

Destination Sustainability Sparking Positive Change Nationwide and Beyond ESG Report

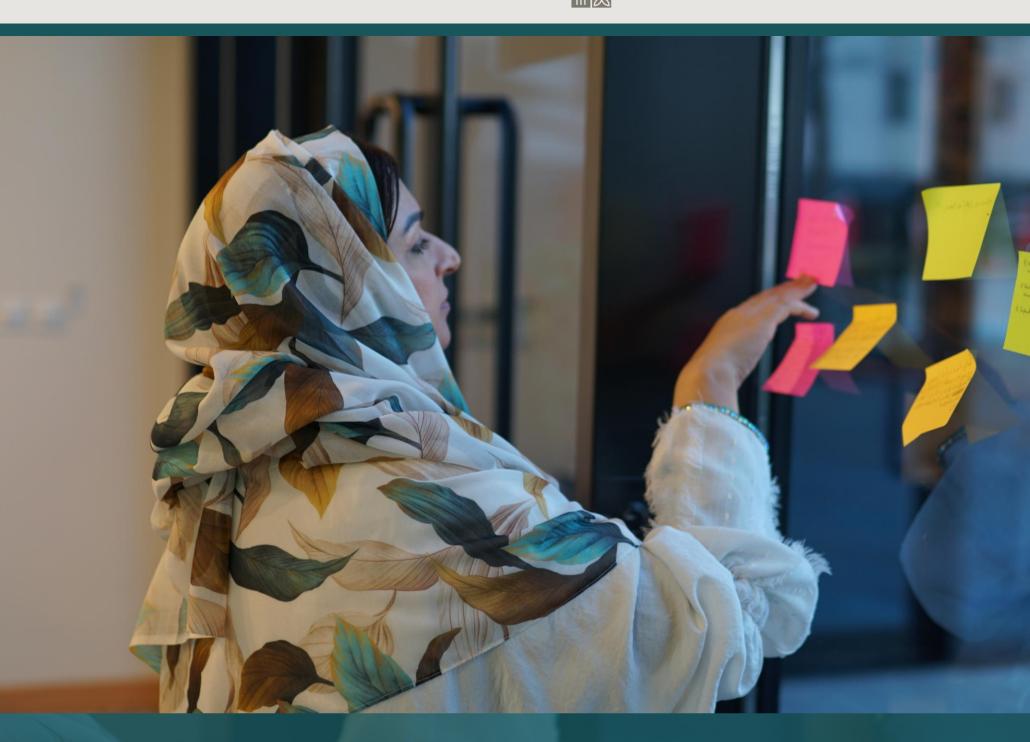
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About This Report (2-2, 2-3, 2-4, 2-5)

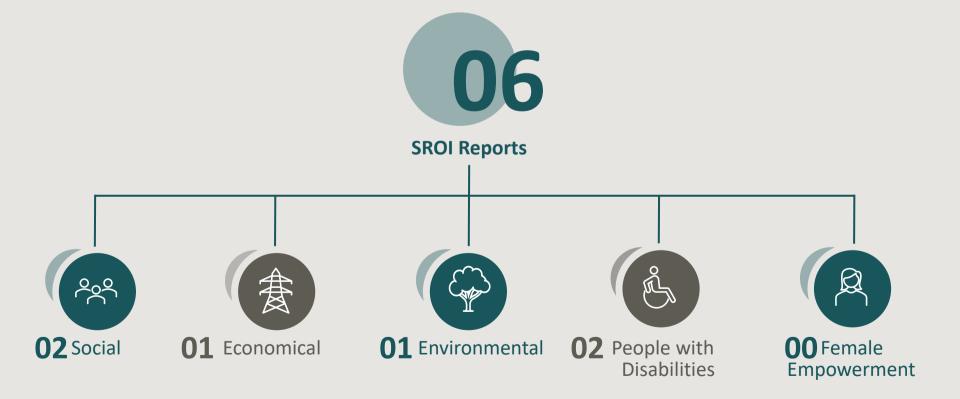
This is our second report, which highlights our environmental, social, and governance (ESG) performance for 2024, focusing on our operations within the Sultanate of Oman, where our headquarters are based. Where possible, we have included data for 2022, 2023, and 2024 to provide a clearer picture of our progress and enable stakeholders to make comparisons. The report has been prepared in accordance with the Global Reporting Initiative (GRI) Sustainability Reporting Standards. Additionally, it aligns with other sustainability frameworks, including the United Nations Sustainable Development Goals (SDGs) and the principles of the United Nations Global Compact (UNGC).

We have opted not to pursue external assurance for this report. However, we have conducted an internal assurance process, with the involvement of all department heads in reviewing and approving the content.

For more details about our performance and initiatives in these areas, please feel free to contact us on shaima@destination-sustainability.com

Destination Sustainability at a Glance in 2024







Letter from the Chairperson: **Charting Our Path Forward**

(2-22)



Dear Stakeholders,

As Chairperson of Destination Sustainability, it is both an honor and a privilege to lead our firm as we continue to drive meaningful change in Environmental, Social, and Governance (ESG) practices. Our mission has always been grounded in the belief that businesses, governments, and communities must collaborate to build a more sustainable and equitable future. Today, I am pleased to share with you our renewed commitments as we navigate the challenges and opportunities that lie ahead.

Our dedication to sustainability and responsible business practices is more urgent than ever. We recognize the unique challenges facing our region, as well as the immense potential for positive transformation. Going forward, we will remain focused on developing local solutions that align with global best practices while ensuring that our work has a meaningful impact on the communities we serve.

A key commitment is to deepen our partnerships with businesses and organizations across Oman, helping them integrate ESG principles into their operations. Through tailored consultancy and hands-on training, we aim to equip local leaders with the tools they need to implement sustainable practices effectively. Our continued focus will be on fostering a culture of accountability, ethical governance, and environmental stewardship.

Transparency, accountability, and data security are crucial to us. In the coming year, we will enhance our reporting practices, ensuring that our sustainability reports are clearer, more detailed, and aligned with the highest standards in ESG reporting and evaluation. This will reinforce stakeholder confidence in the integrity of our work and our commitment to measurable progress. Furthermore, we have invested in local platforms to help clients safeguard their ESG data and understand their impact, while implementing effective strategies for positive change.

Looking ahead, we remain committed to innovation and continuous improvement. Our team will proactively seek new ways to educate, engage, and empower organizations in Oman and beyond to adopt and implement sustainable practices. Together, we can shape a future where sustainable growth and positive change are at the core of every business decision.

In this report, we highlight our ongoing efforts toward achieving full alignment with global sustainability standards. We recognize the importance of sustainability reporting as a vital tool for progress, and we are committed to ensuring our actions reflect our dedication to transparency, measurable impact, and continuous improvement. As we release this year's report, we are already planning for the next, with an eye toward even greater strides in our goals. You can have full confidence in our unwavering commitment to being a catalyst for positive change.

Thank you for your continued trust and support as we embark on this exciting journey. With your collaboration, we are confident that we can create a more sustainable, resilient, and prosperous future for all.

Warm regards,

Najla Al Lawati

Chairperson Destination Sustainability



Founder and CEO Letter

(2-22)

Dear Stakeholders,

As we navigate the intersection of environmental challenges, social responsibility, and corporate governance, I am both proud and inspired to lead Destination Sustainability in our mission to create lasting, meaningful change. Our consultancy was founded with a clear vision: to empower organizations, businesses, and individuals to integrate ESG (Environmental, Social, and Governance) principles into their core operations, driving positive impact in the communities and environments they serve.

Our approach goes beyond consultancy — we are passionate about empowering organizations through practical, hands-on training. Through customized workshops, networking sessions that enhance awareness and immersive programmes, we ensure that leaders and teams at every level can translate ESG principles into actionable, result-driven strategies aligned with their business goals. Our focus is on building local capacity to implement sustainable practices that protect the environment while fostering inclusive, ethical, and transparent governance structures.

At Destination Sustainability, we are proud to share the impressive scope of our work and the impact we've made in 2024. To this date, we've developed eight ESG/ Sustainability Reports in line with the Global Reporting Initiative (GRI) standards. In total, 273 people have been engaged through our studies in 2024, highlighting the depth of our reach and the effectiveness of our efforts.



We've successfully managed 151 corporate social responsibility programmes and organized and hosted 75 related events, reflecting our commitment to creating meaningful social change. Our team has produced 1,520 monthly reports and 458 financial reports, demonstrating our dedication to transparency and consistent monitoring. With 462 site visits conducted, we ensure on-the-ground engagement with the communities we serve. We've also facilitated 32 training workshops, equipping individuals and organizations with the knowledge to implement sustainable practices.

In the area of evaluation, we've delivered 44 Social Return on Investment (SROI) reports, 136 CSR evaluation reports, and 6 community needs assessments.

Our communications efforts include 20 enewsletter publications and 16 Let's Network sessions, furthering our goal of fostering dialogue and collaboration within the sustainability sector. We've also held 184 client meetings in 2024 and collaborated with 82 vendors, reflecting the broad network of organizations we engage with in our mission to drive sustainable change.

The work we do is built on the belief that small, consistent actions can lead to significant, lasting change. By guiding our clients on their ESG journeys, we help them meet regulatory requirements and create value that extends across their supply chains, communities, and investor networks.

In the months and years ahead, we will continue to deepen our efforts to raise awareness, promote ESG education, and cultivate an environment where businesses can thrive sustainably. Together, we have the opportunity to create a wave of positive change that will elevate responsible business practices in our country and beyond.

Warm regards,

Shaima Al Lawati CEO Destination Sustainability

Destination Sustainability

Destination Sustainability was founded in 2017 by Shaima Murtadha Al Lawati, a distinguished businesswoman and leader, Destination Sustainability draws on her extensive experience. Shaima holds a postgraduate degree in Sustainable Business and Cross-Sector Partnerships from the University of Cambridge, England. With over 24 years of experience, she has supported both global and local organizations by developing, managing, and evaluating corporate social responsibility (CSR) and sustainability strategies, implementing community programmes, conducting Social Return on Investment (SROI) studies, and preparing ESG/Sustainability Reports in alignment with the Global Reporting Initiative (GRI).

(2-1)

About **Destination Sustainability**

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Destination Sustainability is a leading research and consultancy firm specializing in corporate sustainability, environmental, social, and governance (ESG) practices, as well as social development.

As one of the first Omani small businesses focused on ESG, we excel in developing comprehensive ESG reports and strategies based on global frameworks. We also offer expertise in crafting corporate social responsibility (CSR) strategies, managing projects, and implementing impactful initiatives. Our consultancy services cater to a diverse range of organizations across Oman, helping them navigate and embrace sustainable practices that drive meaningful change.

We firmly believe that the sustainability programmes and initiatives we manage, led by a range of organizations across the governmental, non-governmental, and private sectors, make a significant impact on our country. These programmes address environmental, economic, and social challenges by conducting community needs assessments, supporting local initiatives, and creating job and training opportunities to strengthen our national capabilities, thereby boosting the country's economy.

Our approach is always centered on integrating the Sustainable Development Goals (SDGs) into local practices and organisations. We also prioritize partnering with and collaborating with small and medium enterprises (SMEs) and associations.

Through these strategies, including our social investment initiatives, we aim to contribute meaningfully to the nation's in-country value, driving Oman's development forward.

Our Purpose



Empower Businesses Towards Sustainable Growth

Our primary purpose is to empower organizations — whether large or small — to integrate environmental, social, and governance (ESG) principles into their strategies. We help businesses become more sustainable by providing actionable insights and practical solutions that promote long-term growth while minimizing negative environmental impact and enhancing social value.



Support the Transition to a Low-Carbon Economy

As part of the global movement towards sustainability, our firm is dedicated to helping businesses transition toward a low-carbon economy. This includes guiding clients through energy-efficient practices, waste reduction, and strategies to lower their carbon footprint, aligning their operations with international climate goals and regulations.



Foster Ethical Business Practices

Our purpose is to encourage ethical decision-making and corporate governance practices. We help businesses establish transparent, accountable, and responsible management structures that are not only legally compliant but also socially and ethically sound. By embedding integrity into the business culture, we aim to build trust among stakeholders, customers, and employees.



Enhance Social Impact and Community Development

Beyond profitability, our purpose is to ensure that businesses have a positive social impact. We work with companies to build strong relationships with local communities, create inclusive workplaces, promote fair labour practices, and contribute to societal well-being. We believe that businesses should be a force for good in their communities, supporting equitable growth and development.



Make Sustainability Accessible for all Business Sizes

Our firm's mission is to make ESG strategies accessible to small and medium-sized enterprises (SMEs) by providing affordable, scalable solutions. We believe that every business, regardless of its size or industry, has the potential to contribute to sustainability. We break down complex ESG concepts and deliver tailored, simple, and actionable plans that align with each business's unique challenges and goals.

Drive Innovation in ESG Solutions



As a small firm, we are agile and innovative. Our purpose is to stay ahead of the curve in ESG trends and emerging technologies, bringing cutting-edge solutions to our clients. We thrive on finding creative and effective ways for businesses to address sustainability challenges, from green technology adoption to circular economy strategies.

Our Values

Respecting and Listening to the Client



We prioritize understanding our clients' needs accurately and listen attentively to them. Mutual respect is the foundation of our professional relationships, and we create an environment that allows clients to express their ideas and concerns with comfort.

Assisting the Client's Sustainability Journey with Love, Passion, and Simplicity



We believe sustainability is not just a complex concept but a journey that can be achieved through simple steps. We assist our clients in achieving their sustainability goals with love and passion, simplifying practical steps they can take to realize those objectives.

Working Responsibly



We commit to our responsibilities toward our clients, society, and the environment. We work conscientiously and strive to provide sustainable solutions that do not harm the environment or negatively affect society but instead contribute to its betterment.

Enjoying the Work



We believe that work should be enjoyable and fulfilling. We foster an environment that stimulates creativity and innovation, encouraging continuous learning and the exchange of new ideas. Enjoying our work enhances productivity and contributes to long-term success.

Balancing Work and Personal Life



We prioritize achieving a balance between work and personal life. We value the time of our employees and clients, promoting a work environment that supports mental and physical well-being. This balance improves overall performance and ensures a healthy equilibrium between professional responsibilities and personal life.

Integrity and Honesty



We uphold the highest standards of integrity and honesty in all our interactions. Our decisions and actions are based on ethical principles, ensuring we always act in the best interest of our clients and society.

Teamwork



We believe that collaboration is key to success. We work together as a team, respecting each other's skills and perspectives to deliver the best possible solutions for our clients. We value diverse contributions and the collective strength of the team.

Transparency



We are committed to clear and honest communication with our clients, partners, and stakeholders. Transparency is central to building trust and ensuring that all our actions and decisions are open and understandable.

Data Security



We prioritize the confidentiality and security of our clients' data. As an ESG consultancy, we ensure that all sensitive information, whether environmental data, financial records, or business operations, is handled securely and in compliance with applicable privacy regulations. We take every measure to protect data from unauthorized access, breaches, or misuse, fostering trust in our services.

Our Services (2-6)

Community Needs Assessment

A Community Needs Assessment (CNA) is a systematic process used to identify and evaluate the needs, challenges, and resources of a community. The purpose of a CNA is to gather information that helps organizations, governments, or businesses understand the needs of the population they serve, ensuring that programs or interventions are targeted and effective. It provides a clear picture of gaps in services, resources, or opportunities and helps prioritize efforts based on community-specific needs.



ESG Policies and Strategies

At Destination Sustainability, we assist companies in developing comprehensive ESG strategies and policies that align with both global standards and local context. Our team works closely with each client to understand their unique environmental, social, and governance challenges, ensuring that the strategies we create are tailored to their specific needs and goals. By leveraging industry best practices, global frameworks, and local expertise, we guide organizations through the entire process—from assessing current practices to defining clear ESG objectives, implementing actionable plans, and monitoring performance. Whether it's reducing environmental impact, enhancing social responsibility, or improving governance structures, our approach ensures that our clients not only meet regulatory requirements but also create long-term value for their stakeholders and the communities in which they operate.



Governance Policies

for Start-ups and Small Business

At Destination Sustainability, we specialize in helping start-ups and small businesses develop effective governance policies that foster transparency, accountability, and long-term success. Recognizing the unique challenges faced by smaller organizations, we tailor our approach to ensure policies are both practical and scalable. We work closely with founders and leadership teams to establish clear governance structures, define roles and responsibilities, and implement processes that align with industry standards and best practices. Our goal is to create a strong foundation for growth by promoting ethical decisionmaking, compliance with regulations, and the integration of sustainable practices. With our support, start-ups and small businesses can navigate governance challenges with confidence, build trust with stakeholders, and position themselves for sustainable success.



Governance Policies

for NGOs, charity foundations, & local funds

At Destination Sustainability, we assist non-governmental organizations (NGOs), charity foundations, and local funds in developing robust governance policies that ensure transparency, accountability, and effective management. We understand the unique challenges these organizations face, such as managing donations, ensuring compliance with regulations, and maintaining public trust. Our approach is to work closely with leadership teams to create governance frameworks that promote ethical decision-making, define clear roles and responsibilities, and establish transparent financial practices. By aligning policies with local laws and international standards, we help these organizations build a strong foundation for sustainable operations, ensuring they can effectively carry out their missions and deliver lasting impact to the communities they serve.



Training and Professional Coaching

At Destination Sustainability, we offer tailored training and professional consulting services to help companies understand and implement global sustainability frameworks. Through regular coaching and guidance, we empower businesses to integrate these frameworks into their operations effectively. Our approach includes practical follow-ups and ongoing support to ensure continuous improvement, identifying areas that need attention and helping companies refine their strategies. By equipping clients with the necessary knowledge and tools, we safeguard their ability to independently manage and advance their sustainability initiatives in the long term, fostering self-sufficiency and ensuring that sustainability remains an integral part of their business practices.



Project Management

At Destination Sustainability, we help companies effectively manage their sustainability initiatives through regular monthly reporting, ensuring they stay on track with their set milestones and objectives. Our team assists businesses in creating clear and actionable timelines, tracking progress, and evaluating the impact of their initiatives. By providing ongoing support, we ensure that companies meet their sustainability targets while also maintaining transparency. We facilitate the proper transfer of funds for these initiatives, ensuring strict adherence to governance standards and financial accountability. Our comprehensive reporting system provides detailed insights into both the financial and environmental/social performance of the initiatives, allowing businesses to make informed decisions and demonstrate their commitment to sustainable practices to stakeholders and regulators.



Stakeholder Engagement

At Destination Sustainability, we support companies in engaging independently with their stakeholders to gather the necessary data and ensure that sustainable practices are being effectively implemented. Our approach involves guiding businesses through the process of conducting stakeholder consultations, surveys, and interviews to collect valuable feedback and insights on their sustainability performance. We help companies design customized engagement strategies that foster open communication with key stakeholders, including employees, clients, suppliers, and local communities. By facilitating data-driven assessments, we ensure that businesses have the evidence needed to track progress, identify areas for improvement, and demonstrate their commitment to sustainable practices. This evidence-based approach not only strengthens stakeholder trust but also ensures that sustainability initiatives are transparent, measurable, and aligned with global standards.



Event Management

and Communications

At Destination Sustainability, we assist our clients in effectively managing events and communications around their sustainability initiatives to achieve the ratings and recognition they aspire to. Our services include planning and executing sustainability-focused events, from conferences and workshops to community engagement activities, ensuring they align with global sustainability standards. We also help craft compelling communications strategies that highlight their sustainable practices, engaging stakeholders and showcasing their commitment to environmental, social, and governance (ESG) principles. By carefully tailoring messaging, leveraging appropriate platforms, and ensuring transparency, we guide our clients in boosting their credibility, achieving desired sustainability ratings, and enhancing their reputation as responsible, forwardthinking organizations.



We assist our clients with ESG data collection, reporting, and evaluation, providing them with a clear understanding of their current position. This process helps them establish and track their own ESG targets over time, ensuring alignment with their long-term strategic direction and sustainability goals. By gathering relevant data and assessing their performance, we empower clients to make informed decisions and continuously improve their ESG practices. We utilize global frameworks to guide our clients in collecting, reporting, and evaluating their ESG data. These internationally recognized standards ensure that their strategies are aligned with best practices, helping them set realistic and measurable ESG targets. By incorporating these frameworks, we provide a structured approach that supports continuous progress, allowing our clients to effectively track and enhance their ESG performance over time.



Organizing Networking and Awareness-Building Activities on ESG

At Destination Sustainability, we specialize in organizing networking and awareness-raising events that promote sustainability and foster collaboration among key stakeholders. These events are designed to engage businesses, NGOs, government entities, and community members in meaningful discussions about sustainable practices and initiatives. By creating opportunities for networking, knowledge exchange, and strategic partnerships, we help our clients expand their reach and build stronger relationships within their industry. Additionally, our awareness-raising events are tailored to inform and educate participants on critical sustainability issues, inspiring action and empowering organizations to take the necessary steps toward a more sustainable future. Through these events, we enable our clients to amplify their commitment to sustainability and build a lasting impact in their community and beyond.



Materiality Analysis

At Destination Sustainability, we assist companies across various sectors in conducting thorough materiality analyses to identify and prioritize the most significant environmental, social, and governance (ESG) issues that impact their business. By engaging with key stakeholders and utilizing industry-specific insights, we guide companies in evaluating the relevance and impact of different ESG factors on their operations, reputation, and long-term sustainability. Our approach ensures that the materiality analysis is tailored to each company's unique context, helping them focus on the most critical issues that align with both stakeholder expectations and business objectives. This enables our clients to make informed decisions, allocate resources effectively, and integrate material ESG factors into their strategic planning.



Stakeholder Engagement

Driving Transparency & Sustainable Impact in 2024

Effective stakeholder engagement is a cornerstone of our sustainability efforts, enabling us to foster meaningful relationships and ensure that we address the concerns and interests of our partners. In 2024, we continued to prioritize transparent communication and collaboration with stakeholders across various sectors, including environmental, social, and governance initiatives. Below is a summary of our activities for the year:

Oman LNG - Social Return on Investment (SROI)

Our engagement with Oman LNG focused on measuring the Social Return on Investment (SROI) through targeted outreach and data collection efforts. This initiative enabled us to gauge the long-term social impact of projects, ensuring that resources are directed to initiatives that generate the most value for local communities.

Stakeholders Engaged

bp Oman - Projects Evaluation

Through the project evaluation process, we collaborated closely with bp Oman to assess the effectiveness and outcomes of key initiatives. This evaluation process allowed us to gather feedback and ensure alignment with both community and corporate sustainability goals.



bp Oman - SIP Meetings

The Stakeholder Impact and Partnership (SIP) meetings with bp Oman served as a platform for ongoing dialogue, fostering transparent discussions on shared environmental and social priorities. These meetings also facilitated the identification of opportunities for future collaboration.

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Stakeholders Engaged

Environment Authority - Community Needs Assessments

In partnership with the Environment Authority, we conducted extensive community needs assessments to understand local challenges and opportunities related to environmental sustainability. These assessments are critical for shaping effective, community-driven strategies that promote environmental stewardship.

Stakeholders Engaged

In 2024, we engaged a total of 627 stakeholders across various projects and initiatives for our customers. Our ongoing commitment to transparent engagement ensures that our clients not only comply with regulatory and industry standards but also make a meaningful, lasting impact on the communities and partners they serve. We support our customers in effectively managing their ESG and sustainability projects, driving both value and positive change.

Our Sector Coverage

(2-6)

Our services span across various sectors, including government, finance/banking, education, green energy, road safety, communications, tourism and hospitality, logistics, healthcare, and culture and heritage.

We adhere to the highest international standards and global research practices, combining regional expertise with a deep understanding of local cultural dynamics in the field of corporate social responsibility.

Manufacturing and Industrial		
OMIFCO		
DAMAC		
Madayn		
	Banking	
NBO		
	Power and Energy	
Nama Holding		
	Finance	
Muscat Finance		
Amwal		

Hospitality

OMRAN

Oil and Gas

Petroleum Development Oman

bp Oman

Oman LNG

Occidental Petroleum

OQ Sohar

Salalah Methanol

PetroTel Oman

Oman Gas - OQ

Sohar Aluminium

CC Energy Development Oman

Daleel Petroleum

Oman Oil - OQ

SMEs

Nafath Renewable Energy L.L.C

Kidsity

Engineering Village

Qualies

InnoTech

Ventures Gateway

Youth Sada Foundation

Tawasul

Tayyar Trading LLC

Matterz

Al Masarrah Youth

4Elements

Non-Profit Organisations

Children's Public Library

Middle East Desalination Research Centre (MEDRC)

Outward Bound Oman

Oman Paralympic Committee

Association of Early Intervention for Children

with Disabilities

Dar Al Atta'a

Al Jisr Foundation

MB Foundation

Academic Institutions and Training Centre

College of Engineering, Sultan Qaboos University

Al Tawasul Training Institute

Government

Ministry of Education

Ministry of Minerals and Energy

National Youth Committee

Oman Center for Governance and Sustainability

Authority of Small and Medium Enterprises Development

Environment Authority

Dhofar Municipality

Media

Times of Oman

Al Shabiba

Al Roya

Bayan Tebyan

Zamakan

Zeenah

Andromeda

Oman Advertising Agency

Fast Technology Digital Printing

Ain Production

Single Lens LLC

Ahmed Al Noobi Graphic Design

Milky Way Technology

Private

Oman Sail

Five Oceans Environmental Services LLC

GlassPoint

Sharakah

International

Athar, Saudi Arabia

King Salman Youth Center

Stakeholders Inclusiveness

(2-29)

At Destination Sustainability, we place the highest priority on cultivating strong relationships with our stakeholders, recognizing that our long-term success is deeply intertwined with our ability to foster trust and confidence among them. A key aspect of this is our commitment to involving stakeholders in the development of our strategy, ensuring a systematic balance between their interests and those of the company. This collaborative approach is essential not only for building trust within the local ESG community but also for supporting the long-term success of our business.

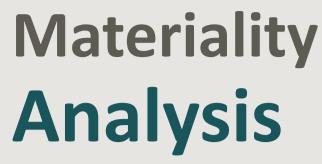
We define stakeholders as the individuals or groups impacted by our activities, products, and services, and whose actions, in turn, influence our ability to achieve our goals. This year, we identified and prioritized stakeholder groups through a comprehensive mapping process. This process was informed by internal engagement, assessing both the influence of each stakeholder group on the company and the company's impact on these groups. Our primary stakeholders include customers, employees, suppliers, government bodies, and the local communities in which we operate. These groups are central to driving our strategy, and understanding their diverse and often interconnected needs is essential to the success of our sustainability initiatives.



Stakeholders Engagement

The table below outlines the stakeholders we engaged with in 2024, highlighting the key topics discussed and the outcomes of these dialogues. Communication channels are tailored to each stakeholder group, taking into account factors such as stakeholder profiles and the ease of engagement.

Stakeholder Group	Type of Engagement	Key Issues Raised During the Engagements
Employees	One to-one meetings, group meetings, e-mails, training, programmes, performance discussion, rewards and recognition, collaborative projects, employee engagement surveys, electronic surveys	 Performance driven career progression Continuous training and development Healthy and safe workplace
Government	Electronic surveys, projects	 Privacy and confidentiality Fast services delivery with excellence Knowledge transfer to own teams
Customers	One to-one meetings, group meetings, e-mails, training programmes, managing projects, electronic surveys	 Privacy and confidentiality Fast services delivery with excellence
Suppliers	Electronic surveys	Fair selection of suppliersEffective payment process
Non-governmental Organizations, Community, small businesses	Electronic surveys, group meetings, training programmes	 Facilitating knowledge sharing Strengthening governance and policy frameworks Ongoing coaching for improved performance Supporting them to implement efficient project planning and execution
Academic Institutions and Training Center	Electronic surveys, group meetings, training programmes	 Exploring Strategic Partnerships to Amplify Results
Environmentalists	Electronic surveys, group meetings, training programmes	 Assessing project outcomes and measuring impact Reducing and managing carbon emissions for businesses and individuals



(3-1, 3-2, 3-3)

Materiality in Sustainability Reporting, as defined by the Global Reporting Initiative (GRI) guidelines, encompasses topics and indicators that reflect an organization's most significant economic, environmental, and social impacts, or those that could substantially influence the assessments and decisions of stakeholders. The objective of materiality analysis is to identify issues that directly or indirectly affect an organization's ability to create, sustain, or diminish economic, environmental, and social value — not only for itself but also for its stakeholders and the broader community.

The Process Followed to Define the Report Content

In 2024, Destination Sustainability initiated a comprehensive sustainability materiality assessment and stakeholder engagement project aimed at defining the content for this report and informing the company's future sustainability strategy. This initiative was led internally by our team of experts specializing in sustainability and ESG.

A key outcome of this research is the evidence-based sustainability materiality matrix, which maps critical sustainability issues along two axes. This matrix provides valuable insights into the level of importance stakeholders place on each issue, as well as Destination Sustainability's capacity to positively influence these areas.

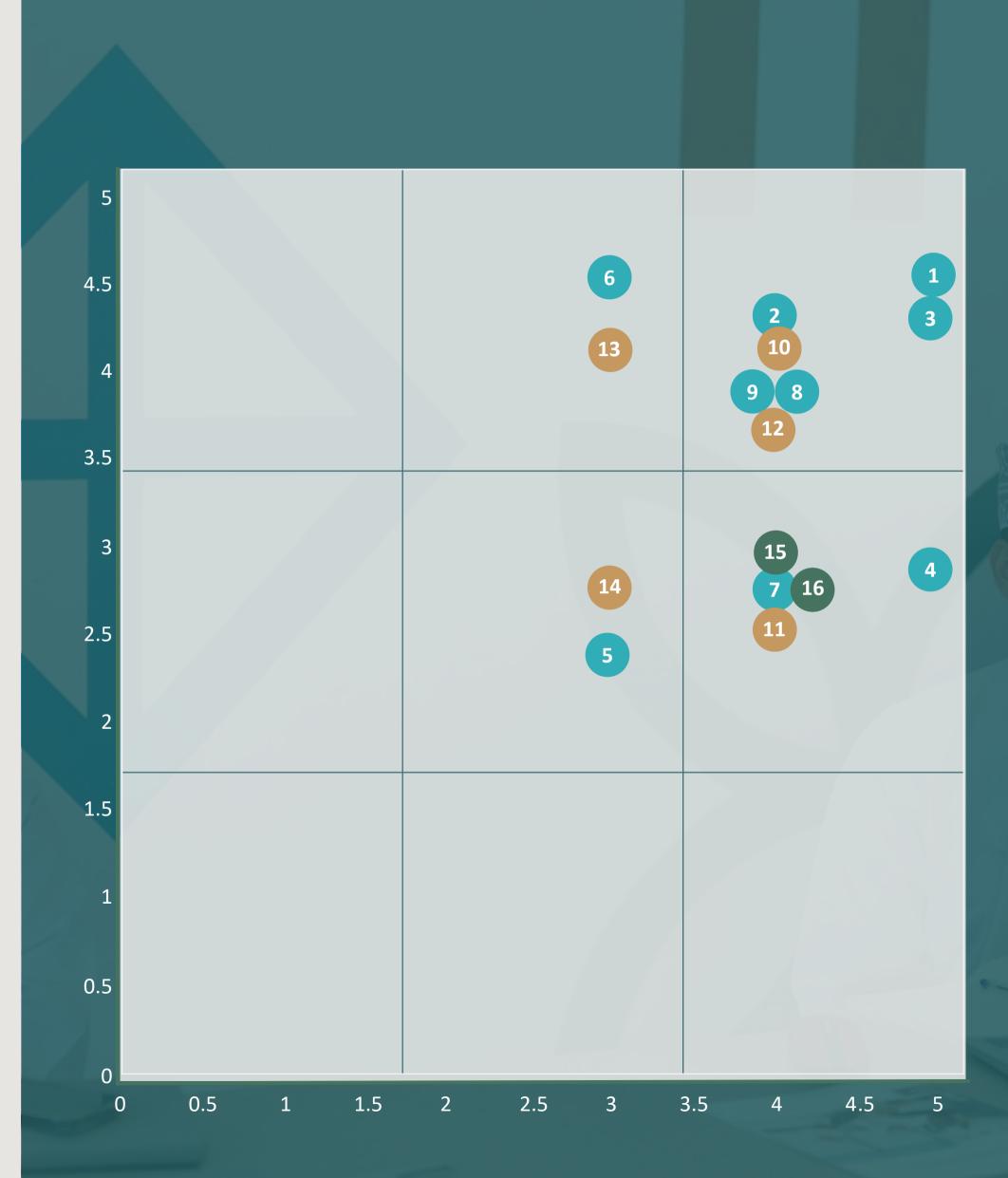
Materiality list of Topics and Graph

These topics will not only impact our business, performance, and reputation but also our ability to consistently create value for our stakeholders. Identifying these material issues is essential for shaping our long-term strategic direction, managing risks and opportunities, and enhancing our understanding of stakeholder relationships. Unless otherwise specified, the data and information presented in the Destination Sustainability 2024 GRI Sustainability Report pertain to the company's operations in consultancy and training services based in Oman.



Materiality Analysis

- Enabling Client Impact Helping clients achieve their sustainability goals through consulting and sustainable business solutions.
- Stakeholder Engagement
- Community Contribution Supporting the communities in which we operate through programmes, volunteering, and sustainability awareness campaigns.
- Diversity & Inclusion Embracing diversity and promoting a culture of inclusion in the workplac, including race, gender, and backgrounds.
- Privacy & Data Security
- Workplace Culture Fostering a positive, inclusive, and purpose-driven workplace culture that aligns with company values.
- Community Relations and Human Rights
- Health and Well-being Promoting employee physical and mental health through wellness programmes and a supportive work environment.
- Employment Practices Ensuring fair labor practices, equal opportunities, an nondiscrimination in hiring and promotion.
- Business Ethics Ensuring ethical and responsible business practices, including transparency, accountability, and integrity.
- Financial Sustainability Ensuring financial viability to support long-term positive impact.
- Compliance with Laws & Regulations Ensuring compliance with relevant laws and regulations in the countries where we operate.
- Supporting Small and Medium Enterprises (SMEs) in Achieving Sustainability Goals
- **Ethical Business Practices**
- Climate Change & Carbon Emissions
- Waste Management & Recycling





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DESTINATION SUSTAINABILITY

Sparking Positive Change Nationwide and Beyond



Our mission is to empower clients with sustainable business solutions, promoting ethical practices, community development, diversity, and long-term environmental impact. We aim to lead by example in our operations while helping clients achieve their sustainability goals.



We have set an annual target to deliver at least 10 new ESG-focused reporting and consulting projects, aiming to achieve measurable impact measurement and management in carbon emissions and improvements in diversity and inclusion metrics.

Sustainable business solutions	Community development, & promoting diversity practices	Long-term environmental impact	Promoting ethical practices
ESG-focused reporting and consulting projects	Improve social outcomes	Strive to help clients reduce their environmental impact	Enhance governance practices
Stakeholder engagement is a key focus, and we plan to maintain strong, transparent relationships with key stakeholders, including clients, employees, and business partners.	Aiming to achieve measurable impact measurement and management in diversity and inclusion metrics.	Aiming to achieve measurable impact measurement and management in carbon emissions	In Business Ethics, we will ensure the highest ethical standards in every aspect of the company's operations.

Hold at least two stakeholder engagement

- sessions per year, gathering feedback on ESG initiatives and addressing any concerns.
- 2. Achieve a 15% yearover-year increase in revenue.
- 3. Implement supplier screening for sustainable procurement practices with 10% of our suppliers by 2026.
- Help SMEs integrate sustainability into their operations, partnering with five 4. SMEs annually.

Organizing and participating in at least three community development initiatives annually, focusing on our main campaign 'Women100' supporting

women achieving work-life

- harmony and excelling in lives. 2. In Employment Practices,
- we will ensure fair labour practices, equal opportunities, and nondiscrimination in hiring and promotion processes, achieving 100% compliance with fair labour practices.
- Implement two diversity training programmes for all employees.
- In Employment Practices, we will ensure fair labour practices, equal opportunities, and nondiscrimination in hiring and promotion processes, achieving 100% compliance with fair labour practices.
- 5. We will implement annual employee satisfaction surveys to assess progress.
- 6. Increase workplace diversity by 10% by 2026.
- 7. We will launch quarterly workplace culture surveys to track employee satisfaction, aiming for a 90% or higher positive response rate.
- 8. Health & Well-being is another priority; we aim to prioritize employee wellbeing through wellness programmes, mental health workshops, fitness programmes, and flexible working options for 100% of employees.

Targets

- Calculating and offsetting the carbon emissions of client projects.
- Carry out 'Sustainable Home' for our employees and clients to be more aware of sustainable practices when planting trees and recycling and managing waste.
- Reducing our carbon footprint is a priority, and we aim to reduce the company's carbon emissions by 5% annually.
- We are committed to improving waste management practices by implementing a comprehensive recycling programme, aiming to recycle 50% of office waste within the year.

- 1. Maintain 100% compliance with ethical practices through regular audits and training.
- We will also strengthen relationships with the community and uphold human rights within the firm and through the consultancy workwe provide, implementing human rights and labour practices awareness campaigns for clients.
- Safeguard sensitive client data by achieving 100% compliance with data protection regulations.

In terms of environmental and compliance targets, we are committed to maintaining adherence to all relevant local and international ESG regulations, with quarterly compliance audits to ensure 100% adherence. We will also strengthen relationships with the community and uphold human rights within the firm and through the consultancy work we provide, implementing human rights and labour practices awareness campaigns for clients. Reducing our carbon footprint is a priority, and we aim to reduce the company's carbon emissions by 5% annually while also calculating and offsetting the carbon emissions of client projects. We are committed to improving waste management practices by implementing a comprehensive recycling programme, aiming to recycle 50% of office waste within the year.

For continuous improvement, we plan to foster a positive, inclusive, and purpose-driven workplace culture that aligns with our company values. We will launch quarterly workplace culture surveys to track employee satisfaction, aiming for a 90% or higher positive response rate. We also aim to help small and medium-sized enterprises (SMEs) integrate sustainability into their operations, partnering with five SMEs annually to help them achieve at least one significant sustainability milestone. In Ethical Business Practices, we will lead with transparency and integrity, publishing an annual report outlining our adherence to ethical practices. Lastly, in Privacy & Data Security, we will safeguard sensitive client data by achieving 100% compliance with data protection regulations and conducting semi-annual security audits.

At the end of each year, we will review each target's achievement, adjust strategies and goals based on challenges or changes in business operations, ensure alignment with client feedback and market trends, and transparently communicate the results to stakeholders, clients, and employees. This comprehensive strategy will ensure both internal and external sustainability, addressing the material topics with the highest impact.



Governance and Ethics

Business Ethics

(205-1)

At Destination Sustainability, we are committed to conducting our business in an ethical, transparent, and sustainable manner. By adhering to our strong Code of Conduct, aligning with the sustainable development goals SDGs, and following the united nations global compact principles, we ensure that our business not only thrives but also contributes positively to society and the environment. Our governance and ethics practices are designed to create long-term value, foster trust, and support a more sustainable and inclusive future for all.

Ethics are woven into the very fabric of our business, influencing all our policies, operations, and strategies. We have established robust systems and processes to ensure that every action and decision made aligns with our commitment to accountability, transparency, and integrity. These practices help us avoid conflicts of interest, mitigate risks, eliminate anti-competitive behavior, and ensure non-discrimination across all business functions. By adhering to our core values and the Code of Conduct, we maintain the utmost trust and confidence of our customers and stakeholders.

Compliance with Laws and Regulations

(2-27, 207-1)

At Destination Sustainability, adherence to laws and regulations is a fundamental principle guiding our business operations. We are unwavering in our commitment to maintaining the highest standards of legal and regulatory compliance, ensuring alignment with both national laws and international policies.

We also work closely with our customers to support their adherence to regulatory requirements, particularly in areas related to governance, environmental sustainability, and social responsibility. We advocate for more sustainable business practices and actively engage with local communities in the regions where we operate.

The company fosters a culture of compliance and proactively manages its compliance risk. The Senior Management team ensure the company's operations and business conduct is consistent with the laws and regulations of the Sultanate. During the reporting period, there have been no cases resulting from non-compliance with the laws and regulations related to the provision and use of products and services, environmental and societal practices.

Through regular communication with regulatory bodies, participation in industry conferences, and staying abreast of evolving regulations, we ensure that we are well-informed and contribute to the development of responsible, sustainable business frameworks.

Additionally, we maintain strong communication with tax authorities to ensure full compliance with national tax laws. Through consistent internal audits and the submission of required financial reports, we safeguard our compliance with tax regulations and uphold our financial integrity.

Furthermore, the company has developed and instituted a whistleblowing mechanism, allowing employees, vendors, and business partners to report concerns directly to a designated subcommittee comprising the Chairperson and Chief Executive Officer, depending on the nature of the issue. The subcommittee assesses the matter and either provides a response or consults with relevant subject-matter experts. Reports and discussions are conducted through email, phone calls, or in-person meetings, ensuring a clear and confidential process for addressing concerns.

Governance Structure

(2-9)

Destination Sustainability's governance is built to ensure solid governance, system and work efficiency while upholding our ethical values, transparency and relevant disclosures in the business operations and management.



Shareholding Structure

(2-11, 2-12, 202-2)

Destination Sustainability is founded on a strong governance framework, with our shareholders upholding ethical values, transparency, and the timely disclosure of relevant information in our business operations and management. Incorporated under the laws of the Sultanate of Oman, and registered with the Ministry of Commerce, Industry, and Investment Promotion, we are a duly authorized limited liability company (LLC), empowered to exercise all the rights and responsibilities vested in us, while creating shared value for all our stakeholders.

Shareholding

Najla Al Lawati **Chairperson – non-executive**

Shaima Al Lawati **Founder and Chief Operating Officer**

Team hierarchy



Najla Al Lawati Chairperson



Shaima Al Lawati Chairperson



Rihab Al Mugbali Strategy and Reporting Director,



Khulood Yaseen Communications Director



Mammen John Accountant (Outsourced) Project Management Director





Taghreed Almonshatih Environmental, Social, and Governance (ESG) Specialist



Project Management Specialist

Our organization is proud to highlight the significant representation of women in leadership and management roles. The Chairperson and the Founder & CEO of our company are both female. Additionally, all members of the first line of full-time management, comprising three female managers and one part-time outsourced manager, report directly to the CEO. In our second line, we have two employees, one of whom is female.

Currently, our total full-time workforce consists of six employees, with five women, reflecting an impressive 83% female representation. Notably, our management team is entirely female, underscoring our commitment to gender diversity and empowerment within the organization.

Talent Demographics and Development

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Employee Composition and Demographics (Social Aspect)

Gender Representation (GRI 405-1: Diversity and Equal Opportunity)



Gender Diversity: The proportion of female employees consistently surpasses that of male employees over the years, indicating a focused commitment to promoting gender diversity within the organization.

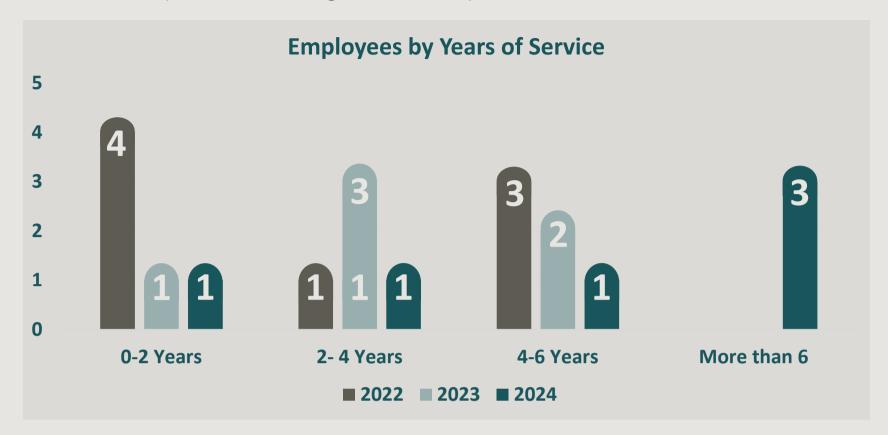
Gender Distribution Across Organizational Levels: At various levels of the organization, one female serves as the CEO, three females hold positions as Line Managers, and two employees (one female and one male) work at the junior level, reporting directly to the Line Managers. This demonstrates the organization's efforts to foster gender equality in leadership and management roles.



The majority of our workforce falls within the 25-34 age range, reflecting a youthful and dynamic team. This age distribution highlights the founder's strong commitment to nurturing and developing emerging talent, particularly in the field of ESG. By prioritizing the recruitment and professional growth of younger employees, the company aims to cultivate a new generation of leaders who are equipped to drive sustainability initiatives and contribute meaningfully to ESG goals. This focus on career development ensures that employees are empowered with the skills and experience necessary to navigate and lead within the evolving landscape of environmental, social, and governance challenges.

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Years of Service (GRI 404-3: Training and Education)



Employee Tenure:

- In 2022, the highest concentration of employees had 0-2 years of service.
- In 2023, the tenure shifted to a more even distribution, with most employees having 2-4 years of service.
- By 2024, employees with 0-2 years of service had decreased, while those with more than 6 years of service had increased.

The workforce is experiencing turnover, with a shift toward more employees accumulating longer tenure, as shown by the increase in employees with more than 6 years of service in 2024. The company has successfully retained a core group of long-serving employees. Our employees possess strong qualifications and skills, making them valuable assets to larger organizations, particularly given the limited availability of professional Omani talent in the fields of ESG, social, and environmental management.



Employee Distribution by Region (GRI 405-1: Diversity and Equal Opportunity)



The distribution highlights that while Muscat remains the focal point of the organization, employees are also engaged in other regions, indicating a decentralization of operations. This also suggests that the company is committed to including employees from different geographical areas, aligning with the GRI framework's focus on promoting regional diversity and inclusion within the workforce.

Employee Distribution by Nationality (GRI 405-1: Diversity and Equal Opportunity)



The nationality breakdown indicates a predominantly Omani workforce, with a small proportion of non-Omani employees:

- Omani Employees: In 2022, 7 out of 8 employees were Omani, which decreased to 6 out of 6 in 2023, and to 5 out of 6 in 2024.
- Non-Omani Employees: The number of non-Omani employees has remained low, with 1 non-Omani employee in 2022, none in 2023, and 1 in 2024.

This trend suggests a strong preference for hiring Omani nationals, in line with local employment policies and a focus on developing domestic talent. However, the inclusion of non-Omani employees, although limited, reflects the company's openness to hiring international expertise when needed, helping balance local talent development with global knowledge.

Bonuses

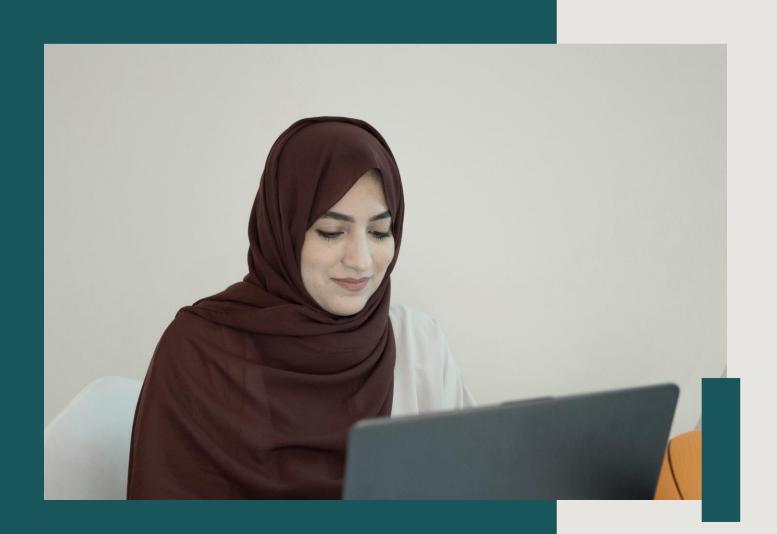
(201-1)

In 2023, the company provided bonuses to both employees and board members, with a ratio favoring the board members. The absence of bonus data for 2024 is due to a reevaluation or change in the bonus distribution policy.

The data presented over the past three years reflects stable trends in employee demographics and organizational structure. The company has a young and predominantly female workforce, with an increasing number of employees achieving longer tenure.

While employee resignations have slightly increased, the company's regional and national representation remains strong. There is also evidence of a slightly growing non-Omani workforce, which may reflect the company's changing recruitment approach.

In line with the GRI Standards, this analysis ensures transparency in our employee-related practices and helps guide future efforts in improving employee retention, diversity, and satisfaction. Further, by reporting the data according to GRI 102: General Disclosures, we aim to create a transparent and comprehensive overview of our organizational structure, employee composition, and compensation practices.



Gender Distribution Across Organizational Levels: At various levels of the organization, one female serves as the CEO, three females hold positions as Line Managers, and two employees (one female and one male) work at the junior level, reporting directly to the Line Managers. This demonstrates the organization's efforts to foster gender equality in leadership and management roles.

Employee Health, Safety and Well-being

(3-3, 401-2, 401-3, 403-1, 403-7)

Here at Destination Sustainability, we prioritise our staff's health and well-being both physically and mentally by focusing on their work-life balance, satisfaction and occupational health and safety. We truly believe that healthy working environment and employee satisfaction is key for high performance, high quality and standard of work, allowing them to give the best of their abilities towards their tasks and roles.

Health and Safety (GRI 403-2: Occupational Health and Safety)

Occupational Health and Safety in 2022, 2023, 2024



Lost time injury

Fatality

Work related injuries

Work related ill health

Here at Destination Sustainability, we place high importance on our staff's safety at workplaces whether at the office or outside of the office such as in remote meetings, site visits, events and other. Our company has safety practices and policies involved for both short and long-distance workplaces such as by avoiding an employee travelling on his/her own for long distances, ensuring HSE gear availability and requirement for certain site visits, appropriate rest and meals given to employees to ensure their safety during travel and others.

As a small-sized ESG consultancy firm with a significant portion of our operations taking place in field locations outside of Muscat (the capital area), our employees rely on vehicles for commuting. To ensure their safety during travel, we have implemented a Journey Management Plan. This plan requires that at least two employees travel together for each trip, with one designated employee responsible for monitoring the others' safety and providing regular updates throughout the journey.

We also implement a journey management plan for each employee travelling long distances, outside of the capital region (Muscat) that exceeds a timeframe of more than 1 hour and half on a public sealed road or two hours on an unsealed road/track or where work is being conducted remotely. This ensures all staff have road safety actions implemented, any risks are mitigated, appropriate licenses and permissions required, appropriate vehicle conditions and standards, weather conditions, safety and fire hazard kits, first aid kit, detailed travel plans and other while performing business operations with a supervisor assigned and follow-up.

Our safety record for the years 2022-2024 is exemplary, with zero lost time injuries, fatalities, workrelated injuries, or cases of ill health reported.

This strong safety record reflects the company's commitment to maintaining a robust safety culture and proactively mitigating risks.

Health, Safety and Environment (HSE) Awareness and Education

We at Destination Sustainability, offering comprehensive training and access to educational resources aimed at enhancing employees' understanding of HSE regulations, their roles and responsibilities, and industry best practices. We aim at encouraging and fostering active involvement from employees in HSE initiatives, ensuring that safety and environmental concerns are a shared responsibility across the company. We also consistently review and refine the HSE management system to ensure it remains aligned with the latest industry standards, regulatory requirements, and the evolving needs of the business.

The management team at Destination Sustainability is dedicated to:



Setting the Standard

Leading by example in upholding the highest HSE standards across the company.



Empowering Employees

Ensuring that all employees are provided with the necessary tools, resources, and training to work safely and sustainably.



Monitoring and Enhancing Compliance

Regularly monitoring adherence to HSE policies and proactively implementing mprovements to ensure continuous compliance and safety advancement.

In addition to the Journey Management Plan, we have established comprehensive management systems focused on employee well-being. These systems are designed to ensure the physical and mental safety of our team members while on duty in remote locations.

To achieve employees well-being, we have adopted several policies and practices as summarised below:

Remote Work



We always encourage working from the office to promote team bonding, peer-to-peer learning and high team engagement. However, we are aware that sometimes situations arise and working remotely may prove to be more efficient, allowing for high productivity and employees' wellbeing such as with remote meetings and site visits, mild sick days that do not require sick leaves, parental difficulties, employee transport difficulties and other personal reasons that may impact an employee's ability to work from office. These flexible work settings allow our employees to choose to work from their preferred location or the office. This in-built approach in our company made us resilient when the COVID-19 guidelines required physical distancing to contain the pandemic.

After this phase, we transitioned smoothly to hybrid work and have been maintaining the same level of productivity and efficiency till date if not more. We have also set trackers and practices whereby each employee is granted three remote working days per month and in some cases those days may exceed the given number if required due to work and personal circumstances.

Flexible Working Hours



We always value productivity and promote work-life balance here at Destination Sustainability and we work eight hours as per the national laws and regulations. While we aim daily opening and closing times so that we are able to receive visitors and work with the other SMEs and corporations locally, we have no strict login and logout timings. This allows us for our employees to shift their hours if needed based on the task, personal and working situations, for example with evening events, site visits outside of regular working hours and travel required due to remote site visits and meetings, with higher management's support and

This promotes quality of work over the number of hours staff must spend and our flexibility in the daily working hours has been a sheer advantage to the company enabling our employees to make up the hours and enhance their satisfaction and well-being.





Employees are encouraged to spend the total number of days off that they are entitled to every year, and they may take the days off in short durations rather than spend it in one go. This allows for more frequent breaks and flexible small leaves, promoting healthy lifestyles, good worklife balance, and mental and physical well-being which in turn produces higher productivity and work efficiency. Our company has online trackers and a clerical system as well as efficient application system to ensure coordination, appropriate handover of work to ensure work quality, services and standards are not compromised.

Additionally, in compliance with the labour laws, we provide maternity and parental leave to the expected parents. If required, employees in this category can extend their leave to work from home or merge with their annual leave days.

Benefits



Full-time employees at Destination Sustainability are covered for health insurance, annual leaves and parental leaves as part of the benefits received to ensure employees' satisfaction, physical and mental wellbeing.

Training and Development

(3-3, 404-1, 404-2)

Here at Destination Sustainability our services and work are highly dependent on our team, and we believe that a motivated and skilled workforce is key to delivering high quality services to all our stakeholders.

We prioritise resources for our employees' development through recommendations of specific training programmes and conferences. We also encourage our employees to always learn and share the latest knowledge and best practices through internal learning workshops in our company called "Istidama Learning" whereby each employee is offered a chance to talk about their experiences or teach a skill to the rest of the team.

Destination Sustainability employees are always encouraged to participate in clients' and partners' events as well as programmes that would enhance their skills and expertise. In 2024, our employees went through the following training and workshops:

Number of Employees

Community Needs Assessment

Carbon Footprinting and Reporting

SROI Training Course

Smart Brevity Workshop



ESG Reporting



A total of 110 training hours were recorded in 2024, compared to 97 training hours in 2023, reflecting an approximate 13.4% increase in training hours from 2023 to 2024.

Employee Feedback and Insights: Balancing Strengths and Areas for Growth

(2-16, 401-2, 403-6, 405-1, 402-1, 202-1)

At Destination Sustainability, we are committed to maintaining a positive, productive, and sustainable work environment. To this end, we gathered valuable employee feedback through recent surveys. The responses reflect both the strengths of our organization as well as areas for potential improvement. We have analyzed the key findings and summarized the results, focusing on aspects such as work environment, engagement, compensation, and governance.

Work Environment and Employee Satisfaction

The majority of our team, with 83.3% being full-time employees and 50% having more than 5 years of tenure, expressed positive views regarding the physical work environment. Specifically, 50% strongly agree, and 16.7% agree, that the work environment is comfortable and conducive to productivity. However, 33.3% remained neutral on this topic, indicating an opportunity for further improvement.

When it comes to work-life balance, 50% of respondents strongly agree, and 16.7% agree that the company promotes a healthy work-life balance, while 16.7% disagree, and 16.7% remain neutral. This feedback underscores the importance of ensuring work-life balance initiatives continue to be a key focus area moving forward.

Tools and Resources

Employees' feedback on tools and resources was generally positive, with 50% agreeing, 16.7% strongly agreeing, and 33.3% neutral on whether the tools provided are adequate and up to date. This suggests that while the majority feel equipped to perform their jobs effectively, there may be room for improvement in ensuring all resources are aligned with employees' evolving needs.

Employee Engagement and Motivation

Employee engagement remains high, with 50% of respondents strongly agreeing and 16.7% agreeing that they feel motivated and engaged in their work. However, 33.3% remained neutral, which may indicate an opportunity to further enhance employee involvement in decision-making and company activities.

Regarding performance feedback, 50% strongly agree, 33.3% agree, and 16.7% remain neutral, indicating that employees feel generally supported by management, but some may desire more consistent or in-depth feedback.

Commitment to ESG and Sustainability

The company's commitment to ESG principles was positively received, with 16.7% strongly agreeing, 50% agreeing, and 33.3% remaining neutral. Similarly, 50% of employees strongly agree, 33.3% agree, and 16.7% are neutral about feeling proud to work for a company that prioritizes sustainability and social responsibility. These responses confirm that the company is fostering a strong ESG culture, though additional efforts may be necessary to solidify these values across all areas of the business.

Overall Satisfaction

The majority of employees, 66.7%, report being satisfied with their experience at Destination Sustainability, while 16.7% are very satisfied, and 16.7% remain neutral. These results demonstrate overall employee satisfaction but suggest that further improvements in specific areas could increase satisfaction levels further.

Employee Feedback and Suggestions for Improvement

While the feedback was generally positive, several suggestions were made to enhance the company's workplace environment, governance, and employee development:



Enhancing Diversity and Inclusion

A suggestion was made to promote gender diversity by increasing male representation in the workforce, as the current employees composition is predominantly female.



Salary Adjustments for Younger Employees

Employees suggested that salary adjustments for younger team members, particularly those in the early stages of their careers, would support their financial stability and long-term growth.



Clearer Communication from Management

A call for clearer direction and more structured internal communication was highlighted, including regular workshops to improve communication skills between employees and management.



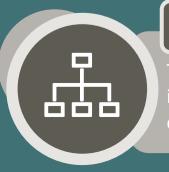
Employee Motivation and Recognition

Suggestions were made for regular verbal recognition and the introduction of motivational awards, such as "Employee of the Month," to reinforce positive behaviour and employee engagement.



Work-Life Balance and Flexible Working Options

Flexible working hours and remote work options were recommended to help employees maintain a healthy balance between work and personal responsibilities.



Professional Development and Internal Mobility

The suggestion was made to offer regular career evaluations and promote internal mobility through job rotation programmes, allowing employees to expand their skills and advance within the company.



In summary, the feedback received from employees reflects a positive and supportive work environment, where most employees feel engaged, motivated, and proud to be part of the company. However, there are areas where improvements can be made, including enhancing communication, supporting work-life balance, and ensuring equitable compensation. By addressing these areas, Destination Sustainability can continue to foster a productive, inclusive, and sustainable work environment that drives both individual and organizational success. Through ongoing feedback and proactive improvements, we remain committed to achieving our long-term vision and supporting the growth and development of our talented team.

Customer Engagement and Satisfaction

(2-29, 3-3, 201-2, 413-1)

In 2024, Destination Sustainability conducted its inaugural customer satisfaction survey, achieving a response rate of 32%. Based on the data provided from the feedback survey, the following key insights have emerged:

Overall Satisfaction

The majority of clients are highly satisfied with the services provided, with many rating the company's efforts as "Excellent" across several categories, including project management, report clarity, and strategy alignment. A consistent trend of "Very Satisfied" ratings appears across several responses regarding deadlines, budgets, and the quality of services. This indicates a high level of professionalism and reliability in service delivery. Customer retention is also strong, with nearly all clients confirming they would recommend the services to others.

ESG/CSR Reporting

Most clients find the ESG/CSR reports clear and comprehensive, with several indicating that these reports meet regulatory compliance requirements. Notably, there was a mix of satisfaction regarding the timeliness of reports, with some clients reporting neutral or partially satisfied responses. The feedback on the effectiveness of reports in engaging stakeholders (such as investors, customers, and employees) generally shows a moderate to strong positive impact.

Stakeholder Engagement

A significant number of clients have confirmed that the ESG strategy developed with the consultancy's help has enabled more effective stakeholder engagement. This is particularly evident in sectors such as corporate social responsibility (CSR), social investment, and community outreach.

SROI Training and Effectiveness

The feedback indicates that customers are satisfied with the quality and application of the training. Many organizations have gained value from the training, though some noted a need for further consultations or additional digital solutions for ongoing monitoring. Some expressed interest in additional services such as consulting, digital tools, and long-term sustainability programmes.

Areas for Improvement and the Way Forward

Technology integration emerged as a recurring theme, with clients suggesting that digital tools for monitoring, engagement, and analysis would enhance the services provided. This includes ideas for creating a website or app to showcase services more effectively. Clients expressed interest in expanding the consultancy's focus on renewable energy, resource efficiency, and long-term sustainability, indicating a growing awareness of environmental impacts beyond CSR and social aspects.

To address the recurring feedback regarding digital tools, we understand the importance for Destination Sustainability to explore developing or integrating digital platforms that enable better monitoring of ESG metrics and offer real-time engagement with stakeholders. Investing in digital inclusion initiatives and expanding the use of innovative technologies for ESG-related tasks will likely help clients maximize the effectiveness of their strategies.

As some customers expressed interest in increasing the emphasis on renewable energy and resource efficiency, Destination Sustainability is considering developing specialized services targeting environmental sustainability. Additionally, long-term sustainability will be integrated into all service offerings, ensuring that our customers not only meet their short-term goals but are also equipped to address future challenges.

Although the majority of feedback on ESG reports has been positive, a few customers indicated that some reports were not as timely as expected. Streamlining report generation and improving project management processes will ensure all deadlines are met without compromising quality. The company could explore developing a reporting calendar or setting clear expectations with clients about timelines to improve overall satisfaction.

Continuing to offer SROI training is essential but considering the requests for further consulting and advanced training, expanding the portfolio of training services into more specialised ESG topics would add value. Additionally, follow-up consultations after initial training could further strengthen the impact. Exploring opportunities for ongoing support through peer-to-peer learning or knowledge transfer platforms could also benefit clients as they seek to implement ESG strategies effectively.

Maintaining the high standard of communication and collaboration that customers have appreciated is essential. The feedback highlights the strong reputation of Destination Sustainability's ESG consultancy services and the positive impact on clients' strategies. However, there are opportunities for further digital innovation, specialized sustainability offerings, and enhanced stakeholder engagement to ensure that the firm continues to lead the market in providing comprehensive and effective ESG solutions. By addressing these opportunities, Destination Sustainability is aiming to continue to building long-term relationships with customers and make a greater positive impact on the broader community.



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(413-1)

We fully acknowledge the essential responsibility of businesses to make a positive impact on society and contribute to sustainable development. Our commitment lies in actively engaging with our community of sustainability and social impact professionals, building meaningful relationships, and driving transformative change as we work together toward a better future.

Coaching for Businesses and Startups: Strengthening Governance and Internal Systems

At Destination Sustainability, we are committed to supporting businesses and startups in their pursuit of success, with a particular emphasis on strengthening internal governance systems. Through a customized approach that includes policy development and one-on-one coaching, we assist our clients in establishing robust frameworks that promote transparency, accountability, and long-term sustainability within their organizations.

As businesses expand, the need for strong internal governance becomes critical to ensure ongoing viability, regulatory compliance, and ethical practices. Our coaching sessions and policy development services are designed to guide companies in creating efficient governance structures that align with industry standards and their specific organizational objectives.

Our Approach:



Governance Framework Development

We collaborate with businesses to design and implement effective governance policies that reflect the organization's values and objectives. This involves establishing clear structures, roles, and responsibilities, as well as developing internal policies to manage risks, ensure compliance, and foster ethical behavior, targeting two per year, focusing on nonprofit organizations and small to medium enterprises (SMEs).



Tailored Coaching

Our team of experienced professionals offers personalized one-on-one coaching for business leaders and key stakeholders. This provides them with valuable insights into governance best practices, leadership, decision-making, and strategic development. Through this coaching, we equip leaders with the tools and confidence to make wellinformed decisions that support sustainable growth.

As part of our commitment to supporting new startups, we offer these services at minimal charges, covering only employee transportation and 10% of their salary costs. This is our way of ensuring startups have a solid foundation for a prosperous future.

Why It Matters ?

Improved Decision-Making

We collaborate with businesses to design and implement effective governance policies that reflect the organization's values and objectives. This involves establishing clear structures, roles, and responsibilities, as well as developing internal policies to manage risks, ensure compliance, and foster ethical behavior, targeting two per year, focusing on non-profit organizations and small to medium enterprises (SMEs).



Increased Efficiency

Clear governance policies streamline operations, reduce risks, and ensure business processes are aligned with regulatory requirements, ultimately saving time and resources.



Sustainable Growth

A solid governance framework prepares businesses for long-term success by helping them navigate the complexities of scaling, managing stakeholder relationships, and maintaining compliance.



Our coaching services for businesses and startups are designed to help organizations build resilient governance structures that can evolve with the demands of the modern business environment. With a focus on personalized coaching and tailored policy development, we provide the tools and knowledge that companies need to operate ethically, efficiently, and sustainably. By strengthening their internal systems, businesses can ensure they not only meet regulatory requirements but also achieve sustained growth and create a positive impact over time.

Women100 Initiative: **Empowering Women in Oman**

As part of our commitment to fostering diversity and inclusion, our company proudly supports the Women100 Initiative, an initiative that is designed and implemented by our CEO. This campaign is designed to empower women in Oman, both from the corporate and non-corporate sectors, by offering tailored workshops and one-on-one coaching sessions led by our CEO. The goal is to guide women in achieving a healthy work-life balance, which in turn enables them to feel satisfied and fulfilled in both their professional and personal lives. By supporting women in their pursuit of excellence, we aim to create a ripple effect of success that extends into their careers, homes, and personal goals.

A core focus of this initiative is the holistic approach to health and wellness, which we believe is essential for long-term well-being. True wellness is not just about physical health but encompasses five key components:



Physical Health



Emotional Well-being



Intellectual Growth



Social Connections



Spiritual Fulfillment



While many focus solely on physical fitness and maintaining a disease-free body, we recognize that true wellness requires a balance across all these areas. Our workshops emphasize the importance of nurturing each aspect to achieve overall well-being, helping women not only succeed professionally but thrive personally.

During 2025 we are committing to hosting a series of engaging talks centered around health and wellness. These sessions will feature interactive discussions and panel interviews, creating a relaxed, open environment for women to share their experiences, ask questions, and gain inspiration from successful stories. Rather than a traditional lecture, the format allows for real, relatable conversations, adding depth and practical insights into how women can achieve balance and excel in all areas of their lives.

Through the Women100 Initiative, we aim to contribute to a more inclusive and diverse society where women have the resources, support, and confidence to thrive in all aspects of life, ensuring they are empowered to lead in both the workplace and beyond.

Training and Internship **Opportunities at Our Company**

At Destination Sustainability, we are committed to creating opportunities for local talent to gain valuable skills and experience in the field of Environmental, Social, and Governance (ESG) and Corporate Social Responsibility (CSR). As part of our ongoing efforts to contribute to the development of the local workforce, we aim to offer two training programmes annually for Omani jobseekers. These programs are designed to teach participants international frameworks and methodologies in ESG and CSR, equipping them with the knowledge and skills necessary to thrive in the evolving sustainability landscape.

Over the past three years, we have consistently provided these training opportunities, ensuring that at least two young Omanis each year are able to benefit from the program. To date, we have supported a total of six local participants, helping them build a solid foundation in ESG and CSR practices that are recognized globally.

These training sessions not only focus on theoretical knowledge but also provide practical insights into the real-world application of ESG principles. Participants are given the tools to apply international best practices, preparing them to make a positive impact within their communities and future workplaces. Additionally, we offer internships that allow participants to gain hands-on experience in the field, further enhancing their understanding and capabilities.

By providing these training and internship opportunities, we aim to foster a new generation of leaders in ESG and CSR, helping to advance sustainable development in Oman and beyond. This initiative is part of our broader commitment to supporting local talent and empowering young professionals to succeed in the rapidly growing ESG sector.

'Sustainable Home' Campaign

(2-13, 2-22, 2-23, 2-24, 2-25)

We aim to carry out our 'Sustainable Home' Campaign with our business partners and communities where we operate, by recycling 10% of our office waste (mainly paper and food waste) annually, and conducting one to two sustainability-related awareness sessions or campaigns annually.

The Sustainable Home Campaign encourages small, impactful actions like tree planting and food waste composting to promote a greener future. Planting trees helps improve air quality, prevent soil erosion, and support wildlife, while composting reduces food waste in landfills, turning it into nutrient-rich soil for your garden. By planting native trees and composting at home, you reduce your carbon footprint, fight climate change, and enhance the environment, all while saving money and creating a more sustainable living space.

Tree planting

As part of our Corporate Social Responsibility (CSR) efforts, we are launching a Tree Planting Initiative, aimed at contributing to the environment, supporting biodiversity, and promoting sustainability—principles that are at the heart of our business.

This initiative is more than just a tree-planting event; it is a symbol of our commitment to making a tangible, positive impact on the environment. Trees are vital for improving air quality, reducing carbon emissions, conserving water, and supporting wildlife. Through this campaign, we aim to take actionable steps to address the pressing environmental challenges of today and provide our team, clients, and community with the opportunity to contribute to a greener, more sustainable future.



Goals of the Tree Planting Campaign:



Enhance Local Ecosystems

By planting trees in local areas, we aim to improve local biodiversity and create green spaces that benefit the community.



Reduce Carbon Footprint

Each tree planted absorbs carbon dioxide, helping to offset our carbon footprint and contribute to global efforts to combat climate change.



Raise Awareness and Promote Sustainability

Through this initiative, we hope to raise awareness about the importance of environmental stewardship, encouraging others to take part in creating a sustainable future.



Foster Employee Engagement

We aim to engage our employees in meaningful CSR activities that align with our values of environmental sustainability and social responsibility. The event serves as a team-building opportunity that connects employees with the company's sustainability goals.

How We Plan to Achieve This?

- **1.** Community Involvement: We will collaborate with local environmental organizations and community groups to identify planting locations and work together to ensure the trees are cared for in the long term.
- 2. Employee Engagement: Our team members will actively participate in tree planting events, fostering a sense of ownership and pride in contributing to a greener future.
- **3.** Educational Component: Along with the tree planting, we will host educational sessions or campaigns to teach the community about the environmental benefits of trees and the importance of conservation.



The Tree Planting Initiative is just one step in our ongoing commitment to sustainability. As a small ESG consultancy, we are dedicated to leading by example and encouraging others—whether employees, clients, or partners—to actively contribute to environmental sustainability. By planting trees, we are not only enhancing the environment today but also ensuring that future generations have a healthier planet to thrive on. This initiative embodies our belief that small, consistent actions can create a ripple effect that leads to significant environmental and social change.

Food Waste

At our ESG consultancy, we understand that sustainability extends beyond just environmental impact—it also involves addressing social challenges such as food waste. As part of our Corporate Social Responsibility (CSR) efforts, we are launching a Food Waste Reduction Initiative, aimed at reducing food waste, raising awareness about the issue, and encouraging responsible consumption both within our organization and the wider community.

Food waste is a global problem with significant environmental, social, and economic consequences. It contributes to increased greenhouse gas emissions, unnecessary land use, and wasted resources. Through this campaign, we aim to not only reduce our own food waste but also educate and empower others to take proactive steps in addressing this pressing issue.



Goals of the Food Waste Reduction Campaign:



Minimize Waste

By implementing strategies to reduce food waste within our operations, we aim to set a positive example of responsible consumption.



Raise Awareness

The campaign will highlight the environmental and social impacts of food waste, educating employees, clients, and the wider community on how small changes in behavior can make a big difference.



Encourage Sustainable Practices

We will foster a culture of sustainability by integrating food waste reduction practices into our daily operations, including meal planning, portion control, and composting.

How We Plan to Achieve This?

- 1. Internal Waste Reduction: We will audit our current food usage to identify areas where waste can be minimized, such as improving portion sizes, reducing food packaging, and implementing better storage practices.
- **2.** Employee Engagement: Our team will participate in food waste reduction workshops and campiagns, where they will learn practical tips on how to reduce waste at work and at home. This will include the importance of proper food storage, reusing leftovers, and making smarter purchasing decisions.
- **5.** Educational Campaigns: We will raise awareness through newsletters, social media posts, and community events to educate our employees, clients, and the broader public about the impact of food waste and how everyone can play a role in minimizing it.

The Food Waste Reduction Initiative is a crucial step in our ongoing commitment to sustainability. As a small-sized ESG consultancy, we recognize the importance of addressing social issues like food waste alongside environmental challenges. By taking action within our own company and encouraging others to follow suit, we hope to create a lasting change that reduces waste, supports local communities, and promotes responsible consumption. This initiative aligns with our core values of environmental stewardship and social responsibility, demonstrating that even small efforts can contribute to a more sustainable, equitable world.

Environmental Sustainability

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

Energy Consumption

Electricity use accounts for most of our energy consumption at Destination Sustainability. We prioritised natural lighting as our offices have panoramic windows, which reduces the need for artificial lighting. In addition, we only use air conditioning during peak summer heat hours. We are mindful of turning off lights in washroom and kitchen areas when not in use.

Over the past three years, Destination Sustainability has focused on optimizing its electricity consumption across its office facilities. In 2023, the total electricity consumption for both Office 25 and Office 24 amounted to 8,740 kWh, reflecting a significant variation throughout the year due to changes in office activity and operational needs. For instance, in May 2023, consumption peaked at 949 kWh, whereas in April 2023, it dropped to just 166 kWh. This fluctuation reflects efforts to reduce energy use during less active months.

By 2024, the company continued its commitment to reducing energy consumption. Total consumption for the year was 8,740 kWh, the same as in 2023, indicating that our energy-saving initiatives have successfully stabilized usage levels despite increasing activities. Our strategy includes implementing energy-efficient equipment and practices to further reduce consumption.

Electricity Consumption (Muscat, Oman)	2022	2023	2024
Total electricity consumption within the company (kWh)	Not available	8740	8612
Total CO2eq (Ton CO2 eq)	Not available	7.57	7.46

Water Consumption

In addition to monitoring consumption, Destination Sustainability has also actively worked on reducing water usage across both offices. In 2023, the total water consumption was recorded at 232.21 m³, with significant monthly variation. In May 2023, water consumption peaked at 122.47 m³, due to increased activities during workshops and events, whereas in June 2023, consumption was significantly lower at just 1.27 m³. As of December 2023, water consumption was reduced to zero, reflecting our ongoing efforts to implement more water-efficient practices.

Water Consumption (Muscat, Oman)	2022	2023	2024
Utility Water Consumption (Liters)	Not available	232207.8	232207.8
Drinking Water Consumption (Liters)	434.7	434.7	415.8
Total Water Consumption (Liters)	NA	232642.5	232623.6

Waste Management

At Destination Sustainability, we recognize the critical role that effective waste management plays in minimizing our environmental impact. As part of our commitment to sustainability, we are focused on reducing paper consumption by transitioning to digital communication and documentation processes. By embracing this digital approach, both internally and externally, we enhance operational efficiency while simultaneously advancing our sustainability efforts.

Over the past three years, Destination Sustainability has made notable strides in paper consumption and recycling. In 2022, the company used 10 kg of paper, but through concerted efforts to reduce paper waste, consumption dropped to 7.5 kg in 2023, and further to 450 g in 2024. This reduction was achieved through digitalization of documentation, minimizing physical copies, and promoting electronic communications.

Paper Consumption	Total Weight (kg)
2022	10
2023	7.5
2024	0.45

In line with this reduction in paper use, Destination Sustainability also made progress in recycling practices. Paper recycling increased from 0 kg in 2022 to 14.5 kg in 2023, and although there was a slight dip to 3 kg in 2024, the company continues to encourage paper recycling through the use of separate bins for paper waste. Additionally, coffee capsule recycling, which started at 400g in 2022, decreased to 190g in 2023 and then saw a slight increase to 360g in 2024. These recycling efforts are part of the company's broader waste reduction strategy.

Emissions

To ensure comprehensive reporting of our greenhouse gas (GHG) emissions, we considered the three scopes defined by the GHG Protocol. For the year 2023, our GHG emissions were as below:

Scope	Unit	2022	2023	2024
Scope 1 - Direct Emissions	tCO2e	N/A	N/A	N/A
Scope 2 - Indirect Emissions (Purchased Electricity Consumption) Scope 3 - Indirect Emissions	tCO2e	N/A	7.57	7.46
(Business Travel & Employee Commuting)	tCO2e	2.57	3.04	3.64
Total	tCO2e	2.57	10.61	11.10

Scope 1 GHG emissions is not applicable to Destination Sustainability, as we do not own/lease assets that contribute direct emissions. Scope 2 GHG emissions is calculated using the emission factor are derived from International Energy Agency (IEA) Scope 3 GHG emissions from Business Travel are calculated using ICAO Calculator platform. And Employee Commuting carbon footprint is calculated using the 2006 IPCC Guideline for National Green House Inventories.

To reduce our emissions from commuting and travel, we always encourage employees to carpool together from our office location and encourage online means for meetings when possible.

Meetings and Remote Work

The shift to more efficient practices extended to the way Destination Sustainability conducts meetings. In 2023, the company hosted 175 meetings in total, with 50 onsite, 37 offsite, and 88 online meetings. By 2024, the number of meetings increased to 184, with a noticeable rise in offsite meetings (52) and online meetings (103), reflecting a growing preference for virtual collaboration. This shift aligns with our commitment to reducing travel-related emissions and overall resource consumption.

Year	Total number	Online	Off-site	On-site
real	of meetings	type	(requiring transport)	(no transport required)
2023	175	88	37	50
2024	184	103	52	29

Ink Cartridge Usage and **Photocopying Practices**

In line with our sustainability goals, Destination Sustainability has also focused on reducing ink cartridge usage. In 2022, the company consumed 188.1 ml of ink, which was reduced to 141.4 ml in both 2023 and 2024, a clear indicator of our efforts to minimize paper-based processes.

Ink Cartridge Used	Total ml
2022	188.1 ml
2023	141.4 ml

Photocopying practices have also been streamlined across departments. The company continues to encourage digital documentation over paper copies, with only essential documents being photocopied.



In the finance department, documents such as bank transfer letters and cheques are photocopied once, and in administration, documents like invoices, letters, and other admin papers are also photocopied only when absolutely necessary. Additionally, contracts are duplicated only if required by the agreement. For all other documents, digital copies are favored, reducing paper waste significantly.

In the training services arm, handouts are printed for courses such as Social Return on Investment (SROI) and Corporate Social Responsibility (CSR) workshops. However, the amount of paper used is directly correlated with the number of participants and the nature of the course. For example, the SROI Training Course in February 2024, with 12 participants, used 13 copies of the SROI Guidebook and other supporting documents, showing a balance between the need for physical materials and efforts to reduce paper consumption.

Food Waste Management

Since its inception, Destination Sustainability has worked diligently to manage food waste effectively in its kitchen facilities. Meals are prepared with full kitchen tools, and any leftover food is handled in an environmentally responsible way. Over the past three years, we have ensured that non-contaminated food is stored properly for reuse, and excess food is distributed to local workers, employees, and animals. In 2023, the company continued its commitment to minimize food waste by ensuring that any unconsumed food was either reheated for later use or given to employees for personal consumption. Excess food was also used to feed animals, particularly in remote regions of Oman.



In 2025, Destination Sustainability made significant progress by contacting suppliers and companies such as Ecobia Middle East, a company that specializes in converting food waste, including eggshells and leftover food, into organic soil enhancers. This sustainable approach will be fully researched with options and supplier choice and then implemented in 2025, transforming food waste into a valuable resource. We are excited to integrate this advanced waste-to-resource practice into our operations.

However, one setback occurred in 2024 when the coffee capsule recycling programme was discontinued due to a shift in coffee suppliers. Previously, Nespresso capsules were recycled through a formal program, but due to procurement changes, the company now faces a challenge in continuing this practice.

Over the past three years, Destination Sustainability has made remarkable progress in improving its environmental footprint through reduced energy and water consumption, responsible paper use, and innovative food waste management solutions. The company's commitment to sustainability continues to grow as it integrates new technologies and practices to reduce waste, conserve resources, and engages in circular economic practices. We are confident that our ongoing efforts will contribute to a greener, more sustainable future for both the organization and the community at large.

Environmental Targets

We have established the following targets to achieve by end of 2026:



Reducing our carbon footprint is a priority, and we aim to reduce the company's carbon emissions by 5% annually.



Calculating and offsetting the carbon emissions of client projects.



We are committed to improving waste management practices by implementing a comprehensive recycling programme, aiming to recycle 50% of office waste



Implement supplier screening for sustainable procurement practices with 10% of our suppliers by 2026.

Monitoring and Reporting

We are dedicated to regularly monitoring and reporting on our environmental performance to track progress toward these sustainability goals. Our monitoring framework includes quarterly internal reviews to assess compliance with our environmental objectives and identify areas for improvement. Furthermore, we will publish an Annual Sustainability Report that will outline our achievements, challenges, and strategies for further enhancement of our environmental practices.

Continuous Improvement

Our commitment to sustainability is rooted in continuous improvement. To that end, we will conduct regular reviews and audits of our environmental performance, seeking opportunities to enhance our practices. We will engage with employees, clients, and stakeholders to identify innovative ways to further reduce our environmental footprint. Additionally, we will remain adaptable, incorporating new technologies and sustainable practices that enhance resource efficiency and contribute to a greener future.



Communication and Awareness

Ensuring that all stakeholders — employees, clients, and suppliers — are well-informed about our Environmental Management Policy and sustainability objectives is crucial to our success. We will communicate our progress and initiatives through internal newsletters, training sessions, and public sustainability reports, fostering a shared understanding and commitment to our environmental goals across the organization and beyond.

Biodiversity

As a small-sized ESG consultancy, we acknowledge the critical importance of biodiversity, especially in Oman, which is home to a rich and diverse natural environment. Although biodiversity is not a direct material issue for our operations, we recognize its relevance within the sectors we serve, including oil and gas and tourism. We are committed to supporting our clients in these industries by conducting environmental and community needs assessments, as well as providing expertise on biodiversity and ecosystem health. This includes measuring the impact of human activities on local species, habitats, and ecosystems, with a focus on preserving biodiversity. Additionally, we offer recommendations on best practices to mitigate biodiversity loss and promote conservation efforts. Internally, we are dedicated to upholding sustainable office practices, minimizing waste, and fostering environmental awareness among our team. While our direct impact on biodiversity is minimal, we play a significant role in guiding clients toward sustainable practices that protect local ecosystems.

Our primary focus is to help clients identify and manage their environmental impacts through tailored assessments and actionable recommendations. We also collaborate with local stakeholders and stay informed about evolving biodiversity trends to continuously enhance our services and contribute to the conservation of Oman's natural resources.

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GRI Content Index

Statement of use: Destination Sustainability has reported the information cited in this GRI content index with reference to the GRI Standards from January 1st, 2024 to December 31st, 2024.

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