



الهيئة العامة للرقابة المالية
FINANCIAL REGULATORY AUTHORITY

Key Performance Indicators for the Environmental, Social and
Sustainability-Related Governance (ESG) Disclosures



March 2021

10 years
ANNIVERSARY




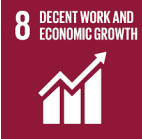
80 YEARS
SERVING THE ECONOMY
SINCE 1939




Building Bridges not Walls
نبني الجسور لا الحواجز



ESG KPIs- First stage

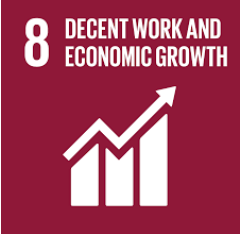


	ESG Key Performance Indicators	Annual disclosure, unless indicated otherwise	Answer		Comments and clarifications if any	Correspondent to international frameworks	Correspondent to SDGs
			Yes	No			
Environment							
E1	Environmental Operations & Oversight	<ul style="list-style-type: none"> ✓ Does your company follow Environmental and Social (E&S) or sustainability, Policies? ✓ Is the policy one that the company has developed and issued on its own or adopted from global or national policies? ✓ Does your company identify/assess environmental and social risks arising from your economic activity? ✓ Does your company follow specific waste, 				<p>GRI: 102-19, 102-20, 102-29, 102-30, 102-31</p> <p>GRI: 103-2 (See also: GRI 301-308 for relevant topic-specific standards)</p>	 


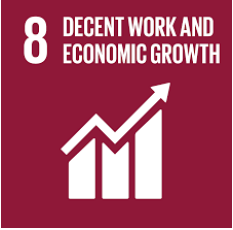
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		Yes	No			
	<p>water, energy, and/or recycling polices?</p> <p>✓ Does your company identify any targets related to greenhouse gases GHG gases emissions? If yes, please disclose</p> <p>✓ Does the management have any system/certification regarding environmental practices (that is status on ISO 14001 certification)? If yes please disclose</p>					




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			Yes	No			
E2	Carbon Emission	✓ Does the company calculate total annual amount of carbon emissions? If yes please disclose in metric tons				GRI: 305-1, 305-2, 305-3	
E3	Energy Usage & Mixture	✓ Total annual amount of energy directly consumed ✓ Percentage of Energy usage annually by generation type ✓ Percentage of energy saved annually. If any,				GRI: 302-1, 302-2	  




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E4	Water Usage	<ul style="list-style-type: none"> ✓ Total annual amount of water consumed ✓ Total annual amount of water reclaimed, if any. 				GRI: 303-5	
E5	Waste Management	<ul style="list-style-type: none"> ✓ Total annual amount of waste generated, recycled or reclaimed, by type and weight 				GRI: 306-3, 306-4, 306-5	
Social							
S1	Gender Diversity & Pay Ratio	<ul style="list-style-type: none"> ✓ Number of total male and female employees by types of employment (temporary or permanent). ✓ Percentage: Total enterprise headcount held by men and women 				GRI: 102-8, 405-1 GRI: 405-2	


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			Yes	No			
		<ul style="list-style-type: none"> ✓ Percentage: Entry- and mid-level positions held by men and women ✓ Percentage: Senior- and executive-level positions held by men and women ✓ Ratio: Median male compensation to median female compensation 					
S2	Employee Turnover	<ul style="list-style-type: none"> ✓ Percentage: Year-over-year change for full-time employees ✓ Percentage: Year-over-year change for part-time employees ✓ Percentage: Year-over-year change for contractors and/or consultants 				GRI: 401-1b	

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S3	Non-Discrimination	<input checked="" type="checkbox"/> Does your company follow a sexual harassment and/or non-discrimination policy based on religious, gender, nationality?				GRI: 103-2 (See also: GRI 406: Non-Discrimination 2016)	 

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S4	Global Health & Safety	<ul style="list-style-type: none"> ✓ Does your company follow an occupational health and/or global health & safety policy? ✓ What is the number of fatalities if any? ✓ What is the number of training hours for environmental, social and health issues? 				GRI: 103-2	
S5	Child & Forced Labor	<ul style="list-style-type: none"> ✓ Does your company apply a prohibiting child and/or forced labor policy? ✓ If yes, does your child and/or forced labor policy also cover suppliers and vendors? 				GRI: 103-2 (See also: GRI 408: Child Labor 2016, GRI 409: Forced or Compulsory Labor, and GRI 414:	

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S6	Labor Rights	<p>✓ In addition to the Egyptian Labor Code requirements, Does your organization follow committed to and observes the ILO core conventions or any other labor-related global frameworks/standards/ or codes?</p> <p>If yes, please disclosure</p> <p>✓ Does your company's policy cover suppliers and vendors?</p>				<p>GRI: 103-2 (See also: GRI 412: Human Rights Assessment 2016 & GRI 414: Supplier Social Assessment 2016)</p>	  

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Sustainability-Related Governance							
G1	Board Diversity:	✓ Number and Percentage: Total board seats occupied by men and women Number and Percentage: Committee chairs occupied by men and women				GRI 405: Diversity and Equal Opportunity 2016	
G2	Bribery / Anti-Corruption:	✓ Does the company publish and follow Bribery/Anti-Corruption Codes?				GRI 102: General Disclosures 2016 GRI 103: Management Approach 2016*	
G3	Ethics and Code of Conduct	✓ Does the company publish and follow an Ethics Code of Conduct?				GRI 102: General Disclosures 2016 GRI 103: Management Approach 2016*	

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G4	Data Privacy	✓ In addition to the Egyptian Personal Data Protection and consumers' protection Law requirements, does your company follow any other international data Privacy framework, rules, or recommendations? If yes, please disclose				GRI 103: Management Approach 2016	
G5	Sustainability Reporting & Disclosure	✓ Does the company publish a GRI, CDP, SASB, IIRC or UNGC or any other form of sustainability reports? ✓ Does your company focus on specific UN Sustainable Development Goals (SDGs)? ✓ Does your company set targets and report progress on the UN SDGs?					

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		<ul style="list-style-type: none"> ✓ Does your company state a clear commitment to recognize corporate responsibility standards? ✓ Does the company set an explicit policy/statement toward community investment? ✓ Does the company participate in public-private initiatives for community development? 					
G6	External Assurance	<ul style="list-style-type: none"> ✓ Are the company's ESG disclosures assured by an independent third party? 				GRI 102: General Disclosures 2016 GRI 103: Management Approach 2016 is to be used in combination with the topic specific Standards	

