CORPORATE GOVERNANCE

Our commitment to exemplary ethical standards forms the foundation of Sustainable Square's governance framework. The comprehensive Employee Handbook serves as our primary instrument for establishing and maintaining the highest standards of professional conduct across our operations in the United Arab Emirates and beyond.

At the core of our ethical framework lies a robust set of guidelines that govern workplace conduct and professional interactions. These guidelines encompass detailed protocols for professional behaviour,

standardised dress codes, and comprehensive policies addressing potential conflicts of interest. Our commitment to confidentiality and the responsible use of company resources demonstrates our dedication to maintaining the highest levels of professional integrity.

The implementation of our ethical standards reflects our understanding that strong governance requires both clear guidelines and effective execution. We maintain a dynamic approach to policy management, regularly reviewing and updating our handbook to ensure continued alignment with evolving organisational values and legal requirements. This proactive stance enables us to adapt to changing business environments while maintaining our commitment to ethical excellence.

Our approach to ethical governance creates a framework that promotes transparency, accountability, and professional excellence. By establishing clear expectations and responsibilities, we foster an environment where employees understand their role in upholding our organisational values. This comprehensive approach has proven instrumental in building trust with our stakeholders and maintaining our reputation for integrity in the consulting industry.

Professional development and ethical awareness are integrated aspects of our governance structure. We emphasise continuous learning and adaptation, ensuring that our ethical standards remain relevant and effective in addressing contemporary challenges. Regular training sessions and open dialogue facilitate a deep understanding of our ethical principles among all employees.

COMPLIANCE WITH LAWS AND REGULATIONS (GRI 2-27, 3-3, 207-1)

Regulatory Compliance Management Approach

At Sustainable Square we maintain rigorous regulatory compliance standards throughout our consulting operations in the United Arab Emirates. Our approach combines proactive monitoring with strategic implementation, ensuring we meet and exceed regulatory requirements while delivering value to our stakeholders.

Our compliance framework is built on three key pillars:

- Regular policy review and updates aligned with current regulatory requirements
- Comprehensive adherence to UAE local, national, and international regulations
- Implementation of industry-leading compliance practices and standards

We employ a dynamic system for tracking and responding to regulatory changes, supported by active monitoring of regulatory developments, swift implementation of necessary operational adjustments, and regular compliance audits and assessments.

Building a culture of compliance remains central to our approach. We achieve this through ongoing employee training programmes, clear internal communication channels, and active engagement in compliance discussions at all organisational levels.

PRIVACY AND DATA SECURITY (GRI 3-3, 418-1)

Our Commitment to Digital Trust

At Sustainable Square, safeguarding data privacy and maintaining robust security measures forms the cornerstone of our digital governance framework. Our performance in 2024 demonstrates our unwavering dedication to protecting sensitive information while fostering client trust through comprehensive security protocols.

2024 Security Performance

We take pride in reporting zero security incidents throughout 2024, a testament to our rigorous security infrastructure and proactive risk management approach. This achievement validates our commitment to maintaining exceptional data protection standards in our UAE operations.

DIGITALISATION AND INNOVATION (GRI 3-3, 418-1)

In 2024, we elevated our security posture through the implementation of a comprehensive Data Protection and Privacy Policy for our SQUARELY platform. This framework encompasses:

Strategic Data Management

Our data handling approach follows strict minimisation principles, focusing exclusively on essential information collection through formal consent mechanisms and legally binding agreements. This ensures transparent and responsible data stewardship while maintaining operational efficiency.

Multi-layered Security Infrastructure

We employ industry-leading security measures, including AES encryption for stored data and SSL protocols for transmission security. Our role-based access control system ensures precise data accessibility management, strengthening our overall security architecture.

Comprehensive Compliance Framework

Our security measures align with international standards, including GDPR requirements. Regular security audits, penetration testing, and vulnerability assessments maintain our robust security posture while ensuring regulatory compliance.

Secure Cloud Infrastructure

SQUARELY operates on AWS infrastructure, implementing stringent data handling protocols that prohibit unauthorised third-party access and ensure data sovereignty.

COMMUNITY CONTRIBUTION AND ENGAGEMENT

IMPACT DRIVEN PARTNERSHIPS

Sustainable Square's approach in 2024 prioritised active involvement in building a more sustainable and informed community. By aligning with partner organisations and regional networks, we created platforms to foster knowledge-sharing, capacity-building, and environmental stewardship. Our pro-bono initiatives, including workshops with students and young professionals, demonstrate a commitment to empowering the next generation and fostering responsible business practices.

Additionally, through programmes like the recycling initiative with Kiswa, we bridged environmental responsibility and community engagement, contributing to measurable environmental impact. These partnerships and initiatives reflect our strategy to inspire sustainable change through collective action.

RECYCLING DRIVE WITH KISWA

The initiative centred around a comprehensive decluttering and recycling drive, where our employees actively participated in responsible waste management. Participants contributed clothes for recycling, with each contribution weighed and documented. To encourage participation, the program incorporated an incentive system through coupons and online discount codes.

Environmental Impact and Innovation

Kiswa, established in 2015, brings expertise in textile recycling and upcycling, working toward a vision of a sustainable ecosystem for used clothes. The partnership yielded quantifiable environmental benefits, documented through official certification of emissions avoidance, demonstrating our tangible contribution to environmental preservation.

Net Zero Integration

This recycling drive marks a milestone as our inaugural initiative aligned with our net zero strategy. The programme successfully:

- **Catalysed discussions on responsible consumption patterns**
- **Demonstrated measurable environmental impact**
- **Established a framework for future sustainability initiatives**
- **Connected community engagement with environmental responsibility**

DIVERSE AND ENGAGED WORKFORCE

WORKFORCE OVERVIEW AND STRUCTURE

At Sustainable Square, we maintain a dynamic workforce of 28 employees (25 full-time and 3 part-time) spread across 10 countries, demonstrating our commitment to global talent and diverse perspectives. Our organisational structure comprises of key departments: Advisory (21 employees) and Technology (6 employees), and Support (8 employees), led by our CEO who also serves as Head of Advisors and Head of Sales.

FULL-TIME EMPLOYEES (2024) **25**

	MALE	FEMALE
FULL-TIME EMPLOYEES **2023**	11	16
FULL-TIME EMPLOYEES **2024**	9	16

ADVISORY 2024	21	6	15
TECHNOLOGY 2024	4	2	2

DIVERSITY AND INCLUSION

Workforce diversity is an important aspect at Sustainable Square, and this is reflected in our multicultural team. We have employees from 11 different nationalities, creating a rich tapestry of perspectives and experiences:

- **8 employees**
  from **India**
- **7 employees**
  from **Tunisia**
- **2 employees**
  each from **Bahrain, France, USA, and Serbia**
- **1 employee**
  each from **Argentina, Kenya, Syria, Egypt, and Germany**

Gender Diversity

We pride ourselves on maintaining strong gender diversity, with women comprising 60% (17 employees) of our workforce (64% of our full-time employees).

In 2024, we conducted a comprehensive analysis of our compensation structure to assess the state of gender pay equity within our organisation. The analysis revealed a female-to-male remuneration ratio of 1.51, indicating that, on average, women in our organisation earn 51% more of what their male counterparts earn. We apply no difference between male and female salaries as per our policies, the difference being a reflection of the positions held by the employees.

WORKFORCE CULTURE

As we continue to grow, our focus remains on maintaining our strong diverse profile, enhancing employee engagement, and fostering an inclusive global workplace culture. We are committed to creating opportunities for professional growth while ensuring work-life balance and employee wellbeing remains at the forefront of our human capital strategy.

Benefits and Work Environment

We offer competitive benefits tailored to employee locations. UAE-based employees receive:

Health insurance

Telecom and internet package (for senior advisors and BD)

Two remote working days per week

All employees benefit from:

Unlimited leave policy

Flexible working arrangements

Inclusive engagement activities

Employee Growth and Retention	2023	2024
New Employee Hires	12	**8**

New Employee Hires By Age Group	2023	2024
18-24	0	**3**
25-34	6	**2**
35-44	3	**3**
45-54	3	**0**

FT Employee by years of service	2023	2024
0-2	16	**16**
2-6	8	**7**
6+	3	**2**

EMPLOYEE ENGAGEMENT AND SATISFACTION

Employees are the cornerstone of our organisation. Their dedication, talent, and well-being are essential to our success. We strive to create a supportive and rewarding work environment where every employee feels valued, respected, and empowered to reach their full potential.

We reimagined employee engagement as a cornerstone of our corporate culture, in 2024. With a diverse, global workforce spanning remote and onsite teams, we prioritised flexibility and inclusivity in our approach. Early in the year, we designed a comprehensive engagement calendar centred around five key themes:

- **Physical and Mental Wellbeing:**
  Activities promoting holistic health and resilience.
- **Celebrating Cultures:**
  Initiatives that honour and integrate diverse cultural identities.
- **Team Bonding and Gatherings:**
  Opportunities to foster collaboration and camaraderie.
- **Raising Awareness:**
  Sessions addressing critical global and community issues.
- **Volunteering:**
  Projects enabling employees to give back to society.

These themes served as pillars for our annual planning, ensuring activities met a variety of interests and priorities. By blending virtual and in-person formats, we successfully catered to the needs of our remote teams and Dubai office team, reinforcing a sense of belonging across the organisation.

January	**Team gathering and online bonding**	We started the year with a team gathering in Dubai, where we reflected on our goals and shared personal and fun facts about each other. This was followed by a virtual meeting where the whole team joined in and played a game of guessing the employee. We received great feedback on both activities
February	**Valentine's Day**	We celebrated Valentine's Day with customised envelopes and stickers for each employee, along with a "Happy Valentine's Day" card. We also ordered donuts for the Dubai team.
March	**Women's Day, Ramadan, and Birthdays**	We celebrated International Women's Day by starting a book club initiative for the women in the Dubai office. We also extended this initiative to our remote and global women colleagues. Additionally, we celebrated Iftar with a team outing and cake for the March birthdays.
April	**Financial literacy Month, with Sarwa**	We hosted a financial workshop with Sarwa to celebrate Financial Literacy Month.
May	**Summer Body Challenge and Mother's Day**	We kicked off the Summer Body Challenge and combined it with Mental Health Awareness Month to highlight the importance of physical activity for mental wellbeing. We also celebrated Mother's Day with an online team meeting where members each shared stories and photos of someone who they felt was a motherly figure to them. Everyone shared stories allowing us to all connect on a deeper and more real level.
June	**World International Yoga Day and Father's Day**	We celebrated World International Yoga Day with a 1.5-hour yoga and meditation session at Soul Side Wellness. We also celebrated Father's Day with an interactive online session where team members shared "two truths and a lie" about their father figures, and everyone joined in to guess which statement was the lie.
July	**Badminton and Friendship Day**	A few colleagues played badminton on a Friday afternoon to squeeze in some movement. They played for an hour at Danube Sports World (indoor).
September	**Games Night**	We had a team bonding evening with a game night and get-together at one of our colleagues' home.

We use two distinct methods to evaluate our employee engagement levels: an employee engagement satisfaction survey and a biannual employee satisfaction survey, each with a specific focus.

The employee engagement satisfaction survey measures enjoyment and participation in planned activities, while the biannual employee satisfaction survey provides a broader view of overall employee sentiment, assessing multiple factors such as roles, communication, work-life balance, and wellbeing.

In 2024, we achieved a 90% employee engagement satisfaction rate, indicating a high level of enjoyment and participation in planned activities.

Our biannual employee satisfaction survey revealed detailed ratings of 84% for roles and responsibilities, 74% for communication, 80% for work-life balance, and 84% for wellbeing.

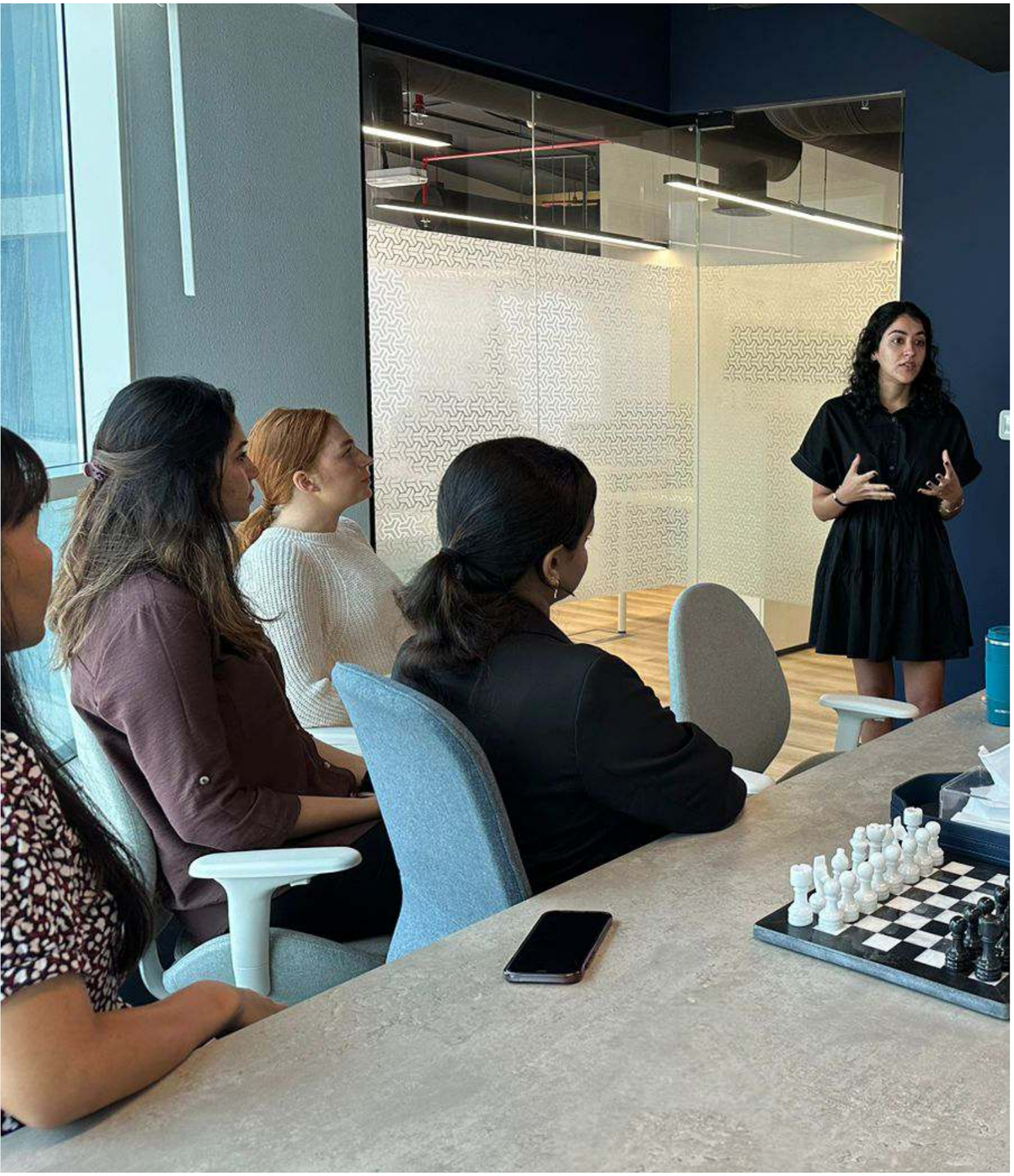
These results demonstrate our ongoing efforts to maintain a supportive and engaging workplace environment.

HEALTH AND SAFETY

At Sustainable Square, we are committed to fostering a safe, healthy, and supportive work environment for all employees and stakeholders. Our occupational health and safety policy aligns with UAE regulations and international standards such as ISO 45001:2018, ensuring continuous improvement in workplace safety.

In addition to providing comprehensive insurance coverage, we actively promote employee well-being through wellness programmes, mental health awareness initiatives, and fitness challenges.

Moving forward, we will further enhance our health and safety measures by expanding holistic well-being initiatives and strengthening engagement activities, reinforcing our commitment to a resilient and thriving workforce.



LEARNING AND DEVELOPMENT

PERFORMANCE MANAGEMENT AND CAREER DEVELOPMENT

At Sustainable Square, we maintain a robust performance management system that emphasises continuous feedback and development. In 2024, we achieved a significant milestone with 90% of our full-time employees participating in our auto-evaluation survey process and receiving feedback from their managers at least once during the year. The comprehensive evaluation cycle, initiated in 2024, is scheduled for completion in January 2025, demonstrating our commitment to structured career development.

SKILLS ENHANCEMENT AND LEADERSHIP DEVELOPMENT

Our approach to skills development in 2024 centred on three key pillars:

- **Internal Knowledge Transfer:** We fostered a culture of internal knowledge sharing, where team members actively conducted training sessions for their colleagues. This peer-to-peer learning approach has strengthened our collective expertise while promoting collaboration across teams.
- **Leadership Cultivation:** Senior team members took an active role in mentoring middle-level and junior employees, creating a supportive environment for professional growth. This initiative has helped build stronger leadership capabilities throughout the organisation while ensuring knowledge transfer across different experience levels.
- **Public Speaking and Presentation Skills:** To enhance our employees' professional capabilities, we actively encouraged team members to participate in external speaking engagements and events. This initiative has helped build confidence and presentation skills while positioning our team members as industry thought leaders.

TRAINING IMPLEMENTATION

While formal external training programmes were not conducted in 2024, we implemented a comprehensive internal training framework. This included:

- **Regular coaching sessions**
- **Skill-specific workshops**
- **Mentoring programmes**
- **Knowledge-sharing sessions**

As we continue to invest in our human capital, our focus remains on creating meaningful development opportunities for our employees. We are committed to expanding our training initiatives and maintaining our high standards for performance management and career development. Our future plans include strengthening evaluation processes and introducing more structured skill development programmes aligned with our organisational objectives and industry demands.

This strategic approach to training and education reinforces our commitment to building a skilled, adaptable, and forward-thinking workforce that drives sustainable value for our organisation and clients.

ENVIRONMENTAL STEWARDSHIP

CLIMATE CHANGE AND CARBON EMISSIONS

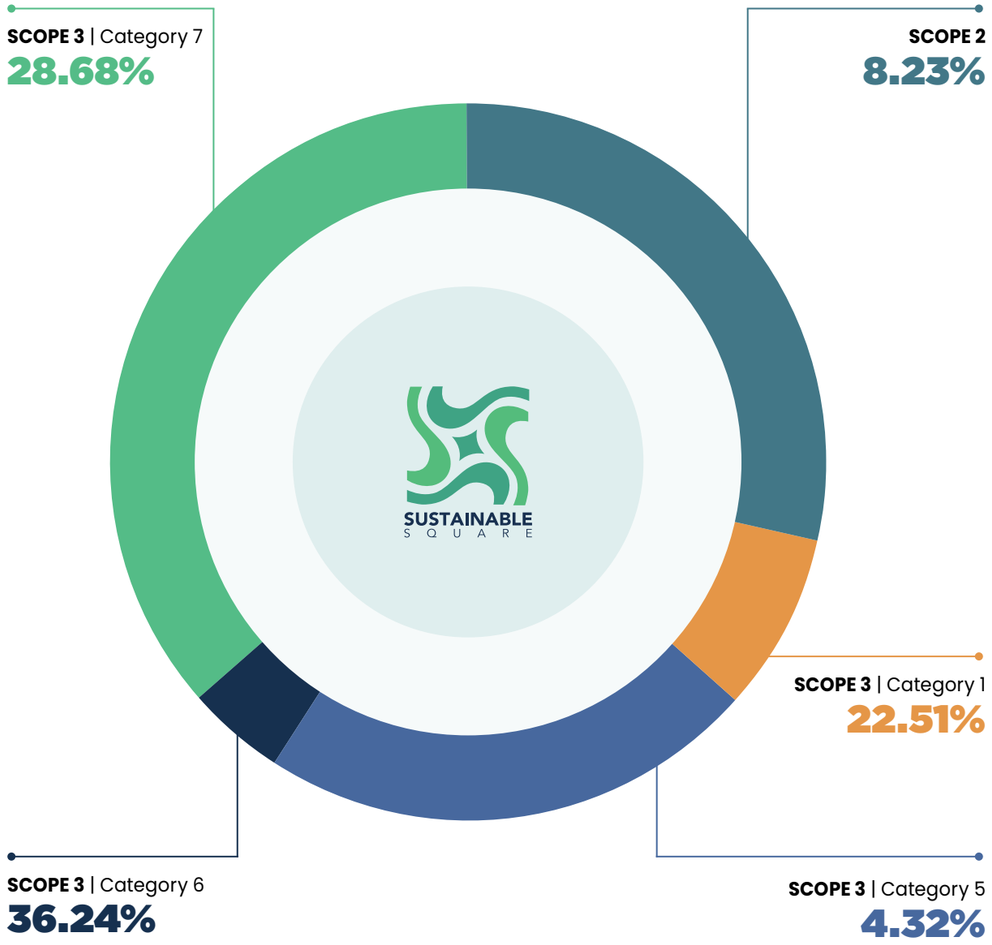
Sustainable Square's emissions have increased overall because of workforce and business expansion. In 2024, Sustainable Square's GHG emissions intensity reached 2.66 tCO2e per employee in the UAE, reflecting a notable increase compared to the 0.71 tCO2e per employee achieved in 2023. The increase is due to expansion of our client base and increased participation in regional and international conferences. Our employees took more business flights in 2024, including flights to Canada and the Maldives. This accounted for an increase in our business travel emissions, compared to last year where we travelled only within the region.

Sources of Emissions	Emissions in 2023 (tCO2e)	Emissions in 2024 (tCO2e)
Scope 2: Indirect emissions from electricity consumption	1.62	**2.856**
Scope 3 Category 1: Purchased goods and services	5.733	**7.81**
Scope 3 Category 2: Capital goods	0.001	**0**
Scope 3 Category 5: Waste generated in operations	1.5	**1.5**
Scope 3 Category 6: Business travel	1.517*	**12.525**
Scope 3 Category 7: Employee Commuting**	10.154	**9.95**
TOTAL EMISSIONS	20.525	**34.641**

Scope 2 Emissions are calculated using the emission factors available in DEWA's sustainability report.

Scope 3 Emissions are calculated using emission factors from the database of climatiq.io for purchased goods and capital goods; Ecolytiq and proxy sources for third-party services; AWS carbon data for our web-based AI technology; ICAO and IATA for air flight business travel; co2.myclimate.org for car business travel; myclimate.org for Employee Commuting; and carbonfootprint.com ratios for Remote Employees emissions (part of Employee Commute).

* Our business travel emissions for the year 2023 have been recalculated based on the availability of more accurate emission factors.
** In 2024, we accounted for emissions from our remote employees, but did not include in our calculations as it is not part of our formal GHG accounting.



Business travel represents our largest source of Scope 3 emissions among the analysed categories, followed by emplyee commuting. The data demonstrates our focused approach to emissions management while maintaining necessary business operations accross our global presence.

ENERGY CONSUMPTION

Our operations depend heavily on electricity consumption, including building energy and cooling, alongside Microsoft services. We have consumed a total of 6,799 kWh of electricity in 2024. We are committed to conscious energy use during working hours while leveraging Microsoft's carbon-negative cloud goals by 2030.

Electricity Emissions: Quarterly Profile

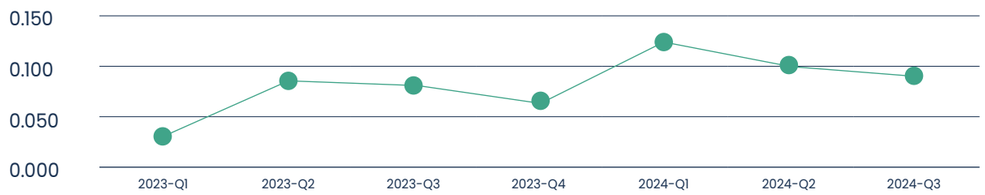
Q1: 0.491 tCO2e **Q2:** 0.525 tCO2e **Q3:** 0.965 tCO2e **Q4:** 0.873 tCO2e

The third quarter showed the highest carbon footprint, accounting for approximately 34% of our annual Scope 2 emissions, primarily driven by increased cooling requirements during the summer months. Additionally, we faced issues with the centralised cooling system in our Dubai office which led to more electricity being consumed. Since the building operations were something outside our direct influence, we had very little control over this issue. However, we tried our best to restrict electricity consumption during this time.

Digital Platform Efficiency

SQUARELY, our proprietary ESG reporting tool, also contributes to our Scope 3 emissions (Category 1). SQUARELY being hosted on Amazon Web Services (AWS), emissions from web-based services were expected to rise with the growth of the platform abilities and client usage. However, AWS's commitment to reducing server-related emissions positions us to cut up to 96% of GHG emissions compared to traditional data centres.

Quarterly AWS Carbon Emissions (MTCO2e)



The platform's performance exemplifies our "grow more, emit less" approach, demonstrating that technological advancement and environmental responsibility can coexist. The successful implementation of optimisation practices has enabled us to manage emissions effectively while scaling operations, resulting in multiple key achievements:

- **Achieving a notable Q3 2024 carbon footprint of 0.094 tCO2e**
- **Successfully reducing emissions by 17.5% from Q1 2024 peak of 0.114 tCO2e**
- **Maintaining reduced emission levels while expanding platform adoption**
- **Implementing effective architectural optimisation during market expansion**

NET-ZERO STRATEGY

Green Office Policy

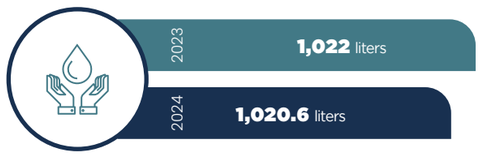
A significant milestone in 2024 was the development of the Green Office Policy, providing comprehensive guidelines for proper waste disposal and responsible consumption practices. This policy, designed to guide office-based employees, aligns with our broader climate action efforts, including our commitment to net zero by 2030. More details on these initiatives, including progress and future steps, will be outlined in our upcoming Net Zero Progress Report, with full implementation of the Green Office Policy planned for 2025.

WATER CONSUMPTION

As a consulting organisation, Sustainable Square maintains a minimalist water footprint, with consumption primarily focused on drinking and utility purposes in our Dubai office. In line with our sustainability commitment, we have implemented measures to reduce plastic waste by installing water dispensers instead of relying on single-use plastic bottles.

Drinking Water

In 2024, our Dubai office recorded a total drinking water consumption of 1,020.6 litres (1,022 litres in 2023), sourced through third-party water delivery services.



Utility Water

For the year 2024, our Dubai office recorded a total utility water consumption of 50,279.75 litres. This figure represents an increased utility water usage across all office facilities and amenities compared to the 31,570 litres in 2023.

WASTE MANAGEMENT AND RECYCLING

In 2024, waste management was identified as a key component in Sustainable Square's net zero strategy. The company has initiated practical measures to reduce waste-related environmental impact, including a dedicated paper bag recycling program. Sustainable Square, as a sustainability-focused consulting firm, maintains a minimal waste footprint from its Dubai office operations. The organisation's waste primarily consists of:

Leftover food | **Used coffee grounds** | **Packaging materials** | **Takeaway containers** | **Carry bags**

The total waste-related emissions amount to 1.5 tCO2e. As a consulting organisation with non-intensive operations, Sustainable Square's waste generation remains minimal, primarily stemming from daily office activities. This positioning enables the company to focus on targeted waste reduction initiatives while serving as an example of sustainable practices in the consulting sector. The organisation's commitment to waste management is further demonstrated through its integration into the broader net zero strategy, with detailed progress to be outlined in the upcoming net zero progress report.

GRI CONTENT INDEX

Statement of use Sustainable Square has reported the information cited in this GRI content index for the period January 1st, 2024 to December 31st, 2024 with reference to the GRI Standards.

GRI 1 used GRI 1: Foundation 2021

GRI Standard	Disclosure	Page Number
GRI 2: General Disclosures 2021	2-1 Organisational details	5
	2-2 Entities included in the organisation's sustainability reporting	3
	2-3 Reporting period, frequency and contact point	3
	2-4 Restatements of information	3
	2-5 External assurance	3
	2-6 Activities, value chain and other business relationships	10, 11
	2-7 Employees	17, 18, 19, 20
	2-9 Governance structure and composition	14
	2-10 Nomination and selection of the highest governance body	14
	2-11 Chair of the highest governance body	14
	2-12 Role of the highest governance body in overseeing the management of impacts	13
	2-13 Delegation of responsibility for managing impacts	13
	2-14 Role of the highest governance body in sustainability reporting	13
	2-16 Communication of critical concerns	14
	2-17 Collective knowledge of the highest governance body	14
	2-22 Statement on sustainable development strategy	4, 6

	2-23 Policy commitments	6, 14
	2-24 Embedding policy commitments	6, 14
	2-25 Processes to remediate negative impacts	6, 12
	2-26 Mechanisms for seeking advice and raising concerns	13, 19
	2-27 Compliance with laws and regulations	15
	2-29 Approach to stakeholder engagement	13
	2-30 Collective bargaining agreements	Collective bargaining is not permitted within the UAE
Material Topics		
GRI 3: Material Topics 2021	3-1 Process to determine material topics	12
	3-2 List of material topics	12
Climate Change & Carbon Emissions		
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GRI 302: Energy 2016	302-1 Energy consumption within the organization	22
	302-4 Reduction of energy consumption	22
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	N/A
	305-2 Energy indirect (Scope 2) GHG emissions	21
	305-3 Other indirect (Scope 3) GHG emissions	21
	305-5 Reduction of GHG emissions	21, 22
Waste Management & Recycling		
GRI 3: Material Topics 2021	3-3 Management of material topics	22
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	22
	306-2 Management of significant waste-related impacts	22

Privacy & Data Security		
GRI 3: Material Topics 2021	3-3 Management of material topics	15
Enabling Client Impact		
GRI 3: Material Topics 2021	3-3 Management of material topics	10, 11
Client Satisfaction		
GRI 3: Material Topics 2021	3-3 Management of material topics	11
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GRI 3: Material Topics 2021	3-3 Management of material topics	16, 18, 19
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GRI 3: Material Topics 2021	3-3 Management of material topics	20
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	20
	404-2 Programs for upgrading employee skills and transition assistance programs	20
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GRI 3: Material Topics 2021	3-3 Management of material topics	17, 18
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	18
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	18
Health and Well-being		
GRI 3: Material Topics 2021	3-3 Management of material topics	19
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GRI 3: Material Topics 2021	3-3 Management of material topics	18, 19
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GRI 3: Material Topics 2021	3-3 Management of material topics	18
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	17, 18

Community Contribution		
GRI 3: Material Topics 2021	3-3 Management of material topics	16
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	16
Business Ethics		
GRI 3: Material Topics 2021	3-3 Management of material topics	14
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	14
	205-2 Communication and training about anti-corruption policies and procedures	14
	205-3 Confirmed incidents of corruption and actions taken	No incidents
Digitalisation & Innovation		
GRI 3: Material Topics 2021	3-3 Management of material topics	15
Compliance with Laws & Regulations		
GRI 3: Material Topics 2021	3-3 Management of material topics	15
Financial Sustainability		
GRI 3: Material Topics 2021	3-3 Management of material topics	7

SUSTAINABLE SQUARE

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