



الهيئة العامة للرقابة المالية
FINANCIAL REGULATORY AUTHORITY



Annual report for FY 2024/2025

on Environmental, Social and Governance Disclosures Related to Sustainability (ESG)

In implementation of the authority's Decrees no. (107) and (108) for the year 2021

First: Introduction

This report on the disclosure of Environmental, Social and Governance (ESG) reflects the strength of the company's management to implement the principles of sustainable development and integrate sustainability practices into the company's activities and operations, which generates confidence among investors that enables them to make informed investment decision, By identifying risks and opportunities that may not be monitored by traditional financial reports, especially in light of the increasing demand by investors for ESG Data and how companies integrate sustainability practices into the daily operations and activates in order manage the risks and opportunities associated with the various dimensions of sustainability, and thus enhance its financial position

Based on the FRA responsibility towards NBFIs including listed Companies on the Egyptian Stock Exchange, and within the framework of assisting these companies to submit annual reports to disclose ESG sustainability standards in accordance with the FRA decisions No. 107 and 108 of 2021, and to facilitate them, the FRA has prepared this electronic form to companies to fulfill the KPIs for the disclosure of sustainability standards ESG

Therefore, please be careful, accurate and transparent when filling out this form, and please attach the report form within the annual report prepared by the Board of Directors attached to the annual financial statements for the year 2024/2025 In case of any inquiries related to this matter, you can contact sustainable development department via email

Secand: Basic Data on The Status of Company

* :Select the company's name •

▼

* :Select the company's sector •

Basic Resources ☐

Energy & Support Services ☐

Food, Beverages and Tobacco ☐

Shipping & Transportation Services ☐

Textile & Durables ☐

Industrial Goods , Services and Automobiles ☐

Finance and Banking ☐

Real Estate ☐

Third: Basic Data of The Person Responsible for Completing The Report

* : Name •

* :Job Title •

* :Email •

Fourth: Environmental KPIs

Environmental Operations & Oversight (E1).1

Has the company developed any official Environmental and Social (E&S) .1
* ?or Sustainability policies

Yes ☐No ☐

:If the answer is yes/no, please kindly clarify and comment

**Is this policy originating from within the company or derived from global .2
* ?or national policies**

Yes ☐No ☐

:If the answer is yes/no, please kindly clarify and comment

**Does the company identify and assess the environmental and social risks .3
* ?arising from its economic activity**

Yes ☐No ☐

:If the answer is yes/no, please kindly clarify and comment

**Does the company follow specific policies concerned with waste recycling, .4
* ?water consumption, or energy consumption**

Yes ☐No ☐

:If the answer is yes/no, please kindly clarify and comment

**Does the company set any goals related to reducing greenhouse gas .5
* ?(GHG) emissions**

Yes ☐

No ☐

:If the answer is yes/no, please kindly clarify and comment

**Does the management have any system/certification regarding the .6
* ?company's environmental practices (ISO 14001 certification)**

Yes ☐

No ☐

:If the answer is yes/no, please kindly clarify and comment

Carbon Emissions / Greenhouse gases (GHG) (E2).2

**Does the company calculate the total amount of carbon emissions (Carbon .1
* ?Footprint) in metric tons**

Yes ☐

No ☐

:If the answer is yes/no, please kindly clarify and comment

Energy sources usage and diversification (E3).3

Does the company calculate the total amount of energy directly .1
*** ?consumed**

Yes ☐

No ☐

:If the answer is yes/no, please kindly clarify and comment

Does the company calculate the percentage of energy consumption .2
*** ?according to the type of generation source**

Yes ☐

No ☐

:If the answer is yes/no, please kindly clarify and comment

*** ?Does the company calculate the percentage of annual saved energy .3**

Yes ☐

No ☐

:If the answer is yes/no, please kindly clarify and comment

Water Usage (E4).4

*** ?Does the company calculate the total amount of water annual consumed .1**

Yes ☐

No ☐

:If the answer is yes/no, please kindly clarify and comment

Does the company calculate the total amount of annual water recycled and .2
* ?treated

Yes ☐

No ☐

:If the answer is yes/no, please kindly clarify and comment

Waste Management (E5).5

Does the company calculate the total amount of waste generated or .1
* ?recycled and that, which has been treated according to type and weight

Yes ☐

No ☐

:If the answer is yes/no, please kindly clarify and comment

Fifth: Social KPIs

Gender Diversity & Pay Ratio (S1).1

Does the company disclose the number of male and female employees .1
* ?according to the type of employment (temporary or permanent)

Yes ☐

No ☐

:If the answer is yes/no, please kindly clarify and comment

**Does the company disclose the percentage of total employees who are .2
* ?male and female**

Yes ☐No ☐

:If the answer is yes/no, please kindly clarify and comment

**Does the company disclose the percentage of positions held by males and .3
* females (specifically for entry-level and mid-level jobs)**

Yes ☐No ☐

:If the answer is yes/no, please kindly clarify and comment

**Does the company disclose the percentage of positions held by males and .4
* ?females (specifically for senior-level and executive positions)**

Yes ☐No ☐

:If the answer is yes/no, please kindly clarify and comment

Does the company disclose the average pay ratio for females compared to .5
* ?the males

Yes ☐

No ☐

:If the answer is yes/no, please kindly clarify and comment

Employee Turnover rate (S2).2

Does the company disclose the annual percentage rate of turnover for full- .1
* ?time employees

Yes ☐

No ☐

:If the answer is yes/no, please kindly clarify and comment

Does the company disclose the annual percentage rate of turnover for .2
* ?part-time employees

Yes ☐

No ☐

:If the answer is yes/no, please kindly clarify and comment

Does the company disclose the annual percentage rate of turnover for .3
* ?contract employees and consultants

Yes ☐

No ☐

:If the answer is yes/no, please kindly clarify and comment

Non-Discrimination (S3).3

Does the company follow a policy condemning sexual harassment and a .1
* ?non-discrimination policy based on any racial, religious, or gender basis

Yes ☐No ☐

:If the answer is yes/no, please kindly clarify and comment

Global Health & Safety Standards (S4).4

Does the company follow an occupational health and safety (OHS) policy .1
and/or a policy related to global health and safety standards (for example
* ?ILO's International Labor Standards on Occupational Safety and Health)

Yes ☐No ☐

:If the answer is yes/no, please kindly clarify and comment

* ?What is the number of occupational accidents if any .2

Yes ☐

No ☐

:If the answer is yes/no, please kindly clarify and comment

Does the company offer trainings related to environmental, social AND .3 Occupational Health and safety (OHS) issues for employees. If the answer is * ?yes, please disclose the number of trainings hours

Yes ☐No ☐

:If the answer is yes/no, please kindly clarify and comment

Children & Forced Labor (S5).5

?Does the company follow a policy prohibiting child labor and forced labor .1 *

Yes ☐No ☐

:If the answer is yes/no, please kindly clarify and comment

Does that policy apply to the suppliers and vendors dealing with the .2 * ?company

Yes ☐No ☐

:If the answer is yes/no, please kindly clarify and comment

Labor Rights (S6).6

In addition to the requirements of Egyptian Labor Law, does the company .1
follow the laws and standards of the International Labor Organization or any
* ?other international framework, standards, or laws related to labor’s rights

Yes ☐

No ☐

:If the answer is yes/no, please kindly clarify and comment

Does that policy include the suppliers and vendors dealing with the .2
* ?company

Yes ☐

No ☐

:If the answer is yes/no, please kindly clarify and comment

Sixth: Governance KPIs

Board Diversity (G1).1

Does the company disclose the number and percentage of the board of .1
* ?directors occupied by males and females

Yes ☐No ☐

:If the answer is yes/no, please kindly clarify and comment

Does the company disclose the number and percentage of committee .2
*** ?chairs occupied by males and females**

Yes ☐No ☐

:If the answer is yes/no, please kindly clarify and comment

Bribery / Anti-corruption (G2).2

Does the company issue any decisions related to combating bribery / .1
*** ?corruption and follow them**

Yes ☐No ☐

:If the answer is yes/no, please kindly clarify and comment

Ethics and Code of Conduct (G3).3

*** ?Does the company issue code of conduct / Ethic and follow them .1**

Yes ☐

No ☐

:If the answer is yes/no, please kindly clarify and comment

Data Privacy (G4).4

In addition to the requirements of the Egyptian data protection law, does .1
the company follow any other international frameworks, rules, or
* ?recommendations regarding data privacy

Yes ☐No ☐

:If the answer is yes/no, please kindly clarify and comment

Sustainability Reporting & Disclosure (G5).5

Does the company issue sustainability report according to GRI, CDP, .1
* ?SASB, IIRC, UNGC, or any other type of sustainability reports frameworks

Yes ☐No ☐

:If the answer is yes/no, please kindly clarify and comment

Is the company striving to achieve specific goals from the United Nations .2
* ?Sustainable Development Goals

Yes ☐No ☐

:If the answer is yes/no, please kindly clarify and comment

Does the company identify these goals and report on the progress made .3 within the framework of the United Nations Sustainable Development Goals ^{*}?(SDGs)

Yes ☐No ☐

:If the answer is yes/no, please kindly clarify and comment

Has the company clearly declared its commitment towards corporate .4 ^{*}social responsibility standards

Yes ☐No ☐

:If the answer is yes/no, please kindly clarify and comment

Does the company follow a clear and explicit policy / principle regarding .5 ^{*}community investments

Yes ☐No ☐

:If the answer is yes/no, please kindly clarify and comment

Does the company participate in public or private sector initiatives .6
* ?concerned with community development

Yes ☐

No ☐

:If the answer is yes/no, please kindly clarify and comment

External Assurance (G6).6

Are the company's ESG disclosures assured by an independent third .1
* ?party

Yes ☐

No ☐

:If the answer is yes/no, please kindly clarify and comment

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