Umm Al Qura
Development & Constuction Company
◆ ESG Report
2023

> "
> My primary goal is to be an exemplary and leading nation in all aspects, and I will work with you in achieving this endeavour.

King Salman Bin Abdulaziz Al Saud

Custodian of the Two Holy Mosques

> It is my pleasure to present Saudi Arabia's vision for the future. It is an ambitious yet achievable blueprint, which expresses our long-term goals and expectations and reflects our country's strengths and capabilities.

Prince Mohammed bin Salman bin Abdulaziz Al Saud

Crown Prince and Prime Minister

> "Masar will always be an inspiring model of success and a meeting point between sustainable development and hospitality.

Abdullah Bin Saleh Kamel

Chairman
Umm Al Qura for development and construction

About this report

Umm Al Qura (UAQ), owner and developer of Masar Destination, is proud to unveil its inaugural Environmental, Social, and Governance (ESG) report. Within these pages, we navigate through our approach in managing the significant environmental, and socio-economic impacts of our operations, as well as our sustainability-related initiatives and goals.

This document also highlights our relentless pursuit to contribute towards national and global sustainability objectives.

This report has been prepared with reference to the Global Reporting Initiative (GRI) Standards 2021. It reflects our sustainability achievements from 1 January 2023 to 31 December 2023.

The report covers UAQ's direct operations as well as the operational activities within the physical boundaries of the MASAR project unless otherwise indicated in the relevant sections.

As we embark on this exciting journey, we strive to build a legacy of sustainable progress, leaving a positive and lasting positive impact. We acknowledge the importance of communication to improve accountability and transparency. We welcome your feedback and questions about the contents of this report as well as our ongoing sustainability efforts, to shape together our journey towards a sustainable future.

Share your feedback at:
 ESG@ummalqura.com.sa

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Introduction

Message from
Our CEO

Umm Al Qura for Development and Construction Company (UAQ) is proud to present its first ESG report, aligning with the ambitious vision of the Kingdom of Saudi Arabia. Vision 2030 has ignited remarkable progress across the Kingdom, with 'Destination Making' emerging as a cornerstone project for a robust and integrated tourism ecosystem - built on cuttingedge sustainability principles—a future in which UAQ is proud to play a pivotal role. These endeavors represent a strategic move to position the Kingdom as a global travel haven, offering a multitude of experiences.

At UAQ, we recognize that thriving in today's world demands a broader perspective that encompasses more than just financial performance. We believe that true progress hinges on integrating environmental, social, and governance considerations into key facets of our organization.

MASAR Destination is more than just a development project; it is a strategic investment platform designed to fuel the growth of the Holy Capital. By full completion of the project, MASAR promises to be a transformative force in Makkah.

The year 2022 marked a pivotal moment for UAQ; after laying the groundwork with substantial infrastructure investments, we succeeded in attracting diversified investments, of over 35 billion Saudi Riyals from UAQ and experienced institutional investors. While in 2023, total investment exceeded 40 billion Saudi Riyals.

MASAR Development aims to create an integrated and holistic ecosystem that offers well-being, safety, security, unparalleled experiences that meet the needs of the residents, pilgrims, and visitors of Makkah. We recognize that sustainability is key to that ecosystem. Therefore, we have adopted a vibrant urban framework centered on green spaces, pedestrian-oriented environment, accessible transportation and heritage preservation.

Moreover, MASAR's integrated design has been developed in line with LEED for Cities, to support ecosystem protection, pollution prevention, water and energy efficiency, as well as sustainable waste management practices.

We recognize that sustainability is a journey of continuous improvement, therefore we are actively looking to adopt more green and social initiatives and increasingly seeking to integrate sustainability throughout our value chain.

Yasser AbuAteek
CEO
Umm Al Qura for development and construction

MASAR embodies our commitment to building a prosperous and sustainable future for Makkah, in line with global standards.

2023
in a snapshot

Governance

0

cases of corruption, fraud or non-compliance with relevant laws, regulations and governance policies

0

incidents of whistleblowing or cybersecurity breaches

Regularly reviewed

Risk Management Framework addressing strategic enterprise, operational, financial and compliance risks

Social and Human Capital

0

accidents/fatalities

100%

of our employees receive regular performance and career development reviews

1,434

hours

of training provided in 2023 vs 720 hours of training provided in 2022

Environment

10.5

tonnes

of waste diverted from disposal (including recycled and reused waste)

Rain harvesting

Automated waste collection

BRT Bus Rapid Transit

District cooling

Treated Sewage Effluent

◆ Awards and recognitions

★★★

Shield of excellence in its qualitative participation, in addition to signing a new package of acquisition and partnership agreements with investments exceeding **4 billion SAR.**

★★★

★★★

Innovation reward for infrastructure of the year (Meed and construction week).

★★★

★★★

Safety award for the achievement of high safe man-hours.

★★★

Key sustainability
initiatives

UAQ has been at the front of activities when it comes to sustainability and has carried out several sustainability initiatives in line with their overall ESG agenda.

Going Green

- Develop internal awareness campaigns to promote a sustainable workplace Conduct waste audits for site and office recycling programs in order to limit the amount of waste sent to landfill and to monitor the amount of waste generated and recycled

- Promote the principles of Reduce – Reuse – Recycle, among employees and contractors in line with our waste management plan

- Install accessible recycling bins in offices and on site to encourage employees to segregate recyclables from general waste

- Use more plants and greenery in the offices

- Promote ESG practices in employees' daily work

- Include a section in the monthly internal newsletter related to ESG

- Integrate Energy Management Systems (EMS) to monitor, control, and optimize the performance of energy use, while implementing measures to reduce energy consumption.

- Use lighting control system (LCS) to provide automated control of lighting levels resulting in significant energy savings, improved comfort, and increased safety.

- Practice sustainable waste management using an automated solid waste collection system and automated waste control and management systems to minimize environmental impact.

Work-Life Balance and well being

- Launch networking events, such as all-hands breakfast and lunch events for all employees

- Promote flexible work schedule

- Encourage employees to use all their paid vacation days

- Introduce bean bag lounging and ping pong tables for employees to use during the working day

- Provide health and wellness tools and facilities to all employees such as providing discounts on gym and diet center memberships and carries out regular, physical/mental health checks

- Promote good hygiene around offices and facilities

- Organize on an annual basis a team building activity outside the workplace

- Develop a standalone policy for human rights

Community engagement

- Collaborate with local authorities and artists to bring out fully the Islamic culture and spirituality of the Holy City of Makkah through a series of festivities and events for pilgrims and visitors.

- Host various competitions to recognize talents in multiple fields, preferably in the field of sustainable development.

- Organize fund-raising activities for various philanthropic causes, involving both the public and private sector

UAQ: The Gateway to Makkah

Introducing UAQ

Umm Al Qura for Development and Construction (UAQ) is a closed joint stock company headquartered in Makkah, Saudi Arabia, with shareholders from the public and private sectors. UAQ was established in 2012 with a core mandate revolving around fueling growth and transformation of the real estate sector via strategic initiatives and to undertake the development of the strategic 'MASAR' destination.

UAQ is considered one of the leading real estate development companies in the Kingdom and is contributing towards a flexible and competitive economy with an integrated, inclusive, and vibrant environment aligned with the Kingdom's vision.

Primary Activities

Destination Management
Optimizing the operations of the masterplan; generating sustainable income

Pre-Infrastructure
Acquire a strategic site for the development

Operation
Use expert operators to create value and elevate the overall experience

Infrastructure
Establishing the MASAR's SMART infrastructure system to ensure high mobility and livability built on the principles of transit oriented development (TOD)

Development
Create a smart destination with diverse offerings for Makkah's residents and visitors

Supporting Activities
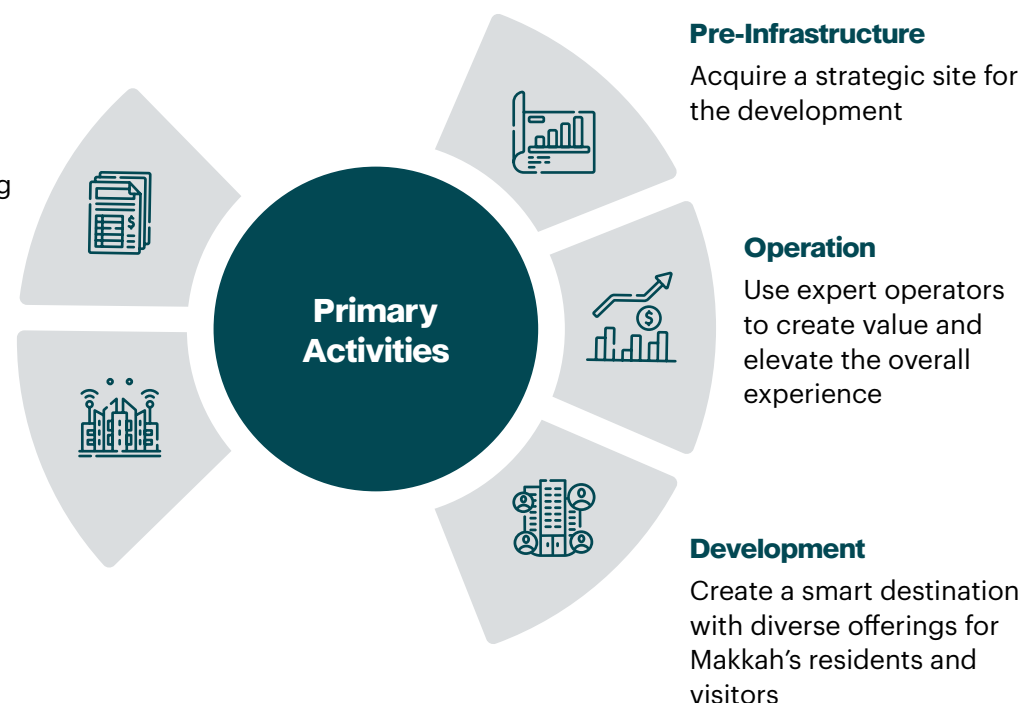
Destination Marketing
Introduce the MASAR destination to an array of stakeholders to reach end users and investors

Smart Technology and Data Utilization
Utilizing the latest technology to improve all the primary activities and create a futureproof destination

Human Resource Management
Creating a healthy and innovative environment that attracts the best talent for professional development

Government Relations and Affiliations
Aligning with governmental initiatives and Vision 2030

Vision and mission
of UAQ

Our Vision

Making state-of-the art urban destinations that serve places and communities creating unparalleled experiences.

Our Mission

Contribute to elevating the quality of life in the Kingdom of Saudi Arabia by making urban destinations according to the highest international standards.

Our Values

Making it a point of honor to create projects that convey our values of flexibility, integrity, forward thinking, excellence.

Spotlight on MASAR Destination

MASAR Destination is the first project to be developed by UAQ. MASAR embodies in its foundation the core values of well-being, safety, security, and fulfilling the needs of the surrounding community.

We aim to support the Kingdom's significant efforts to enrich the experience of pilgrims and visitors around the globe as they step on the sacred ground of the Holy City of Makkah. This mission ignites our passion and motivates us to focus on the minute details to achieve this grand transformation, all in the service and reverence for the Holy City of Makkah.

We have incorporated the concept of "Destination Making" fully into the MASAR Destination project. We have designed the destination in alignment to leading global practices of urban planning and design. Through MASAR, we aim to conserve the spiritual nature, and the rich cultural and historical heritage of the Holy City, while at the same time creating a state-of-the-art integrated destination that will enrich the experience of the residents, pilgrims, and visitors of Makkah.

MASAR is envisioned to become a self-sustained lifestyle destination, encompassing various project components such as housing, retail, office clusters, medical clinics, landscaping and internationally branded and operated hotels, supported by high-capacity transport systems that can respond to the increasing demands of visitors and pilgrims.

MASAR is built on eight guiding principles:

Masar is designed to last for 100+ years

1	Cherishing the historic site's background and capitalizing on religious assets
2	Establishing character district and themed design toolkit to unify the general MASAR Development ambiance while highlighting each district as a unique experience
3	Adopting a vibrant urban framework to set up the nucleus of a new emerging center and destination in the holy city
4	Featuring a diverse land use catering to the pilgrims needs and visitor's anticipation
5	Creating a pedestrian-oriented environment respectful of visitors' needs and movements experience
6	Creating an appealing, dynamic skyline framing the Boulevard, the development's centrepiece from both sides
7	Promoting an active, bustling and attractive public realm that is fully in sync with the vehicle-free boulevard vision
8	Promoting efficient and different transportation methods between integrated and circulation systems

MASAR
at a glance

MASAR is one of the largest development projects in the region located in a strategic location directly on Makkah's western approach and stretches 3.65km from the 3rd Ring Road intersection with Prince Mohammed bin Salman Road (formerly known as Umm Alqura Road) to the Haram central. It is situated 550 m from the Holy Mosque and and 100 m from Al Haramain Station connecting to the main airport of the region.

Third Ring
Prince Mohammed bin Salman Road
Second Ring
First Ring

The total project area spreads over 1.25 million square meter and includes a pedestrian walkway That spans the length of the project and has an average width of 60 meters, with 11 pedestrian underpasses/ bridges. The project is connected to the rest of Makkah by a 40 m wide south road and a 40m north road going from and to the holy mosque's central area, including six main road underpasses, and a Bus Rapid Transit (BRT) with 11 bus stops, two bus stations, and two metro stations.

Around 125 hectares of slum land has been cleared for MASAR Destination project, which will serve as a blueprint for a vibrant new city center offering 205 plots for development and investments. The project puts a special emphasis on being pedestrian friendly, thereby delivering the Kingdom's forward thinking and global vision for

sustainable mobility for the present and future.

The main attraction of MASAR is the Main Boulevard lined on both sides with hotels, offices, residential apartments, and lively retail activities for residents, pilgrims and visitors. Given the strategic purpose of the project as Makkah's new western gateway, catering to an anticipated population of 158,000 residents, visitors (including Hajj / Umrah pilgrims) and employees, MASAR Development is integrating an efficient and high-capacity transport system to ensure a safe and comfortable pedestrian movement by creating underground pedestrian crossings.

> Masar's state of the art infrastructure is designed to support the principles of a digitally integrated and sustainable smart city.

> Masar is carefully designed to cater for the future needs of Makkah and contributing to accommodating Umrah Visitors.

330,000 sqm
of retail space

41,000+
Hospitality units

9,000+
Residential units

4
Pedeastrian bridges

11
Pedestrian underpasses

1
Direct access to Haramain Railway

2
BRT Bus Stations

11
BRT Bus Stops

2
Metro stations
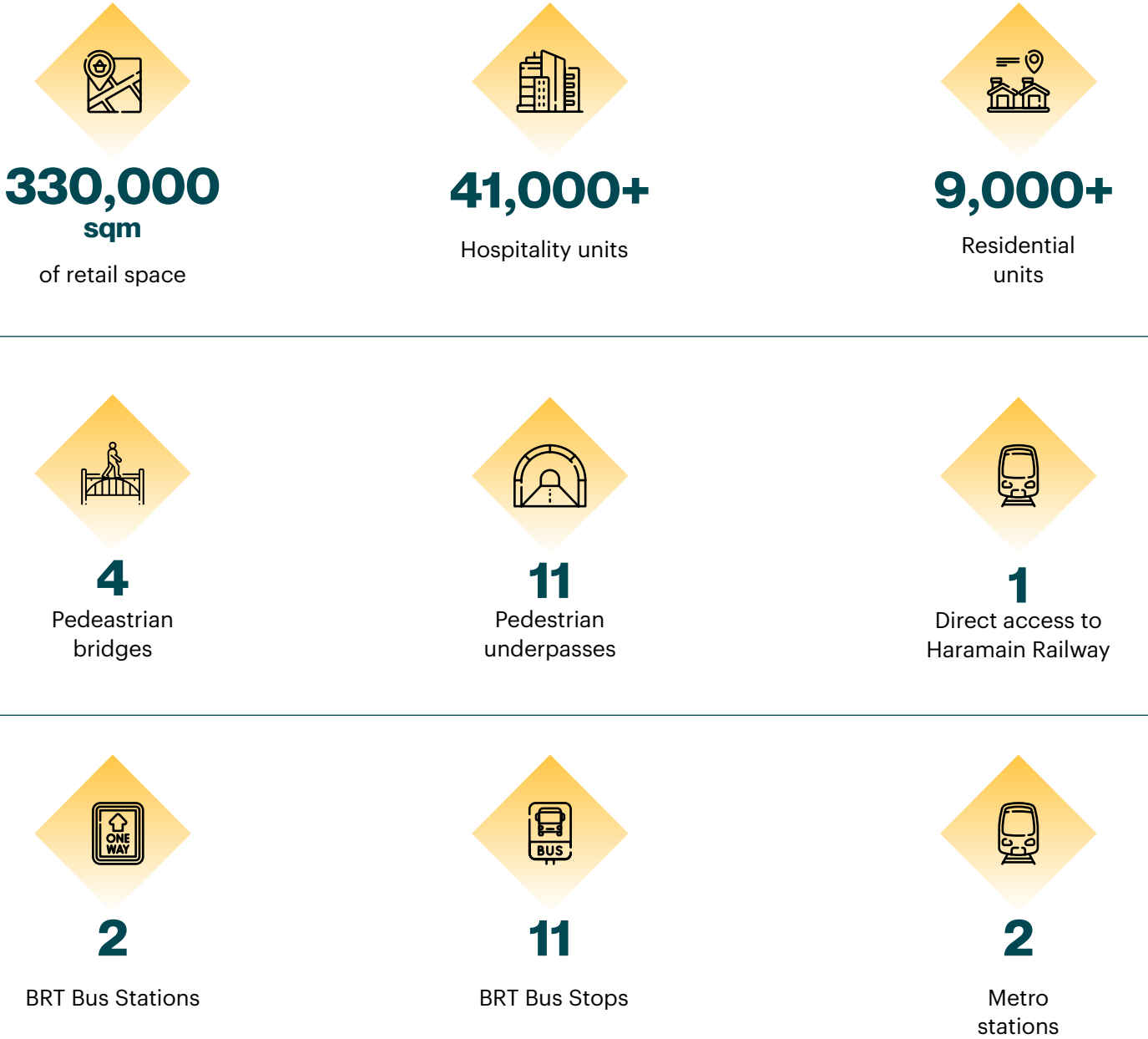
MASAR Destination combines heritage preservation with an immense financial and social growth potential driven by Vision 2030.

Our pathway to ESG

During 2021, we developed our inaugural ESG Framework that serves as the foundation for our ESG journey. This framework presents an overview of our ESG aspirations, strategic objectives and targets. It focuses on our commitment to integrate sustainability in key aspects of our organization, thereby delivering a positive impact on the environment, society and economy.

Our framework is built on three main pillars

Impact

- Positively impacting the community to which we belong
- Reducing our risks or negative effects, and adopting sustainable management of energy, water and waste resources
- Promoting health and safety measures
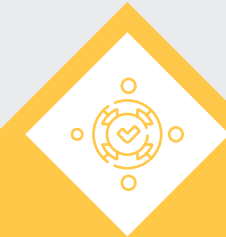
Involvement

- Inspiring employees and the community, engaging them in initiatives that seek to achieve positive results
- Providing a safe work environment for employees, and enabling them to contribute to various opportunities and to our organization's mission
- Engaging the local community and contributing to its development through talent development initiatives
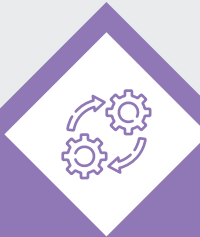
Integrity

- Development of processes and tools through which sustainability initiatives can be implemented and managed
- Issuance of ESG reports, including initiatives, progress and performance indicators.

> **ESG is embedded in UAQ's strategy**
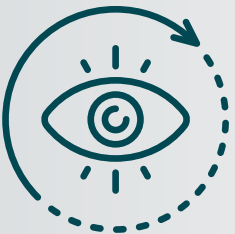
Our ESG Vision

Involve our people and communities to drive positive environmental, social, and economic impact to inspire society.

Our ESG Mission

Create communities that embody the principles of sustainable development and responsible real estate, and commit that we continually improve our environment, social, and corporate governance performance by aligning with leading practices, and adopting the latest innovations in pursuit of ESG excellence.

Beyond compliance, towards impact: our commitment to shared sustainability goals

SUSTAINABLE DEVELOPMENT GOALS

Our alignment with **Vision 2030**

UAQ's ESG Policy Statement outlines our commitments to national and international ESG agendas such as UN SDGs, GRESB, UNGC and Vision 2030.

Vision 2030 lays the foundation for a vibrant society, a thriving economy, and an ambitious nation cascaded into six overarching objectives and 96 strategic objectives.

We are dedicated to support the pivotal objectives of the Kingdom's Vision. Through our flagship project, MASAR Destination, we actively contribute to achieving the key pillars of Vision 2030, while looking to increasingly adopt responsible and sustainable development practices.

We are inspired by KSA Vision 2030's "Pilgrim Experience Program", which aims to offer opportunities for a wide array of visitors to perform rituals and pay visits to the fullest extent, with a core focus on gaining in-depth and rich experience, by delivering a wide variety of top-quality services for pilgrims. Embracing this forward-thinking vision, MASAR aspires to contribute in positioning the Kingdom of Saudi Arabia as a global tourism and pilgrimage haven, drawing visitors from across the globe to enjoy rich experiences within the spiritual heart of Makkah.

How we are aligning with Vision 2030

A Vibrant Society

Serving the Kingdom's goal to increase the capacity of the Kingdom to welcome 30 million Umrah visitors per annum by 2030.

In line with the Quality of Life Program, creating an integrated and holistic ecosystem that offers well-being, safety, security, unparalleled experience and meets the needs of the residents, pilgrims, and visitors of Makkah through green areas, mobility, entertainment, walkability, reduced traffic congestion and pollution.
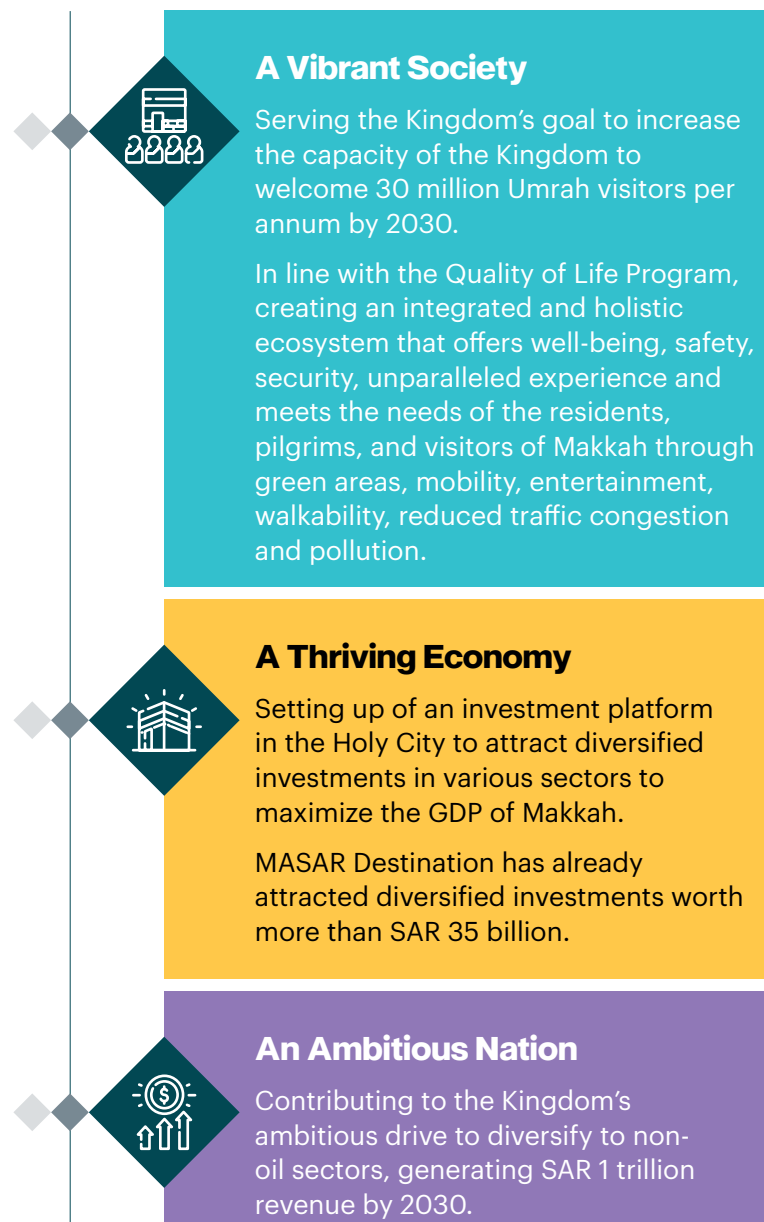
A Thriving Economy

Setting up of an investment platform in the Holy City to attract diversified investments in various sectors to maximize the GDP of Makkah.

MASAR Destination has already attracted diversified investments worth more than SAR 35 billion.

An Ambitious Nation

Contributing to the Kingdom's ambitious drive to diversify to non-oil sectors, generating SAR 1 trillion revenue by 2030.

Our commitment to the **SDGs**

The '2030 Agenda for Sustainable Development', with 17 Sustainable Development Goals (SDGs) at its core, were presented at the UN Sustainable Development Summit in September 2015. The SDGs have been adopted by the Kingdom, with the Ministry of Economy and Planning playing a supporting role to stakeholders and government agencies in the strategic planning and implementation of the goals

At UAQ, we recognize that building a sustainable future requires a focus on the most pressing ESG challenges. In 2021, through our first materiality assessment, we identified our material sustainability topics and mapped them against 12 SDGs.
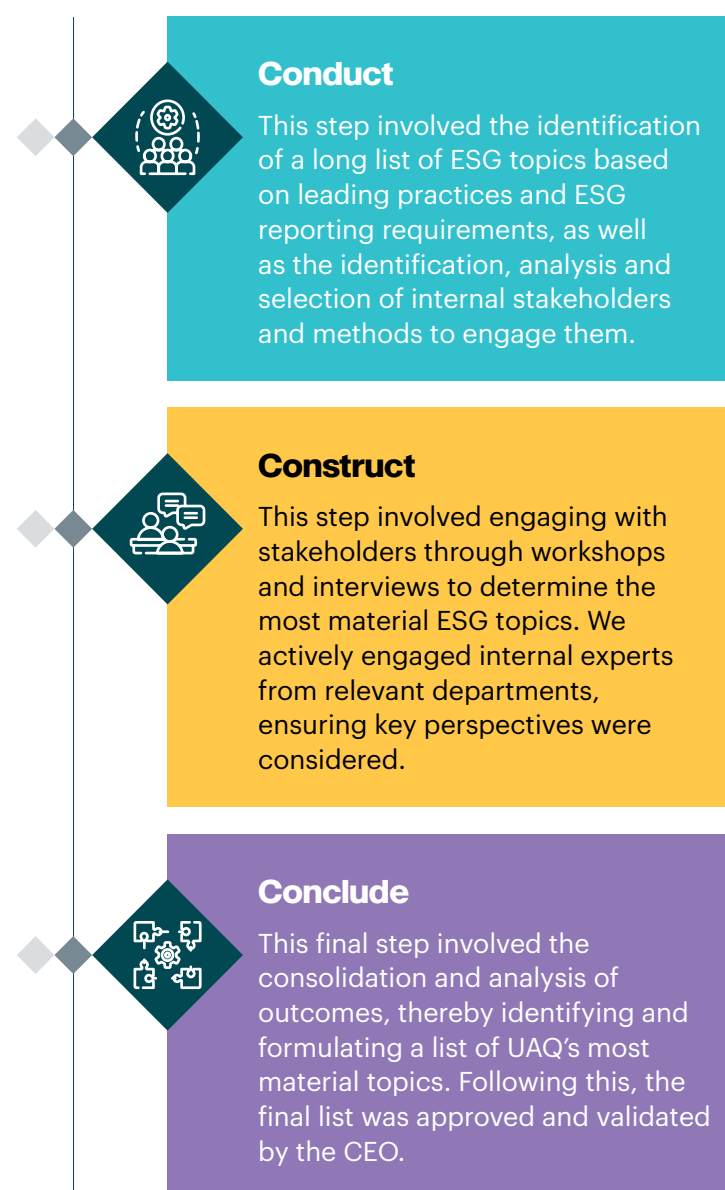
Focusing on what matters

At UAQ, we believe focusing on the right issues is crucial for driving meaningful and impactful progress.

> We conducted a comprehensive materiality assessment in 2021 in line with the Global Reporting Standards (GRI) standards, where we identified key ESG topics most relevant to our business and stakeholders.

This assessment aimed to drive alignment of our ESG framework with our business model and the diverse interests of our key stakeholder groups.

Through this assessment, we initially identified 34 material topics following a detailed analysis of ESG trends, peer practices, as well as the local and global regulatory frameworks and standards. We complemented it with stakeholder engagement where representatives from UAQ's departments were requested to prioritize the proposed list of material topics. External inputs were also sought from UAQ's peer companies and provided insights into the final list of material topics. Through this approach, the results of the materiality assessment reflected our stakeholders' views on the ESG topics that are most material for UAQ's operations. Based on those ESG topics, our ESG framework was developed, and therefore the foundation of our initiatives and plans to address ESG challenges and impacts.

Our materiality assessment was conducted through three stages:

Conduct
This step involved the identification of a long list of ESG topics based on leading practices and ESG reporting requirements, as well as the identification, analysis and selection of internal stakeholders and methods to engage them.

Construct
This step involved engaging with stakeholders through workshops and interviews to determine the most material ESG topics. We actively engaged internal experts from relevant departments, ensuring key perspectives were considered.

Conclude
This final step involved the consolidation and analysis of outcomes, thereby identifying and formulating a list of UAQ's most material topics. Following this, the final list was approved and validated by the CEO.

Throughout this process, 17 material topics out of 34 were determined to be the most material to UAQ.

◆ Environmental ◆ Social ◆ Governance

Material Topics	SDG Alignment
1 Health and Safety	3 GOOD HEALTH AND WELL-BEING / 8 DECENT WORK AND ECONOMIC GROWTH
2 Dignity and Equality	5 GENDER EQUALITY / 10 REDUCED INEQUALITIES
3 Discrimination and Harassment	5 GENDER EQUALITY / 10 REDUCED INEQUALITIES
4 Business Ethics	10 REDUCED INEQUALITIES / 16 PEACE, JUSTICE AND STRONG INSTITUTIONS
5 Risk and Opportunity Oversight	16 PEACE, JUSTICE AND STRONG INSTITUTIONS
6 Energy and Water Efficiency in Project Planning and Design	6 CLEAN WATER AND SANITATION / 7 AFFORDABLE AND CLEAN ENERGY / 12 RESPONSIBLE CONSUMPTION AND PRODUCTION
7 Employee Well-being	3 GOOD HEALTH AND WELL-BEING
8 Waste	11 SUSTAINABLE CITIES AND COMMUNITIES / 12 RESPONSIBLE CONSUMPTION AND PRODUCTION
9 Privacy and Data Security	16 PEACE, JUSTICE AND STRONG INSTITUTIONS

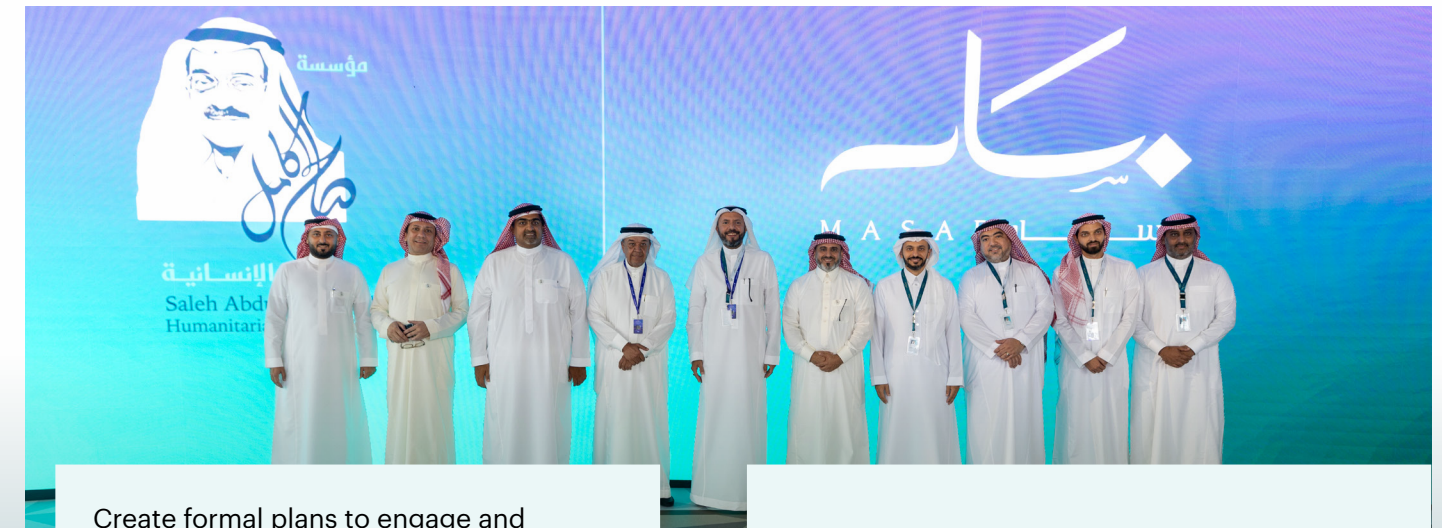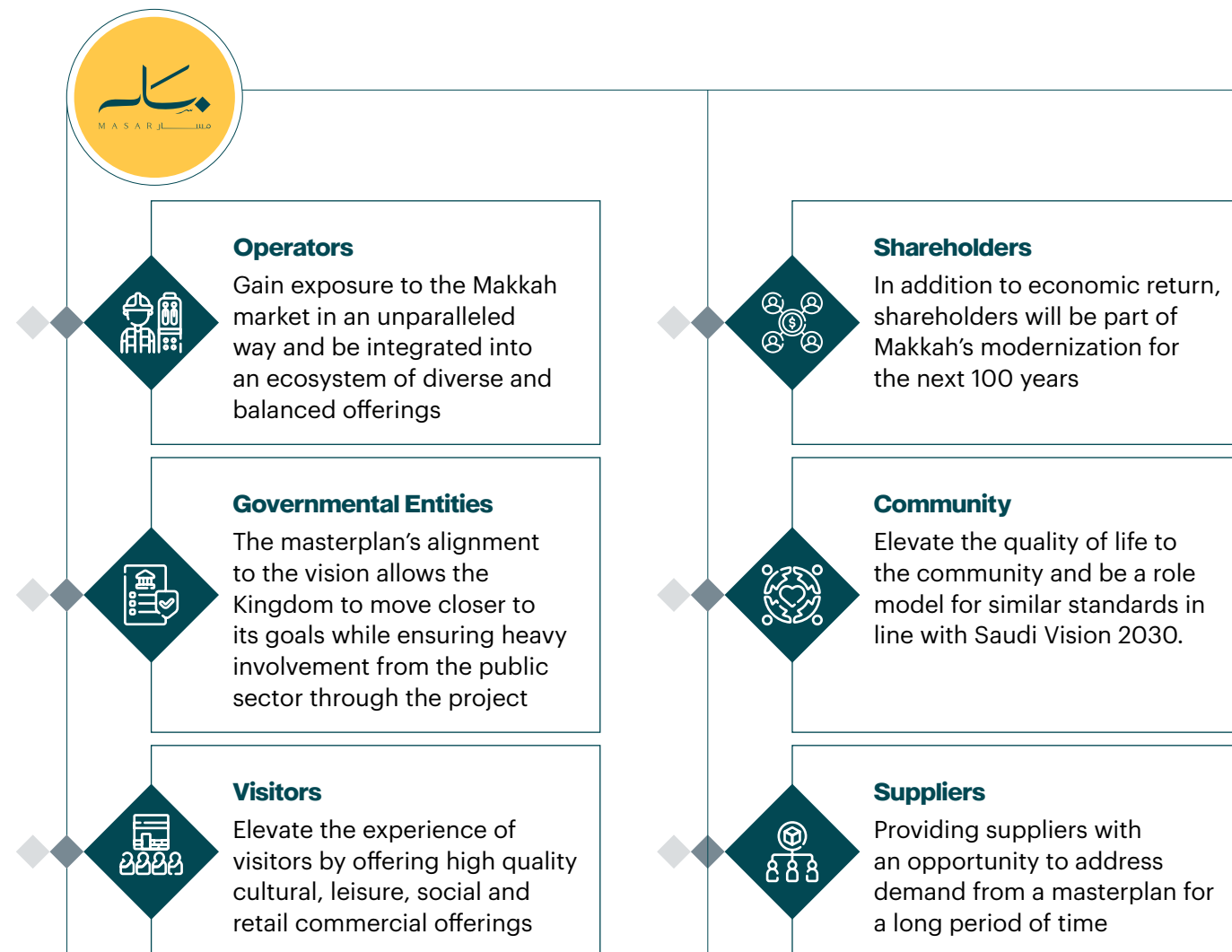| Material Topics	SDG Alignment
10 Human Capital Development	4 QUALITY EDUCATION / 5 GENDER EQUALITY / 13 CLIMATE ACTION
11 Local Communities	12 RESPONSIBLE CONSUMPTION AND PRODUCTION / 13 CLIMATE ACTION
12 Human Rights Review	8 DECENT WORK AND ECONOMIC GROWTH
13 Water Management	6 CLEAN WATER AND SANITATION
14 Environmental Compliance	6 CLEAN WATER AND SANITATION / 7 AFFORDABLE AND CLEAN ENERGY / 13 CLIMATE ACTION
15 Governance Board	16 PEACE, JUSTICE AND STRONG INSTITUTIONS
16 GHG Emissions	7 AFFORDABLE AND CLEAN ENERGY / 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE / 11 SUSTAINABLE CITIES AND COMMUNITIES
17 Labor Management	8 DECENT WORK AND ECONOMIC GROWTH / 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE

For more details about our key performance indicators (KPIs), please refer to the Data Tables in Appendix A.

Engaging
our stakeholders

Our stakeholders include diverse groups that could be impacted by our business activities, policies or actions or who could have the ability to influence our operations.

We trust that long-lasting relationships with our stakeholders should be based on proactive consultation, transparency and trust Therefore, we have conducted a stakeholder mapping analysis with a detailed action plan to engage and address the needs of each key stakeholder group.

Our stakeholders mapping analysis

Operators
Gain exposure to the Makkah market in an unparalleled way and be integrated into an ecosystem of diverse and balanced offerings

Governmental Entities
The masterplan's alignment to the vision allows the Kingdom to move closer to its goals while ensuring heavy involvement from the public sector through the project

Visitors
Elevate the experience of visitors by offering high quality cultural, leisure, social and retail commercial offerings

Shareholders
In addition to economic return, shareholders will be part of Makkah's modernization for the next 100 years

Community
Elevate the quality of life to the community and be a role model for similar standards in line with Saudi Vision 2030.

Suppliers
Providing suppliers with an opportunity to address demand from a masterplan for a long period of time

1. Create formal plans to engage and connect stakeholders to MASAR leadership to ensure concerns are heard and actioned at the highest level

2. Establish responsibilities to build one-to-one relationships and drive specific interests or actions

3. Build a relationship built on trust and cooperation through sponsored initiatives, joint projects and memorandums of understanding

4. Organize regular and ongoing meetings to keep an open dialogue, to be proactive and to provide timely relevant updates

5. Align with new rules from regulators and authorities.

6. Organize events and workshop sessions to consult and seek guidance on relevant topics

7. Adequately inform stakeholders of new offerings and present relevant details of upcoming phases

8. Create open lines of communication and actively engage to ensure no major issues are neglected and left unaddressed

9. Emphasize 'What's New' through regularly updated website sections and social media posts

10. Develop interactive digital marketing tools to share information and allow content-rich interaction with the project offering

Governance at UAQ

We believe that strong governance and risk management are essential for driving effective business practices. Our governance structure, in harmony with internal regulations, centers around a Board of Directors and three specialized subcommittees: Nomination and Remuneration Committee, Executive Committee, and Audit Committee.

The Audit Committee

Aids the Board in its oversight duties, encompassing audit procedures, financial reporting, internal controls and legal compliance.

The Executive Committee

Supports the Board by directing strategic planning, evaluating performance, making investment choices, assessing partnerships, advising on social responsibility, and managing other strategic tasks.

The Nomination and Remuneration Committee (NRC)

Shapes and reviews executive pay policies, and undertakes proposing board and executive compensation, setting board membership standards, nominating directors, evaluating board composition, and initiating orientation for new hires.

These subcommittees support the Board in aligning our strategic objectives with the interests of internal and external stakeholder while maintaining financial and social growth.

Our Board of Directors (BoD) is composed of 5 non-executive members and 4 independent members. Currently, our Board is comprised entirely of Saudi males with extensive experience in investments and real estate development. Service terms on our governance body stand at three years. Our BoD oversees the development and review of policies and procedures including UAQ's key strategic objectives and strategy, business plans, and monitoring of performance indicators.

A person's appointment to the Board is determined by our shareholders during the General Assemblies, following a comprehensive evaluation and endorsement from the Board via the Nomination and Remuneration Committee (NRC) recommendation and assessment. The criteria employed to nominate and select board members are multi-faceted. These include an individual's skills and experience, industry knowledge, independence, and diversity. Furthermore, we consider competencies relevant to the organization's impacts during the NRC's evaluation process.

The Board of Directors is involved in key decisions related to ESG. The Board has overseen and approved our ESG Framework and ESG Policy Statement.

The Board holds four meetings annually and is informed on a needs basis during Board meetings about the progress towards achieving UAQ's ESG objectives.

In accordance with the executive committee's charter, the committee is responsible for offering suitable advice to the Board on how the company handles aspects of corporate social responsibility that affect employees, local communities, and environmental concerns. Additionally, the committee works jointly with executive management to identify major social
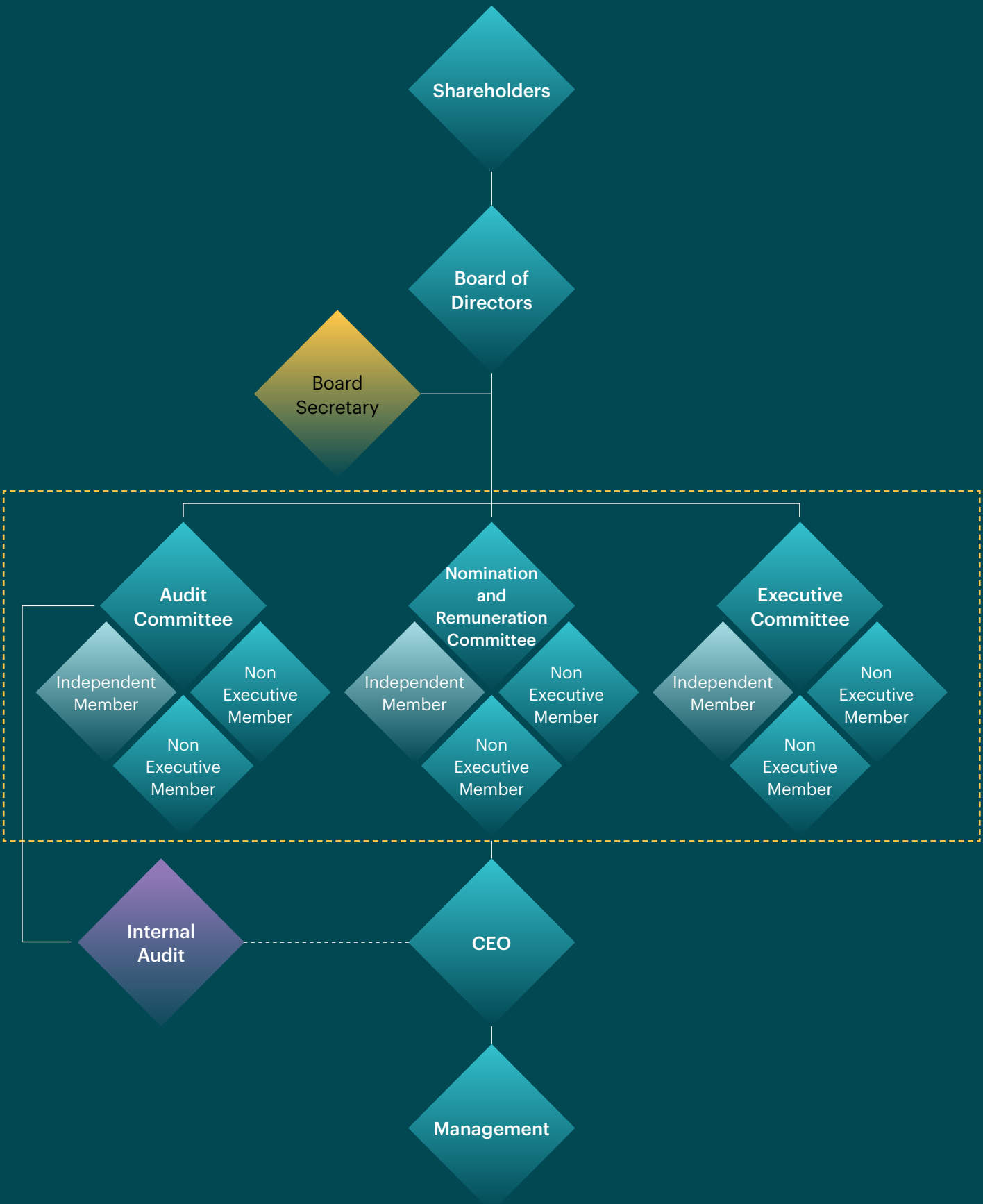
and environmental risks and evaluates the effectiveness of strategies to manage these risks.

The Board and Executive Committee are supported by the Strategy and Risk department responsible for implementing ESG objectives.

Responsibility for preparation and submission of our remuneration and nomination policies falls under the NRC, who then presents them to the Board for review and subsequent adoption by the General Assembly. Turning to the implementation process for these policies, the NRC oversees this process, ensuring to capture the views of relevant stakeholders, including shareholders. These views play a key role in shaping the remuneration policy and are gathered in accordance with the stipulations of our NRC charter. Our remuneration policy includes a fixed pay structure, with additional provisions such as sign-on bonuses and termination payments and is applicable for our Board and senior executives.

Board of Directors

Abdullah Kamel
Chairman

Abdurahman Alrashed
Vice Chairman

Zuhair Hamza

Abdullah Alblowi

Haitham AlFayez

Jehad AlKadi

Ahmed Alremaih

Abdulaziz Alkhoneen

Abdulaziz Alrasheed

Our corporate governance structure

UAQ Board of Directors

Shareholders Affairs

Board Secretary

CEO

CEO's Office Manager

Head of Internal Audit

Chief Development Officer

Chief Destination Management Officer

Chief Commercial Officer

Chief Officer-Sales and Leasing

Chief Financial Officer

Head of Legal Affairs

Chief Investment Officer

Head of HR and Administration
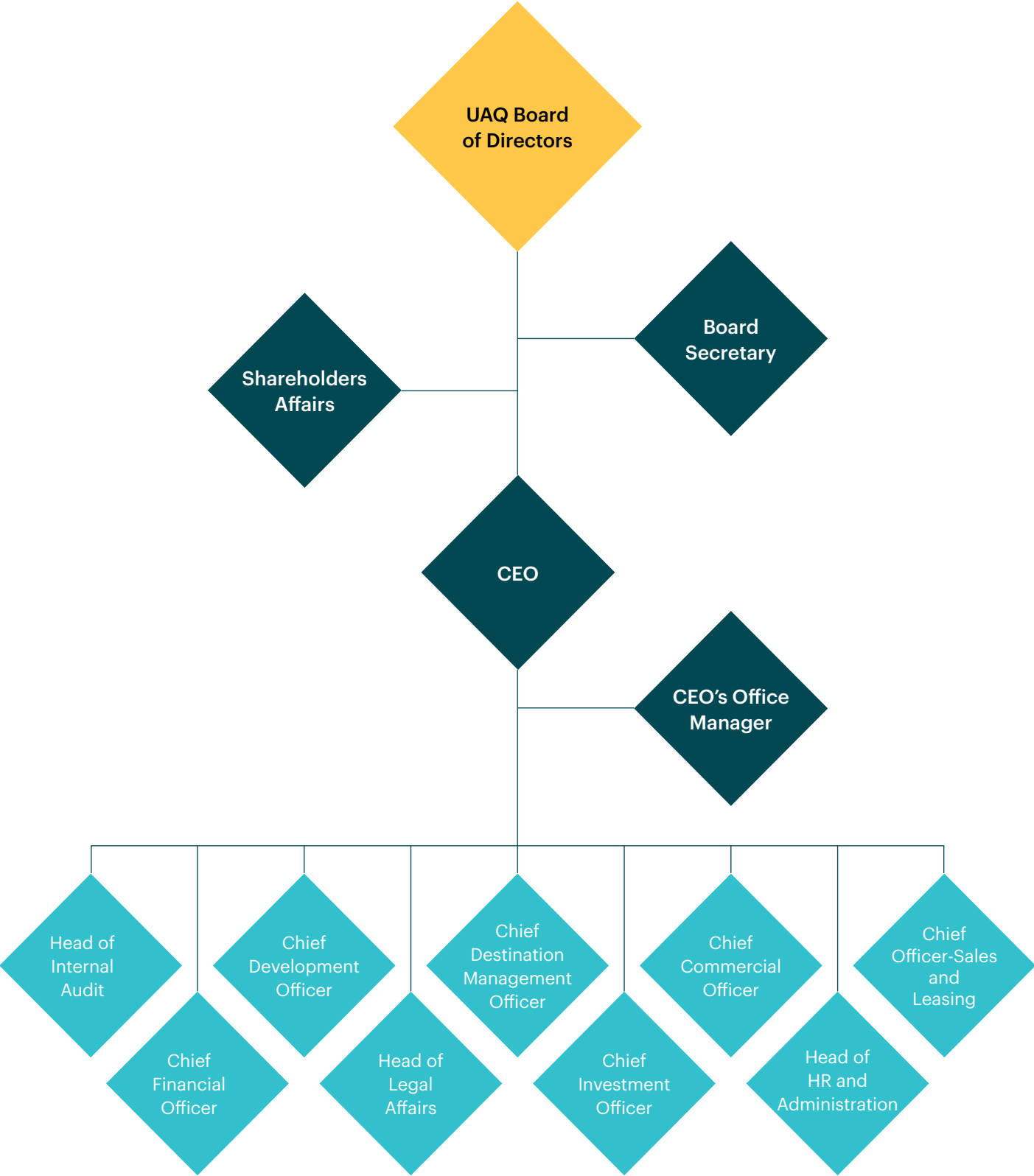
Managing with **integrity**

Communication of critical concerns

Our governance model is built on the foundational values of transparency, equality, and business ethics.

UAQ is deeply committed to preventing and mitigating conflicts of interest. Our Conflict-of-Interest Policy stipulates that whenever any conflict of interest arises, it shall be duly disclosed and necessary approvals or permits should be secured as required. Members with an identified conflict of interest shall not participate in the related decision-making process.

Each year, a conflict-of-interest form is submitted by each board member to bring any potential issues to light. If a possible conflict of interest arises, the board proactively informs shareholders providing detailed information about the underlying conflict and enabling them to make

informed decisions on whether to approve or disapprove of it.

We collect straightforward details about matters like cross-board members, shared ownership with suppliers and other parties, and any main shareholders. Details about related parties, their relationships, transactions, and outstanding balances, like a major contractor conflict of interests, are also disclosed. An example of such a disclosure would be when a board member's conflict of interest impacts decisions made with other shareholders. In such cases, the concerned member reports the conflict to the board and appropriate compliance measures are implemented, as necessary.

We have established defined channels of communication to our highest governance body. Our three main committees - the Audit Committee, Nomination & Remuneration Committee, and Executive Committee - are tasked with communicating significant concerns to the board. This systematic approach ensures that no critical concern goes unaddressed.

Critical issues are typically communicated through our senior executives or CEO directly to the board. The Audit Committee bears the responsibility of thoroughly examining and evaluating the nature of these concerns, subsequently presenting their findings to the board through routine reports. Our corporate governance policy outlines the grievance mechanisms we utilize. Incidents of misconduct are flagged by the pertinent

committee and investigated in line with our policies. For the year 2023, there were no recorded incidents involving whistleblowing or cybersecurity breaches. If such incidents were to occur, they would be reported through the responsible committee.
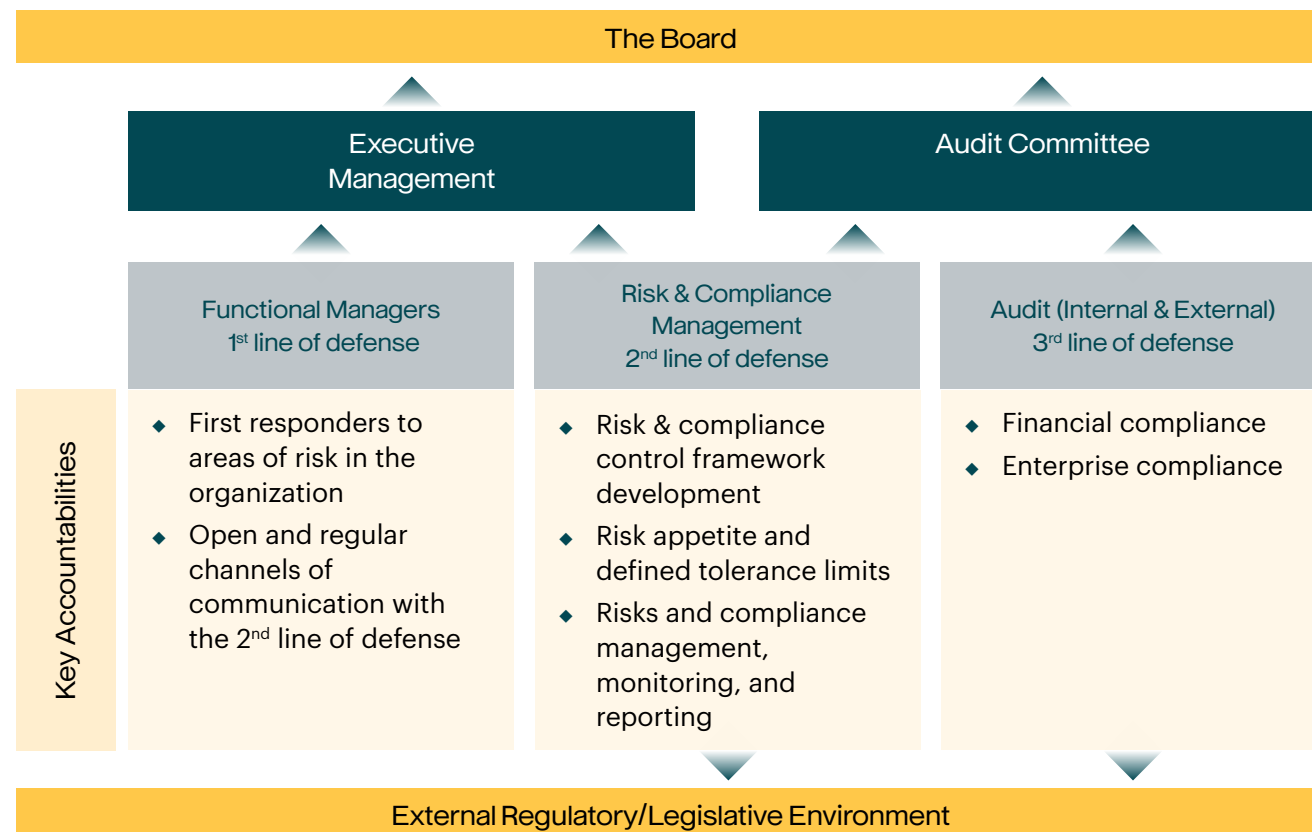
Risk and opportunity oversight at UAQ

Our risk management framework guides the integration of risk methodologies into our day-to-day operations, projects, and strategic decision-making with the aim of mitigating and optimizing risks where possible to achieve our strategic and projects objectives. In doing so, we will be effectively positioned to identify, consider, anticipate, and respond to potential risks and opportunities.

Our risk management framework is in line with ISO 31000 Risk Management Principles and Guidelines.

Our Governance, risk, and compliance (GRC) framework is built on three lines of defense

The Board		
Executive Management		Audit Committee
Functional Managers 1st line of defense	Risk & Compliance Management 2nd line of defense	Audit (Internal & External) 3rd line of defense

Key Accountabilities

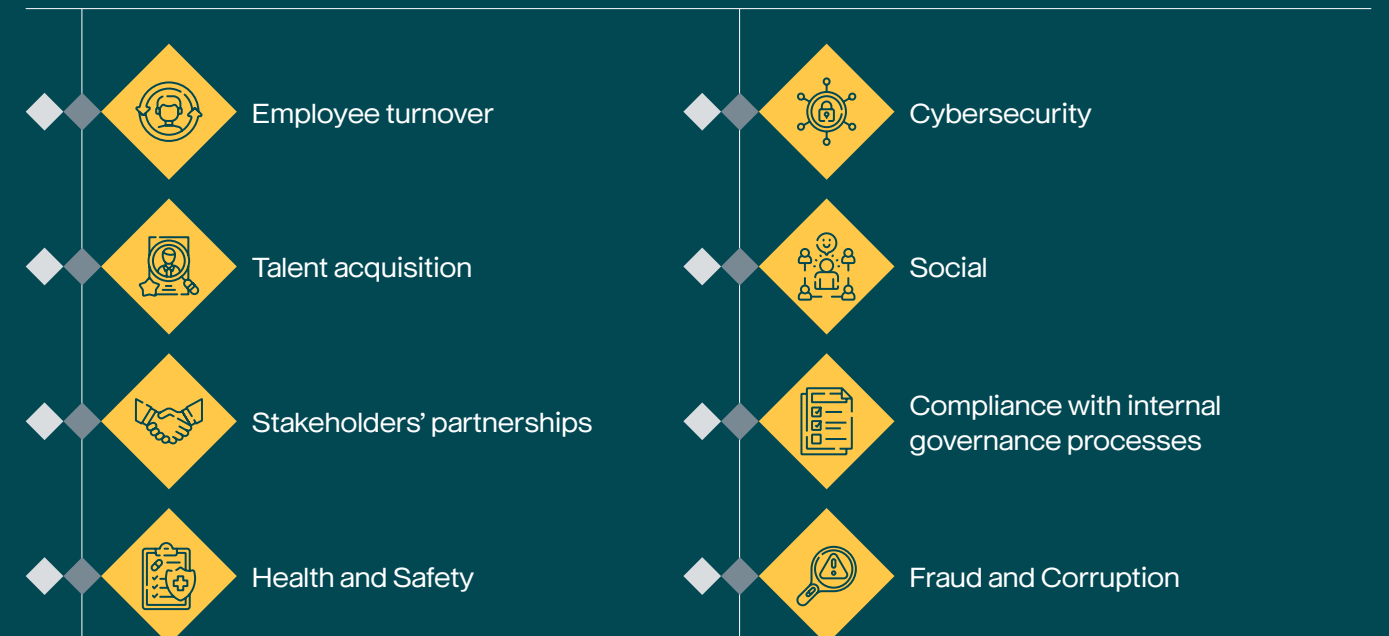|		
◆ First responders to areas of risk in the organization ◆ Open and regular channels of communication with the 2nd line of defense	◆ Risk & compliance control framework development ◆ Risk appetite and defined tolerance limits ◆ Risks and compliance management, monitoring, and reporting	◆ Financial compliance ◆ Enterprise compliance

External Regulatory/Legislative Environment

Our risk management framework evaluates and prioritizes both internal and external risks, assigns roles and responsibilities to ensure risks are managed and communicated to management on a regular basis. Leveraging this analysis, we have proactively developed and implemented mitigation strategies to address potential threats and ensure the effective execution of identified actions.

Sustainability has been identified as a risk category within our risk management framework. We have defined a list of indicators to evaluate the potential exposure to environmental, social and governance risks. The risk management department submits on a yearly basis the qualitative and where possible quantitative risk appetite and tolerances to the CEO for review then to the Board of Directors for approval.

The implementation of the framework is based on guidance documents to support risk owners and risk champions in identifying and assessing internal and external operational risks and effective management plans and actions.

Our potential sustainability-related risks as defined in our risk management framework cover environmental impact to the natural, built, or operational environment and social and economic wellbeing of the community. Beside those topics we also consider in our risk management framework.

- Employee turnover
- Talent acquisition
- Stakeholders' partnerships
- Health and Safety
- Cybersecurity
- Social
- Compliance with internal governance processes
- Fraud and Corruption

Relentless commitment
to ethics and integrity

Code of Conduct

Fraud Detection and Handling Policy

Complaints and Grievance Policy

Conflict of Interest Policy

Ethics and integrity

0

cases of corruption

Our Code of Conduct, signed by the board, upholds the legal and ethical standards that are requisite for our board members, committees, and all employees across UAQ. It encompasses the following principles: compliance with laws, rules and regulations, discrimination and equality, ethical conduct, protection of confidential information, fraud and corruption, protecting the environment, whistleblowing, governance, and social responsibility. All employees are required to comply with the code of conduct. The same values are reflected in our suppliers' Code of Conduct to ensure that our partners are committed to the same standards of ethics and integrity.

Upholding ethical standards extends to preventing misconduct. We are committed to conducting business

to the highest standard of ethics and integrity, and to comply with all applicable laws, regulations, and policies. In this regard, we do not tolerate any form of fraudulent activity and employee misconduct. Our Fraud Detection and Handling Policy outlines the same values as our Code of Conduct and provides dedicated whistleblowing channels and a clear reporting process of any behavior not aligned to our values including false representation, bribery, forgery, misappropriation and corruption. All matters raised by any source are taken seriously and thoroughly investigated. Employees who commit an act of fraud will be subject to strict disciplinary action including dismissal as deemed appropriate.

To encourage transparency and accountability, we have developed a Complaints and Grievance Policy to

handle in a fair and confidential manner all complaints to ensure equality among employees. We have also established dedicated reporting channels for employees, accompanied by a non-retaliation policy that explicitly prohibits any form of reprisal against workers who report hazards or hazardous situations. This policy ensures workers can report concerns

without fear of adverse consequences, including termination, demotion, or harassment. Workers could exercise their rights to remove themselves from work situations that they believe could cause injury or ill health. If a worker believes they have been retaliated against for exercising this right, they could file a complaint through the appropriate channels.

Confidentiality, non-retaliation, and clear reporting mechanisms empower workers to raise concerns without fear, promoting a safe and healthy work environment and equip them with the knowledge and understanding necessary to navigate our workplace with confidence and respect.

Privacy and data security

Our Data Privacy Policy is in line with the National Cybersecurity Authority's directives and the Essential Cybersecurity Controls.

Our highly qualified IT and cybersecurity teams implement robust data protection measures including awareness initiatives, such as simulated email impersonation attacks, awareness messages, training, and phishing simulation.

Our cybersecurity training and awareness program covered 100% of the employees in 2023 through emails, and 39% through interactive sessions.

The program is designed to ensure continuous training of our employees. It tracks employees progress and measures their knowledge against cyber-attacks and resilience.

Employees are also encouraged to directly contact IT through a dedicated email account for any incidents that might affect data security. We even conduct simulated attacks to enhance employee awareness.

In addition, the risk management department assess IT risks annually to ensure having the proper controls in place and improving any shortcomings.

Recently, we successfully modernized our data centers, seamlessly migrating all data and virtual machines with zero service disruptions, a testament to our commitment to continuous improvement.

Our IT department also launched the initiative of Data Management, in alignment with SADAIA NDMO's and NCA's frameworks. The initiative covers all main Data Management aspects, including Data Classification

which involves arranging and grouping data components based on predetermined standards. This sorting process enhances the accessibility and retrieval of data, playing a vital role in bolstering risk management, security, and adherence to regulatory compliance requirements, which will lead to a better data management and privacy on the long run.

To date, we have not recorded any substantiated complaints pertaining to breaches of customer privacy from either outside parties or regulatory bodies. Furthermore, there have been no identified leaks, thefts, or losses of customer data under our safeguard. Our approach to the protection of sensitive data resonates in our firm commitment to cybersecurity, grounded by our continuous efforts to identify and mitigate potential threats within the digital landscape.

Investor Protection

Transparency and trust are integral to long-lasting relationships. Our Investment Department prioritizes the privacy of our investors and hotel operators through contractual confidentiality clauses and requires their consent before any necessary external disclosure. Inter-departmental collaboration is planned to further enhance data privacy for all UAQ customers.

Human Rights

We are committed to operating ethically by protecting and promoting human rights across our operations and business relationships in line with international standards and the Saudi Human Rights Commission. We are diligently embedding human rights considerations into every facet of our operations, embracing a proactive approach to create a workplace where individuals feel respected, valued, and empowered. We currently adhere to our code of conduct which includes elements relevant to various human rights aspects, such as non-discrimination, diversity and inclusion, fair treatment, and business ethics.

While formal human rights reviews and assessments are yet to be conducted, we understand that ongoing evaluation and feedback are essential in maintaining a serene, fair, and secure environment for our employees. Thus, we have updated our policies to incorporate human rights issues, and we aim to publicly disclose these policies and human rights commitment.

We actively engage in initiatives that reinforce our commitment to human rights. All employees have undergone a dedicated training on the Sustainable Development Goals and the interconnectedness of environmental, social and economic aspects of sustainability.

Safeguarding human rights is not limited to our own operations, we also require our suppliers through our Code of Conduct to comply with several aspects related to human rights, occupational health and safety and employee welfare.

Enhancing our environmental performance

MASAR Destination embodies our vision for a sustainable, innovative, and community-centric development in terms of design, construction, and operation. MASAR's iconic vision and planning principals are translated in all construction activities to create world-class creative, sustainable, and responsible building design.

Our environmental footprint

We carried out an environmental impact assessment (EIA) in 2017 to identify the environmental impacts associated with the development of MASAR. This assessment is used as a foundation to inform decision-making during the detailed design stages of the project to support the protection of the environment of MASAR.

The study was based on the review of relevant environmental regulations, rules, guidelines and standards within the Kingdom of Saudi Arabia, followed by data collection and field surveys to understand the existing baseline conditions.

Based on the information collected on baseline conditions, the report assessed potential impacts on topography, soils and geology, water quality, air quality, noise and vibration, terrestrial flora and fauna, social & economic settings, waste and traffic, and provided mitigation measures to minimize the adverse impacts during construction and development activities.

The EIA concluded that MASAR has a localized impact while the impact on a regional or national scale is very low, however the project will provide a net positive benefit following the implementation of the identified management strategies.

MASAR Destination is aligned with LEED for Cities

🌱	**Ecosystem Assessment**	UAQ has carried out an environmental, a socio-economic and a hydrogeological impact assessment in order to assess the potential impacts of MASAR Development on the entire surrounding ecosystem
🏭	**Construction Activity Pollution Prevention**	As part of the environmental impact assessment study, a list of control measures was identified for hazardous and non-hazardous waste management including collection, storage and disposal, water and wastewater management, use of material and natural resources, prevention of noise and air pollution. The Construction Environmental Management Plan (CEMP), developed as part of the EIA, provides systems and procedures to address and manage potential environmental impacts associated with the construction phase of the project and guide the issuance of an Environmental Monitoring Monthly Report
🏡	**Green Spaces**	One of MASAR's essential offering is its series of interconnected open and green spaces
🌿	**Natural Resources Conservation and Restoration**	An Environmental Impact Assessment study was conducted to identify, assess and manage potential environmental impacts of the destination on the surrounding environment. UAQ has also undertaken the development of a water conservation design to protect and conserve the aquifer and ZamZam water well. In addition to the reuse of blasted rocks extracted from the construction sites in various construction activities.
💧	**Water Efficiency**	MASAR has in place an integrated water management system balancing between water demand and supply and focused on water recycling and storm water management. Water efficiency is achieved through the implementation of different measures including storm water harvesting, using greywater for flushing toilets, installing high-efficiency fixtures, and utilizing treated sewage effluent (TSE) for irrigation and district cooling.
💡	**Energy Efficiency**	Throughout planning and design, MASAR is maximizing energy efficiency in terms of energy modeling and monitoring. Energy efficiency initiatives include implementing district cooling for the entire development instead of individual air conditioning systems for each building. These measures also contribute to the reduction of MASAR GHG emissions.
🔍	**Waste Management**	MASAR's waste management plan prioritizes waste hierarchy in terms of waste minimization, segregation, re-use, recycling, recovery and finally disposal.

Energy and **emissions** management

We are aware of the detrimental impact of our energy consumption on the environment and local communities, ranging from air pollution due to fuel combustion, water pollution in case of fuel leakage, and soil pollution due to the improper storage or disposal of fuel. These repercussions have a direct and far-reaching effect on our community and impacting human health.

UAQ management actively involved key stakeholders in the Master Plan of Project Infrastructure. We meticulously gathered both technical and non-technical information and requirements from key entities, notably the Saudi Electricity Company (SEC) and National Water Company (NWC). This collaborative approach empowered our designers to develop an environmentally friendly and cost-effective project design.

MASAR is aligned with the Kingdom of Saudi Arabia's Energy Code, and existing global standards, such as LEED for Cities

Stages of Energy efficiency

Concept Design & Planning Stage

- Established rigorous energy efficiency requirements
- Set operational variables for energy efficiency
- Electric buses and car charging infrastructure

Design Development Stage

- Defined specific materials for compliance with environmental performance standards

Property Investment Analysis & Operational Strategy

- Integrated building energy management considerations
- Centralized platform for managing building energy usage

Building Energy Systems

- Identify and rectify electricity wastage
- Promote efficient use of electricity resources
- Reduce energy consumption by 20% through adopting district cooling systems

Technical Design & Performance Alignment

- Conduct evaluations of budget, progress, quality, and environmental performance
- Provide comprehensive checklists for monitoring and implementation of targets
- Ensure effectiveness of energy efficiency measures at the end of each design process

Waste management

Waste is a big aspect of consideration when looking at UAQ's environmental impact, as an inevitable outcome of building a destination of this scale.

Activities including construction, and office functions contribute to the generation of waste in UAQ's own activities as well as MASAR related operations. Managing these different waste streams starts with monitoring, as well as the institution of a rigorous management plan to promote and adopt best waste management practices.

The primary waste originating from our construction pursuits encompasses wood, steel, plastic, and general refuse. Additionally, activities across our operations give rise to hazardous waste such as chemicals, electronic waste, and medical waste, as well as non-hazardous waste including paper, cardboard, textiles, glass, metal, inorganic materials and tires.

In line with our waste management plan, we monitor all waste operations on-site from collection to storage, and disposal. The disposal of waste is being directed by a third party to an authorized landfill while hazardous waste is being collected and recycled by an approved third party.

169.2 tonnes
total waste generated

8.5 tonnes
of recycled waste

To mitigate the significant impacts of waste, we have initiated various measures

- Improving materials selection and product design through consideration for longevity, durability, repairability, and recyclability
- Reducing the use of raw and finite materials by procuring secondary materials (e.g., used or recycled input materials) or renewable materials
- Substituting inputs that have hazardous characteristics with non-hazardous inputs
- Developing a recycling communication plan in conjunction with department heads
- Placing accessible recycling bins within our offices and construction sites

Our construction waste management plan

Our waste management plan leverages the waste hierarchy by prioritizing waste minimization, followed by segregation, reuse, recycling, recovery and finally disposal.

We also reuse more than 50% of rock materials extracted from the construction site as a sustainable practice to reduce generated waste and the need to extract new resources hence reducing the environmental impact associated with our construction activities.

Waste is classified as hazardous and non-hazardous. Each waste type is managed differently. Hazardous materials are handled as per their type and characteristics and then transported by approved third party agencies for treatment.

On-site instruction of appropriate separation, handling, recycling, reuse and return methods is provided to all workers on-site, with specific areas being labeled to facilitate waste separation and collection.

In 2018, UAQ implemented a plan for waste segregation and disposal. This plan was set to separate and remove construction solid waste from the work areas at a faster rate. It also aims at ensuring the efficiency of material recovery and directing the different waste streams to their intended destinations.

The plan caters to various waste containers consisting of wood, plastics, and scrap metal at numerous locations throughout the project, removing them in a timely manner to a dedicated area on site. The contractor will then ensure the removal of the collected streams via dump trucks to their destination.

The waste segregation plan details the roles and responsibilities of all responsible parties to ensure effective implementation.

The contractor maintains a daily record of waste and recyclable handled on site and issues a monthly monitoring report including the total tonnage of waste collected and recycled categorized by type and method of disposal.

Water and effluents
management

MASAR's concept design and planning is centered around water efficiency. We implemented diverse water-efficient measures that not only reduce wastewater generated, but also water and energy consumption and additionally cost. For the design of the water supply system within MASAR tower buildings, we comply with the National Water Company (NWC) requirements and Saudi Building Code (SBC) regulations.

1. **The Treated sewage effluent and irrigation water systems include:**

   ◆ Treated sewage effluent transmission line from National Water Company (NWC) network to the district cooling plant.

   ◆ Irrigation network including connection to NWC network, pipe works within the project, electrical remote control valves, controllers, and control wires and bubblers.

   ◆ Reuse of treated water in flush tanks in hotel bathrooms.

MASAR irrigation network

We established an extensive irrigation network that utilizes Treated Sewage Effluent (TSE) as its primary water source. TSE has proven to be a cost-effective and sustainable alternative to municipal water for this purpose. The irrigation system is designed to optimize water usage for each landscaped area separately based on the greenery water demand and through a specific and well-programmed sequence.

2. **The storm water management system (storm water runoff) is being used by letting 30% of storm water discharge seep into the soil in order to increase the underground water for future usage as well as diverting the remining 70% to the main storm water network.**

Risks on water resources may arise due to different activities in the construction phase, such as painting, sprayed concrete, storage and transport of chemicals and fuels, and even storm water runoff. To reduce impacts, different measures were set in place:

   ◆ Consistent monitoring and repair of plumbing systems for leak detection

   ◆ Collection of water seepage from rock fissures in settlement ponds for dust control

   ◆ Filtering of site drainage through a silt trap

   ◆ Redirection of potentially contaminated runoff to a retention pond

   ◆ Monitoring of surface water discharges from the site on a monthly basis.

   ◆ Analysis of water samples to ensure compliance with National Center for Environmental Compliance (NCEC) requirements before discharge

   ◆ Established an Emergency Response Plan to effectively manage small or large accidents that might harm our water resources

Hydrogeological Impact Study

We analyzed the impact of the MASAR Development Project on local water systems, in particular, groundwater basins and Zamzam regime. This aims to drive the preservation of the natural settings through hydrogeologic balance and sustainable groundwater conditions, both in terms of quantity and quality.

Based on the outcomes of the study, we implemented mitigation strategies to protect the hydrogeological regime, and measures to preserve groundwater flow and quality, including the design of a rainfall-harvesting system to support groundwater recharge.

Investing in our people: fostering a thriving workforce and an inclusive workplace

Empowering our people

We are committed to the well-being and continuous development of our employees, and we believe in the principles of dignity, equality, and non-discrimination at the workplace.

119 employees in 2023

105 males

14 females

100% of employees are full time

7 interns in 2023
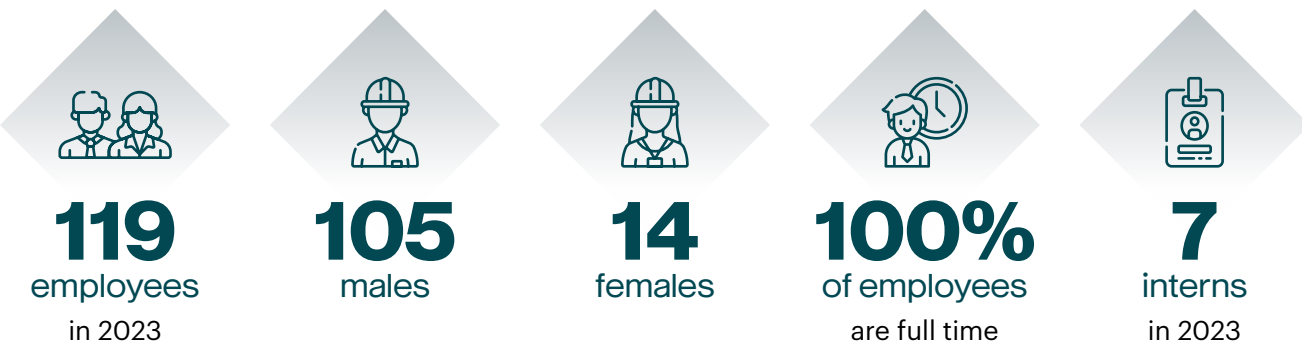
Building a skilled workforce

To support the professional development of our employees, we provide learning and skills development opportunities through targeted training to our employees based on their specific needs, as identified by their direct managers.

Through regular performance reviews and career development assessments, we identify and address our employees' potential challenges. These routine evaluations allow us to tailor our training programs effectively and contribute to their professional growth. This consistent feedback loop not only empowers our employees to refine their skills and grow in their roles but also strengthens the overall capacity and success of our organization. We are proud to report that 100% of our employees including senior management, middle management and staff received regular performance and career development reviews in 2023.

Employees at UAQ can take control of their own career development. Through Performance Indicators, following certain steps.

◆ Identifying personal performance indicators.
◆ Setting SMART goals.
◆ Tracking progress regularly.
◆ Asking for feedback and guidance.
◆ Celebrating achievements.

As we look to the future, a proactive training program is set to launch in 2024, which was developed based on the departments' training needs. We identified Key Performance Indicators (KPIs) to measure the effectiveness of these training programs and to make sure they meet each department's unique needs. We also developed a comprehensive Training Policy to strengthen our commitment to our employee development. More details of this program and the policy are expected to be launched in 2024.

2022

720 hours of training provided

21 professional trainings conducted

10 average hours of training for females

6 average hours of training for males

1 average hours of training for management

9 average hours of training for staff

2023

1,434 hours of training provided

56 professional trainings conducted

26 average hours of training for females

10 average hours of training for males

9 average hours of training for management

14 average hours of training for staff

Key enablers of our training program

Needs-based assessment: Each department undergoes a thorough analysis to identify their unique training needs.

Dedicated budget allocation: Departments receive dedicated training budgets at the beginning of the year, empowering them to prioritize and invest in specific skills development initiatives.

Performance measurement: Established KPIs will track the effectiveness of training programs across the organization, ensuring they meet each department's specific requirements.

Transparency and accessibility: Program specifications will be readily available in 2024, providing employees and departments with full clarity on the training landscape.

In 2023, UAQ averaged 26 training hours per female employees and 10 hours per male employees, with a total of 1,434 hours provided. In 2024, we will shift towards a more structured, needs-based approach to employee development. The key training areas in 2023 encompassed sustainability, governance and leadership, real estate development, finance and audit, project management, International Federation of Consulting Engineers, Certified Management Accountant Certification, ethical behavior, health and safety, procurement, English language, and cybersecurity.

As we refine our policies and implement the new program in 2024, we remain committed to fostering a culture of continuous learning and empowering our employees to excel in their roles and contribute to UAQ's long-term growth.

Talent attraction and retention

As we continue to grow, we aim to attract the best talent in the region. We have followed a structured and streamlined hiring process. Through a formalized Stakeholder Evaluation Form, a comprehensive criterion is provided for interviewers to consider in their evaluation of the candidates.

We collaborate with local universities and schools to provide members of the communities with training and jobs within the organization. In 2023, we welcomed 7 interns.

◆ 2022   ◆ 2023

Total number of new employee hires entering employment during the reporting period

20   18

Breakdown by:
Age group

Under 30 years old	Under 30-50 years old	Over 50 years old
5 6	13 12	2 0

Gender

Female	Male	**Region** Makkah Region
5 4	15 14	20 18

Total number of employees leaving employment during the reporting period

Turnover rate   9%   11%
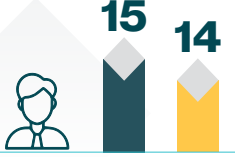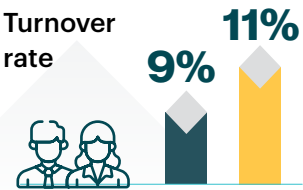
Breakdown by:
Age group

Under 30 years old	Under 30-50 years old	Over 50 years old
4 2	6 10	1 0

Gender

Female	Male	**Region** Makkah Region
7 7	3 6	10 13

We are dedicated to fostering a flourishing work environment; we yearly conduct internal employee surveys and are implementing wellness programs. All designed to address employee concerns and improve workplace conditions. These surveys elicit valuable feedback that informs future program implementation.

We also provide health and wellness tools and facilities to our employees such as providing discounts on gym and diet center memberships, conduct physical/ mental health checks, and regularly organize Health and Wellness day.

Employees benefits

As part of our efforts to create favorable working conditions, we provide benefits tailored to individual needs. As per Saudi Labor Laws, all employees are entitled to health insurance and all married employees are entitled to parental leave without exceptions.

Total number of employees that were entitled to parental leave
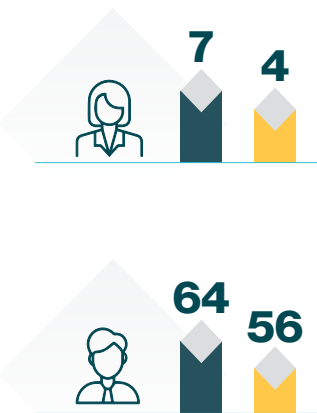
7 4

64 56

Total number of employees that took parental leave

0 0

4 3

Number of employees that returned to work in the reporting period after parental leave ended

0 0

4 3

Number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work

0 0

4 3

Return to work and retention rates of employees that took parental leave

0 0

4 3
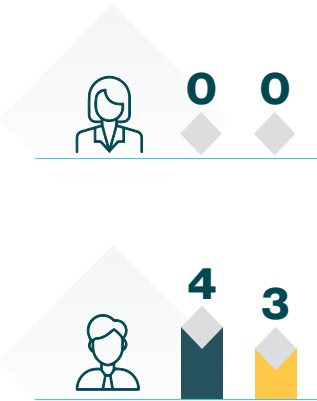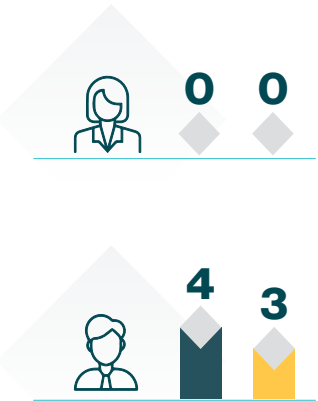
◆ 2022
◆ 2023

Caring for our employees is a top priority, which involves actively engaging with them, providing effective support, and offering proper channels for addressing grievances. It's essential to keep our staff well-informed to build trust, enhance morale, and improve operational efficiency. To achieve this, we consistently communicate important updates to all employees, including leadership changes, condolences for colleagues who have suffered losses, and information about events organized by UAQ. We support employees during their tenure w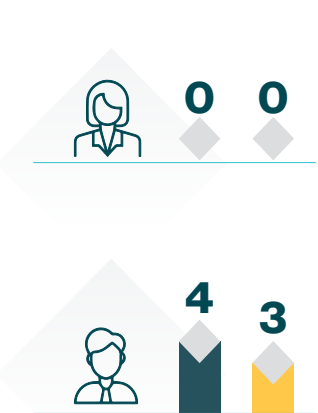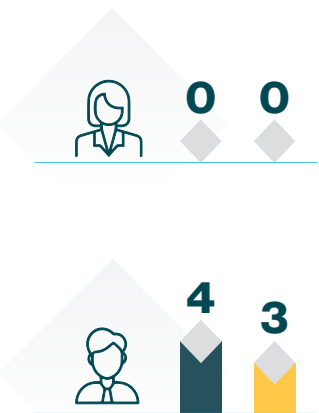ith us and beyond. We provide at least an eight-week notice period prior to the end of contracts or in the event of termination. Monetary compensation is also provided to employees in instances of termination of employment.

Building a Diverse and Inclusive Workplace

Diverse representation fosters original thinking and contributes to the overall success of an organization. At UAQ, we strive to reduce workplace inequalities by implementing initiatives that promote social inclusion and gender equality. We take pride in our increasing ratio of women within UAQ's management structure, as well as providing equal opportunities for hiring female employees.
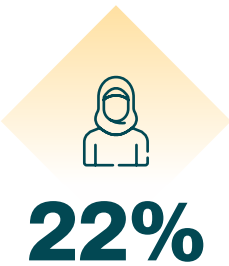
22%
of new hires are females
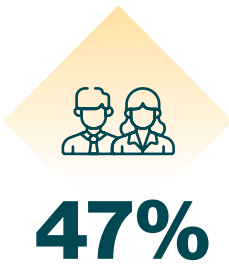
47%
employees are non-Saudi

Parity in pay and remuneration
irrespective of gender and nationality

	Unit	2022	2023
Percentage of individuals within our leadership			
Age group			
Under 30 years old	%	0	0
30-50 years old	%	60	72
Over 50 years old	%	40	28
Gender			
Female	%	12	10
Male	%	88	90
Nationality			
Saudi	%	72	72
Non-Saudi	%	28	28
Percentage of employees per employee category			
Age group			
Under 30 years old			
Senior management	%	0	0
Middle Management	%	0	0
Staff	%	8	9

	Unit	2022	2023
30-50 years old			
Senior management	%	12	14
Middle Management	%	13	12
Staff	%	46	42
Over 50 years old			
Senior management	%	3	3
Middle Management	%	5	8
Staff	%	14	13
Gender			
Female			
Senior management	%	3	3
Middle Management	%	4	2
Staff	%	8	8
Male			
Senior management	%	12	14
Middle Management	%	14	18
Staff	%	60	56

	Unit	2022	2023
Nationality			
Saudi			
Senior management	%	8	10
Middle Management	%	11	12
Staff	%	35	31
Non-Saudi			
Senior management	%	6	7
Middle Management	%	8	8
Staff	%	32	33

As part of our priority of ensuring human dignity across the workplace, we strictly uphold a zero-tolerance policy on discrimination. Our Code of Conduct, aligned with Saudi Labor Law, clearly outlines our stand against bias, injustice, and harassment. Furthermore, every employee is thoroughly familiarized with the Code of Conduct, ensuring a comprehensive understanding of all aspects related to discrimination, its repercussions, and penalties for violations. We had no incidents of discrimination reported in 2023. This reflects the effectiveness of our Code of Conduct and our inclusive culture.

Any discrimination or harassment based on any of the prohibited grounds, or any other legally protected condition is prohibited at UAQ and considered a serious offence which would require disciplinary action, up to and including termination.

Notably, our compensation structure is gender-neutral, ensuring equal pay for equal work across all levels. This equitable approach affirms our commitment towards fairness and non-discrimination, further showcasing our commitment to providing equal opportunities for everyone in the organization.

To further cement all our commitment and efforts, our Diversity and Inclusion Policy is currently under progress and is expected to be approved and available in 2024. This policy will serve as a concrete framework to reinforce our initiatives in fostering diversity, inclusivity, and equality within our workforce.

Occupational Health and safety

We are dedicated to the continuous development of robust safety policies and procedures that align with relevant regulations and industry best practices. This includes establishing clear guidelines for safe work practices, hazard identification, incident reporting, and emergency response procedures.

The scope of our occupational health and safety management system (OHSMS) includes a comprehensive framework, processes, and practices designed to protect the health and safety of workers and other stakeholders in the construction sector. It addresses the unique hazards and risks associated with construction activities through a systematic approach to managing occupational health and safety across the project lifecycle. Based on our OHSMS, we developed standard operating procedures (SOPs) that outline the steps to be followed in hazard identification, risk assessment, and control implementation processes. These SOPs provide clear guidance on how to conduct these activities consistently and effectively.

Our OHSMS is based on "The Internal Responsibility System". This states that "Everybody is personally responsible to take every measure reasonable to continuously improve processes such that, among other benefits, the risk of occupational injury or illness is driven down as low as it can reasonably go." The ultimate objective of the Internal Responsibility System is to ensure everyone integrates health and safety into all aspects of their work.

To maintain high safety standards, we conduct daily trade coordination meetings to align on activities and task safety analysis. Our Personal Protective Equipment (PPE) Policy dictates that PPE is used as a last line of defense, with workers being properly equipped and trained in its use.

We also conduct thorough risk assessments to evaluate potential hazards and establish KPIs to monitor the effectiveness of our hazard identification, risk assessment, and control implementation processes. Regular internal and external audits, inspections, and assessments provide feedback on the OHSMS's effectiveness and compliance.

Commitment to Worker Safety

At UAQ, we uphold every worker's right to a safe and healthy workplace. Our comprehensive Health and Safety policies lay the groundwork for proactive prevention, diligent monitoring, and the maintenance of a secure working environment. We recognize the importance of these policies in fostering a culture of safety and ensuring the well-being of our workforce.

In the construction industry, work-related injuries predominantly arise from falls from heights, contact with sharp objects, being struck by falling or flying objects, electrocution, and incidents involving heavy machinery. To address these hazards, the project has implemented a robust safety management system, including site-specific risk assessments, job hazard analyses, daily inspections, and weekly site walkthroughs. These proactive measures are crucial for maintaining compliance with safety standards and identifying potential hazards.

In 2023, high-consequence injuries were primarily caused by electrocution, being struck by machinery or falling objects, and collapses of excavations or trenches. In response, a series of actions have been taken to eliminate these hazards and minimize risks. These include installing insulation and barriers around electrical installations, implementing permit-to-work systems, providing safety training, and installing overhead protection. Additionally, load securement procedures, lift planning, and crane operation safety procedures have been revised. For excavation work, soil analysis, trench shoring systems, and rigorous inspections have been enforced, along with specialized training on safe practices.

To further mitigate work-related hazards, engineering controls such as guardrails, barriers, and fall protection systems have been installed at elevated work areas. Heavy equipment and machinery undergo monthly safety inspections, and work processes have been redesigned to minimize worker exposure to dangerous zones. Administrative controls have also been enhanced, with revisions to the site-HSE plan,

increased safety training, and the implementation of stricter permit-to-work systems. The use of appropriate personal protective equipment (PPE) is mandated, with regular inspections to ensure proper usage.

The injury rates have been calculated based on 100,000 hours worked, and all workers involved in the Masar infrastructure construction project under Nesma and partners are included in this disclosure. The occupational health and safety data is collected in line with OSHA standards and the project's HSE standards, using a centralized incident reporting system. This system ensures that all incidents are recorded, reviewed, and approved by the relevant project management personnel. The project team adheres to clear reporting criteria and conducts thorough investigations to validate the data. Regular dissemination of HSE KPIs and monthly reports keeps all stakeholders informed, fostering transparency and reliability in the ESG-related information provided.

Zero Tolerance Policy

Our dedication to safety is unwavering, as evidenced by our zero-tolerance approach to unsafe practices. We actively enforce this policy to ensure the highest safety standards are met on all projects. Any breach, leading to unsafe acts or conditions, is met with decisive action, including potential removal from the site or termination of employment, underscoring our commitment to a secure work environment.

Training and Safe Man-Hours

Our safety achievements are highlighted by the significant number of safe man-hours logged and the extensive training provided to our workforce: Training data records are maintained by the contractor for weekly basis.

- In 2021, we reached a milestone of 9.2 million safe man-hours, with over 6,000 workers receiving specialized training in their respective tasks.
- In 2022, we surpassed this achievement with 16.3 million safe man-hours by May and trained an additional 4,000 workers, demonstrating our ongoing commitment to safety and education.
- In 2023, we successfully achieved a cumulative of 24.5 million safe man hours without LTI.

Our OHSMS program is multifaceted, focusing on:

- **Competency:** Ensuring all personnel are adequately trained and competent for their roles. In addition to providing training and awareness programs that involve worker participation and consultation. Workers are involved in the development and review of training materials, and their feedback is sought to ensure the training programs effectively address their needs
- **SMS Organizational Structure:** Establishing a safety management function responsible for the OHSMS.
- **Risk Management:** Implementing systematic actions to identify, assess, and mitigate safety risks, ensuring the provision of safe services.
- **Workers participation:** Regular toolbox talks and safety meetings for the workers representatives and management to discuss occupational health and safety concerns. These meetings provide an opportunity for workers to voice their opinions and contribute to the development and evaluation of the management system.

- **Communication:** Establishing channels for workers to submit safety suggestions, incident reports, near-miss reports, or safety observations. These mechanisms encourage workers to actively participate in identifying hazards, suggesting improvements, and reporting safety concerns. Management reviews and addresses these submissions and incorporates them into the management system as appropriate.
- **Health and Wellness Programs** that go beyond occupational health and safety. These programs include health screenings, health education sessions, fitness initiatives, stress management programs, or access to wellness resources and counseling services. These initiatives contribute to overall worker well-being and encourage workers to prioritize their health.

Complying with health and safety regulations

Our OHSMS is designed to comply with:

- Labor Law and Saudi Arabian Occupational Safety and Health Regulations (comprehensive guidelines on maintaining occupational safety and health standards within the workplace)
- Saudi Arabian Civil Defense Regulations (crucial for ensuring the safety of the facilities against fires and emergencies), demonstrating our commitment to not only ensure the occupational safety for their employees but also to the broader public safety.

Our OHSMS is built upon established risk management and management system standards/guidelines from Saudi Arabian Standard Organization, Ministry of Labor and Social Development, International Labour Organization (ILO) Conventions and Recommendations, Ministry of Health Guidelines and OSHA Standards.

We follow these guidelines meticulously to maintain high health standards within the workplace.

Incident Investigation

We have a structured approach to investigating work-related incidents, which includes securing the scene, collecting information, identifying hazards, assessing risks, and determining corrective actions. This systematic evaluation leads to improvements in safety measures and necessary changes in the OHSMS to prevent future incidents.

Communication and Training

We place a strong emphasis on training and the ongoing development of our workforce in occupational health and safety practices.

We have established various communication channels to ensure workers have access to relevant occupational health and safety information. We recognize and reward safe work practices, encourage active participation in hazard identification, and provide comprehensive training and education programs.

Health Insurance and Wellness Programs

UAQ is committed to ensuring that workers receive adequate health insurance coverage and access to a broad range of medical services. We also implement health and wellness programs to promote the overall well-being of our workers, extending beyond occupational health and safety.

4,450
non-employees under UAQ

Zero
fatalities in 2023

Zero
high-consequence work-related injuries excluding fatalities in 2023

0.35%
rate of recordable work-related injuries

14,208,891
hours worked in 2023

Monthly
Safety awards and appreciation certificates on achieved milestones.

Contributing
to our society

As the project takes shape, its impact on society will resonate in multifaceted ways:

- Job creation paves the way for economic prosperity, fostering skills development and offering valuable opportunities within the construction, hospitality, and green technology sectors.
- Housing developments rise alongside vibrant green spaces.
- Efficient public transportation infrastructure minimizes environmental impact while seamlessly connecting residents to the heart of the society.

However, we acknowledge that no large-scale development is without its challenges. Construction activities unavoidably contribute to pollution and greenhouse gas emissions, prompting us to double down on sustainable practices and initiatives. Resource consumption, air quality, water quality and waste generation are meticulously monitored and managed, with a focus on reducing our environmental footprint at every stage and thereby the impact on our society. In order to monitor negative impacts of our construction activities on our surrounding community, we maintain a register of all public complaints regarding the works of the construction site.

MASAR is carefully designed to cater to the future needs of Makkah.

Makkah's Market Key Challenges...	...Being Addressed by MASAR
Enhancing Infrastructure	◆ Seamless ingress, egress and proximate connectivity to Haram and city with **world-class infrastructure**
Providing Quality Accommodations	◆ **50K** high quality residential and hospitality units ◆ Partnerships with the world's **best hotel operators** ensures highest service quality
Uplifting old neighborhood	◆ UAQ has a **high order** to expropriate land with full ownership for the development of MASAR
Enhancing visitor's experience	◆ **A holistic destination** with a unique experience to Makkah's residents and visitors by offering high quality cultural, leisure, social and retail offerings through combination of destination and community elements
Address Operational challenges	◆ MASAR is being developed in collaboration with **industry experts** ensuring providing exceptional visitor experience

4
Service Tunnels

14+ Km
Underground Service Tunnels

2
Major One-Way Roads

4
Intersections with Major Streets

11
Connections with Main Roads

550m
From the Courtyards of Al Haram

4
Car Parks

>5.5
Thousands Parking Lots

2.1 km
Metro Tunnels

1
Metro Network connected to the Destination

Strategic Location leading to Al Haram with 550 meters distance

Directly accessible through Jeddah-Makkah highway

Cultural destination experiencing essence of Makkah and creating a vibrant community

Capturing the steady flow of visitors and Makkah residents

Enhancing social responsibility and engagement

Amana initiative	For the Love of Makkah Photography competition	Open museum
◆ UAQ has ongoing initiative with Amana to engage with local artists, and work on beautification of MASAR Destination, as well as providing them opportunities to showcase their handicrafts at the site (for example, in form of organizing local bazaars)	◆ UAQ organizes on a yearly basis a Photography competition titled 'For the Love of Makkah' ◆ UAQ also organizes Friday greetings supporting local artists	◆ UAQ organizes open museum where buildings under construction are covered with pictures from local photographers around Makkah, actively collaborating with local authorities and artists to bring out fully the Islamic culture and spirituality of the Holy City of Makkah through a series of festivities and events for pilgrims and visitors.

◆ Appendix A
Data Tables

Environment

Table 1: Waste generated

	Unit	2019	2020	2021	2022	2023
Total weight of waste generated	Tonne	195.9	188.5	204.9	180.8	169.2
Total weight of hazardous waste	Tonne	1.9	4.5	5.9	5.4	4.2
Breakdown by type						
Chemical	Tonne	1.3	2	2.7	4	3
Electronic	Tonne	0.2	0.7	1	0.7	0.4
Medical	Tonne	0.4	1.8	2.2	0.7	0.8
Total weight of non-hazardous waste	Tonne	194	184	199	175.4	165
Breakdown by type						
Paper and cardboard	Tonne	7	6	8	4	6
Textile	Tonne	2	5	9	9	7
Glass	Tonne	1	11	14	3.4	3
Metal	Tonne	100	100	102	104	90
Inorganic materials	Tonne	20	15	16	12	14
Tire	Tonne	34	23	24	20	21
Food, wood and garden waste	Tonne	30	24	26	23	24

Table 2: Waste diverted from disposal

	Unit	2019	2020	2021	2022	2023
Total weight of waste diverted from disposal	Tonne	7	7.7	10.4	7.4	10.5
Total weight of hazardous waste	Tonne	3	2.7	3.4	2.4	3.5

Breakdown by method of disposal

	Unit	2019	2020	2021	2022	2023
Preparation for reuse	Tonne	0	0	0	0	0
Recycling	Tonne	3	2.7	3.4	2.4	3.5
Total weight of non-hazardous waste	Tonne	4	5	7	5	7

Breakdown by method of disposal

	Unit	2019	2020	2021	2022	2023
Preparation for reuse	Tonne	1	2	2	1	2
Recycling	Tonne	3	3	5	4	5

Breakdown of the total weight of hazardous waste and of non-hazardous waste diverted from disposal

Hazardous waste	Unit	2019	2020	2021	2022	2023
Onsite	Tonne	0	0	0	0	0
Offsite	Tonne	3	2.7	3.4	2.4	3.5
Non-hazardous waste						
Onsite	Tonne	1	2	2	1	2
Offsite	Tonne	3	3	5	4	5

Table 3: Waste disposal

	Unit	2019	2020	2021	2022	2023
Total weight of waste directed to disposal	Tonne	190.9	180.8	194.5	172.8	158.7
Hazardous waste	Tonne	3	2.7	3.4	5.4	4.2

Breakdown by method of disposal

	Unit	2019	2020	2021	2022	2023
Incineration (with energy recovery)	Tonne	0	0	0	0	0
Incineration (without energy recovery)	Tonne	0	0	0	0	0
Landfilling	Tonne	0	0	0	0	0
Other disposal operations (please specify)	Tonne	3	2.7	3.4	5.4	4.2
Non-hazardous waste	Tonne	187.9	178.1	191.1	167.4	154.5

Breakdown by method of disposal

	Unit	2019	2020	2021	2022	2023
Incineration (with energy recovery)	Tonne	0	0	0	0	0
Incineration (without energy recovery)	Tonne	0	0	0	0	0
Landfilling	Tonne	183.9	173.1	184.1	163.4	148.5
Other disposal operations (please specify)	Tonne	4	5	7	4	6

Social

Table 1: Current employees

	Unit	2022	2023
Total number of all employees	Number	112	119

By Gender

	Unit	2022	2023
Female	Number	16	14
Male	Number	96	105

Table 2: Average hours of training

	Unit	2022	2023

Breakdown by:

Gender

Female	Number	10	26
Male	Number	6	10

Employee Category

Senior Management	Number	1	4
Middle Management	Number	0	14
Staff	Number	9	14

Table 3: Number of new employee hires

	Unit	2022	2023
Total number of new employee hires entering employment during the reporting period	Number	20	18

Breakdown by

Age group

Under 30 years old	Number	5	6
30-50 years old	Number	13	12
Over 50 years old	Number	2	-

Gender

Female	Number	5	4
Male	Number	15	14

Makkah region

Makkah Region	Number	20	18

	Unit	2022	2023
Total number of employees leaving employment during the reporting period	Number	10	13
Turnover rate	%	9%	11%

Breakdown by

Age group

Under 30 years old	Number	4	2
30-50 years old	Number	6	10
Over 50 years old	Number	0	1

Gender

Female	Number	7	7
Male	Number	3	6

Region

Makkah Region	Number	10	13

Table 4: Parental leave

	Unit	2022	2023
Total number of employees that were entitled to parental leave			
Female	Number	7	4
Male	Number	64	56
Total number of employees that took parental leave			
Female	Number	-	-
Male	Number	4	3
Number of employees that returned to work in the reporting period after parental leave ended			
Female	Number	-	-
Male	Number	4	3
Number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work			
Female	Number	-	-
Male	Number	4	3
Return to work and retention rates of employees that took parental leave			
Female	Number	-	-
Male	Number	4	3

Table 5: Diversity and Inclusion

	Unit	2022	2023
Number of individuals within our leadership			
Breakdown by			
Age group			
Under 30 years old	Number	0	0
30-50 years old	Number	15	21
Over 50 years old	Number	10	8
Gender			
Female	Number	3	3
Male	Number	22	26
Nationality			
Saudi	Number	18	21
Non-Saudi	Number	7	8
Number of employees per employee category			
Age group			
Under 30 years old			
Senior management	Number	0	0
Middle Management	Number	0	0
Staff	Number	9	11
30-50 years old			
Senior management	Number	13	17
Middle Management	Number	14	14
Staff	Number	51	50
Over 50 years old			
Senior management	Number	3	3
Middle Management	Number	6	9
Staff	Number	16	15

Number of employees per employee category	Unit	2022	2023
Gender			
Female			
Senior management	Number	3	3
Middle Management	Number	4	2
Staff	Number	9	9
Male			
Senior management	Number	13	17
Middle Management	Number	16	21
Staff	Number	67	67
Nationality			
Saudi			
Senior management	Number	9	12
Middle Management	Number	12	14
Staff	Number	39	37
Non-Saudi			
Senior management	Number	7	8
Middle Management	Number	9	9
Staff	Number	36	39

Table 6: Workers covered by OHS	Unit	2019	2020	2021	2022	2023
All employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system	Number	5,053	7,162	6,869	6,461	4,450
All employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system	%	100	100	100	100	100
All employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been internally audited	Number	5,053	7,162	6,869	6,461	4,450
All employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been internally audited	%	100	100	100	100	100
All employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been audited or certified by an external party	Number	5,053	7,162	6,869	6,461	4,450
All employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been audited or certified by an external party	%	100	100	100	100	100

Table 7: Work-related injuries for all employees[1]

	2019	2020	2021	2022	2023
Percentage of individuals within our leadership					
The number of fatalities as a result of work-related injury	0	0	0	0	0
Rate of fatalities as a result of work-related injury	0	0	0	0	0
The number of high-consequence work-related injuries (excluding fatalities)	0	0	0	0	0
Rate of high-consequence work-related injuries (excluding fatalities)	0	0	0	0	0
The number of recordable work-related injuries	0	0	0	0	0
The rate of recordable work-related injuries	0	0	0	0	0

	2019	2020	2021	2022	2023
Work-related injuries for all workers who are not employees but whose work and/or workplace is controlled by the organization:					
The number of fatalities as a result of work-related injury	3	2	1	1	0
The rate of fatalities as a result of work-related injury	0.02	0.01	0.01	0.01	0
The number of high-consequence work-related injuries (excluding fatalities)	1	1	2	0	0
The rate of high-consequence work-related injuries (excluding fatalities)	0.02	0.01	0.01	0	0
The number of recordable work-related injuries	127	128	126	80	50
The rate of recordable work-related injuries	0.42	0.73	0.41	0.41	0.35
The number of hours worked	15,036,030	18,567,930	20,240,231	19,286,220	14,208,891

[1] The injury rates have been calculated based on 100,000 hours worked, and all workers involved in the MASAR infrastructure construction project are included in this disclosure.

Table 8: Work-related ill-health

	Unit	2021	2022	2023
Work-related ill health for all employees:				
The number of fatalities as a result of work-related ill health	Number	0	0	0
The number of cases of recordable work-related ill health	Number	0	0	0
Work-related ill health for all workers who are not employees but whose work and/or workplace is controlled by the organization:				
The number of fatalities as a result of work-related ill health	Number	0	0	0
The number of cases of recordable work-related ill health	Number	0	0	0

Appendix B
GRI Content Index

Umm Al Qura has reported with reference to the GRI Standards for the period from 1 January 2023 to 31 December 2023 ("FY 2023"). The table below provides a reference for GRI content in the report.

GRI Standard		Disclosure	Page Number(s) and/or Direct Answer	Omission
GRI 1: Foundation 2021		GRI 1 does not include any disclosures		
General disclosures				
GRI 2: General Disclosures 2021	2-1	Organizational details	20	
	2-2	Entities included in the organization's sustainability reporting	8	
	2-3	Reporting period, frequency, and contact point	8	
	2-4	Restatements of information	There are no restatements of information. This is UAQ's inaugural ESG Report.	
	2-5	External assurance	This report has not been assured by a third party.	
	2-6	Activities, value chain and other business relationships	20, 21, 24, 26	
	2-7	Employees	64 - 69, 81	
	2-8	Workers who are not employees	73, 85 - 87	
	2-9	Governance structure and composition	40 - 43	
	2-10	Nomination and selection of the highest governance body	40, 42	
	2-11	Chair of the highest governance body	41 - 44	
	2-12	Role of the highest governance body in overseeing the management impacts	40, 42	
	2-13	Delegation of responsibility for managing impacts	40, 42	
	2-14	Role of the highest governance body in sustainability reporting	40, 42	
	2-15	Conflicts of interest	44	
	2-16	Communication of critical concerns	40, 45	

GRI Standard		Disclosure	Page Number(s) and/or Direct Answer	Omission
GRI 2: General Disclosures 2021	2-17	Collective knowledge of the highest governance body	40	
	2-18	Evaluation of the performance of the highest governance body	40	
	2-19	Remuneration policies	40, 42	
	2-20	Process to determine remuneration	40, 42	
	2-21	Annual total compensation ratio		This information is confidential
	2-22	Statement on sustainable development strategy	30, 31	
	2-23	Policy commitments	32	
	2-24	Embedding policy commitments	30, 32	
	2-25	Processes to remediate negative impacts	30, 36, 37, 45, 46, 74	
	2-26	Mechanisms for seeking advice and raising concerns	45, 48, 49, 72	
	2-27	Compliance with laws and regulations	32, 46, 48, 49, 50	
	2-28	Membership associations	66	
	2-29	Approach to stakeholder engagement	36, 37	
Material topics				
GRI 3: Material Topics 2021	3-1	Process to determine material topics	34, 35	
	3-2	List of material topics	34, 35	
Business Ethics				
GRI 3: Material Topics 2021	3-3	Management of material topics	48 - 50	
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	48	
	205-2	Communication and training about anti-corruption policies and procedures	48, 49	
	205-3	Confirmed incidents of corruption and actions taken	49	

GRI Standard		Disclosure	Page Number(s) and/or Direct Answer	Omission
Governance Board				
GRI 2: General Disclosures 2021	3-1	Management of material topics	40 - 44	
	2-9	Governance structure and composition	40 - 43	
	2-10	Nomination and selection of the highest governance body	40, 42	
	2-11	Chair of the highest governance body	41 - 43	
	2-12	Role of the highest governance body in overseeing the management impacts	40, 42	
	2-13	Delegation of responsibility for managing impacts	40, 42	
	2-14	Role of the highest governance body in sustainability reporting	40, 42	
Energy and Water Efficiency in Project Planning and Design and Water Management				
GRI 3: Material Topics 2021	3-3	Management of material topics	56 , 59, 60	
GRI 302: Energy 2016	302-1	Energy consumption within the organization		This information is currently unavailable. UAQ intends to collect and report on this information moving forward.
	302-4	Reduction of energy consumption		
	302-5	Reductions in energy requirements of products and services		
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	59, 60	
	302-2	Management of water discharge-related impacts	59, 60	
	303-3	Water withdrawal		This information is currently unavailable. UAQ intends to collect and report on this information moving forward.
	303-4	Water discharge		
	303-5	Water consumption		

GRI Standard		Disclosure	Page Number(s) and/or Direct Answer	Omission
GHG Emissions				
GRI 3: Material Topics 2021	3-3	Management of material topics	56	This information is currently unavailable. UAQ intends to collect and report on this information moving forward.
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions		
	305-2	Energy indirect (Scope 2) GHG emissions		
	305-5	Reduction of GHG emissions		
Waste				
GRI 3: Material Topics 2021	3-3	Management of material topics	57, 58	
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	57, 58	
	306-2	Management of significant waste-related impacts	57, 58	
	306-3	Waste generated	77	
	306-4	Waste diverted from disposal	78	
	306-5	Waste directed to disposal	79	
Environmental Compliance				
GRI 3: Material Topics 2021	3-3	Management of material topics	54, 55	
GRI 307: Environmental Compliance	307-1	Non-compliance with environmental laws and regulations		Zero instances of non-compliance with environmental laws and regulations
Labor Management and Employee Well-being				
GRI 3: Material Topics 2021	3-3	Management of material topics	64 - 69	

GRI Standard		Disclosure	Page Number(s) and/or Direct Answer	Omission
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	67, 69, 81	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	68, 82	
GRI 402: Labor/ Management Relations 2016	402-1	Disclosure 402-1 Minimum notice periods regarding operational changes	68	
Health and Safety				
GRI 3: Material Topics 2021	3-3	Management of material topics	70 - 73	
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	70	
	403-2	Hazard identification, risk assessment and incident investigation	70	
	403-3	Occupational health services	70, 71, 72	
	403-4	Worker participation, consultation and communication on occupational health and safety	72, 73	
	403-5	Worker training on occupational health and safety	72	
	403-6	Promotion of worker health	73	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	70 - 73	
	403-8	Workers covered by an occupational health and safety management system	84	
	403-9	Work-related injuries	86	
	403-10	Work-related ill health	87	
Human Capital Development				
GRI 3: Material Topics 2021	3-3	Management of material topics	64 - 66	

GRI Standard		Disclosure	Page Number(s) and/or Direct Answer	Omission
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	65, 80	
	404-2	Programs for upgrading employee skills and transition assistance programs	66	
	404-3	Percentage of employees receiving regular performance and career development reviews	64	
Dignity and Equality				
GRI 3: Material Topics 2021	3-3	Management of material topics	69 - 70	
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	69 - 70	
Discrimination and Harassment				
GRI 3: Material Topics 2021	3-3	Management of material topics	48, 70	
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	Zero incidents of discrimination reported in 2023	
Human Rights Review				
GRI 3: Material Topics 2021	3-3	Management of material topics	50	

GRI Standard		Disclosure	Page Number(s) and/or Direct Answer	Omission
GRI 412: Human Rights Review 2016	412-1	Operations that have been subject to human rights reviews or impact assessments	50	
	412-2	Employee training on human rights policies or procedures	50	
	412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	50	
Local Communities				
GRI 3: Material Topics 2021	3-3	Management of material topics	17, 30, 36, 74 - 76	
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments and development programs	17, 30, 36, 74 - 76	
	413-2	Operations with significant and potential negative impacts on local communities	54, 56, 57, 59, 74	
Customer Privacy				
GRI 3: Material Topics 2021	3-3	Management of material topics	49, 50	
GRI 418: Customer Privacy	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	49, 50	

مسار

MASAR

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