Nesma & Partners

نسما وشركاهم




# 2023 Sustainability Report

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# Message from the Chairman GRI (2-14), (2-22)



## Abdulaziz Ali Alturki

Chairman, Board of Directors

### Dear Valued Stakeholders,

As Chairman of Nesma & Partners, I am proud to present the 2023 Sustainability Report, which highlights the company's significant progress in sustainable development. Our unwavering commitment to positively impacting the communities we serve has taken us to new heights, fostering partnerships and initiatives that resonate with our core values and strategic goals.

Our partnership with the Public Investment Fund (PIF) has driven our growth and sustainability goals. This strategic alliance enabled us to expand our capabilities, facilitating regional and international expansion while aligning with Vision 2030 objectives. The acquisition of Kent, a leading global player in the energy sector, further strengthens our position in the market and enhances our ability to deliver complex projects while focusing on renewable energy and sustainability. Last year, Nesma & Partners made noteworthy gains by embedding sustainability into the core of our operations. We have reinforced our dedication to environmental stewardship, social responsibility and robust governance practices.

Our commitment to environmental sustainability has been firm. We introduced actions to further reduce emissions and build a sustainable circular economy that mitigates waste and protects the environment. In 2023, NEOM recognized Nesma & Partners as Falcon 023 for project Spine Lot 5. Falcon is the highest award category that NEOM gives based on environmental scores and safe manhours. In 2023, our NEOM Trojena Project was awarded "Best Environmental Performance" and "Best Health & Safety Performance" for our unwavering efforts to reduce environmental impact and promote green practices across our project sites. In alignment with the Saudi Green Initiative, Nesma & Partners collaborated with AlRahima High School in Ras Tanura to plant 300 trees on school grounds.

We are proud that our corporate social responsibility (CSR) initiatives have profoundly impacted the communities we serve. This year, we continued our long-standing partnership with the Tarmeem Charity Association, renovating 60 homes for families in need. This brought our total to 140 home renovations over the past four years. We renewed our digital and volunteering sponsorships to maximize the societal impact of our partnership with Tarmeem. We also launched the Saudi Contracting Pioneers Initiative, a unique approach to developing small contracting companies to support their development and growth so they can join our subcontractor network.

Additionally, our support for various charitable organizations such as Et'aam, Saudi Food Bank, Efaa for Persons with Disabilities, Sawaed for People with Physical Disabilities, and the Qaderoon Business Disability Network continued to grow. These partnerships significantly contributed to local community sustainable development and helped us receive the Mowaamah Gold certificate from the Ministry of Labor & Social Development for the 2nd consecutive time. In addition to these achievements, we maintained a strong focus on governance and ethical practices. Our robust governance framework ensures transparency and accountability across our operations. As a key player in Saudi Arabia's construction sector, we have a keen sense of responsibility to our people and the communities we serve. At Nesma & Partners, corporate governance is not simply a business priority but is at the core of our leadership philosophy. We firmly believe that transparent corporate governance is the cornerstone of our long-term success and the trust we earn with our stakeholders. To further demonstrate our commitment to corporate governance, we signed a three-year agreement with the GCC Board of Directors Institute, a not-for-profit organization for board directors, to cooperate closely, share knowledge and experiences, and explore collaborative opportunities to enhance corporate governance in Saudi Arabia and beyond.

As we move forward, we remain committed to maintaining ethical business practices and prioritizing environmental protection, human welfare and community development. Our goal for Nesma & Partners is to generate long-term, sustainable value not only for our company but also for the environment and society. Together, we build excellence, and together, we will shape a brighter, more sustainable future.

**Sincerely,**

# Message from the President & CEO GRI (2-14), (2-22)



## Samer Abdul Samad

President & CEO

### Dear Valued Stakeholders,

Reflecting on another remarkable year, I am filled with immense pride and gratitude for the significant strides Nesma & Partners has made in our sustainability journey. Our unwavering commitment to excellence and sustainable development has led to remarkable achievements that align with our core values and the strategic vision of the Kingdom of Saudi Arabia.

This year, we continued integrating sustainability into every facet of our operations. We successfully launched a centralized sustainability portal, enhancing access to critical information and resources across our organization. This initiative, a testament to our dedication to transparency and continuous environmental, social and governance (ESG) performance improvement, was awarded the prestigious Achilles certificate, marking an increase in our ESG rating to 82 in 2023 from 78 in 2022. This underscores our commitment to superior governance practices and sustainable business operations and instills confidence in our stakeholders.

At NEOM, our Connector Project team set a new standard by integrating a solar hybrid system and combining solar power with other renewable sources to operate our temporary facilities. This innovation ensures a consistent energy supply while minimizing emissions and improving resource efficiency. Furthermore, our waste recycling program at NEOM transforms discarded wood into functional and aesthetically pleasing outdoor items, demonstrating our commitment to resourcefulness and circularity.

In 2023, Nesma & Partners undertook several landmark projects that exemplify our commitment to sustainable construction. The Saudi Arabian National Guard Hospitals we built are LEED-certified projects.

Moreover, we undertook two significant, green-certified projects: the 350-bed King Abdullah Specialized Children's Hospital in Jeddah and the DOW ME Innovation Center in Jeddah. These projects exemplify our dedication to sustainable construction practices, ensuring they positively contribute to the environment and society.

One of our most notable accomplishments this year was achieving over 125 million safe manhours across multiple projects. This achievement underscores our dedication to safety and operational excellence, ensuring that our work environment remains secure and healthy for everyone. Notable projects contributing to this milestone include the Red Sea Airport Airside, the Sindalah Program, and the Abqaiq Field Water Injection System Project.

Localization remains a cornerstone of our strategy. Through collaboration with the Local Content & Government Procurement Authority (LCGPA), we increased our local content score to 45.62% in 2023 from 43.28% in 2022, with 97.53% of our main material orders being locally sourced. These efforts not only support the Saudi economy but also empower local businesses and talent.

Our national talent development efforts are intrinsically linked to the goals of Saudi Vision 2030. Through our various talent development initiatives, we provided our staff with more than 1.6 million training hours. By the end of 2023, our Nesma High Training Institute (NHTI), established in 2012, had graduated more than 5,600 students. In 2023, we graduated our first cohort from our second NHTI branch in NEOM as part of our ongoing commitment to empowering local talent. This year, NHTI offered a comprehensive range of training programs to about 34,000 of our employees, and we exceeded our 'WAD' National Training Initiative 2023 target by training more than 21,000 Saudi nationals.

As we move forward, our focus remains on driving sustainable growth and innovation. We are committed to leveraging our achievements and learning to further enhance our sustainability practices. Together with our partners and stakeholders, we will continue building excellence and a more sustainable future.

**Warm regards,**

# About the Report GRI (2-1), (2-2), (2-3), (2-4), (2-5)

Nesma & Partners is pleased to present its **fourth Sustainability Report** that highlights our 2023 environment, social and governance (ESG) performance.

# Scope of the Report

**GRI Accordance**
This report has been prepared in accordance with GRI Sustainability Reporting Standards.

**Alignment**
The report aligns with Saudi Vision 2030 and United Nations Sustainable Development Goals (SDGs).

**Year**
The report covers our 2023 environmental, social and governance (ESG) performance.

**Comparable Data**
Wherever possible, we have provided information from previous years to allow for data comparison and to better demonstrate our progress.

**Countries**
Unless otherwise indicated, the report covers our operations in Saudi Arabia only.

**Monetary Values**
All monetary values in this report are in Saudi Arabian Riyals (SAR) unless otherwise indicated.

**External Assurance**
Nesma & Partners has chosen not to seek external assurance for this year's report; however, we have followed a rigorous internal assurance process to validate the reliability of the information provided.

**Contact**
For any inquiries about this report, please contact us at **np.sustainability@nesma.com.**

# A Glance at Nesma & Partners GRI (2-28)

Great Place To Work®

Awarded
**3rd Place as Best Workplace in KSA 2023.**

2023 Workforce
**39,273 employees.**

Operations Across Saudi Arabia
**30+ Locations.**

Number of Saudi Employees
**5,548**

Member Association Chamber of Commerce

Overall Emission Intensity Per Employee
**5.3 Tons of CO2e**

US Green Building Council **(USGBC)** Membership

Safety Awards
**62**

IKTVA in 2023
**72%**

Our Online Ethics Program
**10,923 Participants**

Certifications

- **ISO 9001:2015. -ISO 45001:2018. - ISO 37001:2016.**
- **ASME 'A' Code & ASME 'PP' Code**
- **Sustainability/ESG certificate. Green Building Certifications (LEED/Mostadam).**
- **ISO 14001 Environmental Management System (EMS).**

# About Nesma & Partners GRI (2-1)

## Established in 1981

and operating as part of the Nesma Group, Nesma & Partners is a leading provider of choice for noted entities across Saudi Arabia.

Nesma & Partners offers first-in-class services in key sectors such as industrial, oil and gas; civil engineering and buildings; and electro-mechanicals. Through strategic local partnerships, we serve key industries in building sustainable, mega-scale projects that power Saudi Vision 2030 and shape a brighter future.

Known for incorporating the latest, most advanced technologies and techniques, Nesma & Partners provides plant expansion and ground-up construction services for Lump Sum Turnkey (LSTK); Engineering, Procurement and Construction (EPC); and Lump Sum Procure Building (LSPB) projects.

Our primary shareholders are Nesma Contracting Company Limited, Khalid Ali Al- Turki & Sons Industrial Investment Company, and the Rawabi Investment Company.

## Our Vision:

To be the most trusted general contractor in Saudi Arabia.

## Our Mission:

To deliver projects in partnership with our clients that are:

- Safer with Zero Lost Time Injuries.
- Better with Zero Quality Rejections.
- Faster by Always Meeting Deadlines.

## Our Values:

**Excellence:** We strive to perform and deliver to the highest standards in everything we do.

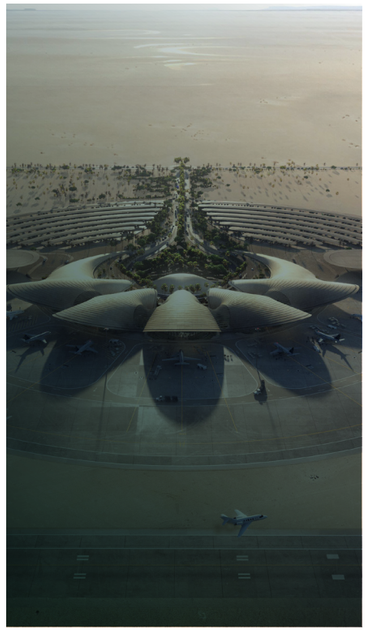
**Innovation:** We promote creativity and pioneer new solutions across our business internally and externally.

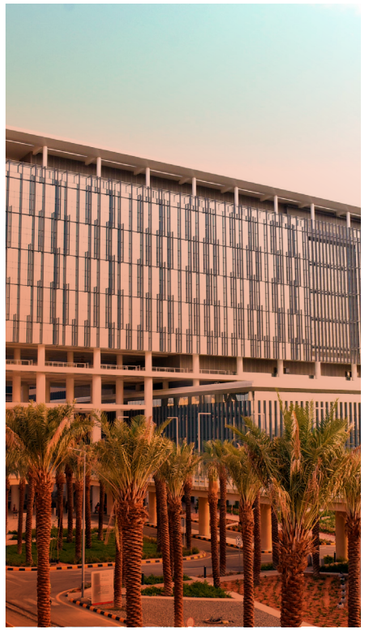
**Diversity:** We embrace diversity in all its forms, and we believe it strengthens our business and enables us to better serve our customers.

**Respect:** We are committed to integrity, honesty and openness, treating everyone with respect and appreciation.

**Impact:** We generate positive contributions for the business, society and the environment.

# Signature Projects in 2023







## Infrastructure

**Urban Development & Infrastructure:**

- ULA9 Ashar Tented Resorts and Secondary Infrastructure.
- THE LINE - SPINE Earthworks Lot 6.

**Aviation:**

- Red Sea Airport Airside.

## Building

**Hospitality & Leisure:**

- Hegra Boutique Enabling Works.

**Real Estate:**

- Design & Build of the Avenues Mall Riyadh Phase 1.

**Real Estate:**

- Design & Build of the Avenues Mall Riyadh Phase 1.

## IOG

**Industry, Oil & Gas:**

- Marjan Increment Program Onshore Water Injection Package 07 - MIP7.
- Hawiyah Unayzah Gas Reservoir Storage.
- Upgrade Abqaiq Field Water Injection System.

# Business Overview GRI (2-6)

Nesma & Partners is a recognized trailblazer in the construction sector, specializing in **LSTK (Lump Sum Turnkey)** and **LSPB (Lump Sum Public Bid)** projects. With our extensive expertise and dedication to service, we have been successfully delivering mega-projects since 1981.

Our long-standing presence and commitment to excellence have earned us a reputation for high-end capabilities and reliable project execution.

## Building:

**Healthcare:**

- Hospitals.
- Medical Centers.

**Hospitality & Leisure:**

- Hotels.
- Sport Facilities.
- Museums.
- Entertainment Facilities.

**Real Estate:**

- Residential.
- Institutional.
- Data Centers.
- Commercial.
- Educational.
- Mixed Use.
- Shopping Centers.
- Religious Establishments.
- Other.

## Infrastructure:

**Urban Development & Infrastructure:**

- Utilities & External Works.
- Roadwork, Bridges & Transportation.
- Landscapes & Hardscapes.
- General Land Preparation & Infrastructure.
- Marine Works.

**Aviation:**

- Civil Airports (Airside & Landside).
- Airbases (military).

## Industrial / Oil and Gas:

**Industrial Plants:**

- Petrochemical.
- Steel.
- Mining.
- Automotive Manufacturing.
- Aluminum.
- Tanks.
- Others.

**Oil & Gas**

- Upstream.
- Midstream.
- Downstream.
- Heavy Civil.
- Storage Tanks.

# Project Locations

1. MASAR Project.
2. Western Ring Road Gyratory & Tunnels (DGDA).
3. DG12 Zallal Albujairi Mixed Use.
4. Event District Car Park.
5. DG14 Samhan Mixed used DG1.
6. The Avenues Riyadh-Phase 1 Mall.
7. King Salman Airbase-Dirab.
8. FADHILI Gas Pkg 6 Upstream/ Downstream Pipelines.
9. Upgrade Tank Dewatering at Rastanura - North, South Ju'aymah Terminals (UTD).
10. Shaybah Construction of Defense Support Facilities.
11. Maintain Potential Program ( SA1 ).
12. Maintain Potential Program ( SA4 ).
13. Maintain Potential Program ( SA2 ).
14. SANG Jeddah Hospital (Neuroscience Hospital).
15. SANG Jeddah Hospital (Children Hospital).
16. SANG Qassim (General Hospital).
17. SANG Taif (General Hospital).
18. 5,000 Construction Village at GoA North.
19. 10,000 Construction Village at CV1-2.
20. Social Habitation Center in Al-Ulah.
21. King Abdullah University of Science & Technology - KAUST-Expansion CUP2 - (Package 1).
22. MIP Onshore Water Injection Package 07.
23. MIP Sulfur Handling Facilities Package 14.
24. King Salman Park Project.
25. Northern Region Cement Co. (NRC).
26. NEOM: The Line Program : (Lot 5 Work Order 43).
27. NEOM: The Line Program : (Lot 6 - Work order 44).
28. NEOM: The Line Program (LOT 4A 12+750 to 27+100 WO-51).
29. NEOM: The Line Program (3 6+000 to 12+750 - WO-52).
30. NEOM: The Line Program (LOT 5 30+700 to 36+800 WO -53).
31. NEOM: The Line Program (LOT 7A 39+200 to 44+500 WO-54).
32. NEOM: The Line Program ( Lot 6 36+800 to 39+200 WO-55).
33. Diriyah Sundry-Diswl.
34. Trojena – Mountain Base Camp.
35. Neom Mountain Base Camp (NMBC).
36. NEOM: Sindalah Program (Cluster 1).
37. NEOM: Sindalah Program (Cluster 2).
38. NEOM: Sindalah Program (WO 006 QUAY WALL).
39. NEOM: Sindalah Program ( MARINA DREDGING).
40. NEOM: Industrial City (NIC) Program (WO-69).
41. NEOM: Industrial City (NIC) Program (Wo 70 Fence).
42. NEOM: Industrial City (NIC) Program (WO-71).
43. NEOM: Industrial City (NIC) Program (WO-72).
44. NEOM: Industrial City (NIC) Program (WO-73).
45. NEOM: Industrial City (NIC) Program (WO-74).
46. NEOM: Industrial City (NIC) Program (WO-77).
47. Ashar Valley Electrifictaion.
48. Sindhala Island (LANDING CHAMBER).
49. Sindhala Island (BACKBONE INFRASTRUCTURE).
50. DGDA DDWL-Site Wide Logistics.
51. OMPP NA2.
52. Hawiyah Unayzah Gas Reservoir Storage.
53. Riyadh Metro Project – Orange Line 3.
54. CP 6.0 - Landscape Works Within Loop for King Salman Park.
55. KAFD Package 1 – Phase D.
56. Red Sea International Airport.
57. New Executive Lounge and Main Terminal Upgrade – Al Ula Airport.
58. Jabal Omar Development Project.
59. Fadhli Bachelor Camp Facilities.
60. KAUT New Housing Project.
61. General Organization for Social Insurance (GOSI) – Olaya Towers.
62. Dow Middle East Innovation Center.
63. Master Gas System Expansion 3 MGSE III (Package 10).
64. Master Gas System Expansion 3 MGSE III (Package 14).
65. Upgrade Water Handling Debottlenecking at South Ghawar (UWHD).
66. Najran Cement Plant – Lines 1 &2.
67. Shaybah GOSP-4 and associated facilities (Expansion of Shaybah Central Processing).
68. Nylon 6.6 and Petrochemical Conversion Project.
69. Jubail Export Refinery – Package 4.
70. Jubail Export Refinery – Conversion Package 2A.
71. Jubail Bulk Plant.

Chapter 1 |

# Sustainability Department



## 1.0

# Sustainability at Nesma & Partners GRI (2-22)

With operations spanning the country and a workforce of more than 39,000, Nesma & Partners recognizes that we play an important role in the economy of the Kingdom of Saudi Arabia. Being fully aware of the important role we play, our leadership is committed to contributing to the advancement and modernization of the country; minimizing our environmental footprint; and meeting our social responsibilities by improving the quality of life for employees, the public and the communities we serve.

As one of the country's major engineering and construction firms, we understand our wide-ranging responsibilities and strive to harmoniously coexist with our partners and our neighbors and are fully dedicated to protecting the environment and helping the country and its people prosper.

That dedication extends beyond our business practices as we remain sensitive to the needs of our stakeholders. We consider them and the communities we serve when developing and implementing our operating and sustainability strategies. The goal is to operate in harmony with nature and society while contributing to the sustainable health and welfare of both.

1.1

# Our Sustainability Department



Near the end of 2022, we took a significant step in strengthening our Environmental, Social and Governance (ESG) strategy by establishing a Sustainability Department. The Sustainability Department is responsible for directing and enforcing the sustainabilty strategy of Nesma & Partners. Near the end of 2023, Maya Bakir was assigned as the Corporate Sustainability Department Manager.

## 1.2 Our Commitment to Sustainability

### Global Energy Challenges:

The world is faced with unique challenges, many of which have never been encountered before. Nesma & Partners is resolute in addressing those challenges by creating and actioning a sustainable strategy and embracing responsible management of scarce renewable resources to create a greener future.

### Carbon-Neutral Strategy:

In our efforts to reduce our carbon footprint, the company's Sustainability Department launched a digital platform to track and report carbon emissions and waste and water consumption. To align with the company's objectives and with Saudi Vision 2030 to become carbon neutral by 2050, the department introduced a roadmap on how to achieve our targets.

### Integration into Operations:

Sustainability is not an afterthought at Nesma & Partners; it is a core principle that is built into our values and impacts everything we do. From our daily operations to project planning and execution, our actions are guided by our commitment to sustainability.

### Operational Excellence:

Excellence isn't simply a slogan at Nesma & Partners; it is a business commitment. Our daily practices and strategic planning reflect that commitment through our many activities designed to maintain efficient, effective operations that consider recyling, reducing and alleviating waste; engaging the communities we serve to meet their expectations; minimizing our carbon footprint; and protecting the natural environment. Our company and our people take excellence and our commitment to sustainable business practices seriously.

### Alertness and Reporting:

We remain vigilent to the impact of our operations. Everything from energy consumption to sourcing raw materials; managing emissions; maintaining safe working conditions; and monitoring operations as well as impact on local communities are carefully monitored, documented and shared with relevant stakeholders.

### Risk Reduction:

We adhere to the principle that proactive actions prevent accidents and injury. As a result, we implement a wide-range of approaches that include a confidential risk alert system that allows employees to report possible problems before they happen and emergency response teams ready to move quickly to mitigate injury and damage in the case an incident occurs.

### Corporate Reporting:

Transparency is a given at Nesma & Partners. We undestand that confidence in our capabilities and commitment are maintained when people are able to easily see what we are doing and how we are doing it. Our operations are open to monitoring by relevant agencies and organizations, and we produce extensive and regular reports that document our operations and are used to address any weaknesses and to build on our strengths.

### Strategic Insight:

While forming our strategic plans. we view environmental conservation and protection; socially responsible practices; and transparent, accountable governance as the only way forward.

## 1.3 A Legacy of Impact

Our unwavering commitment to sustainability transcends short-term gains; we are committed to building a legacy of commitment by embedding sustainability into our DNA. **We are dedicated to not only building structures sustainably but building a sustainable future—one where progress complements the planet.**

### 1.3.1 Our Sustainability Portal

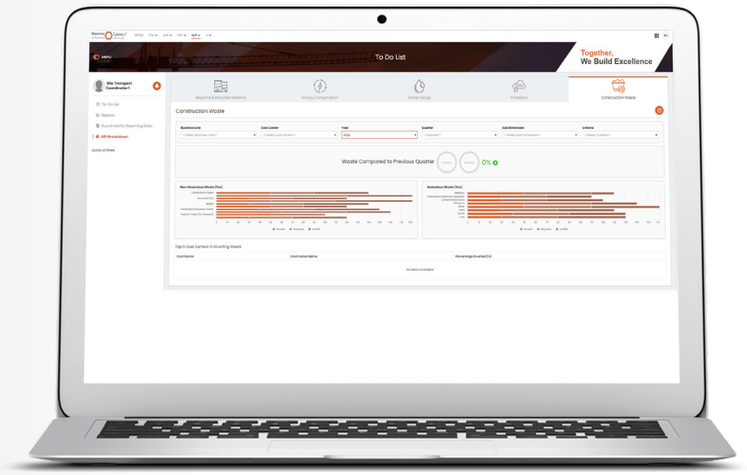
In 2023, we launched a sustainability portal that automates data collection from all projects.This innovative tool, launched and managed by the Sustainability Department, represents a significant step forward for Nesma & Partners and helps position us as a leader in sustainable construction in the region. It streamlines the gathering of crucial information such as recycled material, energy consumption and water and electricity usage and offers the following competitive advantages:

### Increased Efficiency & Accuracy:

Manual data collection is time-consuming and prone to error. Automation frees valuable time so the sustainability team can focus on analyzing data and implementing data-driven, evidence-based solutions and proactive initiatives. Automating data collection ensures that the information gathered is current, reliable and consistent.

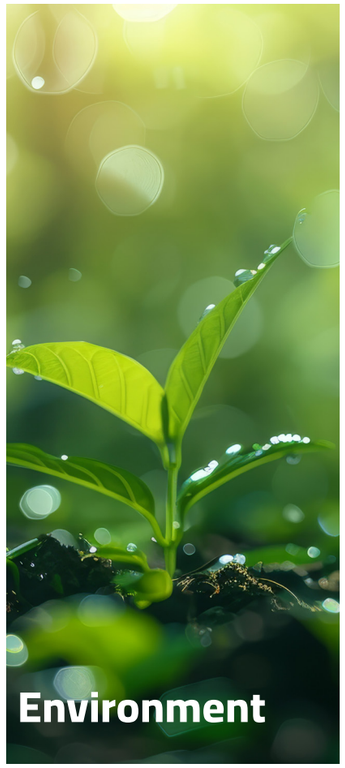
### Enhanced Visibility:

With real-time data readily available, we easily track our environmental footprint across all projects, allowing for more efficient, effective decision-making, targeted sustainability efforts and more focused environmental stewardship. By having a clear understanding of resource consumption, we implement strategies to reduce our impact and promote sustainable practices across operations.



## 1.3.2 Our Sustainability Policy

Sustainability is an integral part of our success. Our comprehensive sustainability policy serves as a strategic compass, directing all departments and functions and prioritizing our key pillars of environmental stewardship, social responsibility, economic viability and ethical practices, ensuring a fully integrated, unified approach. Following are a few of our key sustainability solutions




- Local supply chains are prioritized for procurement to reduce our carbon footprint and to support and stimulate the local job market.
- To support localization and reduce fossil fuel emissions, we follow a sustainable procurement process that prioritizes the local requirement.
- We closely monitor our environmental impact and have established key performance indicators to reduce emissions and energy consumption.
- Recycling and waste reduction as well as water efficiency measures are in place to minimize the environmental footprint of our operations.
- We actively contribute to development in the Kingdom by implementing comprehensive LEED certification plans, ensuring we meet the highest standards of sustainability and contribute positively to the built environment.
- We actively manage our environmental performance by implementing ISO 9001:2015 and ISO 45001:2018.




- We actively contribute to society by partnering with non-profit organizations.
- Our Corporate Social Responsibility function aligns with our business strategy and promotes philanthropy and volunteerism within the organization.



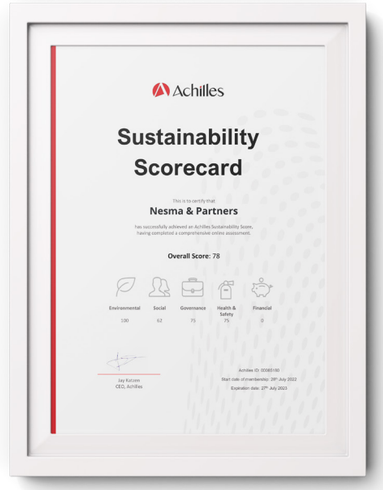

- We are committed to adopting the best sustainability and governance practices. Our Business Ethics Policy and Code of Conduct guide actions, helping us maintain a reputation for excellence; high ethical standards; and a healthy, inclusive and respectful workplace that embrac-es diversity and equality.

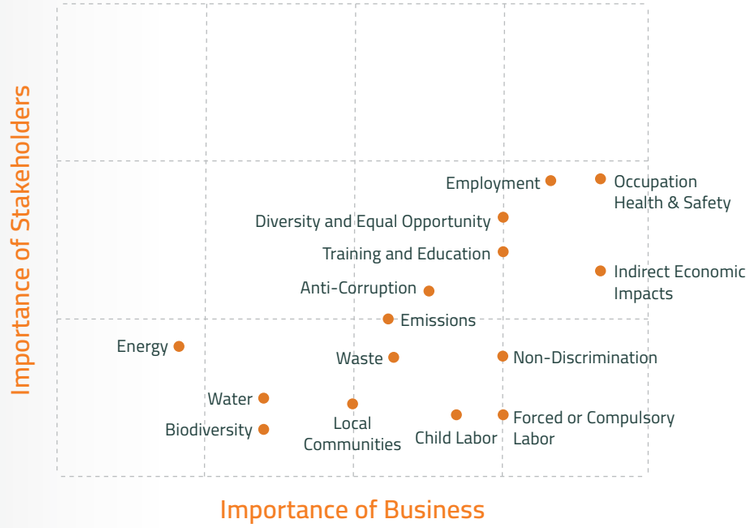
## 1.3.3 Our Materiality Analysis & Alignments GRI (2-29), (3-1), (3-2)

In 2023, we re-evaluated our 2020 materiality evaluation to ensure our external and internal goals remain aligned and congruent. The purpose of this exercise was to gather vital data, benchmark against previous years and industry peers and engage stakeholders through surveys and interviews. The comprehensive, integrated methodology focused on current strategic areas, in particular the recently introduced ESG Procurement Policy that looks at a wide range of issues including product lifecycles and responsible sourcing. By using our ESG sustainability framework that prioritizes local material, recycled content and certified timber, our resourcing team converts our ESG goals into practical actions that further our sustainability contributions.

## 1.4 ESG Certificate

The renewal of ESG accreditation in 2023 is evidence of our environmental direction, determination and business ethics. We scored highly for a number of reasons that include our obtaining ISO 37001 accreditation, which demonstrates our seriousness concerning moral behavior and our stand against corruption. Finally, our HR systems contribute to our success as they are built around social responsibility and the well-being of our employees. **We moved up in the Achilles rating to ninth place, which positions us as a credible and reliable partner.**



Throughout 2023, we worked diligently to maintain our alignment with the Sustainable Development Goals (SDGs), GRI Standards and Saudi Arabia's Vision 2030.

**The table below summarizes our alignment with specific SDG targets and objectives of Saudi Vision 2030 and provides only a sample of our extensive sustainability efforts.**

| Nesma & Partners | UN SDGs, Target UN SDGs & Target |
|---|---|
| Empowers all employees **(health, safety and accessibility)** through training **(NHTI)** & supports families **(home improvement)**. | 1 NO POVERTY; 3 GOOD HEALTH AND WELL-BEING; 4 QUALITY EDUCATION |
| Promotes sustainability through water conservation, responsible sourcing, eco-friendly buildings and building practices, waste reduction and reduced emissions. | 13 CLIMATE ACTION; 6 CLEAN WATER AND SANITATION; 7 AFFORDABLE AND CLEAN ENERGY |
| Grows sustainably through IKTVA, advanced technologies, local sourcing, value engineering and workforce development, building a resilient infrastructure grounded in inclusion and ethical practices. | 8 DECENT WORK AND ECONOMIC GROWTH; 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE; 10 REDUCED INEQUALITIES |
| Minimizes our environmental impact through on-site waste management, recycling, topsoil preservation, tree plantations, water conservation and supplier ESG collaboration. | 6 CLEAN WATER AND SANITATION; 15 LIFE ON LAND; 12 RESPONSIBLE CONSUMPTION AND PRODUCTION |
| Maintaining **ISO 14001 certification** for environmental practices, fostering social responsibility through local partnerships and ethical conduct **(ISO 37001 certified).** | 11 SUSTAINABLE CITIES AND COMMUNITIES; 16 PEACE, JUSTICE AND STRONG INSTITUTIONS; 17 PARTNERSHIPS FOR THE GOALS |

# 1.5 Our Sustainability Framework

Our sustainability framework was developed after a comprehensive materiality assessment and analysis. The framework directly addresses material topics relevant to the construction sector and aligns with the objectives of Saudi Vision 2030, United Nations Sustainable Development Goals and GRI Standards. The sections in the report are structured per our sustainability framework and provide a systematic, coherent narrative that highlights our sustainability initiatives and progress.

### Environmental Stewardship

To be an environmentally responsible company and contribute to the sustainable development of KSA.

### Community Development

To be a socially responsible company and develop outstanding community .initiatives.



### Our People

To be the employer of choice for people interested in the engineering and construction sector and have an outstanding health and safety record.

### Outstanding Governance

To be recognized as an ethical and responsible company..

## Nesma & Partners Carbon Neutrality Area of Focus:

1. Measurement & Target Setting.
2. Financial & Commercial Solutions.
3. Estimating & Design.
4. Transportation.
5. Plants.
6. Materials.
7. Asset Management.
8. Workplace (Offices, Sites & Camps).
9. Energy.
10. Water.
11. Waste.
12. Travel.
13. Procurement.
14. Plastic.
15. Paper & Printing.
16. Meetings & Events.
17. Biodiversity.

Chapter **2**

# Governance & Compliance

GRI (3-3)



# 2.0

# Outstanding Governance

### To be Recognized as an Ethical & Responsible Company

At Nesma & Partners, being transparent, responsibile and trustworthy with all of our stakeholders starts with corporate management. Our clear governance framework and unwavering commitment to ethics filters from the top through the company and on to our partners. Our dedication to governance and ethics are the foundation from which all of our endeavors begin and from where benefit is derived for all who interact with us.

Our strong corporate governance enables our success and makes achievement of our sustainable development goals possible. We maintain close relations with our stakeholders, institute sound risk management controls and drive sustainable value creation through dedication to responsible business practices.

### Related Sustainable Development Goals






## 2.1 Shareholders

**Nesma Contracting Company Limited**
**34.93%**

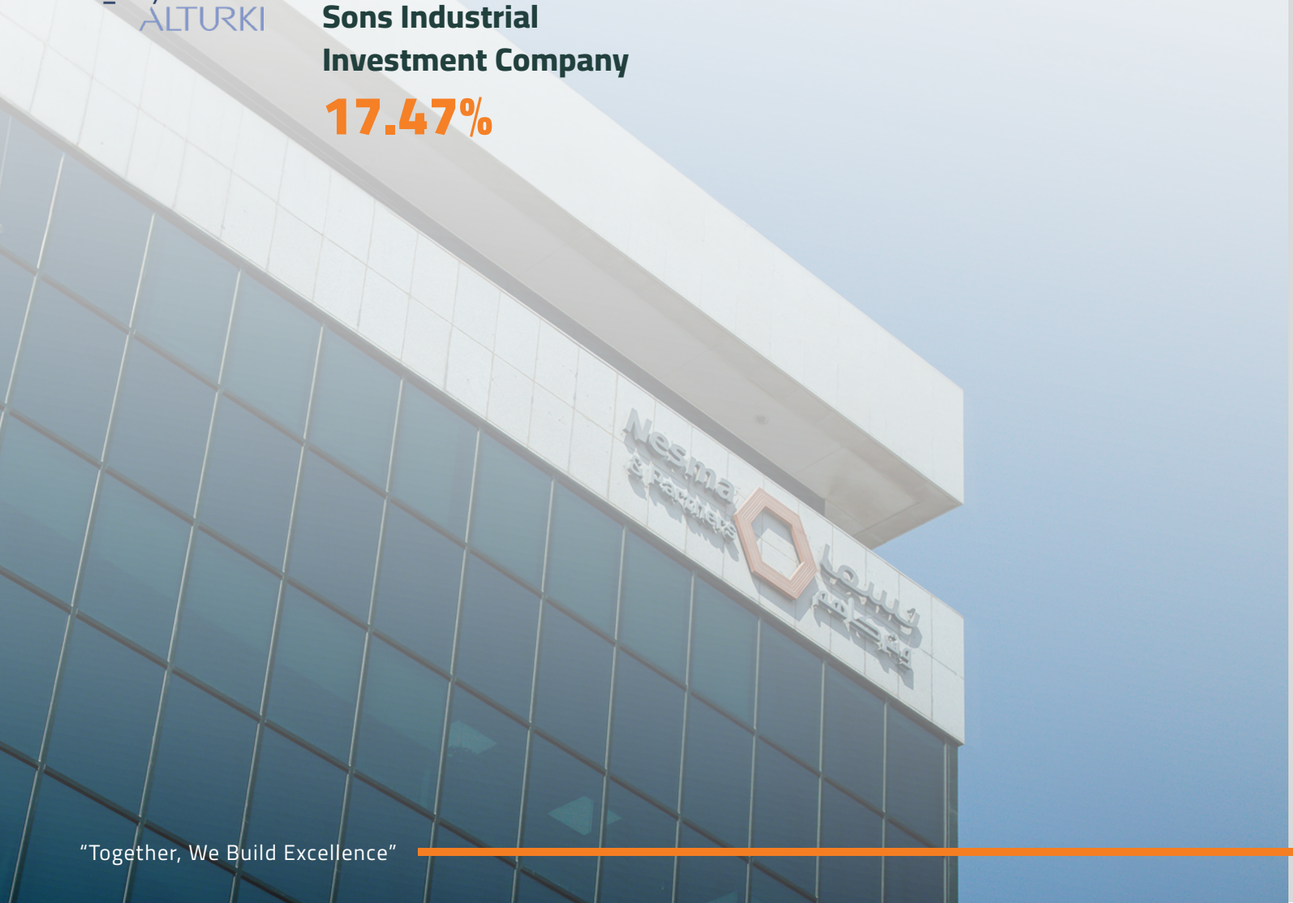
**Rawabi Investment Company**
**17.47%**

**Saudi Public Investment Fund**
**30.13%**

**Khalid Ali AlTurki & Sons Industrial Investment Company**
**17.47%**

Our steadfast commitment to responsible corporate governance is the cornerstone of our success. It fosters strong business partnerships and ensures long-term stability. Our comprehensive policies and procedures empower us to effectively manage strategic objectives and fulfill our obligations to clients, shareholders and all stakeholders.

Our corporate governance, comprising our Board of Directors, Board Committees and Management Team, is built on a clear structure with defined roles, responsibilities and accountability.



## 2.2 Board of Directors GRI (2-9), (2-11), (2-12)

United by a shared goal of responsible leadership, our Board of Directors establishes the strategic direction of the company and maintains a supervisory function over our many business areas. Our increasing market share is a direct result of the Board's guidance. Our Board members are both individually and collectively resolute in listening to our shareholders and evaluating performance to ensure the company achieves its long-term strategic goals in a sustainable way.



**Abdulaziz Al-Turki**
Rawabi Investment Company Chairman

**Rami Al-Turki**
Director at Khalid Ali Al-Turki & Sons Industrial Investment Company

**Ahmed Al-Ghamdi**
Director Public Investment Fund

**Noura Al-Turki**
Director Nesma Contracting Cmpany

**Nasser Al-Huqbani**
Director Public Investment Fund

**Faisal Al-Turki**
Director Nesma Contracting Cmpany

## 2.3 Board Committes GRI (2-10), (2-13), (2-14), (2-17), (2-19), (2-20)

The pillar of our governance structure are our four Board Committees. The Board of Directors relies on these committees to provide competent oversight to fulfill its fiduciary responsibilities. Each committee is granted an explicit charter that allows it to function smoothly by providing a strong organizational structure and clearly defined duties for eah director.



**Abdulaziz Al-Turki**
Rawabi Investment Company Chairman

**Rami Al-Turki**
Director at Khalid Ali Al-Turki & Sons Industrial Investment Company

**Ahmed Al-Ghamdi**
Director Public Investment Fund

**Noura Al-Turki**
Director Nesma Contracting Cmpany

**Nasser Al-Huqbani**
Director Public Investment Fund.

**Faisal Al-Turki**
Director Nesma Contracting Cmpany

## 2.3.1 Executive Committee (EXCOM)

The EXCOM serves as the bridge between the Board of Directors and daily operations, ensuring that strategic business objectives are translated into effective, efficient financial and operational decisions. EXCOM meets at least once a month or more often if required.



**Rami Al-Turki**
Khalid Ali Al-Turki & Sons Industrial Investment Company

**Noura Al-Turki**
Member Nesma Contracting Company

**Ahmed Al-Ghamdi**
Member Public Investment Fund

## 2.3.2 Nomination & Remuneration Committee (N&R Committee)

The N&R Committee guides the Board in selecting and compensating directors, board members and senior executives. It also sets the direction of talent acquisition, performance management and other HR practices and determines competitive compensation packages. The N&R Committee is required to meet quarterly or more often if needed or requested by the Chair.



**Noura Al-Turki**
Chair

**Nasser Al-Huqbani**
Member

**Raymond Everett**
Member

## 2.3.3 Audit Committee (AC)

The Audit Committee is responsible for internal control, procedural compliance and financial reporting. The AC holds meetings no less than four times a year and as requested by the Board of Directors, the Audit Committee Chair, the External Auditor or the Chief Internal Auditor.



**Miraj Ahmad**
Chair

**Jason Mistry**
Member

**Mohamed Zaheerudin**
Member

## 2.3.4 ESG Committee

The ESG Committee oversees company ESG policies and practices, including reporting, strategies, compliance, values alignment, risk management, performance improvement and building and maintaining stakeholder trust.



**Faisal Al-Turki**
Chair

**Ibrahim Al-Tamash**
Member

**Noaf Al-Turki**
Member

# 2.4 Governance & Compliance

GRI (2-15), (2-16), (2-18), (2-23), (2-24), (2-25), (2-26), (2-27)

Since Nesma & Partners began, we have maintained an unwavering focus on ethical management. That commitment was reaffirmed in 2022 when we launched our Corporate Governance and Compliance Department to ensure adherence to the highest level of ethics and integrity at all levels of the business and to demonstrate excellence across all levels of management. The office is responsible for drafting and implementing policies and procedures that govern and promote ethics, ensuring all employees understand and are fully committed to all governance and compliance directives and conducting audits and internal investigations.



**Bushra K. Abu-Salem**
Director

**Sarah Al Shammary**
Governance Affairs Officer

**Lamees Al-Jishi**
Governance Affairs Officer

**Mukhtar Hussain**
Lead Governance Affairs Officer

**Jojo Johnson**
Executive Office Manager

**Baha Al-Saif**
Lead Integrity & Compliance Officer

**Abdullah Al-Najim**
Integrity & Compliance Officer

# 2.5 Corporate Governance

The Nesma & Partners unified corporate governance framework consolidates well-defined strategies, goals and delegation of authority, ensuring that all business operations abide by the same highly effective and efficient governance systems. In 2023, the corporate governance function was further strengthened to enhance the performance of the Board of Directors; intensify internal controls; monitor strategic objectives; and further clarify the roles and responsibilities of shareholders, the board and executive management. Corporate governance at Nesma & Partners determines operations regarding issues such as the following:

- Coordination between senior management and the Board of Directors
- Delivery of company strategic objectives
- Alignment and protection of the interests and rights of stakeholders
- Identification, reporting and control of all governance-related risks
- Compliance with legal and regulatory provisions

## 2.5.1 Compliance & Integrity

We strive to maintain a culture of compliance, integrity and sound governance by adhering to the values of trust, transparency and accountability that define our business conduct. We ensure compliance to all relevant laws and regulations by embedding integrity into every transaction. At the core of operating with integrity are our Code of Conduct and Business Ethics Policy.

We track best practices and focus on continuous improvement to establish a firm foundation for compliance and integrity. In 2023, we further strengthened our compliance program. Our internal compliance reporting systems are governed by policies that include corporate compliance and the Code of Conduct, whistleblowing, anti-bribery and corruption. The responsibilities of the compliance function include crucial activities such as:

- Preventing, detecting and responding to compliance risks
- Ensuring compliance with all applicable laws and regulations
- Implementing our Code of Conduct, Business Ethics Policy, procedures, processes and controls
- Educating and advising on compliance-related matters
- Organizing third-party due diligence
- Investigating reported concerns about misconduct

## 2.5.2 Ethics Training and Awareness

During 2023, we conducted employee ethics and awareness sessions designed to promote employee involvement in ethical business practices and foster a culture of integrity in the workplace. The workshops focused on a range of topics including anti-harassment and money laundering awareness. The goal is to ensure that all employees have a clear understanding of company rules and regulations and are empowered to make ethical decisions in their daily tasks. This commitment extended to one-on-one interactions with 311 employees and 30 members of executive management, further solidifying the company's dedication to an ethical business culture.




**10,000+ employees**

attended ethics training and awareness sessions

## 2.5.3 Ethics Officers

The ethical governance and compliance of Nesma & Partners involves officers dedicated to maintaining the highest level of ethics. These officers serve as examplars of our ethics and accountability and ensure company-wide compliance to the Code of Conduct and all policies.
Our ethics officers conduct training, provide advice and provide leadership on ethics compliance and decision-making regarding allegations of conflict of interest and misconduct. In 2023, there were 60 certified ethics officers in the company. As we continue to grow, our deployment of ethics officers will continue to increase.

Becoming a certified Ethics Officer is a demanding process that begins with candidates being nominated by the Governance & Compliance Department and then successfully completing a certification program provided by the company's Corporate Culture & Training Department in partnership with Tenacity, a local training provider.

## 2.5.4 Policies & Procedures

Policies at Nesma & Partners establish a framework for ethical decision-making and provide guidance on issues such as compliance, bribery and corruption, conflict of interest, data privacy, discrimination and harassment as well as any ethical issues that may arise during business including the following:

- Code of Conduct **(Employees, Business Partners)**
- Anti-Bribery and Anti-Corruption
- Whistleblowing
- Gifts, Hospitality and Charitable Donations
- Anti-Money Laundering
- Conflict of Interest Policy
- In-Country Value **(ICV)**
- Mergers & Acquisitions **(M&A)**
- Crisis Communications & Reputation Management
- Project Joint-Venturing
- Project Lifecycle
- Quality Policy **(NP-QAC-POL-001)**
- Environment Policy

## 2.5.5 Ethics & Compliance Whistleblowing

Our Governance & Compliance Department has a formal process that provides a confidential, secure reporting mechanism for employees to raise concerns in good faith and without fear of retribution of any observed or suspected misconduct that violates our stringent anti-bribery and anti-corruption policies. The purpose of our whistleblowing policy is to promote transparency, accountability and ethical behavior as well as protect employees who raise concerns about potential wrongdoing.

## 2.5.6 Ethics Complaint Process

The company has a clear compliance process whereby any employee can raise an ethics issue or concern without fear of reprisal and with full assurance that all questions will be fairly and ethically answered.

**Whistleblower Channels:**

- Email: ethics.np@nesmapartners.com
- WorkVivo
- Hotline: (ext. 9333 or 013 8519333)




## 2.5.7 Anti-Corruption Systems Certification

In 2023, we continued using ISO 37001:2016 as our anti-bribery management system. This certification allows us to maintain international standards to prevent bribery and corruption and the highest standards of ethical conduct.

To secure this certification, a rigorous, independent audit verified that Nesma & Partners has a series of systems in place that include financial and non-financial controls, training, corruption reporting channels and mechanisms for investigation of violations and risk management.

Chapter 3

# Human Capital Management



## 3.0

## Our People GRI (2-7), (3-3), (401-1)

**To be an employer of choice in the engineering and construction and heavy civil industries and to maintain a reputation that attracts and retains the best talent.**

Many companies say it, but we actually practice it. Our employees are the most valuable asset we have. Without them, we would not accomplish a single goal, launch or expand a single business and certainly not maintain our strong position in the market.

### Related Sustainable Development Goals



# Our People

## Full-Time Employees

| 2020 | 2021 | 2022 | 2023 |
|---|---|---|---|
| 21,631 | 25,448 | 30,313 | 39,273 |

| Employment Level | Breakdown | 2020 | 2021 | 2022 | 2023 |
|---|---|---|---|---|---|
| Executive | Full-time employees | 21 | 32 | 40 | 51 |
| | Male employees | 20 | 30 | 38 | 48 |
| | Female employees | 1 | 2 | 2 | 3 |
| Management | Full-time employees | 202 | 270 | 308 | 386 |
| | Male employees | 195 | 263 | 303 | 380 |
| | Female employees | 7 | 7 | 5 | 6 |
| Professional | Full-time employees | 2,182 | 2,657 | 2,998 | 3,756 |
| | Male employees | 2,096 | 2,557 | 2,911 | 3,643 |
| | Female employees | 86 | 100 | 87 | 113 |
| Para- Professional | Full-time employees | 19,226 | 22,489 | 26,967 | 35,080 |
| | Male employees | 18,456 | 22,118 | 26,659 | 34,742 |
| | Female employees | 770 | 371 | 308 | 338 |

As our project numbers, size and complexity increased throughout the year, our new talent numbers increased as well. From entry level to senior level, our employee numbers increased considerably. The next two tables show our new hire numbers and a breakdown of our employment levels further divided into gender from 2020 to 2023.

## New Hires by Year

| 2020 | 2021 | 2022 | 2023 |
|---|---|---|---|
| 1,490 | 6,304 | 9,458 | 11,172 |

| Employment Level | Breakdown | 2020 | 2021 | 2022 | 2023 |
|---|---|---|---|---|---|
| Executive | Full-time employees | 21 | 32 | 40 | 51 |
| | Male employees | 20 | 30 | 38 | 48 |
| | Female employees | 1 | 2 | 2 | 3 |
| Management | Full-time employees | 202 | 270 | 308 | 386 |
| | Male employees | 195 | 263 | 303 | 380 |
| | Female employees | 7 | 7 | 5 | 6 |
| Professional | Full-time employees | 2,182 | 2,657 | 2,998 | 3,756 |
| | Male employees | 2,096 | 2,557 | 2,911 | 3,643 |
| | Female employees | 86 | 100 | 87 | 113 |
| Para- Professional | Full-time employees | 19,226 | 22,489 | 26,967 | 35,080 |
| | Male employees | 18,456 | 22,118 | 26,659 | 34,742 |
| | Female employees | 770 | 371 | 308 | 338 |

Our ability to strike a balance between the fresh ideas of our newer employess with the proven practices of our experienced employees is a key part of what makes us a leader in innovation and creative problem solving.  We strive to maintain an environment where employees listen to, learn from and respect each other. The next table presents the age groups at our company and the number of employees in each group since 2020.

| Age Groups | 2020 | 2021 | 2022 | 2023 |
|---|---|---|---|---|
| 18-24 | 1,119 | 1,446 | 3,203 | 3,249 |
| 25-34 | 7,914 | 8,765 | 12,077 | 15,744 |
| 35-44 | 6,996 | 8,480 | 10,698 | 14,786 |
| 45-54 | 2,919 | 3,303 | 3,525 | 4,373 |
| 55+ | 2,683 | 3,454 | 810 | 1,121 |

Given the young population of Saudi Arabia, we are pleased with the age distribution of our employees. As expected, due to the country's demographics, our largest employee age group is 25-34. This group and our younger employees bring a fresh perspective and youthful dynamism and creativity to our workforce, while our employees with more years of service and age provide continuity, direction and stability. All are highly valued, and we are confident that the mix of employees regarding service years and age will continue driving our succcess well into the future.

The years that an employee stays with the company are not only important to maintaining high standards in operations and timely project completion, they are extremely important to continuity of operations and practice as well as the vitally important transfer of knowledge and skills, which Nesma & Partners takes very seriously. The next table presents employees by service years.

| Years of Service | 2020 | 2021 | 2022 | 2023 |
|---|---|---|---|---|
| <5 | 12,255 | 13,219 | 19,013 | 24,829 |
| 5-9 | 6,366 | 6,756 | 6,265 | 7,683 |
| 10-14 | 1,906 | 3,617 | 3,311 | 4,362 |
| >14 | 1,104 | 1,856 | 1,724 | 2,399 |

We fully understand that an employee's years of service depend on a wide range of factors, including personal issues and retirement and that turnover is simply part of doing business. In 2023, our turnover rate decreased to 6.94% from the previous year's rate of 10.5%.

### Turnover Rate by Year




To understand the reasons why people leave so we can implement activities and programs that reduce the turnover rate, we conducted a multi-year turnover analysis of years 2020-2023, which has greatly informed or actions and decisions.

## 3.1 Our HR Processes GRI (401-2)

We are committed to the welfare of our employees. From the time they are recruited until they head into well-deserved retirement, we remain actively involved in their careers by conducting a wide range of activities that include the following:



**01** Recruitment



**02** Onboarding



**03** Workplace Communication & Engagement



**04** Compensation & Benefits



**05** Career Development



**06** Business Ethics



**07** Addressing Violations & Grievances

We remain committed to providing competitive salaries, benefit programs and a wide range of training and development opportunities; maintaining a safe work environment; and supporting volunteerism so our employees can live contented, productive lives and remain true to providing quality services, protecting the environment and contributing to their families and communities.

**Empowerment Through People-Centric Strategies**

We assert that a vibrant, energetic workforce is the key to any flourishing organization. As a result, our human resource strategies are built for our employees and are in place to not only attract and retain the best talent but also to engage, motivate and empower them. This includes the following:



### Competitive compensation and benefits packages

Our packages are designed to allow our employees to live comfortable lives and to care for their families so we will retain their talents as they grow and develop new skills and abilities. **We understand the connection between healthy, contented employees and strong families and the connection between strong families and robust communities that contribute to a vibrant society.**



### Learning and development opportunities

We understand that people want to continue developing themselves so they can find meaning in life; therefore, we maintain an environment of continuous learning and development. Our training and development opportunities are designed to provide a wide range of professional skills and include tools for our people to discover the best in themselves, to find their purpose in life and ultimately reach their highest human potential. **We support the ability of our employees to contribute by offering ample opportunities to grow, develop and advance within the company, providing stability, professional satisfaction and meaning.**



### Saudization

We realize that we are a key player in the Saudi labor market. Our primary focus, therefore, is on developing local talent who along with their families will contribute to our society throughout their lives.

## 3.1.1 Maintaining a World-Class Safety Culture

We leave no stone unturned in keeping our people and those we work with safe from harm; our operational policies and practices mandate it. From their first day with the company, our employees are immersed in safety and are made clear that we expect them to be fully committed to safety and report any potential or actual breach of it. Ours is a culture of safety. We cannot and will not risk people, and we empower our people to accept nothing less.

## 3.1.2 Building a More Sustainable Future Together

We are aware that the influence of our company extends beyond our business and deep into the communities we serve as well as live and work in. Being a people-centric company, we are fully committed to the well-being of our employees and providing them with an engaging, encouraging work environment where everyone can discover themselves and ways they can contribute to a better world and help to achieve important climate and environmental goals.

We fully understand that to do that requires a wide range of perspectives, abilities and ideas. We equally understand that is only obtained by having a diverse and inclusive workforce that is empowered to produce and innovate and who are immersed in a culture of learning and professional and personal growth. Thus, our policies and practices are designed to be people-centric and for the structures we build to put the people using them and the environment first.

# 3.2 Fairness, Diversity & Inclusion GRI (3-3), (405-1)

We understand that work culture is a key determinant in job satisfaction and productivity. We work hard to maintain a work culture that is fair, values diverse perspectives and skills and is just and respectful. These fundamental values are at the core of our policies and practices.

At Nesma & Partners, maintaining a culture of respect and inclusion is everyone's responsibility. We value human rights, and those rights form the core of our Code of Conduct and Business Ethics Policy, which guarantee a fair, respectful work culture for all. We pride ourselves on not only following Saudi labor laws and standards to the fullest but exceeding those standards in many instances.

**Our culture of inclusivity and respect forms an integral part of our hiring practices and with 48 nationalities represented in our workforce, provides us unquestionably with a key strategic advantage.**

| | 2020 | 2021 | 2022 | 2023 |
|---|---|---|---|---|
| **Employee Origins** | 50 | 56 | 62 | 48 |
| **Saudi** | 3,813 | 4,001 | 4,858 | 5,548 |
| **Expatriate** | 17,818 | 21,447 | 25,455 | 33,725 |

We recognize not only the moral imperative of diversity and inclusivity, we understand the value of embracing them. Multiple perspectives, opinions, capabilities and approaches lead to better decision-making and that leads to innovation, collaboration, respect and ultimately to higher quality products and services.

We recognize it is not only the right thing to do but being inclusive, people-centered and self-empowering form the foundation for success. Underpinning it all is strict adherence to our values. That is why we are particularly pleased with our program to hire, develop and promote people with disabilities (PwDs).

## 3.3 PwDs in Our Company

The PwD's in our company are an integral part of our team and are important contributors to our success. The diversity and inclusion they bring taps into unique avenues of creativity and innovation and enhances not only the performance of our company but the richness of our work environment.

To overcome any challenges our PwDs may face, we have clear inclusive policies, anticipate individual needs, promote a supportive culture and conduct numerous disability awareness campaigns and activities. **We truly understand that an inclusive work environment contributes to a more equitable and successful company.**

**In 2023, we had two-hundred and eighty-three (283) PwDs contributing to our success.**

## 3.4 Progress Report: Initiatives

Since the Disability Confidence Improvement Plan (DCIP) was actioned, we have provided our PwDs with the access, furniture and tools they need to perform their jobs at the highest level possible. We provide training and development opportunities that are included in our Annual Training Plan. In addition, our policies and procedures ensure our PwDs are treated the same as other employees and are provided with whatever they need to be successful in their current positions and have opportunities to grow and develop. A few of our programs that are tailored to and focus on our PwDs are highlighted below.

### 3.4.1 Champions for PwDs

We understand that every employee has unique needs, and we are committed to working with everyone to provide whatever support is necessary. To ensure everyone has equal access to opportunity, our CEO and other senior leaders created the **"Champions for PwDs"** Program. Champions were appointed across the company to serve as the contact for PwD employees to ensure they have the proper support, tools, direction and resources they need to be successful in their careers.

### 3.4.2 PwD Training & Support

Ensuring equal opportunity across the company is a core principle of Nesma & Partners. Thus, we ensure that our staff understand the specific needs of our PwDs and conduct the following specialized training activities to ensure everyone understands how they can support their PwD colleagues:

1. Line Manager Workshops to ensure PwDs receive full support from all levels of supervision and management.
2. Colleague Workshops to ensure peers understand how to work with and interact with their PwD colleagues.
3. Champions Workshop to create a supportive environment for our PwDs and to ensure they have a place to go for help with personal and professional needs.
4. Mentorship Program to pair PwDs with experienced employees who provide them with the knowledge and skills they need to succeed.

**In 2023, two PwDs were enrolled in the Mentorship Program.**

#### Anticipating the Needs of PwDs

Information Technology plays a vital role in promoting efficiency and productivity for everyone in our company. Whenever a PwD needs a specialized piece of equipment or other resource that will help her or him contribute, we ensure it is provided. Our IT catalog includes adaptive technologies and other items that help them reach their full potential.

### 3.4.3 Memorandum of Agreement with Qaderoon




In 2023, we expanded our NGO collaboration by signing an MOU with the Business Disability Network Qaderoon to enhance our workplace to be more inclusive and supportive, to recruit more PwDs and to provide our PwDs with bespoke training.

## PwD Employee Success Stories



Wijdan AlSanea, Senior Accountant, Finance, has shown immense dedication and effort in every endeavor she has undertaken during her fifteen years with Nesma & Partners. We are fully committed to and understand the business value in maintaining a highly diverse, inclusive workplace and greatly appreciate Wijdan.

**Wijdan receives a 15-Year Service Award During the Annual Iftar Celebration.**

## 3.5 The World Day for Cultural Diversity for Dialogue and Development



A diverse and inclusive workplace is not just a moral imperative but also a strategic advantage for any organization. We held an event at Dana Beach Resort in Khobar to mark the World Day for Cultural Diversity for Dialogue and Development.
Although the event took place on one evening, our effort to sustain cultural diversity and a culture of inclusion and belonging is never ending. We are committed to maintaining a workplace where everyone feels valued, respected and empowered to contribute.

**Samer Abdul Samad, President & CEO, celebrates World Day of Cultural Diversity with Ebtihal Al-Juwaid, HR Associate ,Human Resources Operations, and an employee with a hearing disability.**

## 3.6 Mowaamah Recertification




We are extremely proud of our commitment to our PwDs, and so in August 2023, we submitted a request to be evaluated for Mowaamah certification and were succcessful. We have been Mowaamah certified since that time, and our current Gold Certification is valid until August 2025. This certification, managed by the Saudi Ministry of Labor and Social Development, serves as a testament to our inclusive work environment that includes People with Disabilities (PwDs). Mowaamah is only awarded to organizations that demonstrate their commitment to the following:

- **Promoting inclusion of PwDs in the private sector**
- **Enhancing work environments to be more supportive of PwDs**

# 3.7 Training & Development GRI (3-3), (404-1), (404-2), (404-3)

**32.87 The average number of training and development hours per employee in 2023.**

Training and development form the core of our vision to nurture and develop our employees with the HR Department being instrumental in developing, conducting and arranging a wide range of training and development opportunities designed to enhance capabilities and empower our employees.

We are always looking for what is new and providing that to our people so they can use the advanced knowledge and skills they gain to improve themselves as well as drive our company to the next level, keeping us always at the leading edge.

Whether it is encouraging our employees to take charge of their growth and development by supporting their self-development activities or providing them with the latest training, our commitment is to our people, fully understanding that they are the reason we remain at the leading edge in the highly competitive, ever-changing and fast-paced business we are in.

### Our training and development activities fall under three broad categories:

### Induction Training

**637 Sessions**

This training is conducted by HR to help new employees familiarize themselves with our work environment, fully understand their roles and responsibilities and feel welcomed and supported. Topics include review of policies and procedures including safety; organizational orientation; job-specific training; and introductions to key personnel and to the company values, goals and expectations.

### Third-Party Training

**2,239 Training Opportunities**

Specialized training is provided by external providers and vocational institutes such as the Maharat Construction Training Center and the Inspection Technology and Quality Assurance National Institute that are both committed to sharing the latest technologies, techniques and knowledge.
Typically designed to meet specific client requirements, this training focuses on a wide range of skills and topics including project management, contractor permitting and first aid training.

## In-House Training

### 66 Offerings

Delivered by certified Nesma & Partners experts, our internal training activities meet specific needs and are tailored to specific skills, performance levels and employee engagement. In-house training is provided based on monitoring of current and leading-edge practices, performance evaluations and business requirements and includes topics such as technical skills, professional development, leadership and safety.

**105 Trainees**
Work Permit Receiver (WPR)

**444 Trainees**
Safety Topics

**12 Trainees**
Project Management

**1,224 Trainees**
Mental Wellbeing

**39 Trainees**
HR Training

**325 Trainees**
Project Management

## 3.7.1 Internships



In line with our initiatives and educational support to increase our employment of Saudi nationals, we offer internship opportunities for university graduates in roles key to the company. We place a particular emphasis on Engineering, IT, Finance, HR, C&L, Business Transformation and Administration.

**In 2023, we provided thirty (30) internships.**

## 3.7.2 Academic Sponsorship



In our Academic Sponsorship Program, we support employees seeking higher education or degrees that both benefit the company and help employees develop themselves academically.

**In 2023, we sponsored three employees:** Two for an Executive MBA and one for an MBA.

## 3.7.3 Job Shadowing Program with Misk Foundation



We collaborated with the Misk Foundation, a Saudi youth empowerment organization, to conduct a multi-month job shadowing program. Designed to guide students in exploring their fields of career interest, the program involves high school students shadowing experts in a wide range of disciplines. This practical experience provides them with insight into their fields, helps them develop their talents and deepens their understanding of what it takes to succeed. The program includes coaching sessions to assist them in solidifying their career plans so they graduate with the knowledge and guidance necessary to pursue their professional aspirations.

**In 2023, we sent thirty-seven (37) high school students to the Misk Foundation.**

## 3.7.4 Induction Program

To prepare the newer members of our staff, we conduct an extensive induction program that provides an array of skills required for them to settle in, understand expectations and begin contributing as quickly as possible. The program includes mentorships and in-depth training sessions and how to best apply the learnings into their daily responsibilities.

**In 2023, 637 participated in the program.**

## 3.7.5 Excellerate Program




**In 2023, forty-two (42) employees participated in the Excellerate Program.**

The Excellerate Program for young Saudi engineers with 1-2 years of experience at Nesma & Partners is designed to equip them with the skills needed to continue thriving in their careers and contribute more meaningfully to the company. The intensive program combines workshops and practical experience to bridge the gap between theoretical knowledge and real-world application; hones their technical skills; introduces them to industry standards and project management; and develops teamwork, communication and professional ethics.

## 3.7.6 Mentorship Program



**In 2023, twenty-five (25) senior mentors were matched with seventy-five (75) mentees.**

We recognize value in knowledge transfer. As a result, in 2022, we started a Mentorship Program that pairs our highly experienced and knowledgeable employees with their newer colleagues. This allows our newer members to tap into practical experience and advice that can make work easier and more effective while avoiding common pitfalls and mistakes. In addition, it provides them with leadership skills and cultivates in them a love of lifelong learning as well as introduces the mentors themselves to new ideas and ways to solve problems.

## 3.7.7 Empowering Tomorrow's Leaders





To cultivate the next generation of leaders, we established a Youth Council (YC). The YC provides tailored training programs and learning experiences that empower its members to unlock their full potential and address individual developmental needs. Our YC is a vibrant tapestry of diverse talent and expertise representing a wide range of fields, departments and specializations, from engineering and corporate communications to human resources and beyond. The YC is a dynamic, formidable force with a rich diversity of knowledge, skills and perspectives that ensures Nesma & Partners is well-prepared to overcome any obstacles and to capitalize on every opportunity.

**The Youth Council had thirty-three (33) members at the end of 2023.**

Our Youth Council unlocks the potential of our younger employees by serving as an active resource, empowering them to provide solutions that help drive the company's strategic intent. Through the YC, we provide training programs that enable our younger employees to perform their responsibilities effectively and efficiently. This includes our Capacity Building Workshop that provides the participants with the following key skills:

- **Advanced Communications & Presentation Skills**
- **Problem-Solving & Decision-Making Skills**
- **Planning & Performance Indicator Skills**
- **Change Management & Organizational Transformation Skills**

## 3.7.8 Nesma High Training Institute



We understand that training is the foundation for maintaining and nurturing talent and that the best way to do that is to prepare people for professional and vocational success. In 2011, we established the Nesma High Training Institute (NHTI) in Dhahran and in 2022 the NEOM-based Training Institute. Under the supervision of the Technical Vocational Training Corporation, we provide Saudi youth with development and training so they stay abreast of their chosen field and changing job requirements.

NHTI provides a range of organizational, soft skills and vocational/technical training that encompasses MEP, Civil & Construction, Industrial, Health & Safety, Logistics, Administration, the OSH Academy, IKTVA/ Local Content Training, Project Management Professionals (PMP), Saudi Heart Association Courses, Security Staff Training, Engineering Development Programs, Leadership & Management, Soft Skills, Code of Conduct Training that includes Anti-Money Laundering and Business Ethics, English Language, Computer Skills and Supplier Development.

NHTI sets Nesma & Partners apart as one of the key supporters of Saudization, empowering Saudi youth to become productive, valuable members of society and providing them with opportunities to pursue meaningful careers.

## 3.7.9 NHTI Achievements 2023

- **Saudi Heart Association approved provider of Heart Saver First Aid CPR AED training.**
- **Certified examination center for the Professional Accreditation Program.**
- **Authorized training provider for the OSH Academy. The OSH Academy provides high-quality, effective occupational safety and health training to government agencies, colleges, technical institutes, businesses and individuals around the world.**
- **Saudi Aramco authorized training provider and certified testing center for the Contractor Workforce Qualification Assurance Program (CWQAP) that includes Electrical, Instrumentation, HVAC, Metal Fabrication Metal Pipefitting and Machining.**
- **Authorized training partner for the Project Management Institute (PMI).**

## 3.7.10 Anti-Harassment Awareness Sessions



We conduct a series of anti-harassment awareness workshops designed to highlight the importance of recognizing, respecting, valuing and tapping into the unique talents and skills of everyone.

**In 2023, the workshops were attended by 296 female employees.**

## 3.7.11 Happiness & Positivity at Work




In recognition of International Happiness at Work Week, we conducted a workshop titled Happiness and Positivity at Work that was presented by the coach & author Omar Al-Arifi. During the workshop, he coached participants on the importance of happiness in the workplace and provided practical strategies to help them remain positive and happy at work through collaboration and remaining focused on meaningful objectives.

**Nearly four hundred (369) employees participated in the workshop.**

## 3.7.12 Anti-Money Laundering Awareness GRI (3-3), (205-2)

In our firm commitment to ethics, we conducted anti-corruption and money laundering awareness campaigns for both employees and contract personnel. The campaigns, held in locations across our operations, were designed to help participants identify these types of illegal activities and to show them how to safely and anonymously report such activities.

**235 attended the campaigns in 2023.**

## 3.7.13 Special Learning & Development Programs

We offer courses to foster critical and higher order thinking, observation and awareness skills in our employees. These programs focus on innovative problem solving and observation skills to stop safety problems and potential accidents before they happen and to spot violations of our policies and values. These programs are part of our commitment to sustainability and responsible business practices designed to build a safer, more resilient business.

**In 2023, 930 employees participated in our Special Learning & Development Program.**

## 3.7.14 Mental Well-Being Program

As part of our commitment to creating a supportive and healthy workplace, in 2023, we launched a mental well-being program titled Empower Your Mind. Mental health is a critical component of employee well-being. All employees must feel comfortable, safe and know they have access to the resources and support they need.

The goal of the program is to enhance awareness and understanding of mental health issues in the workplace and to provide employees with the necessary tools and strategies to proactively manage their mental well-being.

**In this first year of the program, 3 employees participated.**

# 3.8 Special Programs

## 3.8.1 Commercial Construction Management (CCM)

CCM is a capacity building program that provides practical training in the principles and practices of commercial construction management. During this program, participants work through nine rigorous modules and an applied case study to learn the modern methods and techniques of international commercial construction project management. To earn the certificate, a candidate must have attended a minimum of 80% of the courses and earned a minimum score of 70% on a final exam and on the case study.

**In 2023, 324 employees participated in and passed the CCM.**

## 3.8.2 Star Learners E-Learning




**In 2023, 30 employees completed the Star Learners Program.**

Our Star Learners E-Learning Program has two streams (online and in-house) and both are aimed at enhancing the interpersonal skills of our employees so they can be more effective in interacting with colleagues and when working in teams. This commitment to the extremely important soft skills is in line with the company's desire to be forward thinking, progressive and supportive of knowledge sharing and employee growth.

## 3.8.3 Training & Development Activities

### On-Demand Training

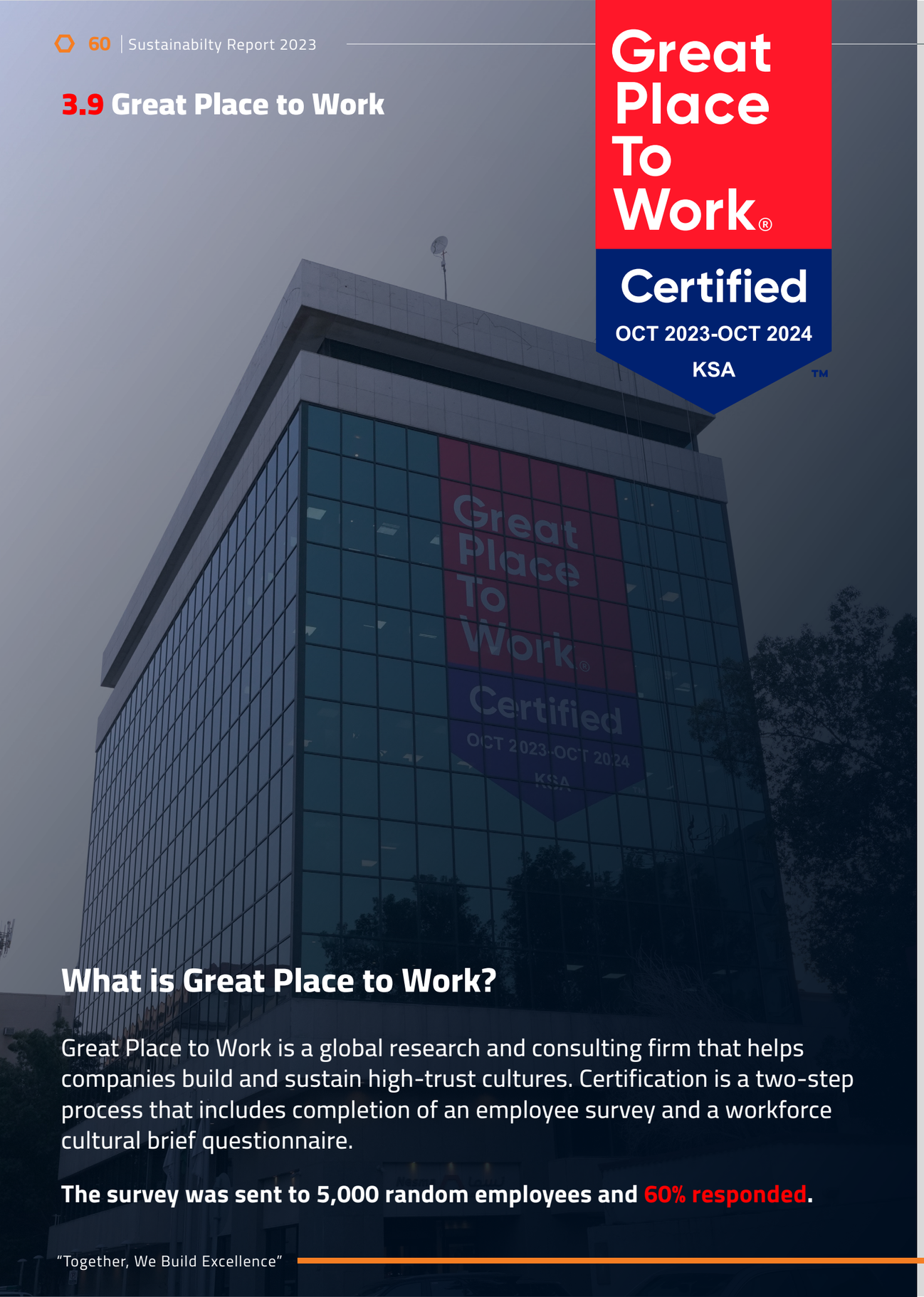
Specialized training is conducted by external providers and vocational institutes such as the Maharat Construction Training Center and the Inspection Technology and Quality Assurance National Institute. These programs are designed to meet specific operational needs.

### Supporting the National Training Campaign (WAD)

In 2023, the Ministry of Human Resources and Social Development announced the National Training Campaign "WAD" that encouraged fourteen (14) companies in the private sector to provide 1,155,000 training opportunities to Saudi employees, students and graduates by the end of 2025. Nesma & Partners pledged to train 50,000 Saudi nationals and to help in that effort, collaborated with the Institute of Public Administration to provide courses to 656 Saudi employees.

**In 2023, 21,471 Saudi nationals were trained, easily surpassing our first-year target.**

# 3.9 Great Place to Work




## What is Great Place to Work?

Great Place to Work is a global research and consulting firm that helps companies build and sustain high-trust cultures. Certification is a two-step process that includes completion of an employee survey and a workforce cultural brief questionnaire.

**The survey was sent to 5,000 random employees and 60% responded.**

# 3.10 From Our Employees



**Hadi Abi Haidar**

After graduating with a Master's Degree in Architectural Engineering, I designed projects for five years. In October 1983, I joined Nesma & Partners as an Architectural Design Engineer. In May 2002, I was promoted to Engineering Manager leading Design & Build in Mega Projects and Fast Track Contracts.

In June 2016, I was appointed Vice President Engineering, managing all Nesma & Partners head office engineering teams as well as project engineering teams.
In my 31 years at Nesma & Partners, I have come to realize that it is one of the best companies in KSA. Everyone in management is considered family and are given full support and opportunity for growth. Truly the company lives by its slogan, **"Together, We Build Excellence."**



**Ebtisam AlMilaify**

I joined Nesma's Financial Department 16 years ago right out of school, eager to learn everything there was to know about invoices and accounts payable. The first nine years served as a master class in recordkeeping.

I moved to the Bank Division in 2016 as a Senior Accountant and three years later the Cash Unit required an Assistant Unit Head for Payables.

Returning to my roots and taking the lead at the same time felt like the ideal fit. I've been leading a team for the past four years, making sure that payables operates efficiently and effectively, and I've seen how our work affects the entire organization.

The company's journey has paralleled mine in that it has involved continuous evolution in a dynamic setting. Nesma & Partners encourages a spirit of competition and pushes everyone to achieve, and they never undervalue my efforts. **For me, Nesma represents 16 years of innumerable lessons learned and a tale of personal development.**



**Yasser AlHerz**

I am honored that Nesma & Partners has allowed me to live a dream life that combines my passion for work with personal success. The knowledge I acquired from different company organizations has led to great understanding. At Nesma & Partners, one finds a professional corporation like no other.

The IT Department of Nesma & Partners allows employees to develop skills and competencies in their specific fields. This allows us to not only contribute to IT but to the entire company.

**At Nesma & Partners, there is a sparkling future full of possibilities, and I am excited to be a part of it.**

Chapter 4

# Digital Transformation



## 4.0

# Digital Transformation

We are constantly looking at ways to improve our operational performance and recognize that digitization is key. As a result, we developed and are following a Digital Transformation Roadmap that provides a wide range of bespoke digital solutions that enhance our performance. In 2023, we categorized challenges under the nine categories below and developed tailored digital solutions that address issues under each.

**Enterprise Portfolio Management**

**Health and Safety**

**Subcontract Management**

**Sustainability**

**Vendor Management**

**Asset Management**

We are among the first in KSA to use such high-end solutions, demonstrating once again our core value of innovation and our determination to move aggressively along the digital transformation continuum.

Chapter 5

# Preconstruction, Virtual Design & Construction (VDC)

# 5.0 Preconstruction & VDC

encompasses all activities that take place before the formal start of a construction project. The pre-construction stage involves defining the project, identifying potential issues, planning and scheduling, project scoping, cost estimating and analyzing project needs. This phase results in a Project Execution Plan (PEP) that provides a clear outline that is followed throughout a project's lifecycle.

**Methodology**

**Logistics Plan**

**Mobilization Plan**

In 2023, we passed the ISO 19650-1:2018 and ISO 19650-2:2018 audits and gained Kitemark certification in BIM Delivery Phase: BIM for Design, Construction and Commissioning from the British Standards Institute (BSI), reflecting our commitment to the highest international standards and best construction industry practices and keeping at the leading edge of BIM.


bsi.

Kitemark™ Certificate

This is to certify that: Nesma & Partners Contracting Co Ltd
Building No. 8718, Prince Rajeel Bin
Abdul Aziz, Cross 6
Al Khobar Ash Shamaliyah Dis.
Kingdom of Saudi Arabia

Holds Certificate Number: KM 774605

In respect of:

BIM Delivery Phase
Achieved BIM for Design, Construction and Commissioning in accordance with ISO 19650-1:2018 and ISO 19650-2:2018 following the assessment of Project Delivery and Collaborative Working Maturity when working with project stakeholders

This issues the right and licence to use the Kitemark in accordance with the Kitemark Terms and Conditions governing the use of the Kitemark, as may be updated from time to time by BSI Assurance UK Ltd (the "Conditions"). All defined terms in this Certificate shall have the same meaning as in the Conditions.

The use of the Kitemark is authorised in respect of the Product(s) detailed on this Certificate provided at or from the above address.

For and on behalf of BSI: Shalini Sankara, Group Product Certification Director

First Issued: 2023-05-17 Effective Date: 2023-05-17
Latest Issue: 2023-05-17 Expiry Date: 2026-05-16

Page: 1 of 2

bsi BIM Design and Construction KITEMARK™

**Kitemark certificate in BIM Delivery Phase:** BIM for Design, Construction, and Commissioning from the British Standards Institute (BSI)

Our wide-ranging projects involved adoption of various digital construction tools and solutions along with proper integration and bridging. Integration starts internally with the departments involved establishing the right mindset and showing the efficiency and benefits of adoption, i.e., reducing rework, optimizing time spent, centralizing information and mitigating problems. Once adoption is established internally, teams are able to communicate and collaborate effectively with external parties.

Through this adoption, we establish transparency with clients, consultants and subcontractors; gain insight into the different aspects of a project throughout its lifecycle, i.e., constructability, risk mitigation; and gain acccess to more reliable data.

**Tender & Estimation**

Automation of Construction QTO

**Engineering & Construction**

Data- Driven Engineering Approach

**Planning & Control**

BIM-Based Planning in 4D & 5D

**The following provides examples of the integration of digitization where visualization technologies were used to streamline the construction process starting at the design stage:**

## Exchange of Information Auto Construction Cloud (ACC)

Marketing & Presentation

Security & Safety

Coordination

Traceability

Analytics & Dashboards

Centralization

Review Process & Verification

**Artificial Intelligence, earthCam, Time-lapse and 360 Capturing Cams & Wakecap Automated Monitoring and Control of Site Resources** are just some of the technologies being used to aid construction projects from planning and managing to making worksites safer and more productive.

**VR Technology** is used to allow project teams to coordinate and collaborate during the design and construction phases.

**Hologram Technology** was used in the Gyratory Tunnels Project due to project complexity. Hologram technology allowed the project team to navigate and visualize the different project components, discuss issues in design and construction and make informed decisions prior to and during implementation.

Chapter 6

# Information Technology



## 6.0

## Information Technology

In an era defined by digital transformation and evolving IT landscapes, we recognize the critical role of technology in optimizing work processes and safeguarding data security. To this end, we established a comprehensive set of IT security policies and procedures to ensure our day-to-day operations meet the necessary requirements for both operational efficiency and robust information protection.

**Our IT organization leverages six core teams to deliver comprehensive technology solutions and support. These specialized teams focus on:**

- **CyberSecurity:** Protecting our critical data and infrastructure.
- **IT Procurement**: Acquiring the necessary hardware, software and services to support the company's technological and operational needs.
- **Software Development:** Building and maintaining custom applications to meet evolving business needs.
- **Network & Infrastructure Management:** Ensuring the stability, performance and scalability of our IT systems.
- **IT Operations:** Maintaining day-to-day operations to keep our technology running smoothly.
- **Business Intelligence:** Transforming data into actionable insights that drive informed decision-making.

# 6.1 Employee IT Capabilities

In recognition of the growing need for IT capabilities in the workplace, the IT Department provided employees with laptops and ensured a smooth transition to remote work by supporting remote capabilities.

## Laptops Procured by Year

| 2020 | 2021 | 2022 | 2023 |
|---|---|---|---|
| 120 | 800+ | 1,500 | 2,037 |

# 6.2 Key Achievements

## Saudi Aramco CCC+ Certificate




Renewing our Saudi Aramco Third-Party Cybersecurity Compliance Certificate (CCC+) for the second time in August underscores not only our commitment to excellence but also our adherence to the industry's highest security standards. This dedication translates into exceptional security and reliability for our infrastructure and ultimately the services we provide.

## Incident Management

**Recorded 2,853 resolved incidents, demonstrating a proactive approach to identifying and addressing potential security threats.**

Effective incident management is paramount in today's cybersecurity landscape and leveraging comprehensive solutions such as Endpoint Detection and Response, Antivirus, Network Detection and Response, Secure Email Gateway and Security Information and Event Management is instrumental in ensuring swift and thorough responses to security incidents.

## Policy & Procedure Development

Conduct annual review of security controls and standards, apply and update our twenty policies and sixteen procedures and provide clear guidelines and standard operating procedures for operations.

## Reporting Phishing Email

Implemented a Phish Alert Button across endpoints and email, empowering employees to promptly report phishing emails or suspicious activities, thereby fortifying our defense against cyber threats.

## Privileged Access Management

The Privilege Access Management Solution marks a significant step forward in bolstering our organization's security infrastructure. With implementation slated for early 2024, this strategic investment underscores our proactive approach to mitigating cybersecurity risks and safeguarding critical assets.

## Asset Management & Security Control

Successfully implemented the Asset Management System, enabling comprehensive monitoring of assets, vulnerabilities and enforcement of security policies and controls.

## Penetration Testing & Vulnerability Assessment

Conducted external annual penetration testing for the year 2023, ensuring the robustness of our security measures and validating the effectiveness of our defense mechanisms. The recorded results reaffirm our commitment to maintaining a secure environment for our infrastructure and operations.

We also found twenty-six main vulnerabilities during our in-house VA/PA on "the developed applications" that include highly critical vulnerabilities.

## Security Awareness Program

In-person sessions ensured all employees, regardless of digital access, received crucial training. The program significantly improved employee understanding of cybersecurity risks, solidifying our commitment to a secure environment.

Chapter 7

# Projects

## 7.0

## Our Green Building Projects

Nesma & Partners leads the way in sustainable construction. Our green building projects seamlessly integrate with client goals, minimizing environmental impact and maximizing energy efficiency with cutting-edge technologies. We champion sustainable practices across the industry, ensuring clients achieve their goals and benefit from cost-effective, future-proof buildings.

# 7.1 NEOM Projects

## 7.1.1 Sindalah Island – Clusters 1 & 2: (LEED – Platinum)



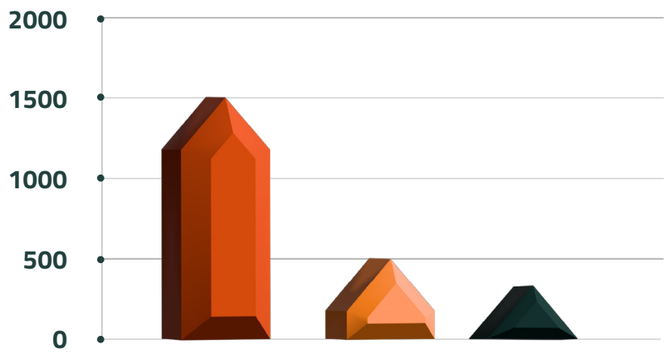

**Cluster 1:**
23 Buildings.

**Cluster 2:**
6 Restaurants & 1 Yacht Club.

**Location:**
Near Ras Gas Abah Peninsula
(Part of Tiran Island).

Sindalah Island represents one of the geological icons of NEOM, leveraging its exceptional marine characteristics and beauty. At a length of 2 km and a maximum width of 700 m, the Island has a total land area of approximately 840,000 m². Cluster 1 & 2 projects are based on Sindalah Island and aim for LEED GOLD compliance in terms of sustainability.

### Material Submittals (MS)

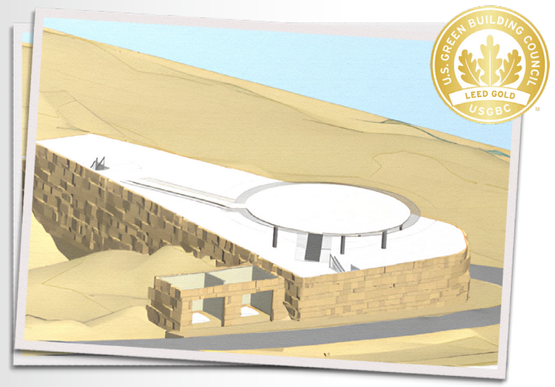



- Approved MS.
- Rejected MS.
- Under Review MS.



- Required Percentage: **40%**
- Achieved Pecentage: **47.73%**

## 7.1.2 Sindalah Waste Management Facility: (LEED – Gold)




**Location:**
Near Ras Gas Abah Peninsula
(Part of Tiran Island).

Sindalah Island is located 5 km from the mainland of Saudi Arabia and can be accessed in 15 minutes via boat. Elevated at an average of 4 m above sea level, the Island has a maximum elevation of 23 m.

The Waste Management Facility and Helipad Project is based on Sindalah Island and is targeting LEED Gold in terms of sustainability.

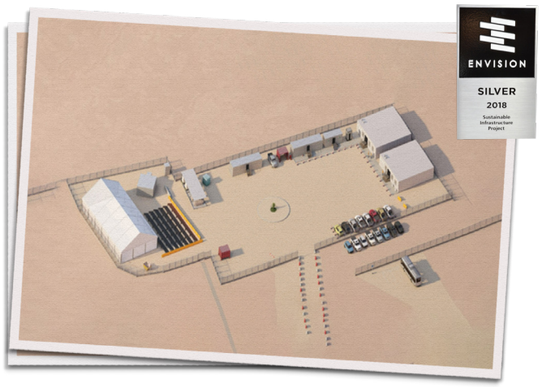


- Approved MS: **143**
- Rejected MS: **12**
- Under Review MS: **19**

### 7.1.2.1 LEED Certification Compliance Strategy

- **8.6%** savings from annual energy consumption via an efficient energy system.
- **50%** indoor water reduction from efficient water fixtures.
- Specialized parking for green vehicles and EVSE charging stations.
- Usage of green products, recycled & regional materials.

## 7.1.3 Sindalah Island – The Connector NIC #WO 40 (Envision – Silver)




**Location**
NEOM

The Work Order involves earthworks for The Connector (WO # 40); High-speed rail west (HRS), freight rail west (FRT), gross million tonnes (GMT) and high-speed rail west (HRS) labeled A-E between CH81+840 to CH85+000 within the Delta Junction of The Connector (WO#40).



- Approved MS: **9**
- Rejected MS: **5**
- Under Review MS: **4**

### 7.1.3.1 Sustainability Initiatives and Reduction in Carbon Emission

- Solar Street Lights (31.68 tCO2 Reduction)
- Reduced Travel Distance [Portal 4&5 (5.8 km) – 1020.79 tCO2, Portal 6&7 (6km) – 2112 tCO2 Reduction]
- Solar Farm (25.34 tCO2 Reduction)
- Water Reduction Strategies
- Adopt-a-Plant Campaign
- Zero Waste Campaign





## 7.1.4 NEOM Construction Village – 5K: (LEED – Silver)




**Location**
NEOM

The Project NEOM Construction Village – 5K is intended to provide accommodation for both NEOM staff and the DBFOM contractor staff and workforce. The NEOM facility of 500 beds is to be zoned separately as a stand-alone facility with its own full spectrum of facilities that are sized appropriately.



- Approved MS: **230**
- Rejected MS: **1**
- Revise and Resubmit MS: **12**
- Under Review MS: **5**

### 7.1.4.1 Sustainability Initiatives and Reduction in Carbon Emission

Solar Farm 2.5MW and annually 5Gwh/yr. (103.53 tCO2 Reduction)

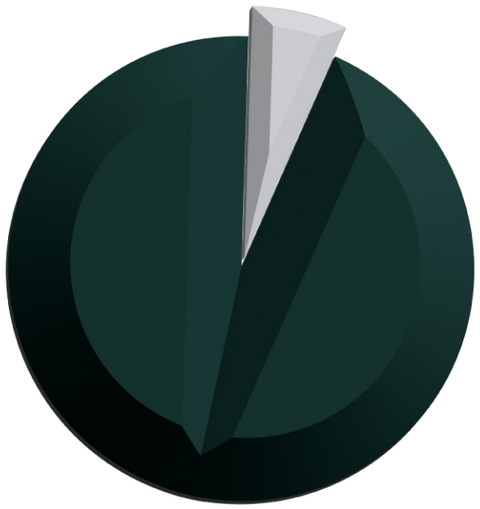
## 7.1.5 NEOM Construction Village – 10K: (LEED – Silver)




**Location**
NEOM

The Project NEOM Construction Village – 10K is intended to provide accommodation for both NEOM staff and the DBFOM contractor staff and workforce. The NEOM facility of 500 beds is to be zoned separately as a stand-alone facility with its own full spectrum of facilities sized appropriately. The overall project buildup area is 175,650.66 m².

### Sales

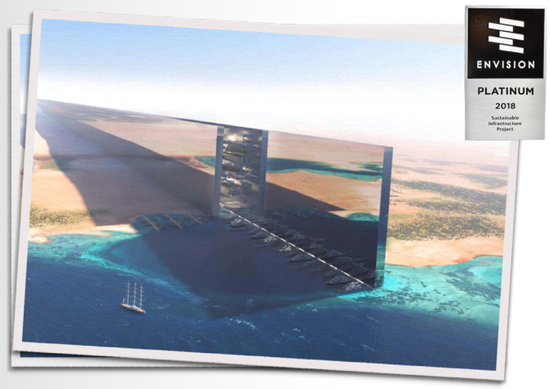


- Approved MS: **223**
- Rejected MS: **0**
- Revise and Resubmit MS: **0**
- Under Review MS: **25**

### 7.1.5.1 Sustainability Initiatives and Reduction in Carbon Emission

Solar Farm 4.5MW and annually 8GWh/yr. (165.65 tCO2)

## 7.1.6 Spine Earthworks: (Envision Platinum)




**Location**
NEOM

The Work Order involves the earthworks between CH 36+748 to 39+148 to ensure we meet the requirements of NEOM Envision Platinum Certification for the construction phases.

**Total Material Submittals = 30**



- Approved
- Rejected
- On Progress

### 7.1.6.1 Sustainability Initiatives

- Reuse of Damaged Wood Pallets
- Zero Waste Campaign

## 7.1.7 Oxagon Village: (Envision – Platinum)




**Location**
NEOM

Located in the south of NEOM, Oxagon will serve as a the NEOM gateway and as a center of innovation, advanced manufacturing and logistics and is being built to exacting sustainability management and practices. The objective of Oxagon is to safeguard the natural beauty of the coastline while serving as a model for other industrial cities on how to contribute to progress while protecting the environment.

### Material Submittal Review Status – Year 2023




#### 7.1.7.1 Sustainability Initiatives

Construction Waste Reuse (Asphalt waste => Soil compaction at site)

## 7.2 Diriyah Projects

### 7.2.1 ZAB (Zallal Al-Bujari): (MOSTADAM & LEED – Gold)

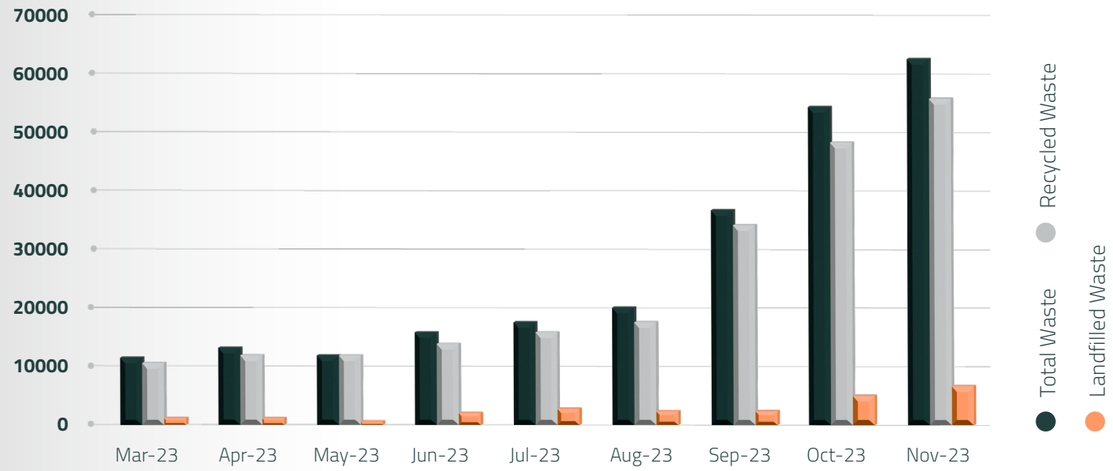


DGDA Zallal Al-Bujairi is situated in the Bujairi precinct. It is designed to incorporate four basement levels for parking underground with seven above ground structures, five of which are designated for F&B and retail purposes with the other two designated for office use. Although the project falls within the Diriyah master plan seeking LEED for Cities certification, the adjacent open space is accessible to all occupants.

#### 7.2.1.1 LEED Certification Compliance Strategy

- Outdoor & Indoor Water Use Reduction
- Storage & Collection of Recyclables
- Building Level Energy & Water Metering
- Onsite Recycling
- Minimal & Optimized Energy Performance
- Material Ingredients
- Enhanced Indoor Air Quality Strategies

### Monthly Waste (KG)



## Landfilled / Recycled Waste



- Landfilled Waste: **30%**
- Recycled Waste: **70%**

- **Environmental Protection**
  Minimizing environmental impact and preserving natural resources.
- **Resource Efficiency**
  Conserving water and energy through smart usage and management.
- **Energy Efficiency**
  Reducing energy consumption and operating costs.
- **Indoor Environmental Quality**
  Creating healthier indoor spaces for occupants.
- **Stakeholder Engagement**
  Involving stakeholders in sustainable practices for long-term benefit.

## 7.2.2 Samhan Car Park (SCP): (PARKSMART– Gold)



The Samhan Car Park Project comprises five underground levels designated for parking and ground, first and roof floors allocated for various purposes such as residential, office and retail. The project's total Gross Floor Area (GFA) is approximately 13,360 square meters.

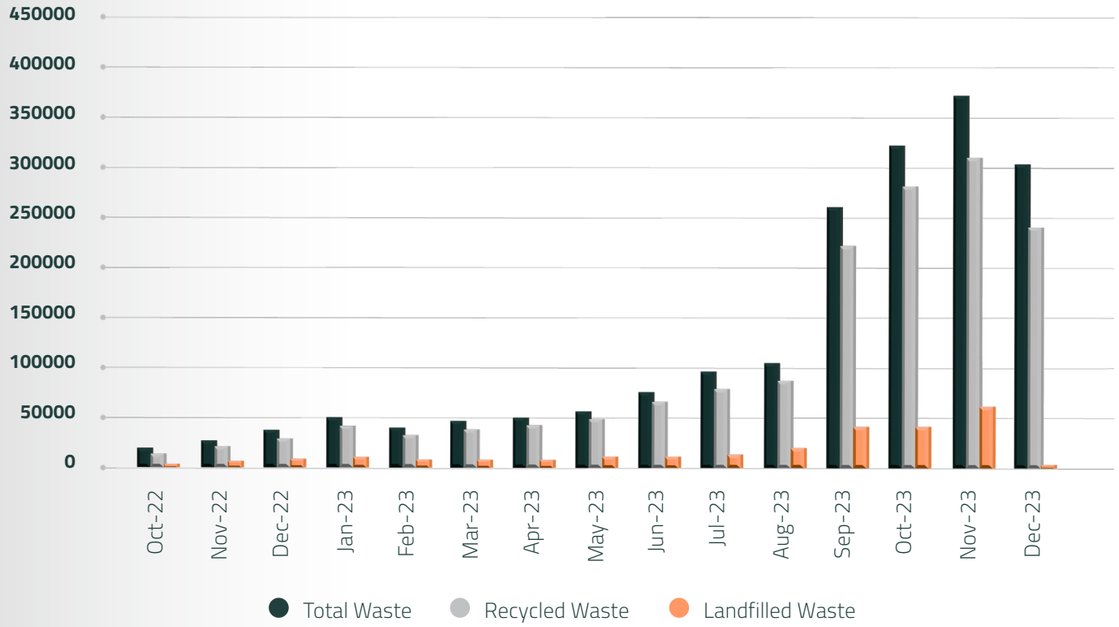




## 7.2.2.1 PARKSMART Certification Compliance Strategy

- Power Washing
- Alternative Fuel Vehicles
- EV Charging Stations
- Access to Mass Transit
- Bicycle Parking
- Regional Materials (75% of total)
- Wayfinding Systems
- Tire Inflation Stations
- Regional Labor (60% of total)

## Monthly Waste (KG)




## Landfilled / Recycled Waste



- Recycled Waste: **23%**
- Landfilled Waste: **77%**

- **Environmental Impact Reduction**
  By efficiently managing construction waste and utilizing recycled or regionally sourced materials, our carbon footprint is significantly reduced and natural resources are conserved.
- **Regional Economic Support**
  Prioritizing regional labor and materials not only fosters local economic development but also strengthens community ties and promotes sustainable growth.
- **Healthier Indoor Environment**
  Using low-VOC coatings, paints, sealants ensures better indoor air quality, creating a healthier and more comfortable space for occupants.
- **Enhanced Stormwater Management**
  Implementing a robust erosion and sedimentation control plan ensures the protection of surrounding ecosystems and minimizes water pollution, contributing to overall environmental health and sustainability.

## 7.3 USGBC Silver Member

We understand that our sustainable practices in the built environment contribute to significant quality of life improvements of the neighborhoods we serve.

In 2023, our silver membership was renewed by the USGBC. This is a testament to our commitment to green building methods and improving quality of life.

**We unequivocally confirm our dedication to sustainable development and ecological building principles and are honored to be a member of the USGBC.**

## 7.4 Environmental Footprint: Projects

GRI (3-3), (302-1), (302-2), (302-4), (303-1), (303-2), (303-3), (303-4), (303-5), (306-1), (306-2), (306-3), (305-1), (305-2), (305-3), (305-4)

### Energy Consumption (Projects Only): **PETROL (Litres)**

1. Used for on-road vehicles owned or leased by the company.
2. Used for off-road machinery owned or leased by the company.
3. Used for stationary machinery or generators.

| 2020 | 2021 | 2022 | 2023 |
|---|---|---|---|
| 5,207,697 | 5,586,264 | 10,354,308.32 | 13,087,845.72 |

### Energy Consumption (Projects Only): **DIESEL (Litres)**

1. Used for on-road vehicles owned or leased by the company.
2. Used for off-road machinery owned or leased by the company.
3. Used for stationary machinery or generators.

| 2020 | 2021 | 2022 | 2023 |
|---|---|---|---|
| 34,644,523 | 41,573,428* | 50,881,650.00 | 59,785,938.75 |

Electricity purchased from a third party, i.e., **the National Utility Company (in KwH)**

| 2020 | 2021 | 2022 | 2023 |
|---|---|---|---|
| 2,327,468 | 456,166 | 1,087,092.00 | 826,190 |

*This data was mistakenly reported in our 2021 report.

**In 2023, we reported our Scope 3 emissions** and energy consumption for the second time. This is an essential step towards understanding our entire carbon footprint and addressing climate change. It is significant to report Scope 3 impacts as they often account for over 90% of a company's carbon footprint. By doing this, we demonstrate our commitment to sustainability, reducing supply chain risks and complying with regulations.

| GHG EMISSIONS (in Tons of CO2e) | 2020 | 2021 | 2022 | 2023 |
|---|---|---|---|---|
| **Scope 1*** (Direct Emissions) | **119,168** | **123,116** | **159,095** | **179,634** |
| **Scope 2**** (Indirect Emissions) | **1,885** | **327** | **618** | **698** |
| Total GHG Emissions (Scope 1 & Scope 2) | **121,053** | **123,443** | **159,712** | **179,389** |
| Total GHG Emission Intensity (Per million man - hours) | **1,992** | **2,090** | **1,770** | **1,988** |
| **Scope 3***** (Indirect Emissions) | **0** | **0** | **4,028** | **4,546** |

***Scope 1:** GHG emissions for Scope 1 have been calculated using the carbon conversion factors published in the 2006 Intergovernmental Panel on Climate Change (IPCC) Guidelines for National Greenhouse Gas Inventories.

****Scope 2:** CO2 emissions are reported following the development of the Kingdom's updated grid emission factor published by the Designated National Authority (DNA), KSA 2021.

*****Scope 3:** GHG emissions for Scope 3 have been calculated using the carbon conversion factors published in the 2006 Intergovernmental Panel on Climate Change (IPCC) Guidelines for National Greenhouse Gas Inventories.

| Project Subcontractor Energy Consumption | 2022 | 2023 |
|---|---|---|
| **PETROL (Litres)**<br>1. Used for on-road vehicles owned or leased by the company.<br>2. Used for off-road machinery owned or leased by the company.<br>3. Used for stationary machinery or generators. | 224,093.00 | 253,023.41 |
| **DIESEL (Litres)**<br>1. Used for on-road vehicles owned or leased by the company.<br>2. Used for off-road machinery owned or leased by the company.<br>3. Used for stationary machinery or generators. | 1,322,562.05 | 1,493,304.81 |

During this reporting cycle, we upgraded our calculation method for water consumption and discharge to enhance our water management practices. This upgraded method allows us to capture more detailed information and provides us with better control over our water usage. Capturing accurate and reliable data on our water use helps us improve efficiency, report transparently and establish meaningful sustainability goals.

## Total volume of water discharge (m3) – 2023

| Water Sources | m3 |
|---|---|
| Potable water | 1,741,506.72 |
| Non-potable water | 3,450,237.00 |
| Groundwater (dewatering) | 5,087,873.00 |
| Wastewater (TSE) | 0.00 |
| Stormwater | 0.00 |

## Total volume of water used (m3) – 2023

| Water Sources | m3 |
|---|---|
| Potable water | 316,810.10 |
| Non-potable water | 3,450,237.00 |
| Groundwater (dewatering) | 0.00 |
| Wastewater (TSE) | 0.00 |
| Stormwater | 0.00 |

In 2023, we took a step further with our waste management data to provide more detailed information about our waste management practices. This helps us better understand our waste streams and identify opportunities for waste reduction and recycling.

| Type of waste | Total waste removed from site |
|---|---|
| **Non-hazardous waste (Ton)** | |
| General Waste (i.e., nonrecyclables) | 705,988.02 |
| Plastic (recyclable) | 702.42 |
| Cardboard & Paper | 531.48 |
| Concrete | 9,695.82 |
| Treated Timber (i.e., Plywood) | 1,899.69 |
| Untreated Timber | 118.80 |
| Metals | 387,022.89 |
| Excavated Soil | 11,053,029.90 |
| Plasterboard/Gypsum Board | 206.58 |
| Steel & Electric Cables and wires | 182.60 |
| Electric Cable Waste | 86.90 |

| Type of waste | Total waste removed from site |
|---|---|
| **Hazardous waste (Ton)** | |
| Chemicals (Adhesives, Sealants) | 495.94 |
| Contaminated Sand | 846.03 |
| Sewer | 23,302.51 |
| Batteries | 421.04 |
| Tires | 16,440.22 |
| Oil Drums | 1,435.92 |
| Paint | 256.29 |

## 7.4.1 Environmental Footprint: Accommodations

| Indicators | Unit | 2020 | 2021 | 2022 | 2023 |
|---|---|---|---|---|---|
| **General Waste** | **Tons** | 21,478.03* | 30,222.52* | 25,003.63 | 27,503.99 |
| **Food Waste** | **Tons** | 7,942.55 | 18,314.13 | 14,051.27 | 15,456.40 |
| **Medical Waste** | **Kg** | 397.00 | 335.90 | 215.30 | 236.83 |
| **Volume of Freshwater Withdrawal** | **$m^3$** | 575,283.00 | 451,687 | 559,775 | 615,752.50 |
| **Utility Water Purchases from Third-Party** (i.e., the National Utility Company) | **$m^3$** | 653,297.00 | 1,832,980 | 2,424,456 | 2,666,901.60 |
| **Diesel Consumption for Generators** | **Liters** | 6,132,481.00 | 9,035,973 | 15,852,878 | 17,438,165.80 |
| **Scope 1**** (Direct Emissions) | **Tons of CO2e** | 17,646.62 | 26,001.60 | 41,851 | 46,036.10 |

***Scope 1:** GHG emissions for Scope 1 have been calculated using the carbon conversion factors published in the 2006 Intergovernmental Panel on Climate Change (IPCC) Guidelines for National Greenhouse Gas Inventories.

****This data was mistakenly reported in our 2021 and 2022 reports.**

## 7.4.2 Environmental Footprint: Offices

In 2023, we captured the environmental footprint of our office buildings for the second time, with a particular focus on water consumption, electricity usage and Scope 2 emissions. Through this effort, we aim to gain a comprehensive understanding of our environmental impact and drive targeted improvements, paving the way for strategic sustainability measures and a greener future.

| Reporting Scope | 2022 | 2023 |
|---|---|---|
| Number of buildings | 4 | 4 |
| Number of buildings reporting environmental performance | 4 | 4 |

| Indicators | Unit | 2022 | 2023 |
|---|---|---|---|
| Utility Water Purchases from Third-Party (i.e., the National Utility Company) | $m^3$ | 11,916.00 | 13,107.60 |
| Electricity Purchased from a Third-Party (i.e., the National Utility Company in KwH) | KwH | 2,905,545.00 | 3,196,099.50 |
| Scope 2 (Indirect Emissions) | Tons of CO2e | 1,650.30 | 1,815.33 |

Chapter 8

# Procurement

# 8.0 Sustainable Procurement GRI (3-3), (204-1)

Our Supplier Development Program goes beyond traditional supplier selection. It is a strategic initiative designed to curate a robust and high-performing supply chain in the Eastern Province of Saudi Arabia. This program directly benefits the Procurement Department by fostering long-term partnerships with local businesses that consistently meet our demanding requirements.

The program follows a meticulous selection process to identify potential suppliers with the capability to excel within our rigorous standards. Shortlisted suppliers are enrolled in a comprehensive capacity building program designed to equip them with the technical expertise necessary to integrate seamlessly into our procurement process. This program focuses on key areas critical to procurement success and includes the following:

## Quality Management

Suppliers receive training on industry best practices for quality control, ensuring consistent delivery of materials and services that meet our specifications. This minimizes the risk of product defects and rework.

## Supply Chain Visibility

The program emphasizes the importance of real-time data sharing and communication. This allows for improved forecasting, inventory management and risk mitigation within the procurement function.

## Contract Management

In-depth training on contract negotiation, terms and conditions and risk management empowers suppliers to effectively navigate complex procurement agreements. This fosters a collaborative and transparent relationship between Nesma & Partners and its suppliers.

## Cost Optimization

Suppliers are provided training on best practices for cost control and value engineering. This collaboration allows for the identification of cost-saving opportunities throughout the procurement cycle, leading to increased efficiency and profitability.

By investing in the development of our local suppliers, our Procurement Department benefits from a pool of highly qualified and reliable partners. This translates into a resilient supply chain characterized by:

**Reduced Lead Times**
Enhanced communication and streamlined processes lead to faster delivery of materials, optimizing project timelines.

**Improved Risk Management**
Proactive training in risk mitigation strategies ensures potential disruptions are identified and addressed effectively.

**Enhanced Compliance**
Supplier training on regulatory compliance minimizes the risk of legal or ethical concerns in the procurement process.

Our Supplier Development Program is a cornerstone of our commitment to a sustainable and high-performing procurement function. It fosters a collaborative environment that empowers local businesses while ensuring the successful execution of projects and the continued growth of our company.

## Local Supplier Development Program Training Topics

- Project Cost Management
- Compliance to Project Requirements
- OHS Risk Control
- Anti-Money Laundering
- Risk Management Process
- ESG In the Construction Industry
- Introduction to the OH&S Management System
- Permit to Work System
- Fraud Management

**In 2023, we achieved a local content score of 41.62% from the Local Content & Government Procurement Authority (LCGPA).**

| Material Consumption | 2020 | 2021 | 2022 | | 2023 | |
|---|---|---|---|---|---|---|
| | | | Quantity | LCGPA Score | Quantity | LCGPA Score |
| **1. Earthworks** | | | | | | |
| Fill Materials ($m^3$) | - | - | 690,518 | 35% | 244,612.00 | 34% |
| Gravel (Tons) | - | - | 255,126 | 35% | 16,168.83 | 34% |
| Dune Sand (Tons) | - | - | 440,550 | 35% | - | - |
| Sweet Sand ($m^3$) | - | - | 183,681 | 35% | 192,638.00 | 34% |
| Marl ($m^3$) | - | - | - | - | 106,650.00 | 34% |
| **2. Concrete Works** | | | | | | |
| Ready-Mix Concrete ($m^3$) | 731,487 | 360,813 | 1,080,131 | 50% | 308,336.00 | 50% |
| CMU Blocks (no) | - | - | 1,390,171 | 50% | 4,908,775.00 | 50% |
| PRECAST Concrete ($m^2$) | - | - | 237,824 | 50% | 121,988.29 | 50% |
| Interlock Concrete ($m^2$) | - | - | 163,887 | 50% | 220,104.00 | 50% |
| Curbstone Concrete (L.M.) | - | - | 164,585 | 50% | 252,069.00 | 50% |
| **3. Liquid & Gas System Pipelines** | | | | | | |
| Metallic Pipes (m) | 540,728 | 146,296 | 97,459 | 5% | 671,552.00 | 5% |
| Non-Metallic Pipes (m) | 268,735 | 220,735 | 385,510 | 30% | 1,163,305.00 | 30% |
| **4. Steel Materials** | | | | | | |
| Rebar (Tons) | 127,880 | 87,299 | 172,625 | 60% | 671,552.00 | 60% |
| Steel Structure (Tons) | 108 | 7,531 | 0 | - | 1,163,305.00 | 60% |

We are fully committed to localization and as a result, 94% of our procurements are from local vendors and only 6% come from abroad.

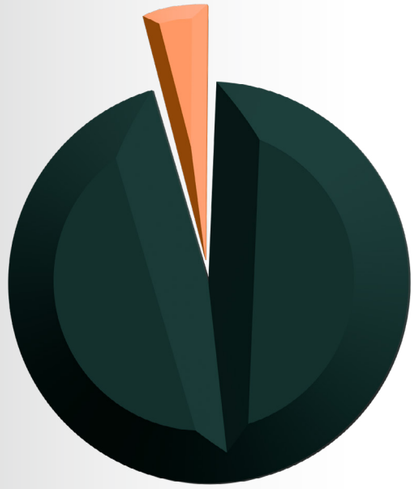
## Local Vendor

| 2022 | 2023 |
|---|---|
| 1,612 | 1,786 |

## Overseas Vendor

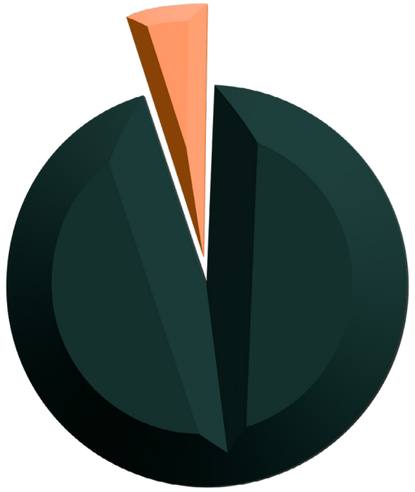
| 2022 | 2023 |
|---|---|
| 78 | 1,786 |

**2022**



- Local Vendors: **95%**
- Overseas Vendors: **5%**

**2023**



- Local Vendors: **94%**
- Overseas Vendors: **6%**

Chapter 9

# Health, Safety, Security & Environment (HSSE)




## 9.0 Health and Safety GRI (3-3)

We prioritize employee well-being above all else. As such, safety is our top concern, so maintaining a healthy, safe work environment for our employees is paramount, but no less important is the safety of the facilities and infrastructure we construct. Thus, we meticulously build safety in at every step.

### 9.0.1 HSSE Integrated Management System

We are well aware that there is risk inherent in the type of work we do and that the industry is resource intensive. Thus, health, safety and the environment (HSSE) are deeply embedded in everthing we do.

**To achieve this, we have a robust HSSE Management System. Our system adheres to the highest international standards (ISO 45001 & ISO 14001) and relevant national laws.**

At Nesma & Partners, HSSE is not an afterthought; it is integrated into everything we do, from daily operations to strategic direction. Our systematic approach combines HSSE policies, programs, roles and responsibilities, training and resource tracking all working in concert effectively managing risk, maintaining safety and striving for sustainability.

## 9.1 HSSE Management Policy GRI (403-1), (403-2), (403-3)

This policy provides the foundation for a robust, consistent HSSE Management System across our entire organization. It prioritizes continuous improvement and undergoes biennial (or more if needed) review to ensure ongoing effectiveness. Our core principles are as follows:

1. **Compliance: We remain steadfast in adhering to all applicable laws, regulations and international HSSE standards.**
2. **Hazard Prevention: HSSE considerations are embedded in our procurement processes to eliminate potential hazards associated with materials, services, vendors and subcontractors.**
3. **Employee Collaboration: We actively engage our employees in identifying and mitigating workplace hazards, fostering a culture of safety through their active participation.**
4. **Personal Safety: Employees are equipped with the necessary Personal Protective Equipment (PPE) and provided the necessary training prior to use.**
5. **Emergency Preparedness: We maintain a well-defined Emergency Preparedness and Response Plan for the workplace. Our personnel receive thorough training and participate in regular drills to ensure effective evacuation and response during emergencies.**
6. **Pandemic Response: We strictly follow directives from relevant authorities (e.g., Ministry of Health and Ministry of Interior) during health crises such as pandemics. To ensure compliance with health and safety measures, we provide our employees with the necessary resources and training.**

The success of our HSSE Integrated Management System is based on robust support from senior management, employees and stakeholders and the well-defined criteria of ISO 45001:2018 OHSMS and ISO 14001:2015 EMS.

## 9.2 HSSE Integrated System



**Leadership Commitment**



**Employee Participation**



**Policy & Procedures**



**Communication and Training**

## 9.3 HSSE Structure GRI (403-6), (403-7), (403-8), (403-9), (403-10)

Our safety professionals are essential to success. They play a vital role in implementing our safety program and ensuring everyone follows the rules. Our Health, Safety, Security and Environment (HSSE) team oversees worker well-being across all our projects and operations. The team develops company-wide strategies and programs to keep everyone safe and to improve our safety record.

Our HSSE procedures are thorough and apply to all employees and company activities. Everyone at Nesma & Partners is responsible for following the safety policies, regulations and job-specific requirements. We use a variety of methods to communicate our HSSE procedures across the company and to our partners and customers. This includes toolbox talks, briefings, online courses, informational materials, internal publications, management reports, meetings and presentations.

Maintaining high safety standards to comply with government regulations, we had a safety practitioner-to-worker ratio of 1-50 in 2023. This ensures a strong, consistent process for upholding our high health and safety standards.

We are not content to stop there. We are actively recruiting Saudi nationals to further strengthen our safety team and promote development of a skilled health and safety workforce.



**We are also pleased to report that 70.69% of our safety professionals are Saudi nationals.**



**Saudi Nationals**

**70.69%**

**Expats**

**29.31%**

Our dedication to safety is working;  we are proud that since 2020, we have had no fatalities, permanent disabilities or fires.

**Total worked safe manhour, spermanent disabilities or fires**

| 2020 | 2021 | 2022 | 2023 |
|---|---|---|---|
| 66,476,458 | 64,976,987 | 97,258,449 | 125,348,330 |

**Number of near misses**

| 2020 | 2021 | 2022 | 2023 |
|---|---|---|---|
| 1,823 | 1,814 | 3,181 | 5177 |

**Number of permanent disabilities**

| 2020 | 2021 | 2022 | 2023 |
|---|---|---|---|
| 0 | 0 | 0 | 0 |

**Number of fatalities**

| 2020 | 2021 | 2022 | 2023 |
|---|---|---|---|
| 0 | 0 | 0 | 0 |

**Fire incidents**

| 2020 | 2021 | 2022 | 2023 |
|---|---|---|---|
| 0 | 0 | 0 | 0 |

**Number of management-employee health and safety welfare committees**

| 2020 | 2021 | 2022 | 2023 |
|---|---|---|---|
| 18 | 25 | 27 | 36 |





## 9.4 Employee Participation in Health & Safety GRI (403-4)

We involve all employees and contractors in health and safety. Health, safety and welfare committees, comprising both management and non-management, work together promoting transparency, adherence to policies and implementation of procedures and practices that care for the welfare of employees.

Employees are encouraged to make their concerns known, offer confidential input, help create safe work policies and contribute to a company-wide safety culture.

## 9.5 Key Achievements in 2023

The Nesma and Partners CEO Safe Site Award is an internal recognition program that acknowledges outstanding performance and achievement in the field of health, safety and environment. This quarterly award is presented by the CEO or other top-level executive to project teams for achieving significant milestones and driving a positive safety culture throughout the organization. The award serves as an incentive to inspire continuous improvement and excellence in HSE performance and highlights the importance of prioritizing HSE as a core company value. In recognition of their exemplary performance in achieving zero injuries on the job site, **the winners of the 2023 CEO Safe Site Award are as follows:**

| CEO Safe Site Award | Infrastructure | Building | Energy |
|---|---|---|---|
| 1st Quarter | Samhan Car Park | Shaybah Const Defense Project | MIP-07 |
| 2nd Quarter | Samhan Car Park | NEOM -MBC | MIP-14 |
| 3rd Quarter | Wo44-Spine | SANG Qassim | Qatif NA2 |
| 4th Quarter | NEOM Sindalah Cluster 2 | 10000 Villa | RT UTD |

As for external recognitions during 2023, the below acknowledgements from clients reflect our ongoing commitment and collective effort to maintaining the highest HSE standards and striving to position our company as a leader in HSE excellence within the industry.

| Project Name | Acknowledgment |
|---|---|
| **MIP-07** | **Three (3) prestigious awards from Saudi Aramco:**<br>1. Consistently maintaining an SA-LPD CSI Score above 91%.<br>2. Zero Traffic Violations in 2023.<br>3. Contributed to 80 million safe manhours without an LTI. |
| **MIP-14** | Five million safe manhours on the construction site. |
| **10000 Construction Village** | Two million safe manhours without an LTI, announced on September 26. |
| **Red Sea Airport Project** | 11 million safe manhours without an LTI. |
| **Al Zallal Project** | 1 million safe manhours without an LTI. |
| **Line-Delta Spine** | We are proud to receive the NEOM Star Award Certificate for the Connector Lot 13 Delta Junction Project, recognizing our commitment to high environmental, safety and health standards. This award highlights our journey toward accident-free projects and an enhanced safety culture. |
| **NEOM** | **At the Coastal/West Coastal Desert Project, our NEOM team won the following two awards due to our HSE scores in Q4 2023.**<br>1. Certificate for Lots 5/6 Excavation **(Score: 95%)** .<br>2. Certificate for Dewatering Works Lots 5/6/7A **(Score: 87%).**<br>**The awards are a testament to our commitment to the highest HSE standards.** |
| **NEOM - Oxagon** | Oxagon Best Contractor for Q4 2023. |
| **OMPP-SA1** | Our SAPMT camp easily passed the contractor camp inspection by receiving a perfect score of 100% from the Abqaiq Contractor Residential Park Administration. |
| **NEOM-TROJENA** | The Best Health & Safety Performance on the Trojena project – 2023. This recognition reflects our unwavering commitment to creating a safe, healthy work environment for our team members. It is a testament to our dedication to implementing robust HSE policies. |
| **NEOM Spine** | 4 million safe manhours without an LTI and Best HSE Performance Contractor in NEOM. |
| **NEOM Connector Lot 13** | 1 million safe manhours without an LTI. |

## 9.6 Women in Health, Safety, Security & Environment

The HSSE (Health, Safety, Security and Environment) Division has 38 female employees. Of these, four are HSE professionals working at the head office and 27 are safety practitioners deployed across our projects.

Security is another area with strong female representation. The head office has a Senior Security Coordinator and two female supervisors with an additional four female security personnel assigned to projects. Committed to inclusivity, we are building shared facilities specifically for our female HSE professionals working on project sites. This complements shared facilities that are already available in project areas.

## 9.7 HSSE Training GRI (403-5)

Nesma & Partners prioritizes safety. We achieve this through a combination of ongoing training for staff and a well-defined HSSE Management System. This system helps minimize risks and promote safe on-site work practices.

Training is a key part of our safety strategy. We provide both internal and external training programs. These programs follow IKTVA and HSE guidelines, which are based on international standards such as ISO 45001:2018 (Occupational Health and Safety Management System) and ISO 14001:2015 (Environmental Management System).

### Training on a Wide Range of Safety Topics

Safety messages and activities are posted and availalble in our facilities and offices, and we expect the same from our contractors and other partners. Daily safety briefings are conducted without fail. Below are just a few of the safety areas we continually highlight:

- **Workplace safety**
- **Fire safety**
- **Equipment and machinery safety**
- **Ergonomics**
- **Risk mitigation**
- **Maintaining health and well-being**
- **Proper use of PPE**
- **Hand safety**
- **Reporting unsafe situations**
- **OSHA 30 hours**
- **Road and offroad safety**
- **Handling chemicals and hazardous materials**

### In 2023, we expanded our training to include:

- The Health & Safety Portal
- Safety Performance Indicators **(KPIs)**
- A Safety Control Center Overview **(including AVL systems, dashcam monitoring and CCTV)**
- Additional Employee Well-Being Topics

We are always looking for ways to improve our training. In 2023, we offered more training opportunities to employees and saw a significant increase in attendance compared to previous years.

### Average training hours per employee

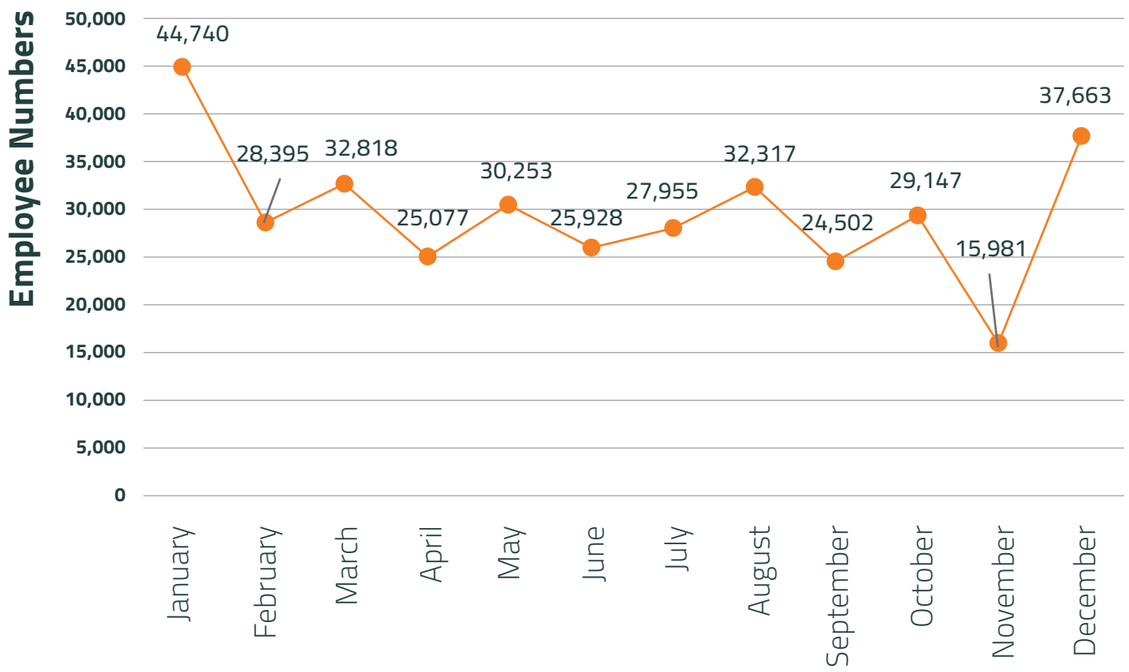
| 2020 | 2021 | 2022 | 2023 |
|---|---|---|---|
| 2.32 | 6.38 | 8.8 | 14 |

### Number of toolbox training attendee hours

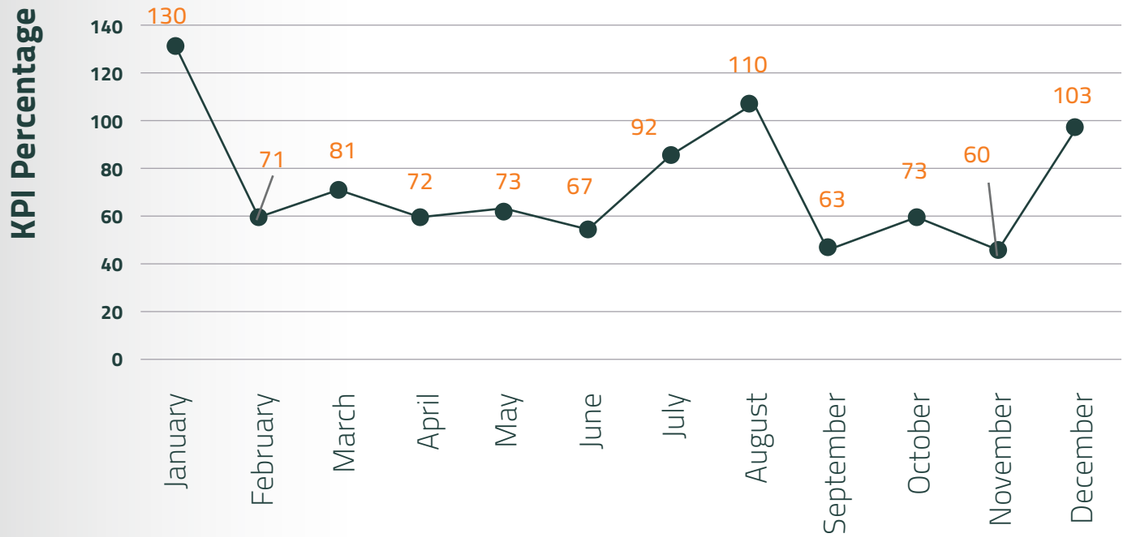
| 2020 | 2021 | 2022 | 2023 |
|---|---|---|---|
| 50,676* | 68,286* | 1,224,893 | 1,681,083 |

*Data for the years 2020 and 2021 did not cover all TBT sessions.

## Year 2023 - Employees Trained




## Training KPI




# 9.8 Environmental Stewardship

**To be an environmentally responsible company and contribute to the sustainable development of KSA.**

We understand the profound influence the construction industry has on our environment. As a result, we are committed to integrating environmentally responsible practices into every facet of our operations, from project execution to company-wide policies.

We are dedicated to exceeding national and international environmental standards and protocols. We take great pride in the collaborative efforts of each department to minimize or eliminate any potential negative impact on both terrestrial and marine ecosystems associated with our projects. Driven by strong leadership and a unified vision, we have steadily expanded our sustainability initiatives across completed projects. We continuously seek innovative solutions to contribute to a healthy, resilient future for our planet.

Our commitment to environmental stewardship is exemplified by our ISO 14001:2015 Environmental Management System certification. We have also established a comprehensive environmental policy and the following environmental procedures that are disseminated throughout the organization to foster awareness and compliance.

**01**
Environmental Risk Assessment Procedure **(ERAP)**

**02**
Air Quality Management Procedure

**03**
Noise Control Procedure

**04**
Water and Wastewater Management Procedure

**05**
Chemical and Hazardous Materials Management Procedure

**06**
Waste Management Procedure

**07**
Construction Environmental Management Plan Procedure

**08**
Camps and Offices Environmental Management Procedure

We remain steadfast in our pursuit of sustainable practices, recognizing our responsibility to protect our natural resources and safeguard the environment. Furthermore, we support Sustainable Development Goals (SDGs) in creating a sustainable future where both humanity and the planet flourish.

**Related Sustainable Development Goals**




## 9.9 Environmental Management System (EMS)

In 2023, our commitment to environmental responsibility was further solidified by maintaining ISO 14001:2015 Environmental Management System (EMS) certification. This serves to show our proactive nature toward conservation and zero emissions across our business.

Through the EMS system, hazardous environmental impacts are identified and systematic actions taken to avoid or reduce them. This has proven to be the best approach for resource conservation and waste reduction; moreover, this obliges us to continually implement all relevant environmental regulations and laws, an obligation we are determined to maintain.

Our environmental policy was created along with our environmental procedures to form the foundation on which our EMS functions. By faithfully implementing these systems/structures, we are in compliance with national environmental regulations and in support of Saudi Vision 2030 regarding the environment while further enhancing our culture of environmental conservation across the company. Everyone, be it employees, subcontractors or visitors, are held accountable and take an active role in protecting our precious environment.

Nesma & Partners ensures adherence to its environmental policy and procedures by regularly conducting comprehensive internal audits of the HSSE Department to maintain the focus on environmental protection. This methodical, step-by-step process is one of the many ways we ensure compliance with the highest performance standards.

We also ensure that everyone in the company understands and adheres to the policies by providing training and individual coaching as well as posting the environmental policy on the notice boards of all office areas, work sites, support service areas and camps.

## 9.10 Green Beacon Award

In July, our NEOM team was awarded The Green Beacon Award by NEOM for our work on the NIC Road Project in the Oxagon region (Logistic Center Site Access Road 322632). The award was given for applying circular economy principles to produce graded aggregates from demolition waste. This model diverted approximately 9,000 cubic meters of concrete waste.






## 9.11 Green Flag Award

For the third consecutive year, in August 2023, the NEOM Spine Dewatering at Lot 6 (CH 36+800 to CH 39+200) 322655 Project has been presented with the prestigious Green Flag Award for best environmental performance.





## 9.12 Best Environmental Performance of the Year



The Trojena Mountain Base Camp won the 2023 Best Environmental Performance in the Trojena Region Award by NEOM. This annual award is presented to the best performing sites in the Trojena region.

## 9.13 Best Environmental Initiative of the Year



The Spine and Connector Lot 6 Project at NEOM won the Best Initiative Award for 2023 in the Spine and Connector regions. This recognition highlights exemplary dewatering work performance.

## 9.14 The Falcon Award & Environmental Manager of the Year




The year concluded with Nesma & Partners beating more than 100 contractors and outperforming more than 280 projects by winning the prestigious Falcon Award for Best Environmental Performance versus manhours for its Lot 5 at the Spine Project. In addition, our engineer Dr. Abdulrazzak Alturkmani was presented with the 2023 Environmental Manager of the Year Award for Lot 6 of the Spine Project at NEOM.

## 9.15 Afforestation Campaign



We planted 750 trees that were provided by the Ministry of Environment in various locations across our projects and camps to promote fresher air and a greener environment. The tree planting campaign by some 400 volunteers involved NEOM staff, the Sharma Police Director, the Director of Civil Defense, the Traffic Manager and a representative from the Ministry of Agriculture, who demonstrated a collective commitment to environmental stewardship.

## 9.16 Blood Donation Campaign



In coordination with NEOM Friends and the Armed Forces Hospital, a blood donation campaign was conducted at the Project Management Office at Sharma, NEOM.

## 9.17 Afforestation Campaign (Aramco Projects)



In coordination with the Ministry of Education and Aramco, we conducted an afforestation campaign with volunteer students and teachers in the Eastern Province.

# 9.18 Our Environmental Toolboxes

## 9.18.1 Chemical Handling & Storage

Our Chemical Handling & Storage Toolbox streamlines processes, increases efficiency and ensures that all necessary equipment and resources are available when needed. This saves time and resources; improves productivity; and leads to more effective, well-managed chemical handling and storage systems.

## 9.18.2 Dust & Air Quality

Our Dust and Air Quality Toolbox allows for real-time monitoring and control of emissions, ensuring compliance with regulations and preventing costly project delays. Improved air quality leads to better health for employees and community members.

## 9.18.3 Waste Segregation




Our Waste Segregation Toolbox helps minimize costs and maximize opportunities for recovery and recycling of waste.

## 9.18.4 Spill Control

Our Spill Control Toolbox allows us to efficiently and safely manage liquid wastes.

## 9.18.5 Waste Hierarchy

Our Waste Hierarchy Toolbox helps reduce waste and the burden it places on the environment, reduces costs and ensures regulatory compliance.

## 9.18.6 Waste Storage

Our Waste Storage Toolbox helps in safely and securely storing hazardous waste materials to prevent accidents, spills and contamination of the environment. Having a storage toolbox also helps streamline waste management processes and improves overall safety and efficiency in handling hazardous materials.

## 9.18.7 Cement & Wet Concrete

Our Cement and Wet Concrete Toolbox provides efficiency, safety, organization, cost savings and convenience for construction projects. Having all the necessary tools in one place saves time, reduces the risk of accidents, ensures inventory is easily managed and eliminates the need to purchase or rent additional tools. The toolbox is essential for handling cement and wet concrete materials on job sites.

## 9.18.8 Refueling

Our Refueling Toolbox helps increase efficiency, streamlines processes, ensures safety, extends the life of equipment, provides portability and allows for customization to meet specific needs.

## 9.18.9 Supporting Ecological Balance

During preparation for work on NEOM's Sindalah Island, one of our teams spotted 23 bird nests in the project area. The nests were safely moved out of the working area. The team's careful attention to the sensitivity of their surroundings is a testament to the training provided and their care and concern for protecting the natural environment.

Chapter **10**

# Corporate Social Responsibility

GRI (3-3)



## 10.0 Community Development

GRI (413-1), (413-2), (203-1), (203-2)

At Nesma & Partners, we believe a successful business thrives alongside a thriving community. That's why community development is a cornerstone of our Corporate Social Responsibility (CSR) strategy. We partner with leading non-profit organizations in Saudi Arabia to create impactful initiatives that address critical social needs.

Our CSR efforts go beyond simply giving back. We focus on building long-term partnerships with NGOs that share our vision of a more inclusive and prosperous society. Our community development initiatives are designed to generate shared value. We focus on areas such as:

- **Housing access:** Providing families in need with proper, safe houses.
- **Employability and youth development:** Equipping young people with the skills and opportunities they need to succeed.
- **Volunteerism:** Fostering a culture of giving back and compassion.
- **Social inclusion:** Building bridges between people and promoting opportunities for all.
- **Health and well-being:** Supporting initiatives that enhance the physical and mental health of people in our communities.
- **Environmental stewardship:** We support innovations that protect the environment and preserve it for future generations.

### Our CSR fundamentals include:



NGO Partnerships



Business Strategy Alignment

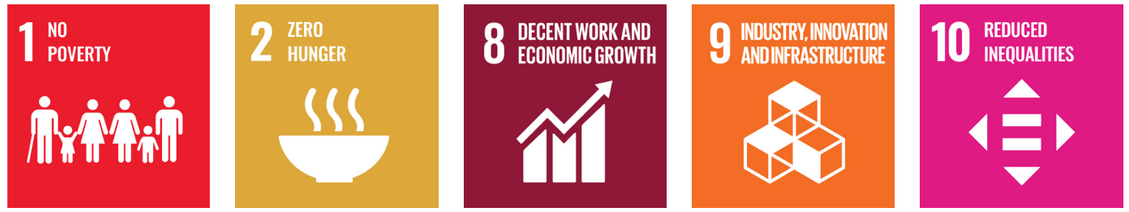


Volunteerism



Social Conscience

**Related Sustainable Development Goals**




We align our programs with United Nations Sustainable Development Goals (SDGs), Saudi Arabia's Social Responsibility System and the Kingdom's Vision 2030 for stronger CSR that is aligned with national and international standards, ensuring our contributions create lasting positive change. This commitment extends to our business practices, where we strive to be responsible environmental stewards.

We take pride in being an active corporate citizen. Working together with local stakeholders builds trust and strengthens our social license to operate. Together, we create a brighter future for the people and communities of Saudi Arabia.

## 10.1 Tarmeem Initiatives

Thanks to a strategic partnership established in 2020 with Tarmeem, a non-profit focused on community development, we've successfully renovated a total of 140 homes over the past four years.

Our strategic partnership with Tarmeem continued to flourish in 2023. Building on momentum from the previous year, we signed agreements with Tarmeem that enabled us to extend existing relationships and expand our support. **This includes:**

- **House Renovation Projects:** In 2023, we renovated an additional **60 houses** for underprivileged families in the Eastern Province, and Tarmeem provided the residents with educational workshops. These renovations are a significant accomplishment that generated a significant psychological, social, health and educational return on investment.
- **Digital Media Sponsorship:** In addition, we assisted Tarmeem with its digital media needs to raise awareness and support for it's worthy efforts.
- **Volunteering Sponsorship:** Over the course of 2023, we offered 455 volunteering opportunities, and 2,585 volunteers from different areas responded by devoting 67,224 hours of their time to helping others. The breakdown is as follows:
  - **Nesma & Partners:** Sixty-three (63) employees spent 507 volunteer hours.
  - **Beneficiary families:** The families that benefited from volunteer efforts were involved, and 1,357 of them put in 29,525 volunteer hours.
  - **Government sector:** Government employees also participated. During 2023, ninety-one (91) happily offered 728 hours of their precious time.
  - **Private sector:** Volunteers from the private sector also contributed with 745 putting in 5,960 volunteer hours.
  - **Non-profit organizations:** Volunteers from other non-profits joined in. Fifty-eight (58) of them put in 464 hours.
  - **Volunteer groups:** Volunteers from a variety of volunteer organizations joined in with 271 volunteers putting in 2,168 volunteer hours.



**The collective volunteer effort generated a staggering psychological, social, health and educational return of investment of SAR 3,831,768, proving the significant positive impact of community outreach efforts.**

## 10.2 Food for the Less Fortunate




Food waste is an issue that we take to heart. In 2023, we conducted activities to increase awareness of the problem of food wastage and actively worked to address the problem. We worked with Eta'am, the Saudi Food Bank, to safely collect excess or unused food from the cafeteria in our main office building and distribute it to organizations that adhere to the highest level of food handling and sanitation. They in turn distributed the food to people in need.

## 10.3 King Saud University – Civil Engineer Graduation Ceremony Sponsorship



Committed to supporting Saudi youth studying engineering, we participated as a Diamond Sponsor of King Saud University's 62nd Engineering College graduation ceremony. This investment empowers these up-and-coming civil engineers by providing them with valuable industry connections and potential career opportunities at Nesma & Partners, fostering the next generation of Saudi engineering talent.

## 10.4 Annual Charity Run



We proudly served as a Gold Sponsor for the Annual Charity Run, and one hundred (100) of our employees participated in the event, demonstrating their commitment to supporting this impactful community initiative and fostering teamwork, health and volunteerism.

## 10.5 Let's Walk Together




We were proud to be a main sponsor of Efaa Charity's "Let's Walk Together" initiative, a walkathon that raised funds to renovate the Psychiatric Ward at Efaa's Rehabilitation Complex in Saudi's Eastern Province. The Efaa Charity provides comprehensive support to people with disabilities. The support is used to provide orthotics and prosthetics, medical rehabilitation and daycare services for both men and women.

## 10.6 Qaderoon SA, Jeddah Platinum Sponsor




Qaderoon, the Business Disability Network, is a leading advocate for disability inclusion.
We were Platinum sponsors of a Qaderoon SA Jeddah Event to award companies that hire PwDs. With the support of ten company volunteers, we held an exhibition highlighing the services available to facilitate employment of PwDs or establish day care centers that take care of them during the day.
This partnership helps us increase our employment of persons with disabilities and create a more inclusive environment.

## 10.7 World Engineering Day for Sustainable Development



In honor of the March 4 World Engineering Day for Sustainable Development, we conducted a workshop that provided forty-two (42) of our engineers with the knowledge they need to help design a greener future.

**The workshop focused on three key areas:**

- **Demystifying Green Buildings:** Participants gained a comprehensive understanding of the core principles behind sustainable building design and construction.
- **LEED Certification:** At the workshop, the LEED (Leadership in Energy and Environmental Design) green building rating system was explained and a step-by-step guide on achieving LEED certification was distributed.
- **LEED Rating Systems Explained:** Our engineers looked deeply into the various credit categories and goals within the LEED framework. This allowed them to understand how design choices can contribute to achieving specific environmental sustainability objectives.

**These workshops were designed to provide understanding of LEED so the participants will be prepared and feel empowered to create more sustainable buildings.**

## 10.8 International Childhood Cancer Day



In support of International Childhood Cancer Day, on February 15, seven of our volunteers delivered 90 toys to children being treated for cancer. The female volunteers delivered the toys and spread positivity to children in King Fahad Specialist Hospital. Additionally, our Riyadh Office collaborated with Sanad Charity to distribute toys to young cancer patients in Riyadh.

## 10.9 Global Recycling Day



In recognition of Global Recycling Day on March 18, we partnered with The National Center of Waste Management. The center's Othman Hashim, advisor to the CEO, conducted an awareness session on recycling where he discussed the types and risks of pollution and waste and explained the center's role in sustainable waste management. He also encouraged everyone to get involved through collaboration, finding solutions and volunteering with the center.

## 10.10 World Diabetes Day




On November 14, we celebrated World Diabetes Day by partnering with Clinic 9 to offer diabetes screenings to our employees and increase awareness of this critical global health challenge.

## 10.11 Creativity & Innovation: A Celebration of Ideas



The Nesma & Partners Creativity & Innovation Contest received 31 strong ideas from which thirteen were short-listed and seven winners were chosen to present their ideas. The many impressive ideas included three that addressed internal challenges and four that introduced new ideas.

**Winners**

| Name | Innovative Idea | Award |
|---|---|---|
| Hamzah Al-Nakib | The Entertainer | 1st Place |
| Ghassan Al-Rutrut, Razan Ali & Najid Al-Otaibi | Eco-Friendly Business Cards | 2nd Place |
| Makram Imad | Maximizing Sustainability and Efficiency with AI-Powered Energy Management | 3rd Place |
| Aldrin Villanueva | Energy Saving at Nesma & Partners Using Smart Technology | 4th Place |
| Aboubaker Jadelaoun | Low Carbon Emission Construction Sites | 5th Place |
| Sajid C. Nepomuceno & Noel I. Bereso | The Green Revolution | 6th Place |
| Rami Abou Rached | Sustainability & Innovation | 7th Place |

## 10.12 Plastic Free July

To promote sustainability, reusable shopping bags were distributed to all headquarter staff as part of our Plastic Free July initiative.

## 10.13 World Engineers Day

In recognition of World Engineers Day on September 15, we celebrated the achievements of our amazing engineers with events across the company.

## 10.14 Awards and Certificates

### 10.14.1 Excellence Awarded at IKTVA 2023




We were awarded the "Highest Overall Performance" in the Construction Industry category at the IKTVA Excellence Awards event, held during the IKTVA Forum & Exhibition.

### 10.14.2 Nesma & Partners 1st on Top 30 Saudi Arabian Construction Companies List

In 2023, we were ranked number one in Construction Week Magazine's List of Top 30 Saudi Arabian Construction Companies.

### 10.14.3 Nesma & Partners #1 Leading Contractor in KSA & MENA

The Middle East Economic Digest ranked us as the #1 Top 2023 Construction Contractor in Saudi Arabia.

### 10.14.4 Contractor of the Year 2023




We were recognized as 2023 Contractor of the Year at the Construction Week Award ceremony held in Riyadh on November 7. This remarkable achievement speaks to our unwavering commitment to excellence, innovation and unparalleled dedication to the construction industry.

### 10.14.5 Contractor of the Year 2023




We won the prestigious Contractor of the Year Award 2023 at the Construction Technology Ceremony held by Ventures Connect in Dubai.

### 10.14.6 Haradh Gas Project Receives Appreciation Award




We received an appreciation award for our team's exceptional efforts in the Haradh Gas Upstream Projects Division.

## 10.14.7 World Economic Magazine Awards

In 2023, we received two prestigious awards from World Economic Magazine. One was for Best Sustainable Project Developer. The other was for Best General Building Contract in Saudi Arabia.

## 10.14.8 Nesma & Partners Wins International Business Magazine Award

International Business Magazine recognized our leading position in the highly competitive Saudi Contracting sector by awarding us the title of 2023 Leading Contracting Company KSA.

## 10.14.9 President & CEO Recognized as Industry Influencer

World Leaders Magazine featured our President & CEO on its list of the World's Most Influential Construction Leaders in the Middle East in 2023.

## 10.14.10 President & CEO Receives Recognition

Construction Week Magazine featured our President & CEO in its Power 100 List for his strong leadership in steering our company to remarkable success.

## 10.14.11 Recognition for Building Information Modeling


bsi.

Kitemark™ Certificate

This is to certify that: Nesma & Partners Contracting Co Ltd Building No. 6710, Prince Majed Ibn Abdul Aziz, Cross 6 Al Khobar 31952 Saudi Arabia Kingdom of Saudi Arabia

Holds Certificate Number: KM 774605

In respect of:

BIM Delivery Phase: Achieved BIM for Design, Construction and Commissioning in accordance with ISO 19650-1:2018 and ISO 19650-2:2018 following the assessment of Project Delivery and Collaborative Working Maturity when working with project stakeholders

This issues the right and licence to use the Kitemark in accordance with the Kitemark Terms and Conditions governing the use of the Kitemark, as may be updated from time to time by BSI Assurance UK Ltd (the "Conditions"). Terms used in this certificate shall have the same meaning as in the Conditions.

The use of the Kitemark is authorised in respect of the Product(s) detailed on this Certificate provided at or from the above address.

For and on behalf of BSI: Shalini Barbara, Group Product Certification Director

First Issued: 2022-01-17 Effective Date: 2022-01-17
Latest Issue: 2022-01-17 Expiry Date: 2026-01-16
Page: 1 of 2

This certificate has been issued by, and remains the property of BSI Assurance UK Ltd, Kitemark Court, Davy Avenue, Knowlhill, Milton Keynes MK5 8PP, United Kingdom and should be returned immediately upon request. To check its validity telephone +44 (0)345 080 9000. The validity of this electronic certificate can be confirmed at bsi.

BSI Assurance UK Limited, registered in England under number 7805321 at 389 Chiswick High Road, London W4 4AL, UK.
A member of BSI Group of Companies.

We passed ISO 19650-1:2018 and ISO 19650- 2:2018 audits and gained Kitemark certification in BIM Delivery Phase: BIM for Design, Construction and Commissioning awarded by the British Standards Institute.

## 10.14.12 ISO 37001:2016 Certification


BQSR

CERTIFICATE

This is to certify that the Anti - Bribery Management System of

Nesma & Partners Contracting Co. Ltd

Prince Majed Street, Al Qawzat Al Shamalia, P.O.Box 1498, Al Khobar 31952, Saudi Arabia

has been assessed and found to conform to the requirements of

ISO 37001:2016

This Certificate is valid for the following scope:

Engineering, Procurement, Civil/Electrical/Mechanical Construction and Commissioning:
- Infrastructure/ Utilities, Roadworks, Bridges, Railways & Marine works
- Building: Residential, Commercial
- Building: Hospitals, Hotels, Sports Facilities, Museums, Malls & Education
- Industrial : Oil & Gas/ Petrochemical, Steel Plants, Manufacturing Plants & Tanks

Certificate No: BQSR2163
Registration Date: 16/02/2022
Issue Date: 09/02/2023
Expiry Date: 15/02/2026
Recertification Date: 15/02/2026

Director

BQSR QUALITY ASSURANCE PVT. LTD.

IAS

We obtained ISO 37001:2016 Anti-Bribery Management Systems certification, which is used in more than 170 countries.

## 10.15 IKTVA 2023 Platinum Sponsor




We were Platinum sponsors of the IKTVA 2023 Forum and Exhibition held in Dhahran on January 30 to February 2. The forum, organized annually by Aramco, is the leading annual global energy supply chain event in the Kingdom.

## 10.16 Future Projects Forum Platinum Sponsors




Enhancing contracting collaboration to better support Saudi Vision 2030 goals, we were Platinum sponsors of The Future Projects Forum May 22-23 in Riyadh.

## 10.17 IECE Gold Sponsors



We were Gold sponsors of the 3rd International Engineering Conference & Exhibition held in Riyadh February 27 to March 2. The conference is a major international event dedicated to all aspects of engineering.

## 10.18 Nesma & Partners Sponsors 13th Saudi Green Building Forum



We sponsored the 13th Saudi Green Building Forum, held on October 9-10 in Riyadh's King Abdullah Financial District.

## 10.19 Global Project Management Forum Gold Sponsor




We were a Gold sponsor of the Global Project Management Forum, the largest forum of its kind in the region.

## 10.20 Gold Sponsorship of Leaders in Construction KSA Summit



We were gold sponsors of Construction Week's Leaders in Construction KSA Summit 2023.

## 10.21 International Day of Education



Stemming from Nesma & Partners' approach to continuous development and improvement, the company commemorated the International Day of Education, celebrated this year under the theme of "to invest in people and prioritize education." On this occasion, we held a ceremony on January 24 at our head office to honor employees pursuing or receiving degrees while working for the company, highlighting educational achievements and encouraging employees towards more excellence.

## 10.22 International Women's Day




Acknowledging their essential role, we celebrated International Women's Day by hosting a Meditation and Art Therapy session for our female employees. The internal event is one of the many ways we embrace diversity and inclusivity.

## 10.23 Nesma & Partners Celebrates Global Parents Day



Aiming to inspire the next generation and allow them to explore different career paths and skills, children of our employees were invited to the head office to celebrate Global Day of Parents.

## 10.24 World Creativity & Innovation Day



Nurturing talent and allowing employees to reach their full potential, we proudly honored the seven highly talented World Creativity & Innovation Day Competition winners.

## 10.25 Pakistan Ambassador to Saudi Arabia Visits Nesma & Partners



We were delighted to host Pakistan Ambassador to Saudi Arabia, Ahmad Farooq, to our headquarters to discuss ongoing and future projects as well as explore opportunities for collaboration with construction companies in Pakistan.

## 10.26 Nesma & Partners Recognizes 1st Batch of Accelerate Graduates




In line with our continuous efforts to upskill employees and foster a culture of excellence in the workplace, our Training & Development Department conducted Accelerate training, an internal new-hire engineer program comprising interactive workshops and training.

## 10.27 The World Day for Cultural Diversity for Dialogue & Development



A diverse and inclusive workplace is not just a moral imperative but also a strategic advantage for any organization. We recognized World Day for Cultural Diversity for Dialogue & Development with an event at Dana Beach Resort in Al-Khobar.

## 10.28 28th Nesma & Partners' Corporate Annual Iftar




We held our 28th Annual Corporate Iftar with a meal to break the Ramadan fast and an award ceremony to recognize long-serving employees and their many contributions.

## 10.29 Fathers at Nesma & Partners

We held a father recognition event to honor the fathers of our employees. May Allah extend the lives of those still with us and bless the souls of those who have passed.

## 10.30 Blood Donation Campaign



Eighteen employees at the head office and 38 at the NEOM Project donated blood during the Nesma & Partners blood donation campaign.

## 10.31 Nesma & Partners Launches First Youth Council & Workshop



In August, Nesma & Partners conducted a five-day workshop for its first Youth Council members. The workshop was designed to enhance skill levels in a range of topics that unlock potential in actively seeking solutions and helping the company achieve its objectives.

## 10.32 Hawiyah Project Conducts Driver Behavior Awareness

As part of our ongoing safety effort at Hawiyah Area OMPP 4-SA4 projects, we sponsored a "Driver Behavior Awareness" campaign on June 21. The campaign, led by Saudi Traffic Police at the Hawiyah Residential Park, attracted nearly 1,200 people. Aramco and Tamimi Industrial Park management were present at the event.

## 10.33 Nesma & Partners 2nd Annual Career Day



Aiming to empower Saudi talent and offer promising opportunities, the Training & Development team held a Nesma & Partners Career Day, where students from three universities: King Fahd University of Petroleum and Minerals, Prince Mohammad Bin Fahd University and Imam Abdulrahman Bin Faisal University learned about available training and internship opportunities at Nesma & Partners.

## 10.34 Business Partner Training Champions Award Ceremony

We held a Business Partner Trainer Champions 2023 Award Ceremony to honor trainers from various departments in the company.

## 10.35 Haradh Project Team First Cricket Tournament

We celebrated the first Cricket Tournament held at the Haradh Project.

## 10.36 Saudi National Day Celebration



We marked the 93rd Saudi National Day with a major event celebrating our nation's momentous progress and achievements fueled by our rich heritage and visionary leadership. Our employees engaged in numerous festivities that included a parade, traditional crafts, food and beverages as well as a live performance.

## 10.37 Nesma & Partners Celebrates International Happiness at Work Week



Certified trainer, coach and author Omar Alarifi led a workshop on "Happiness and Positivity at Work" during International Happiness at Work Week.The event was held at the Novotel Hotel in Dammam.

## 10.38 Breast Cancer Event



During October, International Breast Cancer Month, our female employees explored the healing power and positive effect of flowers on mental health to prevent disease in an interactive workshop.

## 10.39 Chocolate Building Event



Employee health and well-being have always been a top priority at Nesma & Partners. A chocolate building event was held to mark Breast Cancer Month.

## 10.40 Pakistan Ambassador Visits NEOM Camp



The Pakistan Ambassador to Saudi Arabia toured our NEOM camp and worksite.

## 10.41 Nesma & Partners Toastmasters 16th Year Anniversary



We held an event marking the 99th anniversary of Toastmasters International and the 16-year legacy of the Nesma & Partners Toastmasters Club.

## 10.42 Lebanon Independence Day Celebration



We held a Lebanon Independence Day Celebration at the VIP Mess Hall.

## 10.43 Nesma & Partners Basketball Tournament

A basketball tournament was held at our Main Residential Camp in Dhahran. The best teams in the Eastern Region competed for the Championship Trophy.

## 10.44 Shumaisy Premier League Cricket Tournament




We held an award ceremony to mark the end of the exciting Shumaisy Premier League Cricket Tournament.

## 10.45 Shumaisy Camp Indoor Tournament

We held the season's closing and award ceremony for the action-filled Shumaisy Camp Indoor Tournament held in the Shumaysi Camp Senior Arab Recreation Hall.

## 10.46 Nesma & Partners Tennis Club Wins FCTG Doubles Tournament




Our Tennis Club won the Filipino Community Tennis Group (FCTG) Doubles Tournament held at the Bahrain Polytechnic University in Bahrain.

## 10.47 Three Safety Milestones at Aramco Projects




Further consolidating our position as a leading contractor in the Kingdom's construction industry, we achieved three safety milestones at Aramco projects. These included contributing 80 million safe manhours with zero LTI, Zero Traffic Violations and maintaining an SA-LPD CSI Score above 91%.

## 10.48 Samahan Car Park Project Achieves Two Million Safe Manhours



A testament to our company's commitment and continuous efforts to implement the best safety practices, the British Safety Council recognized our Samahan Car Park Project for completing 2 million safe manhours with zero LTI, making us the first recipient of this certificate in the Kingdom and Diriyah.

## 10.49 KSAB Project Achieves Three Million Safe Manhours




Our HSE Department celebrated 3 million safe manhours with zero LTI at the King Salman Air Base Project. This milestone was the result of our culture of excellence that implements the highest standards and ensures the safety of all.

## 10.50 Tree Plantation at Al-Rahima High School



Our Environmental Team coordinated with Al-Rahima High School in Ras Tanura to plant 300 trees on school grounds. The campaign involved Al-Rahima students.

| Our Contribution | |
|---|---|
| **Total investment** | 2,750,000 SAR |
| **Number of volunteerism campaigns** | 9 Led and launched by Rami Al-Turki, Vice Chairman, Nesma & Partners. |
| **Number of volunteers from Nesma & Partners** | **161 employees** From Nesma & Partners Head Office and the High Training Institute. |
| **Number of volunteer hours** | 1,765 |
| **Our Impact** | |
| **Location and area covered** | The Eastern Province **(Dammam, Al-Khobar, Al-Hasa, Dhahran, Hafar Al-Batin, Khafji, Ain Aldar, Anak and Qatif)**. |
| **Total number of renovated houses** | 60 |
| **Total beneficiaries** | 293 individuals |
| **Beneficiary Details** | |
| **Families in need** | 22 |
| **Families of widows and orphans** | 17 |
| **Families with special needs** | 3 |
| **Families of divorced women** | 8 |

## 10.51 Toastmasters Club



Since the Nesma & Partners Toastmasters Club was founded in 2007, it has played a significant role in the development and improvement of communication and leadership skills in our company. The biweekly meetings combine extensive speaking and communication practice with positive feedback provided in a safe environment. At the end of the weekly presentations, the audience votes on the best speakers who are then awarded a trophy, certificate and ribbon.

## 10.52 Excellerate Programs




In line with our goal to enhance the company's overall performance, the 2nd and 3rd cohorts of the Excellerate Program kicked off the program in the presence of Nesma & Partners' President & CEO, Samer Abdul Samad.

## 10.53 Member Testimonials



**Meshal Al Abbas**
**Design Team Lead Electrical**

Joining Nesma & Partners Toastmasters Club has been an enriching experience. It has provided a supportive environment where I can improve my communication and leadership skills.

**I highly recommend the Toastmasters Club to anyone looking to grow personally and professionally.**



### Salsabeel AlSultan
**Communications Manager**

Joining Nesma & Partners Toastmasters Club has been a transformative experience. The club provides a supportive environment where I can enhance my public speaking and leadership skills. The constructive feedback from fellow members has been invaluable in honing my speaking style and delivery. Additionally, the Table Topic sessions in every meeting have sharpened my ability to think on my feet and respond eloquently under pressure.
Beyond the tangible skills I've gained, the sense of community at the Toastmasters meetings makes the experience truly fulfilling. I have formed friendships with colleagues from different departments, fostering a sense of unity and collaboration within the company.

**Overall, my journey at Toastmasters has been enriching and empowering and has become an essential part of my professional development.**



### Layan Alqahtani
**Transformation Business Analyst**

Participating in the Toastmasters sessions has been an incredibly enriching experience. The atmosphere is welcoming and supportive, fostering a sense of camaraderie. The structured format of the meetings, with various speaking roles and evaluations, provide a well-rounded view of effective communication techniques.
The prepared speeches are inspiring and showcase the diverse backgrounds and experiences of the speakers. Each speech is followed by constructive feedback that highlights strengths and areas for improvement that are both insightful and encouraging.The Table Topics are particularly enjoyable; they challenge participants to think on their feet and deliver coherent speeches, adding an element of spontaneity and excitement to the meeting.
The supportive environment created by the members and leaders of the Toastmasters Club make it easy to step out of my comfort zone and actively participate.

**Toastmasters is a valuable experience that not only improves my public speaking skills but also boosts my confidence in effectively expressing myself.**

## 10.54 Credits

We express our sincere appreciation to everyone in Nesma & Partners who has contributed to preparing the 2023 Sustainability Report. Your valuable insights, data and support have been instrumental in the creation of a comprehensive, informative report. The dedication and effort of everyone have been crucial in our progress towards a more sustainable future. Thank you all for your many valuable contributions.

**Abdulaziz Ali AlTurki**
Chairman - Board of Directors

**Rami AlTurki**
Vice Chairman

**Samer Abdul Samad**
President & CEO

**Richard Ollier**
Executive Vice President & Chief Technical Officer

**Shawki Gholmie**
VP-Strategy & Corporate Development

**Serge Maraachlian**
Vice President - Projects Control & IT

**Bushra Fathallah**
Director - Governance & Compliance

**Salam Al-Jishi**
Director - Corporate Communications

**Housam Basha**
Vice President & Chief Support Services Officer

**Jojo Johnson**
Office Manager

**Manayer Al Tuhami**
Graphic Designer

**Kholood Al Mattar**
CSR, Sponsorship & Sustainability Lead

**Amani Al-Ali**
Corporate Culture & Training Manager

**Khaled Al-Dahri**
HSSE Corporate Manager

**Carlo Algerre**
Senior Support Specialist

**Shaher Youssef**
I.T. Manager

**Manuel Bunag**
HSE Unit Head

**Jean Ghazal**
Director - Preconstruction & VDC

**Namr Houh**
Director - Material Procurement

**Ahmed Bakhour**
QA/QC Department Manager

**Mohammed Al-Dakheel**
Procurement Manager

**Mickael El Fakhoury**
Vice President & Industrial Projects

**Mohamed Mahfouz**
Vice President & Procurement

**Muhammed Abdi**
Environmental Manager

**Sarah Al Shammary**
Legal Officer

**Mukhtar Hussain**
Governance Affairs Manager

**Elie Chedid**
Corporate Logistics & Accommodation Manager

**Mazen Haidar**
SR. Engineering Manager & Project

**Paul Saba**
Corp. Business Transformation Manager

**Vanig Bostanian**
Digital Products Manager

I want to end by conveying my deepest appreciation to the Sustainability Team members for their tireless devotion and endless work. Their dedication to our first internally prepared sustainability report at Nesma & Partners is outstanding, and they deserve a big shout out and round of applause. The team's comprehensive data collection from all departments is proof of their team spirit and unshakable determination. Their efforts have been significant in the way this important project was completed. The data and statistics they have compiled will be indispensable and serve as the basis for steering future sustainability projects.

**Maya Bakir, Corporate Sustainability Manager**

**Maya Bakir**
Corporate Sustainability Manager

**Razan Ali**
SR. Sustainability Engineer

**Ghassan AlRutrut**
Sustainability Engineer

**Najed Alotaibi**
Sustainability Officer

**Mohammed Alaqeel**
Sustainability Engineer

**Buthainah Almahmoud**
Sustainability Engineer

**Mohamed Sayed**
Sustainability Engineer

**Nasir Hussain**
SR. Sustainability Engineer

**Vijish Punathil**
Sustainability Manager

**Mohammad Sheikh**
SR. Sustainability Engineer





# GRI Content Index

GRI CONTENT INDEX ESSENTIALS SERVICE 2024

GRI SDG ADD-ON 2024

For the Content Index – Essentials Service, GRI Services reviewed that the GRI content index has been presented in a way consistent with the requirements for reporting in accordance with the GRI Standards, and that the information in the index is clearly presented and accessible to the stakeholders.

GRI Services reviewed the correct mapping of the GRI disclosures presented in the GRI content index to Sustainable Development Goals (SDGs), based on the 'Goals and targets database' tool available from GRI website.

| Statement of Use | GRI 1 Used | Applicable GRI Sector Standard(s) |
|---|---|---|
| Nesma & Partners has reported in accordance with the GRI Standards for the period January 2023 to December 2023. | GRI 1: Foundation 2021 | Not Applicable |

| GRI STANDARD/ OTHER SOURCE | DISCLOSURE | LOCATION | OMISSION | | | SDGs |
|---|---|---|---|---|---|---|
| | | | REQUIREMENT(S) OMITTED | REASON | EXPLANATION | |
| **General disclosures** | | | | | | |
| **GRI 2: General Disclosures 2021** | **2-1** Organizational details | 12, 14 | | | | |
| | **2-2** Entities included in the organization's sustainability reporting | 12 | | | | |
| | **2-3** Reporting period, frequency and contact point | 12 | | | | |
| | **2-4** Restatements of information | 12 | | | | |
| | **2-5** External assurance | 12 | | | | |
| | **2-6** Activities, value chain and other business relationships | 17 | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| **GRI 2: General Disclosures 2021** | **2-7** Employees | 41 | | | | **SDG 10** |
| | **2-8** Workers who are not employees | | | Information unavailable/ incomplete. | Nesma & Partners is working on compiling the information and confirming it's accuracy. | |
| | **2-9** Governance structure and composition | 33 | | | | **SDG 16** |
| | **2-10** Nomination and selection of the highest governance body | 33 | | | | **SDG 16** |
| | **2-11** Chair of the highest governance body | 33 | | | | **SDG 16** |
| | **2-12** Role of the highest governance body in overseeing the management of impacts | 33 | | | | **SDG 16** |
| | **2-13** Delegation of responsibility for managing impacts | 33 | | | | |
| | **2-14** Role of the highest governance body in sustainability reporting | 8, 10, 33 | | | | |
| | **2-15** Conflicts of interest | 35 | | | | **SDG 16** |
| | **2-16** Communication of critical concerns | 35 | | | | |
| | **2-17** Collective knowledge of the highest governance body | 33 | | | | |
| | **2-18** Evaluation of the performance of the highest governance body | 35 | | | | |
| | **2-19** Remuneration policies | 33 | | | | |
| | **2-20** Process to determine remuneration | 33 | | | | |
| | **2-21** Annual total compensation ratio | | Confidentiality constraints | Nema & Partners is not disclosing this data as they consider this sensitive to public reporting | | |
| | **2-22** Statement on sustainable development strategy | 8, 10, 21 | | | | |
| | **2-23** Policy commitments | 35 | | | | **SDG 16** |
| | **2-24** Embedding policy commitments | 35 | | | | |
| | **2-25** Processes to remediate negative impacts | 35 | | | | |
| | **2-26** Mechanisms for seeking advice and raising concerns | 35 | | | | **SDG 16** |
| | **2-27** Compliance with laws and regulations | 35 | | | | |
| | **2-28** Membership associations | 13 | | | | |
| | **2-29** Approach to stakeholder engagement | 27 | | | | |
| | **2-30** Collective bargaining agreements | | | Legal prohibitions | Collective bargaining is legally prohibited in Saudi Arabia. | |
| **Material topics** | | | | | | |
| **GRI 3: Material Topics 2021** | **3-1** Process to determine material topics | 27 | | | | |
| | **3-2** List of material topics | 27 | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| **Indirect economic impacts** | | | | | | |
| **GRI 3: Material Topics 2021** | **3-3** Management of material topics | 112 | | | | |
| **GRI 203: Indirect Economic Impacts 2016** | **203-1** Infrastructure investments and services supported | 113 | | | | **SDG 11** |
| | **203-2** Significant indirect economic impacts | 113 | | | | **SDG 1, SDG 3** |
| **Anti-corruption** | | | | | | |
| **GRI 3: Material Topics 2021** | **3-3** Management of material topics | 57 | | | | |
| **GRI 205: Anti-corruption 2016** | **205-1** Operations assessed for risks related to corruption | | | Information unavailable/ incomplete | Nesma & Partners has a strong anti-corruption mechanism in place and is working on compiling this data and confirming it›s accuracy | |
| | **205-2** Communication and training about anti-corruption policies and procedures | 57 | | | | **SDG 16** |
| | **205-3** Confirmed incidents of corruption and actions taken | | | Information unavailable/ incomplete | Nesma & Partners has a strong anti-corruption mechanism in place and is working on compiling this data and confirming it›s accuracy | |
| **Energy** | | | | | | |
| **GRI 3: Material Topics 2021** | **3-3** Management of material topics | 84 | | | | |
| **GRI 302: Energy 2016** | **302-1** Energy consumption within the organization | 84 | | | | **SDG 13** |
| | **302-2** Energy consumption outside of the organization | 84 | | | | **SDG 13** |
| | **302-3** Energy intensity | | | Information unavailable/ incomplete | Nesma & Partners is in the process of accounting this figure and are hiring professionals for the same | |
| | **302-4** Reduction of energy consumption | 84 | | | | **SDG 13** |
| | **302-5** Reductions in energy requirements of products and services | | | Information unavailable/ incomplete | Nesma & Partners is in the process of accounting this figure and are hiring professionals for the same | |
| **Water** | | | | | | |
| **GRI 3: Material Topics 2021** | **3-3** Management of material topics | 86 | | | | |
| **GRI 303: Water and Effluents 2018** | **303-1** Interactions with water as a shared resource | 86 | | | | |
| | **303-2** Management of water discharge-related impacts | 86 | | | | |
| | **303-3** Water withdrawal | 86 | | | | |
| | **303-4** Water discharge | 86 | | | | |
| | **303-5** Water consumption | 86 | | | | |
| **Emissions** | | | | | | |
| **GRI 3: Material Topics 2021** | **3-3** Management of material topics | 85 | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| **GRI 305: Emissions 2016** | **305-1** Direct (Scope 1) GHG emissions | 85 | | | | **SDG 13** |
| | **305-2** Energy indirect (Scope 2) GHG emissions | 85 | | | | **SDG 13** |
| | **305-3** Other indirect (Scope 3) GHG emissions | 85 | | | | **SDG 13** |
| | **305-4** GHG emissions intensity | 85 | | | | **SDG 13, SDG 15** |
| | **305-5** Reduction of GHG emissions | | | Information unavailable/ incomplete | Nesma & Partners is in the process of accounting this figure and are hiring professionals for the same. | |
| | **305-6** Emissions of ozone-depleting substances (ODS) | | | Information unavailable/ incomplete | | |
| | **305-7** Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions | | | Information unavailable/ incomplete | | |
| **Waste** | | | | | | |
| **GRI 3: Material Topics 2021** | **3-3** Management of material topics | 87 | | | | |
| **GRI 306: Waste 2020** | **306-1** Waste generation and significant waste-related impacts | 87 | | | | **SDG 12** |
| | **306-2** Management of significant waste-related impacts | 87 | | | | **SDG 12** |
| | **306-3** Waste generated | 87 | | | | **SDG 12** |
| | **306-4** Waste diverted from disposal | | | Information unavailable/ incomplete | Nesma & Partners is in the process of compiling this information and confirming its accuracy. | |
| | **306-5** Waste directed to disposal | | | Information unavailable/ incomplete | | |
| **Employment** | | | | | | |
| **GRI 3: Material Topics 2021** | **3-3** Management of material topics | 41 | | | | |
| **GRI 401: Employment 2016** | **401-1** New employee hires and employee turnover | 41 | | | | **SDG 5, SDG 10** |
| | **401-2** Benefits provided to full-time employees that are not provided to temporary or part-time employees | 45 | | | | **SDG 3** |
| | **401-3** Parental leave | | | Confidentiality constraints | Nema & Partners is not disclosing this data as they consider this sensitive to public reporting. | |
| **Occupation Health & Safety** | | | | | | |
| **GRI 3: Material Topics 2021** | **3-3** Management of material topics | 97 | | | | |
| **GRI 403: Occupational Health and Safety 2018** | **403-1** Occupational health and safety management system | 98 | | | | **SDG 8** |
| | **403-2** Hazard identification, risk assessment, and incident investigation | 98 | | | | **SDG 8** |
| | **403-3** Occupational health services | 98 | | | | **SDG 8** |
| | **403-4** Worker participation, consultation, and communication on occupational health and safety | 101 | | | | **SDG 8** |
| | **403-5** Worker training on occupational health and safety | 103 | | | | **SDG 8** |
| | **403-6** Promotion of worker health | 99 | | | | **SDG 3** |
| | **403-7** Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | 99 | | | | **SDG 8** |
| | **403-8** Workers covered by an occupational health and safety management system | 99 | | | | **SDG 8** |
| | **403-9** Work-related injuries | 99 | | | | **SDG 3, SDG 8, SDG 16** |
| | **403-10** Work-related ill health | 99 | | | | **SDG 3, SDG 8, SDG 16** |

| | | | | | | |
|---|---|---|---|---|---|---|
| **Training and education** | | | | | | |
| **GRI 3: Material Topics 2021** | **3-3** Management of material topics | 51 | | | | |
| **GRI 404: Training and Education 2016** | **404-1** Average hours of training per year per employee | 51 | | | | **SDG 4, SDG 5, SDG 10** |
| | **404-2** Programs for upgrading employee skills and transition assistance programs | 51 | | | | |
| | **404-3** Percentage of employees receiving regular performance and career development reviews | 51 | | | | **SDG 5, SDG 10** |
| **Diversity and equal opportunity** | | | | | | |
| **GRI 3: Material Topics 2021** | **3-3** Management of material topics | 47 | | | | |
| **GRI 405: Diversity and Equal Opportunity 2016** | **405-1** Diversity of governance bodies and employees | 47 | | | | **SDG 5** |
| | **405-2** Ratio of basic salary and remuneration of women to men | | | Confidentiality constraints | Nema & Partners is not disclosing this data as they consider this sensitive to public reporting. | |
| **Local communities** | | | | | | |
| **GRI 3: Material Topics 2021** | **3-3** Management of material topics | 112 | | | | |
| **GRI 413: Local Communities 2016** | **413-1** Operations with local community engagement, impact assessments, and development programs | 113 | | | | |
| | **413-2** Operations with significant actual and potential negative impacts on local communities | 113 | | | | **SDG 1, SDG 2** |

| | | | | | | |
|---|---|---|---|---|---|---|
| **Non-discrimination** | | | | | | |
| **GRI 3: Material Topics 2021** | **3-3** Management of material topics | | | Information unavailable/ incomplete | Even though this is a material topic, Nesma & Partners are working on compiling this information and confirming its accuracy. | |
| **GRI 406: Non-discrimination 2016** | **406-1** Incidents of discrimination and corrective actions taken | | | | | |
| **Child labor** | | | | | | |
| **GRI 3: Material Topics 2021** | **3-3** Management of material topics | | | Information unavailable/ incomplete | Even though this is a material topic, Nesma & Partners are working on compiling this information and confirming its accuracy. | |
| **GRI 408: Child Labor 2016** | **408-1** Operations and suppliers at significant risk for incidents of child labor | | | | | |
| **Forced or compulsory labor** | | | | | | |
| **GRI 3: Material Topics 2021** | **3-3** Management of material topics | | | Information unavailable/ incomplete | Even though this is a material topic, Nesma & Partners are working on compiling this information and confirming its accuracy. | |
| **GRI 409: Forced or Compulsory Labor 2016** | **409-1** Operations and suppliers at significant risk for incidents of forced or compulsory labor | | | | | |
| **Biodiversity** | | | | | | |
| **GRI 3: Material Topics 2021** | **3-3** Management of material topics | | | Information unavailable/ incomplete | Even though this is a material topic, Nesma & Partners are working on compiling this information and confirming its accuracy. | |
| **GRI 304: Biodiversity 2016** | **304-1** Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas | | | | | |
| | **304-2** Significant impacts of activities, products and services on biodiversity | | | | | |
| | **304-3** Habitats protected or restored | | | | | |
| | **304-4** IUCN Red List species and national conservation list species with habitats in areas affected by operations | | | | | |



معاً نبني التميز

TOGETHER, WE BUILD EXCELLENCE