



غرفة أبوظبي
ABU DHABI CHAMBER

 Chamber.abudhabi



ADCCI Sustainability Label Programme

Sustainability Maturity Report 2026:
Ali & Sons



TABLE OF CONTENTS

1. Introduction

- i. About This Sustainability Maturity Assessment Report
- ii. Understanding ADCCI Sustainability Label Scores
- iii. Why Sustainability is a Strategic Priority for Your Company

2. Maturity Assessment & Progression Across Assessed Themes

ABOUT THE PROGRAMME

- The ADCCI-led Sustainability Label Programme is designed to **help companies understand, strengthen, and demonstrate their sustainability maturity** in a clear, practical, and business-relevant way.
- The programme combines a guided **assessment** of current practices with **tailored support** and **formal recognition** through a Sustainability Label that reflects maturity level.

THE COMPANY'S ASSESSED SUSTAINABILITY PERFORMANCE

- Your organisation has been **selected** to participate in the inaugural cohort, contributing to the **establishment of a new, credible sustainability standard** aligned with Abu Dhabi's economic priorities and evolving global expectations.
- Based on the results of the interactive **Sustainability Maturity Assessment workshop**, which directly informs your Sustainability Label, **this report provides a detailed overview of your company's assessment and illustrates tangible actions towards continuous improvement.**

WHAT THE PROGRAMME DELIVERS FOR PARTICIPATING COMPANIES



Visibility & Ecosystem Engagement

- A recognized Sustainability Label and inaugural cohort recognition
- Visibility opportunities linked to Abu Dhabi Sustainability Week
- Early exposure to sustainable finance pathways
- Stronger alignment with market, financing, and stakeholder expectations



Tailored Insights & Advisory Support

- **A customised Sustainability Maturity Assessment Report**
- Clear explanation of results and priority improvement areas
- A dedicated 1:1 advisory discussion to interpret outcomes and next steps



Learning & Capability Building

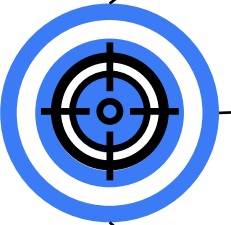
- A Sustainability Awareness Workshop covering fundamentals, climate risks, and practical application
- Guidance on how sustainability maturity supports resilience and competitiveness



Practical Tools for Ongoing Progress

- A Scope 1 & 2 GHG self-assessment toolkit
- A sustainability reporting checklist tailored to business contexts
- Resources designed to support implementation beyond the programme

Programme Objectives & Intended Benefits to Participants



- 

Establish and Launch the Abu Dhabi Sustainability Label
- 

Enable Companies to Assess and Strengthen Sustainability Practices
- 

Support the UAE's Sustainability Agenda through Private Sector Leadership

About the Programme

ADCCI is launching a Sustainability Label to support Abu Dhabi-based companies in advancing their sustainability maturity, aligned with national priorities and international best practice.

Through a structured and consistent methodology, ADCCI enables participating companies to assess, improve, and operationalize sustainability practices across key ESG themes.

The programme supports ADCCI's role in advancing the UAE's sustainability agenda by mobilizing the private sector and generating scalable, data-driven insights.

Benefits to Participating Companies

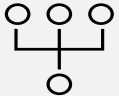
Gain official recognition and credibility through the Abu Dhabi Sustainability Label, strengthening market reputation and stakeholder confidence.

Access a clear, trusted ESG framework aligned with UAE sustainability ambitions and leading international standards.

Build practical capability through structured tools, guidance, and reporting templates to support continuous improvement.

This programme is designed to deliver the following outcomes for participating companies and the wider Abu Dhabi sustainability ecosystem.

Sustainability Maturity Self-Assessment



Participating companies establish a **clear sustainability baseline**, creating a structured starting point for their sustainability journey as part of the initial cohort of Programme Participants.

Tailored Assessment Report & Consultation



Each company receives a **personalized assessment report and improvement roadmap**, translating maturity scores into prioritized, actionable recommendations supported by expert validation.

Sustainability Maturity Label Award



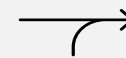
Eligible companies receive **formal recognition through the Abu Dhabi Sustainability Label**, supporting market differentiation, enhanced credibility, and visibility at key platforms such as Abu Dhabi Sustainability Week.

Awareness Webinar & Finance Workshop



Participating teams build **practical internal knowledge**, strengthening their ability to implement best practices and explore sustainable finance and green funding opportunities.

Tools For Participants



Participating companies retain access to **practical tools for ongoing sustainability management**, such as toolkits to support in sustainability reporting and greenhouse gas emissions measurement.

ADCCI's Commitment to Supporting Companies on their Sustainability Journey

Abu Dhabi Chamber of Commerce and Industry is committed to supporting companies on their sustainability journey by enabling understanding, capability-building, and long-term improvement.

Through the Sustainability Label Programme and this Maturity Assessment Guide, ADCCI has:

- Developed a structured, sector-agnostic sustainability assessment applicable to companies of all sizes.
- Provided participating companies with transparent scoring, tailored feedback, and practical guidance.
- **Designed this guide to support companies in embedding sustainability into daily operations, governance, and strategic decision-making.** This guide reflects ADCCI's belief that sustainability maturity is a journey.

By combining assessment with guidance and support, **ADCCI aims to help companies strengthen resilience, enhance competitiveness, and prepare for evolving sustainability expectations over time.**

PURPOSE OF THIS SUSTAINABILITY MATURITY ASSESSMENT REPORT

This Sustainability Maturity Assessment Report builds on the scorecard received as part of the assessment process. Its purpose is to move beyond scoring by providing companies with a **clear understanding of their current sustainability maturity** and a **practical, actionable pathway toward higher performance.**

The guide illustrates what sustainability maturity looks like at different stages and helps companies identify realistic next steps based on their current position.

CONTENT OF THIS SUSTAINABILITY MATURITY ASSESSMENT REPORT

This Report is structured around a set of **33 key sustainability themes that reflect how sustainability is governed, managed, and integrated** across a business.

For each theme through which the Chamber assessed the company's sustainability progress and performance, the report illustrates three progressive stages of maturity that reflect the company's sustainability progress and performance:

- **Exists:** where foundational elements are in place and documented
- **Used:** where practices are actively applied and embedded in day-to-day operations
- **Effective:** where practices are delivering measurable results and are continuously improved

Each section describes what these stages look like in practice, using clear, sector-agnostic examples.

We recommend treating the report as **a living resource that supports internal discussions, planning, and prioritisation.**

HOW TO USE THIS SUSTAINABILITY MATURITY ASSESSMENT REPORT

UNDERSTAND THE CURRENT MATURITY

Start by **reviewing your assessment results** to see where the company currently sits across each sustainability theme. This provides a **clear baseline** of your existing practices and areas of strength.

INTERPRET MATURITY PROGRESSION

For **each assessed theme**, use the guide to understand what the **sustainability maturity journey entails**. The descriptions illustrate how practices evolve from being documented, to actively applied, to delivering measurable results.

IDENTIFY AND PRIORITIZE NEXT ACTIONS

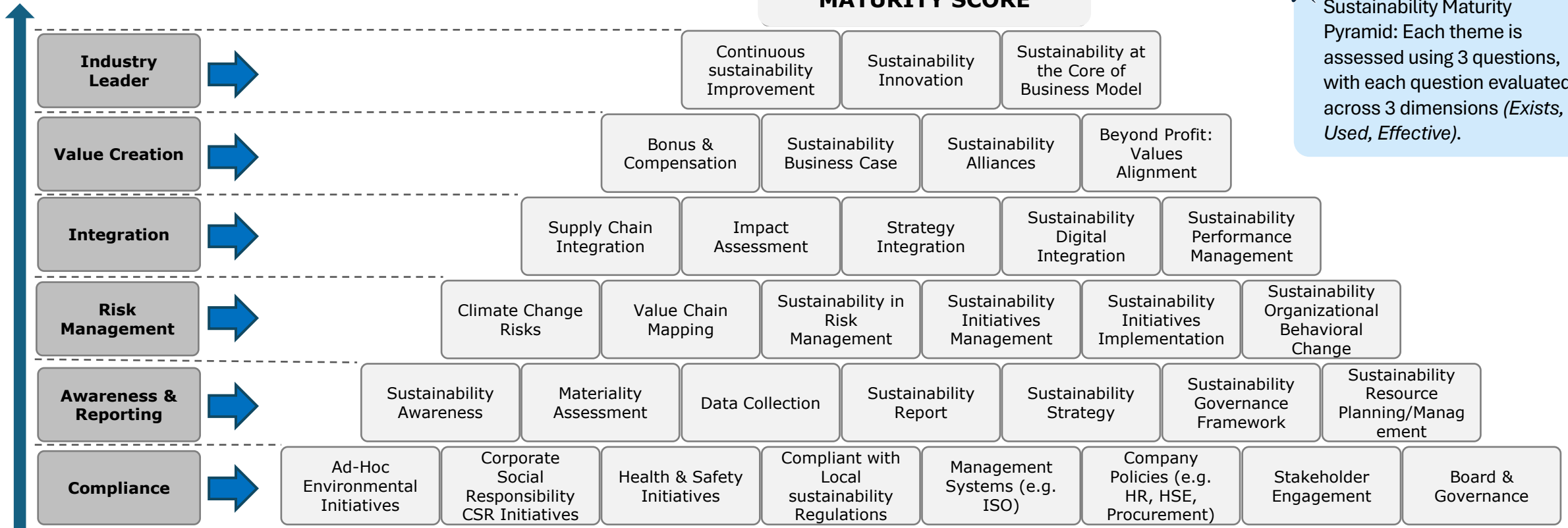
Use the descriptions to **identify realistic actions** that will help **drive progress** to the next stage. We recommend prioritizing improvements that are **achievable** for your company's size, resources, and operating context, and **revisit the guide over time** to track progress.

The Self-Assessment Questionnaire will result in a final ESG Maturity Score for Participants

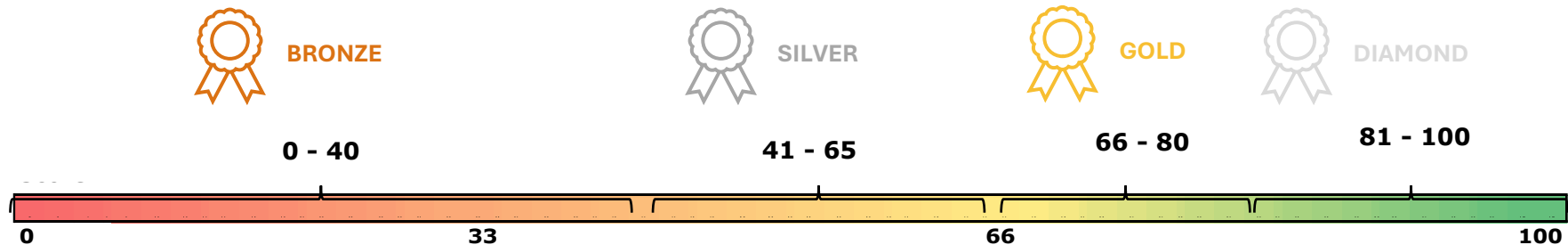
33 Themes

SUSTAINABILITY MATURITY SCORE

Sustainability Maturity Pyramid: Each theme is assessed using 3 questions, with each question evaluated across 3 dimensions (*Exists, Used, Effective*).



LABEL TIERS AS PER SCORED RESULT





Sustainability Maturity Pyramid: Each theme is assessed using 3 questions, with each question evaluated across 3 dimensions (*Exists, Used, Effective*).



III

Effective – Delivering Measurable Impact

Definition:

- The sustainability element is not only in use but consistently delivers tangible, positive outcomes for the company and stakeholders.
- There is measurable progress toward relevant sustainability KPIs and strategic objectives.

Typical Features:

- Sustainability practices contribute meaningfully to business performance, such as risk reduction, cost savings, or access to new markets and finance.
- Continuous improvement is evident—data drives decision-making, and feedback refines processes.
- Evidence of recognition: external validation, improved relationships, and integration into business value proposition.

Key Limitation:

- Ongoing challenge is to sustain and continuously improve impact as the sustainability landscape evolves.

II

Used – Embedded in Daily Business

Definition:

- The sustainability element is actively applied by stakeholders in regular decision-making and operations.
- The company can demonstrate how the element is used, though application may be inconsistent or limited to certain areas.

Typical Features:

- Employees and managers understand processes and apply them when relevant.
- Sustainability data informs some management decisions and is discussed in meetings.
- Tools and frameworks are referenced during business reviews and planning.

Key Limitation:

- Usage is not fully mainstreamed or consistent; some variability exists across teams or functions.

I

Exist – Foundation Established

Definition:

- The basic sustainability element (policy, tool, process, or metric) is available or accessible to the company.
- Stakeholder awareness is present, but implementation is limited.

Typical Features:

- Sustainability policies or guidelines are documented or referenced, but may not be widely understood or practically applied.
- Reporting mechanisms or data collection tools are in place, but used irregularly.
- Roles and accountabilities are defined, but not yet embedded in daily routines.

Key Limitation:

- Exists as documentation or intention, with limited integration into business operations.

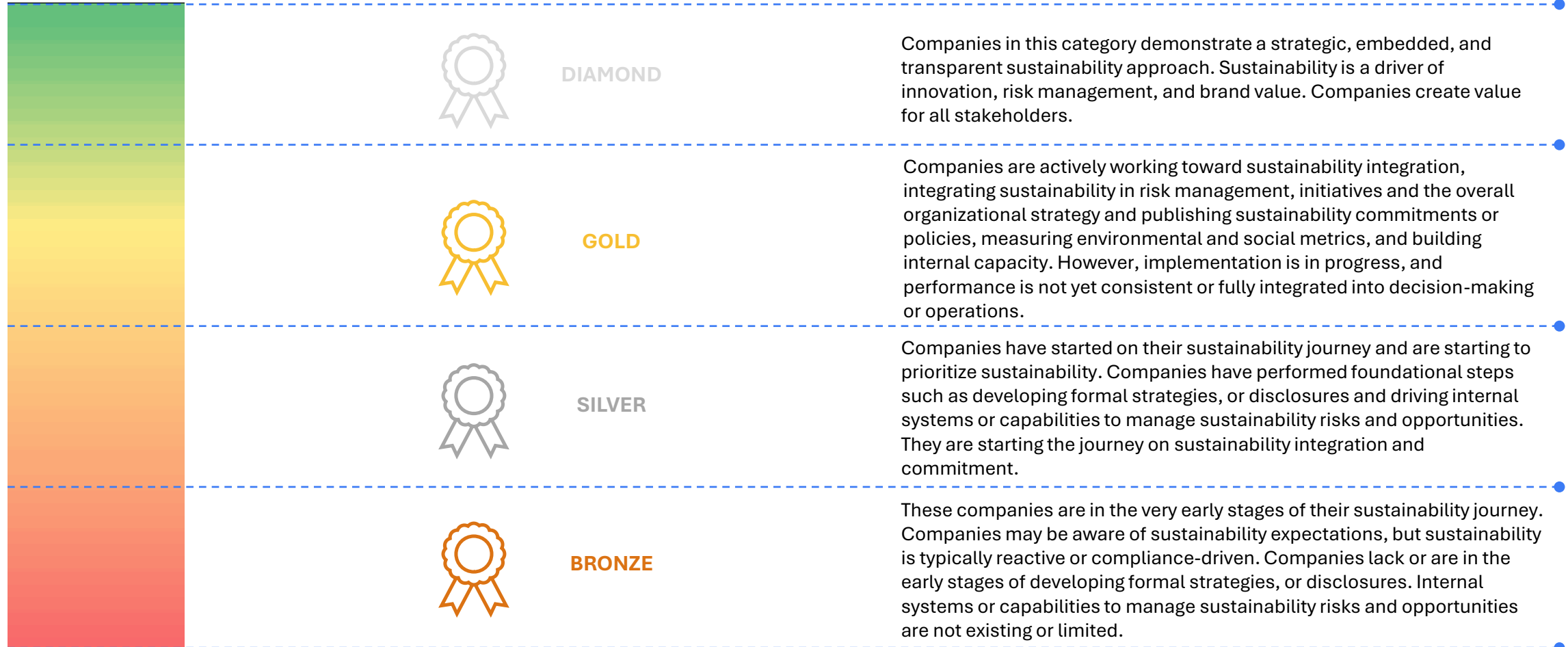


Four-Tiered Classification of Sustainability Maturity Labels

The outcome score of the sustainability maturity assessment...

... translates into 4 Sustainability Labels validating and recognizing respective sustainability maturity...

... with each having a clear Sustainability Label description and pathway.





MYTH:

Sustainability is not a priority for UAE-based companies.

- **Sustainability is particularly significant in the UAE**, where the government has committed to ambitious long-term objectives, including the:
 - **UAE Net Zero by 2050 Strategic Initiative**
 - **UAE Green Agenda.**
- These commitments align the country with global frameworks such as the **United Nations Sustainable Development Goals (SDGs)**, the **Paris Agreement**, and internationally recognized sustainability reporting standards including Global Reporting Initiative (GRI), Sustainability Accounting Standards Board (SASB), and Carbon Disclosure Project (CPD).



INITIATIVES

UAE Net Zero by 2050 Strategic Initiative

National target to reach net-zero emissions by 2050, aligned with the Paris Agreement and economic diversification goals.

National Climate Change Plan 2017-2050

Comprehensive national framework to manage GHG emissions, strengthen climate resilience, and drive economic diversification through innovation—aligning mitigation and adaptation efforts across all sectors through 2050.

UAE Green Growth Strategy (Green Agenda 2030)

Long-term strategy to develop a sustainable, knowledge-driven green economy by 2030, boosting GDP, exports, and green jobs, and advancing five pillars including resource efficiency, clean energy, and climate resilience.

UAE National Climate Change Strategy 2050

Overarching policy to deliver long-term, low-carbon development and climate adaptation, integrating the Green Agenda framework and targeting emissions management, national resilience, and private sector-driven diversification by 2050.

UAE Energy Strategy 2050

Unified national energy strategy to triple renewable energy supply and achieve 50% clean energy mix by 2050; aims to reduce the carbon footprint of power generation by 70%, while investing AED 150–200 billion in energy transformation and improving efficiency by 40%.



LEGISLATION

Federal Decree-Law No. (11) of 2024 On the Reduction of Climate Change Effects

Mandates GHG measurement, reporting, verification and implementation of emissions reduction strategies for all businesses.

Cabinet Resolution No. (67) of 2024 Concerning the National Register for Carbon Credits

Mandates GHG measurement and reporting for businesses with Scope 1 & 2 emissions equal to or more than 0.5 million metric ton CO₂-eq annually and regulates carbon credits trading.

Growing Adoption of Sustainability in the MENA and GCC regions

4/6

GCC countries mandate sustainability/ESG reporting for listed companies (UAE: mandatory for all listed firms on ADX/DFM; Kuwait: ESG reporting required for Premier Market-listed companies; Oman: mandatory ESG reporting from 2025 for companies listed on the Muscat Stock Exchange; Bahrain: mandatory ESG reporting for listed companies under the Bahrain Bourse ESG framework), with the remaining GCC countries expected to follow

79%

of MENA executives now have a formal sustainability strategy in place, up from 64% in 2023, showing rapid mainstream adoption at board and management level

50%

of companies across the Middle East have, or plan to appoint, a Chief Sustainability Officer, highlighting increased governance, accountability, and reporting maturity

60%

of sustainable bond issuance in the Middle East in 2024 is led by GCC countries

\$16.7b

in sustainable bonds issued across the Middle East in the first nine months of 2024, led by GCC countries





Regulators

- International Organizations
- Governments
- Financial Authorities
- Standard-Setters



Institutional Investors

- Asset Owners
- Asset Managers
- Wealth Managers



Civil Society

- Community groups
- Academia
- NGOs
- Charitable Organizations



Clients

- Buyers and Users
- Suppliers/Business Partners
- Distributors
- Influencers

Challenges



Accelerating Net Zero commitments (UAE Net Zero 2050, Abu Dhabi Climate Change Strategy) require rapid decarbonization, clean energy adoption, and sector-wide emissions reductions.



SME contribution to the economy is high, yet their sustainability adoption remains nascent, with limited resources, technical capacity, and ESG literacy.



High carbon-intensity sectors (power, industry and transport) face structural barriers in transitioning to low-carbon operations.



Regulatory landscape is evolving quickly (Federal Climate Law, green procurement, circular economy policies), creating compliance pressure for businesses.

Opportunities



Abu Dhabi can **position itself as a regional leader** in green growth through strong government vision (Falcon Economy, Clean Energy Strategy, Circular Economy Policy).



ADCCI and related entities can act as enablers by raising awareness, offering guidance, supporting SME transition, and bridging the gap between policy and private-sector implementation.



New markets (clean tech, green transport, waste-to-value, renewables) present **significant economic and innovation opportunities for businesses**.



Growing investor and stakeholder expectations create a **competitive advantage for early adopters** of sustainability and ESG.

01 **Scientific Consensus & Risks**

The overwhelming scientific consensus confirms climate change is accelerating, creating physical risks such as extreme weather impacting operations and supply chains, alongside transition risks from shifting regulations and market expectations.

02 **Regulatory Drivers & Compliance**

Companies must navigate key frameworks like national NDCs and Net Zero commitments, and reporting standards, all designed to drive transparency and accountability in climate-related financial disclosures.

03 **Business Impact & Opportunity**

Climate change affects supply chain stability, product demand shifts, and financial performance. Proactive leadership enables risk mitigation, compliance, and the ability to innovate sustainable products for competitive advantage.



TABLE OF CONTENTS

1. Introduction

- i. About This Sustainability Maturity Assessment Report
- ii. Understanding ADCCI Sustainability Label Scores
- iii. Why Sustainability is a Strategic Priority for Your Company

2. **Maturity Assessment & Progression Across Assessed Themes**



DIAMOND

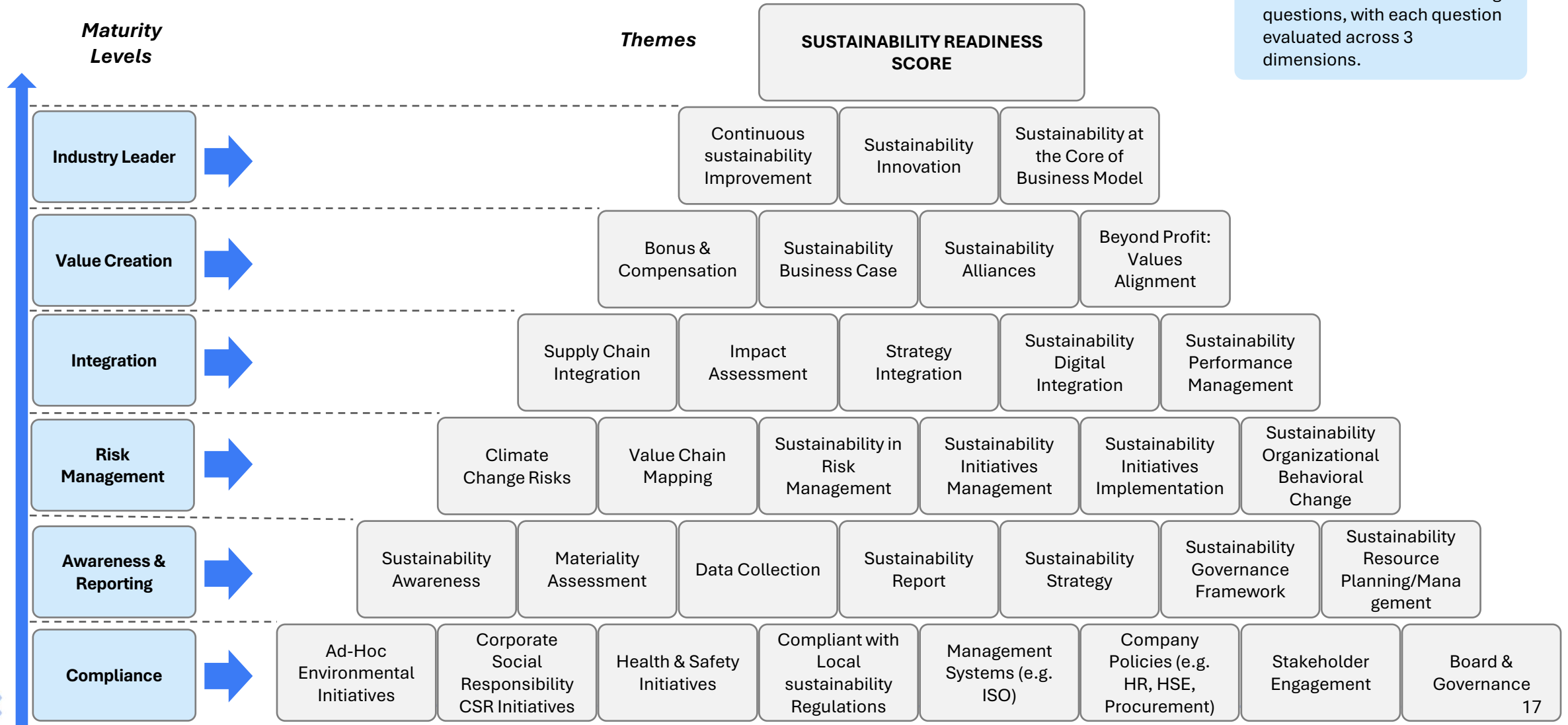
Sustainability Maturity		Sustainability Maturity							
MATURITY LEVELS		Effective 90%							
Industry Leader	Used 56%	Continuous Sustainability Improvement		Sustainability Innovation	Sustainability at the Core of Business Model				
		Exists 33%	Used 67%	Used 67%					
Value Creation	Effective 32%	Bonus & Compensation	Sustainability Business Case	Sustainability Alliances	Beyond Profit: Values Alignment				
		Effective 100%	Effective 100%	Used 67%	Effective 100%				
Integration	Effective 100%	Supply Chain Integration	Impact Assessment	Strategy Integration	Sustainability Digital Integration	Sustainability Performance Management			
		Effective 100%	Effective 100%	Effective 100%	Effective 100%	Effective 100%			
Risk Management	Effective 100%	Climate Change Risks	Value Chain Mapping	Sustainability in Risk Management	Sustainability Initiatives Management	Sustainability Initiatives Implementation	Sustainability Organizational Behavioral Change		
		Effective 100%	Effective 100%	Effective 100%	Effective 100%	Effective 100%	Effective 100%		
Awareness & Reporting	Effective 32%	Sustainability Awareness	Materiality Assessment	Data Collection	Sustainability Report	Sustainability Strategy	Sustainability Governance Framework	Sustainability Resource Planning/Management	
		Effective 100%	Effective 100%	Effective 100%	Exists 44%	Effective 100%	Effective 100%	Effective 100%	
Compliance	Effective 100%	Ad-Hoc Environmental Initiatives	Corporate Social Responsibility CSR Initiatives	Health & Safety Initiatives	Compliant with Local Sustainability Regulations	Management Systems (e.g. ISO)	Company Policies (e.g. HR, HSE, Procurement)	Stakeholder Engagement	Board & Governance
		Effective 100%	Effective 100%	Effective 100%	Effective 100%	Effective 100%	Effective 100%	Effective 100%	Effective 100%



Sustainability Maturity Pyramid

The Questionnaire has assessed Sustainability Maturity in 33 key areas, as outlined in the Sustainability Maturity Pyramid.

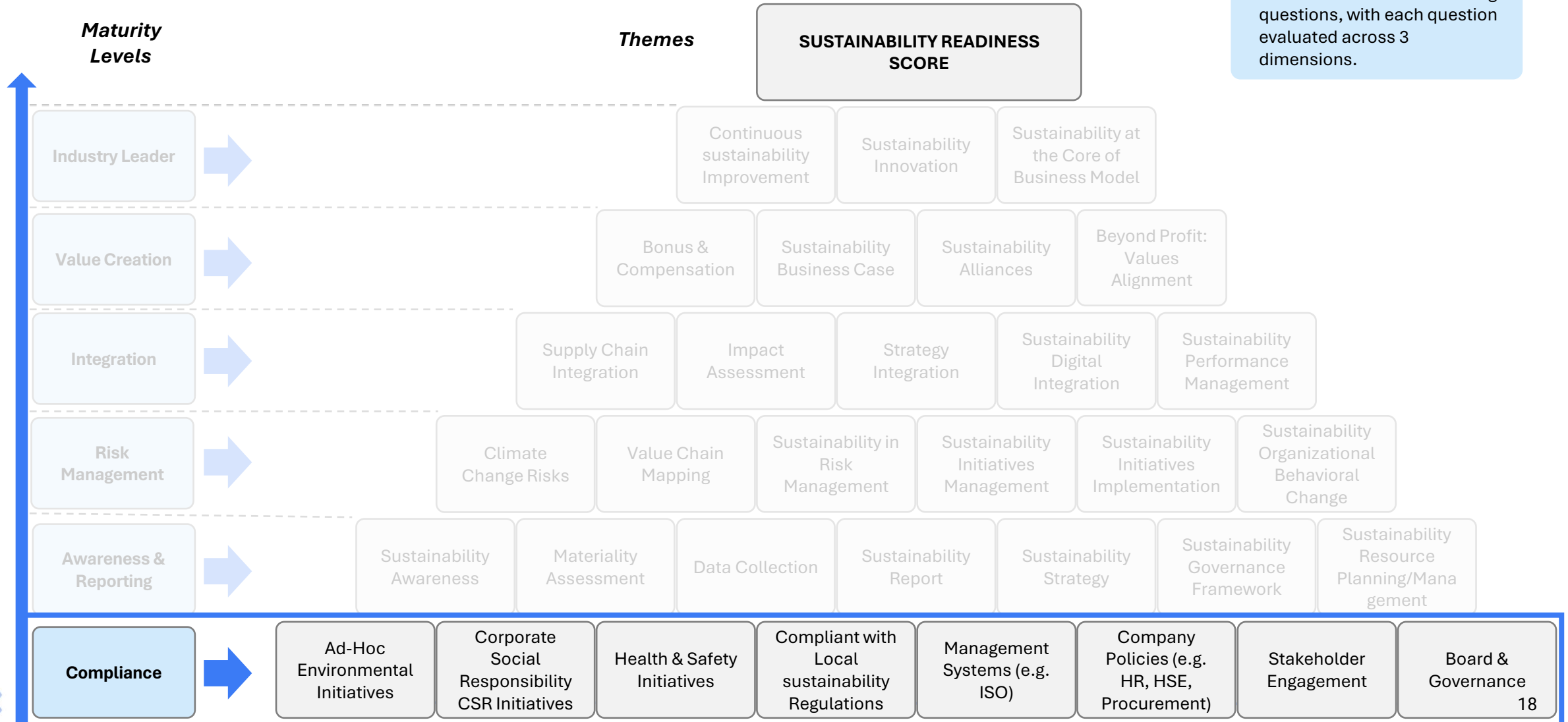
Each theme is assessed using questions, with each question evaluated across 3 dimensions.



Sustainability Maturity Pyramid

The Questionnaire has assessed Sustainability Maturity in 33 key areas, as outlined in the Sustainability Maturity Pyramid.

Each theme is assessed using questions, with each question evaluated across 3 dimensions.



Key Principle: Environmental initiatives create value when they are intentionally planned, consistently implemented, and evaluated for real-world impact.

WHY THIS MATTERS



Ad-hoc environmental initiatives refer to environmental actions undertaken to reduce impacts or improve performance. When these initiatives are supported by **clear planning, consistent implementation, and outcome tracking**, they can contribute to **measurable** environmental improvement. A structured approach helps ensure initiatives are **implemented effectively, resources** are used efficiently, and successful actions can be sustained and **scaled over time**.

At this stage, the company has moved **beyond informal ideas** and has begun to formalize its intentions.

- A documented plan outlines **planned ad-hoc environmental initiatives** (e.g., energy-saving actions, waste reduction efforts, local environmental projects).
- **Basic procedures exist** describing how initiatives should be approved, implemented, or overseen.
- Environmental initiatives are **tracked in a simple manner** (e.g., lists, spreadsheets, internal notes) to capture activities and outcomes.
- **Responsibility for initiatives is assigned**, even if informally or to a small number of individuals.

Here, ad-hoc initiatives are **actively integrated into day-to-day operations** and decision-making.

- Environmental initiative **plans are regularly referenced** when planning activities, allocating resources, or prioritizing operational improvements.
- **Formal procedures are followed** by relevant teams, ensuring initiatives are implemented consistently across departments or sites.
- **Outcomes are tracked systematically** and results are reported internally (e.g., to management, sustainability leads, or cross-functional teams).
- Lessons learned from initiatives are **discussed internally to inform future actions**.

At this level, ad-hoc initiatives contribute to **clear, measurable environmental performance improvements**.

- Plans for environmental initiatives are **continuously enacted, reviewed, and updated** based on results and emerging priorities.
- Procedures lead to **consistent compliance and more predictable implementation outcomes**, even as initiatives evolve.
- Environmental outcomes are **tracked over time using defined indicators** (e.g., reductions in energy use, waste, emissions, or resource consumption).
- **Regular reporting** has led to adjustments, scaling of successful initiatives, or discontinuation of ineffective ones.
- Evidence of **tangible environmental improvement is visible**, supporting broader sustainability goals and continuous improvement.



As per the Sustainability Maturity Assessment, this area is **well-established and delivering measurable results**. Practices are monitored, refined, and contribute to continuous improvement over time.

COMPANY SCORE:
100%

Key Principle: **CSR is most effective when social commitments are translated into structured actions that deliver meaningful, measurable outcomes for stakeholders.**

WHY THIS
MATTERS



Corporate Social Responsibility (CSR) refers to a company's **efforts to contribute to societal progress** and act ethically beyond its legal obligations. Maturity in this area reflects how deeply social responsibility is woven into the company's identity, decision-making, and operational processes. A strong CSR approach **builds trust with external stakeholders, strengthens ties to the community, improves employee engagement**, and ensures long-term positive impact.

At this stage, the company has moved beyond informal goodwill activities and has begun to **formalize its commitment to social responsibility**.

- The company has a **documented CSR plan or statement** that outlines its social commitments and priority focus areas (e.g., community support, employee volunteering), and key stakeholders are aware of its existence and purpose.
- **Basic procedures are documented** to explain how CSR initiatives are selected, approved, and implemented (e.g., steps for evaluating donation requests).
- **CSR activities are tracked in a simple manner, such as lists of initiatives**, records of donations, volunteer hours, or participating employees, often using spreadsheets or **basic internal records**.
- **Responsibility for CSR is assigned** to a specific person or a small team, even if CSR is managed alongside other roles and not yet embedded across the organization.

The CSR commitment **actively guides business activities and processes**.

- The **CSR plan is regularly referenced** when planning business activities or allocating resources, and CSR priorities are integrated into relevant functions such as HR, communications, or local community partnerships.
- Employees **follow documented CSR procedures in practice**, supported by guidance or short trainings that explain how to participate in CSR activities or implement initiatives consistently across departments or sites.
- CSR outcomes are tracked in a **more structured way and reviewed periodically**, with results shared with management or relevant stakeholders (e.g., internal updates on participation level).
- **Feedback and learnings** from CSR initiatives are discussed internally and used to improve coordination, increase employee participation, or refine how initiatives are delivered.

At this level, CSR is a strategic function that drives **measurable progress and continuous improvement**.

- CSR initiatives are **guided by clear objectives and measurable indicators** (e.g., participation targets, long-term community impact goals), going beyond simply tracking activities.
- **CSR data is reviewed regularly**, and insights from reporting are used to refine programs, scale initiatives that deliver strong results, or discontinue activities with limited impact, creating a cycle of continuous improvement.
- Procedures are applied consistently across the organization, resulting in **higher employee participation**, stronger alignment with company values, and more predictable social outcomes over time.
- There is **clear evidence** that CSR is achieving its defined objectives, reinforcing credibility and positioning the company as a community leader.

EXISTS

USED

EFFECTIVE

As per the Sustainability Maturity Assessment, this area is **well-established and delivering measurable results**. Practices are monitored, refined, and contribute to continuous improvement over time.

COMPANY SCORE:
100%



Key Principle: **Protecting people requires clear expectations, consistent practices, and ongoing monitoring to prevent harm and support safe operations.**

WHY THIS
MATTERS



Effective Health & Safety (H&S) management is a core pillar of corporate sustainability, supporting the protection of employees and the prevention of incidents that can disrupt operations. Mature H&S practices **directly support social sustainability goals, build trust with employees and the community, and enhance overall business resilience.** Over time, effective H&S management can help **reduce operational and insurance-related costs**, support productivity and morale, and demonstrate a credible commitment to workforce well-being, which is an increasingly **important consideration for investors, partners, and other stakeholders.**

At this stage, the company has moved beyond informal safety practices and has begun to **formalize its health and safety commitments.**

- **Documented H&S policies and procedures** exist for critical areas (e.g., emergency response, equipment operation, incident reporting) that have been formally communicated to all employees.
- **Employee H&S responsibilities** (e.g. maintaining a safe and orderly work environment, hazard reporting, or using personal protective equipment (PPE)), **are clearly defined in job descriptions or role profiles.**
- **A basic system is in place to track key H&S performance indicators**, such as incident reports, near-miss logs, or inspection checklists, often managed with simple spreadsheets or forms.
- Overall **responsibility for H&S oversight is assigned** to a designated individual or small committee.

Here, health and safety protocols are **actively integrated** into daily operations, training, and workplace culture.

- Policies and procedures are **put into practice** through regular activities like safety drills (e.g., fire evacuation), toolbox talks, equipment inspections, and scheduled site audits to reinforce expectations.
- Employees receive **role-specific H&S training** (e.g., for forklift operators or laboratory staff) or regular guidance, enabling them to understand and apply their safety responsibilities in daily tasks.
- H&S data (e.g. incident rates, audit findings) is **consistently recorded and periodically reviewed** by management or safety teams to identify trends and inform decisions on safety improvements or resource allocation.
- Safety performance is discussed in relevant meetings, and **lessons from incidents** or near-misses are shared to prevent recurrence.

At this level, health and safety is a strategic priority that **drives continuous risk reduction and measurable performance improvements.**

- **Corrective actions** from incident investigations are **systematically implemented**, and safety procedures are continuously refined based on learnings, leading to a measurable reduction in workplace risks over time.
- **Employees consistently demonstrate safe behaviors**, taking personal ownership for safety and intervening on unsafe acts.
- **H&S performance data is actively analyzed** to guide preventive actions, predict potential issues, and target training, resulting in a measurable decline in incident frequency and severity.
- The company demonstrates leadership in safety, with a **closed-loop system** where monitoring, reporting, and feedback lead to ongoing enhancements.

EXISTS

USED

EFFECTIVE

As per the Sustainability Maturity Assessment, this area is **well-established and delivering measurable results.** Practices are monitored, refined, and contribute to continuous improvement over time.

COMPANY SCORE:
100%

Key Principle: **Embedding and demonstrating compliance with sustainability-related regulations is essential to managing risk and maintaining operational credibility.**

WHY THIS
MATTERS



Adhering to local sustainability regulations (environmental, social, and governance-related) is a **foundation of legal and responsible operation**. Maturity in this area enables organizations to move beyond basic compliance toward more proactive and **structured regulatory management**, supporting continued license to operate and enhancing credibility with investors, authorities, and other stakeholders. This can include managing requirements such as **anti-bribery and ethics obligations, health and safety regulations, environmental compliance**, and jurisdiction-specific social requirements (e.g., **Emiratization**).

At this stage, the company has established the **foundational elements for understanding its regulatory obligations**.

- A **documented list or register** of relevant sustainability regulations is maintained. This applies to the company operations (e.g. environmental permits, health & safety laws, anti-bribery rules, and local social requirements including Emiratization).
- **Basic procedures exist** to guide compliance with these regulations (e.g. steps for obtaining necessary permits, reporting incidents, documenting workforce demographics).
- A **system is in place to maintain essential compliance** documentation (e.g. copies of permits, training attendance records, or policy acknowledgments, typically stored in files or basic digital folders).
- **Responsibility for monitoring regulatory changes and maintaining compliance records is assigned** to a specific person or team, even if managed alongside other duties.

Here, **compliance activities are operational**, with processes being **actively followed and monitored**.

- The **regulatory list is actively maintained and updated** (e.g., through periodic reviews or alerts) and is referenced when making operational decisions, planning new projects, or developing company policies.
- Employees follow **documented compliance procedures** in their daily work (e.g. completing mandatory safety inspections, using proper waste disposal channels, or adhering to approved procurement guidelines to avoid conflicts of interest).
- Compliance records **are consistently maintained and undergo regular review** by management or a designated team to verify ongoing adherence and identify potential gaps.
- The company conducts **periodic internal checks or basic audits** against key regulations to ensure procedures are being followed and documentation is complete.

At this level, compliance is **managed proactively, leading to strengthened performance and continuous improvement**.

- The regulatory inventory is a **dynamic tool**; changes in laws are promptly assessed and integrated into business processes, preventing compliance gaps and fostering a “beyond compliance” mindset.
- **Consistent application of procedures** has strengthened the company’s compliance posture, resulting in no or fewer violations, reduced risk exposure, and potentially more favorable terms from insurers or partners.
- **Data from monitoring and audits is actively analyzed**, leading to corrective actions and refinements that prevent future issues.
- **Strengthened track record of compliance and reputation for integrity**, leading to stronger relationships with regulators, communities, and business partners.

EXISTS

USED

EFFECTIVE

As per the Sustainability Maturity Assessment, this area is **well-established and delivering measurable results**. Practices are monitored, refined, and contribute to continuous improvement over time.

COMPANY SCORE:
100%

Key Principle: **Structured management systems enable consistency, control, and continuous improvement across operations as organizations grow and evolve.**

WHY THIS
MATTERS



Management Systems (such as those for Quality, Environment, or Occupational Health & Safety) provide a structured framework for **consistency, reliability, and improvement**. Effective systems **reduce errors, streamline operations, support confidence** among customers and other stakeholders, and enable external certifications (such as **ISO** standards) to be used as tools for performance improvement as well as compliance. When well embedded, management systems support more predictable and high-quality operational outcomes.

At this stage, the company has established **formal structures and documentation to guide its operations**.

- **Formal management systems** (e.g., ISO-based systems, or documented policies and procedures for core functions like operations, quality control, or procurement) **exist and are accessible to relevant staff**.
- The company holds one or more **external certifications** (e.g., ISO 9001, 14001, 45001) or has documented its intention to achieve them, with the certificate or project plan in place.
- Core processes are supported by **written procedures, work instructions, or manuals** that describe how key activities should be performed.
- **Responsibility** for maintaining the management system and its documentation is **assigned to an individual or team**.

Here, **management systems are actively applied and maintained** as part of daily business activities.

- Documented procedures are **regularly referenced** and followed by employees in their daily work, guiding tasks from customer service to production to ensure consistency across teams and shifts.
- Certification requirements are actively **maintained through scheduled activities** such as internal audits, management reviews, and updates to documentation to reflect current practices.
- Employees use **system documents** (e.g. work instructions, quality checklists) to perform their duties and receive training on relevant procedures to ensure correct application.
- **Data from the management system** (e.g., audit results, non-conformities) is **collected and reviewed periodically** to monitor basic performance and adherence.

At this level, the **consistent use of management systems drives measurable operational improvements and value**.

- Data from the systems is **actively analyzed**, leading to targeted improvements that reduce waste, prevent errors, enhance product/service quality, or boost efficiency, demonstrating a clear return on investment.
- **Maintaining certification** has yielded **tangible benefits**, such as reduced operational risks, lower insurance premiums, enhanced credibility that wins new business, or improved stakeholder confidence.
- The documented procedures are not just followed but are **continuously refined** based on performance data and feedback, creating a closed-loop system for improvement and innovation.
- The **management system is a strategic asset**, fostering a culture of disciplined execution and proactive problem-solving.

EXISTS

USED

EFFECTIVE

As per the Sustainability Maturity Assessment, this area is **well-established and delivering measurable results**. Practices are monitored, refined, and contribute to continuous improvement over time.

COMPANY SCORE:
100%



Key Principle: **Clear, relevant policies provide the foundation for responsible decision-making and consistent behavior across the organization.**

WHY THIS
MATTERS



A clear and comprehensive set of company policies provides essential rules and guidance that **help align the workforce, manage key risks, and demonstrate a commitment to responsible business practices**. Well-structured and communicated policies **protect the company from legal and reputational harm**, ensure **consistent decision-making across all levels**, empower employees to act with confidence, and actively shape a **responsible corporate culture**.

At this stage, the company has established **foundational policies that outline its sustainability commitments and rules**.

- Core sustainability-related policies **exist and address the business's key risks and opportunities** (e.g., environmental impact, ethical sourcing, anti-corruption, community engagement, and employee welfare).
- These policies are **documented**, cover the main topics relevant to the business and its industry, and **have been shared with employees** through basic channels (e.g. employee handbook, company intranet platform).
- **Responsibility for policy development and oversight** is typically **assigned** to a senior manager, legal team, or HR function, establishing a **point of accountability**.

Here, **policies are actively accessible, referenced, and kept current to guide employee actions and decisions**.

- Policies are made **easily accessible** (e.g., through a central digital portal) and are actively referenced by employees in relevant aspects of their work, such as procurement decisions, project planning, or client interactions.
- A **formal process exists** for periodically reviewing and updating policies to ensure they remain relevant to evolving business activities, regulatory changes, and industry standards.
- **Employees are proactively informed** of policy updates through emails, team meetings, or mandatory acknowledgment processes, reinforcing awareness of expectations.
- **Management references** these policies when making strategic or operational decisions, ensuring business activities align with stated commitments.

At this level, policies are dynamic tools that **measurably improve performance and align with best practices**.

- Policies are **actively used as management tools**, with their application having demonstrably helped reduce sustainability-related incidents, ethical breaches, or compliance issues over time.
- **Policy revisions** are informed by industry best practices and performance data, leading to stronger, more effective policies that enhance overall sustainability performance and resilience.
- Ongoing and **targeted communication** has measurably improved employee understanding, adherence, and alignment with sustainability requirements.
- **Insights** from policy implementation, audits, and employee feedback are **regularly reviewed and used to update policies**, training, and guidance, ensuring policies and processes remain relevant and embedded in operations.

EXISTS

USED

EFFECTIVE

As per the Sustainability Maturity Assessment, this area is **well-established and delivering measurable results**. Practices are monitored, refined, and contribute to continuous improvement over time.

COMPANY SCORE:
100%

Key Principle: **Understanding and responding to stakeholder expectations strengthens trust, reduces risk, and improves the quality of business decisions.**

WHY THIS
MATTERS



Effective stakeholder engagement is essential for building trust, securing social license to operate, and making better strategic decisions. It transforms external relationships from passive contacts into active partnerships. A mature approach **supports the anticipation of risks, the identification of opportunities, and alignment between business strategy and stakeholder expectations**, while contributing to a resilient reputation. Ultimately, it helps ensure that an organization's sustainability journey is informed by stakeholder perspectives and **creates shared value over time**.

At this stage, the company has **identified and documented its key stakeholders** and established basic processes for engagement.

- A **basic stakeholder mapping** exercise has been conducted, identifying key groups such as employees, customers, suppliers, local communities, regulators, and investors, with their relevance to the business documented.
- Defined **basic channels** exist for communication (e.g., email communications, virtual/in-person meetings, community hotline, annual supplier meetings, etc.).
- A **simple process** is in place to record notable feedback or concerns raised by stakeholders, often managed through emails, meeting minutes, or a basic log.
- **Responsibility for managing key stakeholder relationships** (e.g., investor relations, community liaison) **is assigned** to specific roles or departments.

Stakeholder engagement is an **operational activity with planned communication and review**.

- A **simple engagement plan** exists, outlining the frequency and method (e.g., quarterly community meetings, annual customer surveys, regular investor updates) for interacting with different stakeholder groups.
- These planned activities are **consistently carried out**, and the company actively solicits feedback through these established channels.
- Insights and action points from stakeholder interactions are **documented in a structured way** (e.g., in a shared register or CRM) and reviewed by management or relevant teams to understand needs and expectations.
- **Stakeholder perspectives** are considered in relevant business planning sessions or decision-making forums.

Stakeholder engagement **strengthens relationships and directly informs business improvements**.

- The **stakeholder list and engagement plan are dynamic tools**, with engagement activities having demonstrably strengthened long-term relationships, built mutual trust, and enhanced the company's reputation and social capital.
- There is a formal, **closed-loop process** where stakeholder concerns are not just heard but systematically addressed, with responses and resulting actions communicated back, leading to tangible improvements in business practices or community outcomes.
- Insights from stakeholder dialogue **directly and visibly inform** strategic decisions, operational changes, innovation, and risk management, creating shared value.
- The company is recognized for transparent engagement, **proactively collaborating** with stakeholders and **using feedback to drive continuous improvement**.

EXISTS

USED

EFFECTIVE

As per the Sustainability Maturity Assessment, this area is **well-established and delivering measurable results**.
Practices are monitored, refined, and contribute to continuous improvement over time.

COMPANY SCORE:
100%

Key Principle: **Effective governance ensures accountability, oversight, and informed decision-making on sustainability and long-term business priorities.**

WHY THIS
MATTERS



A robust governance framework (the system of leadership, accountability, and oversight) is critical for integrating sustainability into business strategy. Mature governance practices **build investor and stakeholder confidence, ensures resources are allocated to strategic priorities, and protects the company's value and reputation by proactively managing sustainability risks and opportunities** in a way that protects long-term value.

At this stage, the company has established a **basic governance framework** with defined roles and documentation.

- A **formal governance structure** is defined, typically including a Board of Directors and may include committees (e.g., Audit, Risk, or an Executive Committee), with high-level roles and responsibilities outlined.
- **Foundational governance documents** exist, such as a Board Charter or committee Terms of Reference, which define their purpose, composition, and scope of authority.
- A **basic process** is in place to document key discussions and decisions, through the taking of meeting minutes for Board and committee sessions.
- **Responsibility for organizing governance activities and maintaining records is assigned** to a company secretary, legal team, or executive assistant.

Here, the **governance bodies are active**, and their documented frameworks guide **regular operations** and **oversight**.

- The Board and committees meet with a **regular, scheduled frequency** (e.g., quarterly Board meetings, bi-annual Audit Committee meetings) and follow their defined charters to review financial, operational, and emerging sustainability matters.
- Governance policies and charters are **actively referenced** to set meeting agendas, guide discussions on director duties, and ensure decisions are made within the proper authority.
- **Action items and decisions** from meetings are formally recorded in minutes, and there is a process to assign owners and deadlines for follow-up, ensuring decisions translate into actions.
- Management **regularly prepares and presents reports** to the Board/committees on performance, risks, and strategy, including updates on key sustainability topics.

At this level, **governance mechanisms are fully embedded** and support **effective oversight and accountability**.

- The governance structure **actively prioritizes and addresses sustainability issues** (e.g., climate risk, social impact), integrating sustainability-related factors into core strategy and resource allocation.
- The consistent use and **periodic review of governance charters** have refined boardroom practices, improved the quality of debate, and ensured clearer role clarity between Board and management bodies.
- **Systematic tracking of meeting outcomes** creates a powerful accountability loop, ensuring follow-through on strategic priorities and timely resolution of issues.
- Governance practices are **evaluated and refined** in a continuous feedback cycle, enhancing oversight, ethical conduct, and the organization's overall sustainability resilience.

EXISTS

USED

EFFECTIVE

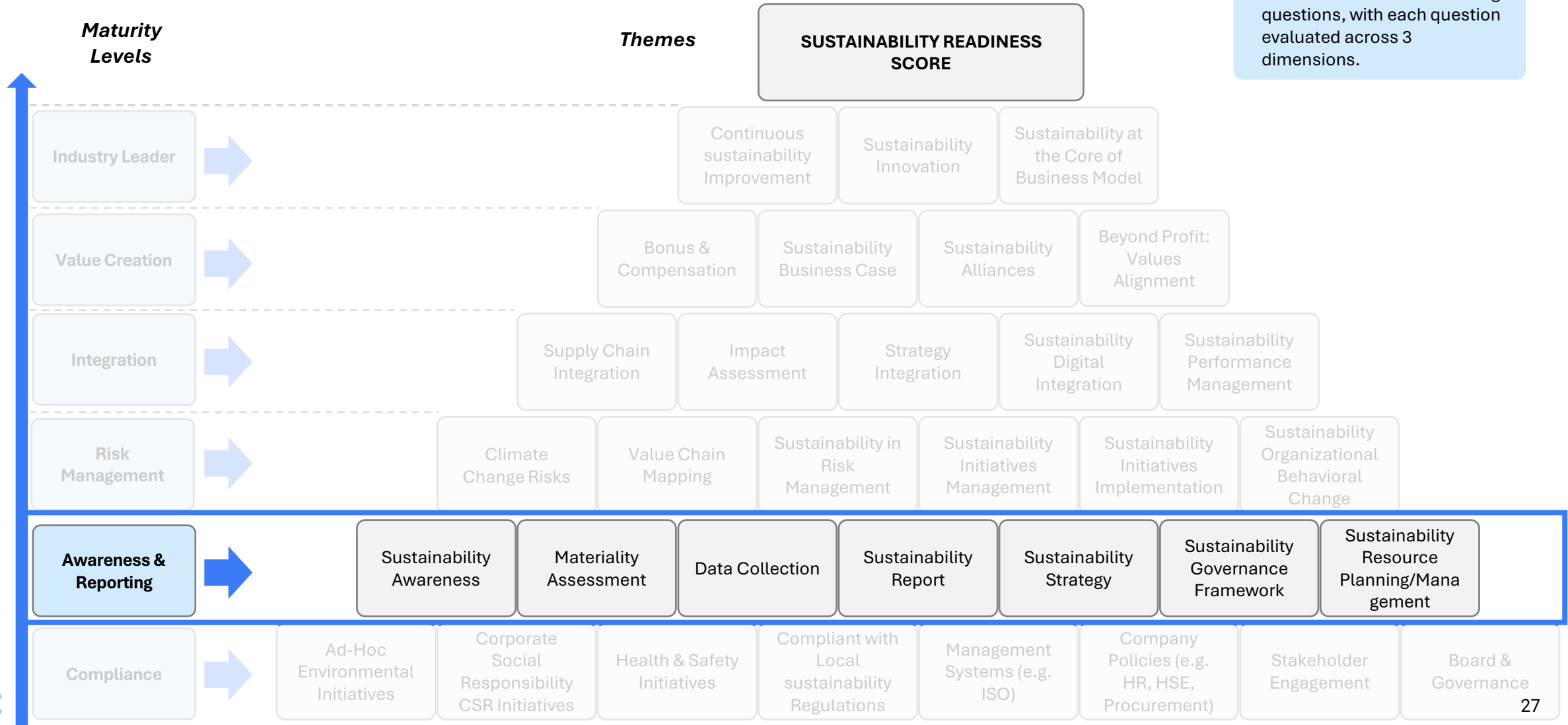
As per the Sustainability Maturity Assessment, this area is **well-established and delivering measurable results**. Practices are monitored, refined, and contribute to continuous improvement over time.

COMPANY SCORE:
100%

Sustainability Maturity Pyramid

The Questionnaire has assessed Sustainability Maturity in 33 key areas, as outlined in the Sustainability Maturity Pyramid.

Each theme is assessed using questions, with each question evaluated across 3 dimensions.



Key Principle: Building sustainability awareness equips employees at all levels to understand expectations and contribute meaningfully to sustainability goals.

WHY THIS MATTERS



Building company-wide sustainability awareness is the critical first step in enabling employees to contribute meaningfully to strategic objectives. Maturity in this area transforms sporadic information-sharing into a structured **strategic capability**. An **informed workforce** can identify **efficiency opportunities, mitigate risks**, drive **innovation**, and enhance **organizational reputation**. It fosters a **culture of ownership**, improves **employee engagement** and retention, and ensures that sustainability is understood as a shared responsibility embedded across the organization.

At this stage, **foundational training resources** and a **basic plan for awareness** activities are established.

- **Basic sustainability awareness training is available**, which may include introductory sessions for new hires, occasional workshops, or access to online resources from external experts.
- A **simple, documented plan or calendar** exists, listing planned awareness activities for the year (e.g., employee participation in community outreach activities such as blood drives, recycling initiatives, newsletter series).
- **Awareness efforts are made to reach employees** across different departments, though the content is often generic and not tailored to specific roles.
- **Responsibility for coordinating** these activities typically lies with a **dedicated individual** (e.g., Sustainability Officer) or a formally designated team/team member, often within HR or Communications.

Here, awareness initiatives are **actively delivered, regularly updated, and tailored to different roles**.

- Employees **regularly participate** in scheduled sustainability training as part of mandatory or encouraged ongoing learning programs, with attendance tracked.
- The awareness plan is **actively followed**, and its activities are **integrated into the business calendar**. The plan is reviewed and updated periodically to reflect new priorities or lessons learned.
- Awareness content and activities are **tailored for different audiences** (e.g., specific tips for reducing waste in operations for production staff, sustainable procurement guidelines for the buying team, client-facing sustainability messaging for sales).
- **Multiple channels** are used consistently to communicate sustainability topics, such as team briefings, internal portals, and regular email updates, reinforcing key messages.

At this level, **training and outreach measurably improve organization-wide literacy, behavior, and engagement**.

- **Training effectiveness is measured** (e.g. surveys), showing a marked improvement in sustainability understanding and awareness across all organizational levels over time.
- Implementing the strategic awareness plan has directly **increased visible employee engagement**, evidenced by higher participation in initiatives, employee-led green teams, or submitted ideas for improvement.
- A **tailored, role-based approach** has created a **common language around sustainability**, leading to **cross-departmental collaboration**, with **closed-loop** insights from awareness campaigns and feedback used to refine training content and **embed sustainability into daily decision-making**.



As per the Sustainability Maturity Assessment, this area is **well-established and delivering measurable results**. Practices are monitored, refined, and contribute to continuous improvement over time.

COMPANY SCORE:
100%

Key Principle: Identifying and prioritizing material sustainability issues ensures that resources are focused on the risks and opportunities that matter most.

WHY THIS MATTERS



A materiality assessment is the process that identifies which environmental, social, and governance (ESG) issues are most significant an organization and its stakeholders. When conducted and used effectively, it provides a **structured basis for prioritizing sustainability efforts and allocating resources where they matter most**. It helps ensure sustainability strategies address the most relevant risks and opportunities, **supports transparency and stakeholder confidence**, and **informs alignment between business activities, investor expectations, and broader societal considerations**, strengthening both impact and long-term value.

At this stage, the company has completed the **foundational process to identify its key sustainability topics**.

- A materiality assessment has been **conducted, resulting in a documented list or matrix** of identified sustainability topics relevant to the business, such as energy use, talent retention, or ethical supply chains.
- The assessment considers either the risks these topics pose to the business or the opportunities they present, forming an **initial prioritization**.
- The process applies a **double materiality approach**, assessing both the financial relevance of sustainability issues to the business and the organization’s impacts on society and the environment.
- There is an intention or basic commitment to review the assessment periodically. **Responsibility** for the assessment typically **lies with a sustainability lead or management team**.

Here, the materiality assessment is **actively applied and updated** with stakeholder insights to guide strategy.

- The prioritized list of **material topics is actively referenced to guide** sustainability planning, goal-setting, and reporting activities, ensuring efforts are focused on what matters most.
- A double materiality approach is **consistently applied** when identifying and evaluating **all material sustainability topics**, considering both financial implications and social and environmental impacts.
- **Updates to the assessment** are informed by structured stakeholder feedback (e.g., from surveys, interviews), changes in regulations, or shifts in the business model and market conditions.
- The materiality **results are communicated internally** to relevant departments to align their activities with the identified priorities.

At this level, the materiality process is **dynamic and delivers measurable improvements in performance and focus**.

- Using the materiality results has demonstrably **strengthened the company’s strategic approach** to managing key sustainability risks and capitalising on opportunities.
- Applying the double materiality lens has provided a **competitive advantage**, improving risk coverage, uncovering new value drivers, and enhancing the credibility of sustainability reporting with investors and customers.
- **Regular, scheduled revisions** of the assessment have sharpened strategic focus, allowing the company to adapt nimbly and allocate resources to high-priority areas that deliver the greatest impact.
- The materiality assessment is a **cornerstone of the business strategy**, creating a **closed feedback loop** where insights from performance on material topics directly inform future strategy, investment, and innovation.

EXISTS

USED

EFFECTIVE

As per the Sustainability Maturity Assessment, this area is **well-established and delivering measurable results**. Practices are monitored, refined, and contribute to continuous improvement over time.

COMPANY SCORE:
100%



Key Principle: **Reliable sustainability data is essential for understanding performance, informing decisions, and supporting credible reporting.**

WHY THIS
MATTERS



Reliable sustainability data collection is the foundation for **credible reporting, informed strategy, and building stakeholder trust**. When data collection processes are robust and consistently applied, they support **accurate tracking of performance**, enable meaningful analysis, and **inform decision-making**. Strong data practices also provide the evidence needed to substantiate sustainability claims and **support transparency** with customers, investors, regulators, and other stakeholders.

At this stage, **basic procedures and tools** for gathering sustainability data are established.

- A **defined process** exists for collecting key sustainability data (e.g., energy consumption, waste volumes, travel emissions) aligned with the company's material topics, often using simple spreadsheets or shared templates.
- **Data collection steps** for priority metrics are documented, and basic tools (like forms or calculation sheets) are provided to relevant staff, such as facility managers or department heads.
- **Simple, often manual, checks** are in place to review data for obvious errors or omissions before it is consolidated.
- **Responsibility for gathering and submitting specific data points is assigned** to individuals within different departments.

Here, data collection is an **operational routine, consistently followed and reviewed**.

- The data collection process is followed according to a regular schedule (e.g., monthly, quarterly), ensuring information is gathered in a structured and timely manner for reporting cycles.
- Employees **consistently use** the provided templates, forms, or basic digital systems to input data, leading to more standardized and complete datasets.
- **Formal quality checks**, such as manager reviews, cross-referencing with utility bills, or spot-checking a sample of entries, are conducted regularly as part of the reporting process.
- Data is **compiled and reviewed** by a central point (e.g., a sustainability coordinator) to identify trends and gaps before being shared with management.

At this level, the systematized process yields **high-quality, trusted data** that **actively informs decisions**.

- **Consistent application** of the refined process and tools has significantly improved the accuracy, completeness, and reliability of the sustainability dataset over time.
- **Systemization** (e.g. integrated software, automated data pulls where possible, and clear validation rules) has minimized manual errors, reduced collection time, and ensured consistency across locations or departments.
- **Robust quality assurance procedures**, including internal audits or data reconciliation with financial systems, result in continuous corrections and process improvements, building high confidence in the data's integrity.
- **Reliable data flows seamlessly** into performance dashboards and management reviews, where it actively guides strategic decisions, target-setting, and communicates transparently with external stakeholders.

EXISTS

USED

EFFECTIVE

As per the Sustainability Maturity Assessment, this area is **well-established and delivering measurable results**. Practices are monitored, refined, and contribute to continuous improvement over time.

COMPANY SCORE:
100%

Key Principle: **Transparent sustainability reporting enables organizations to communicate performance, build trust, and demonstrate accountability to stakeholders.**

WHY THIS
MATTERS



A **Sustainability or ESG** (Environmental, Social, and Governance) **Report** is a primary **tool for transparently** communicating a company's impacts, performance, and commitments. When reporting is robust and well-structured, it **supports accountability, responds to growing expectations** from investors and customers, and provides a **credible basis for ongoing dialogue** with stakeholders. Effective reporting can also **strengthen organizational reputation, support access to capital, and inform internal performance improvement over time.**

At this stage, the company has taken initial steps to **document and share its sustainability performance.**

- A **sustainability or ESG report is produced**, which may be a basic internal document or a high-level public disclosure.
- The report **references or is guided by recognized frameworks** (e.g., GRI, IFRS, UN Sustainable Development Goals) to structure its content.
- There may be an initial step toward **internal validation**, with some data or sections subject to basic checks or internal audit.
- **Responsibility for compiling the report is assigned** to a specific individual or team.

Here, the report is an **active tool** for stakeholder communication and engagement.

- The published report is **actively used to communicate** performance to key audiences like investors, customers, and employees.
- Reporting **standards and frameworks guide** the structure, ensuring consistent and comparable disclosures year-on-year.
- **Assurance findings** are formally considered and used to strengthen data collection and reporting processes.
- **Feedback from stakeholders** on the report is solicited or noted to understand its effectiveness.

At this level, reporting **drives transparency, strengthens credibility, and fosters continuous improvement.**

- The reporting process has **measurably increased transparency and trust**, positively influencing the company's reputation and stakeholder relationships.
- **Alignment with leading standards** has bolstered the report's credibility, potentially improving sustainability ratings or access to sustainable finance.
- **Reasonable assurance** provides independent validation, increasing confidence in the reported data and leading to stronger internal controls.
- Insights from the reporting cycle **actively inform business strategy and operational improvements**, creating a closed loop between disclosure and performance.

EXISTS

USED

EFFECTIVE

As per the Sustainability Maturity Assessment, **foundational elements are in place for this area.** However, these elements are not yet consistently integrated into day-to-day operations or decision-making.

COMPANY SCORE:
44%

Key Principle: **A clear sustainability strategy translates ambition into actionable initiatives that guide performance improvement over time.**

WHY THIS
MATTERS



A robust Sustainability Strategy provides the essential roadmap that aligns a company's **long-term vision with actionable plans** for managing environmental and social impacts. A formal strategy helps **guide decision-making, prioritize initiatives**, align actions across the business, supports more **efficient resource allocation, mitigates long-term risks, attracts responsible investment**, and **provides a shared direction** that embeds sustainability into **business resilience and long-term performance**.

At this stage, the company has moved beyond scattered ideas and has begun to **formalize its sustainability vision and commitments into a documented strategy**.

- A **documented sustainability strategy** exists, outlining key focus areas (e.g., decarbonization, circular economy, inclusive workplaces) and includes a **set of planned initiatives**.
- The strategy contains clear, **defined targets** for priority areas, such as reducing energy consumption or waste.
- The strategy has been formally **communicated to employees** through channels like company announcements or the intranet.
- **Responsibility for the strategy's development and oversight is assigned** to a leadership role or a dedicated team.

Here, the strategy is **actively integrated** into planning cycles, resource allocation, and departmental objectives.

- Initiatives outlined in the strategy are being **implemented** as planned, with **resources allocated** and **projects underway**.
- Progress toward **strategic targets** is tracked and **reviewed regularly** (e.g., quarterly) to assess performance and identify any delays.
- **Employees understand and engage** with the strategic goals relevant to their roles, often through team objectives or performance metrics linked to sustainability.
- The strategy **informs planning and budgeting cycles**, ensuring sustainability is considered in **operational decision-making**.

At this level, the strategy is a transformative force, **driving measurable business performance** and **embedding sustainability into the organizational culture**.

- Implementation has led to **measurable improvements** in sustainability performance (e.g., reduced carbon footprint, increased diversity, lower resource use), **directly contributing to business goals**.
- A **feedback loop** uses performance data and stakeholder input to regularly refine strategic targets and initiatives, ensuring the strategy remains relevant and ambitious.
- The strategy is a key **leadership tool**, clearly communicated to all stakeholders and integrated into the core business narrative, enhancing brand reputation and trust.
- Sustainability targets **drive innovation and collaboration across departments**, creating a culture of accountability and shared ownership for long-term impact.

EXISTS

USED

EFFECTIVE

As per the Sustainability Maturity Assessment, this area is **well-established and delivering measurable results**. Practices are monitored, refined, and contribute to continuous improvement over time.

COMPANY SCORE:
100%

Key Principle: **Defined sustainability governance structures clarify roles, responsibilities, and oversight for effective sustainability management.**

WHY THIS
MATTERS



A formal sustainability governance structure **clarifies roles, responsibilities, and accountability** for sustainability oversight at leadership and management levels. It **supports informed decision-making, effective oversight, and the integration of sustainability considerations into risk management processes**. It also builds investor confidence, ensures compliance with evolving regulations, and aligns the entire organization towards sustainability goals, protecting long-term value and reputation.

At this stage, the company has moved beyond informal oversight and has begun to **formalize its governance structure for sustainability**.

- A **documented sustainability governance framework** exists, outlining roles and responsibilities for oversight, often assigning initial responsibility to a specific board member or executive.
- A **Board committee has been formally designated** with responsibility for sustainability matters (e.g., the Audit, Risk, or a dedicated Sustainability Committee).
- A **sustainability management committee** with cross-functional representatives is established to **coordinate initial efforts**.
- **Accountability is assigned**, but coordination between the board and operational teams may still be developing.

Here, **governance bodies are active**, and their frameworks guide **regular discussions** and **decision-making**.

- The governance framework is **actively referenced during board and management meetings** to guide discussions on sustainability performance, risks, and opportunities.
- The **Board committee meets regularly** (e.g., quarterly) to review sustainability reports, monitor progress against goals, and provide strategic direction.
- The **management committee meets consistently** to coordinate actions, share updates from different departments (e.g., operations, HR, procurement), and troubleshoot implementation challenges.
- **Clear reporting lines** are established, with management regularly providing framework is actively referenced during board and sustainability updates to the responsible Board committee.

At this level, sustainability **is integrated into all divisions** and is no longer centralized within one committee, **empowering employees at the divisional level to drive sustainability**.

- The application of the governance framework has **strengthened oversight and accountability**, leading to more informed strategic decisions and timely risk mitigation.
- The **Board committee's active stewardship** has elevated sustainability as a core business priority, improving governance performance and stakeholder confidence.
- The **management committee's collaborative work** has broken down silos, resulting in more effective, cross-functional execution of sustainability initiatives and a culture of shared responsibility.

EXISTS

USED

EFFECTIVE

As per the Sustainability Maturity Assessment, this area is **well-established and delivering measurable results**. Practices are monitored, refined, and contribute to continuous improvement over time.

COMPANY SCORE:
100%

Key Principle: Allocating clear ownership, capability, and resources enables sustainability initiatives to be implemented effectively and sustained over time.

WHY THIS MATTERS



Sustainability Resource Planning & Management focuses on how an organization allocates **people, roles, capabilities, and time** to support sustainability objectives. **Clearly defined ownership, appropriate resourcing, and targeted training** help ensure sustainability initiatives are coordinated, consistently implemented, and not dependent on individual effort alone. As sustainability expectations grow, structured resource planning **supports accountability, strengthens execution across departments**, and enables sustainability considerations to be embedded into day-to-day operations and decision-making.

At this stage, the organization has begun to **put foundational human resource structures in place** to support sustainability activities.

- Sustainability **responsibilities are assigned to specific individuals or roles** (e.g., a sustainability focal point, champion, or part-time responsibility within an existing role), even if sustainability is not their primary function.
- **Informal sustainability champions** exist within mid- or senior management who support or promote sustainability topics within their teams.
- Sustainability-related tasks are **undertaken alongside existing responsibilities**, without dedicated budgets or formal workload allocation.
- Sustainability **training or awareness activities may be offered on an ad-hoc basis**, typically focused on general awareness rather than role-specific skills.

Here, sustainability **roles and capabilities are more clearly defined** and actively support implementation across the organization.

- **Designated sustainability roles**, functions, or departmental **focal points are established** and involved in coordinating sustainability initiatives and supporting implementation.
- Sustainability **champions actively promote sustainability priorities**, support their teams, and act as points of contact for sustainability-related activities.
- **Time, budget, or internal capacity is deliberately allocated** to support sustainability work (e.g., defined responsibilities included in work plans or role descriptions).
- Sustainability **training is conducted more regularly**, with participation monitored to ensure employees involved in sustainability activities have the necessary knowledge and skills.

At this level, **sustainability resourcing is fully embedded** and **supports consistent, organization-wide execution** and continuous improvement.

- A **dedicated sustainability function**, officer, or well-established network of sustainability leads is **integrated into decision-making and operational planning** across departments.
- Sustainability **responsibilities are clearly embedded in governance structures, role descriptions, and performance expectations**, strengthening accountability at all levels.
- Regular, **role-specific sustainability training is delivered** and reviewed to build competency across the organization, from operational teams to management.

EXISTS

USED

EFFECTIVE

As per the Sustainability Maturity Assessment, this area is **well-established and delivering measurable results**. Practices are monitored, refined, and contribute to continuous improvement over time.

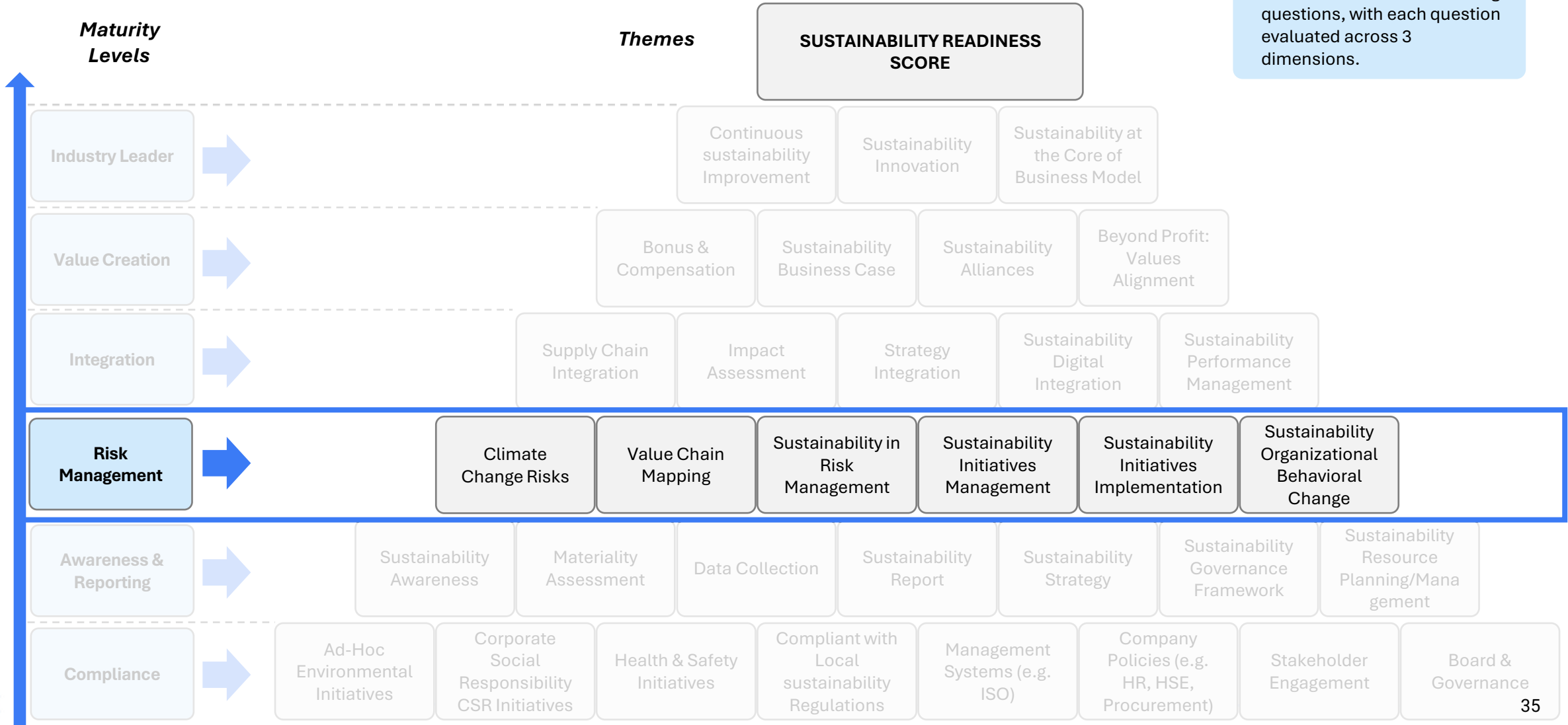
COMPANY SCORE:
100%



Sustainability Maturity Pyramid

The Questionnaire has assessed Sustainability Maturity in 33 key areas, as outlined in the Sustainability Maturity Pyramid.

Each theme is assessed using questions, with each question evaluated across 3 dimensions.



Key Principle: **Understanding and managing climate-related risks strengthens resilience and supports long-term business continuity.**

WHY THIS
MATTERS



Climate change presents two core types of risk: **physical risks** (acute events such as floods or heatwaves, and chronic shifts such as rising temperatures or drought) and **transition risks** (stemming from the shift to a low-carbon economy, such as regulatory changes, technological developments, and evolving market expectations). Proactively managing these risks is not just an environmental concern, but a critical business strategy. It **protects assets and operations** from disruption, **ensures regulatory compliance** and market access, **secures investor confidence** by future-proofing the business, and **uncovers opportunities** in the low-carbon transition.

At this stage, the company has moved beyond general awareness and has begun to **formalize its understanding of climate-related threats**.

- The company has **identified and documented key climate-related risks** (e.g., supply chain disruption from extreme weather or regulatory changes affecting core materials) in general risk discussions or registers.
- There is **basic recognition** of the different categories of physical and transition risks, though detailed analysis of their likelihood and impact may be limited.
- **Responsibility for monitoring these risks is assigned**, often as part of the existing risk management or EHS (Environment, Health & Safety) function.
- Initial, high-level considerations of climate risk may be noted in relevant documents, such as annual reports or insurance reviews.

Here, **climate risk insights are actively integrated** into business planning and decision-making processes.

- Identified risks are **formally assessed** (e.g., using likelihood/impact matrices) and integrated into **operational and strategic reviews**, influencing decisions on investments, procurement, or site selection.
- **Designated owners** are accountable for managing specific risks, and **response plans** are developed for high-priority threats (e.g., business continuity plans for flood-prone facilities).
- Climate risk factors are **considered in relevant budgets and forecasts** (e.g., factoring potential carbon pricing into long-term financial projections).
- **Communication on risk management activities** occurs with key internal stakeholders, such as the board or senior management.

At this level, **risk management drives proactive adaptation**, innovation, and measurable resilience.

- A **dynamic, iterative process** is in place where risk data, including scenario analysis, actively shapes strategy and triggers pre-emptive investment in adaptation and mitigation.
- The company demonstrates **market and regulatory foresight**, using risk intelligence to pivot business models, develop low-carbon products, or engage in policy dialogue.
- Risk management is **embedded in organizational culture**, with clear accountability and incentives driving continuous identification and mitigation of emerging threats.
- This proactive approach **strengthens stakeholder trust**, protects the company's license to operate, and creates verifiable value through avoided costs, secured revenue, and enhanced resilience.

EXISTS

USED

EFFECTIVE

As per the Sustainability Maturity Assessment, this area is **well-established and delivering measurable results**. Practices are monitored, refined, and contribute to continuous improvement over time.

COMPANY SCORE:
100%



Key Principle: **Mapping the value chain helps identify where sustainability risks, impacts, and opportunities arise beyond direct operations.**

WHY THIS
MATTERS



Value Chain Mapping refers to the process of visualizing key stages of a product or service's lifecycle, from raw material extraction to end-of-life. Effective value chain mapping supports a clearer understanding of where environmental and social impacts, risks, and dependencies may arise, many of which sit beyond direct operations with suppliers and partners. Proactive management **mitigates less visible risks** (like regulatory non-compliance or forced labor in the supply chain), **protects brand reputation, unlocks efficiency opportunities, and builds trust** with investors and customers who demand transparency, ultimately creating a more resilient and responsible business ecosystem.

At this stage, the company has begun to **formally outline its value chain and identify its largest/most strategic suppliers.**

- The company has created a **basic map or list** identifying its direct suppliers and key stages in its product or service lifecycle (e.g., raw materials, manufacturing, distribution).
- This map serves primarily for **basic identification**, with a focus on major spend or critical materials.
- **Accountability for maintaining** this overview is assigned to a relevant function, such as procurement or operations.
- There is **initial awareness** that sustainability impacts extend beyond the company's own walls.

Here, **mapping insights actively guide procurement**, risk management, and supplier engagement.

- The company conducts **assessments to pinpoint risks and opportunities** (e.g., water stress, carbon hotspots, labor practices) within its mapped value chain, using the data to prioritize actions.
- **Specific plans are developed** to address priority issues, which may include **supplier codes of conduct, sustainability criteria in sourcing, or corrective action plans** for high-risk suppliers.
- **Supplier engagement** begins on sustainability topics, which may involve surveys, capacity-building workshops, or audit requests.
- Progress on **managing key value chain risks** is tracked and reported internally to relevant managers.

At this level, mapping drives a dynamic strategy for collective action, innovation, and measurable system-wide improvement.

- Value chain management is a **dynamic and iterative strategy**. Data from monitoring and supplier collaboration is used to **set cascading targets**, innovate on materials, and strengthen partnerships for mutual resilience.
- The approach fosters **shared responsibility and innovation**, moving beyond audits to collaborative projects (e.g., co-developing recycled content, investing in community development with suppliers).
- This proactive and integrated management **yields measurable improvements** in supply chain sustainability performance, **de-risking operations** and enhancing brand value as a leader in responsible sourcing.

EXISTS

USED

EFFECTIVE

As per the Sustainability Maturity Assessment, this area is **well-established and delivering measurable results**. Practices are monitored, refined, and contribute to continuous improvement over time.

COMPANY SCORE:
100%

Key Principle: **Integrating sustainability into risk management ensures emerging environmental and social risks are identified and addressed proactively.**

WHY THIS MATTERS



Integrating sustainability-related risks (such as those stemming from climate change, resource scarcity, or social inequality) into core risk management processes is essential for **supporting long-term business continuity and resilience**. Effective integration ensures these risks are considered alongside financial and operational risks when informing strategic and operational decisions. This helps **protect physical and financial assets, supports investor confidence and credit ratings** by demonstrating robust governance, ensures **compliance with evolving regulations**, and unlocks competitive advantage by preemptively adapting business models to a changing world.

At this stage, the company has begun to **formally recognize sustainability as a risk category**.

- Key sustainability-related risks (e.g., potential for environmental incidents, supply chain disruptions, or non-compliance with new regulations) are **identified and listed** within the company's general risk inventory or register.
- There is **basic documentation** acknowledging these risks, often driven by legal or insurance requirements.
- **Initial consideration** is given to these risks in relevant discussions, though they may not yet be weighted equally with traditional business risks.
- Responsibility for monitoring these risks may be **assigned as an additional duty** to an existing risk or compliance officer.

Here, sustainability **risks are actively assessed and managed** through established organizational processes.

- Identified risks are **actively assessed** for their potential financial, operational, and reputational impact, and are **integrated into the enterprise risk management (ERM) framework** and regular review cycles.
- **Specific internal controls and procedures** are established to manage priority risks (e.g., environmental approvals for new projects, supplier sustainability criteria in procurement contracts).
- **Accountability is defined**, with clear owners responsible for implementing mitigation actions and monitoring control effectiveness.
- Risk reporting **includes updates on sustainability risk status** to management, linking them to business performance.

At this level, risk management is a **dynamic driver of strategy**, innovation, and continuous improvement.

- Initiative management is **performance-driven**; data from KPIs and outcomes is used to reallocate budgets, adjust timelines, and strategically prioritize the portfolio for maximum impact.
- An **iterative feedback loop** is established where lessons from both successes and setbacks are systematically analyzed to refine processes, update targets, and innovate future projects.
- **Systematic integration** ensures initiative procedures are consistently applied across departments, leading to efficient resource use and predictable results.
- This mature approach yields **verifiable improvements** against core business and sustainability goals, demonstrating a clear return on investment and strengthening organizational credibility.

EXISTS

USED

EFFECTIVE

As per the Sustainability Maturity Assessment, this area is **well-established and delivering measurable results**. Practices are monitored, refined, and contribute to continuous improvement over time.

COMPANY SCORE:
100%

Key Principle: **Clear accountability, resourcing, and monitoring are essential to ensuring sustainability initiatives are delivered as intended.**

WHY THIS MATTERS



Effective management of sustainability initiatives **supports the translation of sustainability objectives into measurable actions and outcomes**. It refers to the structured process of assigning responsibility, securing resources, and tracking progress for projects that advance environmental or social objectives. Mature management in this area **translates commitment into credible action**, increasing trust with customers and investors. They also support more **efficient use of resources** and enable **learning from performance data**, helping organizations refine future initiatives and strengthen the overall contribution of sustainability efforts to business performance.

At this stage, sustainability **initiatives are managed through defined processes** rather than informal practices.

- **Accountability** for sustainability initiatives is **formally assigned to defined roles**, with ownership documented for each initiative (e.g., responsibility for implementing and monitoring a specific initiative is assigned to a relevant function and reflected in internal project or role documentation).
- **Basic resources are allocated** to support sustainability initiatives in line with planned activities (e.g., approved budgets and formally allocated staff time are set aside to enable implementation during the year).
- **Simple tracking of activities** is in place, often using spreadsheets or basic lists to note what was done, when, and by whom.
- There is a **documented list** of planned or active initiatives, providing initial visibility into the sustainability agenda.

Here, initiatives are **actively managed with defined processes** to guide implementation and oversight.

- Assigned owners **actively coordinate implementation**, following defined procedures (e.g., a step-by-step guide for launching an employee carpool program).
- **Resources are deployed as planned** to support execution, and budget vs. actual tracking occurs for key projects.
- Progress is **monitored against basic KPIs or milestones** (e.g., volunteer participation rates, tons of waste diverted), with results reviewed in management updates.
- **Regular check-ins or reporting** ensure initiatives stay on track and challenges are identified.

At this level, management creates a **cycle of continuous learning, optimization, and demonstrated value**.

- Initiative management is **performance-driven**; data from KPIs and outcomes is used to reallocate budgets, adjust timelines, and strategically prioritize the portfolio
- An **iterative feedback loop** is established where lessons from both successes and setbacks are systematically analyzed to refine processes, update targets, and innovate future projects.
- **Systematic integration** ensures initiative procedures are consistently applied across departments, leading to efficient resource use, high employee engagement, and predictable results.
- This mature approach yields **verifiable improvements** against core business and sustainability goals, demonstrating a clear return on investment and strengthening organizational credibility.

EXISTS

USED

EFFECTIVE

As per the Sustainability Maturity Assessment, this area is **well-established and delivering measurable results**. Practices are monitored, refined, and contribute to continuous improvement over time.

COMPANY SCORE:
100%

Key Principle: **Structured implementation ensures sustainability initiatives move from plans to tangible outcomes.**

WHY THIS
MATTERS



Structured implementation is critical to ensuring sustainability initiatives deliver **tangible environmental and social outcomes**. Clear plans, defined responsibilities, and allocated budgets enable initiatives to be executed consistently and monitored against agreed targets. Effective implementation provides **visibility on progress, supports timely decision-making**, and allows adjustments where results are not being achieved. This strengthens accountability, improves the efficient use of resources, and reinforces credibility with stakeholders by demonstrating that sustainability commitments are being translated into action.

At this stage, sustainability initiatives are formally defined as projects with **clear scope and implementation plans**.

- **Sustainability initiatives have been defined**, each with a basic **implementation plan** outlining key steps, timelines, and responsible parties.
- A **budget is allocated** for each initiative, confirming financial commitment at the project level.
- **KPIs or targets have been established** for reporting on initiative progress, providing a framework for measurement.
- There is a **centralized list or register** of active initiatives, giving management visibility into the portfolio.

Here, **plans are actively followed, resources are managed**, and progress is routinely reviewed.

- Initiatives are **executed according to their plans**, with schedules and deliverables actively managed (e.g., a project timeline for installing solar panels is followed).
- **Spending is tracked against the approved budget**, with variances investigated to ensure responsible resource use.
- **KPI reports are generated and reviewed** by management or relevant teams to assess progress and guide decisions.
- Regular **operational reviews** include updates on initiative status, ensuring they remain a management priority.

At this level, **execution creates a cycle of proven impact**, learning, and strategic refinement.

- **Implementation consistently achieves its intended objectives**, contributing directly to verifiable sustainability improvements (e.g., reduced emissions, cost savings).
- **Budgeting is outcome-oriented**; insights from spending and results are used to fund the most effective initiatives and improve future financial planning.
- **Reporting drives a continuous improvement loop**. KPI analysis leads to timely course corrections, scaling of successes, and discontinuation of underperforming efforts.
- This disciplined approach **builds internal and external confidence**, demonstrating that sustainability investments deliver a clear, measurable return.

EXISTS

USED

EFFECTIVE

As per the Sustainability Maturity Assessment, this area is **well-established and delivering measurable results**. Practices are monitored, refined, and contribute to continuous improvement over time.

COMPANY SCORE:
100%

Key Principle: Embedding sustainability into everyday behaviors and decision-making drives lasting cultural and operational change.

WHY THIS MATTERS



Integrating sustainability into core governance channels (through knowledge sharing, department meetings, and board oversight) helps ensure it is treated as a strategic business priority, integrated into decision-making rather than a standalone activity. This **integration supports coordination across functions and reduces internal silos**, fostering collaboration and innovation. It **supports employee engagement across organizational levels**, strengthens accountability by **embedding sustainability into regular governance forums**, and **signals credible leadership oversight to investors and other stakeholders**. Ultimately, it aligns the entire organization towards long-term resilience and value creation.

At this stage, the company has begun to **formalize channels** for sustainability discourse.

- **Sustainability topics are included** on relevant department meeting agendas and the Board’s agenda, ensuring they have a designated place for discussion.
- **Basic knowledge-sharing practices** are established, such as distributing policy updates via email or posting information on an internal portal.
- There is **formal recognition from leadership** that sustainability is a governance topic, even if discussions are primarily for awareness.
- **Responsibilities for preparing updates** are assigned, ensuring information flows to the right forums.

Here, **established channels are actively utilized** to discuss, decide, and disseminate sustainability matters.

- **Regular knowledge-sharing activities** occur, such as training sessions, lunch-and-learns, or dedicated newsletter sections, to build employee competency.
- **Departments actively discuss sustainability topics** in meetings (e.g., reviewing energy use in operations, ethical sourcing in procurement), linking them to departmental goals.
- The **Board regularly reviews sustainability performance** and provides strategic guidance or makes decisions on key issues (e.g., approving climate targets).
- Discussions in these forums **lead to concrete actions** and are documented in minutes or action trackers.

At this level, governance integration creates a continuous loop of learning, strategic alignment, and improved outcomes.

- **Knowledge sharing directly improves practices** across teams, as shared insights lead to adopted innovations and solved problems (e.g., a recycling tip from one plant being implemented company-wide).
- **Cross-functional collaboration in meetings** translates into coordinated progress on complex goals, such as reducing value chain emissions.
- **Sustained Board oversight** has visibly advanced strategic priorities, strengthened risk governance, and embedded sustainability into core business strategy.
- This mature governance approach **builds a cohesive, informed culture** and provides a clear competitive edge in reporting and stakeholder relations.



As per the Sustainability Maturity Assessment, this area is **well-established and delivering measurable results**. Practices are monitored, refined, and contribute to continuous improvement over time.

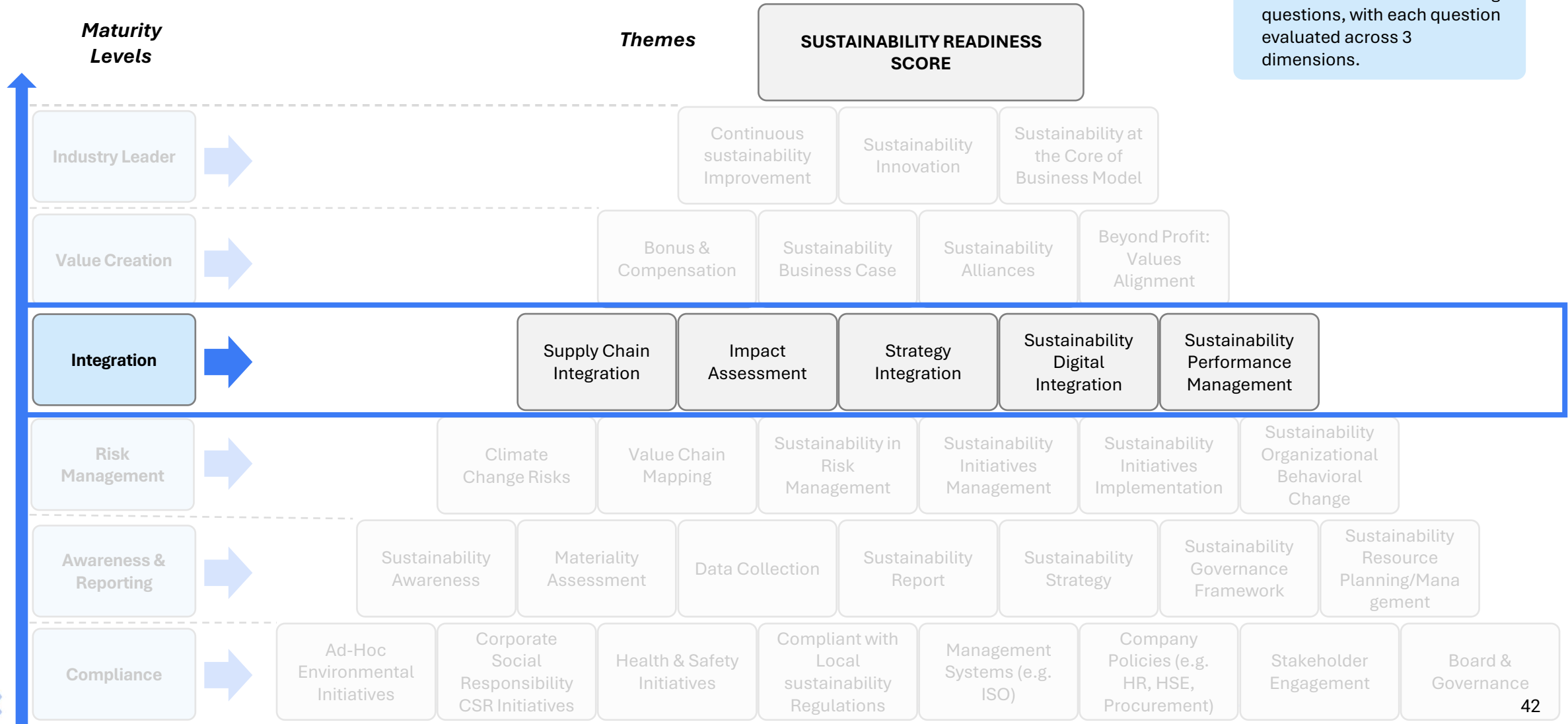
COMPANY SCORE:
100%



Sustainability Maturity Pyramid

The Questionnaire has assessed Sustainability Maturity in 33 key areas, as outlined in the Sustainability Maturity Pyramid.

Each theme is assessed using questions, with each question evaluated across 3 dimensions.



Key Principle: **Embedding sustainability into supply chain decisions strengthens responsible sourcing and reduces upstream risks.**

WHY THIS MATTERS



A company's sustainability footprint is significantly influenced by the practices of its suppliers. Supply chain integration refers to the process of **embedding environmental and social criteria into supplier selection, management, and development processes**. Effective integration helps manage **operational and reputational risks** (such as disruptions linked to climate impacts or labor-related issues), supports preparedness for evolving regulatory requirements, enables collaboration with suppliers to identify improvement and innovation opportunities, and responds to growing expectations for value chain transparency from consumers, investors, and other stakeholders.

At this stage, the company has begun to **formalize sustainability-related expectations** from partners and suppliers.

- **Sustainability is included as a consideration** in supply chain or procurement policies, often as a general statement or a supplier code of conduct.
- **Basic criteria or requirements** (e.g., environmental compliance, anti-corruption policies) are outlined for suppliers, though they may not be consistently verified.
- The company **considers supplier sustainability practices** during initial selection or high-level reviews, typically based on self-reported information.
- **Responsibility** for managing these requirements often sits with the **procurement or legal team**.

Here, defined sustainability **criteria actively shape supplier selection, contracts**, and ongoing management.

- **Sustainability criteria are actively applied** in decision-making, such as using a **scoring system in tenders** that evaluates suppliers on environmental and social factors alongside cost and quality.
- **Procurement processes routinely incorporate** these requirements, with contractual clauses mandating adherence to specific standards (e.g., waste management, ethical labor practices).
- The company **engages suppliers to verify practices** through questionnaires, meetings, or desktop audits, and may require **corrective action plans** for gaps.
- Performance against these criteria is **tracked and reviewed** as part of regular supplier management.

At this level, **integration fosters a cycle of collaborative improvement**, shared value, and verified supply chain resilience.

- **Applying sustainability criteria has measurably improved** supplier performance, leading to outcomes like reduced carbon footprints or enhanced labor conditions across the chain.
- Insights from supplier engagement **drive a continuous improvement loop**, informing the refinement of criteria, development of capacity-building programs, and strategic **partnerships for innovation** (e.g., co-developing sustainable materials).
- The proactive approach has **strengthened supply chain resilience**, minimized risk exposure, and become a **source of competitive advantage and brand integrity**.

EXISTS

USED

EFFECTIVE

As per the Sustainability Maturity Assessment, this area is **well-established and delivering measurable results**. Practices are monitored, refined, and contribute to continuous improvement over time.

COMPANY SCORE:
100%



Key Principle: **Measuring environmental and social impacts enables organizations to understand outcomes and improve performance over time.**

WHY THIS
MATTERS



Impact measurement focuses on **understanding and managing the environmental and social outcomes of an organization's activities over time** (rather than fulfilling one-off regulatory assessment requirements). By **systematically measuring** impacts, organizations gain visibility into how their operations affect people, communities, and the environment, both positively and negatively. This **supports informed decision-making, helps identify material risks and opportunities**, and enables organizations to demonstrate **accountability** and **progress** through **credible, measurable evidence** shared with investors, regulators, and other stakeholders.

At this stage, the company has begun to **formally measure its key impacts**.

- The company conducts **basic, individual impact assessments** (e.g., calculating annual carbon footprint, estimating waste volumes, or surveying local community perceptions) to understand the primary effects of its activities.
- **Core indicators or simple targets are established** for significant impact areas, such as energy use or workplace safety.
- **Assessment results are shared** through basic channels, such as an internal memo or a brief section in an annual report.
- **Responsibility** for data collection **is assigned to relevant personnel**, often within operational or EHS teams.

Here, impact measurement is a **routine process that informs internal review and communication**.

- Assessments are **conducted regularly** (e.g., annually or quarterly) to track trends, allowing the company to see year-on-year changes in its performance.
- **Performance is consistently monitored** against the set indicators or targets, with variances analyzed in management reviews.
- **Impact results are communicated regularly** to relevant internal teams (e.g., department heads) and key external stakeholders, forming a basis for discussion.
- This process provides a **structured understanding** of the company's sustainability performance and areas for attention.

At this level, impact intelligence creates a **cycle of strategic refinement and stakeholder confidence**.

- Insights from assessments **directly lead to implemented improvements**, such as operational changes that reduce environmental harm or enhanced social programs that address identified community needs.
- Tracking performance **supports clear, data-driven decision-making** in strategy and investments, helping to prioritize actions with the highest positive impact.
- **Transparent sharing of results** has tangibly strengthened stakeholder confidence, supported stronger relationships, and enhanced the company's reputation for accountability.
- This **closed-loop process demonstrates a leadership commitment** to not just managing, but consistently improving, its overall sustainability footprint.

EXISTS

USED

EFFECTIVE

As per the Sustainability Maturity Assessment, this area is **well-established and delivering measurable results**. Practices are monitored, refined, and contribute to continuous improvement over time.

COMPANY SCORE:
100%

Key Principle: **Integrating sustainability into corporate strategy aligns business objectives with long-term environmental and social performance.**

WHY THIS
MATTERS



Strategy Integration assesses how deeply sustainability is woven into the company's central goals, metrics, and financial planning. When environmental and social considerations are embedded in the corporate strategy, measured through company-wide KPIs, and funded via the formal budget, sustainability transforms from a standalone program into a **key driver of business value**. This integration helps **future-proof the organization** against regulatory and market shifts, **strengthen investor confidence** by demonstrating strategic foresight, unlocks efficiency and innovation, and helps ensure resources are committed to long-term progress rather than short-term projects.

At this stage, the company has begun **to connect a sustainability plan or strategy to core business documents**.

- The company's **sustainability strategy or action plan is referenced** within its overarching corporate strategy document or annual plan.
- **Sustainability factors are included** within the company's key performance indicators (KPIs), such as a high-level goal for reducing emissions or improving safety.
- Sustainability initiatives are **included in the annual budgeting process**, ensuring they are formally considered for funding.
- There is **top-level acknowledgment** that sustainability is a strategic consideration, establishing a foundation for deeper integration.

Here, the sustainability strategy actively **guides business unit planning**, performance is routinely measured, and budgets are managed accordingly.

- **Business units use the sustainability strategy** to inform their own operational planning and decision-making (e.g., setting department-specific energy reduction targets).
- **Company-level sustainability KPIs are tracked and reported** regularly (e.g., quarterly reviews of GHG emissions, energy use, or diversity metrics), making performance a regular management topic.
- **Budget allocations for sustainability initiatives are monitored** against actual spending, ensuring resources are used as intended to support planned activities.
- This active use **creates consistency** in how sustainability priorities are operationalized across the organization.

At this level, integration creates a **self-reinforcing cycle of strategic execution, performance improvement, and sustained investment**.

- The **integrated strategy is supported by robust KPIs** that clearly show how sustainability performance contributes to broader business outcomes, **strengthening organizational alignment**.
- Focusing on these KPIs has **directly improved overall sustainability performance** (e.g., year-on-year reductions in waste, carbon, or water use), validating the strategic approach.
- **Strategic budgeting enables continuous investment**, funding both ongoing initiatives and innovation, which **secures long-term progress** and embeds sustainability into the company's financial and operational fabric.

EXISTS

USED

EFFECTIVE

As per the Sustainability Maturity Assessment, this area is **well-established and delivering measurable results**. Practices are monitored, refined, and contribute to continuous improvement over time.

COMPANY SCORE:
100%



Key Principle: **Digital tools and system integration improve the efficiency, accuracy, and scalability of sustainability management.**

WHY THIS
MATTERS



Sustainability digital integration refers to the **use of digital tools and systems to collect, manage, and analyze environmental and social data** in a consistent and structured way. Effective digital integration supports the availability of reliable, auditable information that can be used across the organization. This enables **accurate tracking** of performance, **supports risk management**, and helps identify efficiency and improvement opportunities. Strong data governance can also build credibility with regulators and investors, **improve operational efficiency** by pinpointing resource waste, and **empower employees** with clear information to improve performance.

At this stage, the company has begun to **digitalize its sustainability data collection.**

- The company uses a **basic digital tool or centralized spreadsheet** (e.g., Microsoft Excel, Google Sheets) to collect and organize key sustainability data, such as energy consumption or waste metrics.
- **Employees receive basic instruction** on how to input data into this tool, though formal training may be limited.
- There is **recognition of the need for a dedicated platform**, and initial research into available sustainability software may have begun.
- **Designated data owners** are identified, establishing clear points of responsibility for data entry and maintenance.

Here, **digital tools are actively utilized** by teams, and integrations are maintained to support core processes.

- The sustainability data platform or tool is **actively used by relevant teams** (e.g., facilities, EHS) to regularly update information and manage their environmental metrics.
- **Employees apply their training**, using the platform as part of their routine responsibilities to log data and generate basic reports.
- **Key integrations are established and maintained**, such as connecting the sustainability platform to utility billing systems or ERP software to automate data feeds for major streams.
- This active use supports **more consistent and timely data collection**, improving the reliability of internal reporting.

At this level, the digital ecosystem creates a **cycle of continuous improvement in data quality, efficiency, and strategic insight.**

- The company is **proactively improving its digital system**, moving toward greater automation, advanced analytics, and reduced manual effort, which streamlines data management.
- Effective training has **increased platform utilization and improved data consistency**, leading to higher-quality information for decision-making.
- **System integrations have streamlined data flows**, significantly reducing manual entry errors, saving staff time, and enabling more frequent and sophisticated analysis.
- This robust digital foundation **provides a reliable single source of truth**, enhancing strategic agility, audit readiness, and the ability to demonstrate tangible performance gains.

EXISTS

USED

EFFECTIVE

As per the Sustainability Maturity Assessment, this area is **well-established and delivering measurable results.** Practices are monitored, refined, and contribute to continuous improvement over time.

COMPANY SCORE:
100%



Key Principle: **Regular review and performance management ensure sustainability goals remain relevant and drive continuous improvement.**

WHY THIS
MATTERS



Sustainability performance management refers to the **processes used to set targets, monitor progress, review results, and adjust actions** over time. Effective performance management **ensures sustainability objectives are tracked using relevant indicators, benchmarked** where appropriate, and reviewed regularly to inform decision-making. This supports accountability, helps identify underperformance or emerging risks early, and enables organizations to focus resources on the most effective actions. Over time, structured performance management strengthens credibility with investors and other stakeholders and supports continuous improvement in environmental and social outcomes.

At this stage, the company **complements internally defined goals** by contextualizing **performance against relevant references**.

- The company **benchmarks its goals or targets** against general industry norms, peers, or recognized standards (e.g., alignment with the UN Sustainable Development Goals).
- A **basic process exists to identify underperformance** on sustainability goals, often through periodic management reviews.
- **Sustainability performance is reviewed periodically** by relevant teams, establishing a regular cadence for evaluation.
- These practices provide an **initial external reference point** and internal mechanism for spotting deviations from plans.

Here, **benchmarking insights and performance reviews actively shape operational targets** and corrective actions.

- **Benchmarking results inform specific performance targets** and improvement plans, helping to set more credible and ambitious goals.
- **Formal corrective actions are developed and incorporated** into planning cycles when underperformance is identified (e.g., revising implementation tactics or allocating additional resources).
- **Performance reviews lead to tangible adjustments** in actions, priorities, or resource allocation to get initiatives back on track.
- This active use of data and processes **creates a more responsive and targeted approach** to managing sustainability performance.

At this level, a **closed-loop system of evaluation and adaptation drives measurable progress** and strategic agility.

- **Benchmarking is a strategic tool** that has directly driven improvements, helping the company **stay competitive and often lead** in its sector's sustainability performance.
- **Addressing underperformance has yielded better results over time**, closing performance gaps and strengthening the credibility of the sustainability program.
- **Regular, insightful reviews have fundamentally improved planning effectiveness**, enabling the company to **anticipate challenges, seize opportunities, and evolve its strategy** based on robust evidence.

EXISTS

USED

EFFECTIVE

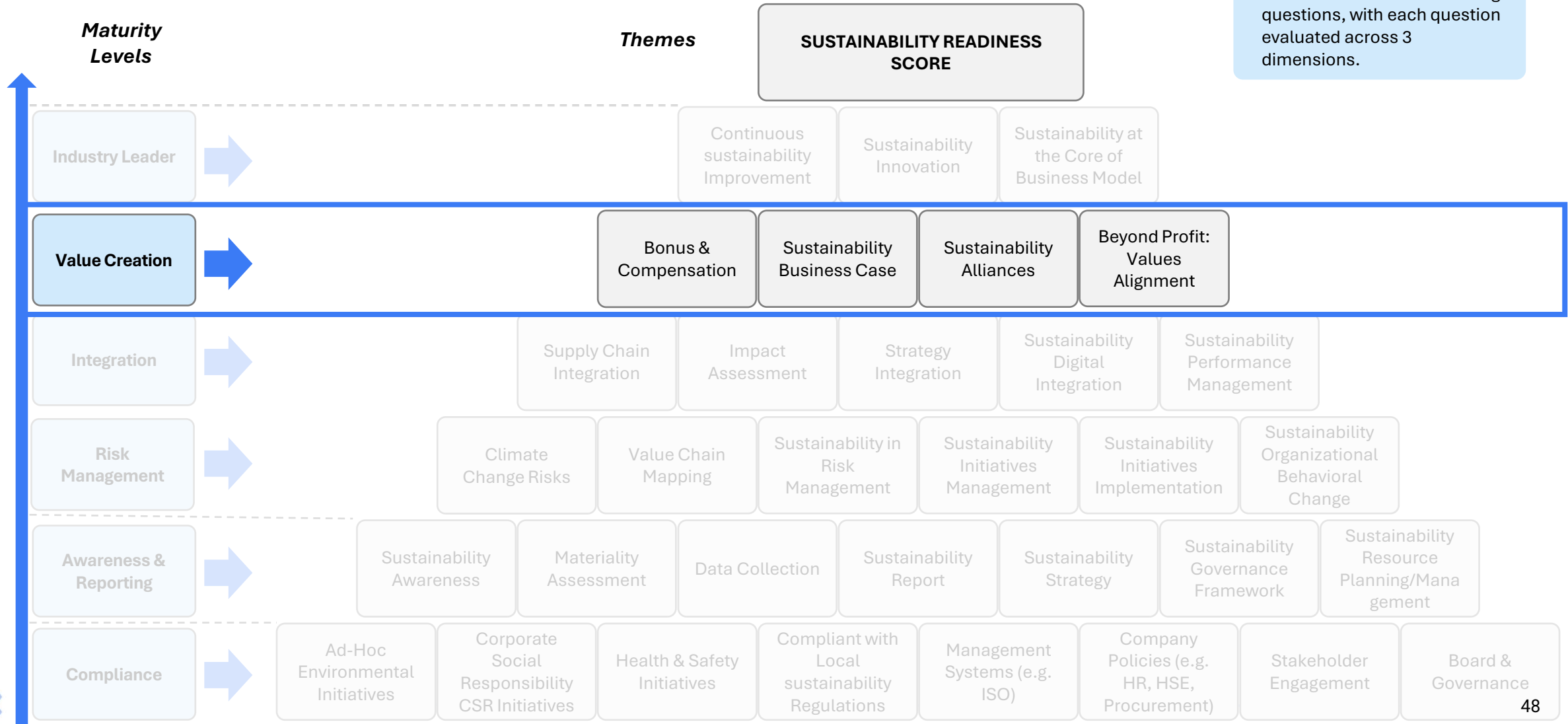
As per the Sustainability Maturity Assessment, this area is **well-established and delivering measurable results**. Practices are monitored, refined, and contribute to continuous improvement over time.

COMPANY SCORE:
100%

Sustainability Maturity Pyramid

The Questionnaire has assessed Sustainability Maturity in 33 key areas, as outlined in the Sustainability Maturity Pyramid.

Each theme is assessed using questions, with each question evaluated across 3 dimensions.



Key Principle: **Linking sustainability performance to incentives reinforces accountability and aligns behavior with sustainability objectives.**

WHY THIS
MATTERS



Linking incentives to sustainability performance is a powerful mechanism to signal organizational priority. When personal and leadership rewards are tied to environmental and social goals, sustainability is more likely to be treated as a **core business expectation rather than a voluntary initiative**. This alignment **drives behavioral change** and **reinforces accountability** at all levels, and **strengthens credibility with investors and talent who value demonstrated commitment**. In short, it helps ensure the entire workforce is financially and professionally invested in the company's long-term sustainability success.

At this stage, the company has begun to **formalize the link between sustainability-related performance and rewards**.

- **Sustainability performance is included as a component** in the employee appraisal system, often as a generic objective or behavioral competency.
- **Executive compensation plans reference sustainability** as a consideration, typically in qualitative terms within bonus scorecards.
- **Compensation considerations for all employees** include sustainability objectives, even if the weighting and metrics are not yet clearly defined.
- This establishes a **foundational connection** between individual performance reviews and the company's sustainability ambitions.

Here, defined **sustainability criteria are actively applied in performance evaluations** and compensation decisions.

- **Appraisals are conducted using specific sustainability criteria** (e.g., energy reduction targets for facility managers, ethical sourcing KPIs for procurement staff) relevant to each role.
- The **linkage to executive compensation is applied** during annual reviews, with a defined portion of variable pay tied to sustainability metrics (e.g., ESG scorecard results).
- The **connection to employee compensation is clearly communicated** and applied during performance cycles, with transparent metrics and weightings.
- This active application **ensures sustainability performance directly influences financial and career outcomes**, reinforcing its importance.

At this level, **incentives create a powerful, self-reinforcing cycle of ownership, accountability, and superior results**.

- Linking appraisals to sustainability has **measurably influenced employee behavior**, leading to widespread initiative and innovation in support of environmental and social goals.
- Tying compensation to performance has **strengthened leadership accountability**, resulting in more resolute decision-making and faster progress on strategic sustainability priorities.
- Organization-wide incentive alignment has **dramatically improved engagement and ownership**, embedding sustainability into the core culture and driving consistently higher performance.

EXISTS

USED

EFFECTIVE

As per the Sustainability Maturity Assessment, this area is **well-established and delivering measurable results**. Practices are monitored, refined, and contribute to continuous improvement over time.

COMPANY SCORE:
100%

Key Principle: **Connecting sustainability to financial performance strengthens decision-making and supports long-term enterprise value.**

WHY THIS
MATTERS



The Sustainability Business Case assesses how systematically an organization considers **sustainability-related financial risks, costs, and value creation opportunities** in business planning and growth decisions. It recognizes that **environmental and social factors can influence costs, asset values, revenue streams, and long-term competitiveness**. By managing risks such as carbon pricing or stranded assets and linking sustainability to enterprise value, this approach **supports resilient financial performance, investor confidence, and sustainable growth** aligned with investment and expansion priorities.

At this stage, the company has begun to **connect sustainability-related issues to financial planning**.

- The company **considers sustainability-related financial risks or costs** (e.g., potential costs of future decarbonization, or asset devaluation due to changing regulations) in its strategic discussions.
- There is **recognition of a link** between sustainability initiatives and broader business performance or long-term enterprise value.
- The organization's **growth plan includes mentions of sustainability-related initiatives or opportunities**, acknowledging their role in future development.
- These elements are **documented in relevant plans**, establishing an initial, qualitative connection between sustainability and finance.

Here, **financial considerations and growth linkages are actively applied to guide budgeting, investment, and strategic decisions**.

- **Quantified sustainability factors guide concrete decisions.** Financial implications are analyzed (e.g., through carbon cost scenarios) and used to **inform capital allocation, budgeting, and risk-adjusted investment appraisals**.
- **Performance data from sustainability initiatives is utilized** in internal assessments of business value, operational efficiency, or market positioning.
- **Sustainability initiatives are implemented as part of executed growth strategies**, such as entering new markets with green products or acquiring companies with strong ESG credentials.
- This active application ensures sustainability is a **practical component of financial and strategic management**.

At this level, **integration is strategic**, driving enhanced financial resilience, value creation, and a competitive edge.

- **Incorporating sustainability-related financial risks has tangibly improved planning accuracy and reduced exposure**, leading to more robust balance sheets and investor confidence.
- **Demonstrating the link to business performance has attracted investment**, lowered capital costs, and strengthened financial outcomes by tying sustainability directly to value creation.
- **Integrating sustainability into growth plans has enabled successful, sustainable business expansion**, capturing new markets, fostering innovation, and building a resilient long-term strategy that delivers both financial and impact returns.

EXISTS

USED

EFFECTIVE

As per the Sustainability Maturity Assessment, this area is **well-established and delivering measurable results**. Practices are monitored, refined, and contribute to continuous improvement over time.

COMPANY SCORE:
100%



Key Principle: **Collaboration through alliances accelerates learning, influence, and collective progress on sustainability challenges.**

WHY THIS
MATTERS



Sustainability alliances refer to a company's active engagement with external networks, partnerships, and working groups to advance shared sustainability goals. This type of engagement **supports organizational credibility** with customers, investors, and peers, **provides insight into emerging regulatory developments** and industry practices, **enables shared learning and innovation**, and allows organizations to **contribute to the development of standards** and approaches that shape their operating environment. It demonstrates leadership and a commitment to contributing to broader sustainability outcomes beyond direct business boundaries.

At this stage, the company has begun to **formally connect its sustainability-related actions with broader global and regional initiatives.**

- The company holds **membership in one or more sustainability alliances or networks** (e.g., the UN Global Compact, World Business Council for Sustainable Development, or a relevant industry association).
- It has **contributed information** to sustainability-related industry research, surveys, or collective documents.
- The organization is listed as a **participant in alliances or working groups** focused on sustainability policy or standards development.
- These memberships and contributions **are publicly acknowledged**, providing an initial level of external recognition.

Here, the company actively **participates in collaborative activities, contributing resources and expertise.**

- The company **actively participates in alliance activities**, such as attending conferences, joining webinars, or contributing to working groups on specific topics (e.g., circular economy, decarbonization pathways).
- **Employee engagement in these forums is encouraged and supported**, with staff participating in discussions and sharing operational insights.
- The company's **contributions to research or documents are recognized or published** by the collaborating organizations, adding to the collective knowledge base.
- This active role helps the **company stay informed and build its network** within the sustainability community.

At this level, **collaboration is strategic, driving influence, innovation, and industry-wide progress.**

- **Active participation has helped advance sustainability standards or practices** across the sector, moving the entire industry forward.
- The company is **recognized as a thought leader**; its contributions shape important research and position it as a go-to expert on key issues.
- **Involvement in policy forums has tangibly influenced the development or direction** of industry standards, regulations, or best practices, securing a competitive and strategic advantage.

EXISTS

USED

EFFECTIVE

COMPANY SCORE:
67%

As per the Sustainability Maturity Assessment, this area is **actively implemented and embedded** in business activities. Practices are applied consistently and inform operational or managerial decisions.

Key Principle: **Aligning company values with employees, customers, and communities builds trust, engagement, and long-term loyalty.**

WHY THIS
MATTERS



Values Alignment assesses how successfully a company connects its core environmental and social principles with the expectations and experiences of its employees, customers, and community. When **values are reflected consistently** in behaviors, decisions, and engagement, this supports **trust** and long-term relationships. Strong alignment can enhance **employee engagement and retention**, strengthen **customer loyalty**, and support constructive relationships with communities, contributing to responsible and sustainable operations over time.

At this stage, the company has begun to articulate and promote its **values externally as part of its business identity**.

- The company **promotes a defined set of values or a purpose** through internal communications and marketing materials (e.g., a website section on "Our Purpose").
- It **communicates its social and environmental values** in customer-facing channels, allowing customers to see and understand its stated commitments.
- There is **visible involvement in community activities** (e.g., sponsoring a local event, making one-off donations), establishing a basic presence.
- **Formal statements or policies** exist that outline the company's commitment to being a values-led organization.

Here, values are **actively woven into programs and engagement activities for employees, customers, and the community**.

- The company **implements values-based programs** that employees actively engage in, such as paid volunteer days, matched charitable giving, or internal "green champion" networks.
- **Customer engagement activities reflect company values** (e.g., sustainable product lines, transparency reports, cause-related marketing campaigns).
- **Ongoing community engagement is routine**, with regular employee volunteering, partnerships with local NGOs, or educational outreach programs.
- These activities **are regularly promoted and participation is encouraged**, making the values tangible.

At this level, **alignment creates measurable, mutually beneficial relationships** and a self-reinforcing culture.

- Purpose-driven initiatives have **directly improved key metrics** like employee satisfaction, engagement scores, and retention rates.
- **Clear values alignment has increased customer trust and loyalty**, leading to higher brand preference and advocacy.
- **Deep, reciprocal community partnerships** have strengthened the company's local standing, creating resilience and unlocking new opportunities.

EXISTS

USED

EFFECTIVE

As per the Sustainability Maturity Assessment, this area is **well-established and delivering measurable results**. Practices are monitored, refined, and contribute to continuous improvement over time.

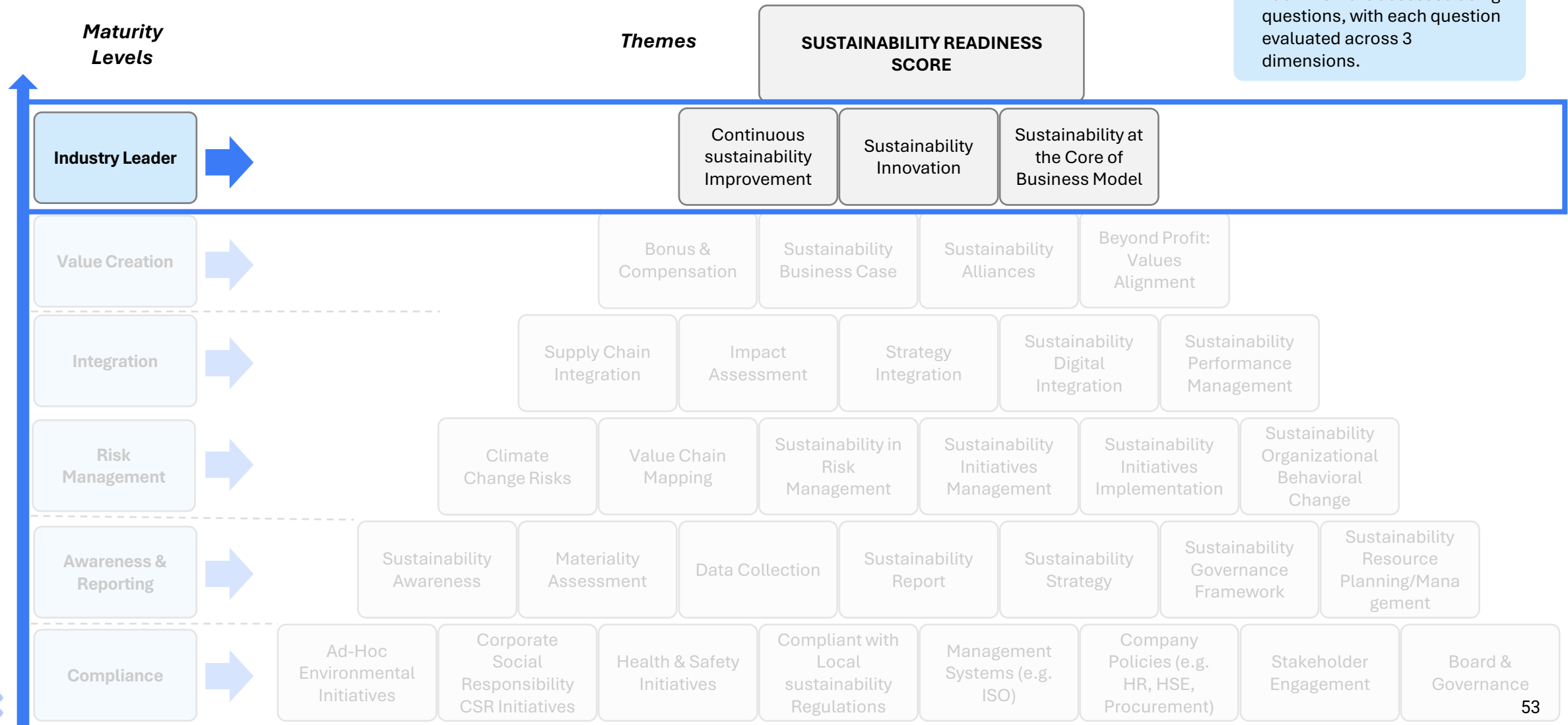
COMPANY SCORE:
100%



Sustainability Maturity Pyramid

The Questionnaire has assessed Sustainability Maturity in 33 key areas, as outlined in the Sustainability Maturity Pyramid.

Each theme is assessed using questions, with each question evaluated across 3 dimensions.



Key Principle: **Continuously evolving the business model ensures sustainability remains relevant, resilient, and value-creating over time.**

WHY THIS
MATTERS



At an advanced level, continuous sustainability improvement focuses on **evolving the business model, strengthening external validation, and leveraging sustainable finance to support long-term resilience and value creation.** By anticipating regulatory and market developments, engaging with external benchmarks, and accessing sustainability-linked finance, organizations can **enhance competitiveness, improve capital efficiency, and demonstrate credible leadership** supported by measurable results.

At this stage, the company has begun to explore **strategic shifts in how it creates value.**

- The company is **exploring adaptations to its business model** (e.g., assessing circular economy models or product-as-a-service offerings) to reduce its environmental or social footprint.
- It has **obtained a sustainability rating** from an external agency (e.g., MSCI, Sustainalytics, or a CDP score), receiving an initial external benchmark.
- The organization has **accessed sustainable finance instruments**, such as a green loan or sustainability-linked loan, establishing a financial link to its ESG performance.
- These actions represent a **strategic exploration** of how sustainability can drive long-term business evolution.

Here, **strategic explorations become active pilots, ratings inform strategy,** and financial instruments are actively managed.

- **Specific business model adaptations are piloted or implemented** (e.g., launching a take-back program for products or developing a low-carbon alternative service line).
- The company **actively reviews its sustainability rating results**, using the insights to identify gaps, inform improvement roadmaps, and communicate progress to investors.
- It **tracks the performance and cost of its capital**, benchmarking against peers to understand the financial impact of its sustainability-linked financing.
- This stage involves **active management and application** of these advanced tools to steer the business.

At this level, **strategic shifts deliver measurable impact,** increased ratings, and financial advantage, creating a cycle of improvement.

- **Business model adaptations have tangibly reduced negative impacts or created positive social value,** unlocking new markets and revenue streams.
- **Acting on rating insights has driven year-on-year performance improvements,** leading to score upgrades and recognition as a sector leader.
- **Sustainable finance has provided clear financial advantages,** such as reduced interest rates or improved investor appeal, directly enhancing capital efficiency and enterprise value.

EXISTS

USED

EFFECTIVE

As per the Sustainability Maturity Assessment, **foundational elements are in place for this area.** However, these elements are not yet consistently integrated into day-to-day operations or decision-making.

COMPANY SCORE:
33%

Key Principle: **Embedding sustainability into innovation drives new solutions that reduce impacts and unlock competitive advantage.**

WHY THIS
MATTERS



Sustainability Innovation refers to the development of new products, processes, or business models specifically designed to solve environmental and social challenges. When innovation is intentionally directed toward sustainability outcomes, it enables organizations to **respond to evolving market demand, strengthen competitiveness**, and build resilience into core offerings. A strong focus on sustainability-driven innovation can also **support talent attraction and engagement**, while positioning the business to adapt and grow in a rapidly changing economic and regulatory landscape.

At this stage, the company has begun to **generate and develop upon new sustainability-focused ideas**.

- The company is **generating sustainability-related intellectual property** (e.g., patents for energy-efficient processes, trademarks for eco-labels, or novel product designs that reduce waste).
- **Environmental and social considerations are included** as a factor in research & development (R&D) or product development activities.
- There is **support for activities that aim to improve sustainability** beyond the company's own operations, such as basic partnerships or knowledge sharing.
- An **internal culture that values sustainable innovation** is beginning to be fostered, often through ideation workshops or internal challenges.

Here, sustainable **innovation is actively managed** and integrated into development processes and external engagements.

- **Sustainability-focused innovations are actively managed** (e.g., through a dedicated roadmap or portfolio) and developed further with clear environmental or social objectives.
- **R&D or product development projects are formally evaluated** for their sustainability impacts (e.g., using lifecycle assessment tools) as part of the development process.
- The company **actively engages with suppliers, partners, or communities** in collaborative projects or dialogues aimed at mutual sustainability improvements.
- This stage involves **systematic efforts to scale and apply** innovative ideas both internally and through partnerships.

At this level, **innovation delivers strategic value**, breakthrough solutions, and widespread positive impact.

- Creating **sustainability-focused IP has directly advanced long-term goals**, building a strategic asset portfolio that protects and monetizes the company's green innovations.
- Integrating sustainability into R&D has yielded **meaningful or breakthrough solutions** (e.g., a new low-carbon material or a service that improves community health), creating new market opportunities.
- **Collaborative engagements have measurably improved sustainability performance** across the wider value chain or ecosystem, demonstrating leadership and amplifying the company's positive impact.

EXISTS

USED

EFFECTIVE

COMPANY SCORE:
67%

As per the Sustainability Maturity Assessment, this area is **actively implemented and embedded** in business activities. Practices are applied consistently and inform operational or managerial decisions.

Key Principle: When sustainability is central to the business model, it becomes a driver of growth, resilience, and long-term success.

WHY THIS MATTERS



Sustainability at the core of the business model reflects the extent to which environmental and social considerations are **embedded in products, services, and revenue generation**. At this level, sustainability is **reflected in offerings such as circular solutions, low-carbon or net-zero products, and sustainability-linked value propositions**. Embedding these principles into the business model **supports long-term resilience, reduces exposure to resource and regulatory risks, and enables differentiation** and growth in markets with increasing demand for sustainable solutions.

At this stage, the company has begun to **embed sustainability into its core product and service strategy**.

- The company **considers circularity principles** (e.g., design for disassembly, use of recycled materials) and has **developed products using carbon-neutral approaches**, often as pilot lines or niche offerings.
- It **offers sustainability-linked products or solutions** that contribute to revenue, identifying them as a distinct category within its portfolio.
- There is a **strategic intent** to align the business model with sustainability, reflected in R&D priorities and marketing claims for specific products.

Here, **sustainable design principles are actively implemented**, carbon criteria are applied, and related revenues are formally tracked.

- **Circularity initiatives are implemented in product design** (e.g., modular components for repair, take-back programs) and **carbon-neutral criteria are applied** during development and production planning.
- **Sustainability-linked revenues are tracked and analyzed**, informing decisions on R&D investment and market expansion for these product lines.
- The company has **established clear metrics and processes** to manage and report on the performance of its core sustainable offerings.

At this level, **sustainable design delivers measurable advantages**, and green products fundamentally reshape financial performance.

- **Circularity efforts have significantly reduced waste and improved resource efficiency**, lowering costs and securing material supply.
- **Carbon-neutral production practices have improved the company's overall emissions profile**, contributing directly to climate goals and reducing regulatory risk.
- **Sustainability-driven products now constitute a major, growing portion of revenue and profit**, decisively shifting the business toward a resilient, future-proof model of growth.

EXISTS

USED

EFFECTIVE

COMPANY SCORE:
67%

As per the Sustainability Maturity Assessment, this area is **actively implemented and embedded** in business activities. Practices are applied consistently and inform operational or managerial decisions.



غرفة أبوظبي
ABU DHABI CHAMBER

 Chamber.abudhabi

