

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	47-50	Requirement (b. V)	Not applicable, no part-time employee
	2-8 Workers who are not employees	Occupational Health & Safety	34-37	Requirements(a), (b) (c)	Data is not available as DMCC doesn't have a system or methodology to calculate it.
	2-9 Governance structure and composition	Governance & Leadership	39-42		
	2-10 Nomination and selection of the highest governance body	Governance & Leadership	39-42		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	39-42		
	2-12 Role of the highest governance body in overseeing the management of impacts	Governance & Leadership	39-42		
	2-13 Delegation of responsibility for managing impacts	Governance & Leadership	39-42		
	2-14 Role of the highest governance body in sustainability reporting	Governance & Leadership, Our Materiality Approach	39-42, 17-20		
	2-15 Conflict of interest	Governance & Leadership	40		
	2-16 Communication of critical concerns	Governance & Leadership, Ethical Business	39-42, 54	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	39-42		
	2-18 Evaluation of the performance of the highest governance body	Governance & Leadership	39-42		The information on the evaluation process and criteria cannot be disclosed due to confidentiality.

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	2-19 Remuneration policies				As DMCC is a government entity, this disclosure is omitted due to confidentiality constrains.
	2-20 Process to determine remuneration		41, 48	Requirements (a), (b)	As DMCC is a government entity, this disclosure is omitted due to confidentiality constrains.
	2-21 Annual total compensation ratio				As DMCC is a government entity, this disclosure is omitted due to confidentiality constrains.
	2-22 Statement on sustainable development strategy	Sustainability at DMCC	8-9		
	2-23 Policy Commitment	Governance & Leadership	42		
	2-24 Embedding policy commitments	Governance & Leadership	38-40		
	2-25 Processes to remediate negative impacts	Customer Satisfaction & Engagement	46		
	2-26 Mechanisms for seeking advice and raising concerns	Customer Satisfaction & Engagement	46		
	2-27 Compliance with laws and regulations	Ethical Business Conduct	37, 46		
	2-28 Membership associations	DMCC at Glance	40, 44, 53		
	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
Material Topics					
GRI 3: Material Topics 2021	3-1 Process to determine material topic	Our Materiality Approach	17-20		
	3-2 list of Material topics	Our Materiality Approach	17-20		
Governance & Leadership					
GRI 3: Material Topics 2021	3-3 Management of Material Topics		40-42	Requirement (e.iii)	Omitted due to confidentiality
Economic Performance					
GRI 3: Material Topics 2021	3-3 Management of Material Topics	Economic Performance, Governance & Leadership	43,40-42		

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GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed				As DMCC is a government entity, this disclosure is omitted due to confidentiality constrains.
	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	47-50		
	201-4 Financial assistance received from government				Not applicable as DMCC is a government entity.
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Economic Performance	9, 22-25, 38, 43		
	203-2 Significant indirect economic impacts	Economic Performance	43		
Talent attraction, Development & Retention					
GRI 3: Material Topics 2021	3-3 Management of Material Topics				
GRI 202: Market Presence 2016	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 constrains.
	202-2 Proportion of senior management hired from the local community	Talent attraction, Development & Retention	50		
GRI 404: Training & Education 2016	404-1 Average hour of training per year per employee	Talent attraction, Development & Retention	50	Requirement (a)	The existing system doesn't provide information related to this requirement.
	404-2 Programs for upgrading employee skills and transition assistance programs	Talent attraction, Development & Retention	50	Requirement (b)	DMCC does not provide this type of programs, therefore not applicable
	404-3 Percentage of employees receiving regular performance and career development reviews	Talent attraction, Development & Retention	50		
Customer satisfaction & Engagement					
GRI 3: Material Topics 2021	3-3 Management of Material Topics		46		

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Labour Practices					
GRI 3: Material Topics 2021	3-3 Management of Material Topics				
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Labour Practice	47-50		
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Labour Practice	47-50		
	401-3 Parental leave	Labour Practice	47-50		
GRI 405: Diversity & Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Labour Practice	47-50		
	405-2 Ratio of basic salary and remuneration of women to men	Labour Practice	47-50		
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Labour Practice	47-50		
Sustainable City					
Climate Change & Energy					
GRI 3: Material Topics 2021	3-3 Management of Material Topics		21-33		
GRI 302: Energy 2016	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.

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GRI 305: Emission 2016	305-1 Direct (Scope 1) GHG emissions	Energy, Water, and Waste Management	21-33	Requirements (c), (d)	(c) not applicable, CO2 Biogenic emissions are zero (d) is not applicable. The baseline will be established in 2023 (a),(b) emissions are reported against Diesel usage
	305-2 Energy indirect (Scope 2) GHG emissions	Energy, Water, and Waste Management	21-33	Requirements (c), (d)	(c) not applicable CO2 Biogenic emissions are zero (d) is not applicable. The baseline will be established in 2023(a), (b) emissions are reported against energy usage
	305-3 Other indirect (Scope 3) GHG emissions	Energy, Water, and Waste Management	21-33	All requirements	Data incomplete. DMCC set an objective to calculate the baseline and disclose the data in 2023.
	305-4 GHG emissions intensity	Energy, Water, and Waste Management	21-33	All requirements	Data incomplete. DMCC set an objective to calculate the baseline and disclose the data in 2023.
	305-5 Reduction of GHG emissions	Energy, Water, and Waste Management	21-33	All requirements	Data incomplete. DMCC set an objective to calculate the baseline and disclose the data in 2023.
	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.
Water Effluents					
GRI 3: Material Topics 2021	3-3 Management of Material Topics		21-33		
GRI 303: Water and Effluents 2018	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		
Waste Management					
GRI 3: Material Topics 2021	3-3 Management of Material Topics		21-33		
GRI 306: Waste 2020	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, significant Management Management	21-33		
	306-3 Waste generated	Energy, Water, significant Management Management	21-33		

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	306-4 Waste diverted from disposal	Energy, Water, significant Management Management	21-33		
	306-5 Waste directed to disposal	Energy, Water, significant Management Management	21-33		
Occupational Health & Safety					
GRI 3: Material Topics 2021	3-3 Management of Material Topics				
GRI 403: Occupational Health & Safety 2018	403-1 Occupational health and safety management system	Occupational Health& Safety	34-37		
	403-2 Hazard identification, risk assessment, and incident investigation	Occupational Health& Safety	34-37		
	403-3 Occupational health services	Occupational Health& Safety	34-37		
	403-4 Worker participation, consultation, and communication on occupational health and safety	Occupational Health& Safety	34-37		
	403-5 Worker training on occupational health and safety	Occupational Health& Safety	34-37		
	403-6 Promotion of worker health	Occupational Health& Safety	34-37		
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Health& Safety	34-37, 47-49		
	403-8 Workers covered by an occupational health and safety management system	Occupational Health& Safety	34-37		
	403-9 Work-related injuries	Occupational Health& Safety	34-37		
	403-10 Work-related ill health	Occupational Health& Safety	34-37		
Community & Giving					
GRI 3: Material Topics 2021	3-3 Management of Material Topics		38		

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GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Community Engagment, DMCC at Glance, Our Materiality Approach	38, 17-20		
	413-2 Operations with significant actual and potential negative impacts on local communities	Community Engagment, DMCC at Glance	38, 10-13		
Responsible Business Ecosystem					
Supply Chain Sustainability & Responsible Sourcing					
GRI 3: Material Topics 2021	3-3 Management of Material Topics		51-54		
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Supply Chain Sustainability & Responsible Sourcing	51-54		
GRI 408: Child Labour 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Supply Chain Sustainability & Responsible Sourcing	51-54		
GRI 409: Forced or Compulsory Labour 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Supply Chain Sustainability & Responsible Sourcing	51-54		
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Supply Chain Sustainability & Responsible Sourcing	51-54	Requirement (a)	Data incomplete. DMCC plans to gather more data starting from 2023
	308-2 Negative environmental impacts in the supply chain and actions taken	Supply Chain Sustainability & Responsible Sourcing		Full	Data incomplete. DMCC plans to gather more data starting from 2023
GRI 407: Freedom of Association & Collective Bargaining 2016	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
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Supply Chain Sustainability & Responsible Sourcing	51-54		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		Full	Data incomplete. DMCC plans to gather more data starting from 2023

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Ethical Business Conduct					
GRI 3: Material Topics 2021	3-3 Management of Material Topics		54		
GRI 205: Anti Corruption 2016	205-1 Operations assessed for risks related to corruption	Ethical Business Conduct	54		
	205-2 Communication and training about anti-corruption policies and procedures	Ethical Business Conduct	54		
	205-3 Confirmed incidents of corruption and actions taken	Ethical Business Conduct	54		
GRI 206: Anti-Competitive Practices 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices		54		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	54		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	54		
	"417-3 Incidents of non-compliance concerning marketing communications"	Ethical Business Conduct	54		
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Responsible Business Ecosystem	51-54		