

2024 SUSTAINABILITY REPORT



**BUILDING A LEGACY, SHAPING A
SUSTAINABLE FUTURE**

ABOUT THIS REPORT

Sultan Batterjee Group of Companies (SB) is pleased to present its inaugural Sustainability Report. This report provides an overview of SB's activities, achievements, and performance in the areas of Environment, Social, and Governance (ESG) throughout the year 2024.

Reporting Period

This report covers SB's activities from 1 January 2024 to 31 December 2024 and includes information and data from previous years where applicable.

Reporting Approach

This report has been developed in accordance with the GRI Standards and demonstrates SB's dedication to aligning its practices with the United Nations Sustainable Development Goals (UN SDGs), the Saudi Vision 2030, and the Tadawul ESG Guidelines.

Report Scope

The scope of this report covers SB's operations and its subsidiaries—**International Hospitals Construction Co. Ltd (IHCC), Lifestyle Developers, GREENER by IHCC, and 3C Architecture and Engineering Consultants (3C)**—within **KSA,UAE, Egypt, and Morocco** unless specified otherwise.

Feedback and Suggestions

We welcome any inquiries, feedback, or suggestions about the content of this report. Comments can be sent to us via the following channels:



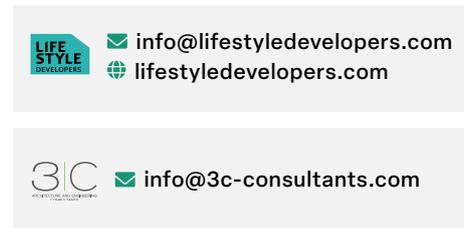
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Forward-Looking Statements

This report may contain forward-looking statements that go beyond historical facts and pertain to future projections, such as forecasts, predictions, objectives, events, trends, or plans. These projections are based upon current assumptions and expectations and are not audited by external auditors, and it is important to acknowledge that unexpected events and uncertainties may arise which may not be accounted for in these statements. As such, these statements should not solely be relied upon by investors. While Sultan Batterjee Group of Companies has made every effort to ensure the accuracy and completeness of the information in this report, forward-looking statements are only valid as of their actual date. Actual results may differ from the expressed or implied statements, and Sultan Batterjee Group of Companies does not publicly update or modify them after the publication date of this report.



CONTENTS

ABOUT THIS REPORT	2
MESSAGE FROM THE CHAIRMAN AND CEO.....	5
BUILDING A LEGACY OF IMPACT	6
SB AT A GLANCE	7
KEY LOCATIONS.....	8
KEY CLIENTS.....	9
CERTIFICATIONS AND MEMBERSHIPS.....	18
2024 ESG HIGHLIGHTS	20
SUSTAINABILITY AT SB.....	22
DRIVING A SUSTAINABLE ENVIRONMENT.....	27
Environmental Management	28
Energy Management	29
Climate Change and GHG Emissions	32
Water Management	33
Waste and Effluents Management	35
Sustainable and Innovative Design	37
Green Building Solutions	38
Biodiversity Conservation	42
BUILDING QUALITY LIVES.....	44
Customer Experience	45
Quality Management and Service Excellence	47
Community Investment and Social Impact	48
EMPOWERING OUR PEOPLE	54
Health, Safety and Wellbeing.....	55
Talent Attraction, Development, and Retention	61
Diversity and Inclusion.....	68
Human and Labour Rights	70
LEADING WITH INTEGRITY.....	71
Governance, Ethics and Transparency	72
Economic Impact and Value Creation	75
Supply Chain Management.....	77
Risk Management	79
Digitalization and Data Security	80
APPENDICES.....	82
Appendix A: Alignment with National and International Framework.....	83
Appendix B: Stakeholder Engagement.....	91
Appendix C: Material Topics Definitions	92
Appendix D: GRI Content Index	95



SULTAN SOBHI BATTERJEE
CHAIRMAN AND CEO



MESSAGE FROM THE CHAIRMAN AND CEO

AT SB, SUSTAINABILITY IS NOT AN INITIATIVE; IT IS OUR IDENTITY.

I take immense pride in leading organizations that share one unified purpose — shaping a sustainable and prosperous future for our nation and beyond. At Sultan Batterjee Group of Companies (SB), sustainability is not a parallel objective; it is the foundation of how we design, build, and operate.

Our integrated approach to Environmental, Social, and Governance (ESG) is embedded across all our entities — from IHCC’s leadership in sustainable healthcare infrastructure and green construction, to GREENER by IHCC’s advancement of clean energy and environmental solutions, and Lifestyle Developers’ vision for modern, inclusive, and sustainable communities. Together, they reflect our collective commitment to reducing environmental impact, enhancing social well-being, and delivering long-term economic value

“OUR COMMITMENT IS TO REDUCE ENVIRONMENTAL IMPACT, ENHANCE SOCIAL WELL-BEING, AND DELIVERING LONG-TERM ECONOMIC VALUE.”

Through 3C, IHCC’s strategic design consultancy Business Unit, we extend this philosophy further — guiding organizations toward stronger ESG alignment, operational efficiency, and governance excellence. This synergy across our group ensures that we not only meet global sustainability standards but also set new benchmarks for responsible growth in Saudi Arabia.

“OUR MISSION IS CLEAR: TO CREATE VALUE-DRIVEN, FUTURE-READY ENTERPRISES THAT BALANCE PROFITABILITY WITH PURPOSE, AND INNOVATION WITH INTEGRITY.”

By embedding ESG principles in every project — from concept to completion — we reaffirm our dedication to Vision 2030, shaping communities that inspire well-being, inclusivity, and environmental stewardship.

BUILDING A LEGACY OF IMPACT

The roots of Sultan Batterjee Group of Companies

Sultan Batterjee Group of Companies (SB) traces its origins to the entrepreneurial vision of Eng. Sobhi Al Batterjee, with IHCC Operating since the 1980s. What began as a construction company specializing in healthcare projects has grown into a diversified family-owned group that reflects a long-standing tradition of business leadership and innovation within the Batterjee family. Over the years, SB has evolved beyond its founding business to establish subsidiaries in specialized sectors, always guided by a commitment to quality, sustainability, and community value.

Who we are today

Headquartered in Jeddah and Riyadh and a growing regional footprint in Morocco, Egypt, Pakistan, the UAE, and India, SB today stands as a dynamic conglomerate led by the second generation of the family under the leadership of CEO and Chairman Mr. Sultan Al Batterjee.

The Group's core strength remains construction, with particular expertise in healthcare, education, hospitality, and mixed-use projects. Equally important are its competencies in design consultancy, sustainability-driven solutions, and real estate development. Through its business units — IHCC, 3C, GREENER by IHCC, and Lifestyle Developers — SB provides integrated services across sectors that contribute to national priorities while meeting evolving market demands.

Building on our legacy

Looking ahead, SB Group is strengthening its role in sustainable development by embedding green building practices, digital innovation, and community-focused investments across its business units. Guided by strong family values, SB is committed to creating long-term value for its stakeholders while contributing to the social and economic advancement of the MENA region.





SB AT A GLANCE

Purpose and Values



Our Purpose

Guided by a belief that sustainable design and construction create lasting social and environmental value.



Our Values



Innovation



Connection



Respect



Reinforcing ESG ethics

Our Portfolio



KEY LOCATIONS

SB remains focused on delivering impactful projects. The company's projects highlight SB's ongoing efforts to advance infrastructure in healthcare, hospitality, and mixed-use developments while maintaining high standards of quality and efficiency.



KSA

- RIYADH
- DAMMAM
- MEDINA
- MECCA
- UMLUJ (RED SEA)
- QASEEM
- ABHA-ASEER
- KHAMIS MUSHYAT-ASEER
- JEDDAH
- HAIL

UAE

- DUBAI
- AJMAN
- ALAIN

PAKISTAN

- LAHORE

YEMEN

- SANAA

EGYPT

- ALEXANDRIA
- CAIRO

MOROCCO

- CASA BLANCA



KEY CLIENTS





WE DESIGN & BUILD THE FUTURE

WE DESIGN AND BUILD THE FUTURE

IHCC is a Saudi family-owned company with over four decades of expertise in delivering high-performance design and build solutions across the MENA region. Headquartered in Jeddah with operations spanning Saudi Arabia, UAE, Egypt, and Morocco, it has established itself as a trusted partner for complex healthcare, education, hospitality, and mixed-use projects.

IHCC provides end-to-end turnkey solutions—from concept design and engineering to construction and facility operations—ensuring quality, sustainability, and client satisfaction.

At a Glance

- Delivered mega projects across the Kingdom and the wider MENA region.
- Certified expertise in sustainable construction, using innovative materials and energy-efficient methods.
- Became the first contractor in Saudi Arabia to achieve the WELL Health-Safety Rating (2021) for its headquarters.
- Strengthened local supply chains through partnerships with more than 50 Saudi manufacturers and vendors.



Looking Ahead



IHCC's growth strategy is closely aligned with Vision 2030, focusing on expanding sustainable and high-performance construction across Saudi Arabia and the wider MENA region. With active projects in the UAE, Egypt, and Morocco, IHCC continues to reinforce its position as a leading integrated turnkey contractor.



Over 40

years of experience in engineering, design, and construction



Ranked

5th

among the Top 30 Construction Companies in Saudi Arabia (2024)



Great Place to Work

ranked among the top 20 Engineering and Construction Companies in Saudi Arabia



Turnkey solutions

from concept to delivery and facility operations



WE HELP BUILDINGS AND COMMUNITIES BE “GREENER”

GREENER by IHCC is a specialized business unit dedicated to advancing sustainability, energy efficiency, and green building solutions across the region. By combining technical expertise with innovative technologies, GREENER by IHCC supports clients in reducing energy consumption, lowering operational costs, and achieving internationally recognized certifications. As part of SB’s broader sustainability vision, the unit plays a key role in driving measurable environmental impact and helping clients achieve internationally recognized green building certification.

Through a wide range of end-to-end services — from energy audits and green building consulting to solar PV systems, water heating, and retrofitting for existing facilities — GREENER by IHCC enables organizations to achieve operational excellence with a lower environmental footprint. It also installs EV charging stations across major developments in partnership with leading manufacturers and delivers specialized commissioning services, including indoor air quality testing and thermal imaging.



Looking Ahead

GREENER by IHCC aims to strengthen its role as a trusted sustainability partner by driving innovation in energy efficiency, renewable energy, and green mobility – advancing Saudi Vision 2030 and the Kingdom’s Net Zero 2060 ambitions.



U.S. Green Building Council (USGBC)

Gold member



59,700

Tons of CO2 Emissions reduction/ year of operation



EV Charging Partner

for the

Largest Developments in KSA



Over 3,300

Schools retrofitted across the kingdom



TO DATE, GREENER BY IHCC’S INITIATIVES HAVE REDUCED OVER 59,700 TONS OF CO₂ EMISSIONS ANNUALLY, EQUIVALENT TO REMOVING MORE THAN 13,000 CARS FROM THE ROAD EACH YEAR.



DESIGNING WITH PURPOSE, DELIVERING WITH EXCELLENCE

3C is a leading design firm in the MENA region with over 21 years of experience delivering international-standard projects across healthcare, education, and large-scale developments. Built on its proprietary 3C Model of Shared Value, it integrates sustainability, innovation, and community impact into every design — ensuring that each project advances environmental performance, social well-being, and economic value creation, which represent core pillars of SB's broader sustainability vision.

Through its in-house Performative Design Studio™, 3C incorporates high-performance design principles from the earliest concept stages — including passive design, smart materials, renewable energy, efficient water systems, and waste reduction. By leveraging advanced Building Information Modeling (BIM) and digital tools, 3C ensures precision, adaptability, and long-term sustainability in every project.



Looking Ahead

3C aims to deepen its role as a regional design leader by enhancing sustainable design capabilities, expanding digital innovation, and forming partnerships that promote resilient, inclusive, and future-ready environments in alignment with Vision 2030 and global ESG standards.



Over 21

Years of experience



Planner of one of the

largest Medical Cities

in the Kingdom



Innovation hub

integrating high-performance sustainability at every stage



Recipient of the

Health Care Project Award



DELIVERED OVER 200,000 M² OF HIGH-PERFORMANCE BUILT ENVIRONMENTS DESIGNED FOR ENERGY EFFICIENCY AND HUMAN WELLNESS.



CREATING SPACES THAT BUILD REAL CONNECTION BETWEEN PEOPLE AND PLACES

Lifestyle Developers is a Saudi-based, full-service real estate development company driven by an international team of professionals with expertise spanning acquisition, finance, design, development, construction, property management, marketing, and legal affairs. It is committed to creating sustainable, inclusive communities that enhance quality of life and align with national environmental and social objectives.

As part of SB, Lifestyle Developers leverages the Group's strong foundation to deliver high-quality, large-scale developments that meet international standards and local aspirations.

Lifestyle Developers offers a fully integrated approach to real estate, with in-house capabilities covering every stage of the development cycle. From development, design, and construction to fit-out, marketing and sales, property management, facilities management, and homeowners association (HOA) management, the company ensures seamless execution and long-term value creation for its projects.



Looking Ahead

Lifestyle Developers aims to expand its portfolio of sustainable, lifestyle-focused communities aligned with Vision 2030. By promoting homeownership, integrating smart technologies, and embedding sustainable design principles, the company is shaping vibrant, inclusive, and future-ready communities across the Kingdom.

A leading



Class (A) real estate developer

with operations since the 1980's

Proven expertise in



large-scale

residential, healthcare, and mixed-use projects

Over 3,000



Units delivered – strong track record of community-centric developments

Award-Winning Projects



recognized residential developments across Saudi Arabia



DELIVERED OVER 3,000 RESIDENTIAL UNITS AND CONTRIBUTED TO IMPROVING THE QUALITY OF LIFE FOR MORE THAN 12,000 RESIDENTS ACROSS SAUDI ARABIA.

CERTIFICATIONS AND MEMBERSHIPS

SB and its subsidiaries maintain internationally recognized certifications and memberships that reflect our integrated ESG approach – ensuring operational excellence, environmental responsibility, workplace safety, and inclusive growth in line with Vision 2030 and global sustainability standards.





Certification / Membership

ESG Pillar

Contribution / Impact

ISO 9001:2015
Quality Management System



Ensures consistent quality, accountability, and transparent management practices across all operations.

ISO 14001:2015
Environmental Management System



Reduces environmental footprint through structured energy, water, and waste management systems.

ISO 45001:2018
Occupational Health and Safety Management System



Protects workforce health and safety, fostering a culture of prevention and employee wellbeing.

ISO/IEC 27001:2022
Information Security, Cybersecurity, and Privacy Protection System



Safeguards digital infrastructure, reinforces data protection, and strengthens cyber resilience.

ISO 22301:2019
Business Continuity Management System



Ensures organizational resilience and uninterrupted service delivery under crisis conditions.

WELL Health-Safety Rating
International WELL Building Institute (IWBI)



First in KSA to achieve WELL Health-Safety Certification from IWBI, promoting occupant wellbeing, health, and comfort within sustainable built environments.

USGBC Gold Membership Organization & LEED V4.1 O&M Platinum certified office



First in KSA to achieve LEED V4.1 O&M Platinum Certification from USGBC, demonstrating leadership in sustainable construction, energy efficiency, and global environmental stewardship.

Design-Build Institute of America (DBIA) Membership



Reflects commitment to professional excellence and integrated design-build project delivery.

Royal Society for the Prevention of Accidents (RoSPA) Membership



Reinforces safety culture and proactive risk prevention across project sites.

Local Content Certification
Local Content & Government Procurement Authority (LCGPA)



Supports national economic growth, supplier diversity, and local workforce empowerment.

Mowaamah Program
Bronze Recognition



Promotes inclusivity and accessibility for employees with disabilities in the workplace.

Qaderoon Initiative



Encourages equal opportunities and social integration for persons with disabilities.

British Safety Council Membership



Enhances workplace safety standards through access to internationally recognized best practices, guidance, and safety performance benchmarking.

2024 ESG HIGHLIGHTS



Conducted the
FIRST MATERIALITY ASSESSMENT
across SB and its subsidiaries



ZERO FATALITIES
RECORDED FOR EMPLOYEES
AND CONTRACTORS
FOR **THE THIRD**
CONSECUTIVE YEAR



SAR 273,481 in community
investment — AN
INCREASE OF
THREEFOLD compared
to 2023



Achieved
LEED PLATINUM
CERTIFICATION
for SB's Head Office



96%

of total procurement spend is
on local suppliers



50%

increase in annual R&D
budget



17% of electricity in the head office is from **RENEWABLE SOURCES**



More than **5,700 HOURS** of environmental and sustainability training delivered in 2024



100% of employees have received communication on anti-corruption policies

Introduction of **BIODIVERSITY AND ECOLOGICAL PROTECTION MEASURES** in projects located within sensitive environments



51.86% increase in training hours provided for total workforce



Establishment of **A CORPORATE GOVERNANCE COMMITTEE**

SUSTAINABILITY AT SB

Approach to Sustainability

SB's approach to sustainability is built on integrating ESG considerations into our strategy, operations, and stakeholder relationships. Guided by Saudi Vision 2030, national regulations, and international ESG standards, we embed sustainability across the business to create long-term value while addressing material issues. Through clear governance, defined targets, and active stakeholder engagement, we reinforce accountability, drive innovation, and ensure lasting success.

ESG Governance

At SB, strong corporate governance forms the foundation of our sustainability journey and drives long-term value creation. The Board of Directors — supported by specialized committees on Compliance, Finance, Strategy, and Sustainability — ensures accountability and alignment with the company's strategic direction. Board members are nominated based on expertise, leadership, and values alignment, serving defined terms of three to five years with the possibility of reappointment.

The Board of Directors provides active oversight of sustainability performance by setting goals, assessing risks, and reviewing progress on a quarterly basis. The ESG Committee, chaired by an executive member and supported by senior management, oversees the setting, monitoring, and reporting of sustainability targets, with progress tracked through defined KPIs and regularly reviewed by leadership to ensure continuous improvement. All ESG targets are reviewed annually to remain aligned with Saudi

Vision 2030 priorities, emerging regulations, and market trends. The ESG Committee also reports key findings to the Audit and Risk Committee, ensuring integrated oversight of sustainability-related risks and opportunities across the company.

Our sustainability targets are communicated through the ESG report, stakeholder engagement sessions, and integration into supplier and client communications. These targets are reviewed annually and updated to align with regulatory requirements, market trends, and Saudi Vision 2030 priorities. The ESG Committee, supported by executive management, oversees the setting and monitoring of these targets, with progress tracked through KPIs and reported quarterly to leadership. Performance metrics are also linked to departmental evaluations and factored into annual reviews, ensuring accountability across the organization.



Materiality Assessment

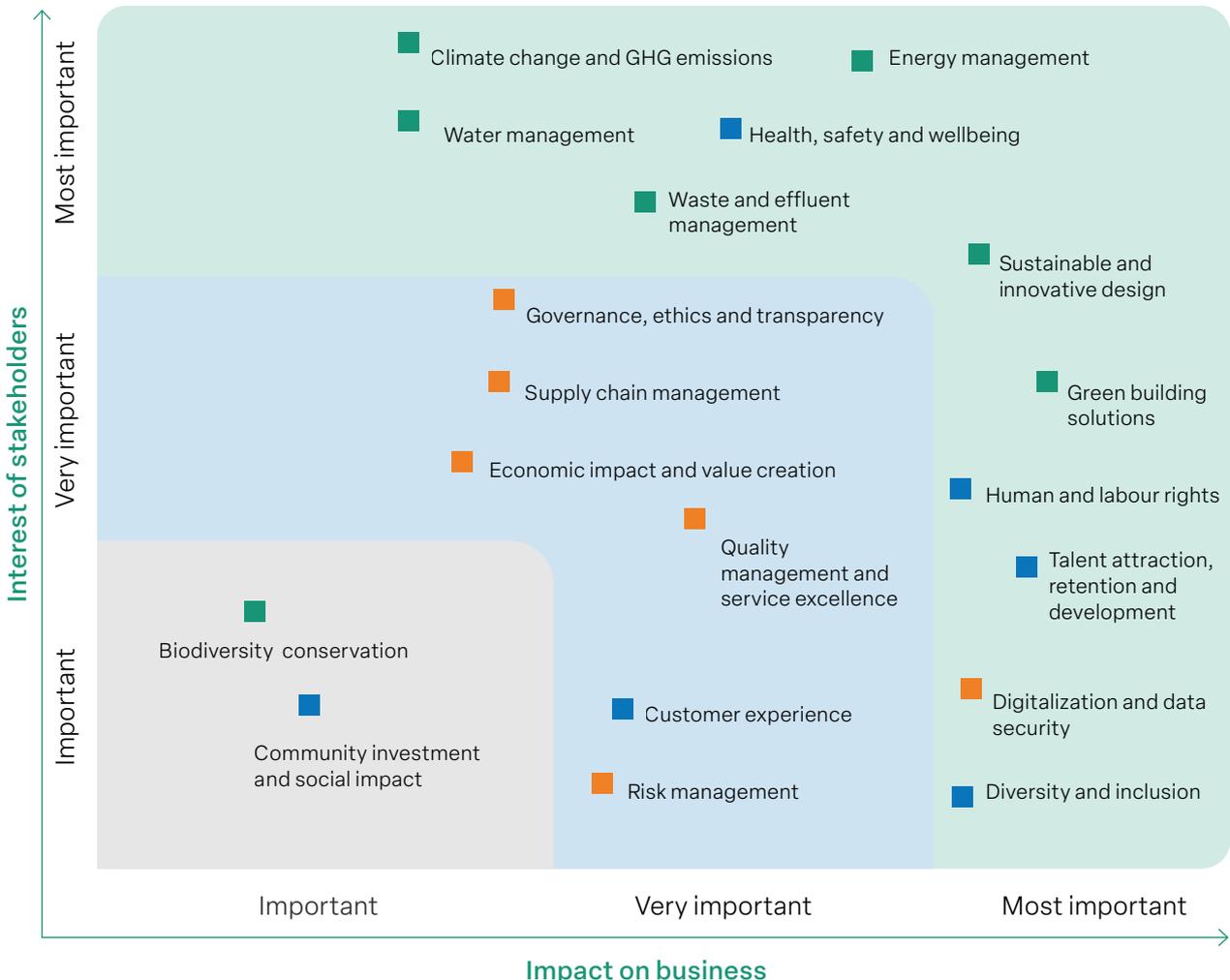
In 2024, SB conducted a comprehensive materiality assessment to identify the sustainability topics most relevant to our stakeholders and long-term business success. This process enables SB to focus resources on the ESG issues that drive meaningful impact and long-term value creation.

The assessment built upon an initial exercise conducted in 2023 for IHCC, a subsidiary of SB, which provided valuable insights and a baseline for refinement. It involved a detailed review of global and local reporting standards, benchmarking against regional and international peers, and structured engagement with stakeholders — including employees, clients, suppliers, and community representatives

— to evaluate the significance of key topics. Perspectives from top management were given additional weight to ensure alignment with corporate strategy and risk priorities.

The outcome was the identification and prioritization of 19 material topics across ESG areas. Among the most significant are energy management, health, safety, and well-being; climate change and greenhouse gas emissions; governance and transparency; and talent attraction and retention. These topics form the foundation of SB’s ESG framework, ensuring that our sustainability agenda remains targeted, impactful, and aligned with Saudi Vision 2030 and the UN SDGs.

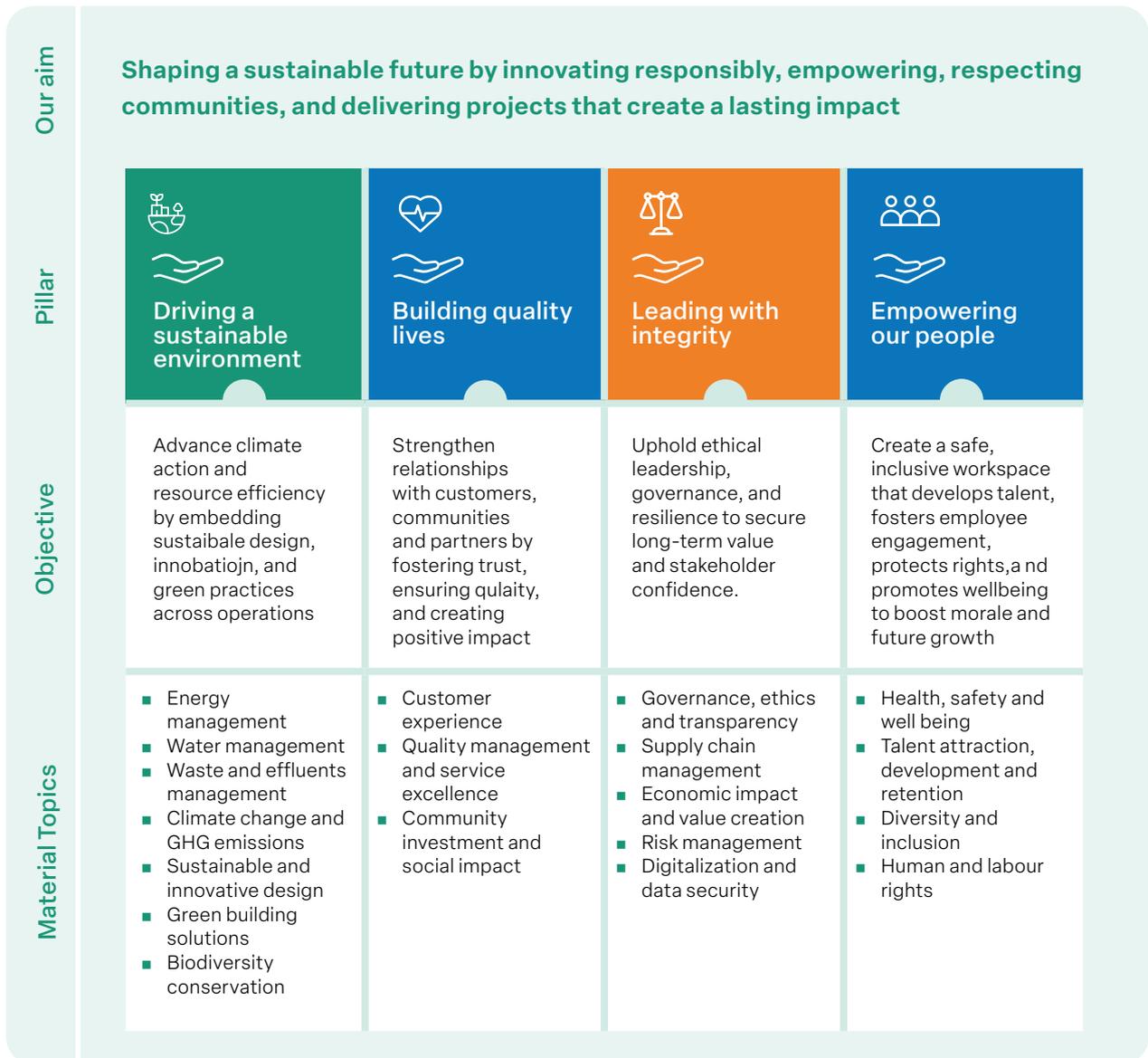
■ Environment ■ Social ■ Governance



Sustainability Framework

SB’s sustainability framework unites our sustainability ambition with the 19 material topics identified through our latest materiality assessment. It serves as a roadmap for embedding ESG principles into every aspect of our operations and decision-making. The framework is structured around four strategic pillars — Driving a Sustainable Environment, Building Quality Lives, Leading with Integrity, and Empowering Our People — which collectively guide how we integrate environmental, social, and governance priorities into our business.

This framework ensures that our sustainability agenda remains aligned with stakeholder expectations, national priorities such as Saudi Vision 2030, and international best practices, while enabling us to create long-term value, enhance business resilience, and generate measurable positive impacts for our people, communities, and the environment.



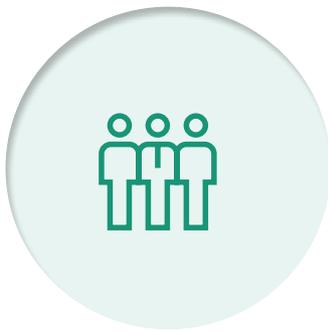


Stakeholder Engagement

At SB, we recognize that our success depends on maintaining strong, transparent relationships with stakeholders who both influence and are impacted by our activities. We maintain structured and ongoing dialogue to identify emerging issues, align priorities, and enhance

mutual understanding. These engagements ensures that stakeholder perspectives are integrated into decision-making, strengthening trust, fostering shared value, and driving continuous improvement across our operations.

Below are SB's key stakeholder groups:



Employees



Clients



Suppliers



Government Regulators



Local Communities



Environmental Groups

Please refer to [Appendix A: Stakeholder Engagement](#) for a detailed stakeholder map with specified methods of engagement with each stakeholder and their key ESG interests.

DRIVING A SUSTAINABLE ENVIRONMENT

MATERIAL TOPICS

- Energy management
- Water management
- Waste and effluents management
- Climate change and GHG emissions
- Sustainable and innovative design
- Green building solutions
- Biodiversity conservation

UNSDG ALIGNMENT





ENVIRONMENTAL MANAGEMENT

SB is committed to minimizing the environmental impacts of its operations by implementing a formal Environmental Policy supported by a certified Environmental Management System (EMS) aligned with ISO 14001:2015. This system guides the identification, management, and continual improvement of environmental performance across all subsidiaries, with a focus on waste reduction, energy efficiency, and pollution prevention.

Through IHCC, SB applies site-specific Environmental Management Plans (EMPs) to ensure compliance and performance monitoring at the project level. These efforts are reinforced by structured Waste Management Plans, energy management measures, and ongoing awareness programs to promote environmental responsibility across staff and contractors.



**MORE THAN
5,700 HOURS**

OF ENVIRONMENTAL AND
SUSTAINABILITY TRAINING WERE
DELIVERED IN 2024

ENERGY MANAGEMENT

SB recognizes that energy efficiency is central to minimizing environmental impacts and supporting Saudi Arabia's energy transition goals. We follow Energy Standard for buildings (ASHRAE 90.1) Standards under our Environmental Management System (ISO 14001:2015) and aligns with LEED principles to ensure energy conservation methods are embedded into project design, construction, and operations. Energy efficiency is a strategic priority across all SB subsidiaries, driving cost savings, operational excellence, and environmental stewardship.

These policies promote energy efficiency across sites and offices, reduce reliance on non-renewable energy through low-emission technologies, and emphasize continuous monitoring, reporting, and awareness. To put these commitments into practice, SB implements a range of initiatives such as:

- Retrofitting facilities with energy-efficient machinery and lighting.
- Redesigning processes to reduce consumption
- Introducing optimized HVAC systems
- Encouraging behavioral change through conservation campaigns.

These measures are guided by internal commitments as well as external client and regulatory requirements, ensuring that projects consistently deliver energy-efficient outcomes while contributing to broader national and global sustainability goals.

In 2024, SB—through its subsidiary GREENER by IHCC—implemented six large-scale energy efficiency projects, achieving significant

environmental and financial outcomes. These included Taif University (SAR 3.4 million in annual savings), Northern Borders University (SAR 871,700), and the University of Jeddah (SAR 1.17 million). Additionally, 1,432 schools were retrofitted with ultra-efficient LED lighting, bringing the cumulative total to 3,340 schools nationwide. Collectively, these initiatives are projected to save millions of kilowatt-hours annually, lower operating costs, and reduce carbon emissions across the education sector.

Looking ahead, GREENER by IHCC is preparing to deliver retrofitting projects for major medical campuses in Madinah and Makkah, as well as the Madinah Emirate Palace, further supporting Saudi Vision 2030's energy transition and SB's goal of expanding its role as one of the Kingdom's leading energy service providers.

SB's energy mix comprises both direct and indirect sources. Direct energy consumption includes stationary and mobile combustion from petrol and diesel, while indirect energy consumption refers to electricity use across its head office and other facilities.

17%

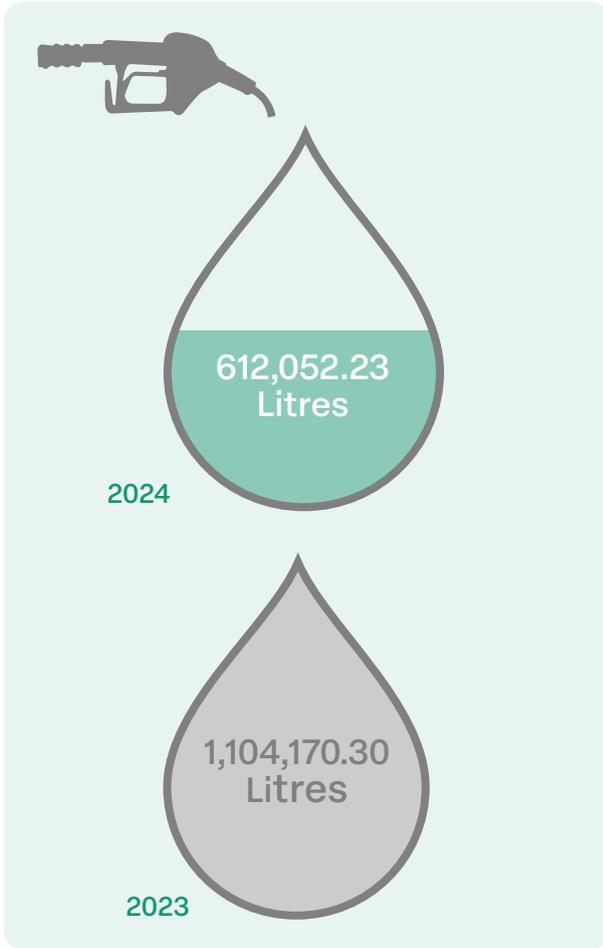
OF ELECTRICITY

IN THE HEAD OFFICE IS FROM RENEWABLE SOURCES I.E., SOLAR ENERGY.

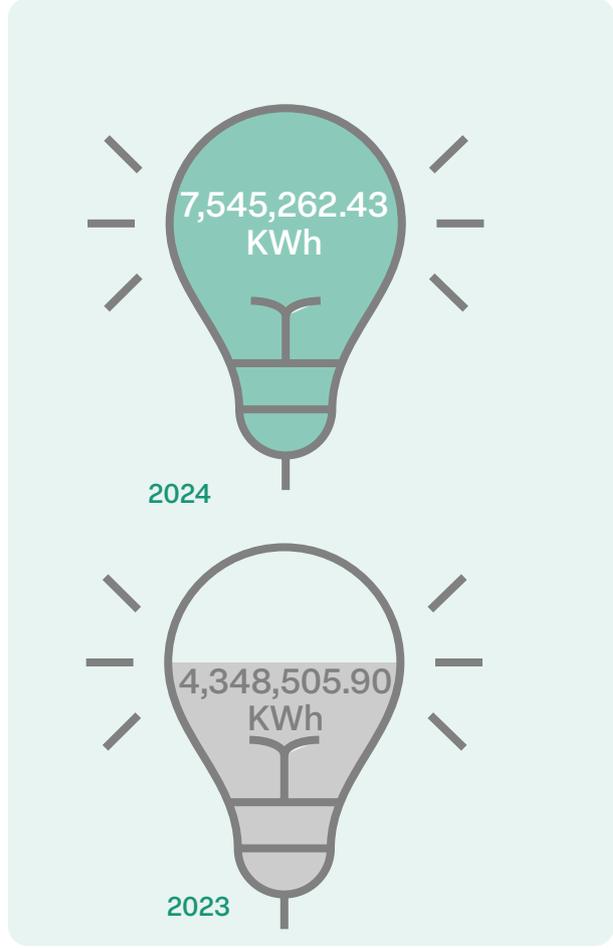




Fuel consumption - Diesel and Petrol*



Electricity consumption*



* In 2023, fuel and electricity consumption reporting was limited to IHCC, GREENER by IHCC, and 3C. In 2024, data from all subsidiaries of Sultan Batterjee has been incorporated.



APSCO LEED Gold Project, Jeddah Airport

The APSCO project at Jeddah Airport, certified LEED Gold, showcases IHCC and GREENER by IHCC’s competitive advantage as fully integrated providers of sustainable building solutions. Beyond serving as LEED consultants for both the design and construction phases, the team implemented a 150 kW solar carport system, electric-vehicle charging infrastructure, indoor air-quality assessments, and a suite of energy-efficiency solutions — including optimized fresh-air handling units and advanced commissioning services.

This landmark project demonstrates how energy efficiency, renewable-energy integration, and green-building certification can be embedded within complex infrastructure developments to deliver measurable environmental and economic value while advancing Saudi Arabia’s Vision 2030 sustainability objectives.



GREENER by IHCC Expands EV Infrastructure across the Kingdom

In 2024, GREENER by IHCC's E-Mobility Division accelerated Saudi Arabia's transition to sustainable transportation by expanding the national EV-charging network. The company delivered the Kingdom's first large-scale DC charging infrastructure for BMW showrooms, workshops, and service centers, with a total installed capacity of 2.7 MW.

Landmark projects included 333 chargers at Diriyah Gate, 67 at King Salman Park, 21 at Roshn Dammam, and 16 at a NEOM compound. Collectively, these projects generated SAR 3.7 million in revenue and established one of Saudi Arabia's largest EV-charging portfolios.

To ensure long-term reliability and performance, GREENER by IHCC also introduced a dedicated EV-charger maintenance service operated by Tier-1 certified technicians. This milestone reinforces SB's commitment to advancing clean-energy infrastructure and supports Saudi Vision 2030 objectives for sustainable mobility and reduced carbon emissions.



The VUE – LEED Certified Residential Development

The VUE project in Jeddah stands as a model for sustainable living in Saudi Arabia's residential sector. The 13-storey development achieved LEED Certification for its integration of smart design, energy efficiency, and occupant well-being. Key features include a 20% reduction in total energy consumption versus baseline standards, 45% lower indoor water use, and 5 EV charging stations supporting sustainable mobility. The building also utilizes native landscaping, high-efficiency HVAC systems, and optimized daylighting to enhance comfort and minimize environmental impact.



CLIMATE CHANGE AND GHG EMISSIONS

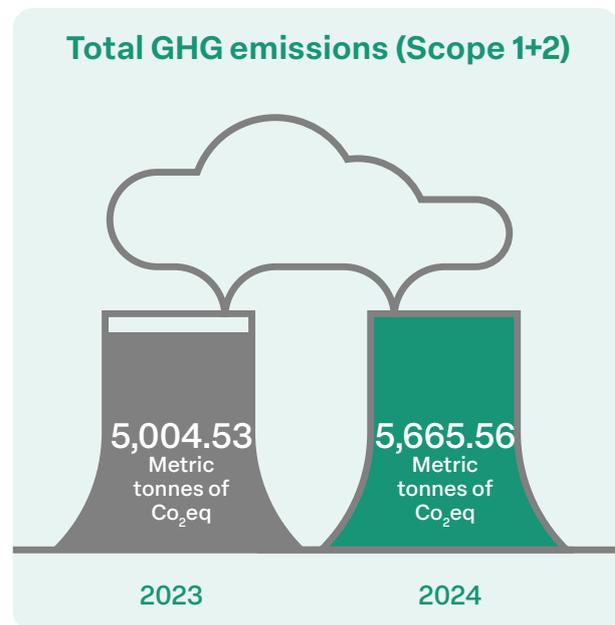
SB is committed to enhancing transparency and accountability in managing its carbon footprint by systematically measuring, disclosing, and reducing greenhouse gas (GHG) emissions across its operations. The company currently reports on Scope 1 (direct emissions) and Scope 2 (indirect emissions from purchased energy) as part of its broader efforts to monitor and minimize environmental impacts in line with national and international standards. This approach supports Saudi Vision 2030 and the Kingdom's Net Zero 2060 ambition, reflecting SB's proactive stance on climate action and sustainable resource management.

To minimize emissions, SB implements a range of operational practices and targeted campaigns. Air Quality and Dust Management Campaigns are conducted across construction sites to reduce particulate emissions, improve working conditions, and limit community impacts. SB also continues to integrate energy-efficient technologies and renewable-energy solutions to drive long-term emissions reduction.

Looking ahead, SB will continue strengthening its emissions management by improving data quality, integrating digital monitoring tools, and exploring

the feasibility of Scope 3 emissions reporting. At the same time, SB's focus on energy efficiency, renewable energy integration, and green building certifications such as LEED further contribute to reducing its carbon footprint and building long-term climate resilience.

Together, these actions reinforce SB's contribution to national decarbonization targets and position the Group as a responsible partner in building a low-carbon, sustainable future.



GHG Emissions*	Unit	2023	2024
Direct GHG emissions (Scope 1)	Metric tonnes of Co ₂ eq	2,650.01	1,534.80
Indirect GHG emissions (Scope 2)	Metric tonnes of Co ₂ eq	2,354.52	4,130.76

*In 2023, GHG emissions reporting was limited to IHCC, GREENER by IHCC, and 3C. In 2024, data from all subsidiaries of Sultan Batterjee has been incorporated.

WATER MANAGEMENT

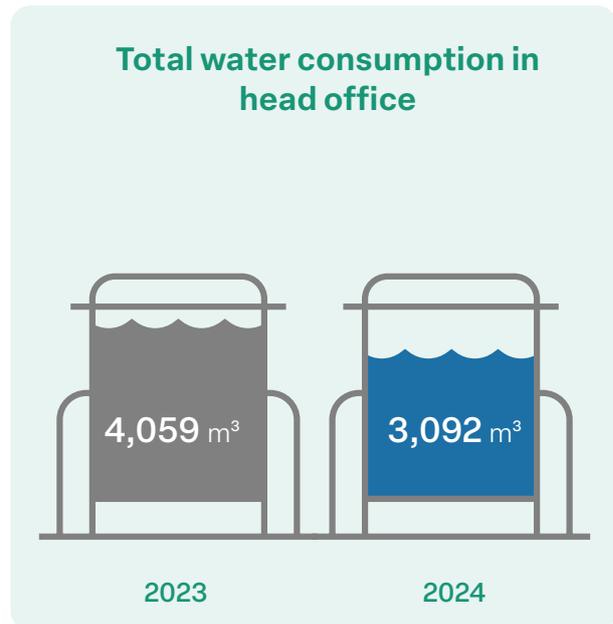
SB recognizes the critical importance of water as a shared natural resource and is committed to managing it responsibly across all operations and projects. Through IHCC, the Group implements structured water management practices under its EMS, aligned with ISO 14001:2015 standards, while a dedicated Water Management Policy is currently being developed.

Water is primarily sourced from municipal networks or licensed suppliers for use across construction sites and offices. Key applications include concrete mixing, dust suppression, equipment cleaning, and sanitation. Consumption is monitored regularly, with procedures in place to enhance efficiency, minimize waste, and prevent contamination. Wastewater generated from site activities is collected and disposed of by licensed contractors in full compliance with environmental regulations, ensuring the protection of natural water bodies.

To further reduce its footprint, SB has implemented conservation measures such as installing low-flow fixtures in offices, scheduling and monitoring water supply for construction activities, and—where feasible—recycling greywater for non-potable uses. Stormwater management and erosion control practices are

also integrated into project design and execution to mitigate runoff risks.

Beyond operational measures, SB promotes awareness through Water Conservation Campaigns targeting employees and site workers. These initiatives include practical guidance, training sessions, and behavioral incentives to encourage responsible water use and foster a culture of sustainability across the organization.



Water Consumption*	Unit	2023	2024
Total water consumption in all location	m ³	NA	62,350
Water consumption intensity	m ³ / FTE	3.90	58.76

* In 2024, data from all subsidiaries of Sultan Batterjee has been incorporated.



Advancing Water Conservation

IHCC has implemented targeted water conservation measures across its construction sites to reduce demand on municipal supplies and enhance operational sustainability. Key initiatives include installing low-flow fixtures in worker accommodations, reusing greywater for dust suppression and landscaping, and conducting regular consumption monitoring supported by worker awareness campaigns.

These efforts have collectively conserved millions of liters of water, strengthened compliance with LEED and other sustainability frameworks, and elevated workforce awareness around responsible water use. Looking ahead, IHCC plans to introduce smart water metering systems and expand greywater reuse programs across additional sites, further embedding resource efficiency within its operational practices.

WASTE AND EFFLUENTS MANAGEMENT

SB recognizes effective waste management as a cornerstone of its sustainability agenda. Across all operations and projects, the Group implements structured waste management procedures under its EMS, aligned with ISO 14001:2015. These procedures ensure compliance with applicable environmental regulations while driving continuous improvement in waste minimization, recycling, and responsible disposal.

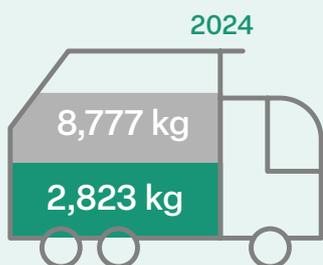
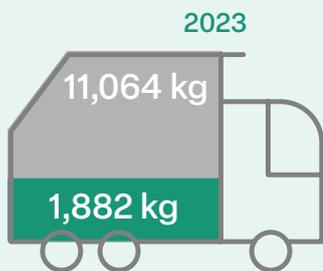
Site-specific Waste Management Plans (WMPs) are developed and implemented to guide segregation, handling, and disposal of construction and operational waste. Wherever feasible, construction materials such as steel, wood, and concrete are recovered and recycled, while hazardous waste is managed exclusively

through licensed contractors approved by the relevant authorities. Regular monitoring and reporting of waste volumes, diversion rates, and treatment methods form part of SB’s environmental KPIs, ensuring accountability and transparency.

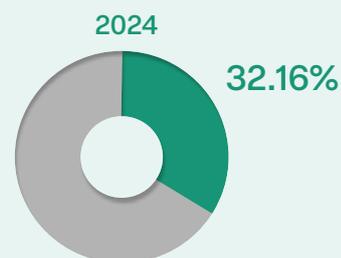
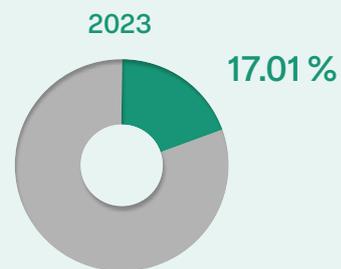
SB also invests in continuous training and awareness programs to enhance employee and subcontractor capacity for responsible waste handling. Within the workplace, the company promotes digitalization and paperless operations to reduce office waste, complemented by internal campaigns that reinforce behavioral change and awareness of circular economy principles.

Waste management at head office

- Total waste consumption in head office
- Total waste diverted in head office

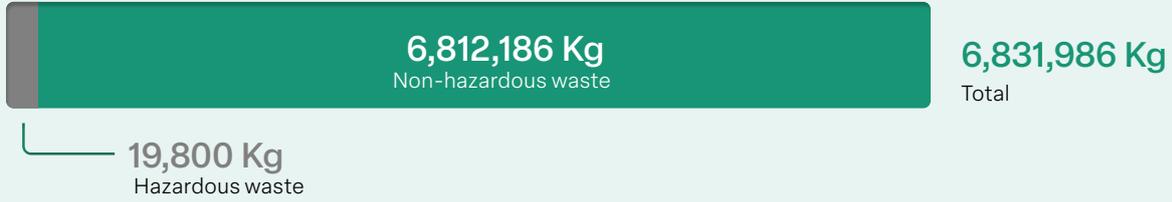


% Waste diverted in head office





Total waste generated



Waste Management*

	Unit	2024
Total amount of waste diverted from disposal	Kg	42,394
Non-hazardous waste	Kg	36,000
Hazardous waste	Kg	4,800
Total amount of waste directed to disposal	Kg	6,413,350
Non-hazardous waste	Kg	6,398,350
Hazardous waste	Kg	15,000

* In 2024, data from all subsidiaries of Sultan Batterjee has been incorporated.



Gypsum Board Waste Management in Red Sea Global Projects

Between 2023 and 2024, IHCC implemented a dedicated waste segregation and disposal protocol for gypsum board waste on Red Sea Global projects. The company adopted a precautionary approach, treating all leftover gypsum as potentially hazardous and ensuring it was safely processed through SEPCO Environment’s NCEC-approved facilities in Yanbu. This proactive measure prevented any risk of waste entering general landfills.

The initiative was guided by the Waste Management Hierarchy, prioritizing prevention, reuse, recycling, and recovery before disposal. It was complemented by toolbox talks, training sessions, and continuous engagement with site management, which collectively minimized waste generation while protecting both people and the environment.

By going beyond regulatory requirements, IHCC demonstrated that environmental responsibility is deeply embedded in SB’s values, setting a benchmark for sustainable construction practices on one of the Kingdom’s most iconic developments.

SUSTAINABLE AND INNOVATIVE DESIGN

At SB, we recognize that sustainable buildings and infrastructure are critical to creating resilient, efficient, and future-ready communities. As urbanization accelerates across the region, we integrate sustainability principles into every stage of development—design, construction, and operation—to reduce environmental impacts and enhance quality of life.

Through advanced technologies, green-building practices, and adherence to international sustainability standards, we deliver infrastructure that supports long-term ecological balance and aligns with national priorities such as Saudi Vision 2030 and the UN SDGs.

Beyond these broader efforts, SB leverages the expertise of 3C, its design subsidiary, to embed sustainable principles from the earliest project phases. By combining advanced performance modeling, ecological responsiveness, and innovative use of renewable energy, 3C ensures that each project responds to the region's unique environmental and climatic conditions. This approach reinforces SB's leadership in delivering resilient, efficient, and future-ready infrastructure aligned with both national and global sustainability goals.



3C
ARCHITECTURE AND ENGINEERING
CONSULTANTS

Leadership in Sustainable Design

Through its Performative Design Studio™, 3C integrates sustainability and building performance from the earliest stages of design. With over two decades of experience delivering healthcare, education, and large-scale developments, 3C combines passive design strategies, smart materials, renewable-energy systems, and advanced resource efficiency to create high-performing, environmentally responsible spaces.

Each project addresses the unique climatic and cultural contexts of the Middle East, blending high-performance engineering with ecological responsiveness. Notable examples include hospitals and schools designed with biophilic elements, energy-efficient systems, and LEED-aligned frameworks, reinforcing SB's commitment to sustainable and resilient infrastructure.



GREEN BUILDING SOLUTIONS

At SB, we view sustainable buildings and infrastructure as essential to creating resilient, efficient, and future-ready communities. Our approach to green building is grounded in innovation, resource efficiency, and alignment with Saudi Vision 2030 and international sustainability standards such as LEED and Mostadam. By integrating sustainable design and construction practices, we aim to minimize environmental impacts while enhancing long-term value for clients and communities.

Through GREENER by IHCC our specialized energy and sustainability solutions provider, SB delivers advanced green-building

services that go beyond compliance to set new benchmarks for performance and quality. GREENER by IHCC focuses on optimizing energy efficiency, improving indoor environmental quality, and integrating renewable-energy technologies into projects. Its expertise enables SB to help clients achieve globally recognized certifications such as LEED Platinum and LEED Gold, while realizing tangible operational benefits—reduced energy costs, enhanced occupant well-being, and improved resilience.



11 PROJECTS CERTIFIED, covering more than **508,000 SQM** of built-up area.



13 PROJECTS ONGOING, with **325,000 SQM** scheduled for certification in 2025.



MAJOR PROJECTS COMPLETED, including IHCC's Head Office (LEED Platinum) and Dr. Sulaiman Al Habib Hospitals (LEED Gold).



NEW SERVICES INTRODUCED such as Building Performance Modeling (energy and daylighting) and Performance Testing for Buildings to support LEED and Mostadam certifications.

Expanding its impact beyond buildings, GREENER by IHCC has delivered large-scale EV-charging infrastructure across flagship projects such as Diriyah Gate, King Salman Park, and BMW branches. These installations enable the Kingdom's transition to electric mobility by providing reliable charging facilities and promoting the adoption of low-emission vehicles. By embedding sustainable transport and energy-efficient design into its service portfolio, SB reinforces its leadership in green infrastructure and supports Saudi Arabia's clean-energy and Net Zero 2060 goals.



Advancing Large-Scale Energy Efficiency Across the Kingdom

In collaboration with Tarshid, the National Energy Services Company, GREENER by IHCC is advancing large-scale retrofitting programs that deliver measurable energy savings and environmental benefits across Saudi Arabia. Building on the successful completion of national-scale projects in 2024—including the retrofit of over 1,400 schools—GREENER by IHCC is now implementing four additional projects, covering major medical campuses in Madinah and Makkah and the Emirate of Madinah Palace.

These initiatives reinforce GREENER by IHCC's leadership in the Kingdom's energy efficiency landscape, positioning it among the top Energy Service Companies (ESCOs) and directly contributing to the realization of Saudi Vision 2030 and the National Energy Efficiency Program.



GREENER
Energy Saving Solutions

Al-Woroud City Office by GREENER by IHCC

GREENER by IHCC is proud to serve as the sustainability partner for the iconic Al-Woroud City Office, a landmark in innovative green design. The project incorporates ultra-energy-efficient solutions such as evaporative cooling technology, occupancy-controlled LED lighting, and integrated solar PV systems. It also prioritizes indoor environmental quality through daylighting-focused design, automatic glare control, and advanced indoor air quality monitoring. Together, these features establish Al-Woroud City Office as a new benchmark for sustainable architecture in the region.



GREENER
Energy Saving Solutions

First LEED-Certified Project in Taif City

GREENER by IHCC is proud to be the sustainability partner for the first LEED-certified project in Taif City, setting a new benchmark for environmentally responsible construction. The project combines advanced energy solutions and a strong focus on indoor environmental quality to create a healthy, efficient, and future-ready building.

Unique sustainability features include:

ULTRA ENERGY EFFICIENCY

through evaporative cooling technology, occupancy-controlled LED lighting, and integrated solar PV systems.



ENHANCED INDOOR ENVIRONMENTAL QUALITY

with daylight-focused design, automatic glare control, and a state-of-the-art indoor air quality monitoring system.



This achievement not only demonstrates GREENER by IHCC's technical expertise but also reinforces its role in supporting Saudi Vision 2030's ambition for greener, healthier urban environments.



BIODIVERSITY CONSERVATION

At SB, we recognize the intrinsic value of biodiversity and its essential role in supporting resilient ecosystems and communities. Preserving natural habitats and integrating ecological considerations into development projects are fundamental to delivering long-term value and aligning with global sustainability priorities. While our biodiversity programs are still maturing, we are progressively embedding nature-positive practices across our companies and projects to safeguard sensitive ecosystems, particularly in coastal and desert regions. As part of this commitment, SB and its subsidiaries have introduced initiatives to integrate ecological considerations into project design, construction, and operations.



Biodiversity Protection in Project Planning

IHCC has begun embedding biodiversity protection into its project planning and execution, even as formal programs continue to evolve. During the reporting period, several practical measures were implemented to reduce ecological impact, such as pre-construction site assessments, vegetation preservation, erosion and sediment controls, dust suppression, and subcontractor awareness sessions. These efforts ensure that biodiversity considerations are integrated into project lifecycles from planning through execution.

While internal projects are generally low-impact, IHCC's collaboration with Red Sea Global involves ecologically sensitive areas. In these locations, stringent biodiversity protection measures—guided by the Contractor Construction Environmental and Social Management Plan (CESMP) and Environmental Management Plan (EMP)—are implemented alongside continuous monitoring to ensure responsible development and the preservation of natural habitats.



Pioneering Shoreline Cleanup and Marine Conservation

IHCC became the first contractor to launch shoreline cleanup campaigns along the Red Sea, reinforcing marine biodiversity protection. Beyond organizing cleanups, the Environmental Team monitored shorelines daily, reporting potential disruptions to Red Sea Global for immediate action.

IHCC also initiated joint environmental campaigns, encouraging collaboration among contractors. This proactive model was later adopted by Red Sea Global as a standard across all contractors, establishing a new industry benchmark for marine conservation and stewardship.



BUILDING QUALITY LIVES

MATERIAL TOPICS

- Customer experience
- Quality management and service excellence
- Community investment and social impact

UNSDG ALIGNMENT



CUSTOMER EXPERIENCE

SB places a strong emphasis on customer experience as a key element of delivering value and maintaining long-term relationships. The Group emphasizes proactive engagement, continuous feedback, and responsiveness to client needs, ensuring that projects and services consistently meet high standards of quality and satisfaction.

Within its subsidiaries, Lifestyle Developers has advanced these practices by introducing post-project satisfaction surveys, regular client review meetings, and digital progress-reporting tools. These measures increase transparency and create meaningful opportunities for dialogue

and collaboration. These practices reflect SB's broader commitment to transparency, collaboration, and continuous improvement across all subsidiaries. Lifestyle Developers has also started integrating ESG and sustainability briefings into client communications, helping align projects with customer expectations and wider sustainability priorities.

Through these initiatives, SB aims to strengthen the customer journey and position customer experience as a driver of excellence across its operations.



Enhancing the Customer Journey

In 2024, Lifestyle Developers introduced several initiatives to strengthen client engagement and enhance the ownership journey. A structured Customer Onboarding Program was launched to guide new property buyers through the handover process, supported by proactive communication channels such as newsletters, mobile notifications, and community events.

Clients were also invited to dedicated Experience Centres and site tours, providing opportunities to visualize projects, ask questions, and share feedback prior to purchase.

These initiatives enhanced transparency, built stronger trust, and positioned customer experience as a key driver of excellence across SB's operations.



Advancing Engagement and Service Excellence

Lifestyle Developers strengthened its customer care systems by implementing a same-day response process, ensuring faster resolution of inquiries and reducing escalations to higher management. Multiple channels, including a dedicated customer hotline and post-handover surveys, were established to capture client feedback and measure satisfaction. Complaints were managed through a structured escalation system covering acknowledgment, resolution assignment, follow-up, and closure with feedback.

Looking ahead, Lifestyle Developers plans to further elevate customer experience by introducing AI-powered chatbots, expanding its CRM ecosystem with predictive analytics, developing digital handover journeys, and offering customer experience training for frontline staff. A dedicated community engagement platform will also be introduced to connect homeowners and co-create lifestyle experiences.



Panel discussion at the Real Estate Development Summit, November 2024

QUALITY MANAGEMENT AND SERVICE EXCELLENCE

SB places strong emphasis on quality and service excellence, embedding rigorous systems to ensure projects are delivered to the highest standards. Through ISO 9001:2015 certification and an integrated management system, SB ensures that all services meet established benchmarks, while regular audits, management reviews, and corrective action procedures drive continuous improvement.

Our Corporate Quality Policy outlines the organization's commitment to delivering consistent results through disciplined processes, highly skilled personnel, and transparent communication with clients and partners. Regular

reviews, audits, and improvement cycles ensure that standards are not only maintained but continually enhanced.

Beyond internal systems, quality excellence is reinforced through active participation in regional and international initiatives that promote health, safety, and sustainability in the construction and healthcare sectors. This approach ensures that SB delivers projects that align with client expectations, regulatory requirements, and global best practices—creating long-term value for all stakeholders.



On-site quality inspections, 2024

Community Engagement Programs

Beyond education, SB engages in a wide range of community initiatives and development programs focused on workforce training, supplier development, and social inclusion. Key examples include Tamkeen (Empowering SMEs for Employing and Training), the Local Content Awareness Program for suppliers, and Qadroom, which supports individuals with special needs. SB also invests in environmental and social initiatives such as the Save the Sea campaign, Green Mosque, Waste Management and Recycling, and partnerships with initiatives like Tarmeem—further demonstrating its commitment to building sustainable, inclusive, and resilient communities.



Qadroom for Empowering & Rehabilitating Persons with Disability, November 2024



Tamkeen Program: Empowering SMEs and Saudi Graduates

In 2024, IHCC, in partnership with the Saudi Contractors Authority, launched the Tamkeen program to empower SMEs in the construction sector and create employment pathways for Saudi graduates. The program provides technical training and practical experience for engineers and technicians, equipping them with skills aligned to industry requirements.

Through workshops and stakeholder consultations, Tamkeen connects SMEs with a pool of qualified talent while enhancing local content and supporting national priorities under Vision 2030. By bridging the gap between education and employment, the program not only supports workforce localization but also strengthens the resilience and competitiveness of the construction sector.





Employee and Volunteer Contributions

Through initiatives such as Growing by Giving, SB encourages employees to engage in volunteer work, donate time, and contribute resources to community-focused programs. The company also supports creative innovation hubs, including Fab Lab and the Material Room in universities, fostering entrepreneurship and innovation at the grassroots level. Additionally, employees participate in blood donation drives organized throughout the year, contributing directly to public health and emergency support needs within the community.



Sponsorships and Donations

SB applies clear principles when providing sponsorships and donations, ensuring transparency, alignment with community needs, and consistency with the company's values and Code of Conduct. Contributions are focused on education, environmental sustainability, and social welfare, ensuring that investments create lasting value for society and reinforce stakeholder trust.

In 2024, SB's total community investment reached SAR 273,481, representing more than a threefold increase compared to 2023. The increase was driven by the expansion of initiatives under the "Growing by Giving" platform, enhanced employee engagement, and new partnerships with local organizations and universities. These efforts align with national priorities under Saudi Vision 2030, reinforcing SB's role in contributing to community well-being and sustainable development.



Make A wish, 2024



Iftar Saeem Distribution, March 2024

IN 2024, SB INVESTED
SAR 273,481
 IN COMMUNITY INITIATIVES —
 AN INCREASE OF THREEFOLD
 COMPARED TO 2023.



Community investment



Iftar Saeem Distribution, March 2024



EMPOWERING OUR PEOPLE

MATERIAL TOPICS

- Health, safety, and wellbeing
- Talent attraction, retention, and development
- Diversity and Inclusion
- Human and labour rights

UNSDG ALIGNMENT



HEALTH, SAFETY AND WELLBEING

SB has a formal Health and Safety Policy that underscores its commitment to protecting the well-being of all employees, contractors, and visitors across its operations. This is implemented through a structured Occupational Health and Safety Management System (OHSMS), certified under ISO 45001:2018, which focuses on risk assessment, incident prevention, employee training, and continuous improvement of safety performance. In addition, SB has achieved certification under ISO 14001 (Environmental

Management), demonstrating its integrated approach to safety and environmental responsibility in line with international best practices.



ISO 45001
AND **ISO 14001**
CERTIFICATIONS ACHIEVED



SB employees participating in hands-on first aid and CPR training, 2024



Recognizing the changing nature of work, SBH continuously adapts its OHSMS to address emerging risks and stakeholder expectations. Recent enhancements include extending coverage to part-time and temporary workers, integrating remote work considerations and mental health support, strengthening supply chain oversight, and tailoring approaches for high-risk sectors such as healthcare and construction. Safety protocols have also been updated to account for technological advances, while sustainability considerations are increasingly integrated into workplace health and safety practices.

A strict non-retaliation policy is in place, ensuring employees can report hazards without fear. Confidentiality protocols, anonymous channels, and regular awareness campaigns reinforce trust in the system. Ongoing monitoring and feedback mechanisms help strengthen reporting processes and promote a culture where safety comes first.

Governance is further reinforced through a dedicated Health and Safety Committee

established at the Group level. The committee brings together representatives from management, employees, and safety officers to discuss risks, review policies, and recommend improvements. Workers are actively engaged through surveys, suggestion mechanisms, and open forums, while draft policies are circulated for feedback prior to implementation. Safety manuals, bulletins, and updates are readily accessible in both digital and physical formats, and meeting summaries are shared widely to ensure transparency and strengthen accountability across all operations.



100%
OF EMPLOYEES ARE COVERED BY AN
OCCUPATIONAL HEALTH AND SAFETY
MANAGEMENT SYSTEM



During the reporting period, SB’s business units achieved significant milestones that underscore the strength of our safety culture and management systems. Collectively, the division completed 10.1 million man-hours without a Lost Time Injury (LTI) since 2022, highlighting the effectiveness of proactive hazard management and strong employee engagement.

Health and safety	Unit	2022	2023	2024
Total employee manhours	Number	373,074	627,583	1,515,120
Total contractor manhours	Number	3,418,448	2,645,064	2,368,176



ZERO
 FATALITIES FROM WORK-RELATED INJURIES AMONG EMPLOYEES AND CONTRACTORS FOR THREE CONSECUTIVE YEARS



ZERO
 LOST TIME INJURIES (LTI) ACROSS ALL OPERATIONS IN 2024



Strengthening OHS in the Supply Chain

IHCC has embedded robust occupational health and safety (OHS) requirements into its supply chain management processes. The company conducts risk assessments and supplier audits to identify high-risk activities such as hazardous materials handling and construction work, ensuring compliance with ISO 45001 standards. OHS requirements are built into contracts, mandating compliance with both SB policies and local regulations.

To build supplier capacity, IHCC provides training programs on safe work practices, PPE use, and emergency preparedness. Ongoing performance is monitored through regular site visits, inspections, and tracking of key indicators such as lost-time injury frequency rate (LTIFR). Emergency response planning is also reinforced by requiring suppliers to maintain evacuation and crisis response protocols. In cases of repeated non-compliance, IHCC applies a zero-tolerance approach, including termination of business relationships.



Managing Safety Risk

Hazard Identification and Risk Assessment

SB places strong emphasis on proactive hazard identification. Routine inspections and standardized checklists are used to spot potential risks, while Job Safety Analyses (JSAs) and incident reporting capture non-routine or unforeseen hazards. A risk matrix helps prioritize issues, supported by consultation with employees and safety representatives.

Hazard Reporting and Worker Protection

Risks are managed through the Hierarchy of Controls—from elimination and substitution to engineering, administrative measures, and PPE. Personnel conducting assessments receive regular training and certifications, while findings are documented, reviewed, and updated through audits, KPIs, and management reviews to ensure continuous improvement.

SB maintains a multi-channel reporting system that allows workers to raise concerns anonymously or directly to supervisors and safety representatives. All reports are logged, assessed promptly, and followed up with corrective actions, which are communicated back to employees.

Building a Strong Safety Culture

SB fosters a strong safety culture built on transparency, accountability, and active employee engagement. A strict non-retaliation policy ensures that workers can raise concerns without fear, supported by confidentiality protocols and anonymous reporting channels. Regular safety talks, visible leadership involvement, and collaboration with external consultants for audits and improvement opportunities further reinforce trust in the system. Through ongoing feedback mechanisms, monitoring, and shared learning, SB cultivates a workplace where safety is consistently prioritized.

SB's commitment to safety culture has been recognized externally, with the prestigious ROSPA Award and a Certificate of Recognition from Saudi German Health (SGH) for outstanding safety performance.



1,806
HEALTH AND SAFETY TRAINING HOURS
DELIVERED IN 2024



ROSPA Award and a Certificate of Recognition , June 2024



Promoting Fall Hazard Prevention OSHA Safety Stand-Down

As part of its ongoing commitment to workplace safety, IHCC actively participated in the OSHA Safety Stand-Down initiative, a nationwide campaign focused on raising awareness about fall hazards and reinforcing preventive measures. Employees and contractors engaged in safety talks, training sessions, and discussions on best practices for fall protection. The initiative fostered proactive engagement and was recognized with a Certificate of Recognition, underscoring IHCC's leadership in promoting fall hazard prevention and alignment with global best practices.

Safety Training

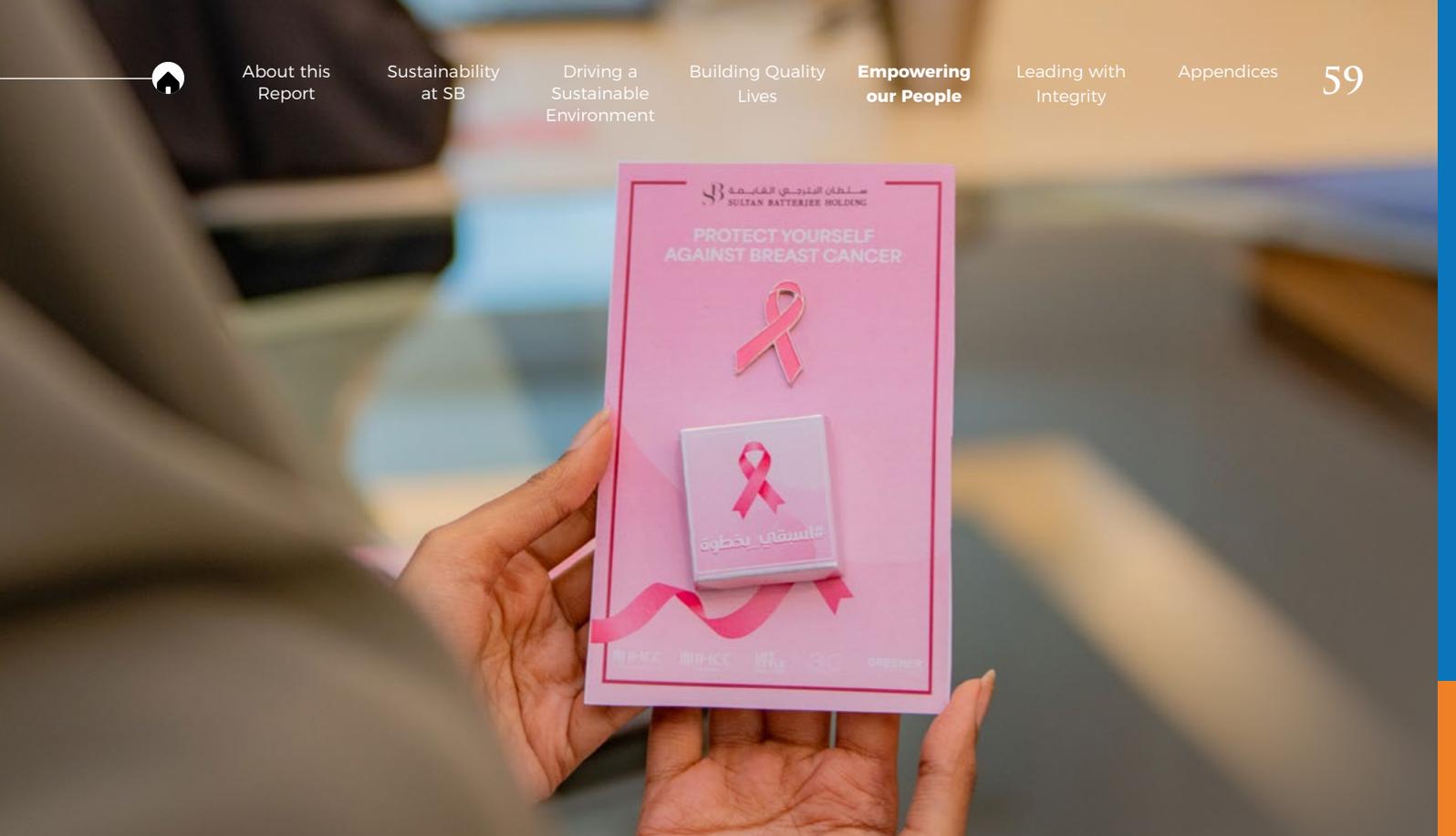
SB places strong emphasis on training as a foundation for its OHS Management System. Training programs are tailored to employee roles and operational risks, ensuring that all staff—from office workers to construction teams—are equipped to work safely.



Our training approach includes:

- 
 General safety practices and emergency procedures
- 
 Job-specific risks (machinery, chemicals, electrical work, work at heights, confined spaces)
- 
 Emergency preparedness and response
- 
 Incident-based follow-up training

Health and safety orientation day, January 2024



Employee Wellbeing

SB supports the holistic well-being of its workforce through access to healthcare, preventive services, and family-oriented programs. Beyond occupational safety, the company promotes physical, mental, and social health across its operations.

Employees benefit from comprehensive health insurance covering doctor visits, hospital stays, preventive screenings, dental and vision services, and mental health support. At IHCC, on-site medical clinics provide routine check-ups, treatments, immunizations, and wellness consultations, supported by partnerships with external providers.

To encourage healthier lifestyles, SB offers wellness programs such as gym memberships, fitness challenges, nutrition and stress management workshops, and smoking cessation support. Preventive care is further strengthened through regular health screenings and vaccination programs, including flu shots and chronic condition monitoring.

In addition, SB introduced awareness initiatives focused on specific health priorities. These included a Breast Cancer Awareness Campaign dedicated to educating and empowering female employees, and a World Mental Health Day initiative aimed at fostering a supportive workplace culture. Such efforts align with Saudi Vision 2030's goals of enhancing quality of life and promoting community well-being.

To support work-life balance, SB refined its flexible work policy and introduced targeted wellness programs that addressed mental health needs. Workplace policies also ensure access to paid sick leave, medical appointments, and extended family or medical leave when needed. Employees are further supported with maternity and paternity benefits, alongside childcare and family health services.

TALENT ATTRACTION, DEVELOPMENT, AND RETENTION

SB prioritizes the strategic management of human capital through comprehensive HR policies, continuous training programs, and strong commitments to fair labour practices. It ensures equitable wages, reasonable working hours, and alignment with both international standards and local regulations.

Employee Attraction and Retention

SB is committed to building a motivated and inclusive workforce by providing competitive compensation, a supportive workplace culture, and meaningful career pathways. The company places strong emphasis on employee well-being,

equal opportunity, and long-term development. In 2024, the workforce grew by 2% compared to 2023, reaching 1,061 employees. Recruitment also strengthened, with new hires increasing by 16% in 2024.



SB employee training, April 2024



Workforce Overview

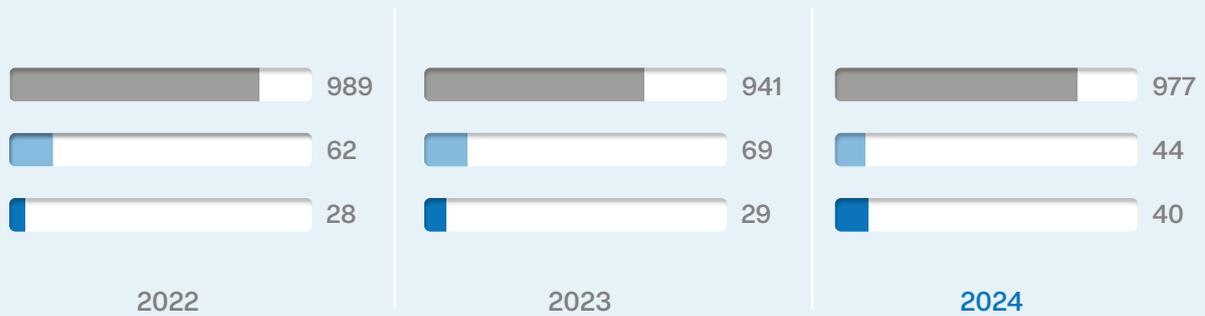
Number of full time employees



Full-time employees by age	Unit	2022	2023	2024
18-30	Number	145	153	203
31-40	Number	484	469	438
41-50	Number	319	294	290
51+	Number	131	122	130

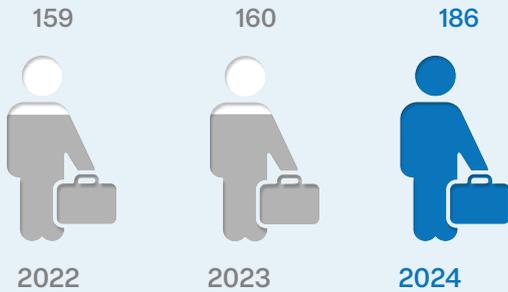
Full-time employees by level

● Entry-level ● Middle management ● Senior Management

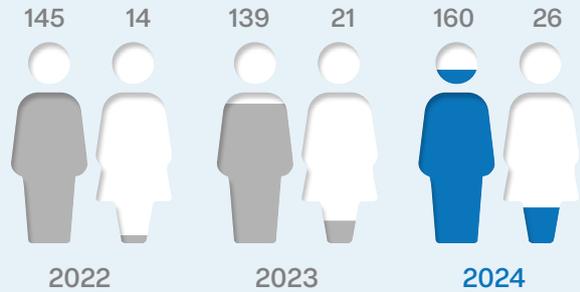


Workforce breakdown	Unit	2022	2023	2024
Part-time employees	Number	0	7	0
Permanent employees	Number	1,079	1,039	1,049
Temporary employees	Number	0	7	11
Workers who are not employees	Number	168	191	729

Total number of new employees who joined the organization



New hires by gender



New hires by age	Unit	2022	2023	2024
18-30	Number	46	41	62
31-40	Number	83	67	80
41-50	Number	25	39	31
51+	Number	5	13	13

New Hires and Turnover	Unit	2022	2023	2024
Total number of employees who left the organization	Number	249	208	203
Employee turnover by gender				
Female	Number	9	18	11
Male	Number	240	190	192
Employee turnover by age				
18-30	Number	28	35	38
31-40	Number	120	101	91
41-50	Number	75	56	43
51+	Number	26	16	31



Parental Leave	Unit	2022	2023	2024
Total number of employees that were entitled to parental leave				
Female	Number	11	10	19
Male	Number	493	504	655
Total number of employees that took parental leave				
Female	Number	0	1	0
Male	Number	21	17	12
Total number of employees who returned to work after parental leave ended				
Female	Number	0	1	0
Male	Number	21	17	12
Total number of employees returned from parental leave who were still employed twelve months after return to work				
Female	Number	0	1	0
Male	Number	20	15	12
Retention rate	Percentage	95%	89%	100%



Employee kids day, December 2024



Training and Development

SB's management approach to employee training and development is centered on continuous improvement and alignment with organizational goals. The company regularly conducts needs assessments to identify skill gaps and design tailored training programs, which include workshops, online courses, and mentorship opportunities. A Performance Management System (PMS) supports employees through individual development plans, helping them set learning objectives aligned with both career aspirations and business priorities.

To make training more accessible and effective, SB utilizes a Learning Management System (LMS), enabling employees to access resources easily, track progress, and engage in self-paced learning. By fostering a culture of knowledge sharing and professional growth, SB ensures that its workforce is equipped with the skills and competencies required to succeed in their roles and support the company's long-term strategy.

SB places strong focus on continuous employee growth through structured training and development initiatives. Key programmes include:



Sustainability Training – All employees receive training on sustainability practices, including energy efficiency, waste reduction, and safe construction practices.



Mentorship – New hires are paired with experienced staff to accelerate learning and integration.

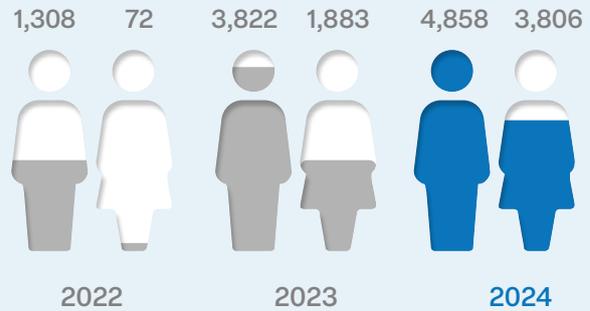


Career Development – Employees have access to professional development opportunities such as workshops, conferences, and online learning.

In 2024, total training hours rose to 8,664, averaging over 8 hours per employee annually. Female participation increased significantly, with the average training hours per female employee more than doubling to reach 66.8 hours in 2024.



Power BI employee training, January 2024

**Total number of training hours for total workforce****Total Training Hours by Gender**

Training and Development	Unit	2022	2023	2024
Total number of training for senior management	Hours	117	63	64
Total number of training for middle management	Hours	170	288	572
Average hours of training per year				
per employee	Hours	1.28	5.50	8.17
per female employee	Hours	1.26	28.5	66.77
per male employee	Hours	1.28	3.93	4.84
Average hours of training per year for senior management	Hours	4.18	2.17	1.6
Average hours of training per year for middle management	Hours	2.74	4.17	13

Performance Review	Unit	2022	2023	2024
Employee who received a regular performance and career development review	Percentage	39%	40%	42%
Female	Percentage	3.80%	4.50%	6%
Male	Percentage	96.10%	96.10%	94%



سلطان البطريجي القابضة
SULTAN BATTERJEE HOLDING

Launch of new talent management system

SB launched a new talent management system designed to enhance recruitment in a competitive labor market and improve internal mobility. Leadership development initiatives were introduced to nurture internal talent, providing a structured pathway for career progression. These efforts ensure that employees have access to growth opportunities while strengthening organizational capabilities.

Employee Wages and Benefits

SB is committed to fair and competitive compensation as part of its employee value proposition. The company ensures equitable wages, reasonable working hours, and compliance with labour laws and international standards. Benefits include:



Medical and life insurance



Mental health and wellness programs



Retirement savings plans



Coverage of certain government-related fees for employees and families



World mental health day, October 2024



DIVERSITY AND INCLUSION

SB is committed to fostering an inclusive workplace built on fairness, respect, and equal opportunity. The company enforces a zero-tolerance policy against discrimination and harassment, supported by clear reporting mechanisms to ensure accountability and responsiveness. Recent updates by the HR and Administration department strengthened these policies, clarifying reporting procedures and reinforcing accountability across all levels.



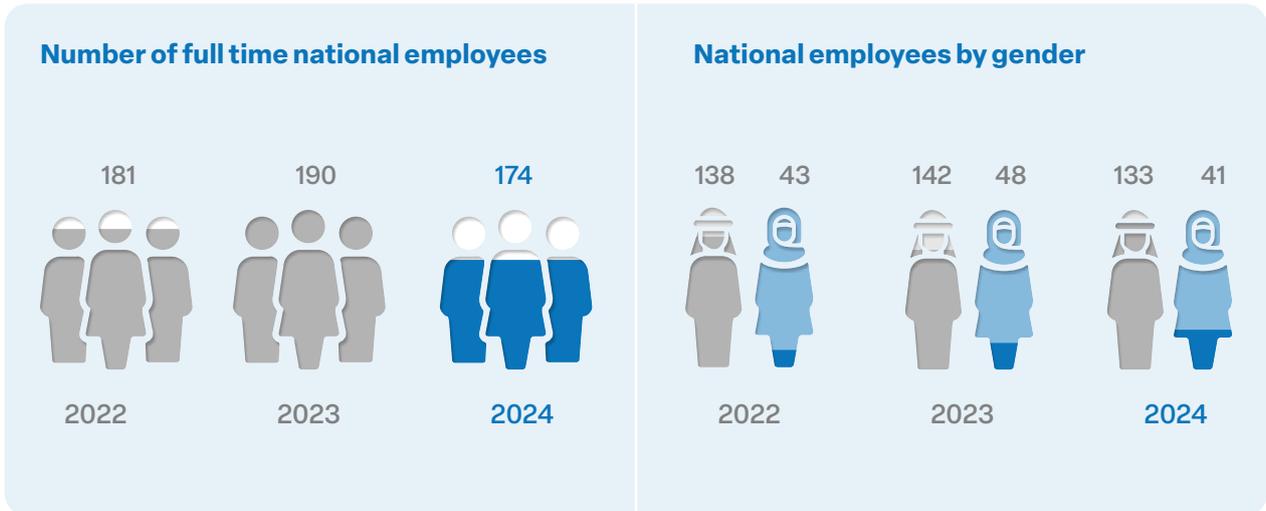
Celebrating the Saudi National day, 2024

Workforce Diversity

SB promotes a diverse and inclusive workplace where employees are treated with fairness and respect. The company places emphasis on increasing opportunities for women and national employees. In 2024, the number of female employees nearly doubled compared to 2023,

while national employees increased by 24%. Female national employees grew by 41%, and the number of nationals in senior management rose from 9 to 17, reflecting steady progress in representation across the organization.

Workforce Overview	Unit	2022	2023	2024
Full-time employees	Number	1,079	1,039	1,061
Female	Number	57	66	57
Male	Number	1,022	973	1,004



Workforce Overview	Unit	2022	2023	2024
National full time employees in senior management	Number	5	9	17
Number of employees of other nationalities	Number	898	849	887

SB advanced its diversity and inclusion agenda by implementing initiatives that elevated hiring practices, expanded opportunities for women and underrepresented groups, and improved transparency in recruitment. These measures have contributed to creating a more inclusive workplace culture while aligning with national employment priorities.

Grievances

All employee grievances are addressed in line with SB's Grievance Mechanism, which outlines clear procedures for both employees and external stakeholders. Employees can report concerns confidentially through a dedicated intranet section, which is reviewed by a committee responsible for resolution. External stakeholders can raise issues via a designated email address on the company's website, ensuring transparency and timely responses.

These mechanisms are complemented by a comprehensive remediation framework that emphasizes collaboration with stakeholders, transparent reporting, and corrective actions to mitigate harm. Regular consultations and feedback sessions with stakeholders further ensure accessibility and effectiveness of grievance channels. Effectiveness is monitored through resolution rates, response times, and stakeholder feedback.

HUMAN AND LABOUR RIGHTS

SB maintains a stand-alone Human Rights Policy underscoring leadership accountability and alignment with international standards. The policy outlines measures to prevent discrimination, ensure fair labor practices, and safeguard the rights of employees, contractors, suppliers, and local communities, with special attention to vulnerable groups such as women, children, and marginalized populations.

The policy is communicated through the company website, onboarding sessions, and partner communications to ensure awareness

across stakeholders. Implementation is supported by clear procedures, regular monitoring, and transparent reporting.

In line with Saudi labor law, all employees are verified to be above the age of 18, ensuring compliance with child labor provisions. Rigorous recruitment processes, coupled with community engagement initiatives such as support for education, further reinforce the organization's stance against child, forced, or compulsory labor.



Iftar Saeem Distribution, March 2024

LEADING WITH INTEGRITY



MATERIAL TOPICS

- Governance, ethics and transparency
- Economic impact and value creation
- Supply chain management
- Risk management
- Digitalization and data security

UNSDG ALIGNMENT





GOVERNANCE, ETHICS AND TRANSPARENCY

Responsible Governance

At SB, governance serves as the foundation for ensuring transparency, accountability, and sustainable value creation. Our governance framework is built on clear policies, oversight mechanisms, and internal controls that safeguard compliance, mitigate risks, and align operations with Saudi Vision 2030 and international best practices.

Policies and procedures are embedded across business units to uphold responsible business conduct. These include due diligence processes to identify and manage risks, adherence to the precautionary principle in environmental and community matters, and a strong commitment to human rights. Oversight is exercised through internal audits, quality assurance reviews, and periodic evaluations by senior management to ensure alignment between strategy and day-to-day operations.



CEO word during the Yearly Iftar ,2024

Code of Conduct and Ethical Standards

SB's Code of Conduct serves as the guiding framework for ethical business behavior across all subsidiaries. It establishes clear expectations regarding integrity, fairness, anti-corruption, and respect for all stakeholders. All employees receive training on the Code of Conduct during onboarding and through regular workshops, ensuring policies are understood and implemented effectively. Quizzes, feedback, and mentoring programs are used to reinforce knowledge and application in practice.

In addition, targeted training is provided on specific areas such as anti-corruption, labor rights, and data protection. In 2024, 100% of employees were trained on anti-corruption policies, reinforcing SB's zero-tolerance approach to unethical practices.



100%
OF EMPLOYEES HAVE RECEIVED
COMMUNICATION ON ANTI-
CORRUPTION POLICIES



Yearly Iftar Ramadan, 2024

Board Leadership and Role in Sustainability

The Board of Directors is composed of experienced members who bring industry knowledge, leadership skills, and alignment with SB's values and strategic goals. Beyond setting overall direction, the Board delegates responsibility for managing the organization's economic, environmental, and social impacts

to senior executives, supported by employee ambassadors and cross-functional teams. This structure ensures that sustainability considerations remain embedded in decision-making and accountability is maintained at the executive level.



STRAP, December 2024

Governance Oversight

To enhance governance practices, SB has established the Corporate Governance Committee (CGC). The Committee ensures governance structures remain robust, transparent, and effective. Its mandate includes:



Reviewing and recommending governance policies and frameworks.



Monitoring governance risks and compliance with Saudi codes.



Overseeing committee effectiveness, mandates, and leadership.



Reporting regularly to the Executive Committee on governance performance.

Other governance mechanisms include the Audit and Quality Assurance functions, which monitor compliance with SOPs and ensure issues are addressed during monthly and quarterly business reviews. Cross-functional collaboration further ensures that sustainability, ethics, and transparency are embedded into decision-making processes.

Tax Transparency

SB is committed to full compliance with Saudi tax laws and to conducting its financial affairs with integrity and transparency. The company's tax strategy ensures 100% compliance with all statutory requirements, including Zakat, withholding tax on foreign payments, and VAT on sales and purchases.

To maintain rigorous oversight, SB engages top tax advisors who periodically review records, provide guidance, and ensure timely reporting in line with evolving regulations. A dedicated in-house tax compliance team within the Finance Department monitors all obligations, supported by management's clear directive to remain fully transparent with authorities.

ECONOMIC IMPACT AND VALUE CREATION

SB contributes to Saudi Arabia's sustainable economic growth by creating jobs, strengthening local supply chains, and investing in infrastructure that supports national priorities such as Vision 2030. Through its operations, the company generates direct and indirect value in the form of wages, procurement spending, tax contributions, and community investment, while its projects enable broader social and environmental benefits that align with the Kingdom's development goals.

At the same time, SB recognizes that sustainability-related risks can influence its financial performance, particularly through

compliance costs, supply chain disruptions, and higher insurance premiums. These are balanced by opportunities to enhance efficiency, reduce costs, and access new financing linked to green and sustainable projects.

Despite these challenges, SB continues to generate long-term value through investments in local supply chains and job creation, reinforcing its contribution to Saudi Arabia's Vision 2030. Strong governance and full compliance with Saudi regulatory requirements further reinforce financial stability and stakeholder trust.



Finance team meeting, 2024



Supporting the National Economy through Local Content

IHCC and Lifestyle Developers play a leading role in supporting local content and advancing Saudi Vision 2030. The company prioritizes sourcing goods and services from within the Kingdom as part of its annual performance targets, ensuring that local suppliers and manufacturers benefit from its projects. Local content requirements are systematically integrated into project planning and procurement, with materials and services primarily sourced from Saudi-based suppliers while ensuring full compliance with technical specifications.

In addition, IHCC has established long-term agreements with more than 50 leading suppliers and manufacturers across key commodities. These measures strengthen domestic supply chains, reduce reliance on imports, and create shared economic value for the Kingdom while enhancing resilience and competitiveness.



SUPPLY CHAIN MANAGEMENT

SB recognizes that a responsible and resilient supply chain is central to achieving sustainable growth and supporting Saudi Arabia's Vision 2030. Through a Sustainable Procurement Policy, SB ensures environmental and social considerations are embedded across all procurement activities. The policy guides sourcing and supplier evaluation to minimize impacts, promote responsibility, and create long-term economic value.

To ensure responsible business conduct, SB requires all suppliers to adhere to its Supplier Code of Conduct, which sets out expectations on labor rights, health and safety, anti-bribery and corruption, and environmental protection. Compliance is assessed through a rigorous pre-qualification process, regular audits, and contract clauses prohibiting child labor, forced

labor, or other unethical practices. Suppliers operating outside these requirements are subject to corrective action or disqualification from the supply chain.

In 2024, SB worked with over 600 suppliers, of which the vast majority were local. Most notably, 96% of procurement spend was directed to locally based suppliers, reflecting the company's role in strengthening domestic supply chains and advancing Vision 2030.

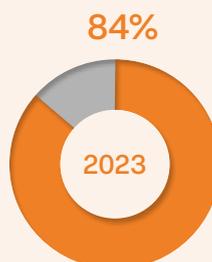


96%
OF TOTAL PROCUREMENT
SPEND IS ON LOCAL SUPPLIERS

Percentage of local suppliers



Percentage of spending on local suppliers





Looking ahead, SB is working to expand ESG requirements across all supplier engagements and strengthen the digital tools used for vendor governance and lay the foundation for a more sustainable and transparent supply chain.



Strengthening Ethical Procurement through ISO 20400 & 37001

IHCC certified its supply chain team and key personnel under ISO 20400 (sustainable procurement) and ISO 37001 (anti-bribery management) through comprehensive training and workshops. The initiative strengthened procurement processes, reinforced ethical sourcing, and enhanced compliance with international standards. All team members successfully obtained certification, improving supplier relationships and reducing risks linked to unethical practices. While the program required significant time and resources, the long-term benefits outweighed these constraints. IHCC now plans to conduct regular refresher training, expand certifications across other departments, and continuously audit procurement practices to ensure ongoing alignment with global sustainability and anti-corruption standards.



Embedding ESG in Vendor Prequalification

IHCC integrated environmental, social, and governance (ESG) criteria into its vendor prequalification process to strengthen supply chain responsibility in line with Saudi Vision 2030 and global sustainability goals. The new framework, embedded within the digital procurement system, evaluates vendors on sustainability practices, labor rights, health and safety, and governance standards. Through targeted training, the supply chain team was equipped to assess vendors effectively against the new metrics. This initiative resulted in a 20% increase in vendors meeting high ESG standards, reinforcing IHCC's ability to achieve LEED certification goals and strengthening its reputation as a leader in sustainable construction. IHCC plans to refine the ESG framework further and continue supporting vendors through training and workshops to ensure long-term alignment with global best practices.

RISK MANAGEMENT

SB integrates risk management into all aspects of its operations to protect business continuity, enhance resilience, and ensure responsible conduct. Risks are systematically identified, assessed, and mitigated through structured processes that follow international standards and national regulations. Dedicated frameworks such as the Anti-Bribery Risk Assessment, Sustainable Procurement Risk Assessment, and Hazard Identification and Risk Assessments (HIRA) guide the identification of vulnerabilities and provide practical controls for day-to-day activities.

To safeguard against ethical, operational, and environmental risks, SB applies the precautionary principle, conducts due diligence across business activities, and respects human rights in its project execution. SOPs are established for each department, ensuring clarity of roles,

responsibilities, and escalation mechanisms. Internal audits and compliance reviews further reinforce oversight and provide management with insights to address potential issues proactively.

Risk management is also supported by certifications such as ISO 37001:2016 for anti-bribery practices and ISO 20400:2017 for sustainable procurement, both of which demonstrate adherence to best practices. Training and awareness programs are delivered to employees at all levels to embed a culture of accountability, with workshops, onboarding sessions, and communication channels ensuring policies are well understood and consistently applied.



Employee ISO training, October 2024



DIGITALIZATION AND DATA SECURITY

Data Privacy and Digitalization

SB places strong emphasis on data security and digital trust as a core component of its sustainability journey. The company has established robust protection systems aligned with GDPR principles and ISO 27001 standards, ensuring the confidentiality, integrity, and availability of stakeholder information. Data security management and the implementation of related measures are integral responsibilities of the IT Infrastructure Department, which ensures that security policies, access controls, and preventive measures are regularly updated and enforced.

To safeguard its systems, SB performs both internal and external audits to evaluate the effectiveness of privacy and security

management frameworks. Internal audits are conducted quarterly, while external audits are carried out annually by certified third-party firms to ensure compliance with ISO 27001. In addition, SB conducts comprehensive cybersecurity stress tests, including vulnerability assessments and penetration testing, to proactively identify and mitigate risks.

SB also engaged in negotiations to establish public-private partnerships aimed at addressing the complex challenges associated with cybersecurity and risk management. These collaborations are expected to leverage combined expertise and resources to enhance SB's resilience against evolving threats.



ZERO
IDENTIFIED INCIDENTS OF BREACH AND/
OR LOSS OF CUSTOMER PRIVACY



ZERO
COMPLAINTS RECEIVED FROM OUTSIDE
PARTIES OR REGULATORY BODIES FOR
THREE CONSECUTIVE YEARS.

Cybersecurity

SB continues to demonstrate strong outcomes in cybersecurity, with a significant increase in attempted attacks successfully mitigated and no actual breaches in 2024.

Cyber Attacks	Unit	2022	2023	2024
Attempted cyberattacks	Number	200,000	280,000	420,000
Actual cyberattacks	Number	10	2	0

Advancing Digitalization

The IT division achieved key milestones during the reporting period that supported both modernization and sustainability goals. These included:



Migrating part of the on-premises servers to a cloud-based system, enhancing scalability and cost-efficiency while aligning with the global cloud adoption trend. This marks the first step toward the company’s 2027 target of fully migrating all physical servers to the cloud, set against a 2025 baseline.



Replacing outdated computers and monitors with energy-efficient models, reducing energy intensity.



Implementing smart lighting controls to conserve energy across operations.

While these initiatives delivered measurable benefits, they also presented challenges. Cloud migration was complex and raised data security concerns, which were successfully addressed through collaboration with a certified cloud service provider and the expertise of SB’s internal IT team. Replacing old hardware required navigating budget constraints and logistical issues, which were overcome by negotiating bulk purchase agreements and applying a phased implementation approach.

SB will continue to strengthen IT governance, expand employee awareness programs, and adopt advanced technologies such as AI-driven monitoring tools to reinforce resilience and support the development of secure and sustainable digital systems.

Research and Development

SB advances research and innovation by creating a collaborative environment where departments actively explore emerging technologies and best practices. The company allocates resources for continuous learning and promotes cross-departmental knowledge sharing to drive efficiency, security, and sustainability. Pilot programs and regular reviews ensure that innovative solutions are carefully assessed before full implementation.

We also integrate sustainability considerations into R&D processes and solution design by prioritizing energy-efficient technologies and lifecycle IT asset management. Looking ahead, SB aims to strengthen partnerships with universities and technology providers to accelerate sustainable innovation.

50%

INCREASE IN ANNUAL R&D BUDGET IN 2024 COMPARED TO 2023



Number of dedicated R&D staff members





APPENDICES

APPENDIX A: ALIGNMENT WITH NATIONAL AND INTERNATIONAL FRAMEWORK

The UN SDGs set a global agenda for addressing pressing challenges, while Saudi Vision 2030 provides the national blueprint for economic diversification, innovation, and sustainable growth. SB aligns its sustainability agenda with both frameworks, ensuring our efforts create measurable value for the Kingdom and contribute to global progress. Guided by our Sustainability Framework and material topics, we translate this alignment into responsible growth and lasting positive impact.

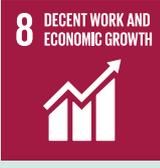
UN SDG	UN SDG Target	SB's Contribution	Saudi Vision 2030
 <p>3 GOOD HEALTH AND WELL-BEING</p>	 <p>TARGET 3.8 ACHIEVE UNIVERSAL HEALTH COVERAGE</p>	<ul style="list-style-type: none"> ■ Designs and constructs healthcare facilities and medical cities to expand access to quality health services. ■ Implements ISO 45001 to ensure safe and healthy working environments for all employees and contractors. ■ Provides comprehensive health insurance and preventive healthcare for employees. ■ Conducts wellness and awareness campaigns on mental health, nutrition, and disease prevention. ■ Partners with healthcare providers to strengthen medical safety standards and community wellbeing. 	 <p>Ambitious Nation</p> <ul style="list-style-type: none"> ■ Enable social responsibility.  <p>Vibrant Society</p> <ul style="list-style-type: none"> ■ Offer a fulfilling and healthy life



UN SDG	UN SDG Target	SB's Contribution	Saudi Vision 2030
	 <p>4.4 By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship</p>	<ul style="list-style-type: none"> ■ Provides structured training and development programs to enhance employee technical and professional skills. ■ Partners with universities to offer internships, scholarships, and research collaboration opportunities. ■ Implements mentorship and career growth initiatives through internal performance systems. ■ Launches the Tamkeen Program to empower Saudi graduates and SMEs with practical training. ■ Supports innovation and entrepreneurship through educational partnerships and creative hubs. 	 <p>Thriving Economy</p> <ul style="list-style-type: none"> ■ Grow and diversify the economy.  <p>Ambitious Nation</p> <ul style="list-style-type: none"> ■ Enable social responsibility.
	 <p>5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life</p>	<ul style="list-style-type: none"> ■ Expands female representation in leadership and management positions. ■ Implements equal pay and fair employment policies across all subsidiaries. ■ Provides training, mentorship, and career development programs for women. ■ Enforces a zero-tolerance policy against discrimination and harassment. ■ Promotes inclusion through national initiatives such as Mowaamah and Qadroon. 	 <p>Thriving Economy</p> <ul style="list-style-type: none"> ■ Grow and diversify the economy.

UN SDG	UN SDG Target	SB's Contribution	Saudi Vision 2030
 <p>6 CLEAN WATER AND SANITATION</p>	 <p>TARGET 6-A EXPAND WATER AND SANITATION SUPPORT TO DEVELOPING COUNTRIES</p> <p>6.a By 2030, expand international cooperation and capacity-building support to developing countries in water- and sanitation-related activities and programmes, including water harvesting, desalination, water efficiency, wastewater treatment, recycling and reuse technologies</p>	<ul style="list-style-type: none"> ■ Implements an ISO 14001-aligned Water Management Policy to ensure efficient resource use. ■ Integrates water-saving technologies and greywater reuse across construction sites. ■ Partners with clients to apply LEED and Mostadam water-efficiency criteria. ■ Conducts employee and contractor awareness campaigns on water conservation. ■ Recycles treated water for non-potable uses such as landscaping and dust suppression. 	 <p>Thriving Economy</p> <ul style="list-style-type: none"> ■ Grow and diversify the economy.
 <p>7 AFFORDABLE AND CLEAN ENERGY</p>	 <p>TARGET 7-A PROMOTE ACCESS TO RESEARCH TECHNOLOGY AND INVESTMENTS IN CLEAN ENERGY</p> <p>7.a By 2030, enhance international cooperation to facilitate access to clean energy research and technology, including renewable energy, energy efficiency and advanced and cleaner fossil-fuel technology, and promote investment in energy infrastructure and clean energy technology</p>	<ul style="list-style-type: none"> ■ Delivers large-scale renewable energy and energy-efficiency projects across the region. ■ Expands EV-charging infrastructure to promote clean mobility solutions. ■ Integrates solar systems and energy-efficient designs in LEED-certified projects. ■ Partners with international organizations to exchange knowledge on clean-energy innovation. ■ Implements an EMS to manage environmental impacts and ensure compliance. 	 <p>Thriving Economy</p> <ul style="list-style-type: none"> ■ Grow and diversify the economy.  <p>Vibrant Society</p> <ul style="list-style-type: none"> ■ Offer a fulfilling and healthy life



UN SDG	UN SDG Target	SB's Contribution	Saudi Vision 2030
	<p>TARGET 8-5</p>  <p>FULL EMPLOYMENT AND DECENT WORK WITH EQUAL PAY</p> <p>8.5 By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value</p> <p>TARGET 8-8</p>  <p>PROTECT LABOUR RIGHTS AND PROMOTE SAFE WORKING ENVIRONMENTS</p> <p>8.8 Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment</p>	<ul style="list-style-type: none"> Ensures fair wages, equal pay, and compliance with national labour laws. Expands women's participation and leadership in the workforce. Implements inclusive employment programs for persons with disabilities. Provides continuous training and career-development opportunities for all employees. Launches youth and SME empowerment programs to boost local employability. Implements ISO 45001 to maintain robust health and safety systems. Achieves zero fatalities and Lost Time Injuries across all operations. Establishes joint worker-management safety committees for inclusive decision-making. Conducts supplier audits and risk assessments to ensure safe working conditions. Provides training and PPE programs to enhance workplace safety awareness. 	 <p>Thriving Economy</p> <ul style="list-style-type: none"> Grow and diversify the economy.  <p>Vibrant Society</p> <ul style="list-style-type: none"> Offer a fulfilling and healthy life

UN SDG	UN SDG Target	SB's Contribution	Saudi Vision 2030
	 <p>9.1 Develop quality, reliable, sustainable and resilient infrastructure, including regional and transborder infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all</p>	<ul style="list-style-type: none"> ■ Designs and delivers sustainable, energy-efficient infrastructure projects across key sectors. ■ Integrates BIM technology and smart materials to improve efficiency and resilience. ■ Promotes renewable energy and LEED/Mostadam standards in construction projects. ■ Expands regional access to quality healthcare, education, and mixed-use developments. ■ Strengthens local supply chains and technical capacity through sustainable partnerships. 	 <p>Thriving Economy</p> <ul style="list-style-type: none"> ■ Grow and diversify the economy.  <p>Ambitious Nation</p> <ul style="list-style-type: none"> ■ Enable social responsibility.
	 <p>10.2 By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status</p>	<ul style="list-style-type: none"> ■ Promotes diversity, inclusion, and equal opportunity across all subsidiaries. ■ Increases female and national representation in senior management. ■ Implements grievance mechanisms to protect employee and stakeholder rights. ■ Participates in Mowaamah and Qadroon programs to support persons with disabilities. ■ Partners with communities to promote youth employment and social inclusion. ■ Improves employee well-being with mental health support and awareness programs. ■ Promotes employment for persons with disabilities through training and support. 	 <p>Thriving Economy</p> <ul style="list-style-type: none"> ■ Grow and diversify the economy.  <p>Ambitious Nation</p> <ul style="list-style-type: none"> ■ Enable social responsibility.  <p>Vibrant Society</p> <ul style="list-style-type: none"> ■ Offer a fulfilling and healthy life



UN SDG	UN SDG Target	SB's Contribution	Saudi Vision 2030
 <p>11 SUSTAINABLE CITIES AND COMMUNITIES</p>	 <p>TARGET 11-A</p> <p>11.a Support positive economic, social and environmental links between urban, peri-urban and rural areas by strengthening national and regional development planning</p>	<ul style="list-style-type: none"> ■ Develops inclusive, community-focused residential and mixed-use projects. ■ Integrates green building, smart mobility, and efficient infrastructure solutions. ■ Designs projects that enhance urban connectivity and environmental balance. ■ Applies LEED and Mostadam standards to promote sustainable urban development. ■ Engages communities and stakeholders in responsible urban planning. 	 <p>Ambitious Nation</p> <ul style="list-style-type: none"> ■ Enable social responsibility.  <p>Vibrant Society</p> <ul style="list-style-type: none"> ■ Offer a fulfilling and healthy life
 <p>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</p>	 <p>TARGET 12-6</p> <p>12.6 Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle</p>	<ul style="list-style-type: none"> ■ Publishes annual sustainability reports aligned with GRI and Tadawul ESG Guidelines. ■ Establishes an ESG Governance Framework and committee oversight. ■ Integrates sustainability KPIs and targets into business strategy and reporting. ■ Promotes responsible sourcing, circular economy, and resource-efficiency initiatives. ■ Encourages transparency through regular disclosure and stakeholder engagement. ■ Digitizes processes to enable remote work and reduce paper use. 	 <p>Thriving Economy</p> <ul style="list-style-type: none"> ■ Grow and diversify the economy.  <p>Ambitious Nation</p> <ul style="list-style-type: none"> ■ Enable social responsibility.

UN SDG	UN SDG Target	SB's Contribution	Saudi Vision 2030
	 <p>13.2 Integrate climate change measures into national policies, strategies and planning</p>	<ul style="list-style-type: none"> Measures and reports Scope 1 and 2 GHG emissions across all operations. Implements energy-efficiency, renewable energy, and carbon-reduction initiatives. Integrates climate considerations into policies and project design. Conducts awareness campaigns and capacity-building on energy conservation. Aligns environmental actions with Saudi Vision 2030 and Net Zero 2060 targets. 	 <p>Ambitious Nation</p> <ul style="list-style-type: none"> Enable social responsibility.  <p>Vibrant Society</p> <ul style="list-style-type: none"> Offer a fulfilling and healthy life
	 <p>16.5 Substantially reduce corruption and bribery in all their forms</p>  <p>16.7 Ensure responsive, inclusive, participatory and representative decision-making at all levels</p>	<ul style="list-style-type: none"> Enforces a zero-tolerance policy for bribery, corruption, and unethical practices. Implements ISO 37001 and strong internal audit mechanisms. Ensures transparent reporting through governance, audit, and sustainability committees. Engages employees in ethics and compliance training programs. Maintains grievance channels to promote accountability and stakeholder trust. 	 <p>Thriving Economy</p> <ul style="list-style-type: none"> Grow and diversify the economy.  <p>Ambitious Nation</p> <ul style="list-style-type: none"> Enable social responsibility.



UN SDG	UN SDG Target	SB's Contribution	Saudi Vision 2030
	<p>TARGET 17-6</p>  <p>17.16 – Enhance the Global Partnership for Sustainable Development</p> <p>TARGET 17-19</p>  <p>17.19 – Build on existing initiatives to develop measurements of progress on sustainable development</p>	<ul style="list-style-type: none"> ■ Collaborates with government, academia, and private entities to drive sustainability. ■ Participates in public-private initiatives that promote innovation and inclusion. ■ Partners with international bodies such as USGBC, IWBI, and RoSPA for capacity building. ■ Strengthens supplier and SME partnerships through training and awareness programs. ■ Discloses sustainability data aligned with global frameworks and Vision 2030. 	 <p>Thriving Economy</p> <ul style="list-style-type: none"> ■ Grow and diversify the economy.  <p>Vibrant Society</p> <ul style="list-style-type: none"> ■ Offer a fulfilling and healthy life

APPENDIX B: STAKEHOLDER ENGAGEMENT

Stakeholder	Engagement Method	Frequency of Engagement	Key Interests
Employees	Meetings, feedback surveys, training sessions, performance reviews, newsletters	Quarterly	<ul style="list-style-type: none"> ■ Health, safety, and wellbeing ■ Talent attraction, development, and retention ■ Diversity and inclusion ■ Human and labour rights
Clients	Surveys, customer service, social media engagement, user testing	Quarterly	<ul style="list-style-type: none"> ■ Supply chain management ■ Governance, ethics and transparency
Suppliers	Negotiations, contracts, audits, regular communication	Quarterly	<ul style="list-style-type: none"> ■ Supply chain management ■ Governance, ethics and transparency
Local Communities	Public forums, community projects, volunteer activities	Quarterly	<ul style="list-style-type: none"> ■ Community investment and social impact ■ Sustainable and innovative design ■ Green building solutions ■ Environmental management*
Government & Regulators	Forums, conferences, collaborations	Twice a year	<ul style="list-style-type: none"> ■ Governance, ethics and transparency ■ Risk management ■ Human and labour rights ■ Environmental management*
Environmental Groups	Reports, sustainability initiatives, consultations	Quarterly	<ul style="list-style-type: none"> ■ Environmental management*

*Environmental management refers to the material environmental topics including energy management, climate change and GHG emissions, waste and effluents management, water management, and biodiversity conservation.



APPENDIX C: MATERIAL TOPICS DEFINITIONS

Material topic	Definition
Energy management	Managing energy use across operations to improve efficiency, reduce operational costs, and minimize environmental impact. This includes adopting energy-saving technologies, integrating renewable energy sources where feasible, and promoting energy-efficient systems across the project and facility lifecycle.
Climate change and GHG emissions	Addressing the contribution of operations to climate change by identifying, reducing, and managing greenhouse gas (GHG) emissions. This includes transitioning to lower-carbon materials, improving site-level energy performance, and supporting national climate goals such as Saudi Vision 2030.
Waste and effluents management	Ensuring responsible handling, reduction, and disposal of waste, including hazardous streams. This involves implementing practices such as recycling, material reuse, and sustainable procurement, while complying with local regulations to minimize environmental risks and operational costs.
Water management	Implementing water conservation and wastewater management strategies to reduce consumption, ensure efficient use, and prevent pollution. This includes sustainable stormwater design, use of water-efficient fixtures, and compliance with regulatory requirements, particularly in water-scarce regions.
Biodiversity conservation	Minimizing the ecological impact of construction and development by protecting local biodiversity, rehabilitating disturbed land, and integrating nature-based considerations into planning. This is particularly important for greenfield projects or developments in environmentally sensitive zones.
Sustainable and innovative design	Integrating sustainability principles and innovative approaches into architectural and engineering design to deliver long-term value. This includes lifecycle thinking, application of digital tools (e.g., BIM), and the use of sustainable materials and systems that enhance efficiency, resilience, and environmental performance. The focus is on embedding sustainability at the earliest design stages to enable high-performance, future-ready infrastructure and buildings.

Material topic	Definition
Green building solutions	Developing and implementing sustainable construction and service practices that minimize environmental impact, improve resource efficiency, and promote healthier living and working environments. This includes renewable energy integration, advanced water and waste management systems, the use of certified green construction materials, and compliance with international and national green building standards and certifications. The focus is on both execution and operational performance of buildings, ensuring alignment with sustainability benchmarks and long-term climate goals.
Talent attraction, development, and retention	Building and sustaining a skilled workforce by attracting top talent, offering continuous training and upskilling opportunities, and fostering career development. This includes creating a supportive and inclusive work environment across both corporate offices and project sites to promote employee engagement, motivation, and long-term retention.
Diversity and inclusion	Fostering a respectful and inclusive workplace culture where all employees are valued regardless of gender, nationality, background, or ability. This involves implementing equitable hiring practices, inclusive leadership training, and policies that promote fairness, representation, and equal opportunity across SB's workforce and projects.
Human and labour rights	Protecting the rights of all workers involved in SB's operations by upholding fair labor practices, ensuring legal compliance, and actively preventing discrimination, forced labor, and exploitation. This includes safeguarding health and safety, promoting grievance mechanisms, and ensuring fair wages and working conditions throughout the supply chain.
Health, safety, and wellbeing	Safeguarding the physical, mental, and emotional wellbeing of all employees and contractors by maintaining a strong safety culture, implementing comprehensive health, safety, and wellness policies, and ensuring strict adherence to local and international regulations. This includes regular safety and wellness training, provision of personal protective equipment (PPE), site safety inspections, mental health support, and proactive risk assessments across construction sites and facilities.
Customer experience	Focusing on creating positive and transparent interactions with clients and end-users throughout the real estate and infrastructure lifecycle. This includes clear communication, transparency in processes, timely handovers, and responsive engagement to address client needs. The topic emphasizes building long-term trust, loyalty, and confidence by ensuring that developments meet community expectations and deliver lasting value.



Material topic	Definition
Community investment and social impact	Enhancing social value by contributing to the economic, social, and infrastructure development of the communities where the company operates. This includes creating job opportunities, supporting local suppliers, engaging with community stakeholders, and investing in initiatives such as education, health, and youth empowerment that align with national development goals and community needs.
Governance, ethics and transparency	Upholding strong corporate governance frameworks by embedding ethical business conduct, legal compliance, and accountability across all levels of decision-making. This includes ensuring board and leadership oversight, implementing integrity-driven practices, and promoting responsible leadership to enhance transparency, prevent corruption, strengthen stakeholder trust, and support long-term business resilience.
Supply chain management	Promoting ethical and sustainable practices across the supply chain by engaging suppliers and contractors who align with environmental, social, and governance (ESG) standards. This includes conducting supplier social and environmental assessments, ensuring fair labor practices, encouraging local procurement and sourcing, and reducing risks linked to sustainability and compliance.
Risk management	Proactively identifying, assessing, and mitigating financial, operational, environmental, and reputational risks that may impact business continuity and stakeholder value. This includes integrating ESG-related risks into the enterprise risk management system, enhancing scenario planning, and ensuring adaptability to changing regulatory and market conditions.
Economic impact and value creation	Driving long-term financial resilience and sustainable growth by embedding ESG considerations into business strategy, investment decisions, and operational planning. This includes improving cost efficiency, setting clear financial and ESG goals, aligning capital allocation with strategic objectives, ensuring tax transparency, and contributing to national economic development.
Digitalization and data security	Strengthening business resilience and efficiency by adopting digital technologies while ensuring the protection of sensitive information. This includes safeguarding data privacy, implementing robust cybersecurity measures, and ensuring secure digital systems to protect clients, employees, and operations from cyber threats and breaches.
Quality management and service excellence	Ensuring consistent delivery of high-quality projects and services by implementing strong quality management systems, adhering to recognized standards, and fostering a culture of continuous improvement. This includes monitoring performance, conducting regular audits, and promoting excellence in service delivery to build trust and long-term partnerships.

APPENDIX D: GRI CONTENT INDEX

For the Content Index – Essentials Service, GRI Services reviewed that the GRI content index has been presented in a way consistent with the requirements for reporting in accordance with the GRI Standards, and that the information in the index is clearly presented and accessible to the stakeholders. The service was performed on the English version of the report.



Statement of use	Sultan Batterjee Group of Companies has reported in accordance with the GRI Standards for the period 1/1/2024 till 31/12/2024.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	No applicable GRI Sector Standards

GRI STANDARD/ OTHER SOURCE	ANSWER	REQUIREMENT(S) OMITTED	REASON
General disclosures			
GRI 2: General Disclosures 2021	2-1 Organizational details	6-17	
	2-2 Entities included in the organization's sustainability reporting	2, 7-17	
	2-3 Reporting period, frequency and contact point	2	
	2-4 Restatements of information	SB is a first time reporter	
	2-5 External assurance	SB does not seek external assurance	
	2-6 Activities, value chain and other business relationships	6	
	2-7 Employees	61	
	2-8 Workers who are not employees	61	
	2-9 Governance structure and composition	71-73	
	2-10 Nomination and selection of the highest governance body	71-73	
	2-11 Chair of the highest governance body	71-73	
	2-12 Role of the highest governance body in overseeing the management of impacts	71-73	



GRI STANDARD/ OTHER SOURCE		ANSWER	REQUIREMENT(S) OMITTED	REASON
GRI 2: General Disclosures 2021	2-13 Delegation of responsibility for managing impacts	71-73		
	2-14 Role of the highest governance body in sustainability reporting	23,73		
	2-15 Conflicts of interest	71,72		
	2-16 Communication of critical concerns	71,72		
	2-17 Collective knowledge of the highest governance body	71-73		
	2-18 Evaluation of the performance of the highest governance body	71-73		
	2-19 Remuneration policies	Not disclosed.	Confidentiality constraints	Due to company's internal policies
	2-20 Process to determine remuneration	Not disclosed.	Confidentiality constraints	Due to strategic sensitivity
	2-21 Annual total compensation ratio	Not disclosed.	Confidentiality constraints	Due to strategic sensitivity
	2-22 Statement on sustainable development strategy	5		
	2-23 Policy commitments	27, 32, 46, 54, 55, 59, 67, 69, 76		
	2-24 Embedding policy commitments	27, 32, 46, 54, 55, 59, 67, 69, 76		
	2-25 Processes to remediate negative impacts	68		
	2-26 Mechanisms for seeking advice and raising concerns	68		
	2-27 Compliance with laws and regulations	71-74		
	2-28 Membership associations	19		
2-29 Approach to stakeholder engagement	25			
2-30 Collective bargaining agreements	Not disclosed.	Legal prohibitions.	Collective bargaining is prohibited by Saudi Arabian laws.	

GRI STANDARD/ OTHER SOURCE		ANSWER	REQUIREMENT(S) OMITTED	REASON
Material topics				
GRI 3: Material Topics 2021	3-1 Process to determine material topics	23,24		
	3-2 List of material topics	23,24		
Energy Management				
GRI 3: Material Topics 2021	3-3 Management of material topics	28-30		
GRI 302: Energy 2016	302-1 Energy consumption within the organization	29		
	302-4 Reduction of energy consumption	29		
Climate Change and GHG Emissions				
GRI 3: Material Topics 2021	3-3 Management of material topics	31		
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	31		
	305-2 Energy indirect (Scope 2) GHG emissions	31		
	305-5 Reduction of GHG emissions	31		
Waste and Effluents Management				
GRI 3: Material Topics 2021	3-3 Management of material topics	34,35		
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	35		
	306-2 Management of significant waste-related impacts	34,35		
Water Management				
GRI 3: Material Topics 2021	3-3 Management of material topics	32,33		
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	32		
	303-2 Management of water discharge-related impacts	32		
	303-5 Water consumption	32		



GRI STANDARD/ OTHER SOURCE		ANSWER	REQUIREMENT(S) OMITTED	REASON
Biodiversity Conservation				
GRI 3: Material Topics 2021	3-3 Management of material topics	41,42		
GRI 101: Biodiversity 2024	101-2 Management of biodiversity impacts	41,42		
Talent Attraction, Retention, and Development				
GRI 3: Material Topics 2021	3-3 Management of material topics	60,64		
GRI 201: Economic Performance 2016	201-3 Defined benefit plan obligations and other retirement plans	66		
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	66		
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	63		
	401-3 Parental leave	65		
GRI 402: Labor/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes	64		
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	65		
	404-2 Programs for upgrading employee skills and transition assistance programs	67		
	404-3 Percentage of employees receiving regular performance and career development reviews	68		

GRI STANDARD/ OTHER SOURCE		ANSWER	REQUIREMENT(S) OMITTED	REASON
Diversity and Inclusion				
GRI 3: Material Topics 2021	3-3 Management of material topics	67		
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	68		
Health, Safety, and Wellbeing				
GRI 3: Material Topics 2021	3-3 Management of material topics	67		
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	68		
	403-2 Hazard identification, risk assessment, and incident investigation	67		
	403-3 Occupational health services	68		
	403-4 Worker participation, consultation, and communication on occupational health and safety	67		
	403-5 Worker training on occupational health and safety	68		
GRI 403: Occupational Health and Safety 2018	403-6 Promotion of worker health	67		
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	68		
	403-8 Workers covered by an occupational health and safety management system	67		
	403-9 Work-related injuries	68		



GRI STANDARD/ OTHER SOURCE		ANSWER	REQUIREMENT(S) OMITTED	REASON
Human and Labour Rights				
GRI 3: Material Topics 2021	3-3 Management of material topics	69		
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	69		
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	69		
Community Investment and Social Impact				
GRI 3: Material Topics 2021	3-3 Management of material topics	47-52		
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	47-52		
Governance, Ethics and Transparency				
GRI 3: Material Topics 2021	3-3 Management of material topics	71-73		
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	62, 72		
GRI 207: Tax 2019	207-1 Approach to tax	73		
Economic Impact and Value Creation				
GRI 3: Material Topics 2021	3-3 Management of material topics	74,75		
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	74,75		

GRI STANDARD/ OTHER SOURCE		ANSWER	REQUIREMENT(S) OMITTED	REASON
Supply Chain Management				
GRI 3: Material Topics 2021	3-3 Management of material topics	76,77		
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	76		
Digitalization and Data Security				
GRI 3: Material Topics 2021	3-3 Management of material topics	79,80		
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	79		
SB also reports on topics that are determined as material to the company but not covered by GRI Standards				
Sustainable and Innovative Design				
GRI 3: Material Topics 2021	3-3 Management of material topics	36		
Green Building Solutions				
GRI 3: Material Topics 2021	3-3 Management of material topics	37-40		
Risk Management				
GRI 3: Material Topics 2021	3-3 Management of material topics	78		
Customer experience				
GRI 3: Material Topics 2021	3-3 Management of material topics	44,46		
Quality management and service excellence				
GRI 3: Material Topics 2021	3-3 Management of material topics	46		



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