

Sustainability Report

2nd Edition | 2024 - 2025

BUILDING

FOR A GREENER TOMORROW

Our journey of building a world-leading, sustainable, high-quality spaces continues.

It is a key focus of our corporate strategy and the central objective of our sustainability strategy.

CONTENTS

01

About This Report

02

Message from Our Leadership

03

About BEC Arabia

04

Sustainability

05

Environment

06

Green Building Projects

07

Governance

08

People and Communities

09

Awards and Recognitions

10

GRI Content Index

About This Report

BEC Arabia's second annual Sustainability Report reaffirms its commitment to responsible growth, operational excellence, and Vision 2030. Covering April 2024 to April 2025, the report presents a transparent, data-driven overview of the company's ESG performance. It highlights progress, innovations, and lessons learned, positioning the report as both a compliance tool and a strategic engagement platform. By integrating sustainability across all operations, BEC Arabia reinforces its leadership in responsible construction and its role in shaping a resilient, future-ready Saudi Arabia.

Reporting Scope:

This report has been prepared with reference to the GRI Sustainability Reporting Standards (GRI 1: Foundation 2021). It consolidates input from multiple departments and covers both project-level and corporate-level activities.

Reporting Period:

April 2024 – April 2025

Geographic Scope:

This report covers BEC Arabia's operations within the Kingdom of Saudi Arabia, unless otherwise specified.

External Assurance:

This report has not been externally assured. However, an internal assurance process was conducted to validate accuracy and completeness. External assurance may be considered in future reports.

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Message from Our Leadership

Ever since its founding, BEC Arabia has been dedicated to building a more sustainable future—both for the communities we serve and the environment we operate in. Our journey has always been guided by a deep responsibility to do more than deliver projects: we strive to create lasting value, minimize our environmental impact, and contribute to the Kingdom’s bold Vision 2030.

In recent years, we have accelerated this transformation—embedding sustainability into the heart of our operations and strategy. From improving resource efficiency on our construction sites to enhancing worker welfare and investing in greener building solutions, we are reshaping how we design, build, and grow.

This past year marked a series of important milestones. We expanded the use of clean energy across key projects, made significant advances in our waste diversion efforts, and increased our implementation of sustainable construction frameworks, including LEED-aligned practices and lifecycle impact assessments.

While BEC Arabia is evolving, our mission remains the same: to deliver excellence while honoring our environmental, social, and economic responsibilities. We are proud of the progress reflected in this report, but we recognize that sustainability is a continuous journey—not a destination.

Bakhit Aldosari
Vice Chairman & Managing Partner



ABOUT US



BUILDING A SUSTAINABLE LEGACY FOR FUTURE GENERATIONS

About BEC Arabia

Emerging as one of the most formidable forces in the construction industry, BEC Arabia first set roots in the United Arab Emirates (UAE) in 2000 before expanding into the Kingdom of Saudi Arabia (KSA) in 2010. Today, our dynamic and diverse organization offers comprehensive, turnkey solutions in the realm of civil construction, electromechanical operations, infrastructure development, landscaping, and engineering services.

At BEC Arabia, our commitment extends beyond standard contracting. We serve as an all-encompassing partner, supporting our clients at every stage of their journey. Beginning with financing assistance and feasibility mapping, through to construction, commissioning, and beyond, we guide our clients throughout the entire process. Always on the prowl for innovative ways to elevate our offerings, we strive to provide unparalleled value at every turn. We ensure project certainty through timely completion, adhering strictly to project specifications while maintaining a robust resource pool for handling any additional requirements.



VISION

Shaping today's built environment through innovation, quality, and sustainability.

MISSION

To develop and deliver exceptional, high-quality spaces by leveraging end-to-end expertise, strategic partnerships, technology, and deep industry experience to support the region's evolving built environment.

VALUES

Integrity:

We act with honesty and transparency in all our endeavors.

Accountability:

We are answerable for our actions and hold ourselves and others to high standards.

Continuous Learning:

We embrace a culture of continuous learning & growth.

Innovation:

We create and implement new ideas, methods, and solutions to improve and advance.

25

YEARS IN
CONSTRUCTION

120

PROJECTS
DELIVERED

10,000

PROFESSIONALS IN OUR
TALENT POOL

₪ 4B

VALUE OF ONGOING
PROJECTS

5M²

TOTAL OF
BUILT-UP AREAS

100M

HOURS OF
SAFETY*

*Without Loss Time Injury (LTI)

BEC Arabia At



2,000

SUPPLIERS &
CONTRACTING PARTNERS

600

ENGINEERS &
TECHNICIANS

₪ 20B

VALUE OF COMPLETED
PROJECTS

1000

PLANTS, MACHINERY,
AND VEHICLES

7

CONCRETE
PRODUCTION
PLANTS

6

INTERNATIONAL
CERTIFICATES*

*In Integrated Management Systems

SUS TAINA BILITY



GREENER TOMORROW

Greener Tomorrow is BEC Arabia's strategic approach to building a legacy for future generations. We recognize the profound impact the construction industry has on natural resources and the environment, and we are committed to shaping a sustainable, resilient, and inclusive future. Our strategy embeds environmental stewardship, social responsibility, and strong governance into everything we do—ensuring our projects create enduring value for clients, communities, and the Kingdom.



Building Greener Tomorrow

Our sustainability approach is built upon four key pillars that shape our priorities, guide our actions, and deliver tangible, lasting outcomes.



Caring for the Environment

- Adhering to all relevant environmental regulations, standards, and client requirements.
- Minimizing waste while optimizing the use of materials, energy, and water across all operations.
- Applying best practices in material handling, storage, and disposal to prevent environmental harm.
- Promoting energy efficiency and integrating green building technologies into every stage of project delivery.
- Reducing ecological disruption and enhancing site practices to protect and restore natural habitats.



Empowering People

- Driving Saudization and offering targeted training programs.
- Promoting inclusivity and working toward gender balance.
- Prioritizing health, safety, and wellbeing for all employees and contractors.



Dependable Governance

- Upholding ethical, transparent, and accountable leadership.
- Embedding integrity and responsibility across our operations.
- Strengthening oversight and risk control through defined roles, metrics, and continuous improvement processes.



Community Giving

- Supporting local initiatives and community programs.
- Contributing to social development aligned with Saudi Vision 2030.
- Fostering a spirit of giving within our organization and among our partners.

Materiality Assessment

BEC Arabia recognizes that a clear understanding of material sustainability topics is essential for shaping a strategy that delivers real impact—both for our business and our stakeholders. In alignment with the GRI Standards (GRI 3:3–1:3), we undertook a structured materiality assessment to identify, prioritize, and validate the issues most relevant to our operations, supply chain, and societal context.

Assessment Approach

The 2024–2025 assessment leveraged:

- Insights from internal stakeholders (e.g., functional heads, environmental and compliance teams, executives)
- External stakeholder expectations, based on:
 - KSA Vision 2030 and the Saudi Green Initiative (SGI)
 - Client ESG requirements, particularly PIF Projects
 - Global best practices in the construction and engineering sector

Each sustainability topic was rated on two dimensions:

- Internal Importance: Its relevance to BEC Arabia’s strategy, compliance, and risk exposure
- External Importance: Its prominence in client mandates, regulatory expectations, and global ESG discourse

Material Topics Evaluated

The following topics were evaluated across Environmental, Social, and Governance categories:



Engaging Critical Stakeholders

Through ongoing engagement, we identify key priorities that shape our ESG efforts. Our stakeholder feedback highlights operational importance, regulatory requirements, and strategic alignment with national goals and client expectations.

External

Our collaboration with clients, regulators, and industry partners focuses on addressing critical project and regulatory challenges, including:

- **Health and Safety:** Operational priority with significant regulatory impact.
- **Waste Management:** Emphasized for environmental compliance and sustainability.
- **Anti-Corruption:** Ensuring ethical business practices and risk mitigation.
- **Water Management:** Key for environmental stewardship and client requirements.
- **Emissions Reduction:** Aligned with certification efforts and carbon footprint goals.
- **Training and Workforce Development:** Supporting skilled labor and compliance.
- **Biodiversity:** Gradual integration into project sustainability practices.

- **Material Sourcing:** Focus on responsible procurement.
- **Child Labor Prevention:** Addressing social compliance and human rights.
- **Data Privacy:** Rising importance amid digital transformation and paperless initiatives.

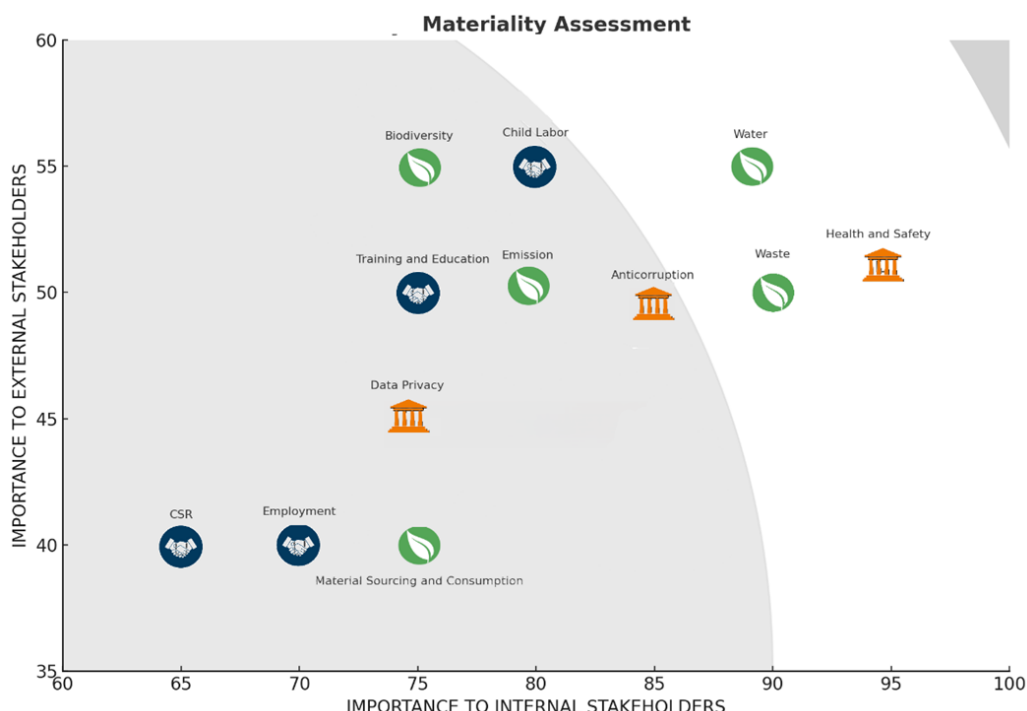
Internal

Our people are central to success; therefore, we continuously gather insights to understand employee perspectives and foster a responsible, engaged workforce through:

- **Corporate Social Responsibility (CSR):** Important for long-term reputation and Vision 2030 goals, despite lower immediate focus.
- **Employment Practices:** Vital for workforce satisfaction and compliance.

Regular measurement and engagement methods include:

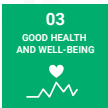










- Town hall sessions
- Employee surveys
- Unitholder engagement
- Committees, including sustainability branch committees
- Internal communications



Saudi Vision 2030 & SDGs Alignment

BEC Arabia's sustainability framework is designed to contribute meaningfully to both national transformation goals and global sustainable development agendas. Our strategic initiatives are not developed in isolation—they directly support key pillars of Saudi Vision 2030 and align with priority UN Sustainable Development Goals (SDGs). From workforce inclusion and circular resource use to innovation and governance, each action area reflects BEC Arabia's integrated approach to building responsibly. The table below highlights how our core sustainability focus areas contribute to both Vision 2030's national aspirations and selected SDG targets.



Key Action Area	Description	Vision 2030 Pillar Alignment	Relevant UN SDGs
Workforce Safety, Training & Inclusion	<ul style="list-style-type: none"> Promotes occupational health and safety through toolbox talks, audits, and awareness campaigns. Enhances workforce capability through structured training programs. Advances Saudization and gender diversity. 	A Thriving Economy – Human capital development and job market competitiveness	    
Sustainable Resource Use	<ul style="list-style-type: none"> Enhances waste management, diverts landfill materials. Increases use of recycled steel and concrete. Supports local procurement and supply chain sustainability. 	An Ambitious Nation – Environmental protection and responsible consumption	  
Water and Energy Efficiency	<ul style="list-style-type: none"> Monitors water use and diesel fuel consumption. Explores reuse of greywater and concrete. Integrates energy-efficient technologies in IT and operations. 	A Thriving Economy – Energy sector transformation & sustainability	  
Green Building & Innovation	<ul style="list-style-type: none"> Advances sustainable construction through LEED and Mostadam certifications. Implements digital tools for ESG tracking Embeds innovation in project proposals and site management. 	A Vibrant Society – Livability & sustainable cities, A Thriving Economy – Innovation and digital economy	  
Governance, Compliance & Risk Management	<ul style="list-style-type: none"> Strengthens internal governance through compliance policies, whistleblower systems, environmental audits, and risk management planning, including the upcoming Governance & Risk Committee. 	An Ambitious Nation – Transparency, efficiency, and effective governance	 

Highlights of the Year

299,216 tCO₂e

in total reported GHG emissions (Scopes 1, 2, and 3)—establishing BEC Arabia's first complete carbon inventory.



93,559 m³

of wastewater treated, in compliance with regulatory standards.

74%

74% of materials sourced locally within Saudi Arabia—minimizing transport emissions and supporting local industry.

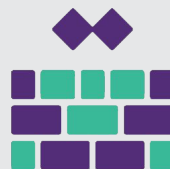


28M Safe Man-hours

completed without Lost Time Incidents—reinforcing our zero-harm commitment.

24K Training Hours

delivered to support upskilling, professional development, and internal mobility.



Partnership signed with Tarmeem Association to support housing improvements for low-income families.

Environmental Highlights

Full portfolio environmental data coverage achieved, expanding from a 3-project sample to comprehensive, multi-site reporting.

ZERO

finances or enforcement actions issued by NCEC—reflecting full regulatory compliance.

4 Projects

are progressing through green building certification pathways: one has achieved Mostadam Diamond, another is under LEED Platinum review, and two targeting LEED Certified and LEED Gold levels.

500+

environmental training/toolbox sessions delivered to 10,325 participants, totaling 5,163 person-hours of capacity building.



495

internal inspections and 483 internal non-compliance observations resolved proactively.

299,216 tCO₂e

in total reported GHG emissions (Scopes 1, 2, and 3).

70%

of diverted waste consisted of concrete and rubble.



50%

of materials used were third-party green-certified.



4

site-wide plastic reduction campaigns and 9 concrete/water reuse initiatives implemented.

322,198 m³

of total water consumed across projects, with 34,515 m³ dedicated to dust control.



46.5%

average recycled content in steel and 31% in concrete—integrating circular materials in high-volume scopes.



36.8%

of all construction waste is diverted from landfills.

1,474 Tons

of general waste and 196 tons of hazardous waste managed in compliance with regulatory standards.

- 100% of major project sites assessed heat stress exposure and mitigation measures.
- 93,559 m³ of wastewater treated.
- 74% of materials sourced locally within Saudi Arabia.

Governance Highlights

98%

of staff transitioned to digital workflows streamlining operations and reducing paper use.

800,000+

documents processed digitally, ensuring control, speed, and audit readiness.

8

cybersecurity awareness sessions delivered strengthening digital resilience.

30%

of submitted bids included formal LEED/Mostadam scope.

20%

of end-of-life IT equipment responsibly recycled or returned.

329 Energy-efficient 

devices deployed to modernize IT infrastructure.

6,300



maintenance logs completed—reflecting asset reliability and operational discipline.

1–2 Week



lead times achieved for key local materials—accelerating project delivery.

90+ Proposals



with ESG integration—aligning bids with client sustainability expectations.

74%



of materials sourced locally—supporting Vision 2030 and reducing logistics emissions.

100% of Handovers

documents processed digitally, ensuring control, speed, and audit readiness.

100% of Projects

implemented QA/QC Plans—ensuring consistent quality assurance.



Social Highlights

This year, BEC Arabia strengthened its commitment to building a safe, inclusive, and empowered workforce—while extending its impact through strategic community engagement and national development partnerships.

30,200

safety toolbox talks and 147 site-level safety campaigns delivered across all projects.

6%

female workforce participation—with strategic partnerships launched to enable further inclusion.

0

incidents of discrimination or labor rights violations reported.

8 CSR Initiatives

completed—including Ramadan food drives and energy awareness campaigns.

10.36%

of workforce comprised Saudi nationals—demonstrating progress toward Vision 2030 goals.

24K Training Hours

delivered to support upskilling, professional development, and internal mobility.

Partnership signed with Tarmeen Association to support housing improvements for low-income families.

28M Safe Man-hours



completed without Lost Time Incidents—reinforcing our zero-harm commitment.

495



internal inspections and 483 internal non-compliance observations resolved proactively.


6 ESG/CSR



recognitions and media features received for community engagement and sustainability impact.

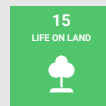
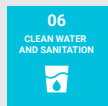


MoU signed with Al-Madinah College of Technology to support women's empowerment in technical fields.



ENVIRONMENT

Environmental Stewardship



BEC Arabia approaches environmental responsibility not as a compliance requirement, but as a core part of how we build. We aim to reduce our ecological footprint through proactive resource management, circular material use, and adoption of green construction practices. In this reporting cycle, the company scaled up initiatives related to water conservation, energy tracking, waste diversion, and emissions awareness—focusing on tangible impact and continuous learning across all project sites.

Our sustainability efforts in the field are reinforced by environmental training programs, stricter oversight systems, and a commitment to innovation. From reusing concrete on-site to piloting materials with lower embodied carbon, environmental stewardship remains embedded in how we plan, build, and grow.

In this reporting cycle, BEC Arabia has enhanced the breadth and consistency of environmental data collection across its portfolio. Previous reporting cycle primarily relied on a representative sample of three major projects, which provided indicative insights but limited full comparability across all operational sites.

For 2024–2025, the company expanded its data scope to include a wider range of projects, enabling a more comprehensive view of performance in areas such as waste generation, water consumption, training activities, and greenhouse gas emissions. This reflects BEC Arabia's commitment to continuous improvement and positions the company for stronger alignment with national regulations, client expectations, and international sustainability frameworks.

Waste Management

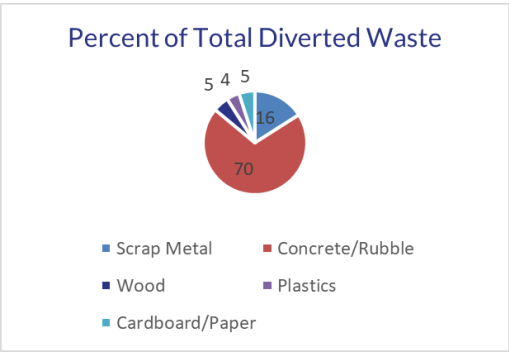
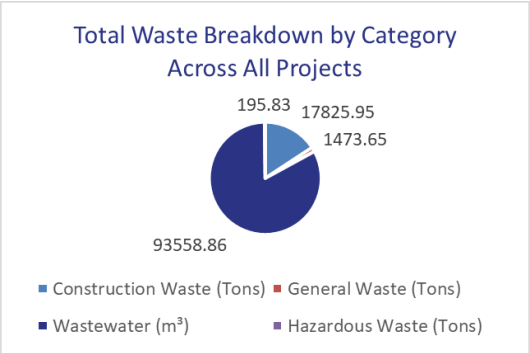
At BEC Arabia, waste is not just a byproduct of construction—it’s a challenge we actively convert into opportunity. In 2024–2025, our projects generated approximately 17,826 tons of construction waste, yet through strengthened on-site practices and pilot recycling programs, we achieved an average landfill diversion rate of 36.8%.

Our most significant gains came from the recovery of concrete and rubble, which accounted for 70% of all diverted materials. We also saw meaningful improvements in the segregation and redirection of scrap metal (16%), cardboard and paper (5%), wood (5%), and plastics (4%), laying the groundwork for broader circular economy integration across our project portfolio.

In parallel, we responsibly managed 1,474 tons of general waste, 196 tons of hazardous waste, and treated over 93,559 cubic meters of wastewater, ensuring alignment with both client expectations and national regulations.



Metric	Value	Unit
Total construction waste generated	17,826	Tons
Total general waste generated	1,474	Tons
Total hazardous waste generated	196	Tons
Total wastewater generated	93,559	Cubic meters
% of waste diverted from landfill (avg.)	36.8	%
diverted waste – Scrap metal	16	% of total diverted
diverted waste – Concrete/rubble	5	%
diverted waste – Wood	70	%
diverted waste – Plastics	4	%
diverted waste – Cardboard/paper	5	%



Water Consumption

BEC Arabia continues to track and manage its water usage across all operational sites, recognizing water as a critical and shared resource in the Kingdom’s arid climate. During the 2024–2025 reporting period, approximately 322,198 m³ of water was consumed across all project sites, of which 34,515 m³ was specifically used for dust suppression—demonstrating site-level adherence to health and safety and environmental protection practices. Although the reuse of water (e.g., from dewatering or greywater systems) is not yet systematically tracked, internal procedures for water conservation and reclamation have improved.

Wastewater-related complaints totaled 39 cases, underscoring the need for further investment in infrastructure and behavior-based controls to prevent runoff, leakage, and improper discharge, especially in high-activity zones. Strengthening these systems remains a priority for the next reporting cycle.

Metric	Value	Unit
Total water consumed	322,198	m³
Water used for dust control	34,515	m³
Wastewater/spillage complaints	39	Number

Sustainable Materials and Certifications

BEC Arabia continues to redefine material responsibility across its construction footprint. In 2024–2025, we advanced sustainable procurement strategies that prioritized local sourcing, certified products, and recycled content—all while maintaining the performance and durability standards expected of megaproject delivery.

74% of our total materials were sourced locally within the Kingdom of Saudi Arabia, directly supporting national economic resilience and reducing transport-related emissions. Meanwhile, 50% of materials used across projects carried recognized green certifications, ensuring alignment with global environmental benchmarks.

We also achieved notable progress in circular material integration: on average, our structural steel contained 46.5% recycled content, while ready-mix concrete reached 31% recycled composition—clear indicators of our shift toward lower-impact construction inputs. Currently, four major projects are actively pursuing LEED or Mostadam certification, reinforcing our commitment to internationally verified sustainability performance and client-driven ESG outcomes.

Metric	Value	Unit
Projects pursuing LEED/Mostadam certification	4	Projects
% steel with recycled content	46.5	%
% concrete with recycled content	31	%
% of green-certified materials used	50	%
% of total materials sourced locally (KSA)	74	%



Environmental Training and Oversight

At BEC Arabia, environmental stewardship begins with awareness and is sustained through accountability. In 2024–2025, we delivered 505 targeted environmental training sessions and toolbox talks, reaching over 10,325 participants across active project sites. These sessions totaled more than 5,163 person-hours of engagement, reinforcing our commitment to cultivating a well-informed, environmentally responsible workforce at every level.

Training topics covered a broad range of environmental and sustainability themes relevant to site operations, including:

- Waste Management & Segregation
- Dust Control & Air Quality Measures
- Spill Prevention and Emergency Response
- Water Conservation & Greywater Reuse
- Noise and Vibration Control
- Hazardous Waste Handling & Storage
- Biodiversity Protection and Site Buffer Management
- LEED and Mostadam Awareness
- Sustainable Procurement & Material Compliance
- Climate Change, GHG Awareness, and Energy Efficiency

These sessions were delivered through a mix of structured toolbox talks, targeted awareness campaigns, and scenario-based learning formats—empowering staff to understand site-specific risks and apply practical solutions. Oversight mechanisms complemented these efforts. A total of 495 internal environmental inspections were conducted, ensuring real-time monitoring and early issue identification. As a result, 483 non-compliance observations were flagged and resolved before escalation, reflecting a proactive and preventive approach to environmental management. Importantly, no fines or enforcement actions were issued by the National Center for Environmental Compliance (NCEC) during the year—demonstrating the effectiveness of our controls and alignment with national regulatory expectations.

Metric	Value	Unit
Environmental training/TBT sessions held	505	Number
Participants in environmental trainings	10,325	People
Total environmental training exposure	5,163	Person-hours
Internal environmental inspections conducted	495	Number
Internal environmental non-compliance observations	483	Number
Fines or enforcement actions (NCEC)	0	Number

Greenhouse Gas (GHG) Emissions

As part of its commitment to environmental leadership, BEC Arabia completed its first consolidated greenhouse gas (GHG) inventory for April 2024–April 2025, covering Scope 1, Scope 2, and selected Scope 3 emissions in line with the GHG Protocol. This assessment provides a baseline for understanding the company's carbon footprint and supports future decarbonization and emissions reduction planning.

Scope 1: Direct Emissions

Scope 1 includes emissions from fuel combustion by company-owned and controlled sources—such as construction machinery, vehicles, and generators.

Emission Source	Company Emissions (tCO ₂ e)	Subcontractor Emissions (tCO ₂ e)
Fuels (Stationary Sources)	14,053.68	Unavailable
Fuels (Equipment/Vehicles)	17,031.18	Unavailable
Total Scope 1	31,084.86	32,593.63
Grand Total Scope 1	495	

Scope 2: Indirect Emissions from Energy Purchase

Scope 2 emissions reflect purchased electricity consumption across BEC Arabia's corporate offices, camps, and project facilities, calculated using the location-based method.

Emission Source	Emissions (tCO ₂ e)
Electricity (Offices, Camps & Facilities)	8,047.63
Total Scope 2	8,047.63

Scope 3: Other Indirect Emissions

Scope 3 encompasses value chain emissions from sources not owned or directly controlled by BEC Arabia. The current estimate focuses on five key categories where data reliability is highest.

Emission Category	Company Emissions (tCO ₂ e)	Subcontractor Emissions (tCO ₂ e)
Material Use	160,433	-
Employees Commuting	3,648.81	5,850.00
Food	15,930.72	40,950.00
Waste Generated	522.43	-
Water Supplied	154.80	-
Total Scope 3	180,689.76	46,800.00
Grand Total Scope 3	227,489.76	

Grand Total Reported Emissions

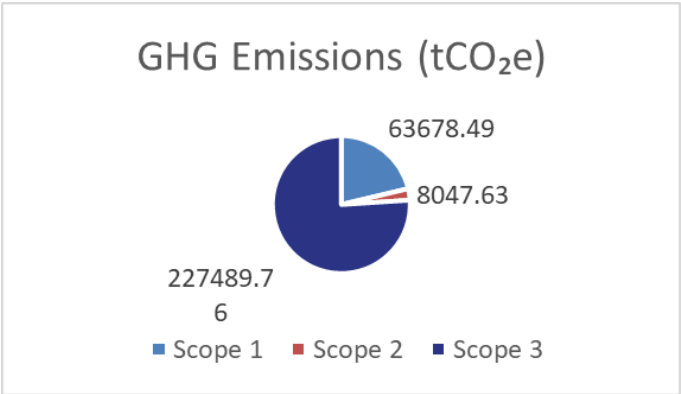
Category	Emissions (tCO ₂ e)
Scope 1	63,678.49
Scope 2	8,047.63
Scope 3	227,489.76
Total	299,216

Note:

- Emission estimates were calculated in alignment with the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard (GHG Protocol). Emission factors were primarily sourced from the IPCC Guidelines, DEFRA (UK Department for Environment, Food & Rural Affairs, 2023 factors)
- Regional electricity emission factors relevant to KSA. Scope 3 calculations leveraged available project-level data and were guided by the GHG Protocol Technical Guidance for Calculating Scope 3 Emissions (2013), with estimations applied where data gaps existed.

Emissions Intensity

In this reporting cycle, BEC Arabia's consolidated GHG emissions across Scopes 1, 2, and 3 totaled 299,216 tCO₂e. When compared to the company's cumulative project value of SAR 10 billion, this results in an emissions intensity of approximately 29.9 tCO₂e per million SAR. This preliminary indicator supports benchmarking and lays the groundwork for more granular intensity metrics in future disclosures, such as per m² built-up area or per man-hour worked.



Outlook and Improvements

BEC Arabia's investment in robust emissions accounting positions the company to meet stakeholder expectations and align with global climate frameworks such as SBTi and CDP. This initial inventory lays the groundwork for a more data-driven and strategic approach to emissions management across BEC Arabia's operations, with key next steps including:

- **Expanding Scope 3 Coverage:** Incorporating additional categories such as business travel, leased assets, and supply chain logistics.
- **Improving Data Accuracy:** Enhancing data granularity and aligning emission factors with regional and sectoral benchmarks.
- **Digital Integration:** Embedding emissions tracking into real-time project dashboards for ongoing monitoring and accountability.



Climate-Related Risks and Opportunities

BEC Arabia recognizes the impact of climate change on the construction industry and economy and has begun assessing climate-related risks and opportunities across its projects, supply chain, and corporate strategy to support sustainable, future-ready operations.

Key Climate Risks Identified

During the reporting period, BEC Arabia identified several climate-related risks that could affect its operations and value chain. To address these, the company has integrated climate considerations into its risk management framework and is strengthening its capacity to assess site-level vulnerabilities.

- Energy and fuel cost volatility, influenced by carbon pricing developments and subsidy reforms.
- Tightening environmental regulations, particularly regarding emissions, material sourcing, and permitting processes.
- Physical climate risks, including rising temperatures and extreme weather events, which may affect site safety, labor productivity, and project timelines.
- Asset vulnerability, with certain temporary and permanent installations exposed to heat stress or flooding.

Key Performance Indicators (2024–2025)

- 44.3% increase in diesel cost as of January 2025, following government subsidy reform.
- 100% of major project sites are now evaluated for heat stress exposure and mitigation.

Emerging Climate Opportunities

Climate transition trends also present a range of strategic opportunities for BEC Arabia:

- Growing demand for green-certified buildings, particularly under LEED and Mostadam frameworks.
- Increased client preference for contractors with ESG-aligned practices and transparent carbon tracking.
- Expansion of renewable and low-emission technologies, such as solar integration and energy-efficient systems in site operations.

- Strategic positioning through carbon accounting expertise and digital sustainability tools.

Key Metrics (2024–2025):

- 4 major projects actively pursuing LEED or Mostadam certification.
- 74% of total materials sourced locally, supporting reduced transport emissions.
- 46.5% average recycled content in steel used across certified projects.

Strategic Integration and Next Steps

BEC Arabia is advancing its corporate strategy by aligning with the Task Force on Climate-related Financial Disclosures (TCFD) to strengthen climate resilience.

- Initiating internal capacity building on climate risk scenario planning.
- Developing a roadmap to assess Scope 3 emissions, with a focus on upstream material and logistics-related impacts.
- Embedding climate risk variables into procurement, design, and site planning processes.
- Our objective is to enhance transparency, readiness, and responsiveness to climate risks—while capitalizing on innovation and green growth pathways.

Planned Milestones (2025–2026)

- Complete Scope 3 emissions baseline for top 10 suppliers.
- Implement climate-related risk assessments across all mega projects.
- Train 100% of project managers and environmental engineers on climate risk and TCFD principles.

OUR GREEN

BUILD

ING

PROJECTS

PROJECTS

As part of our ESG-aligned delivery model, BEC Arabia continues to execute projects that combine world-class engineering with rigorous environmental performance. The projects outlined below are not only technically complex—they are also advancing Saudi Arabia's sustainable development vision through certifications like LEED v4 BD+C and Mostadam D+C.



THARBA MEDICAL CENTER



The Tharba Medical Center is a purpose-built primary healthcare facility in AlUla, featuring a modern medical building, service block, and integrated external networks. It advances regional development while upholding environmental standards and supporting the strategic goals of the Ministry of Health and RCU. **Sustainable features include:**

- Energy-efficient HVAC and envelope systems.
- Low-flow water fixtures and greywater reuse.
- Use of low-emit materials for improved indoor air quality.
- Targeted waste diversion and optimized construction materials sourcing.

AMAALA EMPLOYEE VILLAGE

Spanning 1.44 km², this residential development will house nearly 20,000 employees for the AMAALA and Triple Bay projects. In recognition of its comprehensive sustainability strategy, the project has been successfully audited and awarded the Diamond rating under the Mostadam Residential Buildings – Design & Construction (D+C) framework—Saudi Arabia's national green building rating system. **Key sustainability features include:**

- Climate-responsive planning with walkable, bike-friendly design.
- Energy- and water-efficient utilities integrated throughout the site.
- On-site waste segregation and recycling systems.
- Passive cooling and optimized natural daylighting.
- Use of low-impact materials aligned with Mostadam standards.



AMAALA HOSPITAL



A specialized healthcare facility within the Triple Bay destination, offering outpatient, diagnostic, and 24-hour emergency services. Designed for sustainability and patient-centered care, it targets LEED Gold certification and sets a benchmark for high-performance healthcare in Saudi Arabia. **Key features include:**

- PV-ready infrastructure to support future renewable energy integration.
- Building Management System (BMS) for real-time energy monitoring and load optimization.
- Sustainable drainage and greywater reuse systems to minimize potable water demand.
- High-performance façade design that enhances thermal comfort and daylighting while reducing cooling loads.

STC SQUARE



Located in Riyadh, STC Square spans 120,000 m² and includes six commercial blocks, shared basements, and centralized infrastructure.

Part of the King Abdul Aziz Telecom compound, it is designed as a future-ready hub for digital innovation and enterprise. Targeting LEED v4 BD+C: Core and Shell certification, the project aligns with international sustainability standards, offering energy-efficient offices, improved indoor environmental quality, and infrastructure for reduced resource use.

STC Square embodies a forward-thinking approach where environmental performance, health, and business productivity converge, establishing itself as a catalyst for sustainable urban growth in Saudi Arabia's capital.



NEOM - ISLAND ASSETS

Nestled in the heart of NEOM, Sindalah Island is the first ultra-luxury tourism destination set to open in the Red Sea region. Spanning over 840,000 square meters, the development includes world-class resorts, a 5-star marina, golf and beach clubs, wellness retreats, and boutique hospitality experiences.

BEC Arabia delivers Clusters 03, 04, and 06—each designed to meet LEED v4.1 BD+C: New Construction standards, with the ambitious goal of achieving LEED Platinum Certification. This reflects one of the highest levels of sustainability commitment within NEOM's giga-project portfolio.

Core sustainability highlights include:

- Energy optimization through high-performance façades, on-site renewables, and demand-controlled systems.
- Water conservation via greywater recycling, seawater desalination integration, and low-flow fixtures.
- Material sourcing prioritizing regional, recycled, and low-emitting products.
- Construction phase sustainability using digital tracking tools, real-time compliance audits, and LEED-aligned environmental planning.
- Biodiversity and marine preservation through erosion controls and habitat-sensitive coastal development.

Sindalah Island is not only redefining luxury in the Gulf but also setting a global precedent for eco-conscious resort construction in marine environments.

Relevant Policies and Procedures – Environment

At BEC Arabia, our environmental performance is guided by a robust, ISO-aligned management system and a suite of targeted policies that translate our sustainability commitments into daily operational practice. These frameworks ensure that every site, process, and partner operate with environmental integrity at its core.

Environmental Management System (EMS) Manual

Our ISO 14001:2015-certified EMS Manual forms the backbone of our environmental governance. It defines the structure, responsibilities, controls, and continuous improvement processes necessary to maintain high environmental performance standards across all BEC Arabia projects.

Supporting Environmental Policies

To ensure consistency, accountability, and measurable outcomes, the following policies complement the EMS and guide our strategic and operational approach:

- **Environmental & Sustainability Policy** Articulates BEC Arabia's overarching commitment to reducing environmental impact through innovation, compliance, and culture-building.
- **Waste Management and Recycling Policy** Outlines site-wide practices for material segregation, landfill diversion, hazardous waste control, and circular material integration.
- **Water Conservation and Wastewater Management Policy** Sets performance expectations for efficient water use, wastewater treatment, and spill prevention, tailored for arid climate construction.
- **Energy Conservation and GHG Reduction Policy** Supports our carbon management strategy by guiding the reduction and tracking of fuel, electricity, and embodied emissions.

- **Sustainable Supply Chain and Green Logistics Policy** Encourages low-carbon logistics, prioritization of local vendors, and procurement of certified, sustainable materials.
- **Sustainable Finance Policy** Integrates environmental considerations into project budgeting, procurement approvals, and vendor evaluation.
- **Protection of Biodiversity Policy** Establishes environmental safeguards to reduce ecological disturbance, particularly during early-stage construction and site development.

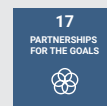
Together, these policies empower our teams and partners to make informed, responsible decisions that contribute to a cleaner, more resilient built environment. They also serve as foundational pillars for meeting client expectations, complying with national regulations, and aligning with global benchmarks.





GOVERNANCE

Dependable Governance



We believe that robust governance practices are essential for effectively implementing a sustainability strategy and fostering a strong culture of accountability within the company. BEC Arabia's corporate governance framework is designed to instill trust, transparency, and accountability in every aspect of our operations and decision-making processes. A transparent and accountable governance structure underpins all of BEC Arabia's sustainability progress. In 2024-2025, the company strengthened its digital backbone, streamlined procurement systems, and integrated ESG into business development proposals. Preparations also began to establish a dedicated Governance & Risk Committee to enhance oversight and strategic resilience across business units. Whether through local sourcing, digitalized documentation, or measurable ESG alignment, governance at BEC Arabia is evolving to meet future demands, ensuring

that environmental and social performance serves as a core, decision-making pillar across every project. Governance at BEC Arabia is guided by our Corporate Governance Guidelines, which define the principles, policies, and procedures that govern the company and its Board. These Guidelines outline the responsibilities of our Board of Directors in overseeing the company's strategy, management, material risks, risk appetite, internal controls, and policy matters. We believe that effective corporate governance plays a vital role in advancing the Sustainable Development Goals (SDGs) by promoting responsible business practices, strengthening stakeholder engagement, enhancing risk management, and driving sustainable value creation. BEC Arabia is dedicated to aligning its business strategies with the SDGs, contributing to these global objectives, and fostering a more sustainable future for all.

Corporate Leadership

BEC Arabia's corporate leadership is the foundation of its governance structure, ensuring strategic alignment, operational excellence, and sustainability integration across all functions. This leadership body defines and drives the company's long-term direction, coordinating performance standards, risk management, and ESG objectives through clear accountability frameworks and cross-functional collaboration.



Bakhit Aldosari

Vice Chairman &
Managing Partner



Ahmed Gamal

Chief Executive Officer



Mohamed Qahwash

Executive Director -
Operations



Ahmed Kamel

Projects Delivery
Director



Nasser Mohamed

Executive Controls
Director



Donia Dowidar

Legal & Compliance
Director



Reham Samir

Technical Director



Moataz El-Gayar

Project Controls
Director



Adnan Danab

Supply Chain Director

Compliance & Ethics

At BEC Arabia, compliance and ethics form the backbone of our corporate integrity and sustainability commitment. Guided by a robust ethical framework and our Business Ethics and Code of Conduct Policy, the company ensures accountability, transparency, and adherence to national regulations and international best practices, embedding ethical standards across all levels to protect stakeholder trust and mitigate legal and reputational risks.

Whistleblowing and Grievance Mechanisms

BEC Arabia maintains a formal Whistleblowing Policy that ensures all employees have a confidential and accessible channel to report suspected misconduct or workplace concerns without fear of retaliation. This system supports the company's commitment to transparency, ethical conduct, and continuous improvement.

Key mechanisms include:

- Dedicated whistleblowing email (whistleblowing@becarabia.com) for direct, confidential reporting.
- Induction and refresher training to raise awareness about ethical reporting protocols and available channels.
- Non-retaliation assurance for employees submitting bona fide concerns.

In 2025, BEC Arabia introduced a digital Complaint and Feedback Portal on the internal Microsoft 365-powered intranet. This platform allows employees to submit concerns, complaints, or suggestions in a structured, confidential, and trackable format. The form enables users to describe the issue, identify impacted departments or individuals, explain the impact on their work, and suggest resolution pathways—all while ensuring anonymity if preferred.

Conflict of Interest Management

We enforce a clear Conflict of Interest Policy structured around five key pillars: transparency, impartiality, accountability, compliance, and disciplinary enforcement. All employees are required to declare actual or potential conflicts, which are documented, assessed, and resolved through a formal registry reviewed by HR and

relevant compliance authorities.

Anti-Fraud and Anti-Money Laundering

BEC Arabia takes a proactive stance on fraud prevention and anti-money laundering (AML) compliance. Our internal controls include:

- Due diligence on clients, suppliers, and subcontractors.
- Transaction monitoring and escalation protocols.
- Regular AML risk assessments.
- Staff training to detect and report suspicious activities.

These efforts are reinforced by the appointment of a dedicated compliance officer and structured reporting pathways aligned with relevant Saudi and international legislation.

Cybersecurity and Data Privacy

As digital systems grow more integral to operations, BEC Arabia has reinforced its cybersecurity framework in alignment with ISO 27001:2022. Our approach combines advanced tools, strict policies, and staff awareness to ensure data integrity and system resilience. Key measures included:

- Adoption of a zero-trust security model.
- Implementation of Microsoft E5, DLP, and threat monitoring tools.
- Cyber hygiene training for key users and company-wide awareness campaigns.
- Continued enforcement of data classification and encryption standards.

These efforts strengthen our ability to safeguard sensitive information and maintain operational security.

Anti-Bribery Management System

In 2023, BEC Arabia acquired and began implementing its Anti-Bribery Management System (ABMS) aligned with ISO 37001:2016, the globally recognized benchmark for anti-bribery management. This step reinforces our brand's reputation as a trusted and ethical partner in the construction sector—locally and internationally.

By institutionalizing the ABMS, BEC Arabia demonstrates proactive leadership in promoting transparency, accountability, and zero tolerance for corruption. The system features:

- Robust anti-bribery policies and internal controls designed to safeguard ethical conduct.
- Risk-based due diligence for third-party engagements to prevent exposure.
- Embedded training programs that drive a culture of compliance across all employee levels.
- Strategic oversight by the Governance & Risk Committee, ensuring system integrity and continuous improvement.

With this initiative, BEC Arabia sends a clear message to stakeholders: we are committed to doing business the right way—every time, everywhere.

Document Control and Records Management

At BEC Arabia, structured document control is essential to operational transparency, client satisfaction, and sustainable compliance. In 2024–2025, the company managed over 800,000

construction and corporate documents—ranging from submittals and transmittals to reviews and responses—demonstrating the scale and maturity of its information management systems. Driven by digital transformation, 85% of all submissions were processed through Aconex as per client mandates, while internal processes were further supported by customized DMS tools. Nearly all active projects operated through fully digital workflows, significantly reducing manual paperwork, duplication, and turnaround delays.

This transition to paperless systems yielded a 35% reduction in physical paper use compared to the previous year. To enhance consistency, 45 standardized templates were rolled out in alignment with internal documentation protocols, supporting greater uniformity in submissions and project coordination.

Sustainability and compliance were further reflected in documentation linked to green building requirements. Across four ongoing certification projects, up to 1,000 LEED and Mostadam-related documents were compiled, tracked, or submitted to ensure accurate credit documentation and audit readiness.

Capacity building remained central to performance assurance: 50 training and awareness sessions were delivered to document controllers and engineers across sites. Governance was reinforced through 4 formal document control audits and 15 internal inspections—ensuring alignment with ISO standards, client expectations, and internal controls.

Metric	Value	Unit
Total documents processed	800,000+	Number
% of submissions via Aconex	85%	%
% of projects using digital workflows	Nearly 100%	%
Reduction in paper usage	35%	% (vs. previous year)
Standardized templates/forms deployed	45 (NEOM-aligned)	Number
LEED/Mostadam documentation tracked	~1,000	Number
Document control training sessions	50	Number
Formal audits and internal inspections	4 audits / 15 inspections	Number

ESG Integration in Business Development

At BEC Arabia, sustainability is no longer a supporting function—it’s a core driver of business growth and client engagement. In 2024–2025, over 90 project proposals featured integrated ESG components, reflecting a clear shift in market expectations toward environmentally and socially responsible delivery models.

Nearly 30% of all bids submitted during the year included scope requirements aligned with LEED, Mostadam, or broader ESG frameworks. This momentum was reinforced by 85 client inquiries specifically addressing sustainability practices, carbon reduction, or certification readiness—highlighting ESG as a growing differentiator in the competitive bidding landscape.

Moreover, 40% of Requests for Proposal (RFPs) explicitly targeted green building objectives, signaling a deeper alignment between client priorities and BEC Arabia’s capabilities in sustainable construction, resource efficiency, and performance-driven design.

As part of our continued regional expansion and ESG commitment, we proudly launched our new office in Egypt. This strategic move strengthens our partnerships, expands our ability to deliver on client ESG expectations, and enhances operational efficiency across borders. With an expanded presence, we are better positioned to provide integrated solutions that align with national goals, green building programs, and the broader regional sustainability agenda. Our strong ties with partners in Saudi Arabia remain central to our mission of building sustainable success stories throughout the Kingdom and beyond.

Metric	Value	Unit
Project proposals with sustainability components	90	Number
% of bids requiring ESG/LEED/Mostadam scope	30	%
Client ESG/sustainability inquiries received	85	Number
% of RFPs targeting green building goals	40	%

Information Technology & Digital Governance

As part of BEC Arabia’s commitment to resilient, efficient, and sustainable operations, the IT Department has played a central role in advancing digital governance and cyber security. In 2023, BEC Arabia was certified under ISO 27001:2022—the international standard for information security management systems—validating our practices in securing project data, digital infrastructure, and operational systems. Our efforts in 2024–2025 focused on system integration, secure digital migration, and energy-conscious technology upgrades.

Key initiatives during the reporting cycle included the deployment of 9 new systems and software solutions—including project platforms like Aconex

and internal sustainability tools such as our EMS portal. In parallel, 98% of staff were successfully migrated to digital or paperless workflows, driving operational efficiency and reducing resource consumption.

To reduce the environmental footprint of our IT infrastructure, the company upgraded 329 devices with energy-efficient hardware, monitored server room energy usage (estimated at 3.3 kW for main nodes), and ensured responsible disposal of 20% of end-of-life equipment through vendor return or recycling channels.

Cybersecurity and data protection remained a top priority. Eight awareness and hygiene sessions were conducted to strengthen staff resilience against digital threats and align with governance requirements for information integrity and system reliability.

Metric	Value	Unit
Number of new systems/software deployed (e.g., Aconex, EMS)	9	Number
% of staff migrated to digital or paperless platforms	98	%
Estimated energy use of major IT servers or rooms	28,908	kWh
Number of IT awareness or cyber hygiene sessions held	8	Number
Number of devices upgraded for energy efficiency (e.g., laptops)	329	Number
% of end-of-life equipment recycled or returned to vendors	20	%

Supply Chain Management

BEC Arabia's supply chain is a critical enabler of our sustainability strategy, combining responsible procurement, efficient logistics, and local economic support. Our operations are governed by the Procurement Policies and Procedures Manual and the Logistics Policies and Procedures Manual (BEC.SCM.P1), which establish transparent, integrated systems that align with client requirements, national development goals, and ESG standards.

Procurement

In 2024–2025, 90% of all materials were procured from Saudi-based suppliers. This reflects our dedication to local value creation in line with Saudi Vision 2030, while supporting economic diversification and minimizing delivery-related emissions. Over 1,200 local vendors were engaged and 1,300+ purchase orders issued, demonstrating the scale and agility of our procurement activities.

All procurement actions are driven by the use of E-PROMISE ERP, ensuring real-time control over requisitions, approvals, and documentation (PR, PO, GRN, etc.). Sustainability and compliance are integrated through mandatory environmental and social clauses, a centralized Vendor Registration Portal, and a developing supplier screening framework involving audits and performance reviews.

In cases of urgent local needs, our policies permit cash purchases, with strict controls in place based on item value, role authorization, and system registration—safeguarding governance while maintaining agility at the site level.

Logistics

BEC Arabia's logistics operations follow a structured approach based on the 6Rs of

Logistics — Right Product, Quantity, Condition, Place, Time, and Cost. This framework underpins both inbound and outbound activities and ensures all site mobilization, equipment movement, labor transfers, and material deliveries are efficient, compliant, and traceable.

In 2024–2025:

- 1,309 shared/multi-drop trips were recorded, supporting lower emissions and cost savings.
- 6,300 maintenance logs were completed, reflecting strong asset reliability and operational discipline.

Inbound logistics is activated upon Procurement request, with trucks arranged internally or via third-party logistics (3PL), and costs reconciled against invoices or credit notes. Outbound logistics is centrally managed by site coordinators, based on project-level weekly routing plans and valid E-PROMISE documentation (Material Issue, Asset Transfer, etc.).

Third-party logistics partners are approved and monitored through formal agreements and monthly verification processes involving both Logistics and Finance teams.

Additional logistics responsibilities include:

- Camp management for labor accommodation, hygiene, and safety.
- Staff transportation via planned light vehicle routes.
- Emergency material purchasing and local vendor coordination.
- Daily logistics operations such as utility provision, housekeeping, and power supply.
- Asset and scaffolding movement via centralized transfer or rental decisions.
- Full compliance with internal machine-hour tracking and monthly internal chargeback reconciliations.

Key Supply Chain Metrics:

Metric	Value	Unit
% of materials procured from Saudi suppliers	90	%
Number of local vendors engaged	1,200	Number
Total purchase orders issued	1,300+	Number
Shared/multi-drop logistics trips	1,309	Trips
Maintenance logs completed	6,300	Work Orders

Material Lead Times:

Material Type	Local Lead Time	Local Lead Time	Imported Lead Time
Rebar (standard)	1–2 weeks	3–4 weeks	-
Structural steel	4–6 weeks	8–12+ weeks	Depends on complexity & fabrication
Ready-mix concrete	1–2 weeks	N/A (local only)	Delivered per site schedule
Precast concrete	4–8 weeks	8–12 weeks	Subject to mold availability

Finance and Accounting Governance

BEC Arabia maintains a rigorous and transparent financial management system, guided by its Finance Policies and Procedures Manual, which governs all key activities such as revenue recognition, accounts receivable and payable, payroll, insurance, fixed assets, and short-term borrowing. All practices align with International Financial Reporting Standards (IFRS) and are implemented through the integrated ePROMIS ERP system, ensuring consistency, compliance, and accountability across both corporate and project levels.

In line with our ESG roadmap, the Sustainable Finance Policy was formally approved during this reporting cycle. This policy introduces environmental and social criteria into financial operations—specifically budgeting, procurement, vendor payment processing, and expenditure tracking. While the policy has been approved, its full integration will commence in the next reporting cycle (2025–2026), following system enhancements and staff onboarding.

Function	Unit
Revenue Recognition	Aligned with IFRS 15, based on project-specific cost structures and progress milestones.
Trade Receivables	Managed through multi-step billing, approval, and escrow controls; ensures audit readiness.
Accounts Payable	Includes 3-way matching, LC management, subcontractor validations, and VAT reconciliation.
Payroll & Accruals	Integrated with HR; ensures accurate provisions for salaries, GOSI, EOSB, and leave balances.
Short-Term Loans	Planned through finance-led forecasts; tracked with interest impact and repayment scheduling.
Fixed Assets	Managed through full lifecycle control, transfers, and insurance-linked tracking.
ESG Financial Integration	Under preparation: cost tagging of energy, water, fuel, and waste data to begin next cycle.

Quality Management and Assurance

BEC Arabia’s reputation as a trusted and quality-focused contractor is built upon a robust Quality Management System (QMS) aligned with ISO 9001 standards. This system is executed through our comprehensive QA/QC Policies and Procedures Manual and embedded across all project phases—from tendering and design to construction, handover, and warranty.

In 2024–2025, BEC Arabia strengthened its quality assurance practices by emphasizing preventive controls, data-driven oversight, and internal capability-building. Our integrated QA/QC framework supports cross-functional collaboration to ensure delivery excellence and continuous improvement through:

- Defined Project Quality Plans and Inspection & Test Plans (ITPs) for all active projects
- QA/QC engagement in material approvals and supplier evaluation
- Systematic issuance of Matter Statements and tracking of NCRs and observations
- Real-time digital QA logs for material/work inspections and issue resolution
- Independent internal quality audits and root cause analyses
- Structured client feedback mechanisms and closeout performance reviews
- Routine quality inductions, toolbox talks, and mock-up inspections

These efforts are reinforced by continuous monitoring and field-based verifications. In the 2024–2025 reporting period, the company achieved the following quality milestones:

Metric	Value	Unit
Quality inspections conducted	113,531	Number
Inspections passed on first attempt	85.2%	%
Total NCRs raised	363	Number
NCRs closed/resolved	88.4%	%
Third-party tests conducted	2,595	Number
Third-party tests meeting requirements	100%	%
QA-QC Project Quality Plans implemented	All active projects	Count
Internal audits and root cause reviews	20+	Audits
Material/Work Inspection Requests tracked via QA logs	100%	Projects
Quality induction/toolbox talks conducted	45+	Sessions
Projects handed over without open NCRs	100%	Projects

Environmental & Energy Management System (ISO 14001:2015 & ISO 50001:2018)

BEC Arabia maintains an integrated management system aligned with ISO 14001:2015 for environmental governance and ISO 50001:2018 for energy performance. Together, these standards form the foundation of our Environmental & Energy Management System (EEMS), ensuring proactive oversight of environmental risks and energy use across our operations. While certification is obtained and renewed based on project and client requirements, the EEMS remains a core

operational component—supported by structured policies, documented procedures, and internal controls. Key features include:

- Environmental aspects and impact assessments.
- Energy use monitoring and efficiency strategies.
- Compliance tracking and legal register updates.
- Site-specific environmental and energy control plans.
- Emergency preparedness and response protocols.
- Performance monitoring through audits and inspections.

The system also supports broader sustainability initiatives, promoting consistent implementation across diverse project types and driving continual improvement through training, reporting, and cross-functional collaboration.

By embedding ISO 14001 and ISO 50001 principles, BEC Arabia reinforces its commitment to environmental stewardship, energy efficiency, and alignment with international best practices.

Occupational Health and Safety Management (ISO 45001:2018)

BEC Arabia implements a comprehensive Occupational Health and Safety Management System (OHSMS) based on the requirements of ISO 45001:2018. This system ensures identification, assessment, and control of workplace hazards while promoting a culture of safety across all levels of the organization.

While certification is pursued and maintained based on project requirements or client mandates, the OHSMS remains consistently embedded in BEC Arabia's operational practices. It is supported by a robust framework of procedures, training programs, and continuous monitoring activities that safeguard the health and well-being of all employees, subcontractors, and site visitors.

Core elements of the OHSMS include:

- Risk assessments and activity hazard analyses
- Incident and near-miss reporting with root cause investigation.
- Compliance with national labor and safety regulations.
- Emergency preparedness and response plans
- Toolbox talks, inductions, and ongoing workforce training.
- Internal audits and periodic management reviews.

Through this structured approach, BEC Arabia upholds its responsibility to provide a safe and healthy working environment, reducing risk and enhancing performance while meeting stakeholder and legal expectations.

Relevant Policies & Procedures – Governance

To reinforce dependable governance, BEC Arabia operates under a formalized suite of policies and procedures that guide ethical conduct, environmental responsibility, digital security, financial integrity, and sustainable procurement. These frameworks ensure consistent decision-making, mitigate risks, and institutionalize accountability at every level of the organization.



Core Policy Frameworks Supporting Governance:

Our governance framework is designed to be resilient, ethical, and future-ready. These policies are regularly monitored, reviewed, and updated to address emerging risks, adapt to regulatory changes, and meet stakeholder expectations, ensuring our governance practices remain robust and aligned with global best practices.

Policy / Manual	Purpose
Business Ethics and Code of Conduct Policy	Defines expected standards for ethical behavior, conflict of interest declarations, and whistleblower protections.
Anti-Bribery Management System Policy (ISO 37001:2016)	Establishes controls to prevent bribery, including third-party due diligence, training, and audit pathways.
Environmental Management System Manual (ISO 14001:2015)	Provides a structured approach to environmental risk management, legal compliance, and sustainability integration.
Energy Management System Framework (ISO 50001:2018)	Guides energy efficiency planning, consumption monitoring, and continual improvement of energy performance.
Occupational Health and Safety Manual (ISO 45001:2018)	Governs hazard control, emergency response, and site-level safety procedures aligned with national laws.
Quality Management System Manual (ISO 9001:2015)	Defines project quality standards, inspection protocols, material/work approvals, nonconformance management, and continuous improvement mechanisms.
Information Security Governance Policy (ISO/IEC 27001:2022)	Establishes cybersecurity measures, data protection protocols, and risk management for digital infrastructure and operations.
Document Control Policies and Procedures Manual	Standardizes submission, archiving, and approval workflows across projects using platforms such as Aconex.
Procurement Policies and Procedures Manual	Regulates sourcing, supplier evaluation, ethical tendering, and local value creation under Saudi Vision 2030.
Sustainable Supply Chain & Green Logistics Policy	Embeds ESG criteria into procurement, logistics routing, vendor compliance, and delivery optimization.
Finance Policies and Procedures Manual	Governs revenue recognition, accounts payable, payroll, and financial reporting in line with IFRS.
Sustainable Finance Policy	Introduces ESG screening, cost tracking, and responsible expenditure controls across finance functions.
IT Governance Policies	Ensures cybersecurity, data protection, and secure digital transformation through access and system controls.
Administration Policies and Procedures Manual	Covers company-wide governance for correspondence, internal records, and administrative workflows.



PEOPLE

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NITIES



People & Communities

At the heart of BEC Arabia's sustainability journey is its people. We recognize that no structure can endure without a resilient workforce and thriving communities around it. This year, our commitment to workforce inclusion, safety, and capability building has deepened, demonstrated by thousands of training hours delivered, expanded Saudization initiatives, and a significant reduction in incidents across millions of man-hours worked. These efforts reflect our belief that employee well-being, professional growth, and workplace inclusivity are central to operational excellence and long-term organizational resilience.

Beyond internal performance, BEC Arabia has actively contributed to a variety of CSR programs, public awareness campaigns, and

cultural engagements that embody our corporate values. From supporting local initiatives to promoting education, health, and sustainability, these programs are designed to create meaningful impact and foster strong partnerships within the communities where we operate.

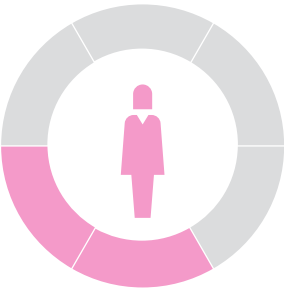
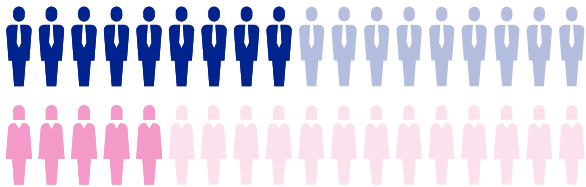
We remain guided by the principle that community collaboration and inclusive workplaces are not only ethical imperatives but also fundamental drivers of sustainable growth and success in the Kingdom. By investing in our people and engaging meaningfully with society, BEC Arabia continues to build a foundation for enduring value—for our employees, our communities, and the broader nation.

Workforce Demographics

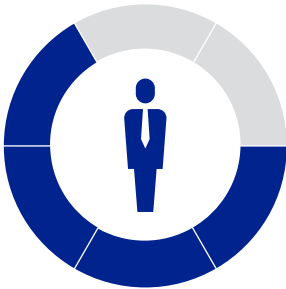
BEC Arabia's workforce is the cornerstone of our success, embodying the core values that guide our operations and driving our unwavering commitment to excellence. Our team represents a diverse mix of skills, experiences, and perspectives, which is fundamental to our ability to deliver complex, high-quality projects across the region. The dedication, adaptability, and professionalism of our people enable us to respond effectively to evolving industry demands while maintaining the highest standards of safety, quality, and sustainability.

We recognize that our workforce is more than just a resource—it is a strategic asset that fuels innovation, collaboration, and long-term growth. Our ongoing initiatives aim to foster a more inclusive and dynamic environment, cultivating talent at every level and promoting leadership development, career mobility, and skills enhancement. This section provides a comprehensive overview of our workforce demographics, illustrating how our people power BEC Arabia's vision and contribute to building a resilient, future-ready organization.

Total Employees **4,200**



FEMALE
9%

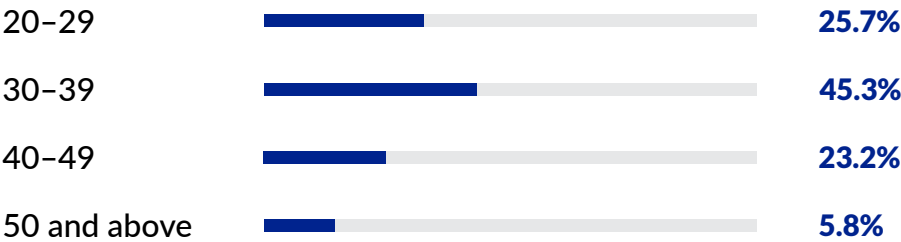


MALE
91%



SAUDI NATIONALS
11%

Age Group



Training and Development

BEC Arabia views learning as a strategic investment in both people and performance. In 2024–2025, the company delivered 12 focused training sessions, totaling 1,815 hours, aimed at cultivating critical skills, technical competencies, and leadership capabilities across the workforce.

Training at BEC Arabia is delivered through both in-house modules and third-party professional development programs. In-house sessions are designed and facilitated by internal subject matter experts, while third-party certifications and advanced courses are provided through:

accredited training providers and institutes. This hybrid model ensures wide access to relevant, high-quality learning experiences across the workforce.

These programs support job-specific excellence, enhance cross-functional collaboration, and empower employees with the tools needed for internal career advancement. This is reinforced by a structured annual review cycle where performance is assessed against KPIs and aligned with personal development plans.



Professional Development

Providing up-to-date technical skills, industry best practices, and innovative tools to ensure excellence in project delivery and operational performance.



Personal Development

Enhancing critical thinking, communication, collaboration, and adaptability to support employees’ overall growth and effectiveness



Leadership Development

Preparing employees for leadership roles through structured programs that strengthen decision-making, team management, and strategic thinking.



Internship Program

Our internships provide students and graduates with hands-on project experience, bridging academia and industry while nurturing future talent for BEC Arabia’s workforce.

+20K

Training Hour

+1,800

Participants

+90

Programs

120

Internship Opportunities

+6000

Workplace Safety Training Hours

+500

Environmental Sessions

Labor Rights and Workplace Conduct

All full-time and part-time employees receive annual performance reviews, with progress discussions based on KPIs, job expectations, and development goals outlined in the performance management system.

BEC Arabia is committed to fair labor practices and non-discrimination in all employment matters. The company maintains a strict policy of equal opportunity, and no incidents of discrimination were reported during the reporting period.

Although collective bargaining agreements are not practiced under Saudi labor law, the company provides open channels for feedback through site management and HR representatives. All workers, including site laborers, can raise concerns safely and confidentially.

BEC Arabia conducts age verification for all new hires and requires suppliers to adhere to labor standards prohibiting child or forced labor. Furthermore, all full-time and part-time staff undergo formal performance reviews, which support career development and job clarity.

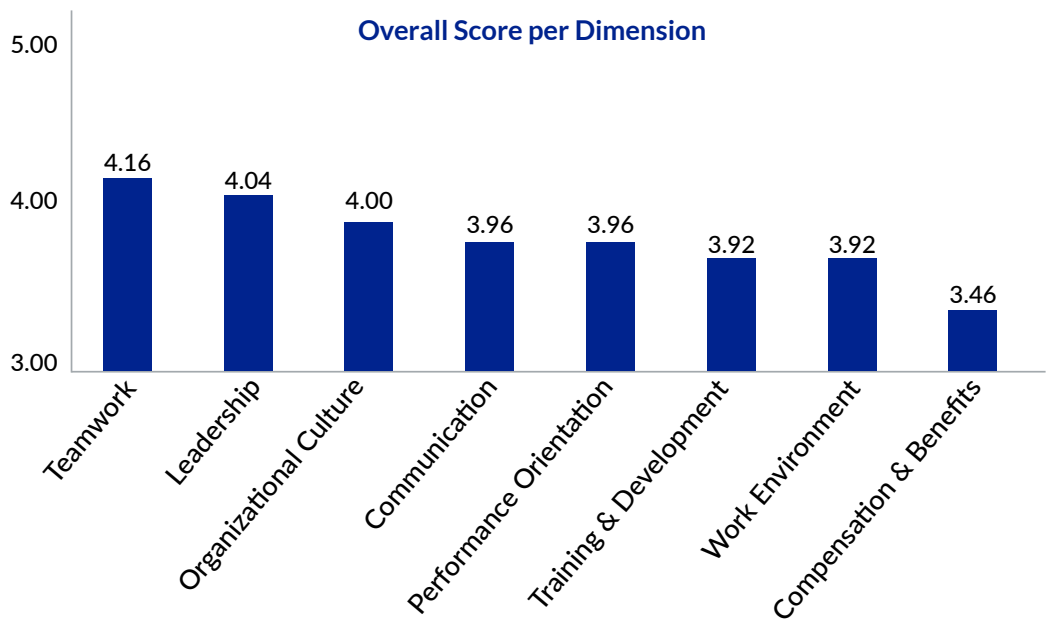
Labor Rights and Workplace Conduct

Employee wellbeing is a foundational pillar of BEC Arabia's operational culture. The company continues to prioritize the physical, mental, and professional wellbeing of its workforce by offering comprehensive support systems. These include access to medical insurance, secure accommodation, safe transportation, and structured leave benefits such as sick leave, maternity leave, and compassionate leave.



In 2024–2025, flexible work arrangements were further strengthened, particularly across head office and administrative functions. Eligible roles were supported with telecommuting options, while productivity and deliverables were monitored through structured weekly tracking systems aligned with internal HR and IT governance protocols.

Employee Satisfaction Survey – 2024 Highlights
To better understand employee perspectives and align future planning with workforce expectations, BEC Arabia conducted an independently managed Employee Satisfaction Survey in Q4 2024. The survey captured feedback from employees across all departments and assessed eight key dimensions of engagement:



Key Takeaways:

- Teamwork received the highest score (4.16/5), reflecting strong collaboration across the organization.
- Positive ratings in Leadership and Organizational Culture affirm our efforts to build a values-driven and transparent work environment.
- The Compensation & Benefits dimension, while adequate, highlighted room for improvement (3.46/5).

The results of the survey were communicated internally across departments and leadership levels. The insights directly informed the development of BEC Arabia’s 2025 Strategy,

shaping targeted actions in employee engagement, recognition, development, and organizational support.

Townhall Meeting 2024

BEC Arabia held its annual End-of-Year Townhall in December 2024, uniting employees and leadership to reflect on achievements and outline 2025 priorities. The event featured leadership speeches, the 2024 highlight video, a CEO address on performance and goals, an Employee Awards Ceremony, and networking. It also presented the 2024 Employee Satisfaction Survey results, demonstrating the company’s commitment to acting on employee feedback and aligning initiatives with staff input.

Occupational Health and Safety

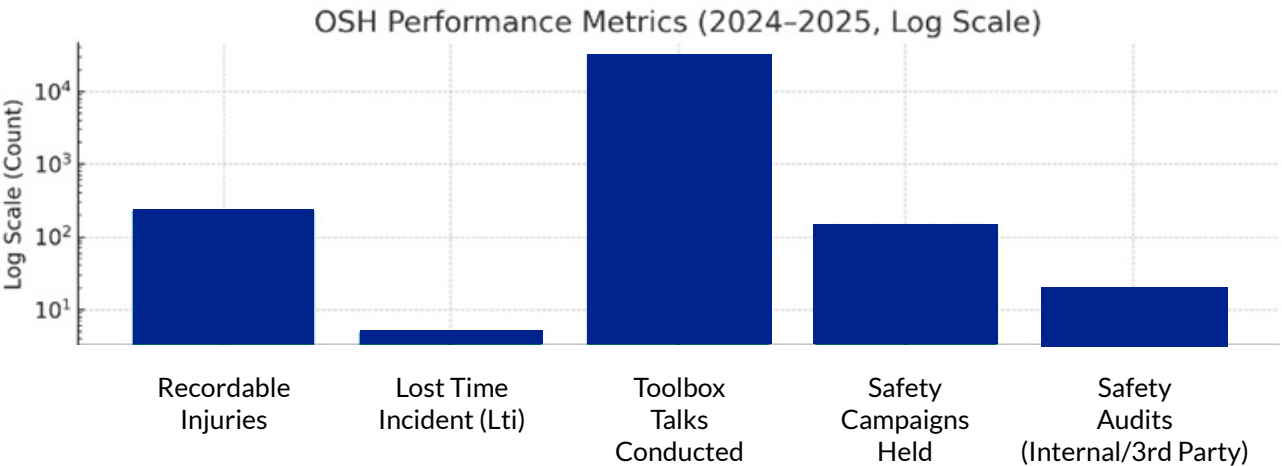
At BEC Arabia, safety is not just a priority—it’s a core value that defines how we operate, build, and grow. In 2024–2025, our teams logged over 11.6 million man-hours across complex construction environments with only 5 Lost Time Incidents (LTIs) and 228 recordable injuries, underscoring the strength of our proactive safety culture and stringent operational controls.

This performance reflects more than compliance—it reflects leadership. Through the

delivery of 30,200 toolbox talks, 147 internal safety campaigns, and 18 comprehensive safety audits (both internal and third-party), we ensured that every team member, at every level, was continuously engaged, informed, and empowered to work safely.

These efforts are part of our ongoing mission to build a zero-harm workplace—where safety is embedded in every decision, every task, and every project milestone.

Metric	Value	Unit
Total man-hours worked (all projects)	11,609,798	Hours
Recordable injuries	228	Number
Lost Time Incidents (LTI)	5	Number
Toolbox talks conducted	30,200	Number
Internal safety campaigns held	147	Number
Internal/Third-party safety audits	18	Number



Corporate Social Responsibility

A close-up photograph of a person's arm and hand wearing a white gardening glove with green and yellow accents. The hand is carefully placing a small green seedling into a hole in dark, rich brown soil. Another similar seedling is visible in a red plastic pot in the background. The scene is set outdoors, with natural light illuminating the soil and the person's skin.

As a responsible business, our commitment goes beyond environmental impact. We operate with care and respect for local communities and ecosystems, guided by integrity, fairness, and ethical conduct. We actively engage with communities, support their well-being, and build meaningful partnerships with non-profit organizations.

CSR Initiatives

BEC Arabia's community and corporate social responsibility (CSR) efforts continued across multiple fronts. During the year, the company executed 8 community outreach initiatives, ranging from site-based clean-up drives to awareness events in partnership with local organizations. It also received 6 external recognitions or certifications for ESG and CSR performance and published 14 communications including posts, articles, and stakeholder updates.



Earth Day – “Going Dark for a Brighter Future”

BEC Arabia observed Earth Day by powering down non-essential lights and equipment at selected sites and offices, reinforcing its commitment to energy conservation and environmental awareness.



Ramadan Food Box Drive

In partnership with the Saudi Food Bank, BEC Arabia sponsored and distributed food packages to families in need, contributing to a more compassionate and inclusive community during the holy month.

Partnership with Tarmeem Association

A new strategic alliance with Tarmeem Association—the Kingdom's first non-profit focused on home renovations for low-income families—demonstrates our long-term commitment to social well-being and housing dignity.





MoU with Technical and Vocational Training Corporation

A landmark Memorandum of Understanding was signed with Al-Madinah College of Technology, aiming to support women's empowerment and align with Saudi Arabia's educational and workforce development goals.

Urban Afforestation Campaign

On International Volunteer Day, BEC Arabia collaborated with Green Dimensions Arabia and Riyadh Municipality in a major afforestation initiative, with employees volunteering in tree planting to green public spaces. The effort highlights the company's commitment to climate action, sustainability, and community engagement.



Community Cleanup Campaign

BEC Arabia partnered with Riyadh Region Municipality for a cleanup initiative, where employees collected waste and promoted sustainability, reinforcing the company's commitment to environmental stewardship and community partnerships.

World Nature Conservation Day

BEC Arabia marked World Nature Conservation Day with a beach cleanup, where employees removed litter to protect natural resources and marine ecosystems, highlighting the company's commitment to environmental preservation for future generations.





Breast Cancer Awareness

In October, BEC Arabia partnered with the Zahra Breast Cancer Association to host an educational workshop promoting breast cancer awareness and early detection. The initiative empowered employees with knowledge, encouraged preventive care, and fostered a supportive workplace culture.

International Human Resources Day

BEC Arabia celebrated its Human Resources team on 20th May, recognizing their vital role in driving the company's success. Through their dedication to supporting employees, nurturing talent, and promoting a positive, inclusive workplace culture, they continue to be the heart of our organization.



World Day for Safety and Health at Work

On World Day for Safety and Health at Work, BEC Arabia reaffirmed its commitment to safe, resilient environments with an on-site ceremony in collaboration with Red Sea Global. At the AMAALA Hospital Project, workers took a collective oath to follow OHS procedures, reinforcing that safety is the foundation of success.

Hajj Support Initiative

During Hajj, BEC Arabia supported pilgrims by providing essential kits designed for comfort, safety, and care. Reflecting our commitment to compassion, sustainability, and community well-being, we are honored to contribute to this sacred journey, serving with purpose and dedication.





Easter Celebration

BEC Arabia celebrated Easter with warmth and positivity, reinforcing our commitment to a connected and inclusive workplace. These moments strengthen team bonds and showcase the unity, respect, and shared spirit that define our culture.

International Women's Day

On International Women's Day, BEC Arabia celebrated the strength, dedication, and achievements of its female employees and women shaping industries across the Kingdom. The campaign honored their contributions, showcased leadership, and reinforced our commitment to gender inclusion and future opportunities.



Relevant Policies and Procedures – People

The following corporate policies and procedures define BEC Arabia's approach to workforce governance, employee rights, workplace conduct, and occupational safety:

Employee Handbook

Covers employment types, onboarding, compensation and benefits, leave entitlements, performance reviews, remote work, and ethical behavior.

HR Policies and Procedures Manual

Provides detailed guidance on recruitment, promotions, relocation, employee grievances, disciplinary actions, and contract administration.

Occupational Health & Safety (OHS) Policy

Outlines company-wide safety principles, risk mitigation measures, emergency preparedness, and the commitment to zero-harm culture.

These reference documents serve as the foundation for ensuring fairness, inclusivity, and safety across all BEC Arabia operations and project sites.

Awards & Recognitions

Local Content Growth Champion

BEC Arabia was recognized with the Local Content Growth Champion award at the 2025 PIF Private Sector Forum for its leadership in advancing national content, supporting local industries, and driving sustainable economic growth.





Contractor of the Year

BEC Arabia was honored as Contractor of the Year at the 2025 Construction Innovation Awards, celebrating its leadership and excellence in the Kingdom's construction sector. This recognition underscores the company's commitment to delivering high-quality, sustainable, and innovative projects while maintaining the highest standards of safety and operational efficiency.

Hospitality Project of the Year

BEC Arabia is honored to have received the esteemed Hospitality Project of the Year award at the Construction Innovation Awards 2025 for the development of Hampton by Hilton Sharma. As NEOM's first hospitality asset, the project marks a significant milestone in the region's evolving tourism and infrastructure landscape. This recognition underscores our commitment to excellence in hospitality development and our contribution to the Kingdom's Vision 2030 initiatives.



Off-site Project of the Year

BEC Arabia received the Off-site Project of the Year award at the 2025 Construction Technology Awards for its work on Sindalah Island. The recognition highlights the company's leadership in modular and off-site construction, delivering complex, high-end developments with speed, precision, and sustainability. By minimizing on-site disruption and optimizing resources, BEC Arabia set a new benchmark for innovative construction solutions in the Kingdom.





Safety Excellence Recognition

Honored by The Royal Commission for AIUla for contributing to 22 million safe manhours without any Lost Time Injuries.



Contractor of the Month

Awarded Contractor of the Month Certificate by ASV Logistics at Red Sea Global for the fourth consecutive time.



Project Quality Excellence

A Certificate of Appreciation from Red Sea Global for the AMAALA Employee Village project, recognizing its quality and 2024 PQI score.



Environmental Performance Certificate

A Certificate of Achievement by Red Sea Global for outstanding environmental performance on the AMAALA Employee Village project.



Environmental Performance Certificate

A Certificate of recognition for environmental performance from AECOM and NEOM, acknowledging our commitment to sustainability and environmental protection.



UNEP Recognition Certificate

Honored with a Certificate of Appreciation from UNEP for our contributions to the #GenerationRestoration initiative on World Environment Day 2024.



Looking Ahead

As BEC Arabia enters the next reporting cycle, sustainability remains central, guiding performance across environmental, social, and governance pillars. Aligned with Saudi Vision 2030, the Saudi Green Initiative, and international ESG frameworks, the company is strengthening cross-functional collaboration. Key priorities for the year ahead include:

- **Waste Diversion & Resource Optimization:** Enhance digital waste tracking, standardize material reuse, and implement circular inventory practices across projects.
- **Carbon & Energy Footprint Mapping:** Expand carbon accounting to monitor diesel, electricity, materials, and infrastructure emissions for informed planning and reduction initiatives.
- **Green Procurement & Local Sourcing:** Embed ESG benchmarks in supplier evaluation, contracting, and material selection, supporting green building and localization goals.
- **Governance & Risk Management:** Strengthen leadership oversight, subcontractor compliance, and vendor risk profiling; integrate ESG clauses and ethical standards into contracts.
- **Sustainable Project Planning & Engineering:** Apply sustainability criteria throughout design, procurement, and construction, supported by green building guidance and project controls.
- **Digital Transformation for Oversight:** Use real-time dashboards, mobile apps, and cloud systems to track ESG metrics, enabling proactive decision-making and transparent reporting.
- **Workforce Engagement & Skills Advancement:** Expand sustainability and safety training, awareness campaigns, and initiatives fostering inclusion, responsibility, and green leadership.
- **ESG Partnerships, CSR & Reporting:** Develop strategic sustainability-focused partnerships, engage employees and communities through CSR, and strengthen ESG disclosure and reporting.

Appendices

The appendices provide supporting data tables, methodological notes, and reference materials that underpin the analyses and disclosures presented throughout this report. All information has been sourced from BEC Arabia's internal systems, departmental submissions, and verified project-level records to ensure accuracy, transparency, and traceability.

Departmental Data Submissions Summary

This section contains a consolidated summary of the ESG-related input submitted by BEC Arabia departments, including:

- Human Resources (HR)
- Occupational Safety & Health (OSH)
- Environmental & Sustainability (ENV&SUS)
- Logistics
- Procurement
- Marketing & CSR
- Quality Control & Assurance (QCAQ)
- Document Control (DC)
- Information Technology (IT)
- Business Development
- Planning and Project Controls
- Finance and Accounting

A comprehensive data table has been compiled and maintained internally by the Environment & Sustainability Department to ensure auditability and cross-reference with all reported indicators.

GRI Index Mapping

This report has been prepared in reference to GRI Standards 2021, with relevant disclosures partially or fully addressed based on available internal data. A GRI Content Index table has been prepared below and includes:

- Disclosure references for material topics such as energy, water, waste, occupational health & safety, diversity, and ethics.
- Clarifications where full data was not available or only partially reported.
- Identification of internal sources used to inform each disclosure.

GRI Content Index

Statement of use	BEC Arabia has reported the information cited in this GRI content index for the period April 2024 to April 2025 with reference to the GRI Standards.		
GRI 1 used	GRI 1: Foundation 2021		
Gri Standard	Disclosure	Location	Comment / Clarification
GRI 2: General Disclosures 2021	2-1 Organizational details	About BEC Arabia	-
	2-2 Entities included in the organization's sustainability reporting	About This Report	
	2-3 Reporting period, frequency and contact point	About This Report	
	2-4 Restatements of information	About This Report	No restatements were made during the reporting period.
	2-5 External assurance	About This Report	No third-party assurance was obtained.
	2-6 Activities, value chain and other business relationships	Business Overview	-
	2-7 Employees	Workforce Demographics	-
	2-8 Workers who are not employees	Workforce Demographics	Includes site-based contractors.
	2-9 Governance structure and composition	Corporate Leadership	-
	2-10 Nomination and selection of the highest governance body	Looking Ahead	Governance body formation is in the planning stage.
	2-11 Chair of the highest governance body	Corporate Leadership	-
	2-12 Role of the highest governance body in overseeing the management of impacts	Corporate Leadership, Sustainability Strategy	-
	2-13 Delegation of responsibility for managing impacts	Sustainability Strategy, Our Commitments	E&S Corporate Manager acts as report coordinator.
	2-14 Role of the highest governance body in sustainability reporting	Corporate Leadership; About This Report	-
	2-15 Conflicts of interest	Compliance & Ethics	Policy exists; planned for future integration.
	2-16 Communication of critical concerns	Compliance & Ethics	-

Gri Standard	Disclosure	Location	Comment / Clarification
GRI 2: General Disclosures 2021	2-17 Collective knowledge of the highest governance body	Looking Ahead	-
	2-18 Evaluation of the performance of the highest governance body	Looking Ahead	Planned – A formal evaluation process will be introduced and overseen by the Governance & Risk Committee as part of the 2026–2025 strategy
	2-19 Remuneration policies	Error! Reference source not found.	-
	2-20 Process to determine remuneration	Error! Reference source not found.	-
	2-21 Annual total compensation ratio	Not disclosed	Metric not tracked; under review for future inclusion
	2-22 Statement on sustainable development strategy	Sustainability Strategy, Message from Our Leadership	-
	2-23 Policy commitments	Our Commitments	-
	2-24 Embedding policy commitments	Environmental Training and Oversight.	-
	2-25 Processes to remediate negative impacts	Environmental Training and Oversight	-
	2-26 Mechanisms for seeking advice and raising concerns	Compliance & Ethics	-
	2-27 Compliance with laws and regulations	Environmental Training and Oversight	-
	2-28 Membership associations	Not applicable	-
	2-29 Approach to stakeholder engagement	Materiality Assessment, CSR Initiatives	-
	2-30 Collective bargaining agreements	Not applicable	Collective bargaining is not practiced in KSA; worker feedback is collected via site channels.
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Materiality Assessment	-
	3-2 List of material topics	Materiality Matrix	-

Gri Standard	Disclosure	Location	Comment / Clarification
	3-3 Management of material topics	Throughout report.	-
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	Error! Not a valid result for table.	-
	101-2 Management of biodiversity impacts	Error! Not a valid result for table.	-
	101-3 Access and benefit-sharing	Not applicable	-
	101-4 Identification of biodiversity impacts	Error! Not a valid result for table.	-
	101-5 Locations with biodiversity impacts	Error! Not a valid result for table.	Metric not tracked; under review for future inclusion
	101-6 Direct drivers of biodiversity loss	Error! Not a valid result for table.	-
	101-7 Changes to the state of biodiversity	Error! Not a valid result for table.	-
	101-8 Ecosystem services	Not applicable	-
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Error! Not a valid result for table.	-
	304-2 Significant impacts of activities, products and services on biodiversity	Error! Not a valid result for table.	-
	304-3 Habitats protected or restored	Error! Not a valid result for table.	-
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Error! Not a valid result for table.	-
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Glance at BEC Arabia, Business Overview	-
	201-2 Financial implications and other risks and opportunities due to climate change	Looking Ahead, Greenhouse Gas (GHG) Emissions, Sustainability Strategy	-

Gri Standard	Disclosure	Location	Comment / Clarification
	201-3 Defined benefit plan obligations and other retirement plans	Error! Reference source not found.	-
	201-4 Financial assistance received from government	Not applicable	-
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Not disclosed	Not tracked
	202-2 Proportion of senior management hired from the local community	Workforce Demographics	-
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Error! Not a valid result for table. Our Subsidiaries CSR Initiatives	-
	203-2 Significant indirect economic impacts	Looking Ahead, Awards & Recognitions	-
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Supply Chain Management	-
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Compliance & Ethics	-
	205-2 Communication and training about anti-corruption policies and procedures	Compliance & Ethics	-
	205-3 Confirmed incidents of corruption and actions taken	Compliance & Ethics	No incidents of corruption were reported during the reporting period
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Not reported	No legal actions were recorded during the reporting period

Gri Standard	Disclosure	Location	Comment / Clarification
GRI 207: Tax 2019	207-1 Approach to tax	Not disclosed	-
	207-2 Tax governance, control, and risk management	Not disclosed	-
	207-3 Stakeholder engagement and management of concerns related to tax	Not disclosed	-
	207-4 Country-by-country reporting	Not disclosed	-
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Sustainable Materials and Certifications	-
	301-2 Recycled input materials used	Sustainable Materials and Certifications	-
	301-3 Reclaimed products and their packaging materials	Not disclosed	-
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Greenhouse Gas (GHG) Emissions	-
	302-2 Energy consumption outside of the organization	Not disclosed	-
	302-3 Energy intensity	Not disclosed	-
	302-4 Reduction of energy consumption		-
	302-5 Reductions in energy requirements of products and services	Not disclosed	Not applicable to BEC Arabia's direct service model
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Water Consumption	-


Gri Standard	Disclosure	Location	Comment / Clarification
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Water Consumption	-
	303-2 Management of water discharge-related impacts	Water Consumption	-
	303-3 Water withdrawal	Water Consumption	-
	303-4 Water discharge	Water Consumption	-
	303-5 Water consumption	Water Consumption	-
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Greenhouse Gas (GHG) Emissions	-
	305-2 Energy indirect (Scope 2) GHG emissions	Greenhouse Gas (GHG) Emissions	-
	305-3 Other indirect (Scope 3) GHG emissions	Greenhouse Gas (GHG) Emissions	-
	305-4 GHG emissions intensity	Greenhouse Gas (GHG) Emissions	-
	305-5 Reduction of GHG emissions	Greenhouse Gas (GHG) Emissions, Looking Ahead	-
	305-6 Emissions of ozone-depleting substances (ODS)	Not disclosed	No ODS usage reported or tracked
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Not reported	NOx/SOx and air pollutants not tracked in this cycle
GRI 306: Effluents and Waste 2016	306-3 Significant spills	Environmental Training and Oversight	No significant spills were recorded during the reporting period. Minor wastewater incidents were addressed through internal controls without escalation to regulatory authorities

Gri Standard	Disclosure	Location	Comment / Clarification
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Waste Management	-
	306-2 Management of significant waste-related impacts	Waste Management, Environmental Training and Oversight	-
	306-3 Waste generated	Waste Management	-
	303-4 Water discharge	Water Consumption	-
	306-4 Waste diverted from disposal	Waste Management	-
	306-5 Waste directed to disposal	Waste Management	-
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Supply Chain Management	-
	308-2 Negative environmental impacts in the supply chain and actions taken	Supply Chain Management	-
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Workforce Demographics	-
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Not disclosed	-
	401-3 Parental leave	Workforce Wellbeing and Engagement	-
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Not disclosed	-
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Occupational Health and Safety	-
	403-2 Hazard identification, risk assessment, and incident investigation	Occupational Health and Safety	-

Gri Standard	Disclosure	Location	Comment / Clarification
	403-3 Occupational health services	Not disclosed	All employees are provided with company-paid medical insurance
	403-4 Worker participation, consultation, and communication on occupational health and safety	Occupational Health and Safety	-
	403-5 Worker training on occupational health and safety	Occupational Health and Safety	-
	403-6 Promotion of worker health	Occupational Health and Safety	-
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Health and Safety	-
	403-8 Workers covered by an occupational health and safety management system	Occupational Health and Safety	-
	403-9 Work-related injuries	Occupational Health and Safety	-
	403-10 Work-related ill health	Not disclosed	-
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Training and Development	-
	404-2 Programs for upgrading employee skills and transition assistance programs	Workforce Demographics	-
	404-3 Percentage of employees receiving regular performance and career development reviews	Not reported	-
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Not reported	-
	405-2 Ratio of basic salary and remuneration of women to men	Not reported	-

Gri Standard	Disclosure	Location	Comment / Clarification
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Labor Rights and Workplace Conduct	-
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Not applicable – not disclosed	-
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Not reported	-
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Not reported	-
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	Not reported	-
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	Not applicable – not disclosed	-
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Corporate Social Responsibility	-
	413-2 Operations with significant actual and potential negative impacts on local communities	Not reported	-
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Supply Chain Management	-
	414-2 Negative social impacts in the supply chain and actions taken	Not reported	-
GRI 415: Public Policy 2016	415-1 Political contributions	Dependable Governance	-

Gri Standard	Disclosure	Location	Comment / Clarification
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Occupational Health and Safety	-
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Not reported	No such incidents were recorded during the reporting period
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	Not applicable	not a product manufacturer
	417-2 Incidents of non-compliance concerning product and service information and labeling	Not applicable	not a product manufacturer
	417-3 Incidents of non-compliance concerning marketing communications	Not applicable	not a product manufacturer
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Cybersecurity and Data Privacy	-

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