



FY 2024

GROUP ENVIRONMENTAL,
SOCIAL AND GOVERNANCE (ESG)
REPORT

SUSTAINABILITY **COMMITMENT**



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EXECUTIVE
VIEW

This Environmental Social and Governance (ESG) Report has been prepared by AJi (referred to throughout as “the organization”, “the company”, or “we”) in accordance with GRI standard (GRI 1: Foundation 2021). AJi operates in the Middle East, North Africa, and Central Asia (MENA) region, with primary activities in the Hashemite Kingdom of Jordan (JOR), Kingdom of Saudi Arabia (KSA), and the United Arab Emirates (UAE).

These countries represent the company’s main operational footprint, therefore, the disclosures and performance data presented refer exclusively to AJi’s operations in JOR, KSA, and the UAE, excluding joint ventures, subsidiaries, or activities outside these geographies (GRI 2-1, GRI 2-2).

The reporting year spans from January 1 to December 31, 2024, consistent with AJi’s financial reporting cycle (GRI 2-3). This ESG Report is issued annually and serves as a continuation of the organization’s ongoing efforts to track and communicate its sustainability performance in a clear and structured way. As this material builds on previous disclosures using consistent methodologies and boundaries, no restatements of previously reported information were necessary (GRI 2-4).

It is intended for all AJi stakeholders, including employees, clients, partners, suppliers, and investors, as it aims to provide a clear view of the company’s ESG performance and its commitment to responsible and sustainable growth.

At the time of reporting, AJi’s 2024 ESG Report has not been externally assured. While the organization recognizes the value of independent assurance in enhancing the credibility and transparency of sustainability disclosures, no external verification was conducted for this reporting period (GRI 2-5). However, AJi remains open to considering external assurance mechanisms in future reporting cycles, as part of its commitment to continuous improvement.

The content of this report was carefully reviewed and approved by AJi’s CEO, the Sustainability Executive Director, the Head of Organization Development and Planning, and the Operating Board. The validation process followed a two-stage approach: first, a thorough review to ensure the accuracy and completeness of the information; and second, a refinement phase focused on clarity, consistency, and presentation. All required adjustments were communicated to the reporting team prior to publication (GRI 2-14).

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I am honored to present AJ Group's 2024 Sustainability Report, a testament to our ongoing commitment to a more sustainable future. Building on last year's inaugural ESG report, we've significantly deepened sustainability integration, making remarkable progress in reducing our environmental footprint, strengthening social impact, and enhancing governance.

LEADING SUSTAINABLE INNOVATION

As a leader in engineering, architecture, and infrastructure consultancy in the Middle East, we have accelerated our ESG initiatives, delivering projects that set new benchmarks for sustainable urban development, integrating environmental management systems throughout our operations. This year, our efforts have yielded a significant achievement, resulting in a 16% reduction in our GHG emissions (Scope 1 & 2) compared to 2022.

EMPOWERING PEOPLE & COMMUNITIES

Our people continue to be the driving force behind AJ Group's success. In 2024, we cultivated a diverse, inclusive, and innovative work environment, expanding our workforce training and development initiatives. We have deepened our social impact through initiatives that supported education, healthcare, and local infrastructure, building on partnerships with educational institutions that grew stronger. A key focus this year has been our increased involvement and direct integration with local communities in KSA, UAE, and Jordan, where our projects have a tangible, positive impact.

I extend my sincere gratitude to our employees, partners, and stakeholders. Together, we are engineering a sustainable tomorrow.

HAMZEH AWWAD
CHIEF EXECUTIVE OFFICER

As we publish our second Annual Sustainability Report, I am proud to present AJi Group’s strengthened commitment to holistic environmental, social, and governance practices. This year marks a pivotal milestone: for the first time, we have expanded our greenhouse gas disclosures to include Scope 3 upstream emissions, capturing the indirect environmental impacts of our procurement and supply chain activities. Recognizing this broader footprint enables us to craft more informed strategies to safeguard our planet.

We are laying the groundwork for a truly carbon-neutral business, backed by newly implemented policies and internal procedures aimed at measuring, reducing, and ultimately eliminating emissions. This includes embedding environmental management systems within all projects, prioritizing low-carbon materials, encouraging circular economy principles, and enhancing comprehensive environmental impact assessments initiatives that align directly with AJi’s longstanding mission to “design smart, build better.”

Equally important, we are enhancing our business social performance. We have formalized guidelines to ensure employee well-being, diversity, and inclusion, while forging collaborative relationships with our supply chain, ensuring our partners similarly commit to reducing emissions and generating positive social impact. Together, we are integrating sustainability into procurement decision, and supplier engagement. I am immensely grateful to our dedicated ESG team, our passionate employees, and forward-thinking partners for their shared commitment.

Our continuing goal is clear: To deliver urban, infrastructure, and community projects that are environmentally responsible, socially conscious, and governed with integrity. Together, we are engineering a brighter, more sustainable future for all (GRI 2-22).

MOHAMMED ALSHAFIE
SUSTAINABILITY DIRECTOR



MESSAGE FROM THE
SUSTAINABILITY DIRECTOR

“

“ESG is not a destination, it’s a journey we walk together, guided by purpose, integrity, and impact. With every step, we align our business with the needs of our people, our planet, and future generations. This report reflects not just our progress, but our promise—to act responsibly, transparently, and with intention”

RANA ALI

HEAD OF ORGANIZATION DEVELOPMENT & PLANNING





2,179.90 GJ

TOTAL ENERGY CONSUMPTION ACROSS AJI OFFICES IN JOR, KSA, AND UAE.



1.76 GJ

ENERGY INTENSITY PER EMPLOYEE



1,687.48 tCO₂e

TOTAL GHG EMISSIONS

SCOPE 1 AND 2: 659.04 tCO₂e (39.05% OF TOTAL EMISSIONS)
SCOPE 3: 1,028.44 tCO₂e (60.95% OF TOTAL EMISSIONS)



0.54 tCO₂e⁽¹⁾ | 1.36 tCO₂e⁽²⁾

GHG INTENSITY

(1) SCOPE 1 AND 2, PER EMPLOYEE, DOWN 29.87% FROM 2023
(2) INCLUDING SCOPE 3

YEAR-OVER-YEAR PERFORMANCE

ELECTRICITY
INTENSITY

-25.1%

compared to the 2022 baseline and 16.98% from 2023, with a compounded downward trend of 14.21% per year between 2022 and 2024.

SCOPE 1 AND 2
EMISSIONS

-16%

compared to 2022, and 6.40% compared to 2023, with a compounded annual reduction trend of 8.77% per year between 2022 and 2024.

OPERATIONAL GROWTH

EMPLOYMENT IN 2024

+ 1,238

OF WHICH ARE:



83%



17%

FEMALE WORKFORCE

+19.2%*

HEADCOUNT

+16.5%*

* Compared to 2023.

SECTION 2

ABOUT
Aji

SHAPING THE CITIES OF TOMORROW

At AJi, we believe cities are more than infrastructure, they are living systems that reflect the values, aspirations, and futures of the people who inhabit them. For over six decades, AJi has been at the forefront of designing and engineering urban spaces across the Middle East, North Africa, and Central Asia (MENA). From bold architectural concepts to essential infrastructure, our work is driven by one goal: to create smarter, more sustainable, and more human-centered cities (GRI 2-6).

Founded in 1981, and rebranded in 2023, AJi has grown into a regional leader in architecture, engineering, design, and infrastructure development. With a strong footprint in the UAE, KSA, and JOR, our multidisciplinary teams bring together deep technical expertise with creative vision to tackle some of the region's most pressing urban challenges (GRI 2-6).

WE ASPIRE TOWARDS SOCIAL PROGRESS, TECHNOLOGICAL INNOVATION, AND SUSTAINABILITY AS OUR GLOBAL BASELINE.



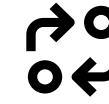
OUR VALUES

We are guided by a core set of values that define who we are and how we work:



INTEGRITY

Human centered progressive, we believe in reservation and promotion of human integrity and the enhancement of quality of life.



INTEGRATION

Fostering relationships and global partnerships empowers us to deliver perfectly orchestrated solutions.



INNOVATION

Adaptive and multi-disciplinary, our approach integrates design and technology to nurture creativity and innovation.



INCLUSIVITY

Creating ecosystems of equal opportunity for all members of our communities to progress, and thrive.

POSITIONING OURSELVES AT THE INTERSECTION OF POWERFUL LOCAL KNOWLEDGE AND FLEXIBLE GLOBAL INTEGRATION, OUR CORE MISSION IS TO DRIVE PROGRESS WITHIN COMMUNITIES BY PLACING HUMANS AT THE CENTER. WE ASPIRE TOWARDS SOCIAL PROGRESS, TECHNOLOGICAL INNOVATION, AND SUSTAINABILITY AS OUR GLOBAL BASELINE.

DRIVEN BY NATIONAL VISIONS, DESIGNED FOR GLOBAL IMPACT

We are proud to contribute to the region's bold national development agendas, including the UAE Vision 2031, KSA Vision 2030, and JOR Vision 2025. These frameworks inspire us to think bigger, build better, and innovate more responsibly as we help governments, clients, and communities achieve their long-term sustainability and growth goals.

A CULTURE BUILT ON PURPOSE

At AJi, culture is not just internal, it's reflected in every project we take on. We foster a workplace where diverse ideas are welcomed, where talent is nurtured, and where every solution is designed with people at the center. Our teams work across disciplines, geographies, and sectors to deliver results that are not only functional, but meaningful.

OUR BUSINESS ACTIVITIES

Our commitment to utmost client satisfaction propels us forward as we adeptly navigate the intricate landscape of challenges and opportunities in the MENA region and beyond. We prioritize our five main business activities, each demonstrating a high level of expertise and a dedication to advancing the realms of architecture, engineering accomplishments, and transformative infrastructure solutions. (GRI 2-6):

1 URBAN DEVELOPMENT

- Architectural services and planning
- Mechanical engineering
- Specialized services
- Structural engineering
- Supervision and construction management
- Sustainable building design
- Electrical engineering
- Specifications and BOQ
- Building Information Modeling

2 MOBILITY AND TRANSPORTATION

- Highway and roads design
- Intersections, bridges, and tunnels
- Transportation planning
- Electrical Services
- Building Information Modeling

3 ADVISORY AND SOLUTIONS

- Project/ Construction Management
- PMO & Program Management
- Advisory Services
- Capacity Building
- Public Sector Reform
- Social Development

4 WELLNESS & HEALTHCARE

- Health care planning and medical planning
- Functional and space programming
- Architectural and engineering sustainable designs
- Medical and non-medical equipment
- Interior design for healthcare
- Information communication technology planning
- Medical assessment of needs
- Building Information Modelling

5 UTILITIES AND ENVIRONMENT

- Storm drainage collection and disposal system
- Water and sewerage treatment processes, network design, and hydraulics modeling
- Treated effluent re-use
- Dams and reservoirs
- Pumping and MEICA services
- Building Information Modelling

6 ECO-FUTURISM

- Construction environmental management
- Sustainable building design
- Renewable energy/Climate change
- Environmental and social impact assessment
- Sustainable development
- Health and safety assessment
- Resettlement action plans
- Waste management
- Building Information Modeling

DEEP LOCAL ROOTS AND SHARED VALUES

Drawing from six decades of innovative work across MENA, we have garnered the expertise and proven competencies to deliver locally-rooted, relevant, and contextualized solutions. We nurture partnerships with our clients, leveraging our deep understanding of business, governing structures, and decision-making processes within our region to foster relationships characterized by mutual understanding, shared values, and cultural alignment.

COMMUNITY FOCUS

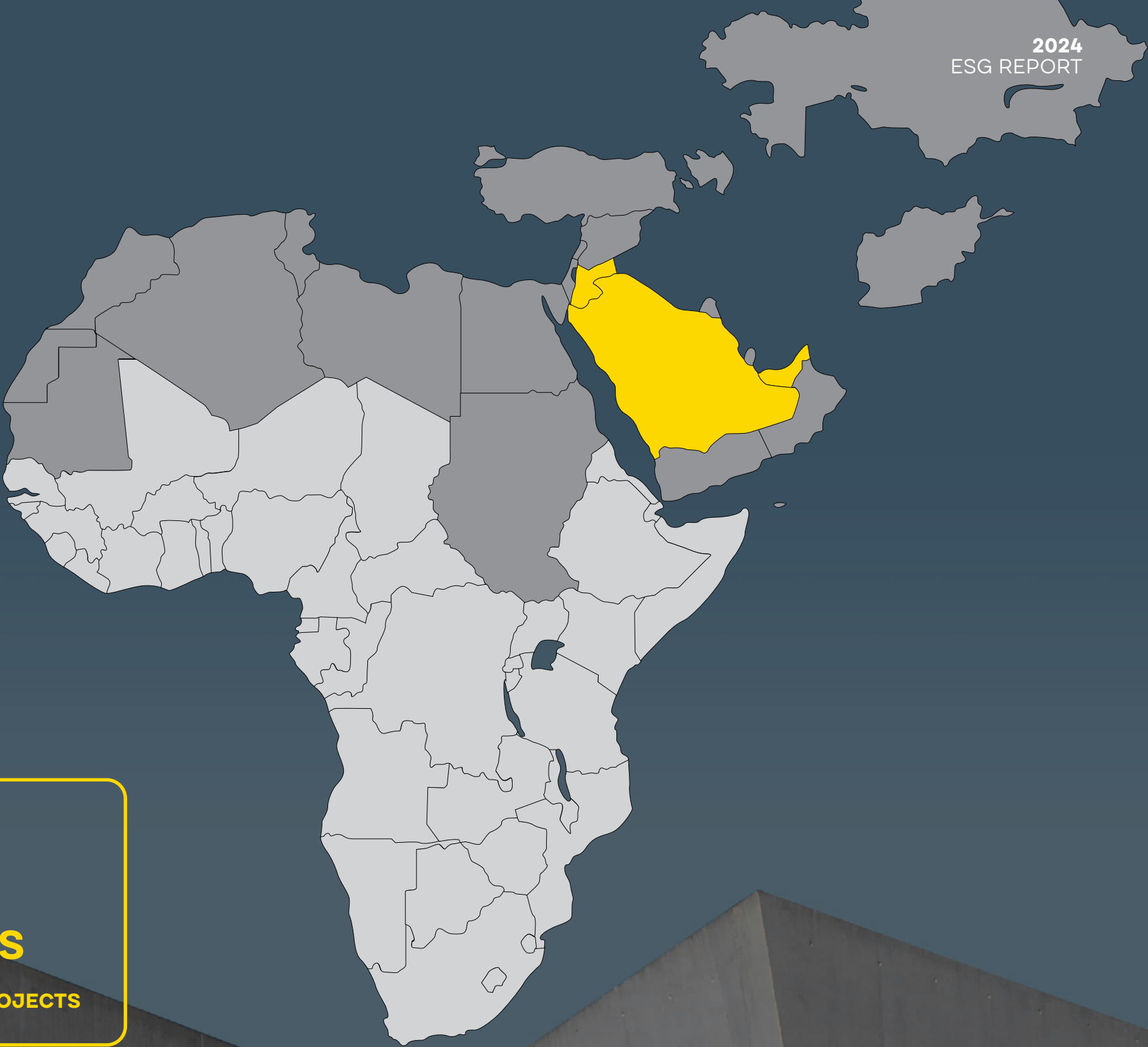
Centered on community needs, our work is dedicated to designing progressive solutions for people. Our process originates from the local requirements of communities, spanning from villages to cities. We create spaces, environments, and both vertical and horizontal infrastructure that contribute to the welfare of the community, enhancing overall quality of life. Whether it's designing a hospital, school, community utilities, or an urban masterplan, we actively seek innovation in the service of thriving, resilient communities.

CURATION OF PARTNERSHIPS

We serve as curators of talent, seamlessly integrating global partnerships in engineering and architecture into our adaptive system to provide optimal expertise for our clients' needs. Our modular, integrative approach enables us to address the diverse needs and challenges of different sectors and accommodate the varying levels of development across the region. This integrative approach allows us to respond effectively to the diverse needs and challenges of different industries and varying levels of development across the region.

NURTURING INNOVATION

Embracing an adaptive, multi-disciplinary, and tech-enabled culture, we cultivate innovation as a fundamental aspect of our mindset and work approach. Through the integration of new technologies and forward-looking design, we consistently create spaces that not only meet but exceed our clients' needs.



For over six decades, AJi has been shaping the built environment across the Middle East and beyond, delivering transformative projects that redefine how people live, move, learn, and connect. With operations in more than 20 countries, our legacy is measured not just in square meters or kilometers, but in lives impacted, communities empowered, and futures made more sustainable. Whether advancing public transport infrastructure, designing climate-adaptive cities, or delivering high-performance green buildings, our work reflects a history of technical excellence and a future-driven mindset (GRI 2-6).

OUR LEGACY

3
COUNTRIES
MAIN DESIGN CENTERS

20+
COUNTRIES
CONTAINING OUR PROJECTS

15+ MARKETS
WE ARE CURRENTLY EXPLORING

**16,000+**

hospital beds designed across major healthcare facilities

**600,000+ M²**

of advanced pharmaceutical plants

**2,000,000+ M²**

of educational infrastructure, supporting access to learning and research

**3,000,000+ M²**

of commercial developments, including office parks, malls, and retail hubs

**6,000+**

hotel keys delivered in the hospitality sector

**1,000,000+ M²**

of industrial plant infrastructure

**3,000,000+ M²**

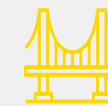
of residential development, shaping inclusive and modern communities

**200,000 M²**

of mission-critical buildings for national security and essential services

**100+**

projects in renewable energy and waste management

**100,000 M²**

of bridges and connective infrastructure

**10,000 KM**

of roads, highways, and transit corridors

**50,000,000+**

people served with water and waste facilities

SELECTED HIGHLIGHTS OF AJI'S
IMPACT TO DATE

HOW WE'RE STRUCTURED

AJi consists of a portfolio of legally distinct but operationally integrated entities that serve different markets and specialties across the MENA region. We operate as a unified, multidisciplinary group committed to delivering high-impact engineering and design solutions, guided by a shared commitment to quality, innovation, and regional excellence. Our collective efforts focus on achieving essential business outcomes for clients while accelerating project delivery through advanced technologies and an expert-led approach (GRI 2-1, GRI 2-2, GRI 2-6). The following entities are included within the scope of this ESG Report, consistent with the AJi's consolidated financial reporting:

Legal Name	Legal Form	Jurisdiction
Arabtech Jardanah and Partners Engineering Consultancy LLC	Limited Liability company	KSA
Arabtech Jardaneh International - Abu Dhabi	Foreign Branch	
A J I ENGINEERING CONSULTANCY L.L.C	Limited Liability company	
HDP OVERSEAS ENGINEERING CONSULTANCY - L.L.C - S.P.C	Foreign Branch	UAE
HDP OVERSEAS ENGINEERING CONSULTANCY L.L.C	Foreign Branch	
AJi Corporate Services LLC	Limited Liability company	
Arabtech Jardaneh Water and Environment LLC	Limited Liability company	
Arabtech Jardaneh Built Environment LLC	Limited Liability company	
Arabtech Jardaneh International LLC (Exempted)	Limited Liability company	Jordan
Raseel Projects Management and Integrated Support LLC	Limited Liability company	
Limana Integrated Engineering Solutions LLC	Limited Liability company	

CERTIFICATIONS & STANDARDS

Our operations are backed by international certifications that reflect our dedication to quality, safety, and environmental performance:

- ISO 9001 – Quality Management
- ISO 14001 – Environmental Management
- ISO 45001 – Occupational Health & Safety
- LEED Gold and Silver – Sustainable Building

These certifications support our mission to deliver responsible, high-impact outcomes across every project.

MORE THAN A BUSINESS, A COMMITMENT

AJi is not just building cities, we're shaping futures. Every decision we make, every design we propose, and every project we deliver is rooted in a deeper responsibility: to improve lives, protect the environment, and contribute to a more sustainable world.





AJi Group was ranked 107th globally in the ENR Top 225 International Design Firms list, climbing 11 positions from the previous year.

AJi made its debut in the Top 50 General Buildings category, securing an impressive 48th position. The Group also entered the Top 15 Mixed-Use category, ranking 14th. In the top 25 list, AJi ranked 14th in Education, and 16th in Healthcare. In infrastructure, AJi ranked 31st in Sewer and Solid Waste and 17th in Wastewater Treatment.



ENR RANKING

#107

THE TOP 225
INTERNATIONAL
DESIGN FIRMS

REBRANDING TO AJI GROUP

In January 2024, the Group evolved from Arabtech Jardaneh to AJi, a strategic rebranding marking a significant shift in our journey towards becoming a future-focused, innovation-driven consultancy. This rebranding was the culmination of a two-year journey marked by in-depth research, innovation, and a forward-looking approach that aligns AJi Group with the future needs of the design and engineering sector.



Rebranding to AJi Group

GREAT PLACE TO WORK

AJi received the “Great Place to Work” certification in both 2023 and 2024, recognizing our efforts to create a high-performance, inclusive work environment.



Great Place To Work

2024 MEP CONSULTANT AWARDS

AJi Group was honored with the prestigious title of MEP Engineering Company of the Year. This remarkable achievement underscores the commitment to delivering impactful, sustainable solutions and consistently setting new standards in the industry.



2024 MEP Consultant Awards

DESIGN MIDDLE EAST AWARDS

AJi Group Celebrated Double Victory by receiving two of the most prestigious accolades at Design Middle East Awards.

AJi proudly claimed the Best Consultancy Firm of the Year award, a testament to the dedication to delivering innovative and impactful solutions.

Adding to this monumental achievement, CEO Hamzeh Awwad, was recognized as CEO of the Year, celebrating his visionary leadership and relentless pursuit of excellence.

These awards reflect the strength of AJi’s organization and the exceptional commitment of the talented team, who continue to drive the group toward new heights of success and innovation.



Design Middle East Awards

SECTION 3

OUR APPROACH TO
MATERIALITY

Understanding what matters most is fundamental to responsible and impactful sustainability reporting. In 2024, AJi conducted its first materiality assessment under the GRI Standards 2021, marking a milestone in its ESG journey. This process helped identify and prioritize the ESG topics that are most relevant to the organization's strategy, operations, and stakeholders.

PROCESS TO DETERMINE MATERIAL TOPICS

The materiality assessment followed a structured five-step methodology (GRI 3-1):

1

TOPIC IDENTIFICATION

AJi began with a reference list based on the 2023 ESG Report and a peer benchmarking analysis within the architecture and engineering consultancy sector in the MENA region. This included insights from international organizations such as the IEA, UN, and World Bank.

2

INTERNAL STAKEHOLDER ENGAGEMENT

To capture internal priorities, AJi facilitated a focused ESG workshop in 2024 with senior governance leaders, cross functional employees and key decision makers. Participants provided input by selecting key sustainability topics from a predefined framework through online surveys. The frequency of selections served as a qualitative indicator of what matters most within the organization (GRI 2-29).

3

IMPACT ASSESSMENT

Each of the 2023 ESG Report topics were assessed for its potential business impact, based on:

- Degree of coverage in AJi's 2023 ESG Report
- Regional relevance (particularly MENA-specific ESG risks)
- Sectoral applicability
- Alignment with global sustainability frameworks

Topics were categorized as High, Medium, or Low impact based on this technical evaluation.

TOPIC MATCHING & CLASSIFICATION

2024 Survey inputs were aligned with AJi's 2023 ESG Report topics through direct correlations or logical thematic groupings. Topics that did not correspond to existing categories were classified as emerging or stakeholder-identified for further monitoring.

4

MATRIX CONSTRUCTION

A two-dimensional materiality matrix was developed to visualize the prioritization of ESG topics. The horizontal axis represents the potential business impact of each topic, while the vertical axis reflects the perceived importance among internal stakeholders.

5

COLOR-CODED TOPICS

Each topic was color-coded within the matrix to reflect its overall significance, based on the combined assessment of impact and perception:

- Most relevant: Topics with both high business impact and strong stakeholder importance. These represent strategic ESG priorities.
- Relevant: Topics with moderate levels of impact and/or perception. These require continued attention and may increase in relevance over time.
- Least relevant: Topics with currently lower perceived importance and limited business impact, but still monitored for future developments.

6

2024 MATERIAL TOPICS

Based on the 2024 materiality assessment, AJi identified a refined set of material topics that reflect the organization’s most significant ESG impacts and stakeholder priorities. These topics are the result of a structured, evidence-based evaluation that considered both potential business impact and internal stakeholder perception, as visualized in the newly developed materiality matrix (GRI 3-2).

MATERIALITY MATRIX

The materiality matrix below visualizes what truly matters to AJi and its stakeholders. It brings into focus the ESG topics that are most impactful to the business and most important to our internal leadership.

Compared to the previous reporting cycle, where material topics were selected based on general relevance and qualitative insights, the 2024 list reflects a more rigorous prioritization process. The changes from the 2023 report are primarily due to (GRI 3-2):

- The incorporation of a structured impact assessment (business relevance, sectoral and regional context)
- The addition of internal stakeholder analysis, using qualitative input from senior governance leaders
- The use of a materiality matrix to visualize and categorize each topic by relative significance

Topics in the yellow quadrant are the most relevant for AJi and have been fully integrated into our ESG strategy. These high-impact areas are already guiding action, with performance being actively monitored. They influence our policies, shape our performance indicators, and support decision-making across the organization. Topics in the grey zone are embedded into operational planning and performance frameworks, with flexibility to adapt as their relevance evolves. Finally, Topics in the black area, while lower in current priority, are still monitored, particularly for localized impact or future stakeholder relevance (GRI 3-1).

LIST OF MATERIAL TOPICS (GRI 3-2)

Material Topic (GRI Standard)	Linked Material Topic	ESG Dimension	Impact Level	Stakeholder Importance Score	Relevance Level
Training and Education	Training and Education	Social	High	5	Most relevant
Employment	Human Capital Development	Social	High	5	Most relevant
Energy	Energy Consumption	Environmental	High	4.7	Most relevant
Market presence	Compliance with Labor Standards	Social	High	4.24	Most relevant
Occupational Health & Safety (OHS)	Occupational Health & Safety (OHS)	Social	High	3.48	Most relevant
Water and Effluents	Water Usage	Environmental	High	3.48	Most relevant
Labor/ Management Relations	Employee Rights Guarantees	Social	High	3.03	Most relevant
Employment	Working Conditions	Social	High	2.73	Relevant
Labor/Management Relations	Labor/Management Relations	Social	High	2.42	Relevant
Anti-Corruption	Anti-Corruption & Bribery	Governance	High	2.12	Relevant
Waste	Hazardous Materials and Waste	Environmental	Medium	5	Relevant
Local Communities	Sustainability Leadership	Governance	Medium	3.18	Relevant
Energy-Emissions-Water-Waste	Environmental Management Systems	Environmental	Medium	3.18	Relevant
Diversity and equal opportunity	Non-Discrimination	Social	Medium	2.27	Relevant
Emissions	Carbon Emissions	Environmental	Medium	2.12	Relevant
TAX	Internal Controls	Governance	Medium	2.12	Relevant
Child Labor	Slavery / Child Labor	Social	Medium	1.52	Relevant
Procurement Practices	Business Ethics & Leadership	Governance	Medium	1.36	Relevant
Customer Privacy	Customer Privacy / Data Security	Social	Low	1.36	Least relevant
Local Communities	Community Engagement	Social	Low	1.06	Least relevant

ENVIRONMENT



CLIMATE CHANGE

- Carbon Emissions
- Environmental Management Systems

NATURAL RESOURCE

- Water Usage / Stress

POLLUTION AND WASTE

- Hazardous Materials and Waste

CIRCULAR ECONOMY

- Recycling

SOCIAL



DIVERSITY EQUITY & INCLUSION

- Non-Discrimination
- Equal Opportunities
- Customer Privacy
- Data Security

PRODUCT RESPONSIBILITY

- Access to communications

HUMAN CAPITAL & WORK-FORCE

- Labor/Management Relations
- Occupational Health & Safety (OHS)
- Human Capital Development
- Training and Education
- Working Conditions
- Employee engagement
- Access to communications

HUMAN RIGHTS

- Compliance with labor standards
- Slavery
- Child labor
- Community engagement and relations

GOVERNANCE



BUSINESS ETHICS & LEADERSHIP

- Business ethics
- Sustainability leadership
- Internal controls

ANTI-CORRUPTION & COMPLIANCE

- Anti-corruption and bribery measures
- Employee rights guarantees

BOARD STRUCTURE & COMPENSATION

- Board diversity
- Board Independence
- Committee independence

MANAGEMENT STRUCTURE & PAY

- Management structure
- Internal structures

IMPACT ASSESSMENT

For each topic identified as material, the company has begun to define its:

- Actual and potential impacts on the economy, environment, and people (including human rights)
- Involvement in these impacts, whether direct or through business relationships, policies and commitments that guide its approach
- Actions and initiatives to address risks and strengthen positive outcomes
- Processes to monitor effectiveness

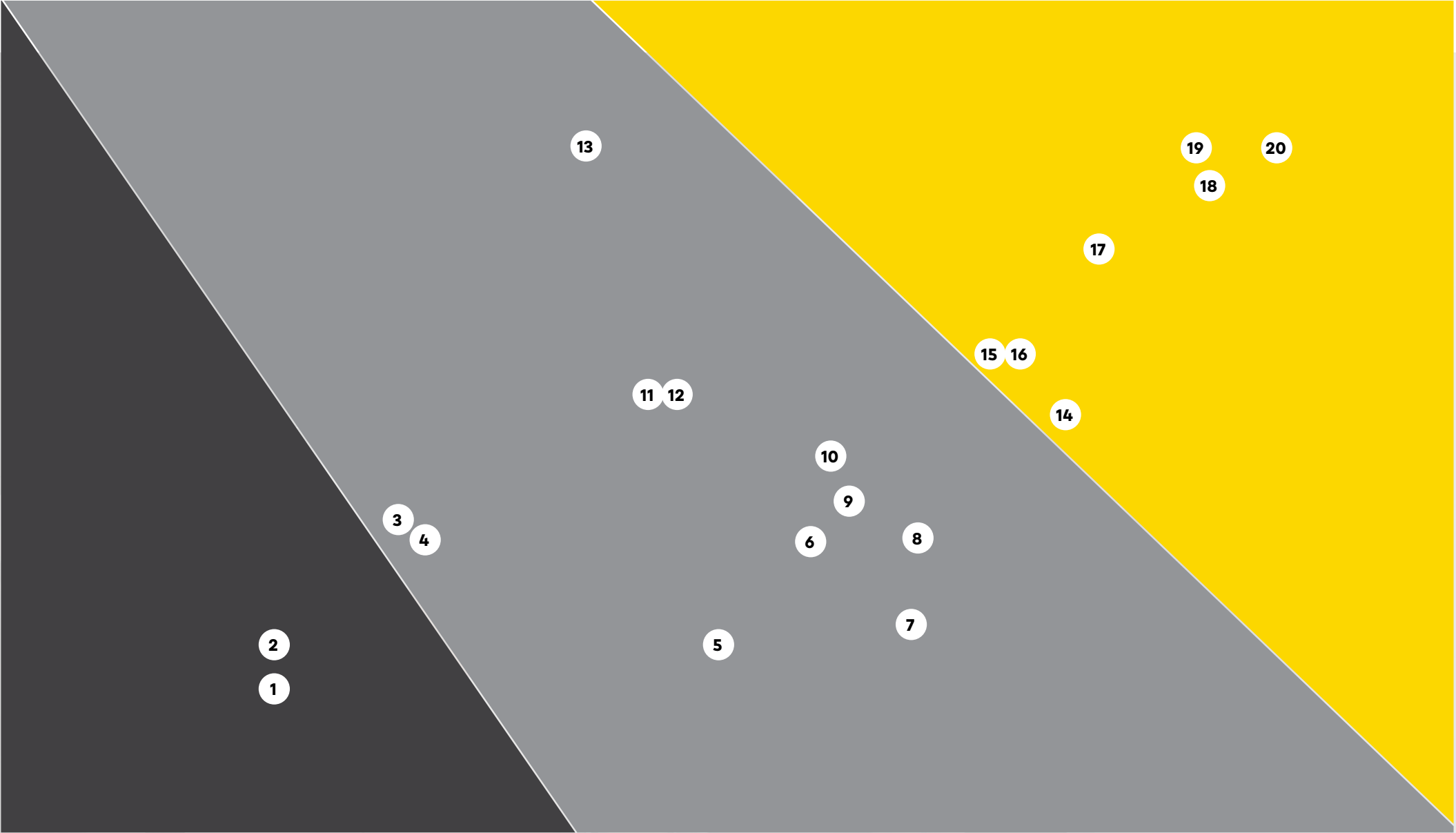
As this is the first reporting cycle with a materiality matrix and topic-by-topic evaluation, Aji views this work as the foundation for deeper ESG integration in the years ahead. The insights gathered here are already being used to guide decision-making, strategy, and shape internal accountability mechanisms across the organization. While some topics are already supported by concrete actions and performance indicators, others remain in earlier phases of observation or planning. Our priorities were directly guided by internal stakeholder input gathered through the materiality assessment, ensuring that Aji's responses are grounded in real operational concerns and expectations (GRI 3-3) (GRI 3-1).

Aji MATERIALITY MATRIX

PERCEIVED IMPORTANCE BY INTERNAL STAKEHOLDERS

RELEVANT MATERIAL TOPICS (GRI 3-3)

Least Relevant Relevant Most Relevant



- 1. Community Engagement
- 2. Customer Privacy/ Data Security
- 3. Non-Discrimination + Equal Opportunities
- 4. Internal Controls
- 5. Business Ethics & Leadership
- 6. Anti-Corruption & Bribery
- 7. Slavery/ Child Labor
- 8. Carbon Emissions
- 9. Labor/ Management Relations
- 10. Working Conditions
- 11. Environmental Management Systems
- 12. Sustainability Leadership
- 13. Hazardous Materials and Waste
- 14. Employee Rights Guarantees
- 15. Water Usage/ Stress
- 16. Occupational Health & Safety (OHS)
- 17. Compliance with Labor Standards
- 18. Energy Consumption
- 19. Training and Education
- 20. Human Capital Development

SECTION 4

ENVIRONMENTAL
PERFORMANCE

In a region marked by resource scarcity and climate sensitivity, we recognize the importance of aligning our operations and design practices with environmental goals that go beyond compliance. As the company grows, so does our commitment to environmental stewardship.

In 2024, AJi advanced its environmental monitoring efforts by expanding its emissions inventory to include Scope 3 categories, covering upstream and operational activities such as Purchased goods, Capital Goods, Transportation and Distribution, Business Travel, and Employee Commuting.

Our goal is to reduce our emissions year over year, while maintaining close control over energy consumption, even in the face of business growth.

ENVIRONMENTAL MANAGEMENT SYSTEMS

Environmental Management Systems (EMS) are critical tools for assessing and mitigating the environmental impacts of engineering and infrastructure projects. International frameworks like ISO 14001 provide standardized approaches for planning, monitoring, and improving environmental performance. While the adoption of EMSs is gradually expanding across the MENA region, uptake remains uneven, and effective implementation depends heavily on both regulatory enforcement and organizational commitment.

AJi is actively building its internal capacity to manage environmental performance through the development of a structured EMS. While formal policies and full alignment with international standards are still in progress, the organization is optimizing its methodologies for tracking environmental impacts, particularly in relation to GHG emissions (Scopes 1, 2, and 3), electricity consumption and intensity. These systems will enable the integration of environmental indicators into day-to-day decision-making and long-term strategy.

REGIONAL BREAKDOWN

In 2024, AJi recorded approximately 2,179.9 gigajoules (GJ) of electricity purchased for operational use across its sites in JOR, KSA, and the UAE. This figure reflects usage across a six-floor headquarters in JOR, nine offices in KSA, and two in the UAE (GRI 302-1). While total electricity consumption rose in 2024, by 2.25% compared to the 2022 baseline and 7.02% relative to 2023. This increase closely mirrors AJi’s operational expansion with a nearly 16.5% growth in workforce. Even as the operations grew, electricity use per employee declined significantly, reporting an energy intensity of 1.76 GJ per employee, marking a 25.1% drop from 2022 and a 17% reduction compared to 2023 (GRI 302-3).

Electricity consumption in 2024 was highest in JOR (1,019.55 GJ), where increased demand reflected the scale and intensity of operations at AJi’s six-story headquarters. In KSA, the slight rise in electricity use to 869.49 GJ was driven in part by the addition of a new 140 m² office in Riyadh, which alone contributed 95.87 GJ. In the UAE, electricity consumption reached 290.86 GJ, rising despite a reduction in the number of offices, from three to two, due to consolidation into a larger, centrally located hub spanning 679 m². As operations evolve, AJi continues to closely monitor electricity use by location and per employee, ensuring that consumption patterns are well understood and that opportunities for future reduction can be actively identified and pursued.

Electricity Consumption and Intensity	Units	FY2022 Baseline	FY2023	FY2024
Total electricity consumption	Giga Joules (GJ)	2,132	2,037	2,179.90
Purchased electricity	Giga Joules (GJ)	2,132	2,037	2,179.90
Total electricity consumption	GJ / employee	2.35	2.12	1.76
Purchased electricity	GJ / employee	2.35	2.12	1.76

ENERGY CONSUMPTION (GRI 302-4)

Energy use in buildings and infrastructure is one of the most pressing environmental challenges in the MENA region. While AJi is not involved in construction, our design choices significantly shape long-term energy performance, especially in high-consumption environments like hospitals and large public buildings. In rapidly growing markets like the UAE, KSA, and JOR, where both energy demand and climate ambitions are rising, our design decisions carry lasting environmental weight.

To mitigate these impacts, our teams promote energy-conscious strategies, from passive design

and material optimization to advanced energy modeling aimed at reducing HVAC loads and improving thermal performance. These measures are often benchmarked against international standards such as LEED, with many of our projects targeting Silver or Gold certification. Internally, AJi has begun formalizing internal energy consumption policies and designating specific energy performance targets for operations. In parallel, we are implementing new strategies to limit electricity use, despite significant growth in both workforce and operational infrastructure, ensuring that our environmental commitments extend beyond project work and into the fabric of our daily operations.

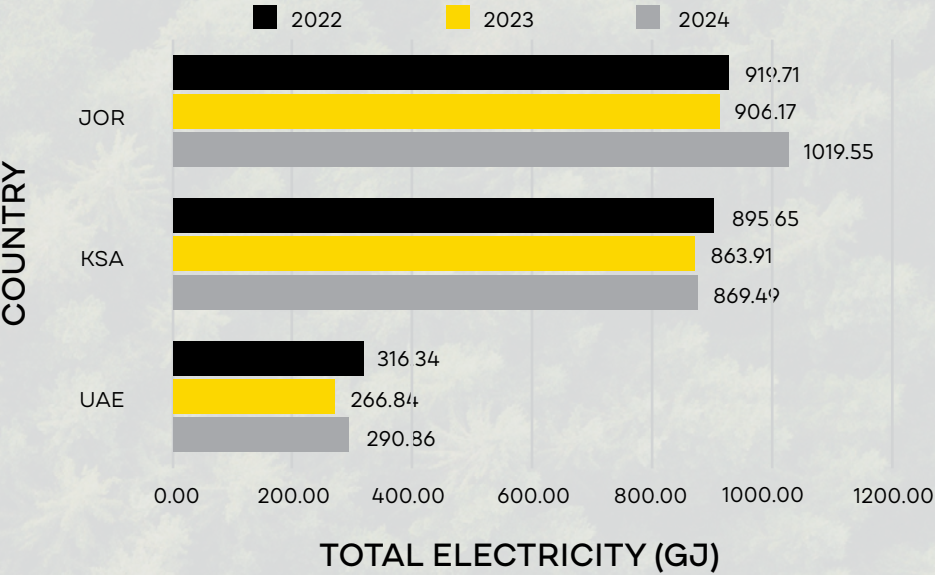
ENVIRONMENTAL PERFORMANCE

869.49
TOTAL GJ
KSA

290.36
TOTAL GJ
UAE

1019.55
TOTAL GJ
JORDAN

TOTAL OPERATIONAL ELECTRICITY CONSUMPTION
(GRI 302-1)



GREENHOUSE GAS EMISSIONS

The engineering and infrastructure sectors are major contributors to global GHG emissions, driven largely by the embodied carbon in materials such as steel and cement, as well as by energy intensive construction processes and transportation systems. In the Gulf Cooperation Council (GCC) region, where per capita emissions remain among the highest in the world, countries like the UAE and KSA are under increasing pressure to decarbonize in line with national net-zero goals. While AJi does not carry out construction activities, its operational footprint and design decisions influence emissions both directly and indirectly, making climate responsibility a critical element of its sustainability approach.

AJi has begun systematically addressing its greenhouse gas emissions through internal measurement, target setting, and emissions tracking. Although no formal emissions policy is currently in place, several existing internal policies are linked to specific emission sources, such as fuel use, business travel, and the procurement of goods and services.

The organization monitors Scope 1 and 2 emissions, with 2022 serving as the baseline year for reduction efforts. In the reporting year, AJi expanded its reporting to include key Scope 3 categories, such as Purchased Goods and Services, Capital Goods, Upstream Transportation and Distribution, Employee Commuting, and Business Travel, marking a significant step towards comprehensive carbon accountability. AJi also tracks GHG intensity per employee, enabling a clearer understanding of emissions relative to organizational growth. Future targets are being defined to progressively reduce emissions in all scopes, with 2024’s Scope 3 emissions becoming our baseline year.

In 2024, AJi reported total greenhouse gas emissions of 1,687.48 tonnes of CO₂ equivalent (tCO₂e) across operations in JOR, KSA, and UAE. A significant share of these emissions came from Scope 3 activities, notably employee commuting (36.83%) and business travel (20.20%), followed by purchased electricity (17.52%) and fuel use (14.70%). At the country level, KSA accounted for the largest share of emissions (48.35%), driven by air travel, fuel use, and office electricity consumption. JOR followed with 26.74%, largely from commuting and electricity use in AJi’s headquarters. The UAE contributed 24.90%, primarily from commuting and cooling-related demand (GRI 305-1, GRI 305-2, GRI 305-3).



1.36

TOTAL GHG INTENSITY PER
EMPLOYEE

1,028.44

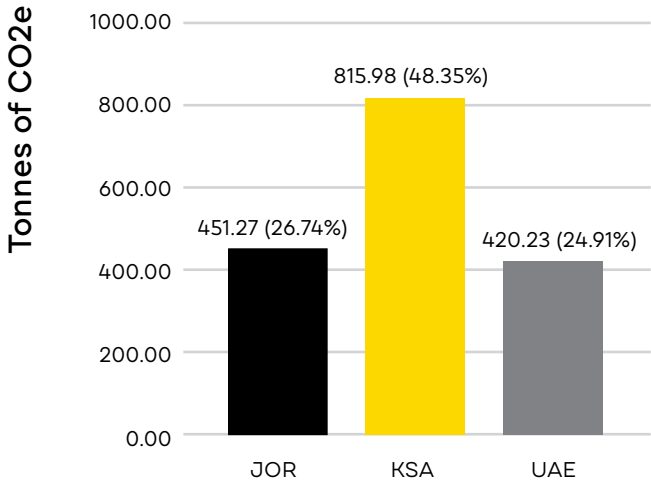
SCOPE 3 EMISSIONS
(TONNES tCO₂e)

ENVIRONMENTAL PERFORMANCE

Emissions Intensity	Units	FY2022 Baseline	FY2023	FY2024
GHG intensity (Scope 1 and 2)	tCO ₂ e / employee	0.82	0.77	0.54
GHG intensity (Scope 3)	tCO ₂ e / employee	-	-	0.83
Total GHG intensity (Scopes 1, 2, and 3)	tCO ₂ e / employee	0.82	0.77	1.36

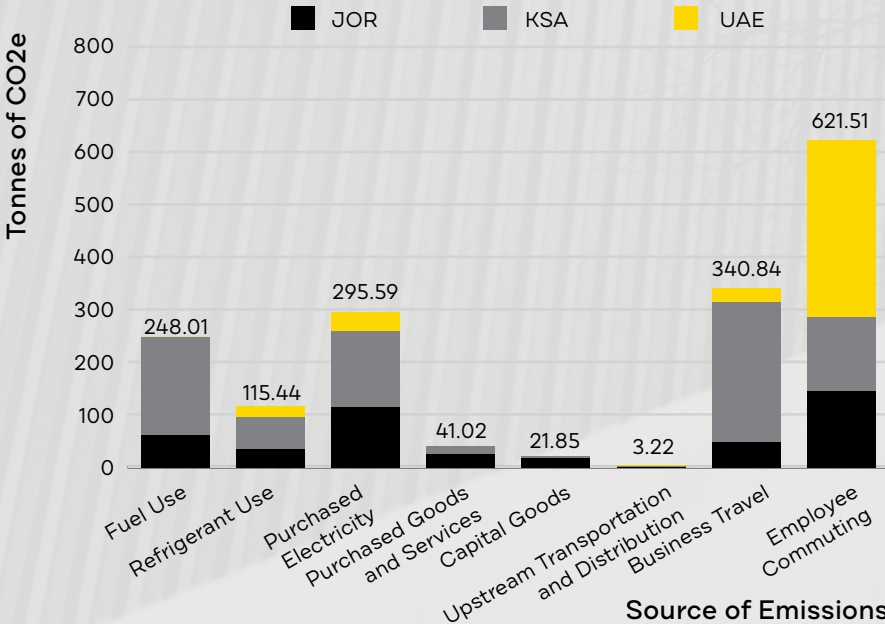
GHG Emissions	Units	FY2022 Baseline	FY2023	FY2024
Scope 1 emissions	metric tonnes CO ₂ e	469.93	401.75	363.45
Scope 2 emissions (Location-Based)	metric tonnes CO ₂ e	314.66	302.39	292.62
Scope 2 emissions (Market-Based)	metric tonnes CO ₂ e	-	-	298.55
Total Scope 1 and 2 emissions	metric tonnes CO ₂ e	784.59	704.14	659.04
Scope 3 emissions	metric tonnes CO ₂ e	-	-	1,028.44
Total emissions (Scopes 1, 2, and 3)	metric tonnes CO ₂ e	784.59	704.14	1,687.48

TOTAL GHG EMISSIONS BY COUNTRY

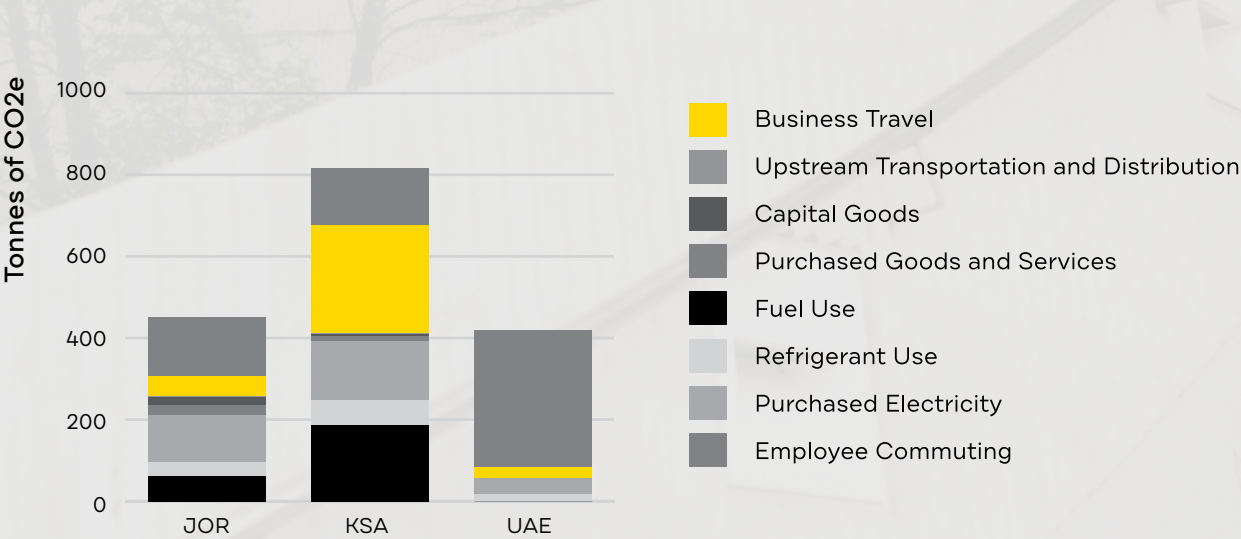


Detailed GHG Emissions (GRI 305-3)	Units	FY2022 Baseline	FY2023	FY2024
S1 - Fuel Use	metric tonnes CO ₂ e	344.65	292.88	248.01
S1 - Fugitive Emissions from Refrigerant Use	metric tonnes CO ₂ e	125.28	108.87	115.44
S2 - Purchased Electricity	metric tonnes CO ₂ e	314.66	302.39	295.59
S3 - Purchased Goods and Services	metric tonnes CO ₂ e	-	-	41.02
S3 - Capital Goods	metric tonnes CO ₂ e	-	-	21.85
S3 - Upstream Transportation and Distribution	metric tonnes CO ₂ e	-	-	3.22
S3 - Business Travel	metric tonnes CO ₂ e	-	-	340.84
S3 - Employee Commuting	metric tonnes CO ₂ e	-	-	621.51
Total emissions (Scopes 1, 2, and 3)	metric tonnes CO ₂ e	784.59	704.14	1,687.48

GHG EMISSIONS PER SOURCE AND COUNTRY



DISAGGREGATED GHG EMISSIONS BY COUNTRY



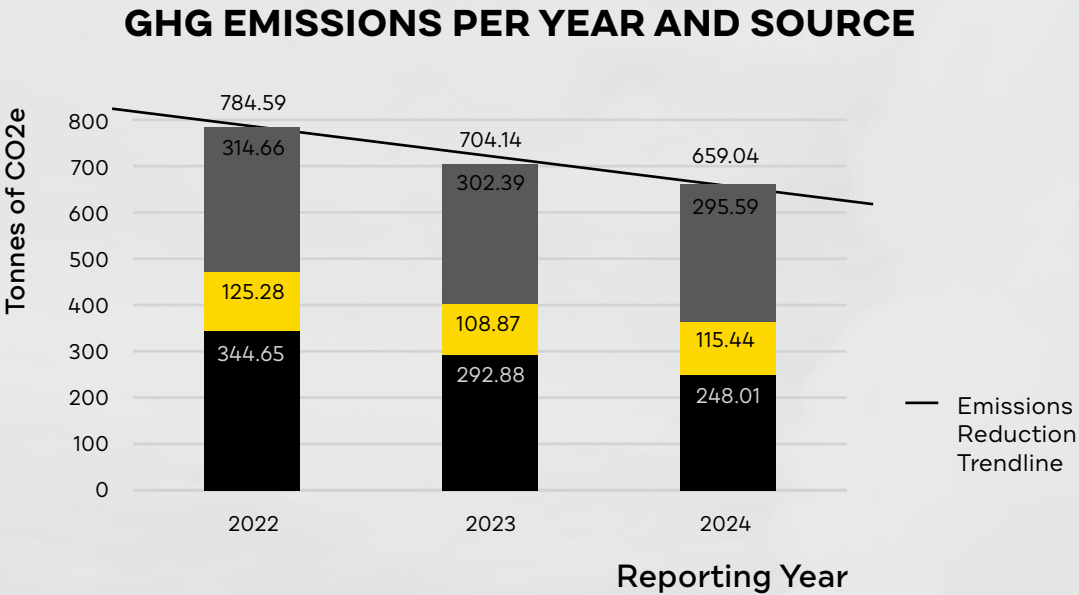
Between 2022 and 2024, AJi reduced its combined Scope 1 and Scope 2 emissions from 784.59 tCO₂e to 659.04 tCO₂e, achieving a 16.0% reduction compared to the 2022 baseline, and a 6.40% reduction from 2023. This marks the second consecutive year of operational emissions decline, and the third year since the company began tracking its footprint under the GHG Protocol.

This overall reduction was accompanied by a significant decline in emissions intensity, which reached 0.54 tCO₂e per employee in 2024, down 34.15% and 29.87% from the previous years respectively, highlighting the operational growth evidenced by an increase in our workforce. With improved data accuracy and a more established tracking process, Scope 1 and 2 reporting has become increasingly systematic, enabling AJi to identify reduction opportunities with greater precision. The downward trend is visualized in the chart below and reflects an average annual reduction rate of 8.77% (GRI 305-1, GRI 305-2, GRI 305-4,GRI 305-5).

The GHG inventory was developed in line with the GHG Protocol Corporate Standard, using the operational control approach and both market and location-based methods for electricity consumption across all AJi offices in JOR, KSA, and UAE. Data was collected in collaboration with AJi’s regional offices using available operational records and internal reporting tools. Key sources included:

- Utility bills and facility energy records
- Financial documents linked to electricity and fuel consumption
- Internal surveys on staff mobility patterns
- Records of company-related travel
- Procurement, company and supplier expenditure reports

Emission factors were sourced from the UK Department for Environment, Food and Rural Affairs (DEFRA), the U.S. Environmental Protection Agency (EPA), and the International Energy Agency (IEA). For spend-based estimates, local currencies (JOD, SAR, AED) were converted to USD and matched to EPA’s NAICS-based factors. Calculations used GWPs from the Intergovernmental Panel on Climate Change (IPCC) Fourth Assessment Report (AR4) and report emissions in tCO₂e, covering CO₂, CH₄, N₂O, and HFCs such as R-410A when possible.



SCOPE 1+2

659.04

TONNES tCO₂e (2024)

-16%

VS 2022

(BASELINE YEAR)

HAZARDOUS MATERIALS AND WASTE (GRI 306-1)

The construction and infrastructure sectors in the MENA region face growing scrutiny over the use and disposal of hazardous materials, such as asbestos, lead-based products, and volatile compounds, that pose risks to both human health and the environment. In many countries, regulatory frameworks for hazardous waste remain underdeveloped or poorly enforced, allowing for continued use of high-risk substances and unsafe disposal practices. These challenges are particularly relevant in fast growing urban areas where infrastructure expansion can intensify exposure to harmful materials.

AJi recognizes its role in influencing material choices through design and planning decisions. Design teams are encouraged to consider the environmental and health implications of specified materials and are gradually integrating sustainability criteria that discourage the use of high risk substances. Policies and technical methodologies related to hazardous materials and waste management are currently under development, aiming to embed clearer guidance into the design process. Additionally, AJi plans to implement methodologies to track the total volume of waste generated across project lifecycles, which will support expanded Scope 3 emissions reporting.

**WATER SAVING
TECHNOLOGIES AND
INFRASTRUCTURE
SOLUTIONS ARE
INCORPORATED IN OUR
PROJECT DESIGN.**

**WATER USAGE AND STRESS
(GRI 303-1) , (GRI 303-5)**

Water scarcity is a critical issue across the MENA region, with JOR ranking among the most water-stressed countries in the world, registering less than 100 cubic meters of renewable water resources per person annually, well below the international threshold for severe scarcity.

Urban growth and infrastructure projects significantly elevate local water demand, increasing pressure on limited natural resources. In this context, design firms like AJi carry a direct responsibility to support more efficient water use, both through their internal operations and through the solutions they deliver to clients.

AJi is actively integrating water efficiency into its design philosophy, especially in water-stressed contexts like JOR. While formal policies on water use are currently in development, the organization has begun aligning project practices with regional priorities for water conservation.

Design teams are encouraged to incorporate water saving technologies and infrastructure solutions into project scopes. Internally, AJi is in the process of establishing methodologies to measure and track water consumption across offices and project phases, with the first KPI focusing on total organizational water consumption.

FUTURE COMMITMENTS AND ENVIRONMENTAL TARGETS

As part of its short and mid term environmental strategy, Aji has set forward-looking targets to reduce emissions, improve energy efficiency, and expand environmental data coverage across its operations. These commitments extend through 2026 and reflect Aji's ambition to align operational growth with climate responsibility.

- **Reduce Scope 1 and 2 Emissions:** Maintain Scope 1 and 2 emissions below the 2022 baseline of 784.59 tCO₂e, with an average annual reduction of at least 8% through 2026. Progress will be validated through year-over-year comparisons and linear regression analysis across the full reporting period.
- **Improve Electricity Efficiency:** Achieve a 5% average annual reduction in electricity intensity by 2026, excluding temporary increases linked to infrastructure expansion. A downward trend must be confirmed via regression analysis of electricity use data over time.
- **Achieve Scope 1 and 2 Carbon Neutrality:** Attain carbon neutrality for Scope 1 and Scope 2 emissions by the end of 2027 through the purchase of high-quality, third-party verified carbon offsets that fully compensate for Aji's annual operational footprint.
- **Strengthen Scope 3 Data Coverage:** By 2026, refine the identification of all Scope 3 emissions across five categories, Purchased Goods and Services, Capital Goods, Upstream Transport and Distribution, Employee Commuting, and Business Travel, using internally validated methodologies. Emphasis will be placed on the two largest sources: employee commuting and business travel. By 2027 report those emissions with accurate real-time methodological approach
- **Expand Water and Waste Tracking:** Introduce water and waste monitoring protocols in 100% of Aji offices by 2026, and begin reporting on total annual water withdrawal and waste flows by end of 2027 to support future Scope 3 integration (GRI 303-5), (GRI 306-3).



SECTION 5
SOCIAL
IMPACT

At AJi, social sustainability begins with people and extends through every layer of our work. From how we support our teams internally to how we engage with clients, communities, and suppliers, our goal is to foster inclusive, equitable, and empowering environments. In 2024, we advanced our efforts in human rights, fair labor, gender equity, and capacity-building, not only as a matter of compliance, but as a core driver of innovation, resilience, and long-term value. Our commitment spans a wide spectrum of actions: we uphold strong employment standards, invest in occupational health and safety, promote professional development, and seek to improve livelihoods both within and beyond the workplace. These dimensions shape AJi's social sustainability strategy rooted in the belief that people are central to achieving meaningful and lasting impact.

Whether in urban planning, architectural engineering, or mixed-use development, we strive to reflect the unique identity of each community we serve. By carefully balancing modern design principles with regional traditions and cultural context, our projects are intended to enhance quality of life, support local well-being, and contribute to long-term livability.



EMPLOYEE RIGHTS GUARANTEES AND WORKING CONDITIONS

Guaranteeing employee rights is at the heart of AJi's organizational culture. In a region where labor dynamics can be complex, AJi's commitment goes beyond legal compliance, fostering a work environment built on fairness, dignity, and accountability. The company recognizes that protecting worker rights, such as access to grievance mechanisms, ethical treatment, and equal opportunity, is fundamental to retaining talent and ensuring long-term organizational performance.

AJi takes an active role in upholding employee rights through internal frameworks that cover ethical conduct, employment terms, and grievance resolution. All staff are employed under full-time, permanent contracts, with equitable access to benefits such as health insurance, parental leave, and social security.

The organization promotes equal opportunity across recruitment, promotion, and performance processes, and enforces a zero tolerance policy for any form of discrimination. These commitments are supported by regular audits, salary reviews, and structured feedback channels to ensure that fairness, inclusion, and wellbeing are consistently reflected in the employee experience.

OUR WORKFORCE AND EQUAL OPPORTUNITY

As of the end of the reporting year, AJi employed 1,238 people across its operations in JOR, KSA, and the UAE. This reflects a notable 36.3% increase in total workforce size compared to 2022, when we had 908 employees (GRI 2-7). AJi does not rely on temporary, non-guaranteed, part-time or non-employed workers whose work is directly controlled by the organization. All personnel contributing to AJi’s operations are hired under full-time, permanent contracts, either limited or unlimited in duration (GRI 2-8).

Gender diversity at AJi has shown consistent improvement year over year. Women represented 13% of our workforce in 2022, 16% in 2023, and 17% in 2024, reflecting tangible progress toward building a more inclusive organization. All employee figures are reported based on headcount as of the last day of the reporting period, using AJi’s internal Human Resources Management System (HRMS). Freelancers working under contract (only in JOR) are tracked separately and were excluded from full-time employee counts (GRI 2-7, GRI 2-8).

Equal opportunity is embedded in AJi’s recruitment, promotion, and performance management processes. All employment decisions are based on merit, qualifications, and role-specific requirements, regardless of gender, nationality, age, religion, or background. As AJi’s workforce continues to grow across JOR, KSA, and the UAE, the company remains committed to fostering diversity and maintaining a workplace where all individuals have access to fair treatment and equal advancement opportunities.

Human Capital and Diversity (GRI 405-1)	Units	FY2022 Baseline	FY2023	FY2024
AJi's global workforce	Employee	908	1063	1,238
Male workforce	%	87	84	83
Female workforce	%	13	16	17
Junior positions	Employee	252	239	367
Intermediate positions	Employee	358	384	539
Senior positions / Middle management	Employee	281	428	223
Managers / Directors	Employee	17	12	109

EMPLOYEE BENEFITS AND SOCIAL PROTECTION (GRI 401-2)

AJi offers a comprehensive suite of benefits to all full-time employees across all operational locations. These benefits exceed minimum legal requirements and are tailored to support the well-being, security, and career development of our workforce.

- Standard benefits provided to full-time employees include:
- Healthcare insurance
- Life insurance
- Parental leave
- Social security contributions (according to local laws)
- Annual travel tickets for non-national employees (KSA and UAE)
- Disability and invalidity coverage through statutory or private insurance schemes

RESPECT, INCLUSION, AND NON-DISCRIMINATION

AJi upholds a strict non-discrimination policy across all its operations and employment practices. In 2024, no incidents of discrimination were reported across any of the company’s locations. This outcome reflects the organization’s continuous efforts to cultivate a respectful, inclusive, and equitable workplace (GRI 406-1).



83%

RETURN TO WORK RATES ON FEMALES EMPLOYEES



90%

RETENTION RATE ON FEMALE EMPLOYEES

WORK-LIFE BALANCE AND PARENTAL SUPPORT
(GRI 401-3)

Supporting work-life balance is a core pillar of AJi's employment philosophy. In 2024, 29 employees across JOR, KSA, and UAE were eligible for parental leave.

- A total of 28 employees (16 males and 12 females) utilized their parental leave entitlements during the reporting period.
- 100% of male employees and 83% of female employees returned to work after completing their leave.
- Retention after return was high: 100% of men and 90% of women remained employed 12 months after returning.

Parental Leave	Units	FY2022 Baseline	FY2023	FY2024
Male employees that returned to work in the reporting period after parental leave ended	Employee	8	12	16
Female employees that returned to work in the reporting period after parental leave ended	Employee	2	6	10
Male employees that returned to work after parental leave ended that were still employed 12 months after their return to work	Employee	8	12	16
Female employees that returned to work after parental leave ended that were still employed 12 months after their return to work	Employee	2	6	9
Return to work rates on males employees	%	100	100	100
Return to work rates on females employees	%	100	100	83
Retention rate on male employees	%	100	100	100
Retention rate on female employees	%	100	100	90

COMPLIANCE WITH LABOR STANDARDS

In the MENA region, labor standards remain a critical sustainability issue, especially in sectors like engineering and infrastructure where the workforce is often composed of migrant and contract-based employees. Despite regulatory improvements in countries like JOR, KSA, and the UAE, systemic challenges persist, including wage inequities, inconsistent enforcement, and gaps in workplace protections. These challenges underscore the importance of upholding national labor laws and international standards is fundamental to maintaining trust, legal compliance, and workforce wellbeing.

AJi has a direct responsibility to ensure full compliance with labor standards across its operations. The company adheres to the employment and labor regulations of each country in which it operates, with particular attention to fair wages, reasonable working hours, and ethical treatment of all employees across our offices. These commitments are formalized through internal policies on employment, equal opportunity with no discrimination based on merit, compensations and benefits, which guide hiring practices, contract terms, and workplace expectations. Regular audits and legal reviews are conducted to ensure compliance with evolving labor laws, and AJi's HR and compliance teams maintain ongoing communication with legal advisors in each jurisdiction to stay aligned with current standards.

Fair Compensation and Local Employment (GRI 202-1, GRI 202-2)

AJi is committed to offering fair and competitive compensation across all its operations. In 2024, the entry-level wage at each of our major locations significantly exceeded the national minimum wage standards.

Specifically, entry-level salaries were:



1.9X

the minimum wage in Jordan



1.25X

in Saudi Arabia



1.6X

in United Arab Emirates

Minimum wage regulations are present in all three countries where we operate, and AJi fully adheres to local requirements. Although minimum wage thresholds differ across jurisdictions, they apply equally to all genders, reinforcing our commitment to equal pay for equal work (GRI 405-2). In addition to ensuring fair compensation, AJi prioritizes local hiring at the senior management level. In 2024, 100% of senior management positions at significant locations were filled by individuals from the local community (JOR, KSA, and UAE), ensuring that these individuals share the cultural background and legal residency status of the country where the office is located, aligning with local government standards. Senior management includes C-level executives and directors responsible for shaping strategic direction and overseeing daily operations (GRI 314-1).

SLAVERY / CHILD LABOR

AJi maintains a zero-tolerance policy toward all forms of child labor, forced labor, and modern slavery across its operations and supply chains. In 2024, no incidents of such practices were reported within the organization or among direct suppliers (GRI 408-1).

To prevent the risk of labor exploitation, AJi implements due diligence procedures in hiring and procurement processes. These include legal age verification, compliance screenings during supplier onboarding, and the inclusion of labor-related clauses in contracts. While no high-risk activities were identified during the reporting year, AJi remains vigilant, particularly in engagements involving subcontractors or third-party service providers. Compliance is monitored in accordance with national labor codes, and AJi's internal frameworks are regularly updated to reflect best practices and legal developments (GRI 408-1, GRI 409-1).

LABOR/MANAGEMENT RELATIONS (GRI 402-1)

Transparent communication during times of organizational change is essential to maintaining trust and stability within our workforce. As part of our commitment to fair labor practices, we typically provide a minimum of four weeks' notice to employees and their representatives before implementing significant operational changes that could substantially affect employment conditions. Where applicable, AJi ensures full alignment with local labor laws across JOR, KSA, and the UAE, adapting notice periods when regulations require longer lead times. Through this proactive approach, we aim to foster open dialogue, minimize disruption, and support a smooth transition for all affected employees.

HUMAN CAPITAL DEVELOPMENT AND TRAINING

In the MENA region, the engineering, infrastructure, and urban planning sectors are evolving rapidly in response to technological shifts, climate goals, and economic diversification. However, educational institutions have struggled to keep pace with these changes, creating a widening gap between market needs and workforce readiness, particularly in areas like digital design, sustainable planning, and project leadership. This talent shortfall presents a risk to innovation, project execution timelines, and sector-wide resilience.

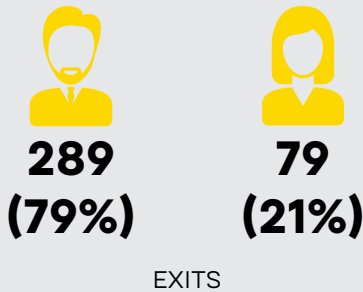
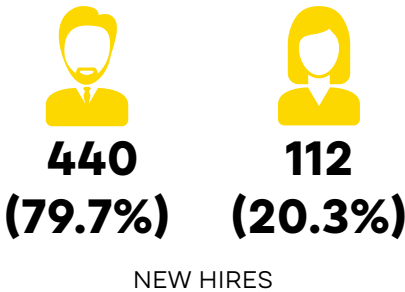
AJi views this challenge as an opportunity to lead by example. The company’s approach to human capital development is proactive and long-term, combining structured learning programs with personalized career support. Our policies guide technical upskilling, early-career mentoring, leadership development, and performance evaluations, all tailored to each employee’s role and stage. AJi tracks progress through metrics such as training hours per employee and the percentage of staff receiving annual reviews. In parallel, the company prioritizes high-quality talent acquisition and retention strategies, recognizing that workforce capability is a cornerstone of both client value and organizational growth.

TALENT ACQUISITION AND WORKFORCE DYNAMICS (GRI 401-1)

AJi upholds a strict non-discrimination policy across all its operations and employment practices. In 2024, no incidents of discrimination were reported across any of the company’s locations. This outcome reflects the organization’s continuous efforts to cultivate a respectful, inclusive, and equitable workplace (GRI 406-1).

Employee turnover followed a similar regional pattern, with a total of 377 separations reported in 2024, reflecting a normal cycle of workforce movement in a dynamic and project-driven industry.

BY GENDER



BY AGE GROUP

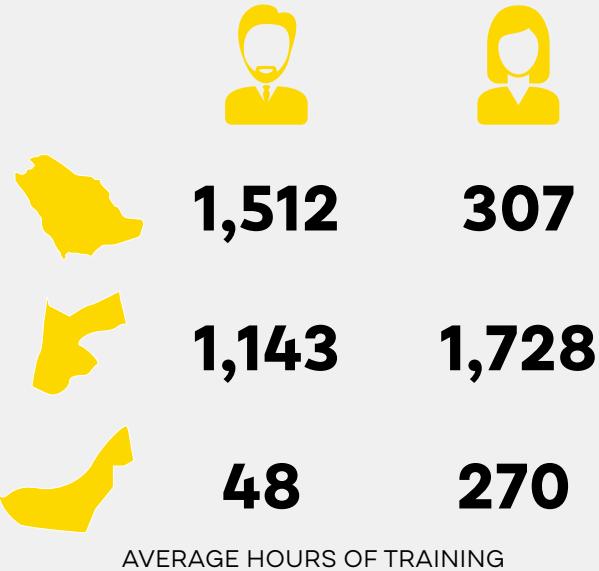


BY REGION



TRAINING AND DEVELOPMENT (GRI 404)

Learning and professional development are core to strengthening both individual careers and our collective expertise. In 2024, our employees engaged in a variety of training programs aimed at technical excellence, leadership skills, and wellbeing. The average hours of training received by employees, disaggregated by gender and country, were as follows (GRI 404-1):



In KSA, where detailed tracking by employee category was available, training participation demonstrated strong engagement across all organizational levels:

- Directors: 50 hours
- Heads of Department: 190 hours
- Senior Positions: 479 hours
- Intermediate Positions: 607 hours
- Junior Positions: 493 hours

HUMAN CAPITAL DEVELOPMENT AND TRAINING (GRI 401-2)

New Hires	Units	FY2022 Baseline	FY2023	FY2024
Total new hires	Employee	433	596	552
Male	Employee	370	512	440
Female	Employee	63	84	112
Male under 30	Employee	126	117	123
Male 30-50	Employee	193	326	267
Male over 50	Employee	51	69	50
Female under 30	Employee	29	54	48
Female 30-50	Employee	33	29	59
Female over 50	Employee	1	1	5

Turnovers	Units	FY2022 Baseline	FY2023	FY2024
Total turnover	Employee	421	412	337
Male	Employee	375	362	298
Female	Employee	46	50	79
Male under 30	Employee	68	112	70
Male 30-50	Employee	238	186	162
Male over 50	Employee	69	64	66
Female under 30	Employee	20	24	32
Female 30-50	Employee	20	25	42
Female over 50	Employee	6	1	5

410

TOTAL NEW HIRES

101

TOTAL HIRES (FEMALE)

SOCIAL IMPACT

82 1,728
JOR

34 270
UAE

89 307
KSA

205

TOTAL NUMBER OF FEMALE EMPLOYEES

2,305

TOTAL HOURS OF TRAINING FOR FEMALE EMPLOYEES

SOCIAL IMPACT

PROGRAMS FOR SKILLS UPGRADING AND CAREER TRANSITION

To ensure our workforce remains future-ready, Aji has implemented a variety of development programs, including (GRI 404-2):

- In person and online training sessions focused on technical expertise and leadership growth.
- Job rotations and cross-training opportunities, encouraging interdisciplinary experience across departments.
- Self-paced e-learning platforms, giving employees the flexibility to advance skills independently.
- Workshops on employee health, mental well-being, and resilience, reinforcing our holistic view of professional growth.
- Customized leadership development programs tailored for high-potential employees.
- Supplier-hosted industry workshops, offering insights into sector trends and innovations.

For employees transitioning due to retirement or organizational changes, Aji provides:

- Access to certifications in high-demand areas to strengthen employability.
- Opportunities for networking with industry professionals via seminars and events.
- Support through recruitment partnerships that assist displaced workers in finding new career opportunities.

PERFORMANCE AND CAREER DEVELOPMENT REVIEWS

All employees with six months or more of service participate in a structured annual review cycle, jointly coordinated by management and HR. This cycle includes clear goal-setting at the beginning of the year, guided by the SMART framework (Specific, Measurable, Achievable, Relevant, Time-bound), followed by mid-year check-ins and conclusive year-end evaluations. Aji strengthened its commitment to employee development through regular performance and career discussions across its operations, with 80% of employees in JOR, 85% in KSA, and 88% in the UAE receiving structured reviews, helping align individual growth aspirations with Aji's evolving business needs during the reporting year (GRI 404-3).

OCCUPATIONAL HEALTH & SAFETY (OHS)

Occupational health and safety OHS remains a critical concern across the MENA region's infrastructure and engineering sectors. Frequent workplace incidents, particularly those affecting migrant workers, highlight systemic gaps in enforcement, risk mitigation, and safety training.

In high-growth markets such as the UAE and JOR, the absence of comprehensive OHS strategies has led to inadequate oversight and preventable accidents. Although Aji does not engage directly in construction activities, its employees often operate in field settings and collaborate with contractors, making OHS integration a central part of project delivery and operational risk management.

Aji applies rigorous OHS protocols across all operational settings where employee presence

is required, from site inspections to field-based technical supervision, and fieldwork. The company's commitment is implemented through standardized procedures that address hazard identification, risk mitigation, and incident response (GRI 403-2).

While a consolidated internal OHS policy is still under development, current practices are supported by internal guidelines related to workplace safety, health coverage, injury-related leave, and legal compliance.

All personnel are covered by this framework, which includes mandatory training, legal alignment, and regular performance monitoring, including work-related injuries and incidents (GRI 403-7, GRI 403-8). Through this system, Aji aims to minimize risks and continuously improve working conditions across all offices and project interfaces.

OHS TRAINING AND CAPACITY BUILDING

New employees receive mandatory OHS training within three days of joining, and refresher sessions are held annually. Our wide range of essential topics ensure that everyone is equipped with the knowledge to identify risks, prevent incidents, and respond effectively at (GRI 403-5):

- Incident prevention and reporting procedure
- Fire prevention and protection
- HSE audit and inspection
- First aid
- Emergency response and evacuation
- Hazard identification and risk assessment
- Fall protection
- Hazardous waste management
- Electrical safety
- Hygienic control
- Chemical hazards management
- Working at height (for staff at construction sites)
- Hand tools and power tools
- Ergonomics
- Personnel protective equipment (PPE)

OHS MANAGEMENT SYSTEM AND LEGAL COMPLIANCE

Protecting the wellbeing of our people is not just a compliance exercise, it is a reflection of who we are. At AJi, health and safety are viewed as shared responsibilities and essential foundations for a resilient organization.

Across every site where we operate, we ensure that everyone goes home safe, every day. AJi's OHS practices are implemented through an integrated Quality, Health, Safety, and Environment (QHSE) system that operates across all locations. This framework ensures compliance with national regulations while aligning with international best practices to protect workers, improve processes, and promote a culture of safety and accountability (GRI 403-3).

In KSA, this system emphasizes continuous employee training, digital tools for hazard management, and stakeholder-driven enhancements to our QHSE protocols. In JOR and the UAE, our Legal Requirements Procedure reinforces strict adherence to health, safety, and environmental laws, complemented by voluntary company standards and industry best practices (GRI 403-1).

Our OHS system is anchored in full compliance with the legal frameworks of each country where we operate. AJi's Quality Management Officer regularly reviews applicable legislation from national ministries, including Labor, Health, Environment, Agriculture, and Water, to ensure that all safety procedures, training protocols, and workplace practices meet or exceed local requirements (GRI 403-4).

RISK IDENTIFICATION AND INCIDENT MANAGEMENT

Risk assessments are conducted routinely at both office locations and project sites, with teams evaluating potential hazards and categorizing them based on severity, ranging from low to high risk. These evaluations are carried out by our QHSE teams, which include dedicated Health & Safety (H&S) Committee members, QHSE Managers, and Quality Officers to support decision-making and help mitigate risks before they materialize (GRI 403-4). In KSA, we apply a framework for Hazard Identification and Risk Assessment (HIRA), while in JOR and the UAE, risk definitions are carefully aligned with both national regulations and AJi's internal safety protocols. Our teams work closely with contractors to ensure that identified risks are integrated into broader safety planning (GRI 403-2).

In the event of a workplace hazard or accident, AJi immediately halts work, secures the area, provides first aid or emergency support as needed, and initiates prompt reporting and investigation (GRI 403-2). When incidents involve public or private property, local authorities may also be notified, and formal investigation reports completed. Each case is reviewed to identify root causes and corrective actions, with all findings documented to drive accountability and continuous improvement (GRI 403-7). Regardless of severity, all incidents are recorded, assessed, and followed by corrective planning. Reporting timelines vary by incident type, as outlined below (GRI 403-2):



SOCIAL IMPACT

“NO HEALTH OR SAFETY INCIDENTS WERE RECORDED ACROSS ANY AJi SITES DURING THE REPORTING YEAR”

- GRI 403-9, GRI 403-10

Health and Safety	Units	FY2022 Baseline	FY2023	FY2024
OHS Coverage	%	100	100	100
Recordable incidents	Count	1	0	0
Fatalities	Count	0	0	0

Incident	Communication window
Fatalities	Immediately
Injuries	Immediately
Motor vehicle accidents and property damage incidents	Immediately
LTA	24 hours
Near misses	24 hours
Accidents involving the public	24 hours
All others	48 hours

Our safe and healthy workplace depends on active participation and open communication, both internally among employees and externally with contractors and visitors. Internally, we promote employee involvement in health and safety through regular committee meetings, staff consultations, and open feedback mechanisms.

These forums allow employees at all levels to contribute ideas, raise concerns, and help shape safety-related decisions (GRI 403-4). Externally, visitors, subcontractors, and service providers are included in our safety practices through briefings, signage, and access to our health and safety policies. Dedicated personnel ensure that our stakeholders understand and follow our protocols, helping to align expectations and minimize risks on shared worksites.



AJi continues its unwavering commitment to enhancing employee well-being through comprehensive and proactive health programs. Building on previous initiatives like informative sessions on smoking hazards in 2022, we expanded our focus in 2024 to promote holistic health. This year, we actively encouraged employee participation in national health campaigns by facilitating medical examinations. Furthermore, to foster sustainable healthy habits, we hosted engaging seminars on healthy eating and lifestyle, emphasizing awareness and open discussions to empower our workforce with valuable information and support for their personal well-being.

By continually adapting our approach to address diverse health needs and encourage active participation, AJi strives to create a conducive environment for health-promoting activities. These ongoing efforts reflect our dedication to nurturing a healthy, informed, and resilient workforce, recognizing that employee well-being is fundamental to both individual flourishing and the overall success of our organization (GRI 403-6).



CUSTOMER PRIVACY AND DATA SECURITY

As engineering and infrastructure firms across the MENA region increasingly adopt digital tools and data-driven processes, the importance of protecting sensitive information has grown substantially. Countries such as KSA and the UAE have implemented robust data protection laws, like the Personal Data Protection Law (PDPL), to govern the collection, processing, and storage of personal and organizational data. In contrast, JOR's current legal framework remains fragmented, relying on sector-specific provisions. Across the region, inconsistent enforcement and varying levels of compliance present challenges, especially in industries handling large volumes of technical, personal, or proprietary information.

While no formal data protection policies are currently in place, Aji actively manages data privacy and information security through internal procedures, access controls, and employee confidentiality obligations. The company has not experienced any data breaches or privacy-related incidents during the reporting period, and remains committed to maintaining high levels of client trust and regulatory alignment. In anticipation of stricter compliance expectations and to support the integrity of client relationships, Aji plans to advance its internal data governance and security protocols as part of its evolving ESG and digital strategy (GRI 418-1).

**PROMOTING OUR INTERNAL CULTURE
AND COMMUNITY ENGAGEMENT**

In JOR, KSA, and UAE, meaningful engagement with local communities is essential to the long term success of infrastructure and urban development projects. Public concerns, ranging from displacement and environmental impact to equitable access to services, have placed increasing pressure on developers and design firms to incorporate participatory principles into their planning. Large scale have spotlighted the risks of insufficient consultation, reinforcing the need for transparent and inclusive engagement strategies.

Aji recognizes its direct role in contributing to social value through responsible project design and local presence. The Company’s Commitment to Social and Humanitarian Activities serves as a foundational reference for community-related initiatives, promoting inclusivity, cultural sensitivity, and positive social impact. Aji prioritizes alignment with local context and stakeholder needs throughout project lifecycles and actively tracks its contributions to social development initiatives, including education, healthcare access, and infrastructure equity.

The Social Committee at our organization plays a central role in realizing our ambitions to cultivate a vibrant and inclusive workplace. This committee is responsible for orchestrating a diverse array of events, ranging from social gatherings like picnics and entertainment parties to sports, environmental activities, and educational seminars covering scientific and cultural topics. By organizing these collective activities, we aim to unite employees, fostering a positive and cohesive work culture. Our overarching goal is to enhance employee satisfaction, strengthen teamwork, and encourage active community involvement, ultimately contributing to a thriving organizational environment.

END OF YEAR GATHERING



End of Year Gvatherings

RIYADH EVENT

In Riyadh, AJi concluded the year with a vibrant gathering that reflected the company’s deep appreciation for its team. The event brought employees together in a warm and inclusive atmosphere, fostering open dialogue, and meaningful interaction. This celebration provided an opportunity not only to recognize the collective efforts and milestones of the year but also to reinforce AJi’s commitment to listening, engaging, and building a stronger internal community.



Riyadh Event

JEDDAH EVENT

The Jeddah year-end celebration was an engaging occasion that echoed AJi’s dedication to fostering connection and collaboration. Employees from across departments gathered to reflect on the year’s successes, share experiences, and strengthen personal bonds in a relaxed and festive environment. With interactive moments and open dialogue, the event embodied AJi’s tradition of honoring its people, encouraging transparency, celebrating shared values, and deepening the sense of belonging that defines our culture. It was a powerful affirmation of AJi’s belief in communication, and recognition.



Jeddah Event

RIYADH IFTAR | SAUDI NATIONAL DAY

Our organization maintains a dynamic social calendar designed to nurture friendship and well-being among our team members throughout the year. From annual celebrations to engaging team-building activities, we consistently prioritize opportunities for connection, enjoyment, and mutual support within our AJi family.

Throughout the year, our offices unite for events that capture the spirit of various seasons and celebrations. We host gatherings during periods of religious significance and organize festive exchanges to mark holidays. We also honor national independence days with collective celebrations. International Women’s

Day is observed with insightful workshops led by accomplished female professionals, focusing on holistic well-being and personal development. Additionally, we acknowledge Mother’s and Father’s Days with tokens of appreciation. Beyond structured events, we foster informal social interactions, such as communal viewings of sports matches and shared treats at the office, to encourage relaxed camaraderie.



Saudi National Day



Riyadh Iftar

SAUDI NATIONAL DAY | RAMADAN EVENT

In our pursuit of environmental responsibility, our commitment is evident through diverse initiatives undertaken during the year. We actively participate in global environmental days, collaborating with relevant initiatives dedicated to environmental preservation. Our team enthusiastically engages in recycling processes, supported by specialized recycling bins introduced across our locations. Furthermore, we contribute to community betterment endeavors, including waste collection drives and activities aimed at enhancing green spaces through tree planting on our office premises.



Crafts Events

As part of our broader commitment to promoting social responsibility among our team members, we organize various community-focused initiatives. This includes efforts like donating essential packages to those in need. We also regularly host events that facilitate knowledge acquisition and the sharing of experiences, fostering a holistic culture of well-being and community engagement among our employees (GRI 403-6).

Inline with our commitment to honoring local culture, we celebrate significant national and cultural days. Our AJi family marks these occasions by spotlighting traditional crafts, culture, and heritage. These celebrations typically feature traditional food and beverages, accompanied by communal activities and games, fostering camaraderie and solidarity among our employees (GRI 413-1).



Packages Donations

GIVING BACK TO OUR COMMUNITY (GRI 314-1)

At Aji, we are committed to making a positive impact through meaningful community engagement. We focus on addressing the unique needs of local communities by participating in development programs, educational initiatives, and strategic collaborations. Guided by our core values, we promote transparency, employee well-being, and social responsibility. Our partnerships with worker and student councils reflect our proactive approach to community support and inclusive dialogue.

UNIVERSITY ENGAGEMENT AND TALENT DEVELOPMENT

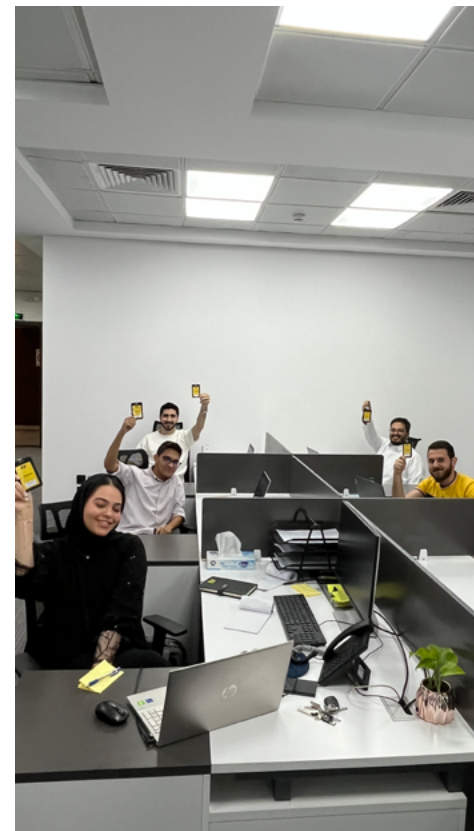
In 2024, Aji strengthened its ties with academic institutions as HTU University through guest lectures, campus workshops, and active participation in university career fairs. These efforts help bridge theory and practice, exposing students to real-world applications of architecture, engineering, and design. Our technical teams delivered specialized sessions on integrating mechanical, electrical, and architectural concepts, empowering students to deliver holistic project solutions.

SUMMER INTERNSHIP PROGRAM

Running from June to August 2024, Aji's summer internship program provides hands-on experience to students in architecture, engineering (mechanical, electrical, structural), IT, finance, and industrial engineering. Interns work alongside seasoned professionals on live projects, gaining practical insights and industry exposure that support their academic and professional development.



HTU University



Jeddah Internships



Jordan Internship



Riyadh Internships



SAUDI COUNCIL OF ENGINEERS (SCE) AND JORDAN ENGINEERS ASSOCIATION (JEA)

At Aji, we not only excel in the engineering industry but also actively shape its future through our engagement with esteemed organizations. Several distinguished members of our senior management and board have assumed prominent leadership positions within the JEA and the SCE, highlighting our substantial influence in the field. Furthermore, beyond organizational roles, our team members consistently contribute to committees and technical bodies that play a pivotal role in formulating engineering codes and specifications at the national level.



ARCHITECTS/ENGINEERS BUSINESS COUNCIL (A/E BUSINESS COUNCIL)

As esteemed members of the A/E Business Council, we take pride in our pivotal affiliation within the architectural and engineering domains. Actively engaged as proactive participants, we contribute to a vibrant community of architects, engineers, and allied professionals. This collaborative platform serves as an incubator for innovative ideas, best practices, and shared experiences, weaving together a rich tapestry of expertise that transcends boundaries and enriches our collective knowledge pool. Through our membership, we secure a seat at the table where crucial industry dialogues unfold, including thought-provoking discussions, seminars, and knowledge-sharing initiatives that shape the course of architectural and engineering standards.



INTERNATIONAL FEDERATION OF CONSULTING ENGINEERS (FIDIC)

As a proud member of FIDIC, an esteemed organization offering professional services to architecture and engineering consulting companies in Jordan, we uphold our international reputation and commitment to professional and ethical practices within the consulting engineering field (GRI 2-28).



AMERICAN CHAMBER OF COMMERCE IN JORDAN AND JORDANIAN-EUROPEAN BUSINESS ASSOCIATION

Leveraging their extensive international expertise and experience, the senior management members of our organization are steadfastly committed to advancing local business interests. This commitment is evidenced by our active memberships in prominent organizations such as the American Chamber of Commerce in Jordan and the Jordanian-European Business Association. Through these affiliations, we infuse a global perspective into our endeavors, cultivating invaluable connections and collaborations that propel local businesses onto the international stage.



JORDAN GREEN BUILDING COUNCIL (JORDAN GBC)

The Jordan GBC is committed to establishing an effective enabling environment for the green building sector, encompassing robust legislation, policies, and market instruments. Their efforts include raising community awareness about regulations and laws related to green building, sharing success stories, educating decision-makers, and fostering public/private dialogue regarding sector priorities. As a Platinum Corporate Member, Aji Amman actively participates in and supports the Jordan GBC's initiatives to promote sustainable and eco-friendly building practices in Jordan. Our involvement consistently includes nominating staff members to participate in the LEED course and certification, demonstrating our commitment to advancing sustainable building practices.

FIDIC GLOBAL INFRASTRUCTURE
CONFERENCE

In September 2024, the FIDIC Global Infrastructure Conference was held in Geneva bringing together over 600 global leaders in engineering, construction, and infrastructure from .The conference centered on the theme “Transforming lives with infrastructure” Investing in and building a better world for all, featured insightful keynotes, expert sessions, and networking opportunities. AJi played a major role as a prominent participant, contributing to key discussions and showcasing its commitment to sustainable infrastructure and innovation on this global stage



FIDIC Global Infrastructure Conference

GLOBAL HEALTH EXHIBITION

In October 2024, the Global Health Exhibition 2024 took place at the Riyadh under the theme “Invest in Health”, drawing over 300 exhibitors and facilitating landmark partnerships and agreements exceeding SAR 50 billion . During this pivotal event, AJi Saudi significantly enhanced its influence in the region’s healthcare sector by signing two strategic MOUs with the Saudi Ministry of Health’s Logistics and Engineering Affairs Department .These agreements mark a major commitment to advancing healthcare planning, design, engineering, and medical equipment solutions elevating Saudi Arabia’s health infrastructure in alignment with Vision 2030 (GRI 413-2).



SMART CITIES SAUDI SUMMIT

In September 2024, the Smart Cities Saudi Summit took place in Riyadh under the theme “Crafting Innovative and Resilient Strategies to Future-Proof Cities.” The summit brought together over 400 urban development experts, government officials, and industry leaders to explore forward-thinking approaches to smart infrastructure, digital transformation, and sustainable urban planning in line with Saudi Arabia’s Vision 2030.

AJi played a prominent role through the participation of Dr. Mohammad Al Shafie, AJi’s Infrastructure and Sustainability Director, who joined as a panelist. Dr. Al Shafie contributed valuable insights on resilient urban design and sustainable infrastructure, highlighting AJi’s commitment to advancing intelligent, future-ready cities across the region.



iSUSTAIN AWARD

Chaired by AJi’s CEO, Eng. Hamzeh Awwad, the A/E Business Council plays a key role in advancing the architectural and engineering consulting sector in Jordan by promoting quality and competitiveness. As part of its initiatives, the Council launched the Green Building Unit, focused on fostering sustainable design practices among professionals in the field.

One of the Unit’s major contributions is the iSUSTAIN Award, a prestigious national competition that encourages architecture students in Jordan to embrace sustainable design. AJi has actively supported the iSUSTAIN Award for the past five years, with Eng. Awwad contributing his expertise as a member of the project evaluation panel. We are proud to serve as Platinum Supporters from 2022 to 2025, reinforcing our commitment to sustainability and education.



iSUSTAIN Award

CITYSCAPE EXHIBITION

In September 2024 , Cityscape Global, the region’s leading real estate and urban development exhibition, was held in Riyadh under the patronage of the Saudi Ministry of Municipal and Rural Affairs and Housing. The event served as a platform for showcasing transformative urban projects aligned with Vision 2030. AJi participated prominently, presenting its integrated design and engineering solutions across infrastructure, sustainability, and smart city development. Through its interactive booth and expert engagements, AJi highlighted its innovative approach to creating future-ready urban environments, while fostering strategic partnerships with key stakeholders in the Kingdom’s real estate and infrastructure sectors.



Cityscape Exhibition

THE 3RD ENGINEERING CONSULTANCY CONFERENCE – JORDAN

In August 2024, the Third Engineering Consultancy Conference was inaugurated in Amman, Jordan, under the theme “Making the Future for the Engineering Consultancy Sector”.

The event served as a platform to discuss the challenges and future prospects of the engineering sector, emphasizing the importance of developing the sector to keep pace with global technological advancements and the introduction of new technologies.

AJi proudly supported this significant event as a sponsor, underscoring its commitment to the advancement of the engineering consultancy sector in Jordan. Through this sponsorship, AJi reinforced its dedication to fostering innovation, embracing technological advancements, and contributing to the development of the engineering profession in the region.



The 3rd Engineering consultancy conference – Jordan

FUTURE COMMITMENTS AND SOCIAL TARGETS

To strengthen its social performance framework, Aji is focused on enhancing the consistency, depth, and coverage of its social data collection across all operations. The following targets, set through 2025–2026, aim to support data-driven decision-making and reinforce Aji’s commitment to fairness, inclusivity, and workforce well-being:

- Improve monthly coverage of key social performance indicators across all offices: By 2026, Aji will establish a structured system for the collection, validation, and reporting of key social performance indicators across all offices. This system will enable consistent tracking of at least 75% of monthly data for metrics such as employee composition, turnover rates, training hours, performance reviews, parental leave, gender pay equity, discrimination incidents, and labor-related grievances. All indicators will be disaggregated by gender, region, age group, and employee category to support equity-focused analysis, surface systemic gaps, and ensure alignment with internal policies and global labor standards.
- Implement annual monitoring of occupational health and safety across all operations: Ensure that 100% of employees workers under Aji’s control are covered by an internally audited or externally certified OHS system, while tracking OHS indicators anchored to work incidents by 2027.
- Assess the social performance of Aji suppliers: By 2026, establish the system to for data collection to evaluate at least 75% of Aji’s active suppliers based on standardized criteria addressing working conditions, labor rights, and compliance with ethical sourcing standards. Implementation of validation system by 2027

SECTION 6

CORPORATE
GOVERNANCE

OUR COMMITMENT

Our governance approach is anchored in principles of transparency, accountability, and ethical conduct. It is supported by internal policies and procedures that reflect both regional regulations and international expectations, shaping how we operate, build trust, and deliver long-term value.

In 2024, AJi continued to strengthen its internal systems for ethics, anti-corruption, and sustainability oversight. While some governance details, such as board independence, responsibilities, performance, remuneration, internal controls, and risk management, are not publicly disclosed due to competitive and strategic sensitivities, this information remains accessible to relevant internal and external stakeholders upon legitimate request. Our commitment to integrity is deeply embedded across the organization.

From our Code of Ethics and Conduct to our Anti-Bribery and Corruption Policy, we uphold clear expectations for ethical behavior, reinforce accountability through training and compliance mechanisms, and empower leadership at all levels to champion responsible business practices.



In the context of infrastructure and urban development, sustainability leadership is not just about minimizing environmental impact, it's about shaping the future. Across the GCC and Jordan, governments are embedding sustainability into public policy, procurement, and design standards. Companies that show vision and commitment in this space are better positioned to influence systemic change, inspire trust, and drive long-term value.

AJi embraces this responsibility through an integrated governance structure that enables effective oversight of its sustainability commitments. While no standalone sustainability leadership policy exists, our commitment is embedded across various internal policies that govern ethics, operations, workforce development, and stakeholder engagement.

The company's code ethics and conduct, along with our mission to deliver transformative solutions that improve quality of life and shape resilient, inclusive cities, where innovation meets purpose, serve as foundational anchors. This leadership is reflected in the company's consistent efforts to track, report, and improve upon key ESG metrics, including GHG emissions, water consumption, training, labor practices, and stakeholder engagement.

OVERVIEW

Our governance at AJi is robust, with 11 committed individuals overseeing its structure. This framework is meticulously designed to guarantee accountability, promote transparency, and effectively advance our mission across every sector of our operations. For enhanced oversight and efficiency, our diverse portfolio is managed under two distinct governance pillars (GRI 2-9).

OPERATING COMPANIES COMPLIANCE BOARDS

Our Operating Companies Compliance Boards are responsible for upholding our stringent compliance standards across all our entities.

1 JORDAN COMPLIANCE (C-1)

This committee, consisting of two members, oversees the operations of AJi (JOR), Arabtech Jardaneh Built Environment, Arabtech Jardaneh Water and Environment, Lemana, and Raseel. They convene annually and make a review of actions taken once a year.

2 INTERNATIONAL COMPLIANCE (C-2)

Comprising two members, this committee oversees the operations of all AJi Branches and AJi Corporate Services LLC. Similar to the JOR Compliance committee, they convene annually to conduct a review of any actions taken throughout the year.

3 SAUDI COMPLIANCE (C-3A AND C-3B)

These committees, consisting of three members in total, are dedicated to overseeing AJi Saudi. C-3a convenes twice a year in conjunction with AJi Saudi Board Oversight Committee (BOSC-1), while C-3b meets annually to conduct a comprehensive review of actions taken throughout the year.

4 JERSEY COMPLIANCE (C-4)

Consisting of three members, this committee is responsible for overseeing HDP operations in the UAE. They convene semi-annually in conjunction with the HDP Board Oversight Committee (BOSC-2).

OPERATING COMPANIES BOARD REVIEW

Constituted by nine individuals and organized into Boards (3 levels) and Committees (2 levels), these entities offer a comprehensive perspective on our organization's performance and governance. They are responsible for decision-making and overseeing the management of our impacts across all levels of operation.

1

AJI GROUP (OPERATING COMPANIES) BOARD (B-1)

Consisting of seven members, this board convenes quarterly to assess the overall performance and strategy of our operating companies.

2

BOARD OVERSIGHT COMMITTEES (BOSC-1 AND BOSC-2)

These committees, comprising four and five members respectively, are responsible for overseeing Aji Saudi and HDP operations. They convene twice a year to ensure alignment with our governance standards.

3

NOMINATIONS AND COMPENSATIONS COMMITTEE (BC-1)

Comprising five members, this committee convenes as needed, but not less than once a year, to address matters related to nominations and compensation.

4

AUDIT COMMITTEE (OPERATING COMPANIES) (BC-2)

With four members, this committee also meets as needed, not less than once a year, to oversee the audit process for our operating companies.

BOARD OF DIRECTORS (BOD)



Eng. Bisher Jardaneh
Executive Chairman

Eng. Jardaneh has dedicated four decades to the company. He assumed the position of Chairman in 2014 and continued to serve as both Chairman and Executive Managing Director until September 2020, when he became Executive Chairman. Jardaneh holds degrees in Civil Engineering and Construction Management and is a member of several professional and business associations, including the Young Presidents Organization.



Eng. Hamzeh Awwad
Chief Executive Officer



Salma Abu Ayyash



Ala'a Al Kawalit



Eng. David Nickols



Omar Jardaneh



Mohammad Jardaneh

At the structural level, AJi’s governance is organized into two primary pillars: Compliance Boards, which oversee legal and ethical adherence across jurisdictions (including JOR, KSA, UAE, and offshore operations), and Operating Boards, which provide strategic guidance through oversight, audit, and compensation committees (GRI 2-9). Our highest governance body is directly responsible for overseeing the management of environmental, social, and economic impacts, ensuring alignment between strategic decisions and the company’s sustainability commitments (GRI 2-12).

Board of Directors (GRI 405-1)	JOR	KSA	UAE	TOTAL	%
Total male Directors	6	0	0	6	86%
Total female Directors	1	0	0	1	14%
Total number and percentage of Directors				7	100%
Directors under 30 years old	0	0	0	0	0%
Directors from 30 to 50 years old	3	0	0	3	43%
Directors over 50 years old	4	0	0	4	57%
Total number and percentage of Directors				7	100%

STAKEHOLDER ENGAGEMENT

AJi’s stakeholder engagement framework plays a key role in aligning its ESG strategy with the expectations and concerns of those most affected by its operations. Through workshops, routine check-ins, and surveys, AJi actively consults internal stakeholders, employees, technical teams, and directors to identify priority issues. Critical concerns are promptly communicated to AJi’s highest governance bodies through structured internal channels, including executive meetings, direct electronic alerts, and urgent notifications.

Employee and stakeholder grievances are addressed through designated supervisors and HR channels, ensuring that concerns are documented, escalated when necessary, and resolved in line with AJi’s grievance handling procedures. Internal channels are also available through which employees can seek confidential advice or clarification on ethical concerns, compliance questions, or policy interpretation. Our

approach ensures swift recognition, response, and mitigation of any issue that could significantly impact the organization’s operations, stakeholders, or reputation (GRI 2-16, GRI 2-29).

We recognize the growing importance of extending this engagement to external groups, including clients, suppliers, and regulators, to capture a broader perspective on emerging risks and opportunities. A key outcome of this inclusive approach is AJi’s commitment to responsible procurement. The company prioritizes sourcing from local suppliers whenever feasible, both to strengthen local economies and reduce environmental impacts within the supply chain. In 2024, AJi set an internal target to allocate at least 50% of its procurement budget to local vendors across JOR, KSA, and UAE, aligning supplier partnerships with the company’s sustainability and community development goals (GRI 204-1).

TAX SYSTEM

AJi maintains a strong presence in both regional and international markets, with a clear focus on global competitiveness and long-term value creation. Our strategy centers on strengthening organizational capabilities, enhancing brand recognition, and cultivating strategic alliances that deliver sustainable benefits to our shareholders. As part of this commitment, our tax approach is structured to achieve a sustainable and efficient tax rate while maintaining full integrity and strict adherence to applicable tax laws in all jurisdictions where we operate (GRI 207-1).

Our tax strategy is grounded in full compliance and transparency. We ensure alignment with all legal requirements and disclosure obligations, recognizing the fiduciary responsibilities of our employees, management, and board members. When necessary, we consult with external tax advisors to support informed decision-making and ensure compliance with

evolving tax regulations. All tax-related activities are carried out with diligence, fairness, and in accordance with the spirit and letter of the law.

Sound tax governance and risk management are pillars of AJi’s financial responsibility and operational excellence. We uphold robust internal controls, transparent reporting processes, and strategic tax planning that support effective financial management and corporate accountability. Through regular risk assessments, ongoing monitoring of regulatory developments, and thorough due diligence, we proactively manage tax risks—ensuring our operations remain stable, ethical, and resilient in an increasingly complex fiscal environment. We’ve strategically implemented a comprehensive approach to ensure precise financial reporting, maintain transparent communication with tax authorities, and diligently fulfill all tax responsibilities. This commitment not only enhances our corporate

ANTI-CORRUPTION & BRIBERY

In sectors like engineering and infrastructure, where public procurement and complex partnerships are common, corruption risks remain a governance concern. Although regulatory reforms in countries such as KSA and JOR have advanced, enforcement gaps persist, requiring companies to adopt strong internal safeguards to ensure ethical conduct. AJi addresses this through clearly defined internal procedures that regulate conduct around gifts, facilitation payments, and conflicts of interest. Training is provided to all employees, and the compliance team monitors adherence, investigates concerns, and tracks any reported incidents. In 2024, no cases of corruption were identified, reflecting AJi’s ongoing commitment to integrity and accountability (GRI 205-2, GRI 205-3).

image but also positively influences the broader economic environment.

Our proactive stance on regulatory compliance involves a deep understanding of industry landscapes and regional intricacies. We enforce robust policies, processes, and procedures to guarantee adherence to all regulations. Investing in continuous training helps mitigate non-compliance risks, ensuring all employees clearly understand their regulatory obligations. To nurture a strong compliance-oriented culture, we utilize a dynamic system based on best practices, conducting regular audits overseen by our legal and compliance department. Our steadfast commitment to continuous improvement ensures an ever-evolving and adaptable compliance system, ready to meet emerging challenges (GRI 207-2).

ANTI-CORRUPTION & BRIBERY

In sectors like engineering and infrastructure, where public procurement and complex partnerships are common, corruption risks remain a governance concern. Although regulatory reforms in countries such as KSA and JOR have advanced, enforcement gaps persist, requiring companies to adopt strong internal safeguards to ensure ethical conduct. AJi addresses this through clearly defined internal procedures that regulate conduct around gifts, facilitation payments, and conflicts of interest. Training is provided to all employees, and the compliance team monitors adherence, investigates concerns, and tracks any reported incidents. In 2024, no cases of corruption were identified, reflecting AJi's ongoing commitment to integrity and accountability (GRI 205-2, GRI 205-3).

INTERNAL CONTROLS

Strong internal controls and regulatory alignment are fundamental to AJi's governance model. Across JOR, KSA, and UAE, national regulations increasingly emphasize board independence, transparent decision-making, and sector-specific compliance, principles that AJi reflects in its own oversight systems. While the board's specific details remain confidential for strategic reasons, AJi maintains clear internal processes to support accountability, ethical governance, and impartial decision-making. This is achieved through a comprehensive set of internal policies and through the consistent integration of national legal frameworks into our procedures and protocols (GRI 2-26).

AJi INTERNAL GOVERNANCE POLICIES (GRI 2-24)

AJi's internal control environment is guided by a suite of company-wide policies designed to ensure ethical behavior, operational transparency, and regulatory compliance. These policies are embedded throughout AJi's operations via employee onboarding, regular training, and integration into management systems. Departmental leads and compliance officers are tasked with ensuring that policies are upheld and applied consistently across business functions, with regular due diligence sessions to remain aligned with legal developments and evolving industry expectations.

Where relevant, AJi extends these expectations to suppliers and partners through procurement processes and contractual requirements, reinforcing ethical conduct and accountability across the value chain.

AJi has a range of policies that keeps evolving to assure compliance, control and strategic objectives realization. These include, but not limited to:

HR POLICIES

- Employee conduct and grievances
- Training, employee performance
- Training students and graduates
- Engineering technical committees
- Social committee
- Work from home
- Transfers and temporary assignments
- Health-life-cancer insurance
- Time and attendance
- Code of conduct
- Retirement of Managing Directors
- Employee benefits

BOARD POLICIES

- Anti-bribery and corruption policy
- Company commitment to social and humanitarian activities
- Authority matrix

FINANCIAL POLICIES

- Travel policy
- Sub-consultant's procurement policy
- Capital assets control policy

The outlined policies emphasize the critical role of thorough due diligence in assessing risks related to our operations, alongside the application of the precautionary principle, demonstrating our proactive approach to mitigating potential negative impacts. We recognize the importance of continuous oversight by senior leadership to ensure our policy commitments are upheld, as well as clear and consistent communication with employees and external stakeholders. These efforts collectively reinforce our commitment to advancing the well-being of both society and the environment.



HOW WE ADDRESS CRITICAL CHALLENGES

Our Board of Directors is promptly informed of potential or critical concerns through efficient communication methods, including meetings, electronic channels, and timely notifications. When such concerns were identified and communicated, addressing areas like backlogs, resources, project risks, operations, and markets. These were swiftly resolved to mitigate their impact on our organization (GRI 2-16).

POLICY APPROVAL PROCESS

Achieving our mission of aligning corporate prosperity with AJi's values relies on robust policy frameworks and steadfast enforcement. We diligently oversee and monitor the approval levels for each policy commitment. Our policy approval process includes these steps:

01

The policy initiation process begins when a related party formally requests the development or update of a policy to address specific organizational needs or changes in regulations.

02

Upon receiving the request, the related party collaborates with the Organizational Development department to identify the key stakeholders and subject matter experts who will be involved in shaping the policy.

03

The organization development engineer is responsible for drafting and reviewing policy content, ensuring it aligns with laws, regulations, industry best practices, and internal standards.

04

The policy is thoroughly reviewed and revised by the manager/director and CFO to enhance transparency, viability, financial aspects, and compliance considerations.

05

The policy is approved by the CEO after a collaborative review process, confirming alignment with the organization's strategic goals, values, and compliance requirements.

This structured and professional policy approval process is crucial for ensuring our policies are expertly crafted, highly relevant, and perfectly aligned with AJi's mission, vision, and dedication to responsible business. Fundamentally, the rigorous approval levels for these policy commitments throughout the AJi Group underscore our steadfast commitment to responsible, ethical, and sustainable business practices (GRI 2-23).

APPLICABLE LEGAL AND REGULATORY FRAMEWORKS (GRI 2-27)

In addition to its internal policies, AJi integrates relevant national laws and sector-specific regulations across all countries of operation. The following legal instruments guide our compliance efforts across labor, health, safety, and environmental areas:

- Labor Law and its Amendments No. 8; year 2010.
- Instructions regarding the initial medical test for employees working in establishments, in accordance with Article 3 of the Regulation No. 42 on Preventive Medical Care and Treatment of Employees in Establishments; year 1999.
- Instructions regarding the periodical medical test for employees in establishments; year 1999.
- Instructions concerning the Protection of

- Employees and Establishments from Dangers in the Work Environment. Issued in accordance with the Provisions of Article 79 of the Labour Code, No. 8; year 1998.
- Resolution on the Medical Aid Tools and Equipment for the Workers in Establishments; year 1997.
 - Public Health Law No. 47 on Public Health Law; year 2008
 - Law No. 52 of 2006 on Protection of the Environment; year 2006.
 - Environmental Monitoring and Inspection Regulation No. 65; year 2009.
 - Solid Waste Management Regulation No. 27; year 2005.

- Environment Protection Regulation Against Pollution in Cases of Emergency No. 26; year 2005.
- Regulation No. 24 on The Management, Transportation and Circulation of Hazardous and Dangerous Substances; year 2005.
- Instruction on The Control and Protection Against Noise; year 2003.
- Agriculture Law No. 44; year 2002.
- Drinking Water Standards No. 286; year 2008.
- Maximum Allowable Limits of Air Pollutants Emitted from Stationary Sources No. 1189; year 2006.
- Ambient Air Quality Standards No. 1140; year 2006.



SECTION 7

SDG'S & GRI
CONTENT INDEX

SUSTAINABLE
DEVELOPMENT GOALS
(SDG'S)

AJi aligns its business strategy and sustainability priorities with the United Nations Sustainable Development Goals (SDGs), recognizing them as a global blueprint for inclusive and sustainable growth. Through our design and engineering services, we contribute meaningfully to key goals across environmental, social, and governance dimensions, particularly in the MENA region, where infrastructure gaps, climate risks, and social equity challenges intersect. In 2024, we refined our internal mapping of SDG contributions by analyzing where our operational practices, project outcomes, and ESG targets most directly support global ambitions. The result is a focused alignment with six core SDGs, where AJi's influence is both tangible and scalable.

ENVIRONMENTAL IMPACT



AJi leverages its core capabilities in engineering and architecture to promote resilient, low-carbon infrastructure. Our work directly supports sustainable industrial development and innovation through energy-efficient design, digital modeling (BIM), and smart city integration.



Through our planning and design services, we enable the development of inclusive and environmentally responsive urban areas. From mixed-use developments to healthcare and mobility infrastructure, our projects contribute to safer, more resilient, and accessible cities.

SOCIAL IMPACT



With deep expertise in hospital and healthcare facility planning, AJi contributes to the expansion of high-quality medical infrastructure across the region. Our designs support improved access to care, patient safety, and public health outcomes.



AJi supports educational outcomes by designing functional and adaptive learning environments. From early education centers to higher education institutions, our projects help bridge infrastructure gaps and support equitable access to quality education.



Our water-focused projects aim to improve access to safe drinking water and enhance sanitation infrastructure, particularly in water-stressed regions like Jordan. AJi's design solutions promote efficient water use, conservation, and long-term resource sustainability (GRI 303-1).

GOVERNANCE AND PARTNERSHIPS



AJi embraces a partnership-driven approach to sustainability, engaging with governments, multilateral organizations, and local stakeholders to deliver impactful, context-sensitive solutions. As a company operating across diverse regulatory environments, we promote knowledge exchange, policy alignment, and inclusive stakeholder engagement in line with global cooperation principles.

GRI CONTENT INDEX



Statement of use	AJi has reported in accordance with the GRI Standards for the period January 1 to December 31, 2024
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standards (s)	No applicable GRI Sector Standards

Disclosure	Disclosure Description	Disclosure Location, Reference or Data	Omission		
			Requirement(s) Omitted	Reason	Explanation
General Disclosures					
GRI 2: General Disclosures 2021	2-1 Organizational details	P4 , P15			
	2-2 Entities included in the organization’s sustainability reporting	P4 , P15			
	2-3 Reporting period, frequency and contact point	P4			
	2-4 Restatements of information	P4			
	2-5 External assurance	P4			
	2-6 Activities, value chain and other business relationships	P10 , P11 , P13 , P15			
	2-7 Employees	P35			
	2-8 Workers who are not employees	P35			
	2-9 Governance structure and composition	P57 , P59			
	2-10 Nomination and selection of the highest governance body	Not publicly disclosed	2-10	Confidentiality constraints	Not publicly disclosed due to competitive and strategic sensitivities
	2-11 Chair of the highest governance body	Not publicly disclosed	2-11	Confidentiality constraints	Not publicly disclosed due to competitive and strategic sensitivities

Disclosure	Disclosure Description	Disclosure Location, Reference or Data	Omission		
			Requirement(s) Omitted	Reason	Explanation
GRI 2: General Disclosures 2021	2-12 Role of the highest governance body in overseeing the management of impacts	P59			
	2-13 Delegation of responsibility for managing impacts	Not publicly disclosed	2-13	Confidentiality constraints	Not publicly disclosed due to competitive and strategic sensitivities
	2-14 Role of the highest governance body in sustainability reporting	P4			
	2-15 Conflicts of interest	Not publicly disclosed	2-15	Confidentiality constraints	Not publicly disclosed due to competitive and strategic sensitivities
	2-16 Communication of critical concerns	P60 , P61			
	2-17 Collective knowledge of the highest governance body	Not publicly disclosed	2-17	Confidentiality constraints	Not publicly disclosed due to competitive and strategic sensitivities
	2-18 Evaluation of the performance of the highest governance body	Not publicly disclosed	2-18	Confidentiality constraints	Not publicly disclosed due to competitive and strategic sensitivities
	2-19 Remuneration policies	Not publicly disclosed	2-19	Confidentiality constraints	Not publicly disclosed due to competitive and strategic sensitivities
	2-20 Process to determine remuneration	Not publicly disclosed	2-20	Confidentiality constraints	Not publicly disclosed due to competitive and strategic sensitivities
	2-21 Annual total compensation ratio	Not publicly disclosed	2-21	Confidentiality constraints	Not publicly disclosed due to competitive and strategic sensitivities
	2-22 Statement on sustainable development strategy	P5 , P6			
	2-23 Policy commitments	P62			
	2-24 Embedding policy commitments	P61			
	2-25 Processes to remediate negative impacts	Not publicly disclosed	2-25	Confidentiality constraints	Not publicly disclosed due to competitive and strategic sensitivities

Disclosure	Disclosure Description	Disclosure Location, Reference or Data	Omission		
			Requirement(s) Omitted	Reason	Explanation
GRI 2: General Disclosures 2021	2-26 Mechanisms for seeking advice and raising concerns	P61			
	2-27 Compliance with laws and regulations	P63			
	2-28 Membership associations	P51			
	2-29 Approach to stakeholder engagement	P19 , P60			
	2-30 Collective bargaining agreements	Not publicly disclosed	2-30	Confidentiality constraints	Not publicly disclosed due to competitive and strategic sensitivities
Material Topics					
GRI 3: Material Topics 2021	3-1 Process to determine material topics	P19 , P20 , P22			
	3-2 List of material topics	P22 The list of material topics include the following topics: Training and Education - Employment - Energy - Market presence - Occupational Health & Safety (OHS) - Water Usage - Labor Management - Employment (Working Conditions) - Labor/Management Relations- Anti-Corruption & Bribery - Hazardous Materials and Waste - Local Community (Sustainability Leadership) - Environmental Management Systems (Energy-Emissions-Water- Waste) - Non-DiscriminationDiversity and equal opportunity - Emissions - TAX (internal Controls) - Slavery / Child Labor - Procurement Practices - Customer Privacy / Data Security - Local Community (Community Engagement)			
	3-3 Management of material topics	P22			
Energy					
GRI 3: Material Topics 2021	3-3 Management of material topics	P25			
GRI 302: Energy 2016	302-1 Energy consumption within the organization	P25 , P26			
	302-3 Energy intensity	P25			
	302-4 Reduction of energy consumption	No reduction in total energy consumption was recorded; however, a decrease in energy intensity was observed, specifically in electricity use P25			
Emissions					
GRI 3: Material Topics 2021	3-3 Management of material topics	P27 , P30			

Disclosure	Disclosure Description	Disclosure Location, Reference or Data	Omission		
			Requirement(s) Omitted	Reason	Explanation
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	P27 , P30			
GRI 305: Emissions 2016	305-2 Energy indirect (Scope 2) GHG emissions	P27 , P30			
	305-3 Other indirect (Scope 3) GHG emissions	P27 , P29			
	305-4 GHG emissions intensity	P30			
	305-5 Reduction of GHG emissions	P30			
Water and Effluents					
GRI 3: Material Topics 2021	3-3 Management of material topics	P31			
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	P31 , P66			
	303-5 Water consumption	P31 , P32			
Waste					
GRI 3: Material Topics 2021	3-3 Management of material topics	P31			
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	P31			
	306-3 Waste generated	P32			
Market Presence					
GRI 3: Material Topics 2021	3-3 Management of material topics	P37			
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	P37			
	202-2 Proportion of senior management hired from the local community	P37			
Procurement					
GRI 3: Material Topics 2021	3-3 Management of material topics	P60			

Disclosure	Disclosure Description	Disclosure Location, Reference or Data	Omission		
			Requirement(s) Omitted	Reason	Explanation
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	P60			
Anti-Corruption					
GRI 3: Material Topics 2021	3-3 Management of material topics	P60			
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	omitted	205-1	Confidentiality constraints	Not publicly disclosed due to competitive and strategic sensitivities
	205-2 Communication and training about anti-corruption policies and procedures	P60 , P61			
	205-3 Confirmed incidents of corruption and actions taken	P60 , P61			
Tax					
GRI 3: Material Topics 2021	3-3 Management of material topics	P60			
GRI 207: Tax 2019	207-1 Approach to tax	P60			
	207-2 Tax governance, control, and risk management	P60			
Employment					
GRI 3: Material Topics 2021	3-3 Management of material topics	P35 , P36 , P38			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	P38 , P40			
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	P35			
	401-3 Parental leave	P36			
Labor/management relations					
GRI 3: Material Topics 2021	3-3 Management of material topics	P37			
GRI 402: Labor/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes	P37			

Disclosure	Disclosure Description	Disclosure Location, Reference or Data	Omission		
			Requirement(s) Omitted	Reason	Explanation
Occupational Health & Safety (OHS)					
GRI 3: Material Topics 2021	3-3 Management of material topics	P42 , P43			
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	P43			
GRI 403: Occupational Health and Safety 2018	403-2 Hazard identification, risk assessment, and incident investigation	P42 , P43			
	403-3 Occupational health services	P43			
	403-4 Worker participation, consultation, and communication on occupational health and safety	P43 , P45			
	403-5 Worker training on occupational health and safety	P43			
	403-6 Promotion of worker health	P45 , P49			
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	P42 , P43			
	403-8 Workers covered by an occupational health and safety management system	P42			
	403-9 Work-related injuries	0 in 2024, P44			
	403-10 Work-related ill health	0 in 2024, P44			
	Training and education				
GRI 3: Material Topics 2021	3-3 Management of material topics	P39 , P42			

Disclosure	Disclosure Description	Disclosure Location, Reference or Data	Omission		
			Requirement(s) Omitted	Reason	Explanation
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	P39			
	404-2 Programs for upgrading employee skills and transition assistance programs	P42			
	404-3 Percentage of employees receiving regular performance and career development reviews	P42			
Diversity, Equal Opportunity					
GRI 3: Material Topics 2021	3-3 Management of material topics	P37			
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	P35 , P59			
	405-2 Ratio of basic salary and remuneration of women to men	P37			
Non Discrimination					
GRI 3: Material Topics 2021	3-3 Management of material topics	P35 , P38			
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	P35 , P38			
Child Labor					
GRI 3: Material Topics 2021	3-3 Management of material topics	P37			
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	P37			
Forced or Compulsory Labor					
GRI 3: Material Topics 2021	3-3 Management of material topics	P37			
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	P37			

Disclosure	Disclosure Description	Disclosure Location, Reference or Data	Omission		
			Requirement(s) Omitted	Reason	Explanation
Local Communities					
GRI 3: Material Topics 2021	3-3 Management of material topics	P37			
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	P37 , P49			
	413-2 Operations with significant actual and potential negative impacts on local communities	P53			
Customer Privacy and Data Security					
GRI 3: Material Topics 2021	3-3 Management of material topics	P46			
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	P46			

