

**DMCC**

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# **2021 SUSTAINABILITY REPORT**

Shaping the  
Future of Trade

**MADE  
FOR  
TRADE**

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# ABOUT THIS REPORT

We, DMCC, developed this report prioritising topics identified in collaboration with our stakeholders by understanding risks and opportunities, negative and positive, potential, and actual impacts related to environmental, social, and economic aspects relevant to our operational activities and how we manage them.

Our commitment to continuous sustainability and transparency aims to strengthen our influence and impact as a globally recognised hub for global commodities trade and the fastest growing and largest free economic zone in the United Arab Emirates.

## OUR REPORTING STANDARDS

DMCC aligns with international sustainability standards to ensure best practices and reporting quality. This report follows the Global Reporting Initiative (GRI) Standards, covering stakeholder engagement, materiality, completeness, and accuracy. This report has been prepared in accordance with the 2021 GRI Standards and is available on the GRI online disclosure database and DMCC's website.

Since August 2017, we've been United Nations Global Compact (UNGC) signatories, and this report complies with UN Global Compact Advanced Level requirements, serving as our Communication on Progress (CoP). The report is also available on the UN Global Compact website. We are also a signatory of the UN Women Empowerment Principles (WEPs) and an active advocate of the United Nations Sustainable Development Goal (SDGs) 5 on gender quality. We are committed to progress on multiple SDGs and have developed a strategic framework which can be viewed in the SDG index (page 15). The GRI content index can be found at [www.dmcc.ae/sustainability](http://www.dmcc.ae/sustainability).

## RESTATEMENT OF INFORMATION

We have done a thorough analysis of our Uptown energy consumption data and identified inconsistencies in 2019 and 2020 data reported in the previous sustainability reports, which we have rectified in this report.

## STRUCTURE AND MATERIALITY

The layout of the report mirrors our sustainability strategy and illustrates how we act, measure, and manage it within our co-dependent business activities daily.

Each section of the report covers material topics under the umbrella of our three sustainability pillars:

- Sustainable City
- Operational Excellence
- Responsible Ecosystem

We've linked each material topic to the three pillars on the page (20). The 12 topics were identified and depicted following materiality principles. The material topics are further defined within the report and supported with relevant disclosures. Due to the GRI update in the reporting standard, material topics disclosure consistency was slightly impacted. All material topics are supported with comprehensive data and the continuity of data over the last two-three years variables based on new disclosures added.

## SCOPE OF ENGAGEMENT

This annual sustainability report covers our environmental, social, and economic performance in the last financial year, ranging from 1 January 2021 to 31 December 2021. The reporting period and the scope of this report is aligned with the DMCC's annual financial report. It includes entities and stakeholders which DMCC has administrative authority over, such as its permanent employees, owned and leased property, its assets and infrastructure, free zone regulatory oversight, and the Master Community, which includes all of Jumeirah Lakes Towers District, Uptown Dubai District, the Jewellery and Gemplex District, One JLT, and other areas in line with DMCC Master

Community Declaration and Master Plan. In addition, we reference activities and services offered to member companies, retailers, developers and residents of the Master Community.

In compliance with GRI Universal Standards, our scope of engagement expanded to all business activities we impact regardless of direct or indirect control. We categorised our business relationships across our value chain and classified them based on proximity and influence of impact for organisational purposes. All levels of business relationships, despite their degree of proximity and influence, were engaged in the process of collecting feedback and data.

## ASSURANCE

Deloitte & Touche Middle East (DTME) provided a limited independent assurance under ISAE 3000 (Revised) on preparing this report in accordance with the GRI Standards. DTME is independent of DMCC at the point that the report is issued. The outcomes of the assurance and relevant recommendations are presented in the management report that is reviewed at the senior level and circulated to data owners. As a Dubai government entity, we are not required to conduct assurance of this Report. However, we believe transparency is critical, and Deloitte's recommendations help us improve. For the scope of work and observations, please refer to the independent limited Assurance report shown on page 6 of this Report.

## FEEDBACK AND SUGGESTIONS

We welcome your feedback and suggestions on our sustainability performance, commitments, and progress. Please direct your comments to [sustainability@dmcc.ae](mailto:sustainability@dmcc.ae).





Independent limited assurance report to Dubai Multi Commodities Centre (“DMCC”) on the preparation of the DMCC Sustainability Report for the year ended 31 December 2021 (the “Report”), in accordance with the Global Reporting Initiative Standards 2021 (the “GRI”).

### WHAT WE LOOKED AT: SCOPE OF OUR WORK

DMCC has engaged Deloitte to perform limited assurance procedures on DMCC’s declaration of preparing the Report in accordance with the GRI.

### WHAT STANDARDS WE USED: BASIS OF OUR WORK, CRITERIA USED AND LEVEL OF ASSURANCE

We carried out limited assurance procedures over the selected Subject Matter in accordance with the International Standard on Assurance Engagements 3000 (Revised) “Assurance Engagements other than Audits or Reviews of Historical Financial Information” (“ISAE 3000”). To achieve limited assurance, ISAE 3000 requires that we review the processes, systems and competencies used to compile the Report, on which we provide limited assurance. It does not include detailed testing for each of the indicators reported, or of the operating effectiveness of processes and internal controls. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

### WHAT WE DID: KEY LIMITED ASSURANCE PROCEDURES

To form our conclusion, we undertook the following procedures:

- Interviewed Management and those with operational responsibility for sustainability performance to assess the application of the GRI in the preparation of the Report;
- Understood, analysed and assessed the key structures, processes, procedures and controls relating to the preparation of the Report;
- Evaluated whether the management approach for the material sustainability issues presented in the Report are consistent with our overall knowledge and experience of sustainability management and performance at DMCC;
- Assessed the completeness and accuracy of the GRI Standards content index with respect to the GRI, including review of reasons for omission; and
- Reviewed the content of the Report against the findings of the aforementioned procedures.

### LIMITATIONS

The process an organisation adopts to define, gather and report information on its non-financial performance is not subject to the formal processes adopted for financial reporting. Therefore, data of this nature is subject to variations in definitions, collection and reporting methodology, often with no consistent, accepted external standard. This may result in non-comparable information between organisations and from year to year within an organisation as methodologies develop.

In relation to our work performed on the Report, we note the following specific limitation:

- Our testing did not include assurance of, or detailed testing of the underlying data for each of the indicators reported, or of published assertions. As such, our work does

not involve procedures to verify the accuracy of the performance data or assertions published.

### OUR INDEPENDENCE AND QUALITY CONTROL

In carrying out our work, we have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA Code), which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour and the ethical requirements that are relevant in Qatar. We have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

In performing our work, we applied International Standard on Quality Control 1 and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

### ROLES AND RESPONSIBILITIES

#### DMCC:

- DMCC is responsible for the preparation of the Report and for the information and statements contained within. They are responsible for determining sustainability objectives, identifying stakeholder groups and determine material topics to be included in the Report and ensuring that these are in line with the GRI criteria. The Management is also responsible for establishing and maintaining appropriate performance management and internal control systems from which the reported information is derived.

#### Deloitte:

- Our responsibility is to provide a limited level of assurance on the subject matters as defined within the scope of work above to DMCC in accordance with our letter of engagement, and report thereon. In conducting our limited assurance engagement, we have complied with the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA Code).
- We confirm that we apply International Standard on Quality Control 1 and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.
- Our work has been undertaken so that we might state to DMCC those matters we are required to state to them in this limited assurance report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than DMCC for our work, for this report, or for the conclusion we have formed.

### CONCLUSIONS

Based on our limited assurance procedures performed and evidence obtained, subject to the limitations mentioned above, nothing has come to our attention that causes us to believe that the Report has not been prepared, in all material respects, in accordance with the GRI.

#### Deloitte & Touche (M.E.)

26 January 2023

# EXECUTIVE STATEMENT

ESG must be top-of-mind for any business to achieve long-term success. This is a statement that has never been clearer than today. And it is a fundamental belief that has guided DMCC and the way we have operated for the past decade. As a government authority on trade and enterprise and one of the world's leading business districts with over 21,000 member companies, we have a significant reach and the opportunity to deliver a positive, real-world environmental and social impact. This ethos is a core component of our record-breaking performance last year, in which we registered 2,485 new member companies.

We are proud to issue our fifth Sustainability Report, outlining DMCC's progress and providing an outlook of how we plan to increase our sustainability efforts over the coming years. We reaffirm the core pillars of

our strategy and demonstrate how DMCC has performed against our commitment to the 17 United Nations Sustainable Development Goals (SDGs).

In the second year of our updated sustainability strategy, we have continued to place stakeholders' interests at the centre of everything we do. We have completed the most in-depth materiality assessment exercise by engaging organisations across all business sectors where DMCC is present. Fully understanding their needs and interests remains the most effective way to create positive change. To enhance how we deliver a positive impact for employees, customers, member companies, residents, and visitors, we have maintained high levels of investment in sustainability projects across our communities.

The past year has seen the launch and delivery of many initiatives and projects that target positive impact, though a few are worth highlighting in particular. In line with the UAE's and Dubai's decarbonisation strategy, we have started work on a 6.3MW solar parking shade project across 17 locations in our Jumeirah Lakes Towers (JLT) community. This is expected to save over 7,612 MWh annually whilst also reducing energy costs for landlords and tenants.

We have also been working with the towers across the JLT to reduce energy consumption by 30% by 2030, in line with Dubai's broader target. We launched our new bore-well project to produce clean water to refill the lakes and reduce the reliance on cleaning chemicals. This

solution is part of our continuous efforts to significantly improve water quality in the JLT's lakes.

Finally, we launched the Smart District Platform last year. We are now capturing, storing, and reporting community and environmental data in real-time. This forms part of our wider Smart and Sustainable District Strategy, which consists of five pillars – smart mobility, smart living, smart infrastructure, smart environment, and smart business.

As with all our Sustainability Reports, we actively encourage constructive feedback so that we can enhance future iterations and refine our sustainability strategy further.



**Ahmed Bin Sulayem**  
Executive Chairman and CEO, DMCC



**Feryal Ahmadi**  
COO, DMCC



# DMCC AT A GLANCE



## WHO WE ARE

DMCC is a government entity established by the government of Dubai in 2002. It was founded to provide a physical market and financial infrastructure required for a hub for global commodities trade. Trade, free zone, community, and their associated services are all functions that come under the government entity. As the world-leading free zone, DMCC promotes, attracts and facilitates trade through Dubai sustainably and responsibly by offering world-class infrastructure and state-of-the-art facilities alongside a wide range of value-added products and services.

Our unique position allows us to play a significant role in securing Dubai's position as a regional leader for global trade and enabling it to meet its long-term economic, environmental and social ambitions.



## OUR VALUES

### HIGH PERFORMANCE

We deliver consistent HIGH PERFORMANCE through the services we offer and the partnerships we forge.

### COMMITTED

We are COMMITTED to all our stakeholders, employees, members, partners and residents – and to our own success. We bring the energy, focus and resources required to achieve our goals and bring our mission to life.

### BOUNDLESS

Our ambition is BOUNDLESS. It redefines world trade, constantly seeking new opportunities through bold and visionary ideas.

### COLLABORATIVE

We are COLLABORATIVE in the way we work. Pulling together as a diverse team and working with our members and partners to understand each other's needs. CLARITY We are CLEAR on direction, stand by our decisions, and take responsibility for our actions.



## OUR OPERATIONS

### FREE ZONE

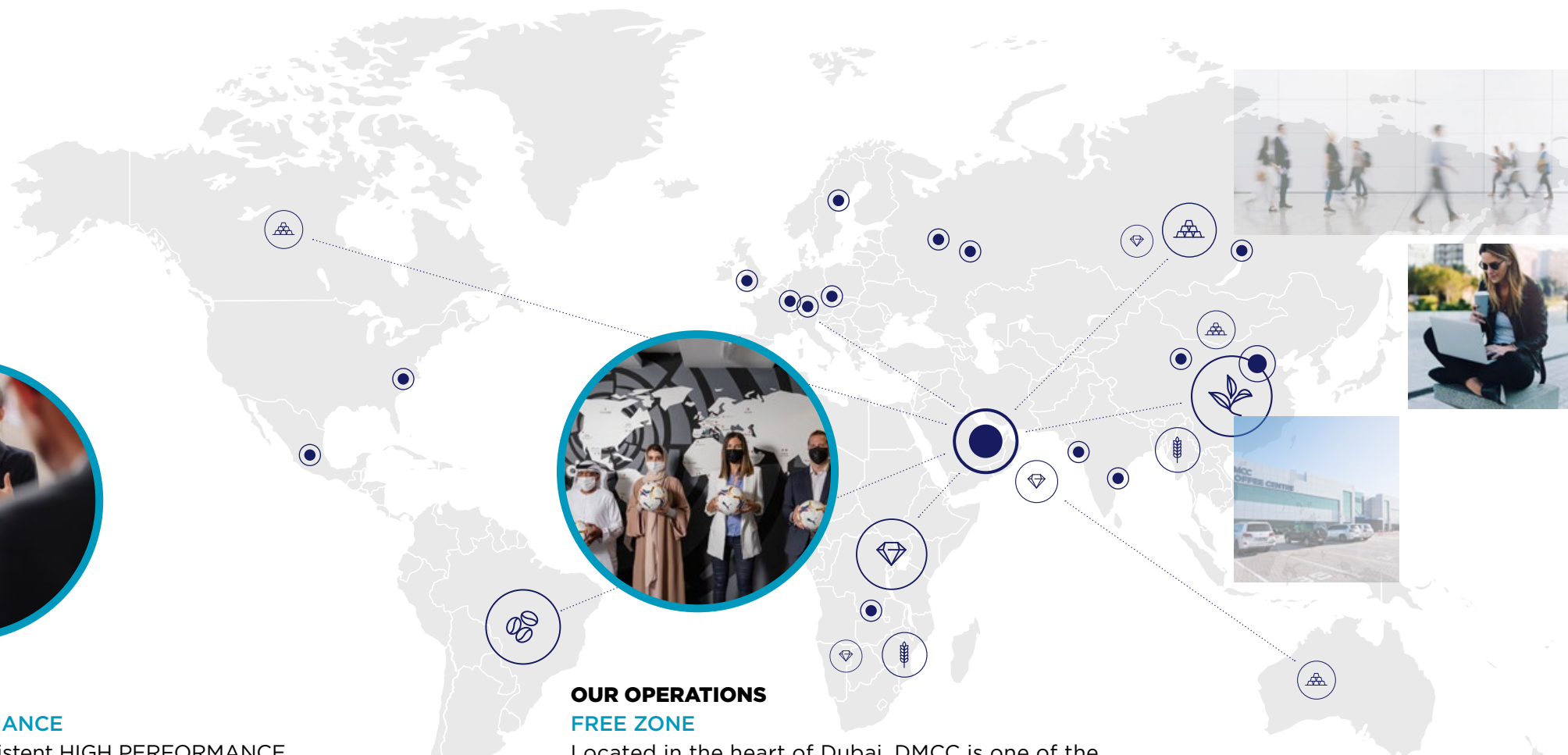
Located in the heart of Dubai, DMCC is one of the world's most interconnected and fastest-growing free zones. We strive to make the company set-up process and future expansion seamless whilst ensuring companies operate with confidence and trade efficiently.

### TRADE

By offering everything to set up, grow and build your business, we play a significant role in positioning Dubai as a leading trade hub for commodities. We successfully connect producers to consumers to create an international gateway to the Middle East markets and beyond.

### COMMUNITY

Almost 100,000 people live, visit, and do business in our vibrant Master Community. We offer modern and beautifully constructed real estate that offers first-rate facilities such as restaurants, hotels, parks, and the best healthcare and education facilities. We make a concerted effort to bring the community together and have launched Instagram, Facebook, and Twitter channels to this effect. Through these channels, we promote an eco-friendly lifestyle, recycling, bike-sharing, and tips to live a more sustainable lifestyle.

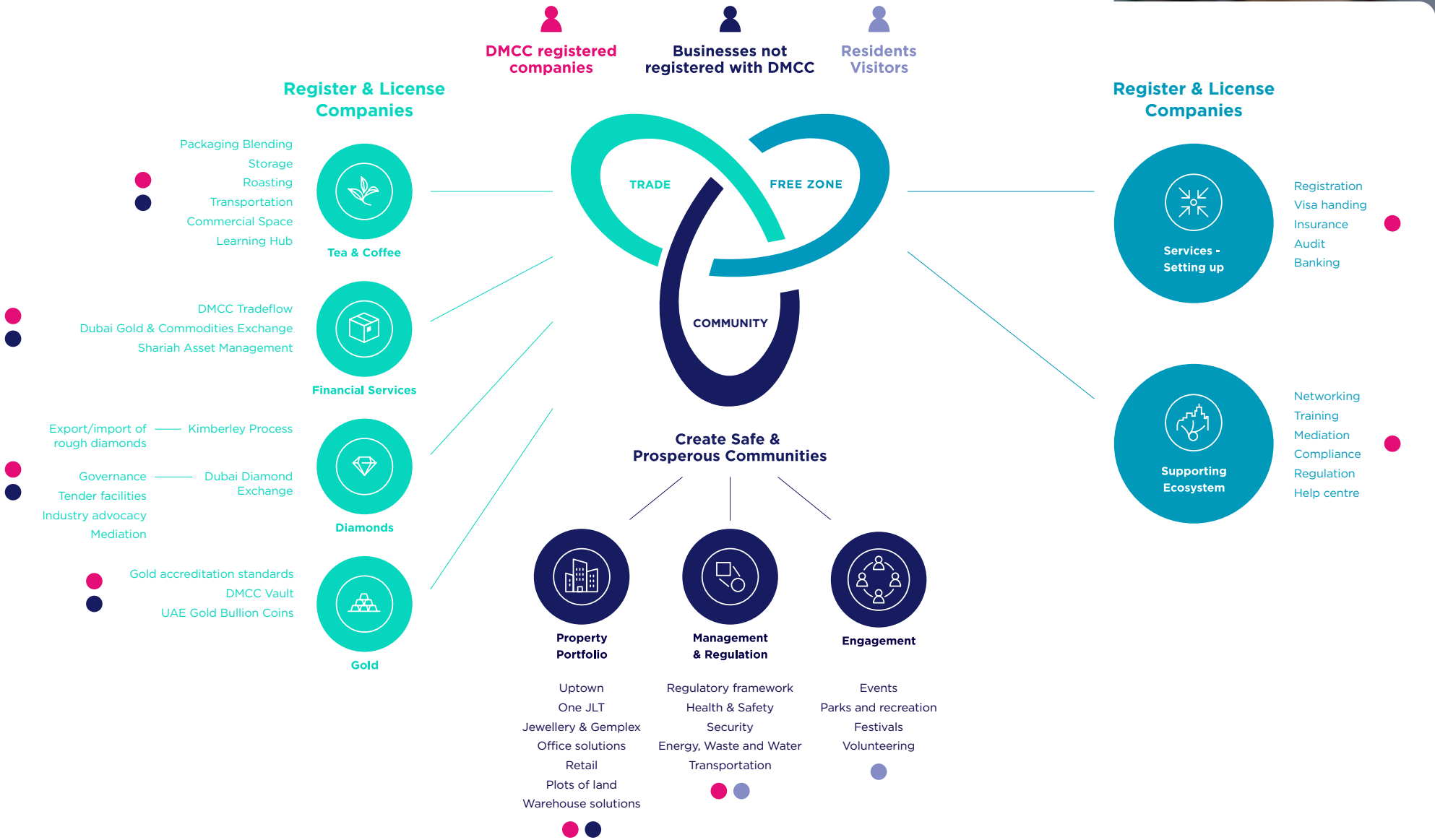


OUR CUSTOMERS AND SERVICES

DMCC's value chain and its services are complex. Still, through identifying and prioritising our stakeholders, which are our business owners, residents, and visitors, we can provide a multifunctional ecosystem to serve all their business needs and more. The diagram of our operations depicts how we interact and impact our stakeholders through our services.

We manage a business community of over 21,000 member companies from 190 countries that employ over 60,000 people.

Through our fully integrated services, business owners can register their business license within the free zone and enjoy our value-added services depending on their needs. For example, we cater to the coffee, tea, and precious metals sectors by granting access to our network, education, and regulatory guidance for these commodity activities. Residents, visitors, and employees of DMCC registered businesses can enjoy the various community engagement opportunities in a secure and pleasant setting.







# STAKEHOLDER ENGAGEMENT

Stakeholders were identified by the SDG Steering Committee based on the frequency of engagement and financial and social impact on the business. DMCC engages directly with all of these stakeholders and engaged them in the materiality process. We revisit the relevance of these stakeholders every two-three years at the time of a materiality review.

## ENGAGE WITH STAKEHOLDERS

Customers	Communities	Colleagues	Suppliers	Institutions & Policy Makers	Industry Peers	NGOs and Community Partners
DMCC is a customer focused company. Understanding and meeting the needs of their member companies is at the core of what they do.	DMCC is closely connected with its community where 100,000 people live and work and 18,000 companies are registered.	DMCC wants its employees to be ambassadors for its activities putting their development at the forefront.	DMCC suppliers are valued business partners. Stable and long term relations are key to mutual growth.	DMCC, a government authority, plays the dual role of developing and implementing policies. DMCC follows UAE Vision 2021 and the Dubai Plan 2021.	DMCC recognises that some topics are best addressed collectively. DMCC works with industry peers to define industry standards and common solutions to shared risks.	DMCC continues to formalise its social impact strategy. This will ensure the relationship with NGOs and community partners become more strategic.

## HOW DMCC ENGAGES

Customers	Communities	Colleagues	Suppliers	Institutions & Policy Makers	Industry Peers	NGOs and Community Partners
Help customers grow their business by offering capacity building initiatives, financial services, infrastructure and networking opportunities while supporting them in their sustainability journey.	Create a safe, green, and leisurely family friendly environment where residents can live and businesses can operate responsibly. Continuously enhancing mechanisms for feedback and open communications.	Commit to being an employer of choice by offering diverse capacity building opportunities, conducting satisfaction surveys, and always exploring new ways for more open communications and enhanced diversity.	Facilitate a transparent and digital procurement process, while advocating for a responsible supply chain supplemented with capacity building and open dialogue.	Implement and create awareness for local laws, new and old, to encourage best practice. Engaging on special committees, maintaining dialogue and using the DMCC platform to host events.	Multi-stakeholder initiatives such as the Kimberley Process, OECD governance group, and Diamond Development Initiative to ensure protection to the most vulnerable in the value chain reducing the flow of conflict diamonds.	Maintain transparency through annual reporting and open dialogue on project progress with focus on data driven stories.

Customers	Communities	Colleagues	Suppliers	Institutions & Policy Makers	Industry Peers	NGOs and Community Partners
Customer satisfaction surveys.	Social media and events.	Employee satisfaction survey.	Supplier portal.	Meetings, events, inspections and audits, public affairs team.	Public affairs team, events, publications, partnerships.	Meetings, MOUs, on going dialogue.



# SUSTAINABILITY AT DMCC

## OUR STRATEGY

We established our sustainability strategy in 2019 when we issued our ‘Sustainability Guidelines’ with a ‘Sustainability Policy Statement’. These guidelines and policies reflect our commitment to aligning our business operations with international sustainability frameworks and best practices. Our policy statement can be found on our website.

The framework pictured reflects DMCC’s 5C management approach to sustainability, divided into three pillars: Sustainable City, Responsible Business Ecosystem, and Operational Excellence. The 5C’s: Convene, Connect, Communicate, Capacity Build, and Care is how we lead our engagements with our stakeholders. This method of collaboration allows us to incorporate feedback and improvements towards shaping a sustainable future of trade, our supply chain, finance, and infrastructure.





The three pillars are a result of a self-evaluation conducted in 2019 to understand what sustainability means for DMCC and how it can best influence the environment and the community where it operates through its business activities. Since 2019, we have updated our material topics in alignment with new GRI Standards and have mapped our three pillars with new material topics based on our materiality assessment approach. The three pillars still guide our sustainability strategy and commitments.

## SOCIAL IMPACT STRATEGY

Our approach to social impact was formalised with the creation of our social impact policy mapped to the SDGs, and the launch of the DMCC's social impact strategy last year solidified our commitment. This is represented by the '5th C' under our strategy, 'Care'. Giving back 0.5% of the company's net profit annually towards social impact reinforces our strategic commitment to addressing entrepreneurship, vulnerable communities, and gender equality as a cross-cutting topic.

### Entrepreneurship

DMCC has distinguished itself as an award-winning free zone and community as the 'Global Free Zone of the Year' from the Financial Times fDi magazine for seven years. This acknowledgement stems from our role in advancing the entrepreneurship ecosystem in Dubai. The development of seamless services and education to foster business success is part of whom we are, making entrepreneurship part of our core pillars within our social impact strategy.

### Vulnerable Communities

DMCC promotes and enhances the diamond trade in the UAE and globally because it recognises that vulnerable communities are impacted by the precious metals industry. DMCC is a member of the World Diamond Council through its Dubai Diamond Exchange and Kimberley Process through the Ministry of Economy and acts as a 'connector' to advocate for responsible sourcing. The Kimberly Process exists to reduce the flow of conflict diamonds, includes 82 member countries, industry representatives and NGOs that implement projects to safeguard artisanal miners. We advocate for and protect vulnerable communities through our ability to influence the standard of precious metal trade and operations.

### Gender Equality

Gender equality intersects the entrepreneurship pillar of the social impact strategy. DMCC aims to support female entrepreneurs and partner with organisations focused on female equality and development. In 2021, we signed a pledge with the UAE Gender Balance Council to maintain and promote the increase in women in managerial positions across the UAE.

### Our Engagement

DMCC's stakeholders are diverse and highly regarded, contributing to the value of our services and community. The SDG Steering Committee has identified stakeholders based on how we impact and can potentially impact their financial, social, and environmental operations through engaging with us. We engage directly with all stakeholders, including our materiality assessment process. We revisit the relevance of these stakeholders every two years at the time of a materiality review.

# OUR MATERIALITY APPROACH

Following the best practice, in 2021, DMCC redefined its material topics and updated its methodology in alignment with Global Reporting Initiative Universal Standards. Due to the evolution of the stakeholder engagement process, there was a reduction in material topics. In previous years, a quantitative survey was distributed to relevant stakeholders, and a subset of interviews was conducted to reinforce the quantitative data gathered.

In 2021, DMCC's approach was first to identify key business relationships within its value chain that it influences and impacts and then conduct in-depth feedback consultations with stakeholders to identify actual and potential negative and positive impacts.

These changes resulted in a new set of material topics for DMCC.

## IDENTIFICATION

DMCC's value chain is complex, with stakeholders intersecting multiple business activities. DMCC's main activities in the UAE include trade infrastructure (developing ecosystems for gold, diamond, tea and coffee industries along with new areas and financial services), free zone (company registration, supporting ecosystem), and community (property development, management, and engagement). Within each main activity, DMCC classified each stakeholder into tiers 1-3 based on DMCC's proximity of impact on the stakeholders.

DMCC interviewed its internal directors and managers within each business activity to ensure a robust and accurate list of appropriate stakeholders. The interviews included a breakdown of their business operations and recommendations for external stakeholder engagement exercises.

This process resulted in a thorough list of 30+ relevant stakeholders and experts with whom to engage to gather feedback on material topics for DMCC. A second review of the final list took place by DMCC's management team to gather contact information and verify stakeholder accuracy.

## ENGAGEMENT

Sustainability team conducted in-depth discussions with stakeholders, including customers, employees, suppliers, policymakers, industry peers, NGOs, and community organisations to gain perspective on how they perceive us impacting them. After contacting all external stakeholders for consultations, 30 individuals and organisations participated in a 1-2-hour dialogue to assess DMCC's impact.

Given DMCC's complex value chain and business activities, some stakeholders were classified under one business activity but during the interview provided their feedback on more due to their broad scale of operations. Within DMCC's trade infrastructure services, 8 stakeholders were engaged across all four verticals. In the community business activities, 18 stakeholders were consulted, of which 13 were the residents living in Jumeirah Lake

Towers. The free zone activities are the most intersectional given that many stakeholders operating within trade and community are licensed member companies. For the free zone pillar, we specifically engaged 4 additional stakeholders. However, many more stakeholders we engaged on community and trade provided us with their observations on the free zone ecosystem.

DMCC created educational resources before consulting stakeholders on the organisation's impact on them. DMCC provided context to each stakeholder before each interaction to ensure an

understanding of the intended outcome of the consultation and to inform them of the GRI Standards update. Examples include a presentation deck describing what “positive and negative impact” could mean to a stakeholder, why their feedback matters to DMCC and open-ended questions to guide the conversation towards points of potential issues and improvements. DMCC then prompted stakeholders to ask questions for further clarification if necessary.

## ANALYSIS

The conversations with each stakeholder were transcribed and analysed on the actual, potential, negative, and positive impacts on the economy, environment and people. The analysis took into consideration all DMCC activities and business relationships mentioned during the meetings. The sustainability team considered all aspects of the DMCC's complex value chain to guarantee that stakeholders' feedback was analysed according to the organisational context.

Once the classification of all actual, potential, negative, and positive impacts

was completed, a cross-reference to a constructed universe of ESG (environmental, social, and governance) topics sourced from GRI Standards 2021 and SASB (Sustainability Accounting Standards Board) was consolidated to reflect a list of relevant material topics for DMCC based on its business activities and stakeholder feedback.

Material topics were then identified and selected so they would cover each impact identified earlier. Once all appropriate material topics were ascertained, a prioritisation process began.

## PRIORITISATION

The sustainability team conducted a prioritisation exercise by scoring each material topic identified in line with the stakeholders' feedback. We re-examined all consolidated transcribed consultations and considered the importance and the severity of the impacts highlighted by stakeholders, which allowed us to rank the material topics internally.

In the result of the exercise, we were able to prioritise the material topics successfully, however the final decision was made to keep all topics in the final list to eliminate any risk of incompliance with the GRI Universal Standards and ensure that all impacts identified in the course of the stakeholder engagement exercise are covered in this report.



MATERIAL TOPICS

A total of 12 topics were identified, each having 3-5 underlining sub-topics directly aligned with GRI 2021 disclosures. The final topics reflected the most significant values across all three rankings once averaged based on prioritisation. DMCC’s leadership reviewed each topic to ensure understanding and appropriateness. Below is the list of topics identified as material.

- Climate Change and Energy
- Community and Giving
- Customer Satisfaction and Engagement
- Economic Performance
- Ethical Business Conduct
- Governance and Leadership
- Labour Practices
- Occupational Health and Safety
- Supply Chain Sustainability and Responsible Sourcing
- Talent attraction, Development and Retention
- Waste Management
- Water Effluents



SUSTAINABLE CITY



# INFRASTRUCTURE IMPROVEMENTS

At DMCC, we look after creating infrastructure where our stakeholders can live, work and thrive. The spaces are designed and dedicated to helping our members, residents, and visitors achieve their objectives. We are committed to providing a safe, healthy, and sustainable environment to our stakeholders; these elements represent the key focus areas of our operation and day-to-day processes.

Located at the heart of Dubai, our Master Community consists of residential, commercial, retail, and leisure destinations and includes three districts: Jumeirah Lakes Towers (JLT), Uptown Dubai, and the Jewellery and Gemplex.

In this section, we are covering the strategy and critical ongoing projects implemented by DMCC to maintain our positive impact on stakeholders' lives within the community and the measures taken to ensure our alignment with the UAE and Dubai's strategy focused on sustainable development.



## LANDSCAPE BEAUTIFICATION

As part of the large-scale project to enhance the existing infrastructure and community assets in Jumeirah Lakes Towers, we have completely rebuilt the public areas around the metro stations to improve the experience of the residents and visitors.

We have also started to replace all lake borewells and fascia panels, a significant enhancement that's been due for a long time, and we are happy to confirm that the works will be completed in 2022.

Throughout our engagement with the community in 2020, we have also learnt that there was a strong demand for more public areas focused on fitness and community engagement. This has been our top priority, and four more fitness stations, two half basketball courts, and a new large fitness station in the JLT park are to be opened by the Q3 of 2022. The construction has already begun, and the projects are on track.





## ENHANCEMENT OF EXISTING INFRASTRUCTURE

In 2021, we introduced a new system to manage traffic and improve mobility around the parking areas, addressing the requests and feedback of our residents. The system will be further upgraded to make transportation as seamless as possible.

As part of the improvements in our community focused on health and safety, we plan to install smart pedestrian crossings to improve their visibility. The construction will begin in March 2022 and be completed by the end of April.

DMCC is also planning to launch a complete structural evaluation of public areas and parking structures in twenty-five clusters of Jumeirah Lakes Towers. The goal is to identify all defects and repairs required to be addressed.

This includes installing design-based solutions for lighting, air-conditioning and ventilation fan retrofitting. The projected energy consumption reduction is 45% from the assets to be part of the project.

## SOLAR PANEL CAR PARKING SHADE INSTALLATION

In line with the UAE's and Dubai's decarbonisation and energy strategy, we are building a 6.3MW solar parking shade project across 17 locations in the Jumeirah Lakes Towers, which are expected to save over 7,612 MWh annually.

The project will result in a significant reduction in power consumption tariffs for the district, generating savings each year for property owners, making Jumeirah Lakes Towers district more affordable for residents and tenants alike. The project is funded from the cost savings achieved by the energy generation, and therefore there will be no added cost to the community members.

The work is set to commence in March 2022, with additional DMCC assets and other energy reduction initiatives set to join the scheme in the coming period.



We are also building a new football pitch, which will be completed by Q1 2022.





# ENERGY, WATER AND WASTE MANAGEMENT

In addition to all ongoing and future infrastructure improvements, we continue addressing our environmental impact and responsibilities through regular monitoring of our operation and continuous performance improvement.

For Jumeirah Lakes Towers, the energy and water consumption data are sourced from the Master Community facility management provider, Concordia, which logs the data manually based on the bills received from Dubai Electricity and Water Authority (DEWA)<sup>1</sup>. The waste data is provided by Bee'ah, the only waste management provider in the Master Community.

For the DMCC assets, such as our offices in Almas Tower, One JLT, and Tea and Coffee Centres, the energy, water and waste data are provided by our current facility management supplier, Mace Macro. For the Uptown Dubai District, all data is provided by Besix Group, the construction company that manages the construction process of the district.

## JUMEIRAH LAKES TOWERS

In addition to all ongoing and future infrastructure improvements, we continue addressing our environmental impact and responsibilities through regular monitoring of our operation and continuous performance improvement.

This year we launched our new bore-well project to produce clean water to refill the lakes and

The data is then verified through Measurabl, the platform adopted by DMCC that tracks consumption across all our assets without human involvement by analysing all DEWA bills and cross-referencing them with each meter location. This system helps us to cross-check each data point and eliminate any potential human errors that happened in the past. It also allows us to notice the unusual spikes for each location and take the necessary measures to identify and tackle the issues.

CO<sub>2</sub> emissions have been calculated using DEWA's 2018 grid emission factor as 0.4258 tCO<sub>2</sub>e/MWh for electricity and 23.69 tCO<sub>2</sub>e/MIG for water.

The energy and water are sourced from DEWA. The DMCC-appointed 3rd party contractor approved by Dubai Municipality (DM) is responsible for effluent discharge, which follows local standards and DM guidelines.

reduce the reliance on cleaning chemicals. The solution is part of our continuous efforts to improve water quality in JLT lakes significantly.

In line with Dubai's target to reduce energy demand by 30% by 2030, a collaboration between towers and towers association has been proposed to

reduce energy consumption across the Master Community.

The partnership between DMCC and Etihad ESCO looks to provide the buildings within the Master Community with retrofitting energy solutions to reduce energy consumption and contribute to Dubai's Demand Side Management Strategy 2030 and its target to achieve 30% energy and water savings by 2030. Partnership agreement finalisation is

expected to be completed by 2022. To date progress continue to be made with Provis Building Management managed towers and Almas Tower.

Despite the increase in consumption in the community overall due to increased demand and more available public areas, we reduced the energy consumption by 710.43GJ<sup>2</sup> by adjusting the operations and switching off the lights in low-use areas after 11 PM.

Energy, Water and Waste Performance<sup>3</sup>  
2019/2020/2021

Indicator	2019	2020	2021
Energy Usage (GJ)	45,410 (5,371 tCO <sub>2</sub> )	44,869 (5,307 tCO <sub>2</sub> )	45,576 (5,390 tCO <sub>2</sub> )
Water Consumption (MI)	34.5 (180 tCO <sub>2</sub> )	35.4 (185 tCO <sub>2</sub> )	33.3 (173 tCO <sub>2</sub> )
Treated Sewage Effluent (MI)	462	780	369
<b>General Waste (tonnes)</b>	<b>27,015</b>	<b>26,584</b>	<b>16,258.97</b>
Recycled	128.4	151.6	138.39
Composted			547.92
Landfill	26,886.6	26,432.4	15,572.66
<b>Hazardous Waste (tonnes)</b>			<b>1.8</b>
Recycled			1.8

## UPTOWN DUBAI DISTRICT

Uptown Dubai is one of the city's upcoming projects. The district is a multi-function community consisting of residential and commercial spaces. The district will provide visitors and residents with a wide range of entertainment destinations consisting of world-class F&B, retail outlets, a central entertainment plaza, and hotels.

<sup>1</sup> UAE's only utility provider of energy and water.

<sup>2</sup> The calculation is done by comparing the baseline as the rate per hour prior to the adjustment and the current one.  
<sup>3</sup> All waste is disposed, recycled or diverted from the landfill off-site. DMCC doesn't have the capabilities to manage waste. This process is currently managed by the external contractor.





The LEED Gold Certification project features highly efficient advanced systems to reduce building carbon emissions through energy saving and clean energy usage through solar panels. Uptown Dubai is the first Building Information Management (BIM) and Computer-Aided Facilities Management (CAFM) managed facility within our portfolio, with significant operational cost efficiencies and savings.

DMCC is constructing the district through the main contractor, Besix Group, who manages and procures the required sub-contractors. DMCC oversees the construction process directly through six employees located on the site from the DMCC Property and HSE departments.

The energy is mainly sourced from solar panels, the energy grid and fuel used to power vehicles on the site. The types of water used in the project include:

- Potable water delivered via tankers (used for construction activities, drinking purposes and welfare
- Saltwater delivered via tankers (used for dust suppression purposes only)

The sewage from project facilities is disposed of at the municipal sewage treatment plants via tankers, with 32MI disposed of this year. DMCC follows the local rules and regulations issued by Dubai Municipality.

The waste generated at the project can broadly be categorised into eight waste streams:

**Recyclable: non-hazardous waste**

- Wood waste
- Paper and cardboard waste
- Plastic waste
- Steel/metal waste
- Concrete waste

**Non-recyclable: non-hazardous waste**

- General waste
- Food waste

**Hazardous waste:**

- non-recyclable (used oils, empty chemical containers, oily rags, expired chemicals etc.)

The waste collected from the project is segregated into these multiple waste streams and sent to relevant authorised recycling/landfill facilities through authorised waste transporters. Each transporter submits a monthly waste report along with the supporting evidence, verified and logged by the onsite Besix environmental sustainability team. The data is then uploaded to DMCC's account in Measurabl for further verification and storage.

Regular site inspections are carried out to ensure that the waste management practices are aligned with the project waste management plan. Immediate

correction actions are taken if any deviations are observed.

The 3R principle – reduce/reuse and recycle is followed in the project to manage its waste with the sole purpose of diverting the maximum amount from landfill. The project targets a minimum of 75% waste diversion from landfill, and the current average waste diversion rate is 85%.

A project-specific construction and demolition waste management plan has been developed, assessing its impact and enlisting relevant control measures to guide the project in implementing efficient waste management practices and monitor the same.

Energy, Water and Waste Performance 2019/2020/2021									
Indicator		2019	2020	2021					
Renewable fuel sources - Solar power (GJ)		67	1384	727 <sup>4</sup>					
Non-Renewable fuel sources (GJ)		826.251	1,044.440	572,524 (1,539 tCO <sub>2</sub> <sup>4</sup> )					
Diesel consumption		(2,222 tCO <sub>2</sub> )	(2,809 tCO <sub>2</sub> )	8,583 (1,015 tCO <sub>2</sub> )					
Electricity from the main grid <sup>5</sup>		None	1,542 (182 tCO <sub>2</sub> )						
Water consumption (MI) <sup>6</sup>		15.7	48.9	63.9 <sup>5</sup>		(333 tCO <sub>2</sub> )			
		(82 tCO <sub>2</sub> )	(258 tCO <sub>2</sub> )						

Recycled Waste					Landfilled			Sub-Total	Total (Tonnes)	% of Waste Diverted from Landfill
Wood Waste (Tonnes)	Paper and Cardboard Waste (Tonnes)	Plastic Waste (Tonnes)	Steel and Metal Waste (Tonnes)	Concrete Waste (Tonnes)	General Waste (Tonnes)	Hazardous Waste (Tonnes)	Organic Waste (Tonnes)	Recycled (Tonnes)		
323.50	10.78	17.52	230.03	5,759.60	592.50	60.91	435.63	6,341.43	7,430.46	85.34%

<sup>4</sup> Additional 375.5 GJ was generated by solar panels; however, the excess was given back to the DEWA grid.

<sup>5</sup> Calculation methodology is based on US Environmental Protection Agency formula of 10,180grams of CO<sub>2</sub>/gallon of diesel

<sup>6</sup> Sweet water - 51.7MI, salt water 12.2MI



DMCC TEA AND COFFEE CENTRES

At DMCC, we continue to evaluate the efficiency of our existing infrastructure, including our flagship Coffee and Tea Centres in Jebel Ali Free Zone. We have considered retrofitting both buildings to enhance their environmental performance; however, we decided to develop a long-term project plan to do it strategically.

To have a full-fledged strategy, we have onboarded a Director of Agri-Commodities who is now responsible for the development of a roadmap and management of the operations of both centres.

While we continue to monitor our daily consumption, we will be able to present a detailed outlook on future infrastructure improvements and plans in 2022.

Meanwhile, in 2021 we started the conversation for an agreement with Etihad ESCO to install a solar roof at the DMCC Coffee Centre; this will allow achieving an estimated saving of 774K AED/year. The project is expected to be completed by the end of 2022.

The general waste from the centres is deposited at the allocated site assigned by Dubai Municipality, and IMDAAD, a third-party waste management company, collects it. There is currently no opportunity to adjust the processes and procedures, as IMDAAD is the only company that operates in Jebel Ali Free Zone, where the centres are located. Provided that we are limited to the actions we can undertake, DMCC tracks the data monthly.

Coffee Centre - Energy, Water and Waste Performance 2020/2021

Indicator	2020	2021
Energy usage (GJ)	6,533.94 (773 tCO <sub>2</sub> )	7,152.48 (846 tCO <sub>2</sub> )
Water consumption (MI)	1.2 (6 tCO <sub>2</sub> )	1.4 (7 tCO <sub>2</sub> )
General waste (tonnes)	360	Not applicable <sup>7</sup>
Recycled		2.2
Landfill		
Hazardous waste (tonnes)	0	0
Recycled		

Tea Centre - Energy, Water and Waste Performance 2020/2021

Indicator	2020	2021
Energy usage (GJ)	3,922.81 (464 tCO <sub>2</sub> )	4,175.51 (494 tCO <sub>2</sub> )
Water consumption (MI)	7.28 (38 tCO <sub>2</sub> )	4.28 (22 tCO <sub>2</sub> )
General waste (tonnes)	155 <sup>8</sup>	249
Recycled	27.54	13
Landfill	127.46	236
Hazardous waste (tonnes)	0	0
Recycled		

<sup>7</sup> The data is not collected as the Coffee Centre utilises the waste storage facilities of the Tea centre.  
<sup>8</sup> Waste data has been collected in cubic metres. To ensure reporting consistency with the previous sustainability reports, which used a conversion factor for the average density for different domestic solid waste components as 143.77 kg/m³.





ONE JLT

The LEED Gold standard building maintains its energy-efficient performance through sustainable, highly efficient fixtures and measures taken at the site. We continue focusing on energy and water efficiency, clean energy production, and waste management. In 2021 One JLT has achieved a ~16% reduction in energy consumption compared to 2020. This was achieved

through parking light retrofitting, cooling system energy management, and operational changes.

As part of our plan to reduce our carbon emissions and expand our consumption of renewable, an ongoing conversation has been carried out with Etihad ESCO to install a solar roof at One JLT. The agreement is expected to be completed by 2023.



GHG EMISSIONS

As DMCC does not have energy-intensive manufacturing processes in its value chain, our direct (scope 1) GHG emissions are limited to the fuel consumption at the Uptown District used for construction purposes. The indirect (scope 2) emissions derive from the electricity and water consumption from the energy grid used to provide lighting and cooling to our offices and public areas. In terms of other indirect (scope 3) emissions, we consider that business travel and employee commuting are material for DMCC; however, the currently available data for scope 3 is incomplete. We aim to gather the required information and provide the scope 3 data in the next year’s report.

GHG Emissions	
Indicator	2021
Direct – Scope 1	1,539 tCO <sub>2</sub>
Indirect – Scope 2	9,242 tCO <sub>2</sub>
Other indirect – Scope 3	Not available

DMCC’S SMART AND SUSTAINABLE DISTRICT

In line with Dubai’s vision to be the happiest and most technologically advanced city on earth, we look after creating spaces that meet the current expectations and needs. As part of the Dubai Smart City Initiative, we expect Smart District phase 1 to be completed and undergo testing and commissioning by 2022.

District’s security guarding and equipment will be managed by a new security model platform that will be created in 2022.

In late 2021 the smart district platform was launched; it allows capturing, storing, and reporting live environmental data through various smart sensors and devices installed around the district. The DMCC’s digital twin integrated system captures and presents the data on multiple dashboard screens. The information includes and is not limited to weather and air quality, noise level, water quality, streetlights energy consumption, and flood and waste bin sensors.

OCCUPATIONAL HEALTH AND SAFETY

At DMCC, our HSE policies, procedures and their implementation are essential to the success of our efforts to effectively protect our owners, residents, and visitors’ wellbeing. We continue to seek excellence regarding our health and safety responsibilities throughout our Master Community and DMCC assets.

DMCC has significant actual and potential positive impacts identified during the stakeholder engagement exercise. As we oversee the enforcement of the HSE rules

and regulations in our community, we can minimise potential issues that could arise from the development of the new plots or ongoing business activities by monitoring and enhancing existing infrastructure to ensure that our community’s well-being is maintained at the highest level.

Our Occupation, Health and Safety Management System, is established and implemented in line with the HSEQ plan executed by the facility management service

One JLT Energy, Water and Waste Performance 2019/2020/2021

Indicator	2019	2020	2021
Energy usage (GJ)	10,991.10 (1300 tCO <sub>2</sub> )	9,080.76 (1074 tCO <sub>2</sub> )	7,599.03 (899 tCO <sub>2</sub> )
Water consumption (MI)	10.03 (52 tCO <sub>2</sub> )	8.68 (45 tCO <sub>2</sub> )	12.02 (63 tCO <sub>2</sub> )
General waste (tonnes)	655	729	505
Recycled	2.62	4.12	11.62
Landfill	652.38	724.88	493.4
Hazardous waste (tonnes)			0.507
Recycled			0.507

provider of the Master Community. The system is based on ISO 45001 OHS management system, ISO 14001 environmental management system and ISO 9001 quality management system. All work activities within the Master Community are covered and monitored through the permits issued by the facility management provider, whose work is overseen by us.

All work activities, including non-routine, are controlled and managed through a suitable and sufficient risk assessment<sup>9</sup>. We ensure that these processes are implemented through regular inspections, tours and audits. The results of these audits help us to further improve through periodic HSEQ performance reviews, as all feedback, learnings and results of incident investigations are considered, reviewed and incorporated into the risk assessments and other processes as part of continual improvement.

A risk identification reporting system has been implemented to report work-related hazards and risks, which are captured through Eco-Online and CAFM systems. The HSE team and HR department oversee all professionals working towards the health and safety of the entity. Confidential information sets with the HR department.

Internal Training Programmes:

- 26 Toolbox Talks Safety Awareness programs delivered to all staff
- 865 Employees attended Basic Fundamental HSE Awareness Program

External Training Programmes:

- 32 staff attended Confined Space Training
- 21 staff attended third party Basic Firefighting Training
- 20 staff attended third party Basic First Aid Training
- 13 supervisors attended IOSH Managing Safety Course
- 10 staff attended Mobile Scaffolding Training
- 8 staff attended Rigging and Slings Training
- 7 staff attended Fire Warden Training
- 5 supervisors attended Accident/Incident Investigation Training
- 2 HSEQ staff attended NEBOSH Fire Safety Certificate Training

In 2021, an employee empowerment policy was implemented across the business; the policy empowers the workers to cease or refuse any unsafe work and escalate to management. We also have an Incident and Investigation Procedure to evaluate and assess the incidents' risks and determine the corrective actions. Department supervisors are well trained in accident investigation and reporting by a third party.

We also have a documented procedure for worker participation and consultation in the development, implementation, and evaluation of the HSE management system, which is conducted through HSEQ meetings, Toolbox Talks and classroom HSE awareness sessions. An HSEQ committee includes equal representation of the workers and their managers/supervisors. They are responsible for gathering the feedback from their team members, including contractor workers, and include it in the monthly HSEQ forum.

All employees and workers<sup>10</sup> whose work is under the control of DMCC are covered by the occupational health and safety management system, which has been audited and certified by an external party<sup>11</sup>.

In 2021, we were able to succeed in the following areas:

- Uptown Dubai reached over 13.8 million safe working hours
- Online HSE reporting system was launched
- Zero fatalities and LTI across Master Community
- Gold award from the Royal Society for the Prevention of Accidents for health and safety performance for the management of their flagship Uptown Dubai Project
- DMCC conducted fire and life safety visual audits for the Master Community. Portable Appliance Test is implemented for all power tools and equipment to ensure they are safe and do not pose any risk to users

2021 <sup>12</sup>			
HSE indicatorsator	Master Community	Uptown District	DMCC Tea and Coffee Centres
Total hours worked Employees Non-employees	1,575,060 2,642,226	6,556,112	564,743
Total number of lost day rate	0	0	0
Total number of lost day rate	0	0	0
Total number of occupational illnesses/diseases rate	1 (Medical Treatment Cases (MTC) - Minor)	10 (First Aid Cases)	0
Total number of fatalities (recordable / work-related)	0	0	0
Non-compliance with environmental laws and regulations	0	0	0

In line with the enhancement of our occupational health and safety management system, a digital software solution was launched in 2021 to elevate the efficiency of our operations. The system facilitates the automation of data related to accidents, inspections, and injuries.

As part of the induction program, the process of reporting risk-related hazards and hazardous situations is communicated to all new employees. At Uptown Dubai, monthly incentives are issued to employees

reporting hazardous or risk-related work conditions.

DMCC is still evaluating the implementation of ISO 9001/14001 and 45001 across its assets; however, it is currently on hold due to the upcoming changes to the Coffee Centre's infrastructure. DMCC prescribes international standards like the British Safety Council and the implementation of Nebosh training to mitigate risks and prevent critical hazards.

<sup>9</sup> Hierarchy of controls ERICPD (Eliminate, Reduce, Isolate, Control, PPEs and Discipline) is maintained. The following procedure are implemented: C-PRC-IMS-010 - Incident Reporting, Investigation and Analysis, C-PRC-IMS-HSE-004-Risk-Impact Assessment, C-PRC-IMS-022-Enterprise Risk Management.  
<sup>10</sup> The manpower including contractors is ~2000 people.  
<sup>11</sup> DMCC is unable to provide the data on the specific number of workers who are not employees, as it doesn't have a system and methodology to calculate it. All workers who are not employees, whether they are providing a service in line with a direct agreement with DMCC, through sub-contractors, or through agreements between parties located within the Master Community, are subject to DMCC's occupational health and safety management system.

<sup>12</sup> Calculation methodology: the numbers are maintained through individual reports sent to DMCC Property Department control which then enable the monthly dashboards. Master Community incidents are logged by Concordia, Jumeirah Lakes Towers facility management provider. Depending on the severity of the cases, they are escalated to DMCC Asset Management and HSE team. In addition, security reports of any incidents are circulated to key personnel, and a documented report follows, which is sent to the relevant internal stakeholders.  
Issues flagged for rectification are then delegated to DMCC and Concordia. Any issues which arise from external stakeholders within the community are dealt with by the HSE department, and DMCC issues warnings and violations as required, which could include fines. It is then the stakeholders' responsibility to close out the issues detected, which is overseen by DMCC.  
All rates have been calculated based on the 1,000,000 hours approach. For 2020 and 2019 data, please refer to Sustainability Report 2020 and Sustainability Report 2019 at [www.dmcc.ae/sustainability](http://www.dmcc.ae/sustainability).



# COMMUNITY ENGAGEMENT

As the Master Developer of the Jumeirah Lakes Towers district and a government of Dubai entity, we care about our residents and focus on improving the existing infrastructure to promote well-being and a sustainable lifestyle. We monitor the environmental impacts and act in the interests of the residents.

We organise various development programmes for our members and the wider community focused on business education. In 2021, we established a DMCC Impact Scale-Up Platform focused on supporting entrepreneurs whose strategy is aligned with achieving Sustainable Development Goals. The programme provides a 70% business discount for such companies for two years, 50% for the third year and 30% for the 4 and 5 years. In addition, DMCC, in collaboration with Companies Creating Change, will provide training to these companies for six months, leading to an investor pitch event in 2023. While going through the onboarding process, the programme will be fully launched in March 2022.

DMCC has always organised a long list of community events for the JLT and Dubai residents. As COVID-19 prevented us from doing many such events in 2020 and 2021, we strongly commit to renew all activities in 2022 and build a long-term strategy that would further support our stakeholders.

DMCC engaged its Jumeirah Lakes Towers community during the materiality assessment

to collect feedback and integrate it into the analysis. We also have a formal grievance process that the residents can follow by reporting their feedback or concerns directly to DMCC Community Management or Dubai Municipality.

We have assessed our community operations on actual and potential negative impacts and believe that those are either minimal or non-existent; to the contrary, it is our role to oversee all stakeholders that operate in JLT and ensure their compliance with our laws and regulations. One potential significant negative impact logically derives from our role as an Authority – provided that DMCC gives a business license to another entity to operate, it empowers it, which can lead to a negative impact if the company violates the law or our procedures. As we have demonstrated in this Report, DMCC established its rules and regulations in line with the international best practice standards, and we continuously act in the best interests of our community. In the instances where we don't have the authority to impact other stakeholders, there are many regulatory bodies in the UAE whom we work closely with to achieve this objective.



# OPERATIONAL EXCELLENCE





# GOVERNANCE AND LEADERSHIP

Our operations and sustainability objectives are governed by various organisations’ bodies, each serving a critical role in the stakeholders and our progress. Our governing bodies establish protocols and standards for business operations. We participate in the Dubai Free Zone Council, World Diamond Council, Kimberley Process, UAE Gender Balance Council, OECD Multi-Stakeholder Group, and the World Federation of Diamond Bourses to stay updated on best practices and standards, share insights, and provide first-rate services.

In line with the new law issued in 2020 by His Highness Sheik Mohammed bin Rashid Al Maktoum, Ruler of Dubai, Vice President and Prime Minister of the UAE, the Board of Directors was established this year, which serves as the highest governing body responsible for supervising DMCC. This law establishes a structure and procedure to uphold strong governance at DMCC and further the ease of trade in the UAE.

## DMCC BOARD OF DIRECTORS

Name	Designation	Executive/Non-executive
Hamad Mubarak Buamim	Chair	Non-executive
Abdulwahid Abdul Rahim Alulama	Vice-Chair	Non-executive
Ahmed Bin Sulayem	Member	Executive
Abdullah Saif Al Shamsi	Member	Non-executive
Charles George Webb	Member	Non-executive
Roger Alfred Bernstein	Member	Non-executive
Thierry Jean Louis Gimonnet	Member	Non-executive

The Board of Directors’ age range is 30-50 (71%), over 50 (29%). At present, there is no female representation in the Board of Directors or its subcommittees. The current tenure of the members is open-ended.

The Board members, including the Chairman, are appointed by the Ruler, and their roles and duties are in line with Decree No. 28 of 2015 Concerning the Governance of the Boards and Committees Affiliated to the Government of Dubai and the DMCC Law.

The DMCC Board of Directors approves all policies and procedures across DMCC. The Board conducts annual reviews to evaluate the performance of the DMCC, and necessary actions are taken. The Board is also involved in reviewing the DMCC sustainability report post-publication, which could change in the future, provided that it decides to be more involved in the process conducted by the sustainability team and the SDG Steering Committee. To ensure its impartiality, the conflict-of-interest declaration is signed during the onboarding of the board members, who are required to abstain from voting in decisions where conflict may arise. Such instances are documented internally but not disclosed publicly due to confidentiality constraints.

The Board brings diverse skill sets and expertise to the organisation across property, finance, free zone, and commodities. The board also serves to develop, approve, and support DMCC’s value proposition, strategy and policies related to sustainability. To date, we have not yet taken measures to advance the collective knowledge, skills, and experience of the highest governance body on sustainable development, which we plan to do in 2022 by reviewing the data of this report in collaboration with the Board of Directors.

The Board of Directors has two subcommittees: the Audit Subcommittee and the Remuneration Subcommittee. The members of the subcommittees are selected by the Chairman of the Board of

Directors in line with the BoD Charter. The tenure of the members is undefined and subject to the decision of the Chairman of the Board.

The Audit Subcommittee is responsible for monitoring the integrity of the financial statements, reviewing internal financial and operational controls, monitoring and reviewing the effectiveness of the internal audit function, recommending the appointment of external auditors and reviewing the independence, objectivity and effectiveness of the audit process. Its members include Thierry Jean Louis Gimonnet (Chairman), Abdulwahid Abdul Rahim Alulama, Abdulla Saif Al Shamsi and Justin Manala, DMCC Director of Internal Audit & Risk Management, who is acting as Subcommittee Secretary. Any violations, misconduct, and issues are reported to the Committee in line with our Corporate Whistleblowing Policy.

The Remuneration Subcommittee is primarily responsible for determining and agreeing with the Board of Directors on the framework or broad policy for the remuneration of the Executive Committee and the Executive Chairman and CEO, including establishing annual performance measures for the management (scorecard and variable pay pool). Its members include Abdulwahid Abdul Rahim Alulama (Chairman), Abdulla Saif Al Shamsi, Thierry Jean Louis Gimonnet and Ahmad Al Shareef, DMCC Director of Human Resources, who is acting as Subcommittee Secretary. The Remuneration Subcommittee also reviews and assesses proposals for long-term incentive plans where appropriate. The HR department works with an independent third-party remuneration consultant to propose changes and maintain the organisation’s structure’s effectiveness.

Violations, misconduct, and issues are reported to the respective Audit Committee and Board in line with our Corporate Whistleblowing Policy.

The Internal Audit Committee at DMCC is independently managed. Its responsibility is

to uphold high ethical standards across social and environmental issues while enhancing policies and procedures through risk-based objectives.

## EXECUTIVE COMMITTEE

The Executive Committee's role is to ensure the organisation's strategic objectives are followed and managed appropriately. The members of this committee are the primary decision-makers of the organisation and directors of DMCC's business units. The Executive Committee oversees our sustainability strategy through its work with the SDG Steering Committee.

## SDG STEERING COMMITTEE

The SDG Steering Committee is led by our Chief Operating Officer and has six more members from the Executive Management representing core services of DMCC's operations. The committee manages the implementation of the sustainability strategy and ensures collaboration across the organisation to help meet our commitments to the UNGC, WEPS, and SDGs. DMCC's sustainability team is responsible for reviewing and analysing sustainable impact initiatives. At the same time, key departments manage the implementation of changes to ensure best practices are being followed and positive impacts are increasing. The progress is overseen by the SDG Steering Committee, which reports annually to the Executive Committee on impacts on the economy, environment, and people across the organisation.

## POLICY COMMITMENTS

We maintain our commitment to responsible business conduct and respect for human rights through our Code of Conduct, Fraud Control Policy, and Sustainability Policy. The Fraud Control Policy establishes the practice of conducting thorough due diligence and taking precautionary action when conducting business across all our services.

Our policies align with our commitment and membership in the UN Global Compact. DMCC is committed to 10 Principles of the Global Compact, including Principles 8 and 9 on environmental stewardship. Practical efforts can be seen in the adoption of innovative partnerships and new technologies and projects featured in the Sustainable City section of this Report.

The policy commitments are available to all

DMCC workers through the Employee Portal and are communicated to all new employees through the induction process. External stakeholders can access other publicly available policies through the DMCC website. In addition, case-specific policies are shared with specific external stakeholders on a need basis.

These commitments are integrated into the existing and future operations through the annual review of the departmental strategies, objectives, KPIs and results. Provided that each employee and department undergo an annual performance review, the organisation can track the compliance of each business unit with this requirement. The organisation provides its employees training on the DMCC Code of Conduct, other policies, and sustainability.

# ECONOMIC PERFORMANCE

DMCC has a significant direct and indirect economic impact on Dubai and the broader economy. Our free zone accounts for more than 2% of total Dubai's employment, while the residents of Jumeirah Lakes Towers district account for ~3% of Dubai's population. DMCC plays a crucial role in facilitating the set-up of companies within its borders. This contributes to GDP via additional profits, wages, and rents.

DMCC supports a high concentration of economic activity and acts as a platform for FDI. This facilitates the sharing of technologies, innovations, and ideas, making the productivity of Dubai and the UAE higher.

We are currently going through the rigorous quantitative assessment of our contribution to Dubai's GDP by calculating the direct economic contribution that uses sectoral employee data from DMCC businesses and national accounts data from the Dubai Statistics Centre.

In addition to that, DMCC's presence makes Dubai and the UAE more productive through the following mechanisms:

- Economic density spill-over benefits
- FDI spill-over benefits
- Indirect supply chain benefits

These mechanisms are estimated using economic data and elasticities from official statistics centres and academic research. They will be added to the study's core and broader economic contribution.

Commodities such as diamonds, coffee, and tea are at the core of the economic contribution of DMCC. The diamond sector is a clear example of DMCC and its member companies' success in the global commodities market, where 92% of rough diamond import shipments, a total value of over \$9bn for the whole of the UAE, went via DMCC companies in 2021.

The rare mix of residential and commercial property in DMCC means that people can live close to where they work, resulting in a vibrant atmosphere during and after working hours. Furthermore, digitisation initiatives such as solar shading, smart meters, smart bins, and movement sensors have improved the sustainability of DMCC property.

The member companies registered in our free zone contribute to the economy further through their supply chain. As a government of Dubai entity, we cannot share the financial data publicly; however, it is not as relevant as if we were a publicly traded business. In this case, DMCC's core focus is to facilitate and grow business in Dubai.

The indirect economic impact is highly significant in the context of external benchmarks and the UAE's national strategy, which DMCC is aligned with. DMCC works with all relevant industry stakeholders and organisations to advance further in this direction. For example, it aligned all its operations with GDPR even though the UAE is not part of the rule's jurisdiction. It works closely with FATF to improve the transparency and compliance of its businesses with international regulations.





# CUSTOMER EXCELLENCE

DMCC is committed to and constantly engages with its customers and stakeholders from the wider community to collect feedback and information material for our business operations to enhance the experience of living and working in our community.

DMCC has dedicated member success and satisfaction teams to attend to our customers and address their concerns. We continued to build on our existing processes and focused on collecting as much feedback as possible from our members. In addition to annual satisfaction surveys, we introduced transactional surveys, which are meant to collect feedback from all members when they acquire any type of service from us.

As it is a new initiative, we are slowly adding more and more services into the system with a target to reach at least 90% of our services being evaluated by our stakeholders. In 2021, we received 4,794 responses out of 52,315 surveys with an average satisfaction rate of 94%. The surveys are conducted in Salesforce, and our dedicated call centre team conducts service recovery. DMCC collects feedback from dissatisfied clients, takes corrective actions by creating action plans and KPIs, and tracks their implementation until completion. We have also collected 616 responses out of 3960 on new company setup services.

DMCC Dispute Centre achieved an 81% satisfaction rate, which is in line with our target – the complexity of the tasks and cases is very high. While we deal with

stakeholders from all around the world, sometimes it is not easy to consistently achieve a positive outcome.

While we had a significant increase in registered member companies, we admit that it could have affected our customer service, simply due to the increased time required to attend to all customers. We are developing a long-term vision and constantly undertake measures to ensure our customers’ experience is excellent. We started offering self-help channels and improved our membership portal with more than 160 online services. We also have a mystery shopping programme that helps us to acquire independent feedback.

From a more high-level perspective, DMCC has an internal audit department that is responsible for the development and maintenance of the risk management framework. Through its ongoing work with each department, the internal audit can identify negative impacts, risks, and opportunities and log them into the system for the departments to remediate. This process is documented, and the Board of Directors reviews the progress.

As DMCC is a government entity, we don’t have significant negative impacts on our stakeholders. We issue the rules and regulations and oversee these to ensure that the members of our community implement them. We act in line with the UAE law and grievance mechanisms that apply to Dubai government entities.



# LABOUR PRACTICES

We prioritise our diverse workforce because we know it leads to innovation, creativity, and well-being. We offer a range of benefits to our employees to ensure they have a healthy work-life balance. All our full-time colleagues have access to life and health insurance, various types of leaves, remote working, and wide range of additional benefits that include educational allowance for children, full family insurance coverage along with visa processing. These benefits allow us to be a top-tier employer that attracts talent from all around the globe and promote diversity and inclusion.

As DMCC is a government entity, full-time employment is often a complex process that is not feasible for the jobs that constantly change based on the required workload and company operations. Temporary employees include administration staff, IT personnel and customer service representatives working in the DMCC call centre. Our temporary staff are entitled to benefits by their direct employers following the provisions of the UAE Labour Law; these include annual paid leave, sick leave, health insurance, flight allowance, and maternity leave.

## OUR EMPLOYEES<sup>13</sup>



	Total	Female	Male
2021	300 (71)	111 (35)	189 (36)
2020	294 (65)	109 (29)	185 (36)
2019	313 (127)	113 (25)	200 (102)

<sup>13</sup> Employees are only located in the UAE, which is considered the only significant location of our operations. The data is presented in headcount at the end of the reporting period. Temporary employees are presented in brackets. Permanent employees comprise total employees minus temporary employees.

When employees returned to the office after COVID-19, we conducted 15 webinars on wellness; since then, we have conducted 23 wellness events and webinars for our staff. This year we had a total of 828 attendees. Throughout the year, HR invites subject matter experts and professionals to share knowledge, train and raise awareness on different subjects that serve the employees' wellbeing, including physical, mental, and financial wellbeing.

We understand that the world's commodities business of tea, coffee, diamond, and gold trade has historically been known for violations of human and labour rights. Therefore, we are strictly committed to respecting human rights articulated by the UNGC and the UN Guiding Principles on Business and Human Rights. Our commitment to human rights is integrated into our business ecosystem.

DMCC employees' salary is broken down into the following elements: basic salary (60%), housing allowance (28%) and transportation (12%). Emirati employees also receive a national allowance on top of the salary in line with the local rules and regulations. The ratio of the basic salary and remuneration of women to men for each employee category in DMCC is 1:1.

In line with the UAE law, only local citizens are eligible for pension; therefore, DMCC contributes 5% of the employee's basic salary, housing and national allowances to the pension fund.<sup>14</sup> The Dubai government then adds 15% more of the initial amount used to calculate the contribution.

DMCC had no reported incidents of any discrimination in the reporting period.

	Total number of new employee hires entering employment during the reporting period	Total number of employees leaving employment during the reporting period
Total	29	25 <sup>15</sup>
<b>Breakdown by gender</b>		
Male	14	12
Female	15	13
<b>Breakdown by gender</b>		
Under 30 years old	22	3
30-50 years old	7	20
Over 50 years old	0	2

<sup>14</sup> DMCC acts in line with the UAE Pensions and Social Security Law. More information can be found at <https://gpssa.gov.ae/>.

<sup>15</sup> Total turnover rate in 2021 was 8.3%.

## DIVERSITY AND INCLUSION

Diversity is embedded in our business as we cater to international customers, residents, and visitors. Our staff proudly represents 42 nationalities with 23% of executive and senior management hired from the local community<sup>16</sup>. DMCC provides a safe and encouraging environment to share and broaden their understanding of other cultures. Additionally, no incidents of discrimination were reported during 2021.

## GENDER EQUALITY

We were the first free zone in the country to become a WEPS signatory and have made a concerted effort toward a 'top to bottom' gender balance in our workforce. This year we signed up for a pledge by the UAE Gender Balance Council (GBC) and committed to reporting the data and collaborating with the UAE GBC on enhancing women empowerment in the UAE. As a signatory to the WEPS, we continually integrate SDG 5 as part of our corporate strategy.

	2020	2021
<b>Employees entitled to parental leave</b>	293	300
Male	185	189
Female	109	111
<b>Employees entitled to parental leave</b>	15	6
Male	5	5
Female	10	1
<b>Employees that returned to work in the reporting period after parental leave ended</b>	15	7
Male	5	5
Female	9	2
<b>Employees that returned to work after parental leave ended that were still employed 12 months after their return to work</b>	8	15
Male	7	5
Female	1	10
<b>Retention rates of employees that took parental leave</b>		
Male	88%	100%
Female	100%	111%

<sup>16</sup> DMCC defines local community as citizens of the United Arab Emirates.



# TALENT ATTRACTION, DEVELOPMENT AND RETENTION

Our services are diverse and require various skill sets and expertise. We know that to stay competitive and offer the best quality to our customers, we must invest in our staff's development and happiness.

Therefore, we continue to offer significant learning and growth opportunities for our colleagues and a healthy working environment. During the year, employees could engage in online learning anytime, anywhere, through any device.

We use the Learning Management System (LMS) as a digital solution for all learning and development needs. The solution acts as a learning gate for employees to access all training and development courses and materials in different formats. We also offer our employees four DMCC Academies: Leadership for non-supervisory roles, Leadership for Managers, Customer Excellence for client-facing roles and Sales Academy for employees working in the sales sector.

## KEY ACHIEVEMENTS OF 2021 INCLUDE:

- 5,131 training hours (2,407 male and 2,724 female)
- 17 hours of training per employee (25 on average among female employees, 13 on average among male employees)
- Participation in a diverse set of career fairs across the region to ensure equal opportunities are given to fresh graduates
- Developed a recruitment satisfaction survey for hiring managers and candidates

	Executive and Senior Management <sup>17</sup>	Middle Management	Staff	Total
Total number of training hours	734	1,319	3,078	5,131
Employees received regular performance and career development reviews	47	47	206	300 (100%)
Breakdown by gender				
Male	72%	53%	64%	188
Female	28%	47%	36%	111
Breakdown by age				
Under 30 years old	0%	4%	18%	45
30-50 years old	74%	83%	73%	225
Over 50 years old	26%	10%	9%	30

<sup>17</sup> Executive and senior management includes department heads, directors and c-level employees. Middle management includes managers and senior managers. Staff includes all other employees.



# RESPONSIBLE BUSINESS ECOSYSTEM





# DIGITALISATION

Our mission is to prioritise and innovate in the digitalisation of our services and internal processes to offer our customers excellent service, improve employee satisfaction, and enhance our overall value proposition to stakeholders. Our record-breaking number of company registrations was mainly due to the investments made in digitalisation, focusing on business intelligence and digitalising all customer-facing processes to make them 100% paperless. Customers are now able to register their businesses remotely. Through newly introduced business intelligence solutions, the executive management has real-time visibility of performance and efficiency.

In 2021, we delivered several projects and more than 80 digital enhancements focused on increasing productivity, improvement of customer experience and mitigating security

risks to ensure business continuity. A significant achievement for us is ISO 27001 certification which allows us to comply with the best practice standards, particularly from an information security perspective. DMCC take customer privacy very seriously, and we can confirm that our systems are secure. There have been no instances of any leaks or unauthorised access to date.

Moreover, DMCC conducts regular internal and external audits of its digital ecosystem to ensure that we are aware of all the risks and can mitigate them. While the global landscape changes swiftly, we strive to stay up-to-date and continuously work with our stakeholders and strategic partners to ensure enhanced experience, robust security, customer satisfaction and seamless operations.



# SUPPLY CHAIN SUSTAINABILITY AND RESPONSIBLE SOURCING

We acknowledge that as a facilitator of trade in several industries, we have a responsibility to maintain a high standard of infrastructure to enable and promote best practices. We believe this critical topic should be navigated strategically. Therefore, we participate in global organisations, such as the Organisation for Economic Cooperation and Development (OECD), the World Diamond Council and the Kimberley Process

(KP). The KP certification upholds high trade and global standards and helps protect the legitimate diamond industry locally and abroad. We oversaw the world’s first UAE Kimberley Process office to be awarded the ISO 9001 certification.

To further support our trade ecosystem through responsible procurement practices, we ensure that our supplier selection process

covers sustainability topics. A combination of technical and commercial scoring is used at every DMCC tender via Tejari, a digital system we use for procurement processes. The qualification envelopes cover the following: trade license validity, insurance, amount of requested deviation from DMCC standard base contract, terms and conditions, compliance with DMCC Supplier Code of Conduct, confirmation of ultimate beneficial owners of the organisation, sustainability questionnaire and other information relevant to the project.

Every supplier going through the tender process was screened using environmental criteria through the questionnaire, which

serves as a proxy for us to evaluate suppliers’ negative social impacts on the supply chain.<sup>18</sup> As part of the procurement calculation methodology, we consider any supplier with a UAE trade license operating within the country with locally hired staff as a local supplier.

The Supplier Code of Conduct requires all suppliers to comply with applicable laws and regulations concerning equal opportunities, child labour, forced labour, human trafficking, working hours and fair wages. In line with the current workflow based on our evaluation and review of the current suppliers, DMCC doesn’t engage with any who are at significant risk for incidents of the child, forced or compulsory labour.



DMCC Annual Procurement Budget (AED)	2020	2021
Local suppliers <sup>19</sup>	473,163,492.07	564,817,666.88
International suppliers	22,131,748.96	17,781,957
Total	495,295,241.03 (96%)	582,599,623.88 (97%)

<sup>18</sup> In total, 135 suppliers were assessed for environmental impacts versus 60 last year.  
<sup>19</sup> DMCC Defines Local Suppliers as the entities that have in-country operations and conduct transactions in UAE Dirhams.



# ETHICAL BUSINESS

We prioritise the standard of our business ecosystem by ensuring our technical infrastructure protects our customer's privacy and upholds anticorruption measures. In 2021, we conducted Fraud Risk Assessments across the entire organisation, identifying no significant risk.

DMCC anti-corruption policies and procedures have been communicated to all employees and board members, where everyone confirmed their understanding and knowledge. No additional training has been conducted this year; however, we plan to organise the training in 2023.

The organisation is constantly being assessed on risks of anti-corruption by the internal audit department. We confirm that there have been no cases registered within the reporting period.

As the Dubai entity's government, DMCC ensures compliance with the laws and regulations in line with its organisation-wide responsibility in accordance with the organisation's risk management policy. Each division's responsibility is to report and escalate risk matters subject to the risk management framework. To our best knowledge, DMCC has not had any incidents of non-compliance with any laws or regulations.

DMCC will establish a register capturing all the legislation, laws, and regulations DMCC is mandated to follow by December 2023.





GRI Standard / Other Sources	Disclosure	Section	Page Number(s)	Omissions	
				Requirement(s) Omitted	Explanation
General disclosures					
GRI 2: General Disclosures 2021	2-1 Organisational details	DMCC at Glance	9-12		
	2-2 Entities included in the organisation’s sustainability reporting	DMCC at Glance	10-13	Requirement (b)	DMCC’s audited consolidated financial statement is not available on public record due to confidentiality.
	2-3 Reporting period frequency and contact point	About this Report	5		
	2-4 Restatement of information	About this Report	4		
	2-5 External assurance	Assurance Statement	6-7		
	2-6 Activities, values chain and other business relationship	DMCC at Glance	10-13		
	2-7 Employees	Labour Practice	43-45		
	2-8 Workers who are not employees	Occupational Health & Safety	39-41	Requirement (c)	Data incomplete. DMCC will start tracking the KPI in 2022.
	2-9 Governance structure and composition	Governance & Leadership	38-40		
	2-10 Nomination and selection of the highest governance body	Governance & Leadership	38-40		The nomination and selection of the members of the Board are subject to the decision of the Ruler of Dubai in line with the Decree No. 28 of 2015 Concerning the Governance of the Boards and Committees Affiliated to the Government of Dubai and the DMCC law. The information on criteria is omitted due to confidentiality constraints.
	2-11 Chair of the highest governance body	Governance & Leadership	38-40		
	2-12 Role of the highest governance body in overseeing the management of impacts	Governance & Leadership	38-40		
	2-13 Delegation of responsibility for managing impacts	Governance & Leadership	38-40		
	2-14 Role of the highest governance body in sustainability reporting	Governance & Leadership, Our Materiality Approach	38-40, 17-20		
	2-15 Conflict of interest	Governance & Leadership	39		
	2-16 Communication of critical concerns	Governance & Leadership, Ethical Business	38-40, 50	Requirement (b)	As DMCC is a government entity, this disclosure is omitted due to confidentiality constraints.
	2-17 Collective knowledge of the highest governance body	Governance & Leadership	38-40		
	2-18 Evaluation of the performance of the highest governance body	Governance & Leadership	38-40		The information on the evaluation process and criteria cannot be disclosed due to confidentiality.

GRI Standard / Other Sources	Disclosure	Section	Page Number(s)	Omissions	
				Requirement(s) Omitted	Explanation
	2-19 Remuneration policies				As DMCC is a government entity, this disclosure is omitted due to confidentiality constraints.
	2-20 Process to determine remuneration		39, 44	Requirement (b)	As DMCC is a government entity, this disclosure is omitted due to confidentiality constraints.
	2-21 Annual total compensation ratio				As DMCC is a government entity, this disclosure is omitted due to confidentiality constraints.
	2-22 Statement on sustainable development strategy	Sustainability at DMCC	15-16		
	2-23 Policy Commitment	Governance & Leadership	38-40, 47-50		
	2-24 Embedding policy commitments	Governance & Leadership	38-40		
	2-25 Processes to remediate negative impacts	Customer Satisfaction & Engagement	42		
	2-26 Mechanisms for seeking advice and raising concerns	Customer Satisfaction & Engagement	42		
	2-27 Compliance with laws and regulations	Ethical Business Conduct	35, 42		
	2-28 Membership associations	DMCC at Glance	38		
	2-29 Approach to stakeholder engagement	DMCC at Glance, Our Materiality Approach	10-13, 17-20		
	2-30 Collective bargaining agreements				Collective bargaining agreements are prohibited under UAE labour law
<b>Material Topics</b>					
<b>GRI 3: Material Topics 2021</b>	3-1 Process to determine material topic	Our Materiality Approach	17-20		
	3-2 list of Material topics	Our Materiality Approach	17-20		
<b>Governance &amp; Leadership</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of Material Topics		38-40		
<b>Economic Performance</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of Material Topics	Economic Performance, Governance & Leadership	41,38-40		



GRI Standard / Other Sources	Disclosure	Section	Page Number(s)	Omissions	
				Requirement(s) Omitted	Explanation
<b>GRI 201: Economic Performance 2016</b>	201-1 Direct economic value generated and distributed				As DMCC is a government entity, this disclosure is omitted due to confidentiality constraints.
	201-2 Financial implications and other risks and opportunities due to climate change				DMCC has not identified any risks or opportunities posed by climate change. DMCC currently does not have system in place to calculate the financial implications or cost, or to make revenue projections.
	201-3 Defined benefit plan obligations and other retirement plans	Labour Practices	43-45		
	201-4 Financial assistance received from government				Not applicable as DMCC is a government entity.
<b>GRI 203: Indirect Economic Impacts 2016</b>	203-1 Infrastructure investments and services supported	Economic Performance	9, 22-25, 36, 41		
	203-2 Significant indirect economic impacts	Economic Performance	41		
<b>Talent attraction, Development &amp; Retention</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of Material Topics				
<b>GRI 202: Market Presence 2016</b>	202-1 Ratios of standard entry level wage by gender compared to local minimum wage				As DMCC is a government entity, this disclosure is omitted due to confidentiality constraints.
	202-2 Proportion of senior management hired from the local community	Talent attraction, Development & Retention	45-46		
<b>GRI 404: Training &amp; Education 2016</b>	404-1 Average hour of training per year per employee	Talent attraction, Development & Retention	46		
	404-2 Programs for upgrading employee skills and transition assistance programs	Talent attraction, Development & Retention	46		
	404-3 Percentage of employees receiving regular performance and career development reviews	Talent attraction, Development & Retention	46		
<b>Customer Excellence &amp; Engagement</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of Material Topics				

GRI Standard / Other Sources	Disclosure	Section	Page Number(s)	Omissions	
				Requirement(s) Omitted	Explanation
<b>Labour Practices</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of Material Topics				
<b>GRI 401: Employment 2016</b>	401-1 New employee hires and employee turnover	Labour Practice	43-45		
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Labour Practice	43-45		
	401-3 Parental leave	Labour Practice	43-45		
<b>GRI 405: Diversity &amp; Equal Opportunity 2016</b>	405-1 Diversity of governance bodies and employees	Labour Practice	43-45		
	405-2 Ratio of basic salary and remuneration of women to men	Labour Practice	43-45		
<b>GRI 406: Non-discrimination 2016</b>	406 Non-discrimination 2016	Labour Practice	43-45		
<b>Sustainable City</b>					
<b>Climate Change &amp; Energy</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of Material Topics		21-33		
<b>GRI 302: Energy 2016</b>	302-1 Energy consumption within the organization	Energy, Water, and Waste Management	21-33		Data on heating, steam and cooling is not applicable.
	302-2 Energy consumption outside of the organization	Energy, Water, and Waste Management			DMCC doesn't have energy consumption outside the organisation.
	302-3 Energy intensity	Energy, Water, and Waste Management	21-33		DMCC has not developed a methodology to calculate the energy intensity ratio and plans to provide a clarification in 2022 Sustainability Report.
	302-4 Reduction of energy consumption	Energy, Water, and Waste Management	21-33		
	302-5 Reductions in energy requirements of products and services	Energy, Water, and Waste Management			The disclosure is not applicable to DMCC, as we do not manufacture products, and our services are not tied to energy consumption.



GRI Standard / Other Sources	Disclosure	Section	Page Number(s)	Omissions	
				Requirement(s) Omitted	Explanation
	305-1 Direct (Scope 1) GHG emissions	Energy, Water, and Waste Management	21-33		
	305-2 Energy indirect (Scope 2) GHG emissions	Energy, Water, and Waste Management	21-33		
	305-3 Other indirect (Scope 3) GHG emissions	Energy, Water, and Waste Management	21-33		
	305-4 GHG emissions intensity	Energy, Water, and Waste Management	21-33		
	305-5 Reduction of GHG emissions	Energy, Water, and Waste Management	21-33		
	305-6 Emissions of ozone-depleting substances (ODS)	Energy, Water, and Waste Management			This disclosure is not applicable due to the industry of DMCC.
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Energy, Water, and Waste Management			This disclosure is not applicable due to the industry of DMCC.
<b>Water Effluents</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of Material Topics		21-33		
<b>GRI 303: Water and Effluents 2018</b>	303-1 Interactions with water as a shared resource	Energy, Water, and Waste Management	21-33		
	303-2 Management of water discharge-related impacts	Energy, Water, and Waste Management			The Material Topic is not applicable due to the nature of the company's operations.
	303-3 Water withdrawal	Energy, Water, and Waste Management			The Material Topic is not applicable due to the nature of the company's operations.
	303-4 Water discharge	Energy, Water, and Waste Management			The Material Topic is not applicable due to the nature of the company's operations.
	303-5 Water consumption	Energy, Water, and Waste Management	21-33		
<b>Waste Management</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of Material Topics		21-33		
<b>GRI 306: Waste 2020</b>	306-1 Waste generation and significant waste-related impacts	Energy, Water, and Waste Management	21-33		
	306-2 Management of significant waste-related impacts	Energy, Water, Waste Management	21-33		
	306-3 Waste generated	Energy, Water, Waste Management	21-33		

GRI Standard / Other Sources	Disclosure	Section	Page Number(s)	Omissions	
				Requirement(s) Omitted	Explanation
	306-4 Waste diverted from disposal	Energy, Water, Waste Management	21-33		
	306-5 Waste directed to disposal	Energy, Water, Waste Management	21-33		
<b>Occupational Health &amp; Safety</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of Material Topics				
<b>GRI 403: Occupational Health &amp; Safety 2018</b>	403-1 Occupational health and safety management system	Occupational Health & Safety	33-35		
	403-2 Hazard identification, risk assessment, and incident investigation	Occupational Health & Safety	33-35		
	403-3 Occupational health services	Occupational Health & Safety	33-35		
	403-4 Worker participation, consultation, and communication on occupational health and safety	Occupational Health & Safety	33-35		
	403-5 Worker training on occupational health and safety	Occupational Health & Safety	33-35		
	403-6 Promotion of worker health	Occupational Health & Safety	33-35		
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Health & Safety	33-35, 43-45		
	403-8 Workers covered by an occupational health and safety management system	Occupational Health & Safety	33-35		
	403-9 Work-related injuries	Occupational Health & Safety	33-35		
	403-10 Work-related ill health	Occupational Health & Safety	33-35		
<b>Community &amp; Giving</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of Material Topics		36		



GRI Standard / Other Sources	Disclosure	Section	Page Number(s)	Omissions	
				Requirement(s) Omitted	Explanation
<b>GRI 413: Local Communities 2016</b>	413-1 Operations with local community engagement, impact assessments, and development programs	Community Engagment, DMCC at Glance, Our Materiality Approach	36, 17-20		
	413-2 Operations with significant actual and potential negative impacts on local communities	Community Engagment, DMCC at Glance	36, 10-13		
<b>Responsible Business Ecosystem</b>					
<b>Supply Chain Sustainability &amp; Responsible Sourcing</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of Material Topics		47-49		
<b>GRI 204: Procurement Practices 2016</b>	204-1 Proportion of spending on local suppliers	Supply Chain Sustainability & Responsible Sourcing	47-49		
<b>GRI 308: Supplier Environmental Assessment 2016</b>	308-1 New Suppliers that were screened using environmental criteria	Supply Chain Sustainability & Responsible Sourcing	47-49		
<b>GRI 408: Child Labour 2016</b>	408-1 Operations and suppliers at significant risk for incidents of child labor	Supply Chain Sustainability & Responsible Sourcing	47-49		
<b>GRI 409: Forced or Compulsory Labour 2016</b>	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Supply Chain Sustainability & Responsible Sourcing	47-49		
<b>GRI 308: Supplier Environmental Assessment 2016</b>	308-1 New suppliers that were screened using environmental criteria	Supply Chain Sustainability & Responsible Sourcing	47-49		
	308-2 Negative environmental impacts in the supply chain and actions taken	Supply Chain Sustainability & Responsible Sourcing	47-49		
<b>GRI 407: Freedom of Association &amp; Collective Bargaining 2016</b>	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk				The majority of our suppliers are based in the UAE where collective bargaining is prohibited
<b>GRI 414: Supplier Social Assessment 2016</b>	414-1 New suppliers that were screened using social criteria	Supply Chain Sustainability & Responsible Sourcing	47-49		DMCC suppliers were not screened on the social criteria.
	414-2 Negative social impacts in the supply chain and actions taken	Supply Chain Sustainability & Responsible Sourcing	47-49		

GRI Standard / Other Sources	Disclosure	Section	Page Number(s)	Omissions	
				Requirement(s) Omitted	Explanation
Ethical Business Conduct					
GRI 3: Material Topics 2021	3-3 Management of Material Topics		50		
GRI 205: Anti Corruption 2016	205-1 Operations assessed for risks related to corruption	Ethical Business Conduct	50		
	205-2 Communication and training about anti-corruption policies and procedures	Ethical Business Conduct	50		
	205-3 Confirmed incidents of corruption and actions taken	Ethical Business Conduct	50		
GRI 206: Anti-Competitive Practices 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices		50		As DMCC is a government entity, this disclosure is not applicable.
GRI 417: Marketing & Labeling 2016	417-1 Requirements for product and service information and labeling	Ethical Business Conduct	50		The disclosure is not applicable due to the industry of DMCC.
	"417-2 Incidents of non-compliance concerning product and service information and labeling"	Ethical Business Conduct	50		
	"417-3 Incidents of non-compliance concerning marketing communications"	Ethical Business Conduct	50		
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Responsible Business Ecosystem	47-49		