

GRI Standard / Other Sources	Disclosure	Section	Page Number(s)	Omissions	
				Requirement(s) Omitted	Explanation
<b>General disclosures</b>					
<b>GRI 2: General Disclosures 2021</b>	2-1 Organisational details	DMCC at Glance	9-12		
	2-2 Entities included in the organisation's sustainability reporting	DMCC at Glance	10-13	Requirement (b)	DMCC's audited consolidated financial statement is not available on public record due to confidentiality.
	2-3 Reporting period frequency and contact point	About this Report	5		
	2-4 Restatement of information	About this Report	4		
	2-5 External assurance	Assurance Statement	6-7		
	2-6 Activities, values chain and other business relationship	DMCC at Glance	10-13		
	2-7 Employees	Labour Practice	43-45		
	2-8 Workers who are not employees	Occupational Health & Safety	39-41	Requirement (c)	Data incomplete. DMCC will start tracking the KPI in 2022.
	2-9 Governance structure and composition	Governance & Leadership	38-40		
	2-10 Nomination and selection of the highest governance body	Governance & Leadership	38-40		The nomination and selection of the members of the Board are subject to the decision of the Ruler of Dubai in line with the Decree No. 28 of 2015 Concerning the Governance of the Boards and Committees Affiliated to the Government of Dubai and the DMCC law. The information on criteria is omitted due to confidentiality constraints.
	2-11 Chair of the highest governance body	Governance & Leadership	38-40		
	2-12 Role of the highest governance body in overseeing the management of impacts	Governance & Leadership	38-40		
	2-13 Delegation of responsibility for managing impacts	Governance & Leadership	38-40		
	2-14 Role of the highest governance body in sustainability reporting	Governance & Leadership, Our Materiality Approach	38-40, 17-20		
	2-15 Conflict of interest	Governance & Leadership	39		
	2-16 Communication of critical concerns	Governance & Leadership, Ethical Business	38-40, 50	Requirement (b)	As DMCC is a government entity, this disclosure is omitted due to confidentiality constraints.
	2-17 Collective knowledge of the highest governance body	Governance & Leadership	38-40		
	2-18 Evaluation of the performance of the highest governance body	Governance & Leadership	38-40		The information on the evaluation process and criteria cannot be disclosed due to confidentiality.

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	2-19 Remuneration policies				As DMCC is a government entity, this disclosure is omitted due to confidentiality constrains.
	2-20 Process to determine remuneration		39, 44	Requirement (b)	As DMCC is a government entity, this disclosure is omitted due to confidentiality constrains.
	2-21 Annual total compensation ratio				As DMCC is a government entity, this disclosure is omitted due to confidentiality constrains.
	2-22 Statement on sustainable development strategy	Sustainability at DMCC	15-16		
	2-23 Policy Commitment	Governance & Leadership	38-40, 47-50		
	2-24 Embedding policy commitments	Governance & Leadership	38-40		
	2-25 Processes to remediate negative impacts	Customer Satisfaction & Engagement	42		
	2-26 Mechanisms for seeking advice and raising concerns	Customer Satisfaction & Engagement	42		
	2-27 Compliance with laws and regulations	Ethical Business Conduct	35, 42		
	2-28 Membership associations	DMCC at Glance	38		
	2-29 Approach to stakeholder engagement	DMCC at Glance, Our Materiality Approach	10-13, 17-20		
	2-30 Collective bargaining agreements				Collective bargaining agreements are prohibited under UAE labour law
<b>Material Topics</b>					
GRI 3: Material Topics 2021	3-1 Process to determine material topic	Our Materiality Approach	17-20		
	3-2 list of Material topics	Our Materiality Approach	17-20		
<b>Governance &amp; Leadership</b>					
GRI 3: Material Topics 2021	3-3 Management of Material Topics		38-40		
<b>Economic Performance</b>					
GRI 3: Material Topics 2021	3-3 Management of Material Topics	Economic Performance, Governance & Leadership	41,38-40		

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<b>GRI 201: Economic Performance 2016</b>	201-1 Direct economic value generated and distributed				As DMCC is a government entity, this disclosure is omitted due to confidentiality constrains.
	201-2 Financial implications and other risks and opportunities due to climate change				DMCC has not identified any risks or opportunities posed by climate change. DMCC currently does not have system in place to calculate the financial implications or cost, or to make revenue projections.
	201-3 Defined benefit plan obligations and other retirement plans	Labour Practices	43-45		
	201-4 Financial assistance received from government				Not applicable as DMCC is a government entity.
<b>GRI 203: Indirect Economic Impacts 2016</b>	203-1 Infrastructure investments and services supported	Economic Performance	9, 22-25, 36, 41		
	203-2 Significant indirect economic impacts	Economic Performance	41		
<b>Talent attraction, Development &amp; Retention</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of Material Topics				
<b>GRI 202: Market Presence 2016</b>	202-1 Ratios of standard entry level wage by gender compared to local minimum wage				As DMCC is a government entity, this disclosure is omitted due to confidentiality constrains.
	202-2 Proportion of senior management hired from the local community	Talent attraction, Development & Retention	45-46		
<b>GRI 404: Training &amp; Education 2016</b>	404-1 Average hour of training per year per employee	Talent attraction, Development & Retention	46		
	404-2 Programs for upgrading employee skills and transition assistance programs	Talent attraction, Development & Retention	46		
	404-3 Percentage of employees receiving regular performance and career development reviews	Talent attraction, Development & Retention	46		
<b>Customer Excellence &amp; Engagement</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of Material Topics				

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<b>Labour Practices</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of Material Topics				
<b>GRI 401: Employment 2016</b>	401-1 New employee hires and employee turnover	Labour Practice	43-45		
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Labour Practice	43-45		
	401-3 Parental leave	Labour Practice	43-45		
<b>GRI 405: Diversity &amp; Equal Opportunity 2016</b>	405-1 Diversity of governance bodies and employees	Labour Practice	43-45		
	405-2 Ratio of basic salary and remuneration of women to men	Labour Practice	43-45		
<b>GRI 406: Non-discrimination 2016</b>	406 Non-discrimination 2016	Labour Practice	43-45		
<b>Sustainable City</b>					
<b>Climate Change &amp; Energy</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of Material Topics		21-33		
<b>GRI 302: Energy 2016</b>	302-1 Energy consumption within the organization	Energy, Water, and Waste Management	21-33		Data on heating, steam and cooling is not applicable.
	302-2 Energy consumption outside of the organization	Energy, Water, and Waste Management			DMCC doesn't have energy consumption outside the organisation.
	302-3 Energy intensity	Energy, Water, and Waste Management	21-33		DMCC has not developed a methodology to calculate the energy intensity ratio and plans to provide a clarification in 2022 Sustainability Report.
	302-4 Reduction of energy consumption	Energy, Water, and Waste Management	21-33		
	302-5 Reductions in energy requirements of products and services	Energy, Water, and Waste Management			The disclosure is not applicable to DMCC, as we do not manufacture products, and our services are not tied to energy consumption.

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	305-1 Direct (Scope 1) GHG emissions	Energy, Water, and Waste Management	21-33		
	305-2 Energy indirect (Scope 2) GHG emissions	Energy, Water, and Waste Management	21-33		
	305-3 Other indirect (Scope 3) GHG emissions	Energy, Water, and Waste Management	21-33		
	305-4 GHG emissions intensity	Energy, Water, and Waste Management	21-33		
	305-5 Reduction of GHG emissions	Energy, Water, and Waste Management	21-33		
	305-6 Emissions of ozone-depleting substances (ODS)	Energy, Water, and Waste Management			This disclosure is not applicable due to the industry of DMCC.
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Energy, Water, and Waste Management			This disclosure is not applicable due to the industry of DMCC.
<b>Water Effluents</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of Material Topics		21-33		
<b>GRI 303: Water and Effluents 2018</b>	303-1 Interactions with water as a shared resource	Energy, Water, and Waste Management	21-33		
	303-2 Management of water discharge-related impacts	Energy, Water, and Waste Management			The Material Topic is not applicable due to the nature of the company's operations.
	303-3 Water withdrawal	Energy, Water, and Waste Management			The Material Topic is not applicable due to the nature of the company's operations.
	303-4 Water discharge	Energy, Water, and Waste Management			The Material Topic is not applicable due to the nature of the company's operations.
	303-5 Water consumption	Energy, Water, and Waste Management	21-33		
<b>Waste Management</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of Material Topics		21-33		
<b>GRI 306: Waste 2020</b>	306-1 Waste generation and significant waste-related impacts	Energy, Water, and Waste Management	21-33		
	306-2 Management of significant waste-related impacts	Energy, Water, Waste Management	21-33		
	306-3 Waste generated	Energy, Water, Waste Management	21-33		

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	306-4 Waste diverted from disposal	Energy, Water, Waste Management	21-33		
	306-5 Waste directed to disposal	Energy, Water, Waste Management	21-33		
<b>Occupational Health &amp; Safety</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of Material Topics				
<b>GRI 403: Occupational Health &amp; Safety 2018</b>	403-1 Occupational health and safety management system	Occupational Health & Safety	33-35		
	403-2 Hazard identification, risk assessment, and incident investigation	Occupational Health & Safety	33-35		
	403-3 Occupational health services	Occupational Health & Safety	33-35		
	403-4 Worker participation, consultation, and communication on occupational health and safety	Occupational Health & Safety	33-35		
	403-5 Worker training on occupational health and safety	Occupational Health & Safety	33-35		
	403-6 Promotion of worker health	Occupational Health & Safety	33-35		
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Health & Safety	33-35, 43-45		
	403-8 Workers covered by an occupational health and safety management system	Occupational Health & Safety	33-35		
	403-9 Work-related injuries	Occupational Health & Safety	33-35		
	403-10 Work-related ill health	Occupational Health & Safety	33-35		
<b>Community &amp; Giving</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of Material Topics		36		

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<b>GRI 413: Local Communities 2016</b>	413-1 Operations with local community engagement, impact assessments, and development programs	Community Engagment, DMCC at Glance, Our Materiality Approach	36, 17-20		
	413-2 Operations with significant actual and potential negative impacts on local communities	Community Engagment, DMCC at Glance	36, 10-13		
<b>Responsible Business Ecosystem</b>					
<b>Supply Chain Sustainability &amp; Responsible Sourcing</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of Material Topics		47-49		
<b>GRI 204: Procurement Practices 2016</b>	204-1 Proportion of spending on local suppliers	Supply Chain Sustainability & Responsible Sourcing	47-49		
<b>GRI 308: Supplier Environmental Assessment 2016</b>	308-1 New Suppliers that were screened using environmental criteria	Supply Chain Sustainability & Responsible Sourcing	47-49		
<b>GRI 408: Child Labour 2016</b>	408-1 Operations and suppliers at significant risk for incidents of child labor	Supply Chain Sustainability & Responsible Sourcing	47-49		
<b>GRI 409: Forced or Compulsory Labour 2016</b>	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Supply Chain Sustainability & Responsible Sourcing	47-49		
<b>GRI 308: Supplier Environmental Assessment 2016</b>	308-1 New suppliers that were screened using environmental criteria	Supply Chain Sustainability & Responsible Sourcing	47-49		
	308-2 Negative environmental impacts in the supply chain and actions taken	Supply Chain Sustainability & Responsible Sourcing	47-49		
<b>GRI 407: Freedom of Association &amp; Collective Bargaining 2016</b>	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk				The majority of our suppliers are based in the UAE where collective bargaining is prohibited
<b>GRI 414: Supplier Social Assessment 2016</b>	414-1 New suppliers that were screened using social criteria	Supply Chain Sustainability & Responsible Sourcing	47-49		DMCC suppliers were not screened on the social criteria.
	414-2 Negative social impacts in the supply chain and actions taken	Supply Chain Sustainability & Responsible Sourcing	47-49		

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<b>Ethical Business Conduct</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of Material Topics		50		
<b>GRI 205: Anti Corruption 2016</b>	205-1 Operations assessed for risks related to corruption	Ethical Business Conduct	50		
	205-2 Communication and training about anti-corruption policies and procedures	Ethical Business Conduct	50		
	205-3 Confirmed incidents of corruption and actions taken	Ethical Business Conduct	50		
<b>GRI 206: Anti-Competitive Practices 2016</b>	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices		50		As DMCC is a government entity, this disclosure is not applicable.
<b>GRI 417: Marketing &amp; Labeling 2016</b>	417-1 Requirements for product and service information and labeling	Ethical Business Conduct	50		The disclosure is not applicable due to the industry of DMCC.
	"417-2 Incidents of non-compliance concerning product and service information and labeling"	Ethical Business Conduct	50		
	"417-3 Incidents of non-compliance concerning marketing communications"	Ethical Business Conduct	50		
<b>GRI 418: Customer Privacy 2016</b>	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Responsible Business Ecosystem	47-49		