

GRI Standard	Disclosure	Section	Page Number(s)	Omissions and Clarifications	UNGC Principles	SDGs	WEPs
GRI 101: Foundation 2016							
	GRI 101 has no disclosures						
General Disclosures							
Organisational profile							
GRI 102: General Disclosures 2016	102-1 Name of the organization	Title page	1				
	102-2 Activities, brands ,products, and services	DMCC at a glance	8				
	102-3 Location of headquarters	DMCC at a glance	6, 8				
	102-4 Location of operations	DMCC at a glance	6				
	102-5 Ownership and legal form	Leadership statement, materiality, economic performance, contributing to the SDGs,	4, 5, 6, 8				
	102-6 Markets served	DMCC at a glance	8, 9				
	102-7 Scale of the organization	DMCC at a glance	8, 9			Goal 8	
	102-8 Information on employees and other workers	DMCC at a glance	8, 9				
	102-9 Supply chain	DMCC at a glance	8, 9				
	102-10 Significant changes to the organisation and its supply chain		7, 8, 9	No significant changes to the organisations supply chain			
	102-11 Precautionary Principle or approach	Community	25		Principle 7		
	102-12 External initiatives	About this Report	8				
	102-13 Membership of association	About this Report	8				
Organisational profile							
GRI 102: General Disclosures	102-14 Statement from senior decision-maker	Leadership statement	4, 5				
	102-15 Key impacts, risks, and opportunities	Leadership statement	4, 5				

GRI Standard	Disclosure	Section	Page Number(s)	Omissions and Clarifications	UNGC Principles	SDGs	WEPs
Ethics and integrity							
GRI 102: General Disclosures	102-16 Values, principles, standards, and norms of behaviour	Strategy	15, 16, 17, 18			Goal 16	
Governance							
GRI 102: General Disclosures	102-18 Governance Structure	Governance	32				
	102-19 Delegating Authority	Governance	32				
	102-27 Collective knowledge of highest governance body	Governance	32				
	102-31 Review of economic, environmental, and social topics	Governance	32				
	102-32 Highest governance body's role in sustainability reporting	Governance	32				
Stakeholder Engagement							
GRI 102: General Disclosures	102-40 List of stakeholder groups	About this Report, DMCC at a glance, Materiality Assessment, Materiality Matrix, Engage with Stakeholders	7, 8, 9, 12, 13, 16				
	102-41 Collective bargaining agreements	Human Rights	Collective bargaining agreements are prohibited under UAE labour law		Principle 3		
	102-42 Identifying and selecting stakeholders	Materiality Assessment Strategy, Engage with Stakeholder, How DMCC Engages	12, 15, 16, 17, 18				
	102-43 Approach to stakeholder engagement	About this Report, Materiality Assessment, Strategy	7, 12, 15				
	102-44 Key topics and concerns raised	Materiality Assessment, Materiality Matrix	12, 13, 14				
Reporting Practice							
GRI 102: General Disclosures	102-45 Entities included in the consolidated financial statements	Leadership statement, Materiality Assessment, Economic performance, Our contribution to the SGDs	4, 5, 12, 22, 23, 32				
	102-46 Defining report content and topic Boundaries	About this Report	7, 8, 9				

GRI Standard	Disclosure	Section	Page Number(s)	Omissions and Clarifications	UNGC Principles	SDGs	WEPs
	102-47 List of material topics	Materiality Assessment, Materiality Matrix	12, 13				
	102-48 Restatements of information	About this Report	7				
	102-49 Changes in reporting	About this Report	7, 8, 9				
	102-50 Reporting period	About this Report	6				
	102-51 Date of most recent report	About this Report	6, 7				
	102-52 Reporting cycle	About this Report	6, 7				
	102-53 Contact point for questions regarding the report	About this Report	7				
	102-54 Claims of reporting in accordance with the GRI	About this Report	7				
	102-55 GRI content index	About this Report	7				
	102-56 External assurance	About this Report	7				
	103-32 Highest governance body's role in sustainability reporting	Governance	32				

Material Topics

Anti-corruption

GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Regulatory Compliance and Anticorruption, About this Report	7, 37		Principle 10	Goal 16	
	103-2 The management approach and its components	Regulatory Compliance and Anticorruption, About this Report	7, 37				
	103-3 Evaluation of the management approach	Regulatory Compliance and Anticorruption, About this Report	7, 37				
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Regulatory Compliance and Anticorruption	37				
	205-2 Communication and training about anti-corruption policies and procedures	Regulatory Compliance and Anticorruption	37				
	205-3 Confirmed incidents of corruption and actions taken	Regulatory Compliance and Anticorruption	37				

GRI Standard	Disclosure	Section	Page Number(s)	Omissions and Clarifications	UNGC Principles	SDGs	WEPs
Procurement Practices							
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Human rights, and procurement practices, About this Report	7, 33		Principle 1	Goal 12	
		Human rights, and procurement practices, About this Report	7, 33				
	103-3 Evaluation of the management approach	Human rights, and procurement practices, About this Report	7, 33				
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Human rights, and procurement practices, Impact Boundaries	33				
GRI 300 Environmental Standards Series							
Energy							
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Community, About this Report	7, 25-29		Principle 8	Goal 13	
	103-2 The management approach and its components	Community, About this Report	7, 25-29				
	103-3 Evaluation of the management approach	Community, About this Report	7, 25-29				
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Community	25-29				
Water and Effluents							
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Community, About this Report	7, 25-29		Principle 8	Goal 13	
	103-2 The management approach and its components	Community, About this Report	7,25-29				
	103-3 Evaluation of the management approach	Community, About this Report	7, 25-29				
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Community	25- 29				
	303-3 Water withdrawal	Community	25-29				

GRI Standard	Disclosure	Section	Page Number(s)	Omissions and Clarifications	UNGC Principles	SDGs	WEPs
Effluents and Waste							
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Community, About this Report	7, 25-29		Principle 8	Goal 13	
	103-2 The management approach and its components	Community, About this Report	7, 25-29				
GRI 306: Effluents and Waste 2016	306-2 Waste by type and disposal method	Community	25-29				
GRI 400 Social Standards Series							
Employment							
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	DMCC At a Glance, Strategy, About this Report	7, 8, 9		Principle 6	Goal 8	
	103-2 The management approach and its components	DMCC At a Glance, Strategy, About this Report	7, 8, 9				
	103-3 Evaluation of the management approach	DMCC At a Glance, Strategy, About this Report	7, 8, 9				
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	DMCC At a Glance	9				
Occupational Health and Safety							
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Health and Safety, About this Report	7, 30		Principle 1	Goal 3	Principle 3
	103-2 The management approach and its components	Health and Safety, About this Report	7, 30				
	103-3 Evaluation of the management approach	Health and Safety, About this Report	7, 30				
GRI 403: Occupational Health and Safety 2016	403-2 Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	Health and Safety	7, 30				
	403-5 Worker training on occupational health and safety	Health and Safety	30				
Training and Education							
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Health and Safety, About this Report	7, 30				

GRI Standard	Disclosure	Section	Page Number(s)	Omissions and Clarifications	UNGC Principles	SDGs	WEPs
	103-2 The management approach and its components	Training and Development, About this Report	7, 34				Principle4
	103-3 Evaluation of the management approach	Training and Development, About this Report	7, 34				
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Training and Development	34				
	404-2 Programs for upgrading employee skills and transition assistance programs	Training and Development	34				
	404-3 Percentage of employees receiving regular performance and career development reviews	Training and Development	34				
Diversity and Equal Opportunity							
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Diversity and Inclusion, Emiratisation, and Gender Equality About this Report	7, 34		Principle 1	Goal 11	
	103-2 The management approach and its components	Diversity and Inclusion, Emiratisation, and Gender Equality About this Report	7, 34				
	103-3 Evaluation of the management approach	Diversity and Inclusion, Emiratisation, and Gender Equality About this Report	7, 34				
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Diversity and Inclusion, Emiratisation, and Gender Equality	34				
Non-discrimination							
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Diversity and Inclusion, Emiratisation, and Gender Equality About this Report	7, 34		Principle 6		
	103-2 The management approach and its components	Diversity and Inclusion, Emiratisation, and Gender Equality About this Report	7, 34				
	103-3 Evaluation of the management approach	Diversity and Inclusion, Emiratisation, and Gender Equality About this Report	7, 34				
GRI 406: Nondiscrimination 2016	405-1 Diversity of governance bodies and employees	Diversity and Inclusion, Emiratisation, and Gender Equality	34				

GRI Standard	Disclosure	Section	Page Number(s)	Omissions and Clarifications	UNGC Principles	SDGs	WEPs
Freedom of Association and Collective Bargaining							
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Human rights, and procurement practices, About this Report	7, 33		Principle 1, 3		
	103-2 The management approach and its components	Human rights, and procurement practices, About this Report	7, 33				
	103-3 Evaluation of the management approach	Human rights, and procurement practices, About this Report	7, 33				
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Human rights, responsible sourcing and procurement practices	33				
Child Labour							
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Human rights, and procurement practices, About this Report	7, 33		Principle 5		
	103-2 The management approach and its components	Human rights, and procurement practices, About this Report	7, 33				
	103-3 Evaluation of the management approach	Human rights, and procurement practices, About this Report	7, 33				
GRI 408: Child Labour 2016	408-1 Operations and suppliers at significant risk for incidents of child labour	Human rights and procurement practices	33				
Forced or Compulsory Labour							
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Human rights, and procurement practices, Impact Boundaries	7, 33		Principle 4		
	103-2 The management approach and its components	Human rights, and procurement practices, Impact Boundaries	7, 33				
	103-3 Evaluation of the management approach	Human rights, and procurement practices, Impact Boundaries	7, 33				
GRI 409: Forced or Compulsory Labour 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	Human rights, and procurement practices	33				

GRI Standard	Disclosure	Section	Page Number(s)	Omissions and Clarifications	UNGC Principles	SDGs	WEPs
Human Rights							
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Human rights, and procurement practices, About this Report	7, 33		Principle 1	Goal 5, 16	
	103-2 The management approach and its components	Human rights, and procurement practices, About this Report	7, 33				
	103-3 Evaluation of the management approach	Human rights, and procurement practices, About this Report	7, 33				
GRI 412: Human Rights Assessment 2016	412-1 Operations that have been subject to human rights reviews or impact assessments	Human rights, and procurement practices	33				
	412-2 Employee training on human rights policies and procedures	Human rights, and procurement practices	33				
Local Communities							
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Social Impact, About this Report	7, 41				Principle 6
	103-2 The management approach and its components	Social Impact, About this Report	7, 41				
	103-3 Evaluation of the management approach	Social Impact, About this Report	7, 41				
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and developmet programs	Social Impact	41				
	413-2 Operations with significant actual and potential negative impacts on local communities	Social Impact	41				
Customer Privacy							
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Digitalisation, data protection & cybersecurity, customer privacy, About this Report	7, 39				
	103-2 The management approach and its components	Digitalisation, data protection & cybersecurity, customer privacy, About this Report	7, 39				
	103-3 Evaluation of the management approach	Digitalisation, data protection & cybersecurity, customer privacy, About this Report	7, 39				

GRI Standard	Disclosure	Section	Page Number(s)	Omissions and Clarifications	UNGC Principles	SDGs	WEPs
GRI 418: Customer Privacy 2016 ***	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Digitalisation, data protection & cybersecurity, customer privacy	39	No customer data breach related issues / complaints were received in 2019			
Socioeconomic Compliance							
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	About this Report	7			Goal 16	
	103-2 The management approach and its components	About this Report	7				
	103-3 Evaluation of the management approach	About this Report	7				
"GRI 419: Socioeconomic Compliance 2016"	419-1 Non-compliance with laws and regulations in the social and economic area	About this Report, DMCC at a Glance,	7, 8, 9	DMCC is compliant to all local laws and regulations.			
Organisation specific material topic							
Innovation							
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Digitalisation, data protection & cybersecurity, customer privacy, About this Report	7, 39		Principle 9	Goal 9	
	103-2 The management approach and its components	Digitalisation, data protection & cybersecurity, customer privacy, About this Report	7, 39				
	103-3 Evaluation of the management approach	Digitalisation, data protection & cybersecurity, customer privacy, About this Report	7, 39				
Innovation	New services, and projects that affect the efficiency of DMCC operations and stakeholders	Digitalisation, data protection & cybersecurity, customer privacy	39				
Digitalisation							
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Digitalisation, data protection & cybersecurity, customer privacy, About this Report	7, 39		Principle 9	Goal 17	
	103-2 The management approach and its components	Digitalisation, data protection & cybersecurity, customer privacy, About this Report	7, 39				
	103-3 Evaluation of the management approach	Digitalisation, data protection & cybersecurity, customer privacy, About this Report	7, 39				

GRI Standard	Disclosure	Section	Page Number(s)	Omissions and Clarifications	UNGC Principles	SDGs	WEPs
Digitalisation	Number of projects concerning digital transformation of DMCCs operations	Digitalisation, data protection & cybersecurity, customer privacy	39				
Data Protection & Cyber Security							
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Digitalisation, data protection & cybersecurity, customer privacy, About this Report	7, 39				
	103-2 The management approach and its components	Digitalisation, data protection & cybersecurity, customer privacy, About this Report	7, 39				
	103-3 Evaluation of the management approach	Digitalisation, data protection & cybersecurity, customer privacy, About this Report	7, 39				
Data Protection & Cyber Security	Initatives taken to ensure data protection and cyber security of the organisation	Digitalisation, data protection & cybersecurity, customer privacy	39				
Infrastrucutre							
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Community, Digitalisation, data protection & cybersecurity, customer privacy, About this Report	7, 25-29, 39			Goal 11	
	103-2 The management approach and its components	Community, Digitalisation, data protection & cybersecurity, customer privacy, About this Report	7, 25-29, 39				
	103-3 Evaluation of the management approach	Community, Digitalisation, data protection & cybersecurity, customer privacy, About this Report	7, 25-29, 39				
Infrastrucutre	Initatives that improve the mobility infrastructure of the organisations stakeholders	Community, Digitalisation, data protection & cybersecurity, customer privacy	25-29, 39				
Governance & Succession Planning							
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Governance, About this Report	7, 32			Goal 16, 17	
	103-2 The management approach and its components	Governance, About this Report	7, 32				
	103-3 Evaluation of the management approach	Governance, About this Report	7, 32				

GRI Standard	Disclosure	Section	Page Number(s)	Omissions and Clarifications	UNGC Principles	SDGs	WEPs
Governance & Succession Planning	Updates on governance structure and initiatives	Governance	32				
Emiratisation							
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Diversity and Inclusion, Emiratisation, and Gender Equality About this Report	7, 34				Principle 6
	103-2 The management approach and its components	Diversity and Inclusion, Emiratisation, and Gender Equality About this Report	7, 34				
	103-3 Evaluation of the management approach	Diversity and Inclusion, Emiratisation, and Gender Equality About this Report	7, 34				
Emiratisation	Percentage of Emiratis employeeed	Diversity and Inclusion	34				
Wellbeing							
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Wellbeing, About this Report	7, 35				Principle 3
	103-2 The management approach and its components	Wellbeing, About this Report	7, 35				
	103-3 Evaluation of the management approach	Wellbeing, About this Report	7, 35				
Wellbeing	Number of programs and initiatives introduced to employees or community	Wellbeing	35				
Gender Equality							
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Diversity and Inclusion, Emiratisation, and Gender Equality About this Report	7, 34			Goal 5	Principle 7
	103-2 The management approach and its components	Diversity and Inclusion, Emiratisation, and Gender Equality, About this Report,	7, 34				
	103-3 Evaluation of the management approach	Diversity and Inclusion, Emiratisation, and Gender Equality, About this Report	7, 34				
Gender Equality	Ratio of women to men employeeed	Gender Equality	34				

GRI Standard	Disclosure	Section	Page Number(s)	Omissions and Clarifications	UNGC Principles	SDGs	WEPs
Customer Excellence							
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Customer Excellence, About this Report	7, 33			Goal 8	
	103-2 The management approach and its components	Customer Excellence, About this Report	7, 33				
	103-3 Evaluation of the management approach	Customer Excellence, About this Report	7, 33				
Customer Excellence	Percentage of SMEs within the community	Customer Excellence	33				
Green Building							
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Green Building, About this Report	7, 25-29		Principle 8	Goal 13	
	103-2 The management approach and its components	Green Building, About this Report	7, 25-29				
	103-3 Evaluation of the management approach	Green Building, About this Report	7, 25-29				
Green Building	Initiatives to ensure quality of operations of buildings	Green Building	25-29				
Responsible Sourcing							
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Green Building, About this Report	7, 38		Principle 1, 2, 3, 5	Goal 12	
	103-2 The management approach and its components	Green Building, About this Report	7, 38				
	103-3 Evaluation of the management approach	Green Building, About this Report	7, 38				
Responsible Sourcing	DMCC protocols	Responsible Sourcing	38				