



S&P Global  
Sustainable 1



# 2023 S&P CORPORATE SUSTAINABILITY ASSESSMENT

REPORTING PERIOD: JAN 01, 2022 – DEC 31, 2022



Dubai Aerospace Enterprise

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Company Name: Dubai Aerospace Enterprise (DAE) Ltd.

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Registration Data:

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Main contact person: Deion McCarthy

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(Person to be contacted in the case of questions)

Function/position: Director, Fixed Income Investor Relations & Sustainability

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Department: Executive Office

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# CSA 2023 Non-Listed

## 0 Company Information

### 0.1 Denominator - Revenues

Please provide the following information for your organization. This information will be used throughout the questionnaire to normalize other reported data, as well as for our research purposes. **Please provide information for all parts of this question.**

Supporting evidence:

#### Reporting Currency

Please select your company's reporting currency. For consistency purposes, this currency will be used throughout the questionnaire, and will be automatically selected for questions asking for monetary data. If you would like to change the default currency, you can do so by changing the currency selection below. Unless otherwise specified, all monetary values should be reported in their absolute values.

- EUR - Euro
- USD - US Dollar
- AED - UAE Dirham
- AUD - Australian Dollar
- BMD - Bermudian Dollar
- BRL - Brazilian Real
- CAD - Canadian Dollar
- CHF - Swiss Francs
- CLP - Chilean Peso
- CNY - Yuan Renminbi
- COP - Colombian Peso
- CZK - Czech Koruna
- DKK - Danish Krone
- EGP - Egyptian Pound
- GBP - Pound Sterling
- HKD - Hong Kong Dollar
- HUF - Forint
- IDR - Rupiah
- ILS - New Israeli Sheqel
- INR - Indian Rupee
- JPY - Yen
- KRW - Won
- LKR - Sri Lanka Rupee
- MXN - Mexican Peso
- MYR - Malaysian Ringgit
- NOK - Norwegian Krone
- NZD - New Zealand Dollar
- PEN - Sol

- PHP - Philippine Peso
- PLN - Zloty
- QAR - Qatari Rial
- RUB - Russian Ruble
- SEK - Swedish Krona
- SGD - Singapore Dollar
- THB - Baht
- TRY - Turkish Lira
- TWD - New Taiwan Dollar
- ZAR - Rand
- PKR - Pakistani Rupee
- ARS - Argentine Peso
- KES - Kenyan Shilling
- MAD - Moroccan Dirham
- NAD - Namibian Dollar
- SAR - Saudi Riyal
- KWD - Kuwaiti Dinar
- KYD - Cayman Islands Dollar
- VND - Vietnam Dong
- AFN - Afghan Afghani
- ALL - Albanian Lek
- AMD - Armenian Dram
- ANG - Netherlands Antillean Guilder
- AOA - Angolan Kwanza
- AWG - Aruban Florin
- AZN - Azerbaijani Manat
- BAM - Bosnian Convertible Marks
- BBD - Barbados Dollar
- BDT - Bangladeshi Taka
- BGN - Bulgarian Lev
- BHD - Bahraini Dinar
- BIF - Burundi Franc
- BND - Brunei Dollar
- BOB - Bolivian Boliviano
- BSD - Bahamian Dollar
- BTN - Bhutan Ngultrum
- BWP - Botswanan Pula
- BYN - Belarusian Ruble
- BZD - Belize Dollar

- CDF - Congolese Franc
- CRC - Costa Rican Colon
- CUP - Cuban Peso
- CVE - Cape Verde Escudo
- DJF - Djibouti Franc
- DOP - Dominican Peso
- DZD - Algerian Dinar
- ERN - Eritrean Nakfa
- ETB - Ethiopian Birr
- FJD - Fiji Dollar
- FKP - Falkland Islands Pound
- GEL - Georgian Lari
- GHS - Ghanaian Cedi
- GMD - Gambian Dalasi
- GNF - Guinea Franc
- GTQ - Guatemalan Quetzal
- GWP - Guinea-Bissau Peso
- HNL - Honduran Lempira
- HRK - Croatian Kuna
- HTG - Haitian Gourde
- IQD - Iraqi Dinar
- IRR - Iranian Rial
- ISK - Icelandic Krona
- JMD - Jamaican Dollar
- JOD - Jordanian Dinar
- KGS - Kyrgyzstani Som
- KHR - Cambodian Riel
- KMF - Comoro Franc
- KPW - North Korean Won
- KZT - Kazakhstan Tenge
- LAK - Lao Kip
- LBP - Lebanese Pound
- LRD - Liberian Dollar
- LSL - Lesotho Loti
- LYD - Libyan Dinar
- MDL - Moldovan Leu
- MGA - Malagasy Ariary
- MKD - Macedonian Denar
- MMK - Myanmar Kyat

- MNT - Mongolian Tugrik
- MOP - Macau Pataca
- MRU - Mauritanian Ouguiya
- MUR - Mauritius Rupee
- MVR - Maldive Rufiyaa
- MWK - Malawian Kwacha
- MZN - Mozambican Metical
- NGN - Nigerian Naira
- NIO - Nicaraguan Cordoba Oro
- NPR - Nepalese Rupee
- OMR - Omani Rial
- PAB - Panamanian Balboa
- PGK - Papua New Guinea Kina
- PYG - Paraguay Guarani
- RON - Romanian Leu
- RSD - Serbian Dinar
- RWF - Rwanda Franc
- SBD - Solomon Islands Dollar
- SCR - Seychelles Rupee
- SDG - Sudanese Pound
- SHP - Saint Helena Pound
- SLL - Sierra Leone Leone
- SOS - Somali Shilling
- SRD - Suriname Dollar
- SYP - Syrian Pound
- SZL - Eswatini Lilangeni
- TJS - Tajik Somoni
- TMT - Turkmenistan Manat
- TND - Tunisian Dinar
- TOP - Tongan Pa'Anga
- TTD - Trinidad And Tobago Dollar
- TZS - Tanzanian Shilling
- UAH - Ukraine Hryvnia
- UGX - Uganda Shilling
- UYU - Peso Uruguayo
- UZS - Uzbekistani Som
- VES - Venezuelan Bolivar Soberano
- VUV - Vanuatu Vatu
- WST - Samoan Tala

- XAF - CFA Franc BEAC
- XCD - East Caribbean Dollar
- XOF - CFA Franc BCEAO
- XPF - CFP Franc
- YER - Yemeni Rial
- ZMW - Zambian Kwacha
- ZWL - New Zimbabwe Dollar

**Normalization Factors**

**Revenues** will be used as the normalization factor for the data reported in the environmental dimension ("Emissions", "Waste", "Water" and "Resource Efficiency and Circularity" criteria). If available, constant currency (foreign exchange adjusted) revenues are preferred, as they eliminate the effect of fluctuations in foreign exchange rates and are thus a better indicator of business performance. However, reported revenues are acceptable as well. **Please also provide information for all other requested fields.**

**Fiscal year-end date**

Please specify your fiscal year-end date in the following format:

dd.mm.yyyy (e.g. 31.12.2022)

31.12.2022

Company Data	Financial Year 2019	Financial Year 2020	Financial Year 2021	Financial Year 2022
<b>Revenues</b> Please indicate if figures are reported or constant currency: <input type="radio"/> Constant Currency <input checked="" type="radio"/> Reported Revenues	1421307000	1300345000	1238305000	1137754000 Monetary Units
<b>Revenues in US Dollars</b> Please convert your revenues in US dollars at the exchange rate of your fiscal year-end date.	1421307000	1300345000	1238305000	1137754000 USD
<b>Total Employees</b>	1152	1114	1032	1049

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**

- DAE Results for the Year Ended December 31, 2018, <https://dubaiaerospace.com/wp-content/uploads/2019/02/DAE-Results-for-the-year-ended-31-December-2018.pdf> (Pages: 5, 36)
- DAE Results for the Year Ended December 31, 2019, <https://dubaiaerospace.com/wp-content/uploads/2020/02/DAE-Results-for-the-year-ended-31-December-2019.pdf> (Pages: 6, 34)
- DAE Results for the Year Ended December 31, 2020, <https://dubaiaerospace.com/wp-content/uploads/2021/02/DAE-Results-for-the-year-ended-31-Dec20.pdf> (Pages: 7, 35)

- DAE Results for the Year Ended December 31, 2021, <https://dubaiaerospace.com/wp-content/uploads/2022/02/DAE-Results-for-the-year-ended-31-Dec-2021.pdf> (Pages: 7, 36)
- DAE Results for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/02/DAE-Results-for-the-year-ended-31-Dec-2022.pdf> (Pages: 7, 37)

## 1 Governance & Economic Dimension

### 1.1 Transparency & Reporting

To confidently use sustainability-related data and reports produced by companies, stakeholders must be able to rely on accurate information that has been collected, elaborated and presented in a transparent manner. This criterion aims to assess how companies set and communicate the reporting boundaries associated to their sustainability-disclosure, whether they certify the quality and accuracy of the disclosed data through third-party verification and assurance processes, and whether they define the eligibility and/or alignment of their business activities to relevant sustainable finance taxonomies.

#### 1.1.1 Sustainability Reporting Boundaries

**This question requires publicly available information.**

Does your company publicly report on the scope or reporting boundaries of your sustainability disclosure?

- ✓ Yes, we publicly disclose the reporting boundaries or scope of reporting used for our sustainability disclosure. Please choose the option that best describes your reporting boundaries and provide public supporting evidence:
    - ✓ All activities consolidated for financial reporting purposes are covered
    - The following percentage of our revenues is covered by our sustainability disclosure:
      - 75-100%
      - 50-75%
      - 25-50%
      - 0-25%
    - All activities under operational control and/ or majority-owned are covered
    - None of the above applies, but we provide the criteria used for sustainability data disclosure (e.g. list of included or excluded entities, geographies or divisions)
- Please specify what indicators are covered by your sustainability disclosure:
- Environmental indicators are covered
  - Social indicators are covered
- We don't have a dedicated section of our disclosure that describes our reporting boundaries, but we disclose the coverage of some specific environmental or social indicators. Please select the options that apply:
    - Some environmental indicators have coverage details
    - Some social indicators have coverage details



- We don't publicly state the reporting boundaries of our sustainability disclosure, nor coverage of single environment or social indicators
- Not applicable. Please provide explanations in the comment box below.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

#### Company References:

- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 78-80)

#### 1.1.2 Sustainability Reporting Assurance

This question requires publicly available information.

Have you received any external assurance in relation to your company's sustainability reporting? If yes, then attach supporting evidence indicating where the assurance statement is available in the public domain.

- Yes, we have received an assurance statement by an external assurance specialist (e.g., accountants, certification bodies, specialist consultancies)?
  - The assurance statement is based on a recognized international or national standard (e.g. AAI000AS, ISAE 3000).
  - The assurance statement contains a "declaration of independence" which specifies that the assurance provider has no conflict of interest in relation to providing the assurance of environmental and / social data for the company which has been assured
  - The scope of the assurance statement clearly indicates that it covers **environmental KPIs**. *If only some KPIs are assured, then it is clearly indicated which data/KPIs disclosed in the report have been assured.*
  - The scope of the assurance statement clearly indicates that it covers **social KPIs**. *If only some KPIs are assured, then it is clearly indicated which data/KPIs disclosed in the report have been assured.*
  - The assurance statement contains a conclusion, i.e. either "reasonable assurance" or "limited assurance"
- No, we do not have any external assurance on our sustainability reporting.
- Not applicable. Please provide explanations in the comment box below.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

#### Company References:

- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 86-88)

1.1.3 Sustainability Taxonomies

This question requires publicly available information.

Does your company report its revenues, capital expenditure and operating expenditure in line with a sustainable activity reporting framework? Please indicate where this information is available in your public reporting or corporate website.

- Yes, we have mapped our activities against a sustainability taxonomy or framework, and it is available publicly in company reporting:

**Geography of Framework**

- Our company is within the scope of a sustainability taxonomy framework within the following geography:

- European Union
- China
- ASEAN
- South Africa
- Colombia
- Other taxonomy, please specify

\_\_\_\_\_

- Our company is not within the scope of a sustainability taxonomy but we have voluntarily mapped alignment, please specify below:

\_\_\_\_\_

**Aggregate Mapping**

- Yes, we have conducted an overall aggregate mapping of our eligibility and alignment to the above taxonomy, please submit details below:

Aggregate of Eligibility & Alignment	Revenue	Capital Expenditure	Operational Expenditure			
<b>Total figures for your company</b> Please provide totals in monetary units		100.0%		100.0%		100.0%
<b>Total of which is Taxonomy-Eligible</b> Please provide percentage of the total figure for your company that is taxonomy eligible.						

Aggregate of Eligibility & Alignment	Revenue	Capital Expenditure	Operational Expenditure			
<b>Total of which is Taxonomy-Aligned</b> Please provide the percentage of the total figure for your company that is taxonomy aligned.						
<b>Total of which is not Taxonomy Eligible</b> Please review the calculated totals that are not taxonomy eligible						

No, we have not conducted an overall aggregate mapping of our eligibility and alignment to the above taxonomy.

**Activity-Level Breakdown of Mapping**

Yes, we have publicly mapped our eligibility and alignment at activity-level and it is available here:

No, we have not publicly mapped our eligibility and alignment at an activity-level

No, our company is within the scope of taxonomy regulation within our jurisdiction but we have not publicly reported against it.

Not applicable. Please provide explanations in the comment box below.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

Dubai Aerospace Enterprise (DAE) Ltd is not currently within the Scope of any taxonomy regulation in a jurisdiction in which we operate. The United Arab Emirates has publicly announced the development of a sustainability taxonomy, and we are continuing to assess the relevance of emerging taxonomies globally, notably within the European Union, where we expect to within the scope of the Second Delegated Acts once adopted.

**Company References:**  
No references attached

### 1.1.4 MSA Transparency & Reporting

In this section we include a performance score on the Corporate Sustainability Monitoring with the objective of verifying the company's involvement and management of crisis situations that can have a damaging effect on reputation. The evaluation will be filled in by the responsible analyst of your industry. No additional information is required from your company.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

#### Company References:

- No references needed

## 1.2 Corporate Governance

Corporate governance systems ensure that a company is managed in the interests of shareholders (including minority shareholders). On the one hand this includes checks and balances that enable the Board of Directors to have appropriate control and oversight responsibilities. Empirical evidence suggests that over a period of 5 years, the difference in return on equity between well-governed and badly-governed companies can be as much as 56% (source: GMI 2007). On the other hand management incentives have to be set in such a way that management interests are aligned with shareholders' interests. Our questions focus on board structure, composition of the board and related committees, board effectiveness and measures to ensure alignment with shareholders' long-term interests, which include transparency and the structure of executive remuneration as well as share ownership requirements.

### 1.2.1 Board Independence

Does your company have a publicly available independence statement for the board of directors?

- Yes, we have a publicly available independence statement. Please indicate below what the statement includes and provide a reference:

**Listed companies** are required to provide links to public reports or corporate websites.

**Non-Listed companies** may provide internal documents and/or links public reports or corporate websites.

- We comply with the following corporate governance code or stock exchange rules
- Australia - Australian Stock Exchange (ASX)
  - Austria - Austrian Code of Corporate Governance
  - Azerbaijan - Azerbaijani Economic Development Ministry
  - Bahrain - Kingdom of Bahrain Ministry of Industry and Commerce
  - Belgium - Brussels Stock Exchange
  - Bosnia and Herzegovina - Republic of Srpska Securities Commission
  - Brazil - Novo Mercado Listing Regulation (New Market Listing Regulation)
  - Canada - National Instrument 58-101 – Disclosure of Corporate Governance Practices

- Chile - the Chilean Law N° 18.046 independent director definition
- Colombia - Code of Best Practices
- Croatia - Zagreb Stock Exchange
- Cyprus - Cyprus Stock Exchange
- Denmark - Recommendations on Corporate Governance
- Egypt - Egyptian Corporate Governance Code
- European Union - Recommendations of the European commission
- Finland - Helsinki Stock Exchange
- France - Paris Stock Exchange - Afep-Medef Code
- Germany - The German Corporate Governance Code
- Greece - Hellenic Corporate Governance Code For Listed Companies
- Hong Kong - Hong Kong Exchange (HKEX)
- Hungary - Budapest Stock Exchange
- Iceland - Iceland Chamber of Commerce
- India - National Stock Exchange (NSE) and SEBI(LODR)
- Ireland - Corporate Governance Code for Credit Institutions and Insurance Undertakings 2013
- Italy - Corporate Governance Code (Italy)
- Italy - Italian Consolidated Financial Act
- Japan - Tokyo Stock Exchange (TSE)
- Kenya - The Capital Markets Authority
- Lebanon - Lebanese Transparency Association (LTA)
- Luxembourg - Luxembourg Stock Exchange
- Mexico - Mexican Securities Market Law
- Netherlands - Amsterdam Exchange (AEX) - Dutch Corporate Governance Code
- New Zealand - New Zealand Corporate Governance Forum Guidelines
- Nigeria - Financial Reporting Council of Nigeria
- Norway - Oslo Børs
- Oman - Sultanate of Oman Capital Market Authority
- Philippines - Securities and Exchange Commission Philippines
- Qatar - Qatar Financial Market Authority
- Romania - Bucharest Stock Exchange
- Russian Federation - Moscow Exchange - Russian Code of Corporate Governance
- Saudi Arabia - Saudi Stock Exchange
- Singapore - Monetary Authority of Singapore (MAS)
- Slovenia- Ljubljana Stock Exchange
- South Africa - Johannesburg Stock Exchange (JSE)
- Spain - Bolsa de Madrid
- Sweden - Stockholm Stock Exchange (SSE)
- Thailand - The Stock Exchange of Thailand (SET)

- Taiwan - Taiwan Stock Exchange
- UK - London Stock Exchange (LSE)
- USA - New York Stock Exchange (NYSE) and National Association of Securities Dealers Automated Quotations (NASDAQ)
- Vietnam - The State Securities Commission of Vietnam (SSC)
- The stock exchange we follow is not on the list or we have our own stricter independence requirements. The requirements cover the following:
  - The director must not have been employed by the company in an executive capacity within the last year.
  - The director must not accept or have a “Family Member who accepts any payments from the company or any parent or subsidiary of the company in excess of \$60,000 during the current fiscal year”, other than those permitted by SEC Rule 4200 Definitions, including i) payments arising solely from investments in the company's securities; or ii) payments under non-discretionary charitable contribution matching programs. Payments that do not meet these two criteria are disallowed.
  - The director must not be a “Family Member of an individual who is [...] employed by the company or by any parent or subsidiary of the company as an executive officer.”
  - The director must not be (and must not be affiliated with a company that is) an adviser or consultant to the company or a member of the company’s senior management.
  - The director must not be affiliated with a significant customer or supplier of the company.
  - The director must have no personal services contract(s) with the company or a member of the company’s senior management.
  - The director must not be affiliated with a not-for-profit entity that receives significant contributions from the company.
  - The director must not have been a partner or employee of the company’s outside auditor during the past year.
  - The director must not have any other conflict of interest that the board itself determines to mean they cannot be considered independent.

#### Target Share

- We have a target share of independent directors on the board. Please specify:
- No, we do not have an independence statement that meets the disclosure requirements of this question for listed/non-listed companies.
- Not applicable. Please provide explanations in the comment box below.
- Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**  
**No references attached**

### 1.2.2 Board Type

Does your company publicly report on its board type? Please indicate the number of executive and non-executive directors on the board of directors/supervisory board of your company and specify where this information is available. Additional clarification on one-tier and two-tier systems is available in the information text.

**Listed companies** are required to provide links to public reports or corporate websites.

**Non-Listed companies** may provide internal documents and/or links to public reports or corporate websites.

Yes, we publicly report on our board type.

Please select whether your company has a one-tier or two-tier board and provide a reference:

**ONE-TIER SYSTEM (companies with a board of directors)**

	Number of members
Executive directors	1
Independent directors	0
Other non-executive directors	5
<b>Total board size</b>	6.0

**TWO-TIER SYSTEM (companies with a supervisory board)**

		Number of members
SUPERVISORY BOARD	Independent directors	
	Other non-executive directors	
	Employee representatives (if not applicable, please leave the field empty)	
MANAGEMENT BOARD/ EXECUTIVE MANAGEMENT	Senior executives	
	<b>Total size of both boards</b>	

No, we do not report on our board type.

Not applicable. Please provide explanations in the comment box below.

Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

#### Company References:

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### 1.2.3 Non-Executive Chairperson/ Lead Director

Is the board of directors/supervisory board headed by a non-executive and independent chairperson and/or an independent lead director? Please indicate where this information is available.

**Listed companies** are required to provide links to public reports or corporate websites.

**Non-Listed companies** may provide internal documents and/or links to public reports or corporate websites.

- Chairperson is non-executive and independent
- Role of CEO and chairperson is split and former CEO/chairperson (presently in a non-executive position) is now chairperson
- Role of CEO and chairperson is split and chairperson is non-executive but not independent
- Role of CEO and chairperson is split and former CEO/chairperson is now chairperson, but independent lead director is appointed. Please indicate the name of the lead director:
- Role of chairperson and CEO is joint, but independent lead director is appointed. Please indicate the name of the lead director:
- Role of chairperson and CEO is joint or chairperson is an executive director
- We do not report this information
- Not applicable. Please provide explanations in the comment box below.
- Not known

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#### Company References:

- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 55)

#### 1.2.4 Board Diversity Policy

Does your company have a formal board diversity policy that clearly requires diversity factors such as gender, race, ethnicity, country of origin, nationality or cultural background in the board nomination process? Please indicate where this information is available.

**Listed companies** are required to provide links to public reports or corporate websites.

**Non-Listed companies** may provide internal documents and/or links to public reports or corporate websites.

- Yes, our policy specifically includes the following:
- Gender
  - Race or Ethnicity
  - Nationality, country of origin or cultural background
- No, we do not have a board diversity policy that meets the disclosure requirements of this question for listed/non-listed companies
- Not applicable. Please provide explanations in the comment box below.
- Not known



**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

[Redacted]

**Company References:**  
No references attached

### 1.2.5 Board Gender Diversity

Please indicate the number of women on your company's board of directors/supervisory board and specify where this information is available. If your company has a one-tier board structure, this figure includes: female executive directors, non-executive directors and independent directors. If your company has a two-tier board structure, this figure ONLY includes female independent directors and non-executive directors (this means that senior executives and employee representatives should not be included).

**Listed companies** are required to provide links to public reports or corporate websites.

**Non-Listed companies** may provide internal documents and/or links to public reports or corporate websites.

Number of female directors:

0

We do not report this information

Not applicable. Please provide explanations in the comment box below.

Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

[Redacted]

**Company References:**

- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 55)

### 1.2.6 Board Effectiveness

How does your company ensure the effectiveness of your board of directors/supervisory board and the alignment with the (long-term) interests of shareholders?

**Listed companies** are required to provide links to public reports or corporate websites.

**Non-Listed companies** may provide internal documents and/or links public reports or corporate websites.

	Indicators/measures
<p><b>Board Meeting Attendance</b> Number of meetings attended in percentage last business/fiscal year.</p>	<p><input checked="" type="checkbox"/> Average board meeting attendance: <b>94.44</b> % of meetings of board of directors/supervisory board.</p> <p><input checked="" type="checkbox"/> Minimum of attendance for all members required, at least (in %) <b>83.33</b></p>
<p><b>Board Mandates</b> Number of other mandates of the board of directors/supervisory board members. <b>This only applies to non-executive and independent directors, not executive directors or employee representatives.</b></p>	<p><input checked="" type="checkbox"/> Number of non-executive/ independent directors with 4 or less other mandates: <b>1</b> Please provide the names of these directors: <b>Yunan, Wassim</b></p> <p><input type="checkbox"/> Number of other mandates for non-executive/ independent directors restricted to: [Redacted]</p>
<p><b>Board Performance Review</b> Performance assessment of board of directors/supervisory board members.</p>	<p><input type="checkbox"/> Regular self-assessment of board performance. Please specify or provide documents: [Redacted]</p> <p><input type="checkbox"/> Regular independent assessment of board performance. Please specify or provide supporting documents: [Redacted]</p>
<p><b>Board Election Process</b></p>	<p><input type="checkbox"/> Board members are elected and re-elected on an annual basis</p> <p><input checked="" type="checkbox"/> Board members are elected individually (as opposed to elected by slate)</p>

- We do not report this information
- Not applicable. Please provide explanations in the comment box below.
- Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

[Redacted]

**Company References:**

- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2021, <https://dubaiaerospace.com/wp-content/uploads/2022/07/DAE-ESG-Report-for-the-Year-Ended-December-31-2021.pdf> (Pages: 51)
- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 52-54)
- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 55)

**1.2.7 Board Average Tenure**

Please indicate the average tenure of board members on your company’s board of directors/supervisory board in years. If your company has a one-tier board structure, this figure includes all members (executive directors, non-executive directors and independent directors). If your company has a two-tier board structure, this figure ONLY includes independent directors and non-executive directors (e.g. exclude employee representatives). Please indicate where this information is available.

**Listed companies** are required to provide links to public reports or corporate websites.

**Non-Listed companies** may provide internal documents and/or links to public reports or corporate websites.

Average tenure of board members in years:

10.2 years

We do not report this information

Not applicable. Please provide explanations in the comment box below.

Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**

- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 55)

**1.2.8 Board Industry Experience**

Please indicate the number of board members with relevant work experience in your company's sector according to GICS Level 1 sector classification (excluding executive members and employee representatives) and list the directors' names.

**Listed companies** are required to provide links to public reports or corporate websites.

**Non-Listed companies** may provide internal documents and/or links to public reports or corporate websites.

<input checked="" type="checkbox"/> Number of independent or non-executive members with industry experience (e.g., excludes executives):	1
Please list the independent or non-executive directors included in the above count:	H.H. Sheikh Ahmed bin Saeed Al Maktoum

We do not report this information

Not applicable. Please provide explanations in the comment box below.

Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**

- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 52-54)

**1.2.9 CEO Compensation - Success Metrics**

Does your company have predefined financial returns and/or relative financial metrics relevant for Chief Executive Officer's variable compensation? Please indicate where this information is available:

**Listed companies** are required to provide links to public reports or corporate websites.

**Non-Listed companies** may provide internal documents and/or links public reports or corporate websites.

- Yes, our company has pre-defined financial returns and/or relative financial metrics relevant for Chief Executive Officer's variable compensation? Please provide supporting evidence.
- Financial Returns** (e.g. return on assets, return on equity, return on invested capital, etc.). Please list all metrics used for this category:
  - Relative Financial Metrics** (e.g. comparison to peers using metrics such as total shareholder return, Tobin's Q, growth, etc.). Please list all metrics used for this category:
- No, we do not have pre-defined corporate indicators for our CEO's variable compensation or we do not report on them following the disclosure requirements of this question.
- Not applicable. Please provide explanations in the comment box below.
- Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**

No references attached

**1.2.10 CEO Compensation - Long-Term Performance Alignment**

Does your company have the following compensation structures in place to align with long-term performance? Please indicate where this information is available:

**Listed companies** are required to provide links to public reports or corporate websites.

**Non-Listed companies** may provide internal documents and/or links public reports or corporate websites.

- Yes, our company has guidelines on deferred bonus, time vesting, and performance period for the CEO's variable compensation.
- Deferral of Bonus for Short-term CEO Compensation**  
 Is a portion of the CEO's short-term incentive deferred in the form of shares or stock options?  
 Please indicate the percentage of the short-term bonus deferred in the form of shares or stock options:

[Redacted]

**Performance Period for Variable CEO Compensation**

What is the longest performance period applied to evaluate variable compensation(based on predefined targets, either relative or absolute), covered in your executive compensation plan? Is there a clawback policy in place? Please note that compensation that only is time vested is not considered as performance based compensation in this part of the question.

Please indicate the longest performance period covered by your executive compensation plan:

[Redacted]

We have a clawback provision in place. Please specify:

[Redacted]

**Time Vesting for Variable CEO Compensation**

Please indicate the longest time vesting period for variable CEO compensation:

[Redacted]

- No, we do not have a performance-based variable compensation system or we do not report on this following the disclosure requirements of this question.
- Not applicable. Please provide explanations in the comment box below.
- Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

[Redacted]

**Company References:**  
No references attached

**1.2.11 Management Ownership**

Additional credit may be granted for publicly available evidence.

Do your company's CEO and other executive committee members hold company shares? Please note that the shares included in the calculation should not be hedged or the personal financial risk of holding the shares otherwise removed.

Yes, company CEO and other executive officers hold company shares

Position	Name(s)	Multiple of base salary
<p><b>Chief Executive Officer</b> Please provide supporting evidence:</p> <p><input type="checkbox"/> For <b>Listed companies:</b> The information is publicly available. Please provide link to public reports or corporate website.</p> <p>For <b>Non-Listed companies:</b> The information is available in internal documents, public reports or corporate website.</p>		

Position	Name(s)	Multiple of base salary
<p><b>Average across other executive committee members owning shares</b> Please provide supporting evidence:</p> <p><input type="checkbox"/> For <b>Listed companies</b>: The information is publicly available. Please provide link to public reports or corporate website.</p> <p>For <b>Non-Listed companies</b>: The information is available in internal documents, public reports or corporate website.</p>		

- No, company CEO and other executive officers do not hold company shares
- Not applicable. Please provide explanations in the comment box below.
- Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

[Redacted comment box]

**Company References:**  
No references attached

**1.2.12 Management Ownership Requirements**

Does your company have specific stock ownership requirements for the CEO and other members of your executive committee? Please indicate where this information is available:

**Listed companies** are required to provide links to public reports or corporate websites.

**Non-Listed companies** may provide internal documents and/or links to public reports or corporate websites.

- Yes, there are specific requirements in place. Please indicate at which levels this exist and indicate the share ownership requirements as a multiple of the annual base salary.
  - The CEO has to build up a share ownership of [Redacted] times the annual base salary
  - Other members of the executive committee besides the CEO have to build up a share ownership of [Redacted] times the annual base salary
- No, there are no share ownership requirements or we do not report on this following the disclosure requirements of this question.
- Not applicable. Please provide explanations in the comment box below.
- Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**  
No references attached

### 1.2.13 Government Ownership

Please indicate whether individual governmental institutions own more than 5% of the total voting rights of your company and if yes, whether golden shares exist for them. Government ownership of 5% or less of the voting rights need not be reported. Please also indicate where this information is available. For additional information, please see the information button.

**Listed companies** are required to provide links to public reports or corporate websites.

**Non-Listed companies** may provide internal documents and/or links to public reports or corporate websites.

Yes, individual governmental institutions have more than 5% of the voting rights.

Please provide the total percentage of government ownership (sum of % of individual governmental institutions owning more than 5% of voting rights)

100

Please provide details for the government ownership (e.g. calculation, members, organizations etc. if available):

Government of Dubai are 100% indirect shareholders of Dubai Aerospace Enterprise (DAE) Ltd through the Government of Dubai's 100% holding in Investment Corporation of Dubai, the ultimate shareholder of Dubai Aerospace Enterprise (DAE) Ltd.

#### Golden Shares for Governmental Institutions

Does your company have golden shares for governmental institutions?

Yes, our company has golden shares for governmental institutions.

No, our company doesn't have any golden shares for governmental institutions.

No governmental institutions own more than 5% of the total voting rights. Please provide available evidence of the company share ownership structure.

No, we do not report on government ownership information following the disclosure requirements of this question.

Not applicable. Please provide explanations in the comment box below.

Not Known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**

- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 51)

#### 1.2.14 Family Ownership

Please indicate whether one or several founding individuals or family members, personally or through other companies or organizations, individually have more than 5% of the voting rights of your company. Please also indicate where this information is available. For additional information, please see the information button.

**Listed companies** are required to provide links to public reports or corporate websites.

**Non-Listed companies** may provide internal documents and/or links to public reports or corporate websites.

- Yes, founding individuals or family members individually own more than 5% of the voting rights.

Total % of voting rights of the company:

[Redacted]

Please provide details for the individual/family ownership (e.g. calculation, members, organizations etc. if available):

[Redacted]

- No, founding individuals or family members individually do not have more than 5% of the voting rights.
- Not applicable. Please provide explanations in the comment box below.
- We do not report on family ownership following the disclosure requirements of this question.
- Not Known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

[Redacted]

**Company References:**  
No references attached

#### 1.2.15 CEO-to-Employee Pay Ratio

**Additional credit may be granted for publicly available evidence.**

Please provide the annual compensation for the Chief Executive Officer and the median of the annual compensation of all other employees as well as the ratio between the two. If you are unable to provide the median, please provide figures for total mean compensation and the ratio using the mean. The currency provided should remain consistent for all figures.



<input type="radio"/>	CEO Compensation	Total CEO Compensation	
	Employee Compensation	Median Employee Compensation	Mean Employee Compensation
	Please indicate the total annual compensation of the Chief Executive Officer (or any equivalent position): <i>Total compensation includes fixed and variable compensation as well as all other parts of compensation which are required to be included in total remuneration reporting according to national accounting standards</i>		
	Please indicate either median or mean annual compensation of all employees, except the Chief Executive Officer (or any equivalent position):		
	<b>The ratio between the total annual compensation of the Chief Executive Officer and the mean or median employee compensation:</b> <i>CEO compensation divided by the mean or median employee compensation</i>		
	The currency used in the table:		

**Public Reporting**

- For **Listed companies**: The information is publicly available. Please provide link to public reports or corporate website.  
For **Non-Listed companies**: The information is available in internal documents, public reports or corporate website.

- We do not track the ratio of the median or mean employee compensation or the total annual compensation of the Chief Executive Officer
- Not applicable. Please provide explanations in the comment box below.
- Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**  
No references attached

**1.2.16 MSA Corporate Governance**

In this section we include a performance score on the Corporate Sustainability Monitoring with the objective to verify the company's involvement and management of crisis situations that can have a damaging effect on

reputation. The evaluation will be filled in by the responsible analyst of your industry. No additional information is required from your company.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

#### Company References:

- No references needed

## 1.3 Materiality

This criterion aims to assess the company's ability to identify sustainability factors that are relevant for long-term value creation, considering the interrelation between external impact on society or the environment on the one hand and internal impact on enterprise value on the other hand. It therefore considers the dual nature of materiality, also referred to as double materiality. Investors are increasingly interested in both sides of this equation. The same holds for regulations across the world, who are requiring reporting on this broader and integrated understanding of materiality.

A sustainability issue is seen as material if it presents a significant impact on society or the environment and might have a significant impact on a company's value drivers, competitive position, and long-term shareholder value creation. Material ESG issues can significantly affect an entity's business operations, cash flows, legal or regulatory liabilities, and access to capital. They can also significantly improve or undermine an entity's reputation and relationships with key stakeholders, society and the environment. Over time external impacts on society and environment translate into internal impact on a company itself, including its financial value drivers.

### 1.3.1 Materiality Analysis

**This question requires publicly available information.**

Do you publicly disclose details of your materiality determination process and how you conduct materiality analysis? Please provide supporting public evidence for each of the aspects below.

- ✓ Yes, we publicly disclose this information. Please indicate the information you report on and indicate where this is available in your public reporting.
  - ✓ Materiality analysis conducted/reviewed:
    - ✓ At-least annually
    - Once every 2 or more years
    - Not known
  - Involvement of external stakeholders in identifying the material issues
  - ✓ Material Issues are prioritized in a materiality matrix or any other form
  - Materiality assessment integrated in company's ERM process
  - Assessment conducted is based on the principle of double materiality

- Materiality assessment process verified by a third-party assurance provider
- Materiality assessment results signed off by:
  - Board of Directors
  - Senior Management
- No, we do not publicly disclose our materiality analysis process
- Not applicable. Please provide an explanation in the comment box below

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**

- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 19-22)

### 1.3.2 Material Issues for Enterprise Value Creation

This question requires publicly available information.

Does your company publicly report analysis to identify the most important material issues (economic, environmental, or social) for your company's performance? Please indicate the three material issues that have the greatest impact on your business and its generation of long-term value. Do you also publicly report on how these issues impact your business and serve as significant determinants of long-term value creation.

- Yes, our company publicly reports on materiality analysis conducted to identify key issues for long-term value creation.

	Material Issue 1	Material Issue 2	Material Issue 3
<p><b>Material Risk or Opportunity</b> Please specify the material risk or opportunity impacting your business:</p>	<p>Emissions Management Please select the category your material issue belongs to:</p> <ul style="list-style-type: none"> <li><input type="radio"/> Corporate Governance</li> <li><input type="radio"/> Cyber Security</li> <li><input type="radio"/> Ethics and Compliance</li> <li><input type="radio"/> Innovation Management</li> <li><input checked="" type="radio"/> Policy Influence</li> <li><input type="radio"/> Risk &amp; Crisis Management</li> <li><input type="radio"/> Supply Chain Management</li> <li><input type="radio"/> Tax Strategy</li> <li><input type="radio"/> Air Emissions</li> <li><input type="radio"/> Biodiversity &amp; Land Use</li> <li><input type="radio"/> Climate Transition &amp; Physical Risks</li> <li><input type="radio"/> Environmental Management System</li> <li><input type="radio"/> Resource Efficiency &amp; Circularity</li> <li><input type="radio"/> Waste</li> <li><input type="radio"/> Water</li> <li><input type="radio"/> Community Impact &amp; Development</li> <li><input type="radio"/> Customer Relationship Management</li> <li><input type="radio"/> Employee Wellbeing, Health &amp; Safety</li> <li><input type="radio"/> Employment Practices</li> <li><input type="radio"/> Human Capital Development &amp; Talent</li> <li><input type="radio"/> Human Rights</li> <li><input type="radio"/> Privacy Protection</li> <li><input type="radio"/> Product / Service Quality &amp; Safety</li> <li><input type="radio"/> Responsible Marketing &amp; Labelling</li> </ul>	<p>Regulatory Please select the category your material issue belongs to:</p> <ul style="list-style-type: none"> <li><input checked="" type="radio"/> Corporate Governance</li> <li><input type="radio"/> Cyber Security</li> <li><input type="radio"/> Ethics and Compliance</li> <li><input type="radio"/> Innovation Management</li> <li><input type="radio"/> Policy Influence</li> <li><input type="radio"/> Risk &amp; Crisis Management</li> <li><input type="radio"/> Supply Chain Management</li> <li><input type="radio"/> Tax Strategy</li> <li><input type="radio"/> Air Emissions</li> <li><input type="radio"/> Biodiversity &amp; Land Use</li> <li><input type="radio"/> Climate Transition &amp; Physical Risks</li> <li><input type="radio"/> Environmental Management System</li> <li><input type="radio"/> Resource Efficiency &amp; Circularity</li> <li><input type="radio"/> Customer Relationship Management</li> <li><input type="radio"/> Employee Wellbeing, Health &amp; Safety</li> <li><input type="radio"/> Employment Practices</li> <li><input type="radio"/> Human Capital Development &amp; Talent</li> <li><input type="radio"/> Human Rights</li> <li><input type="radio"/> Privacy Protection</li> <li><input type="radio"/> Product / Service Quality &amp; Safety</li> <li><input type="radio"/> Responsible Marketing &amp; Labelling</li> <li><input type="radio"/> Sustainable Products &amp; Services</li> <li><input type="radio"/> Waste</li> <li><input type="radio"/> Water</li> </ul>	<p>Reputational Please select the category your material issue belongs to:</p> <ul style="list-style-type: none"> <li><input type="radio"/> Corporate Governance</li> <li><input type="radio"/> Cyber Security</li> <li><input type="radio"/> Ethics and Compliance</li> <li><input type="radio"/> Innovation Management</li> <li><input type="radio"/> Policy Influence</li> <li><input type="radio"/> Risk &amp; Crisis Management</li> <li><input type="radio"/> Supply Chain Management</li> <li><input type="radio"/> Tax Strategy</li> <li><input type="radio"/> Air Emissions</li> <li><input type="radio"/> Biodiversity &amp; Land Use</li> <li><input type="radio"/> Climate Transition &amp; Physical Risks</li> <li><input type="radio"/> Environmental Management System</li> <li><input type="radio"/> Resource Efficiency &amp; Circularity</li> <li><input checked="" type="radio"/> Waste</li> <li><input type="radio"/> Water</li> <li><input type="radio"/> Community Impact &amp; Development</li> <li><input type="radio"/> Customer Relationship Management</li> <li><input type="radio"/> Employee Wellbeing, Health &amp; Safety</li> <li><input type="radio"/> Employment Practices</li> <li><input type="radio"/> Human Capital Development &amp; Talent</li> <li><input type="radio"/> Human Rights</li> <li><input type="radio"/> Privacy Protection</li> <li><input type="radio"/> Product / Service Quality &amp; Safety</li> <li><input type="radio"/> Responsible Marketing &amp; Labelling</li> </ul>

	Material Issue 1	Material Issue 2	Material Issue 3
	<input type="radio"/> Sustainable Products & Services	<input type="radio"/> Community Impact & Development	<input type="radio"/> Sustainable Products & Services
<b>Business Case</b> Please provide a brief rationale for why this issue is material to your business:	<input type="checkbox"/> We report our business case for this material issue: [Redacted]	<input type="checkbox"/> We report our business case for this material issue: [Redacted]	<input type="checkbox"/> We report our business case for this material issue: [Redacted]
<b>Business Impact</b> Please select the type of impact this material issue has on your business (cost/revenue/risk):	<input type="radio"/> Cost <input checked="" type="radio"/> Revenue <input type="radio"/> Risk	<input checked="" type="radio"/> Cost <input type="radio"/> Revenue <input type="radio"/> Risk	<input type="radio"/> Cost <input type="radio"/> Revenue <input checked="" type="radio"/> Risk
<b>Business strategies</b> Please specify your primary business strategies, initiatives or products that address this issue:	<input type="checkbox"/> Yes, we describe our strategy for addressing the impact on the business: [Redacted]	<input type="checkbox"/> Yes, we describe our strategy for addressing the impact on the business: [Redacted]	<input type="checkbox"/> Yes, we describe our strategy for addressing the impact on the business: [Redacted]

- No, we have not defined any material issues for our company.
- Not applicable. Please provide explanations in the comment box below.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**

- ESG Policy, <https://dubaiaerospace.com/wp-content/uploads/2022/02/DAE-ESG-Policy-V1-Fe b-2022.pdf> (Pages: 5)
- ESG Policy, <https://dubaiaerospace.com/wp-content/uploads/2022/02/DAE-ESG-Policy-V1-Fe b-2022.pdf> (Pages: 5)
- ESG Policy, <https://dubaiaerospace.com/wp-content/uploads/2022/02/DAE-ESG-Policy-V1-Fe b-2022.pdf> (Pages: 5)

**1.3.3 Materiality Metrics for Enterprise Value Creation**

**This question requires publicly available information.**

Do you have targets or metrics linked to the top three material issues and disclose progress towards these? Do you link executive compensation with the targets or metrics involved? Please specify where the information is available in public reporting.

- Yes, we do have targets or metrics linked to the top three material issues and report them publicly

	Material Issue 1	Material Issue 2	Material Issue 3
<b>Material Issue</b> Please specify your material issue: (The issues should be same as marked in the question Material Issues)			
<b>Target/Metric</b> Do you have a target or metric to measure your progress on this issue in a systematic way? Please specify where this target or metric is available in public reporting:	<input type="checkbox"/> Target set linked to material issue: _____	<input type="checkbox"/> Target set linked to material issue: _____	<input type="checkbox"/> Target set linked to material issue: _____
<b>Target Year</b> Please specify the year for the target			
<b>Progress</b> Do you disclose the progress on targets/metrics. Please specify where this target or metric is available in public reporting:	<input type="checkbox"/> Progress on target specified: _____	<input type="checkbox"/> Progress on target specified: _____	<input type="checkbox"/> Progress on target specified: _____
<b>Executive Compensation</b> Is this metric or target used to determine the compensation of executive committee member(s)? If yes, please specify how this metric is used and provide a relevant public reference showing how these metrics are applied to executive compensation.	<input type="checkbox"/> Target/metric linked to executive compensation _____	<input type="checkbox"/> Target/metric linked to executive compensation _____	<input type="checkbox"/> Target/metric linked to executive compensation _____

- ✓ No, we do not disclose targets/metrics linked to top 3 material issues.
- Not applicable. Please provide an explanation in the comment box below.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

\_\_\_\_\_

**Company References:**  
 No references attached

#### 1.3.4 Material Issues for External Stakeholders

**Additional credit may be granted for publicly available evidence.**

Has your company conducted a materiality analysis to identify and value the positive/negative impact on external stakeholders associated with your company's business operations, products/services and/or its supply chain? Please indicate two material issues that illustrate the most significant social or, environmental impact on external stakeholder groups (e.g. environment, society, customers, etc.). Note that philanthropic initiatives or project-based Environmental and Social Impact Assessments (ESIA, EIA) are not accepted in this question.

- Yes, our company conducted an assessment of positive and/or negative impacts on external stakeholders resulting from our business operations, products & services and/or supply chain.  
Please provide supporting evidence:

	Impact 1	Impact 2
<p><b>Material Issue for External Stakeholders</b> Please specify the material issue that generates a positive/negative impact on external stakeholders.</p>	<p>Please select the category your external impact belongs to:</p> <ul style="list-style-type: none"> <li><input type="radio"/> Corporate Governance</li> <li><input type="radio"/> Cyber Security</li> <li><input type="radio"/> Ethics &amp; Compliance</li> <li><input type="radio"/> Innovation Management</li> <li><input type="radio"/> Policy Influence</li> <li><input type="radio"/> Risk &amp; Crisis Management</li> <li><input type="radio"/> Supply Chain Management</li> <li><input type="radio"/> Tax Strategy</li> <li><input type="radio"/> Air Emissions</li> <li><input type="radio"/> Biodiversity &amp; Land Use</li> <li><input type="radio"/> Climate Transition &amp; Physical Risks</li> <li><input type="radio"/> Environmental Management System</li> <li><input type="radio"/> Resource Efficiency and Circularity</li> <li><input type="radio"/> Waste</li> <li><input type="radio"/> Water</li> <li><input type="radio"/> Community Impact &amp; Development</li> <li><input type="radio"/> Customer Relationship Management</li> <li><input type="radio"/> Employee Wellbeing, Health &amp; Safety</li> <li><input type="radio"/> Employment Practices</li> <li><input type="radio"/> Human Capital Development &amp; Talent</li> <li><input type="radio"/> Human Rights</li> <li><input type="radio"/> Privacy Protection</li> <li><input type="radio"/> Product / Service Quality &amp; Safety</li> <li><input type="radio"/> Responsible Marketing &amp; Labelling</li> <li><input type="radio"/> Sustainable Products &amp; Services</li> </ul>	<p>Please select the category your external impact belongs to:</p> <ul style="list-style-type: none"> <li><input type="radio"/> Corporate Governance</li> <li><input type="radio"/> Cyber Security</li> <li><input type="radio"/> Ethics &amp; Compliance</li> <li><input type="radio"/> Innovation Management</li> <li><input type="radio"/> Policy Influence</li> <li><input type="radio"/> Risk &amp; Crisis Management</li> <li><input type="radio"/> Supply Chain Management</li> <li><input type="radio"/> Tax Strategy</li> <li><input type="radio"/> Air Emissions</li> <li><input type="radio"/> Biodiversity &amp; Land Use</li> <li><input type="radio"/> Climate Transition &amp; Physical Risks</li> <li><input type="radio"/> Environmental Management System</li> <li><input type="radio"/> Resource Efficiency &amp; Circularity</li> <li><input type="radio"/> Waste</li> <li><input type="radio"/> Water</li> <li><input type="radio"/> Community Impact &amp; Development</li> <li><input type="radio"/> Customer Relationship Management</li> <li><input type="radio"/> Employee Wellbeing, Health &amp; Safety</li> <li><input type="radio"/> Employment Practices</li> <li><input type="radio"/> Human Capital Development &amp; Talent</li> <li><input type="radio"/> Human Rights</li> <li><input type="radio"/> Privacy Protection</li> <li><input type="radio"/> Product / Service Quality &amp; Safety</li> <li><input type="radio"/> Responsible Marketing &amp; Labelling</li> <li><input type="radio"/> Sustainable Products &amp; Services</li> </ul>



	Impact 1	Impact 2
<p><b>Cause of the Impact</b> Please specify which part of your business is responsible for the external impact and the coverage of the business activity that has been considered in the assessment.</p>	<p>Business value chain:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Operations</li> <li><input type="checkbox"/> Products/Services</li> <li><input type="checkbox"/> Supply chain</li> </ul> <p>Business activity coverage:</p> <ul style="list-style-type: none"> <li><input type="radio"/> &gt;50% of business activity</li> <li><input type="radio"/> &lt;50% of business activity</li> <li><input type="radio"/> Not known</li> </ul>	<p>Business value chain:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Operations</li> <li><input type="checkbox"/> Products/Services</li> <li><input type="checkbox"/> Supply chain</li> </ul> <p>Business activity coverage:</p> <ul style="list-style-type: none"> <li><input type="radio"/> &gt;50% of business activity</li> <li><input type="radio"/> &lt;50% of business activity</li> <li><input type="radio"/> Not known</li> </ul>
<p><b>External stakeholder(s)/ impact area(s) evaluated</b> Please select the stakeholder(s) group or impact areas evaluated.</p>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Environment</li> <li><input type="checkbox"/> Society</li> <li><input type="checkbox"/> Consumers/ end-users</li> <li><input type="checkbox"/> External employees (e.g. supply chain, contractors)</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Environment</li> <li><input type="checkbox"/> Society</li> <li><input type="checkbox"/> Consumers/ end-users</li> <li><input type="checkbox"/> External employees (e.g. supply chain, contractors)</li> </ul>
<p><b>Topic relevance on external stakeholders</b> Please provide a brief rationale why the external impact assessed is material to external societal stakeholders or the environment. Also indicate the type of impact assessed along with public disclosure, if available.</p>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Materiality of externalized impact on stakeholders assessed. [Redacted]</li> <li>Type of impact:                             <ul style="list-style-type: none"> <li><input type="radio"/> Positive</li> <li><input type="radio"/> Negative</li> <li><input type="radio"/> Both combined</li> </ul> </li> <li><input type="checkbox"/> Information is publicly available.</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Materiality of externalized impact on stakeholders assessed. [Redacted]</li> <li>Type of impact:                             <ul style="list-style-type: none"> <li><input type="radio"/> Positive</li> <li><input type="radio"/> Negative</li> <li><input type="radio"/> Both Combined</li> </ul> </li> <li><input type="checkbox"/> Information is publicly available.</li> </ul>

- No, we do not assess our impact on external stakeholders.
- Not applicable. Please provide explanations in the comment box below.
- Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

[Redacted]

**Company References:**  
No references attached

### 1.3.5 Materiality Metrics for External Stakeholders

Additional credit may be granted for publicly available evidence.

Have you evaluated the positive/negative impacts on external stakeholders using quantitative output and impact metrics? Please note that philanthropic initiatives or project-based impact assessments are not accepted in this question.

- Yes, we have quantitative metrics used to value the external impact on society and/or the environment. Please provide supporting evidence:

	Impact 1	Impact 2
<b>Material Issue for External Stakeholders</b> Please specify the material issue that generates a positive/negative impact on external stakeholders.		
<b>Output Metric</b> Please specify the quantitative metric/s used to measure the output of the direct environmental and/or social results of the business activity.	<input type="checkbox"/> Quantitative output metric/s linked to material issue [Redacted]	<input type="checkbox"/> Quantitative output metric/s linked to material issue
<b>Impact Valuation</b> Please specify whether you have conducted an impact valuation converting the output metrics to an impact metric to measure the societal or environmental external impact. Please choose the quantitative metric used in the valuation from the list and provide a description of the impact assessed.	<input type="checkbox"/> Impact valuation conducted <ul style="list-style-type: none"> <li><input type="radio"/> Social return on investments</li> <li><input type="radio"/> Social cost caused/avoided</li> <li><input type="radio"/> Health costs caused/avoided</li> <li><input type="radio"/> Quantified quality of life impacted</li> <li><input type="radio"/> Increase/decrease in household-level income</li> <li><input type="radio"/> Environmental value lost/gained</li> <li><input type="radio"/> Net impact ratio</li> <li><input type="radio"/> Access to product/service with positive impact provided</li> <li><input type="radio"/> Other</li> </ul> Description of the impact assessed [Redacted]	<input type="checkbox"/> Impact valuation conducted <ul style="list-style-type: none"> <li><input type="radio"/> Social return on investments</li> <li><input type="radio"/> Social cost caused/avoided</li> <li><input type="radio"/> Health costs caused/avoided</li> <li><input type="radio"/> Quantified quality of life impacted</li> <li><input type="radio"/> Increase/decrease in household-level income</li> <li><input type="radio"/> Environmental value lost/gained</li> <li><input type="radio"/> Net impact ratio</li> <li><input type="radio"/> Access to product/service with positive impact provided</li> <li><input type="radio"/> Other</li> </ul> Description of the impact assessed [Redacted]
<b>Impact Metric</b> Please specify the quantitative metric used to measure your external impact.	<input type="checkbox"/> Quantitative impact metric linked to material issue [Redacted]	<input type="checkbox"/> Quantitative impact metric linked to material issue [Redacted]
	<input type="checkbox"/> Information is publicly available	<input type="checkbox"/> Information is publicly available

- No, we do not assess our externalized impacts on external stakeholders.
- Not applicable. Please provide explanations in the comment box below
- Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a

question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**  
No references attached

### 1.3.6 MSA Materiality

In this section we include a performance score on the Corporate Sustainability Monitoring with the objective to verify the company's involvement and management of crisis situations that can have a damaging effect on reputation. The evaluation will be filled in by the responsible analyst of your industry. No additional information is required from your company.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**

- No references needed

## 1.4 Risk & Crisis Management

Effective risk and crisis management is vital for long-term financial planning and organizational flexibility. Since the financial crisis, it has gained particular importance. Companies need to implement internal control processes to comply with existing regulations and proactively develop control mechanisms. These questions focus on risk governance, the frequency of risk reviews, emerging risks, incentivizing, training and empowering employees in order to develop an effective risk culture. Additionally, we perform a real-time check to assess the system with our internal MSA (Media and Stakeholder Analysis). The scope of the criterion may vary depending on a company's size and ownership structure.

### 1.4.1 Risk Management

Does your company have any documented risk management procedures and positions in place?

✓ Yes, our company has risk management procedures and positions in place.

<p><b>Review of company's risk exposure on a regular basis</b></p>	<p>We formally review our company's risk exposure on a regular basis for at least two types of risks. Please attach your latest risk review(s) and evidence of the frequency of the assessments:</p> <ul style="list-style-type: none"> <li><input type="radio"/> At least twice a year or more frequently</li> <li><input checked="" type="radio"/> At least yearly</li> <li><input type="radio"/> Less frequently or not specified</li> </ul>	
<p><b>Oversight of company's risk exposure</b></p>	<p>We have dedicated risk management functions in place. Please indicate the highest level at which your company oversees the risk exposure and provide supporting evidence for the respective role or committee:</p> <ul style="list-style-type: none"> <li><input type="radio"/> Dedicated role or committee at board level</li> <li><input checked="" type="radio"/> Dedicated role or committee at executive level</li> <li><input type="radio"/> Dedicated role(s) at business unit level</li> </ul>	
<p><b>Structural Independence</b></p>	<ul style="list-style-type: none"> <li><input type="checkbox"/> The risk management function is structurally independent from the business lines. Please specify and provide supporting evidence (E.g., Org chart of reporting lines):</li> </ul>	
<p><b>Audit of the risk management process in the last two years</b></p>	<p>We have conducted an audit of the risk management process in the last two years. Please specify if an internal audit, external audit or both have been performed and provide supporting evidence.</p> <ul style="list-style-type: none"> <li><input type="radio"/> Yes, we have conducted an internal audit</li> <li><input checked="" type="radio"/> Yes, we have conducted an external audit</li> <li><input type="radio"/> Yes, we have conducted both an internal and external audit</li> </ul>	

- No, we do not have any documented risk management procedures or positions in place.
- Not applicable. Please provide a comment below
- Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**

- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 62)
- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 62)

**1.4.2 Emerging Risks**

Please indicate two important long-term (3-5 years+) emerging risks that your company identifies with the most significant impact on the business in the future, and indicate any mitigating actions that your company has taken in light of these risks. For each risk, please provide supporting evidence available in **your reporting** for the description of the risk, the business impact and any mitigating actions, and choose the category to which the risk belongs.

<input type="radio"/>	Emerging Risk 1	Emerging Risk 2
Supporting evidence	<b>Listed companies</b> are required to provide links to public reports or corporate websites. <b>Non-Listed companies</b> may provide internal documents and/or links to public reports or corporate websites.	<b>Listed companies</b> are required to provide links to public reports or corporate websites. <b>Non-Listed companies</b> may provide internal documents and/or links public reports or corporate websites.
Name of the emerging risk		
Category	<input type="radio"/> Economic <input type="radio"/> Environmental <input type="radio"/> Geopolitical <input type="radio"/> Societal <input type="radio"/> Technological <input type="radio"/> Other	<input type="radio"/> Economic <input type="radio"/> Environmental <input type="radio"/> Geopolitical <input type="radio"/> Societal <input type="radio"/> Technological <input type="radio"/> Other
Description	<input type="checkbox"/> We report on the description and specification of emerging risk 1 in the context of the company’s business. Please provide the description in the text box below.	<input type="checkbox"/> We report on the description and specification of emerging risk 2 in the context of the company’s business. Please provide the description in the text box below.

	Emerging Risk 1	Emerging Risk 2
Impact	<input type="checkbox"/> We report on the potential impact of emerging risk 1 on the company's business. Please provide the impact description in the text box below.	<input type="checkbox"/> We report on the potential impact of emerging risk 2 on the company's business. Please provide the impact description in the text box below.
Mitigating actions	<input type="checkbox"/> We report on the mitigating actions of emerging risk 1. Please provide the description of the mitigating actions in the text box below.	<input type="checkbox"/> We report on the mitigating actions of emerging risk 2. Please provide the description of the mitigating actions in the text box below.

- We do not report on long-term, emerging risks according to the relevant disclosure requirements of this question.
- Not applicable. Please provide explanations in the comment box below.
- Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

[Redacted]

**Company References:**  
No references attached

**1.4.3 Risk Culture**

What strategies does your company pursue in order to promote and enhance an effective risk culture throughout the organization? Please indicate the relevant options below, specify where prompted and provide supporting evidence.

- Financial incentives which incorporate risk management metrics, please specify the incentives and metrics and provide supporting evidence.
  - For senior executives, please specify the incentives and metrics:  
[Redacted]
  - For line managers, please specify the incentives and metrics:  
[Redacted]
- Focused training throughout the organization on risk management principles. Please specify and provide supporting evidence.  
[Redacted]
- Inclusion of risk management criteria in the HR review process for employee evaluations. Please specify and provide supporting evidence.

Measures allowing individual employees to proactively identify and report potential risks throughout the organization, please specify and provide supporting evidence.

Measures allowing continuous improvement in risk management practices through the involvement of employees in structured feedback process. Please specify and provide supporting evidence.

Incorporating risk criteria in the product development or approval process. Please specify and provide supporting evidence.

Other means of measuring or innovating for an effective risk culture. Please specify and provide supporting evidence.

No, we do not have any strategies to promote and enhance an effective risk culture

Not applicable. Please provide explanations in the comment box below.

Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**  
No references attached

#### 1.4.4 MSA Risk & Crisis Management

In this section we include a performance score on the Corporate Sustainability Monitoring with the objective of verifying the company's involvement and management of crisis situations that can have a damaging effect on reputation. The evaluation will be filled in by the responsible analyst of your industry. No additional information is required from your company.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**

- No references needed

#### 1.5 Business Ethics

Business ethics are at the crux of a well-functioning business. By establishing integrity across business lines and amongst employees, this not only builds trust with key stakeholders, but also safeguards employees and the general public. The criterion evaluates the Codes of Conduct, their implementation and the transparency surrounding reporting on breaches.

### 1.5.1 UN Global Compact Membership

This question requires publicly available information.

Is your company a signatory/participant of the United Nations Global Compact?

- Yes. The information is publicly available.
- No, we are not signatory, but our parent company is a signatory/participant. The information is publicly available.
- No, we are not a signatory/participant.
- Not applicable. Please provide explanations in the comment box below.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**  
No references attached

### 1.5.2 Codes of Conduct

This question requires publicly available information.

Which of the following aspects are covered by your codes of conduct at a group level (including subsidiaries)? Please indicate where this information is available in your **public reporting** or **corporate website**.

- Yes, our group-wide codes of conduct are publicly available and specifically include the following:
  - Corruption and bribery
  - Discrimination
  - Confidentiality of information
  - Conflicts of interest
  - Antitrust/anti-competitive practices
  - Money-laundering and/or insider trading/dealing
  - Environment, health and safety
  - Whistleblowing
- No group-wide codes of conduct
- Not applicable. Please provide explanations in the comment box below.



**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

#### Company References:

- Code of Conduct, <https://dubaiaerospace.com/wp-content/uploads/2021/06/DAE-Code-of-Conduct-Feb-2021.pdf>

### 1.5.3 Corruption & Bribery

This question requires publicly available information.

Which of the following aspects are covered by your anti-corruption and bribery policy at a group level (including subsidiaries)? Please indicate where this information is available in your **public reporting** or **corporate website**. Please also ensure that the marked options are both covered by your company's policy and are clearly disclosed in the attached public documents.

- Yes, our group-wide anti-corruption and bribery policy is publicly available and specifically includes the following:
  - Bribes in any form (including kickbacks) on any portion of contract payments or soft dollar practices
  - Direct or indirect political contributions
    - Political contributions publicly disclosed. Please indicate web address:
  - Charitable contributions and sponsorship
    - Charitable contributions and sponsorship publicly disclosed. Please indicate web address:
- No, we do not have a publicly available anti-corruption & bribery policy.
- Not applicable. Please provide explanations in the comment box below.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

#### Company References:

- Anti-Corruption & Anti-Bribery Policy, <https://www.dubaiaerospace.com/corporate-governance> (Pages: All)

### 1.5.4 Codes of Conduct: Systems/ Procedures

This question requires publicly available information.

What mechanisms are in place to assure effective implementation of your company's codes of conduct (e.g. compliance system)? Please indicate where this information is available in your **public** reporting.

Yes, we have mechanisms in place to assure effective implementation of your company's codes of conduct and are **publicly** available.

Aspect:	Please provide supporting evidence for the aspect and indicate page numbers:
<input checked="" type="checkbox"/> Responsibilities, accountabilities and reporting lines are systemically defined in all divisions and group companies	
<input checked="" type="checkbox"/> Dedicated help desks, focal points, ombudsman, hotlines	
<input type="checkbox"/> Compliance linked to employee remuneration	
<input type="checkbox"/> Employee performance appraisal systems integrates compliance/codes of conduct	
<input checked="" type="checkbox"/> Disciplinary actions in case of breach, i.e. warning, dismissal, zero tolerance policy	
<input type="checkbox"/> Compliance system is certified/audited/verified by third party. Please review the additional information and question guidance banner for further detail.	

- No, we don't have such systems/policies in place.
- Not applicable. Please provide explanations in the comment box below.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**

- Code of Conduct, <https://dubaiaerospace.com/wp-content/uploads/2021/06/DAE-Code-of-Conduct-Feb-2021.pdf>
- Code of Conduct, <https://dubaiaerospace.com/wp-content/uploads/2021/06/DAE-Code-of-Conduct-Feb-2021.pdf>
- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 61-65)
- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 61-65)
- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 61-65)

1.5.5 Reporting on breaches

**This question requires publicly available information.**

Does your company publicly report on breaches (e.g. Corruption, Discrimination etc.) against your codes of conduct/ethics? Please specify where this information is available in your **public reporting** or **corporate website**.

Yes, we publicly report breaches of the Codes of Conduct

We report on following areas:

Reporting areas	Number of breaches in FY 2022
Corruption or Bribery	
Discrimination or Harassment	
Customer Privacy Data	
Conflicts of Interest	
Money Laundering or Insider trading	

We report breaches on a combined basis for **all areas** in the Code of conduct

We report breaches on a combined basis, but only for **some areas** in the Code of conduct

We report that no Codes of Conduct related breaches have occurred during the most recent reporting cycle

No, we do not publicly report on breaches.

Not applicable. Please provide explanations in the comment box below.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**  
No references attached

**1.5.6 MSA Business Ethics**

In this section, we include a performance score on the Corporate Sustainability Monitoring with the objective of verifying the company's involvement and management of crisis situations that can have a damaging effect on reputation. The evaluation will be filled in by the responsible analyst of your industry. No additional information is required from your company.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**

- No references needed

## 1.6 Policy Influence

Although companies can legitimately represent themselves in legislative, political and public discourse, excessive contributions to political campaigns, lobbying expenditures and contributions to trade associations as well as the lack of transparency about those contributions may damage companies' reputations and creates risks of corruption. Perceived misalignment between a company's commitments to combat climate change and its lobbying activities can also damage its reputation, and significantly undermine global efforts to transition to more sustainable economies.

In this criterion we evaluate the transparency of companies' disclosures on the amounts they contribute to political campaigns, trade associations and other tax-exempt groups, and on lobbying expenditures. Additionally, we assess the management systems companies have in place to ensure lobbying activities and memberships of trade associations are aligned with the Paris Agreement to limit global warming to well below 2 degrees Celsius.

### 1.6.1 Contributions & Other Spending

**Additional credit may be granted for publicly available evidence.**

Please indicate your annual total monetary contributions to and spending for political campaigns, political organizations, lobbyists or lobbying organizations, trade associations and other tax-exempt groups, as defined in the Info Text. If this information is publicly reported, please provide supporting evidence or indicate the weblink below. **PAC contributions by employees should not be included.**

Please also indicate if these figures are provided in your **public reporting**.

- ✓ We are able to itemize the figures. If you have not made any contributions for one or more items, please enter 0 and **indicate if this information is available in your public reporting**.

		FY 2019	FY 2020	FY 2021	FY 2022
Lobbying, interest representation or similar	<input type="checkbox"/> Information available publicly	0	0	0	
Local, regional or national political campaigns / organizations / candidates	<input type="checkbox"/> Information available publicly	0	0	0	
Trade associations or tax-exempt groups (e.g. think tanks)	<input type="checkbox"/> Information available publicly	88500	88500	88500	88500 Monetary Units
Other (e.g. spending related to ballot measures or referendums)	<input type="checkbox"/> Information available publicly	0	0	0	

		FY 2019	FY 2020	FY 2021	FY 2022
<b>Total contributions and other spending</b>	USD - US Dollar	88500	88500	88500	88500 Monetary Units
Data coverage (as % of denominator, indicating the organizational scope of the reported data)	Percentage of: Reported Revenue	100	100	100	100

- We can only report the total spending figures. Please indicate the items included in your total spending figures. If an item is not included, please select "not included". If you have not made any contributions for a specific category, please select "No contribution." **Please also indicate if these figures are provided in your public reporting.**

Lobbying, interest representation or similar	<input type="radio"/> Included <input type="radio"/> Not included <input type="radio"/> No contribution <input type="radio"/> Not known	<input type="checkbox"/> Information available publicly
Local, regional or national political campaigns / candidates	<input type="radio"/> Included <input type="radio"/> Not included <input type="radio"/> No contribution <input type="radio"/> Not known	<input type="checkbox"/> Information available publicly
Trade associations or tax-exempt groups (e.g. think tanks)	<input type="radio"/> Included <input type="radio"/> Not included <input type="radio"/> No contribution <input type="radio"/> Not known	<input type="checkbox"/> Information available publicly
Other (e.g. spending related to ballot measures or referendums)	<input type="radio"/> Included <input type="radio"/> Not included <input type="radio"/> No contribution <input type="radio"/> Not known	<input type="checkbox"/> Information available publicly

	Currency	FY 2019	FY 2020	FY 2021	FY 2022
<b>Total contributions and other spending</b>					
Data coverage (as % of denominator)	Percentage of:				

- We did not make any contributions to and spending for political campaigns, political organizations, lobbyists or lobbying organizations, trade associations and other tax-exempt groups, as defined in the information button.

- This information must be available in **public domain**.
- We do not track our annual monetary contributions and other spending for political and related purposes.
- Not applicable. Please provide explanations in the comment box below.
- Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**  
No references attached

**1.6.2 Largest Contributions & Expenditures**

**Additional credit may be granted for publicly available evidence.**

Did your company make any contributions to or expenditures to political campaigns or organizations, lobbying, trade associations, tax-exempt entities, or other groups whose role is to influence political campaigns or public policy and legislation? In this context, a "contribution" is the aggregate amount given during the fiscal period to an individual candidate, organization, ballot measure, or "issue area" or "topic" requiring lobbying efforts. Please see the Information Button for examples. **PAC contributions by employees should not be included.** Please also indicate if this reporting is available in your **public reporting**. If you made less than three contributions, please select "No contribution" under "Type of organization" in the appropriate row.

- Yes, we made contributions or had expenditures. **Please indicate if this information is available in the public domain.**

**Issues and Topics**

Currency:

Issue or Topic	Corporate Position	Description of Position / Engagement	Total spend in FY 2022
	<ul style="list-style-type: none"> <li><input type="radio"/> Support</li> <li><input type="radio"/> Support with minor exceptions</li> <li><input type="radio"/> Support with major exceptions</li> <li><input type="radio"/> Oppose</li> <li><input type="radio"/> No contribution</li> </ul>		

Issue or Topic	Corporate Position	Description of Position / Engagement	Total spend in FY 2022
	<ul style="list-style-type: none"> <li><input type="radio"/> Support</li> <li><input type="radio"/> Support with minor exceptions</li> <li><input type="radio"/> Support with major exceptions</li> <li><input type="radio"/> Oppose</li> <li><input type="radio"/> No contribution</li> </ul>		

**Other Large Expenditures**

Name of organization, candidate or topic	Type of Organization	Total amount paid in FY 2022
	<ul style="list-style-type: none"> <li><input type="radio"/> National political organization</li> <li><input type="radio"/> State or local political campaign, candidates or committees</li> <li><input type="radio"/> Political Action Committee (PAC)</li> <li><input type="radio"/> Lobbying, interest representation or similar</li> <li><input type="radio"/> Trade association</li> <li><input type="radio"/> Tax-exempt group</li> <li><input type="radio"/> No contribution</li> <li><input type="radio"/> Not known</li> <li><input type="radio"/> Other: please specify type</li> </ul>	<input type="checkbox"/> Information available publicly
	<ul style="list-style-type: none"> <li><input type="radio"/> National political organization</li> <li><input type="radio"/> State or local political campaign, candidates or committees</li> <li><input type="radio"/> Political Action Committee (PAC)</li> <li><input type="radio"/> Lobbying, interest representation or similar</li> <li><input type="radio"/> Trade association</li> <li><input type="radio"/> Tax-exempt group</li> <li><input type="radio"/> No contribution</li> <li><input type="radio"/> Not known</li> <li><input type="radio"/> Other: please specify type</li> </ul>	<input type="checkbox"/> Information available publicly

Name of organization, candidate or topic	Type of Organization	Total amount paid in FY 2022
	<input type="radio"/> National political organization <input type="radio"/> State or local political campaign, candidates or committees. <input type="radio"/> Political Action Committee (PAC) <input type="radio"/> Lobbying, interest representation or similar <input type="radio"/> Trade association <input type="radio"/> Tax-exempt group <input type="radio"/> No contribution <input type="radio"/> Not known <input type="radio"/> Other: please specify type	<input type="checkbox"/> Information available publicly

- ✓ No, we did not make any contributions or have any expenditures.
  - ✓ This information must be available in the **public domain**.
- We do not track our largest contributions or expenditures for political and related purposes.
- Not applicable. Please provide explanations in the comment box below.
- Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**

- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2021, <https://dubaiaerospace.com/wp-content/uploads/2022/07/DAE-ESG-Report-for-the-Year-Ended-December-31-2021.pdf> (Pages: 58)
- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 61)

**1.6.3 Lobbying and Trade Associations - Climate Alignment**

This question requires publicly available information.

Does your company publicly disclose on its program/management system to align its lobbying activities with the Paris Agreement?



- Yes, we publicly disclose on our management system for lobbying activities and trade association memberships, and it includes the following elements:
- Management system in place for lobbying activities and trade association memberships.
  - Governance framework for public policy engagement with clear accountabilities up to executive level.
  - Statement of our position on public policies relating to climate change, which is aligned with the Paris Agreement.
  - Reviewing and monitoring process to assess whether public policy engagements and lobbying are aligned with the Paris Agreement
    - For direct lobbying activities
    - For our trade associations
  - Clear framework for addressing misalignments between climate change policy positions of trade associations and our own climate position
  - Reporting on:
    - Climate policy positions and activities of trade associations
    - Climate-related direct lobbying activities
- The program covers:
- All jurisdictions where we have operations
  - Most jurisdictions
  - Some jurisdictions only
- No, we do not have a publicly available program or management system for our lobbying activities and trade association memberships.
- Not applicable. Please provide explanations in the comment box below.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**  
No references attached

#### 1.6.4 MSA Policy Influence

In this section, we include a performance score on the Corporate Sustainability Monitoring with the objective of verifying the company's involvement and management of crisis situations that can have a damaging effect on reputation. The evaluation will be filled in by the responsible analyst of your industry. No additional information is required from your company.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**

- No references needed

**1.7 Supply Chain Management**

In an increasingly globalized world, when a company outsources its production, services or business processes, it also outsources corporate responsibilities and reputational risks. This means that companies need to find new strategies to manage the associated risks and opportunities which differ from the traditional risk and opportunity management with the company's production or services in-house. In addition, the company is confronted with the need to minimize costs and time of delivery to satisfy suppliers' demand and increase profitability without negatively impacting product quality or incurring high environmental or social costs. Investors increasingly see the importance of supply chain risk management and the negative consequences if it is not managed effectively.

This criterion aims to identify companies with lower supply chain risk profiles, either through supply chain characteristics or through appropriate management of existing risks. In addition, we seek to identify companies that are using sustainable supply chain management as an opportunity to improve their long-term financial performance.

**1.7.1 Supplier Code of Conduct**

**This question requires publicly available information.**

Does your company have a Supplier Code of Conduct and is it publicly available? Please provide a weblink and indicate which of the listed issues are covered in the Code and applied to all suppliers across all countries.

- Yes, our company has a Supplier Code of Conduct, and it is publicly available. The Code covers the following issues:

**Human Rights and Labor**

- Forced labor
- Child labor
- Working conditions (e.g., working hours, physical/mental demands of the workplace, wages, benefits)
- Occupational health and safety
- Discrimination and harassment
- Freedom of associations and collective bargaining

**Environment**

- Greenhouse gas emissions and energy consumption
- Pollution prevention and waste management
- Resource efficiency
- Biodiversity, no deforestation, or land conservation

**Business Ethics**

- Anti-corruption and conflict of interest
- Anti-competitiveness

- No, our company does not have a Supplier Code of Conduct OR this Code is not publicly available

Not applicable. Please provide explanations in the comment box below.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**  
No references attached

### 1.7.2 Supplier ESG Program

This question requires publicly available information.

Does your company have systems/procedures in place to ensure effective implementation of company's supplier ESG programs required to identify and address material risks and impacts?  
Please specify where this information is available in your public reporting with reference to the description of selected options.

- Yes, we publicly disclose the measures below related to supplier ESG programs.
- Oversight of implementation of the supplier ESG program is defined. Please select the highest accountable decision-making body:
    - Board of directors
    - Executive management
  - Purchasing practices towards suppliers are continuously reviewed to ensure alignment with the Supplier Code of Conduct and to avoid potential conflicts with ESG requirements.
  - Suppliers are excluded from contracting if they cannot achieve minimum ESG requirements within a set timeframe.
  - Suppliers with better ESG performance are preferred by applying a minimum weight to ESG criteria in supplier selection and contract awarding.
  - Training for company's buyers and/or internal stakeholders on their roles in the supplier ESG program.
- No, we do not publicly report this information.
- Not applicable. Please provide explanations in the comment box below.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**  
No references attached

### 1.7.3 Supplier Screening

**This question requires publicly available information.**

Does your company apply supplier screening to systematically identify significant suppliers (Please see infotext for the definition)?

- Yes, our company has a systematic supplier screening approach to identify significant suppliers. Please provide public supporting evidence with reference to the description of selected options.

**Aspects of suppliers screening**

Please indicate which of the following aspects are considered in your screening process for significant suppliers.

Environmental

Social

Governance

Business relevance

**Methodology for suppliers screening**

Please indicate which of the following risks are considered in your screening process for significant suppliers.

Country-specific risk

Sector-specific risk

Commodity-specific risk

- No, we do not publicly disclose our supplier screening approach to identify significant suppliers.

- Not applicable. Please provide an explanation in the comment box below.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**  
No references attached

**1.7.4 Supplier Assessment and Development****This question requires publicly available information.**

Does your company have a publicly available supplier assessment and development process in place?

- Yes, our company has a publicly available supplier assessment and development process in place

**Supplier assessment**

- Yes, our company has a publicly available supplier assessment process in place which includes the following:

Please provide public supporting evidence:

Supplier desk assessments with systematic verification of evidence

Supplier on-site assessments carried out by purchasing company employees or contracted consultant (2nd party assessment)

Supplier on-site assessments carried out by an independent accredited auditing body (3rd party assessment).

Supplier assessments (desk or on-site) are carried out using standards and methodologies of a recognized industry or multi-stakeholder initiative. Please provide name/description:

[Redacted]

Supplier corrective action/improvement plans

No, we do not have a publicly available supplier assessment process in place

**Supplier Development**

Yes, our company has a publicly available supplier development process in place which includes the following:

Please provide public supporting evidence:

Supplier information/trainings on company's supplier ESG program, process and requirements

Supplier access to ESG benchmarks against peers

Supplier support (remote/on-site) on implementation of corrective/improvement actions

In-depth technical support programs to build capacity and ESG performance in suppliers

No, we do not have a publicly available supplier development process in place

No, we do not have a publicly available supplier assessment and development process in place

Not applicable. Please provide an explanation in the comment box below

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

[Redacted]

**Company References:**  
No references attached

**1.7.5 KPIs for Supplier Screening**

Additional credit may be granted for publicly available evidence.

Does your company monitor and report on coverage and progress of your supplier screening program?

Yes, we monitor and report on coverage and progress of our supplier screening program

Supplier Screening	FY 2022
1.1 Total number of Tier-1 suppliers	
1.2 Total number of significant suppliers in Tier-1	
1.3 % of total spend on significant suppliers in Tier-1	
1.4 Total number of significant suppliers in non Tier-1	
1.5 Total number of significant suppliers (Tier-1 and non Tier-1)	

**PUBLIC REPORTING**

Our data is publicly available. Please provide supporting evidence or web link.

**THIRD-PARTY VERIFICATION**

- Our data has been third-party verified in the most recent financial year reported. Please provide supporting evidence.
- No, we do not monitor and report on coverage and progress of our supplier screening program.
- Not Applicable. Please provide an explanation in the comment box below.
- Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**  
No references attached

1.7.6 KPIs for Supplier Assessment and Development

Additional credit may be granted for publicly available evidence.

Does your company monitor and report on the coverage and progress of your supplier assessment and development program?

Please report the number of unique suppliers, **which were identified as significant in the supplier screening process**. These are **unique significant suppliers assessed during the reporting period** (not number of assessments realized, i.e. no multiple count of suppliers if they were assessed more than once during the reporting period).

- Yes, our company monitors and reports on the coverage and progress of our supplier assessment and development program. It includes the following:
  - Coverage and progress of our supplier assessment program

Supplier Assessment	FY 2022	Target for FY 2022
1.1 Total number of suppliers assessed via desk assessments/ on-site assessments		<input type="checkbox"/> Number of suppliers <input type="checkbox"/> % of significant suppliers
1.2 % of significant suppliers assessed		
1.3 Number of suppliers assessed with substantial actual/ potential negative impacts		
1.4 % of suppliers with substantial actual/potential negative impacts with agreed corrective action/improvement plan		
1.5 Number of suppliers with substantial actual/potential negative impacts that were terminated		

- Coverage and progress of suppliers with corrective action plans

Corrective action plan support	FY 2022	Target for FY 2022
2.1 Total number of suppliers supported in corrective action plan implementation		<input type="radio"/> Number of suppliers <input type="radio"/> % of significant suppliers
2.2. % of suppliers assessed with substantial actual/potential negative impacts supported in corrective action plan implementation		

Coverage and progress of suppliers in capacity building programs

Capacity building programs	FY 2022	Target for FY 2022
3.1 Total number of suppliers in capacity building programs		<input type="radio"/> Number of suppliers <input type="radio"/> % of significant suppliers
3.2 % of significant suppliers in capacity building programs		

**Public Reporting**

Our data is publicly available. Please provide supporting evidence or web link

**Third-party Verification**

Our data has been third-party verified in the most recent financial year reported. Please provide supporting evidence.

- No, we do not monitor and report on coverage and progress of our supplier assessment and development program
- Not applicable. Please provide an explanation in the comment box below
- Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**  
No references attached

**1.7.7 MSA Supply Chain Management**

In this section, we include a performance score on the Corporate Sustainability Monitoring with the objective of verifying the company's involvement and management of crisis situations that can have a damaging effect on reputation. The evaluation will be filled in by the responsible analyst of your industry. No additional information is required from your company.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a

question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

#### Company References:

- No references needed

## 1.8 Information Security/ Cybersecurity & System Availability

Due to the current trend of digitization, including but not limited to cloud computing, online market places and payments etc., it is crucial that access to network, IT systems and data is assured at all times. As a result, lower than agreed upon system performance or service disruptions can result in higher costs and reputational risk for companies. The main risks stem from technical failure, human error, malicious attacks, weather events, natural disasters or terrorist attacks. Managing such risks, including contingency plans, is crucial to ensuring business continuity. The criterion focuses on how well companies are prepared to prevent IT system failures and major information security/cybersecurity incidents and if they can react appropriately in case of such events. It also evaluates whether companies have experienced IT infrastructure / information security / cybersecurity incidents in the past and if there was material financial impact.

Over the past decade, the number of information security breaches has been growing exponentially. The many incidents and their related costs have shown that information security/cybersecurity has become a financially material issue which has to be managed diligently to protect corporate value. The costs of cybercrime are manifold and can impact the company in different ways. Internal costs are operational costs and relate to dealing with the cybercrime and incidence prevention. External costs include the consequences of the cyber-attack such as the loss or theft of sensitive information, operations' disruption, fines and penalties, infrastructure damage or revenue losses due to loss of customers. The criterion focuses on how well companies are prepared to prevent major information security/cybersecurity incidents and if they can react appropriately in case of an attack. It also evaluates whether companies have experienced information security/cybersecurity incidents in the past and what the financial consequences were.

### 1.8.1 IT Security/ Cybersecurity Governance

**Additional credit may be granted for publicly available evidence.**

Are the board of directors and executive management engaged in the information security /cybersecurity strategy and review process?

- ✓ Yes, we have a director on the board with relevant background in IT engaged on the cybersecurity strategy process and someone in the Executive Management team who oversees the company's cybersecurity strategy:

#### Board Responsibility

Please indicate the Board member who oversees the cybersecurity strategy together with his/her experience and indicate this person's membership in the committee responsible for the oversight of cybersecurity.

Please provide supporting evidence:



Board Member	Please indicate the Board member’s membership in the committee which oversees cyber security strategy
Name of board member:  <input type="checkbox"/> Relevant experience and previously held positions: [Redacted]	<input type="checkbox"/> If publicly available, please indicate where this information can be found in your <b>public reporting</b> or <b>corporate website</b> . <input type="radio"/> Cybersecurity / information security committee <input type="radio"/> Risk committee <input type="radio"/> Audit committee <input type="radio"/> Not known

**✓ Executive Management Responsibility**

Please indicate which role or function within or reporting directly to the Executive Management team is responsible for overseeing cybersecurity within the company.

Please provide supporting evidence:

- If publicly available, please indicate where this information can be found in your **public reporting** or **corporate website**.
- Chief Information Security Officer (CISO) / Chief Security Officer (CSO)
- Chief Technology Officer (CTO) / Chief Information Officer (CIO) or similar
- CEO / COO / CRO or similar with clear responsibility for IT security/cybersecurity
- We do not have anyone who oversees cybersecurity in the executive management team
- Not known
- No, we don't have a director on the board with relevant background in IT engaged on the cybersecurity strategy process and someone in the Executive Management team who oversees the company’s cybersecurity strategy.
- Not applicable. Please provide explanations in the comment box below.
- Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

[Redacted]

**Company References:**

- Fiona Taaffe (CIO) Biography, <https://dubaiaerospace.com/fiona-taaffe> (Pages: 1)

**1.8.2 IT Security/ Cybersecurity Measures**

Have you implemented policies and procedures for all employees in order to ensure that they are aware of threat issues and the importance of information security/cybersecurity?

- Yes, we have implemented policies and procedures for all employees
  - An information security/cybersecurity policy is internally available to all employees. Please provide the relevant document:
  - Information security/cybersecurity awareness training. Please explain and provide supporting evidence:

All DAE Employees are required to complete cybersecurity awareness training as part of their induction, and undergo annual cybersecurity awareness training thereafter.

- ✓ A clear escalation process which employees can follow in the event an employee notices something suspicious is in place. Please explain and provide supporting evidence:  
DAE have a dedicated 24x7 IT Service Desk and SIEM as a first point of call to report any suspicious activity. All Reports will then be investigated by either DAE IT Employees or DAE's IT Service Desk & SIEM, as appropriate, with the CIO ultimately responsible for the neutralization of all suspicious activities reported to DAE's IT Service Desk.

- Information security/cybersecurity is part of the employee performance evaluation (e.g. disciplinary actions). Please explain and provide supporting evidence:  
[REDACTED]

- No, we have not implemented policies and procedures for employees with access to critical information.
- Not applicable. Please provide explanations in the comment box below.
- Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.  
[REDACTED]

#### Company References:

- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2021, <https://dubaiaerospace.com/wp-content/uploads/2022/07/DAE-ESG-Report-for-the-Year-Ended-December-31-2021.pdf> (Pages: 61)
- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 65)
- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 65)
- Data Protection Policy, DAE Data Protection Privacy Policy - Feb 2021.pdf (Pages: All)

#### 1.8.3 IT Security/ Cybersecurity Process & Infrastructure

This question assesses if companies have the right processes in place to prevent IT system interruptions and cyberattacks and if they are well-prepared to react in case of such events.

##### ✓ Incident Response

Do you have business continuity / contingency plans and incident response procedures in place and how often do you test them? Please provide supporting evidence of how often these plans/procedures are tested.

- Yes, and we test them at least semi-annually
- ✓ Yes, and we test them at least annually
- Yes, but frequency is less than yearly or not specified
- No, we do not have such plans and procedures in place

##### Certification

Is your IT infrastructure and information security management system certified to ISO 27001, NIST or similar?

Yes, the following percentage of our IT infrastructure has been certified:

[Redacted]

No, our IT infrastructure has not been certified.

**External Verification and Vulnerability Analysis**

Please indicate if there are other additional procedures implemented to assure the security of the IT infrastructure / information security management systems.

Our IT infrastructure and information security management systems have been audited by external auditors in the last fiscal year. Please provide letter of opinion from the external auditor.

We conduct third-party vulnerability analysis. Please provide supporting evidence:

We conduct simulated hacker attacks as part of third-party vulnerability analysis. Please provide supporting evidence:

**Breaches**

Has your company experienced breaches of information security?

We collect data on information security/cybersecurity breaches.

*Please note that if you did not have any information breaches, 0 should be entered in the corresponding box in the table. If you do not know the information, please leave the box empty. See the information text for more information.*

Supporting evidence:

	2022
Total number of information security breaches	0
Total number of clients, customers and employees affected by the breaches	0

We do not collect data on information security/cybersecurity breaches.

We do not have processes and infrastructure in place to prevent and/or respond to cyberattacks.

Not applicable. Please provide explanations in the comment box below.

Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

[Redacted]

**Company References:**

- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 62)
- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 65)
- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 65)

#### 1.8.4 MSA Information Security/ Cybersecurity & System Availability

In this section we include a performance score on the Corporate Sustainability Monitoring with the objective of verifying the company's involvement and management of crisis situations that can have a damaging effect on reputation. The evaluation will be filled in by the responsible analyst of your industry. No additional information is required from your company.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

#### Company References:

- No references needed

## 2 Environmental Dimension

### 2.1 Environmental Policy & Management Systems

Environmental Management System (EMS) refers to the management of an organization's environmental programs in a comprehensive, systematic, planned and documented manner. It includes the organizational structure, planning and resources to develop them, and the procedure for the implementation and management of the company's policy on environmental resource management. Companies that have adopted an EMS as a management tool are more likely to improve their environmental performance in a cost-effective way and to reduce the risk of incurring fines or penalties for not complying with environmental legislation.

#### 2.1.1 Environmental Policy & Commitments

**This question requires publicly available information.**

To ensure a successful implementation of a reliable and robust Environmental Management System (EMS), key organisational elements as well as high level commitments need to be defined in a public policy. Does your company have a public environmental policy which covers the following elements of an Environmental Management System?

- ✓ Yes, we have a public environmental policy, and it defines the following elements.
  - ✓ Commitment and oversight to implementation of environmental management policy and/or improving environmental performance. Please select the highest committing decision-making body:
    - Board of directors
    - ✓ Executive management
  - ✓ Roles and responsibilities for implementing environmental management policy
  - ✓ Ensuring compliance with relevant environmental laws and regulations
  - ✓ Commitment to continuous improvement of environmental performance
  - Commitment to set targets and objectives to reduce environmental impacts

- Measures to raise internal and external stakeholders' awareness of environmental management policy and environmental impacts
- Training for employees to understand the impacts of their work activities on the environment
- We do not have a public environmental policy or none of the elements are covered.
- Not applicable. Please provide explanations in the comment box below

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

#### Company References:

- ESG Policy, <https://dubaiaerospace.com/wp-content/uploads/2022/02/DAE-ESG-Policy-V1-Feb-2022.pdf>

#### 2.1.2 Coverage of Environmental Management Policy

This question requires publicly available information.

Which parts of your operations, corporate processes and supply chain are covered by your environmental policy? All chosen options should be clearly defined in the **publicly available policy** (i.e. formal policies and not different sections of a report or case study).

- Our public environmental policy covers the following:
  - Production operations and business facilities
  - Products and services
  - Distribution and logistics
  - Management of waste
  - Suppliers, service providers and contractors
  - Other key business partners (e.g. non-managed operations, joint venture partners, licensees, outsourcing partners, etc.)
  - Due-diligence, mergers and acquisitions
  - Other, please specify:

- We do not have an environmental policy publicly available
- Not applicable. Please provide explanations in the comment box below.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

#### Company References:

- ESG Policy, <https://dubaiaerospace.com/wp-content/uploads/2022/02/DAE-ESG-Policy-V1-Feb-2022.pdf> (Pages: 1)

2.1.3 EMS: Certification/ Audit/ Verification

This question requires publicly available information.

Please indicate how your Environmental Management System (EMS) is certified / audited / verified and indicate the coverage of this verification for the selected standard. Please indicate where this information is available in your **public reporting** or **corporate website**.

**Please note that the total coverage for all three alternatives should not exceed 100%** - to avoid double-counting, for the parts of your operations with multiple certifications/types of verification, only mark one of the three options: indicating the coverage of international standards first, followed by third-party verification and then internal verification. Coverage should be relative to global operations and not only a single subsidiary, region or site. **Please also note that the requested verification only pertains to your Environmental Management System(s), not to your environmental data or reporting.**

- Our Environmental Management System (EMS) is certified / audited / verified and the information is **publicly available**.

Please indicate what the coverage figures below are based on (e.g. % of group-wide operations, group-wide revenues, group-wide production sites, total employees, etc.):

Certification / Audit / Verification	Coverage (%)	Examples of Certification documents
<input type="checkbox"/> EMS is verified through international standards (e.g. ISO 14001, JIS Q 14001, EMAS certification). Please specify: [Redacted]		
<input type="checkbox"/> Third party certification /audit / verification by specialized companies. Please specify: [Redacted]		
<input type="checkbox"/> Internal certification /audit / verification by company's own specialists from headquarters. Please specify: [Redacted]		
<b>Total (should not exceed 100%)</b>		

- Not certified / audited / verified.
- Not applicable. Please provide explanations in the comment box below.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

[Redacted]

**Company References:**  
**No references attached**

#### 2.1.4 MSA Environmental Policy & Management Systems

In this section, we include a performance score on the Corporate Sustainability Monitoring with the objective to verify the company's involvement and management of crisis situations that can have a damaging effect on reputation. The evaluation will be filled in by the responsible analyst of your industry. No additional information is required from your company.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**

- No references needed

## 2.2 Emissions

Emissions are a key indicator of a company's impact on the climate. Increasingly, the disclosure of emissions is expected from investors, and moreover, regulatory pressure has led to the mandatory disclosure of certain emissions. By disclosing emissions, investors and stakeholders can ascertain a company's climate risks, and identify trends in emissions reduction to benchmark against competitors. Emissions can also serve as a key metric of a company's progress against climate-related targets and as an indicator of the company's overall environmental impact.

### 2.2.1 Direct Greenhouse Gas Emissions (Scope 1)

**Additional credit may be granted for publicly available evidence.**

Please provide your company's total direct greenhouse gas emissions (DGHG SCOPE 1) for the part of your company's operations for which you have a reliable and auditable data acquisition and aggregation system. Please refer to the information button for additional clarifications. For each row in the table, it is mandatory that the values provided are in the same unit. Also, please ensure that you have correctly filled in the Company Information section at the beginning of the questionnaire, and that the coverage in the table below is related to the denominator relevant for your company as indicated in that section.

✓ Direct GHG (Scope 1)	Unit	FY 2019	FY 2020	FY 2021	FY 2022	What was your target for FY 2022?
Total direct GHG emissions (Scope 1)	metric tonnes CO2 equivalents	515.898	551.467	577.685	1122.701 met. ton. CO2e	
Data coverage (as % of denominator)	percentage of: Reported Revenue	100	100	100	100	

**PUBLIC REPORTING**

✓ Our data is publicly available. Please provide supporting evidence or web link.

**THIRD-PARTY VERIFICATION**

✓ Our data has been third-party verified in the most recent financial year reported. Please provide supporting evidence.

**DATA CONSISTENCY**

We report publicly on this information, but the data in the table above differs from our publicly reported figures. Please provide an explanation in the comment box for this difference:

\_\_\_\_\_

We have a temporary coverage reduction or target challenge due to corporate actions. Please briefly explain if a merger, acquisition, divestment, etc. has temporarily caused a reduction in your ability to report optimal coverage or caused your target to appear abnormal:

\_\_\_\_\_

We are not able to report this information in absolute terms, the information provided in the table above is normalized data. For the purpose of this question, please always provide absolute figures if available.

We only report combined on Scope 1 & Scope 2 emissions. Please provide the combined figures in the table above and mark "Not applicable" in the next question (EP - Indirect Greenhouse Gas Emissions (Scope 2)).

We do not track direct greenhouse gas emissions (Scope 1)

Not applicable. Please provide explanations in the comment box below.

Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

\_\_\_\_\_

**Company References:**

- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2021, <https://dubaiaerospace.com/wp-content/uploads/2022/07/DAE-ESG-Report-for-the-Year-Ended-December-31-2021.pdf> (Pages: 70)
- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2021, <https://dubaiaerospace.com/wp-content/uploads/2022/07/DAE-ESG-Report-for-the-Year-Ended-December-31-2021.pdf> (Pages: 76-78)
- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 74)



- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 86-88)

### 2.2.2 Indirect Greenhouse Gas Emissions (Scope 2)

Additional credit may be granted for publicly available evidence.

Please provide your company's indirect greenhouse gas emissions from energy purchased (purchased and consumed, i.e. without energy trading) (IGHG SCOPE 2) for the part of your company's operations for which you have a reliable and auditable data acquisition and aggregation system. For each row in the table, it is mandatory that the values provided are in the same unit. Please ensure that you have correctly filled in the Company Information section at the beginning of the questionnaire, and that the coverage in the table below is related to the denominator relevant for your company as indicated in that section. **As prescribed by the GHG Protocol, we expect all companies to report both location-based and market-based emissions.** Please refer to the information button for additional clarifications on how to report on market-based emissions.

✓ IGHG (Scope 2)	Unit	FY 2019	FY 2020	FY 2021	FY 2022	What was your target for FY 2022?
Location-based	metric tonnes of CO2 equivalents	2060.876 met. ton. CO2e	1607.453 met. ton. CO2e	2098.944 met. ton. CO2e	2852.640 met. ton. CO2e	
Data coverage (as % of denominator)	percentage of: Reported Revenue	100	100	100	100	
Market-based	metric tonnes of CO2 equivalents	2060.876 met. ton. CO2e	1607.453 met. ton. CO2e	2144.432 met. ton. CO2e	2773.404 met. ton. CO2e	
Data coverage (as % of denominator)	percentage of: Reported Revenue	100	100	100	100	

#### PUBLIC REPORTING

- ✓ Our data is publicly available. Please provide supporting evidence or web link.

#### THIRD-PARTY VERIFICATION

- ✓ Our data has been third-party verified in the most recent financial year reported. Please provide supporting evidence.

#### DATA CONSISTENCY

- We report publicly on this information, but the data in the table above differs from our publicly reported figures. Please provide an explanation in the comment box for this difference:
- We have a temporary coverage reduction or target challenge due to corporate actions. Please briefly explain if a merger, acquisition, divestment, etc. has temporarily caused a reduction in your ability to report optimal coverage or caused your target to appear abnormal:
- We are not able to report this information in absolute terms, the information provided in the table above is normalized data. For the purpose of this question, please always provide absolute figures if available.

- We do not track indirect greenhouse gas emissions
- Not applicable. Please provide explanations in the comment box below.
- Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

During the reporting year, DAE elected to report Location Based Scope 2 GHG Emission information. As location based reporting requires the use of local emission factors, DAE expanded the scope of Scope 2 GHG Emissions reporting to include more accurate local emissions factors, and opted to utilize the UNFCCC Emissions Factors. When reviewing the impact of the localized emissions factors on reported emissions, DAE noted that the previously reported Market Based emissions (calculated using DEFRA emissions factors) were materially lower than the comparative location based emissions data for kWh conversions. As a result, DAE elected to restate prior-year Scope 2 Market Based emissions to incorporate a more accurate and prudent location emission factor as provided by the UNFCCC.

The restatement is a change in measurement methodology and not an error being made in Prior Year reporting.

**Company References:**

- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2021, <https://dubaiaerospace.com/wp-content/uploads/2022/07/DAE-ESG-Report-for-the-Year-Ended-December-31-2021.pdf> (Pages: 70)
- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2021, <https://dubaiaerospace.com/wp-content/uploads/2022/07/DAE-ESG-Report-for-the-Year-Ended-December-31-2021.pdf> (Pages: 76-78)
- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 74)
- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 86-88)

**2.2.3 Indirect Greenhouse Gas Emissions (Scope 3)**

Additional credit may be granted for publicly available evidence.

Please provide your company's total indirect greenhouse gas emissions from your upstream and downstream value chain (IGHG Scope 3) as the sum of the 15 Scope 3 categories calculated using the GHG Protocol Corporate Value Chain Standard. Please refer to the information button for clarification. For each row in the table, it is mandatory that the values provided are in the same unit.

✓ IGHG (Scope 3)	Unit	FY 2019	FY 2020	FY 2021	FY 2022	What was your target for FY 2022?
Total indirect GHG emissions (Scope 3)	metric tonnes of CO2 equivalents	7661545.434 met. ton. CO2e	4707521.685 met. ton. CO2e	5561906.038 met. ton. CO2e	6854701.786 met. ton. CO2e	

Please provide your company's Scope 3 emissions split based on the 15 Scope 3 categories of the GHG Protocol Corporate Value Chain Standard. Please use the latest available data to calculate Scope 3

emissions. Disclose any information about the methodology used to calculate the emissions in each Scope 3 category and whether any emissions in each Scope 3 category has been excluded. Please refer to the information button for additional clarifications and requirements. For each row in the table, it is mandatory that the values provided are in the same unit.

Scope 3 Category	Emissions in the reporting year (Metric tons CO2e)	Emissions calculation methodology and exclusions
1. Purchased Goods and Services		
2. Capital Goods		
3. Fuel and energy-related activities (not included in Scope 1 or 2)		
4. Upstream transportation and distribution		
5. Waste generated in operations	2244.221 met. ton. CO2e	- Where landlords maintain waste statistics for tenants, DAE will calculate carbon emissions using the relevant DEFRA adjustment factor for both refuse and recycling. - Where landlords do not maintain tenant level waste statistics, DAE will, where possible, calculate its waste consumption by multiplying total building waste by DAE's percentage of leased area over total building leased area (excluding vacant leasable area) and using the relevant DEFRA adjustment factor, and where not possible (for DAE Capital only), will estimate annual waste consumption by taking the average ton per square foot of office space and multiplying that by the leasable area, and using the relevant DEFRA adjustment factor. - For DAE Engineering, DAE estimates waste consumption by multiplying the number of daily waste pick ups by the truck capacity and the average fill, as well as adding the diesel consumption of the waste truck, multiplying both by the relevant DEFRA adjustment factors.

Scope 3 Category	Emissions in the reporting year (Metric tons CO2e)	Emissions calculation methodology and exclusions
6. Business travel	1498.409 met. ton. CO2e	All company travel is booked through nominated travel agents in each location, who provide DAE with an annual statement of travel derived from business flights, and a statement of hotel stays. - For both Short Haul and Long Haul trips, DAE used the DEFRA adjustment factor for the actual class of travel booked, which in general is economy class for flights below three hours and business class for flights longer than three hours. - Hotel stay emissions are calculated using the relevant DEFRA adjustment factor for the country of stay, unless that country is not available. Where the country is not available, the average DEFRA adjustment factor is used. For 2022, the average DEFRA adjustment factor was 40.3 kgCO2e per night.
7. Employee commuting	2267.969 met. ton. CO2e	- For both DAE Capital and DAE Engineering employees who commute to work by car, carbon emissions are calculated by multiplying the number of drivers per location by the number of working days in a year by the average commuting distance based on best available statistics, and finally multiplying by the relevant DEFRA adjustment factor. - DAE Engineering additionally provides staff busses as an alternative method of commuting to and from Amman Airport, and these carbon emissions are calculated by multiplying the number of daily bus trips by the number of working days in a year by the distance travelled on each bus trip, and finally multiplying by the relevant DEFRA adjustment factor.
8. Upstream leased assets		
9. Downstream transportation and distribution		
10. Processing of sold products		
11. Use of sold products		

Scope 3 Category	Emissions in the reporting year (Metric tons CO2e)	Emissions calculation methodology and exclusions
12. End of life treatment of sold products		
13. Downstream leased assets	6616006.66 met. ton. CO2e	<p>DAE Capital's primary line of business is the investing in, leasing of, and management of aircraft assets that are operated by airlines globally. DAE Capital uses Cirium's GEM to calculate the emissions derived from the operation of those aircraft. On a quarterly basis, DAE Capital exports an emissions report from GEM which calculates and aggregates flight-by-flight emissions data based on a proprietary calculation methodology. Following the data export, DAE apportions the emissions on an Equity Share basis – aircraft owned by DAE and reported as 'Leased Assets', where 100% of the carbon emissions from those aircrafts' operations are included in our emissions disclosures. In some instances, DAE will retain a minority equity interest (generally less than 10%) in certain aircraft that it manages on behalf of institutional investors, and the emissions attributable to DAE under the Equity Share calculation methodology is reported as 'Investments' in DAE's emissions disclosures.</p>
14. Franchises		

Scope 3 Category	Emissions in the reporting year (Metric tons CO2e)	Emissions calculation methodology and exclusions
15. Investments	232681.429 met. ton. CO2e	DAE Capital’s primary line of business is the investing in, leasing of, and management of aircraft assets that are operated by airlines globally. DAE Capital uses Cirium’s GEM to calculate the emissions derived from the operation of those aircraft. On a quarterly basis, DAE Capital exports an emissions report from GEM which calculates and aggregates flight-by-flight emissions data based on a proprietary calculation methodology. Following the data export, DAE apportions the emissions on an Equity Share basis – aircraft owned by DAE and reported as ‘Leased Assets’, where 100% of the carbon emissions from those aircrafts’ operations are included in our emissions disclosures. In some instances, DAE will retain a minority equity interest (generally less than 10%) in certain aircraft that it manages on behalf of institutional investors, and the emissions attributable to DAE under the Equity Share calculation methodology is reported as ‘Investments’ in DAE’s emissions disclosures.
Other upstream		
Other downstream		

The majority of our company's revenues is generated through Royalties

**PUBLIC REPORTING**

Our data is publicly available. Please provide supporting evidence or web link.

**THIRD-PARTY VERIFICATION**

Our data has been third-party verified in the most recent financial year reported. Please provide supporting evidence.

**DATA CONSISTENCY**

We report publicly on this information, but the data in the table above differs from our publicly reported figures. Please provide an explanation in the comment box for this difference:

[Redacted]

We have a temporary coverage reduction or target challenge due to corporate actions. Please briefly explain if a merger, acquisition, divestment, etc. has temporarily caused a reduction in your ability to report optimal coverage or caused your target to appear abnormal:

[Redacted]

We are not able to report this information in absolute terms, the information provided in the table above is normalized data. For the purpose of this question, please always provide absolute figures if available.

- We do not track indirect greenhouse gas emissions (Scope 3)
- Not applicable. Please provide explanations in the comment box below.
- Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

#### Company References:

- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2021, <https://dubaiaerospace.com/wp-content/uploads/2022/07/DAE-ESG-Report-for-the-Year-Ended-December-31-2021.pdf> (Pages: 70)
- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2021, <https://dubaiaerospace.com/wp-content/uploads/2022/07/DAE-ESG-Report-for-the-Year-Ended-December-31-2021.pdf> (Pages: 76-78)
- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 74)
- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 86-88)

#### 2.2.4 MSA Emissions

In this section we include a performance score on the Corporate Sustainability Monitoring with the objective to verify the company's involvement and management of crisis situations that can have a damaging effect on reputation. The evaluation will be filled in by the responsible analyst of your industry. No additional information is required from your company.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

#### Company References:

- No references needed

### 2.3 Resource Efficiency and Circularity

In the last century there has been an unprecedented increase in the use of natural resources and materials. Producing more with less material is essential for many industries affected by the increasing scarcity of natural resources. Resource efficiency and circularity can enhance companies' competitiveness through

reduced costs and environmental liabilities. It can also mean companies are better prepared for future environmental regulations. The key focus of this criterion is to identify trends across the company's energy consumption, efficiency, and circularity across business operations.

### 2.3.1 Energy Consumption

**Additional credit may be granted for publicly available evidence.**

Please complete the following table about total energy consumption. For each row in the table, it is mandatory that the values provided are in the same unit. Please see the Information Button for definitions of the cost options. Also, please ensure that you have correctly filled in the Company Information section at the beginning of the questionnaire, and that the coverage in the table below is related to the denominator relevant for your company as indicated in that section.

✓ Total energy consumption	Unit	FY 2019	FY 2020	FY 2021	FY 2022	What was your target for FY 2022?
Total non-renewable energy consumption	MWh	3929 MWh	3067 MWh	3970 MWh	5416 MWh	
Total renewable energy consumption	MWh	0	0	0	0 MWh	
Data coverage (as % of denominator)	percentage of: Reported Revenue	100	100	100	100	

#### PUBLIC REPORTING

✓ Our data is publicly available. Please provide supporting evidence or web link.

#### THIRD-PARTY VERIFICATION

✓ Our data has been third-party verified in the most recent financial year reported. Please provide supporting evidence.

#### DATA CONSISTENCY

We report publicly on this information, but the data in the table above differs from our publicly reported figures. Please provide an explanation in the comment box for this difference:

\_\_\_\_\_

We have a temporary coverage reduction or target challenge due to corporate actions. Please briefly explain if a merger, acquisition, divestment, etc. has temporarily caused a reduction in your ability to report optimal coverage or caused your target to appear abnormal:

\_\_\_\_\_

We are not able to report this information in absolute terms, the information provided in the table above is normalized data. For the purpose of this question, please always provide absolute figures if available.

- No, we do not track energy consumption.
- Not applicable. Please provide explanations in the comment box below.
- Not known



**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

[Redacted]

#### Company References:

- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2021, <https://dubaiaerospace.com/wp-content/uploads/2022/07/DAE-ESG-Report-for-the-Year-Ended-December-31-2021.pdf> (Pages: 70)
- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2021, <https://dubaiaerospace.com/wp-content/uploads/2022/07/DAE-ESG-Report-for-the-Year-Ended-December-31-2021.pdf> (Pages: 76-78)
- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 74)
- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 86-88)

#### 2.3.2 MSA Resource Efficiency and Circularity

In this section we include a performance score on the Corporate Sustainability Monitoring with the objective to verify the company's involvement and management of crisis situations that can have a damaging effect on reputation. The evaluation will be filled in by the responsible analyst of your industry. No additional information is required from your company.

[Redacted]

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

[Redacted]

#### Company References:

- No references needed

#### 2.4 Waste

The proper handling of waste can enhance companies' competitiveness through reduced costs and environmental liabilities. It can also mean companies are better prepared for future environmental regulations. The key focus of this criterion is to identify trends of waste across business operations.

## 2.4.1 Waste Disposal

Additional credit may be granted for publicly available evidence.

Please provide a breakdown of your company's **total solid waste recycled/reused and disposed**, disaggregated by the type of disposal method, for the part of your company's operations for which you have a reliable and auditable data acquisition and aggregation system. If you don't use a specific waste disposal method, please indicate "0". If you only have the breakdown of your waste disposed for some methods, please report these values in the respective rows and leave the other rows blank.

For each row in the table, it is mandatory that the values provided are in the same unit. Please also ensure that you have correctly filled in the "Company Information" section at the beginning of the questionnaire and that the coverage in the table below is related to the denominator relevant for your company as indicated in that section.

If you have the **EP - Hazardous Waste, EP – Ash & Gypsum Waste and/or EP - Mineral Waste** questions in your industry questionnaire, please report information pertaining to these types of waste in those separate questions. If you **do not** have those questions in your industry questionnaire, please include all types of data here (e.g., including hazardous waste).

✓	Unit	FY 2019	FY 2020	FY 2021	FY 2022	What was your target for FY 2022?
	<b>Total waste recycled/reused</b>	metric tonnes 0 metric tonnes	0 metric tonnes	0 metric tonnes	0 metric tonnes	
	<b>Total waste disposed</b>	metric tonnes 5880	5780	5850	5860 metric tonnes	
	- Waste landfilled	metric tonnes 0 metric tonnes	0 metric tonnes	0 metric tonnes	0 metric tonnes	
	- Waste incinerated with energy recovery	metric tonnes 0 metric tonnes	0 metric tonnes	0 metric tonnes	0 metric tonnes	
	- Waste incinerated without energy recovery	metric tonnes 0 metric tonnes	0 metric tonnes	0 metric tonnes	0 metric tonnes	
	- Waste otherwise disposed, please specify:	metric tonnes 0 metric tonnes	0 metric tonnes	0 metric tonnes	0 metric tonnes	
	- Waste with unknown disposal method	metric tonnes 5880 metric tonnes	5780 metric tonnes	5850 metric tonnes	5860 metric tonnes	
	<b>Data coverage (as % of denominator)</b>	percentage of: Reported Revenue 100	100	100	100	

## PUBLIC REPORTING

- ✓ Our data on total waste disposed and/or waste generated and recycled/ reused (for at least the most recent financial year reported) is publicly available. Please provide supporting evidence or web link.

#### THIRD-PARTY VERIFICATION

- ✓ Our data has been third-party verified in the most recent financial year reported. Please provide supporting evidence.

#### DATA CONSISTENCY

- We report publicly on this information, but the data in the table above differs from our publicly reported figures. Please provide an explanation in the comment box for this difference:

[REDACTED]

- We have a temporary coverage reduction or target challenge due to corporate actions. Please briefly explain if a merger, acquisition, divestment, etc. has temporarily caused a reduction in your ability to report optimal coverage or caused your target to appear abnormal:

[REDACTED]

- We are not able to report this information in absolute terms, the information provided in the table above is normalized data. For the purpose of this question, please always provide absolute figures if available.

- We do not track solid waste disposed.
- Not applicable. Please provide explanations in the comment box below.
- Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

[REDACTED]

#### Company References:

- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2021, <https://dubaiaerospace.com/wp-content/uploads/2022/07/DAE-ESG-Report-for-the-Year-Ended-December-31-2021.pdf> (Pages: 70)
- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2021, <https://dubaiaerospace.com/wp-content/uploads/2022/07/DAE-ESG-Report-for-the-Year-Ended-December-31-2021.pdf> (Pages: 76-78)
- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 74)
- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 86-88)

#### 2.4.2 MSA Waste

In this section we include a performance score on the Corporate Sustainability Monitoring with the objective to verify the company's involvement and management of crisis situations that can have a damaging effect on reputation. The evaluation will be filled in by the responsible analyst of your industry. No additional information is required from your company.

[REDACTED]

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

#### Company References:

- No references needed

## 2.5 Water

Water is becoming increasingly scarce, and such scarcity serves a considerable risk to many sectors. Consideration of water consumption, and exposure to water risks along the value chain of business operations can enhance companies' competitiveness through reduced costs and environmental liabilities. It can also mean companies are better prepared for future environmental regulations. The key focus of this criterion is to identify trends of water use and the extent to which companies have considered their risks and exposure to water-related issues.

### 2.5.1 Water Consumption

Additional credit may be granted for publicly available evidence.

Please provide your company's total net fresh water consumption, including data for fresh water extraction and consumption. Please refer to the information button for additional information. For each row in the table, it is mandatory that the values are provided in the same unit. Also, please ensure that you have correctly filled in the Company Information section at the beginning of the questionnaire, and that the coverage in the table below is related to the denominator relevant for your company as indicated in that section. **If your company's final product is water (e.g. water utilities), please mark "Not applicable" in this question.**

✓	Water Consumption	Unit	Financial Year 2019	Financial Year 2020	Financial Year 2021	Financial Year 2022	Please indicate what was your target for the FY 2022
	A. Withdrawal: Total municipal water supplies (or from other water utilities)	Million cubic meters	0.0209	0.0158	0.0238	0.0275 Million m <sup>3</sup>	
	B. Withdrawal: Fresh surface water (lakes, rivers, etc.)	Million cubic meters	0	0	0	0 Million m <sup>3</sup>	

Water Consumption	Unit	Financial Year 2019	Financial Year 2020	Financial Year 2021	Financial Year 2022	Please indicate what was your target for the FY 2022
C. Withdrawal: Fresh groundwater	Million cubic meters	0	0	0	0 Million m <sup>3</sup>	
D. Discharge: Water returned to the source of extraction at similar or higher quality as raw water extracted (only applies to B and C)	Million cubic meters	0	0	0	0 Million m <sup>3</sup>	
<b>E. TOTAL NET FRESH WATER CONSUMPTION (A+B+C-D)</b>	Million cubic meters	0.0209	0.0158	0.0238	0.0275 Million m <sup>3</sup>	
Data Coverage (as % of denominator)	percentage of Reported Revenue	100	100	100	100	

**PUBLIC REPORTING**

Our data is publicly available. Please provide supporting evidence or web link.

**THIRD PARTY VERIFICATION**

Our data has been third-party verified in the most recent financial year reported. Please provide supporting evidence.

**DATA CONSISTENCY**

We report publicly on this information, but the data in the table above differs from our publicly reported figures. Please provide an explanation in the comment box for this difference:

\_\_\_\_\_

We have a temporary coverage reduction or target challenge due to corporate actions. Please briefly explain if a merger, acquisition, divestment, etc. has temporarily caused a reduction in your ability to report optimal coverage or caused your target to appear abnormal:

\_\_\_\_\_

We are not able to report this information in absolute terms, the information provided in the table above is normalized data. For the purpose of this question, please always provide absolute figures if available.

We do not track water withdrawal.

Not applicable. Please provide explanations in the comment box below.

Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a

question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

#### Company References:

- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2021, <https://dubaiaerospace.com/wp-content/uploads/2022/07/DAE-ESG-Report-for-the-Year-Ended-December-31-2021.pdf> (Pages: 70)
- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2021, <https://dubaiaerospace.com/wp-content/uploads/2022/07/DAE-ESG-Report-for-the-Year-Ended-December-31-2021.pdf> (Pages: 76-78)
- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 74)
- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 86-88)

#### 2.5.2 MSA Water

In this section we include a performance score on the Corporate Sustainability Monitoring with the objective to verify the company's involvement and management of crisis situations that can have a damaging effect on reputation. The evaluation will be filled in by the responsible analyst of your industry. No additional information is required from your company.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

#### Company References:

- No references needed

## 2.6 Climate Strategy

Most industries are likely to be impacted by climate change, albeit to a varying degree; consequently, they face a need to design strategies commensurate to the scale of the challenge for their industry. While most focus on the risks associated with a changing climate, some seek to identify and seize the business opportunities linked to this global challenge. Most of the questions in this criterion have been developed in alignment with the CDP methodology as part of a collaboration between us and CDP (<https://www.cdproject.net>).

Additionally, some questions in this criterion are aligned with the Task Force on Climate-related Financial Disclosure (TCFD, <https://www.fsb-tcfd.org/>), which published in 2017 a set of recommendations for voluntary and consistent climate-related financial risk disclosures in mainstream reporting. While the developed disclosure recommendations are voluntary, investors demand for companies to report in line with TCFD is

growing exponentially and governments are starting to move toward requiring TCFD disclosures through regulation.

Finally, the EU action plan on sustainable finance and its EU Taxonomy Regulation on the establishment of a framework to facilitate sustainable investment have also been considered in the further development of this criterion. (Regulation (EU) 2020/852).

### 2.6.1 Climate Governance

This question requires publicly available information.

Is your company's board of directors and/or executive management responsible for the oversight and management of climate-related issues? Please specify where this is available in your public reporting or corporate website.

Yes, there is board-level oversight and/or management-level responsibility of climate-related issues

#### Board Oversight

Yes, there is a board level committee with oversight of climate-related issues

Please select the committee from the drop-down list

Climate/Sustainability/ESG Committee

Risk Committee

Audit Committee

Other committee with clear oversight on climate-related issues

There is no board level committee with oversight of climate-related issues

Climate issues are on the agenda of the board of directors. Please specify the frequency with which climate-related issues are scheduled agenda items

At least annually

Less frequent than annually, or not specified

#### Management Responsibility

Yes, there is a management position or committee with responsibility for climate-related issues.

Please select the appropriate option from the drop-down list.

Chief Climate/Sustainability/ESG Officer

Executive level climate or sustainability-specific committee

Chief Risk Officer or another C-suite executive with climate responsibility (not CEO)

Another committee with clear responsibility for management of climate-related issues

Below C-suite management position with clear responsibility for management of climate-related issues

There is no management position or committee with responsibility for climate-related issues.

No, we do not publicly report on board oversight and/or executive management responsibility of climate-related issues.

Not applicable. Please provide explanations in the comment box below.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**

- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 12)

**2.6.2 TCFD Disclosure**

This question requires publicly available information.

Does your organization apply the TCFD framework in the management of climate-related risks and opportunities? Please indicate where this information is available in your public reporting.

- ✓ Yes, we integrate the TCFD or are in the process of integrating it and publicly address the following requirements:

**Governance**

- ✓ a) Describe the board's oversight of climate related risks and opportunities.
- ✓ b) Describe management's role in assessing and managing climate-related risks and opportunities.

**Strategy**

- ✓ a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.
- ✓ b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.
- ✓ c) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.

**Risk Management**

- ✓ a) Describe the organization's processes for identifying and assessing climate-related risks.
- ✓ b) Describe the organization's processes for managing climate-related risks.
- ✓ c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.

**Metrics & Targets**

- ✓ a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.
- ✓ b) Disclose Scope 1, Scope 2, and if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.
- ✓ c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.

- We have publicly committed to integrating TCFD, but we do not yet report on any of the requirements. Please indicate the timeframe when you plan to disclose on the requirements:

- 2023
- 2024 or later

- No, we do not apply the TCFD framework in our risk management. Please explain the reason.

- Not applicable. Please provide explanations in the comment box below.



**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**

- DAE CDP Disclosure 2022, <https://www.dubaiaerospace.com/esg>
- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: All)

**2.6.3 Climate-Related Management Incentives**

This question requires publicly available information.

Does your company provide incentives for the management of climate change issues, including the attainment of targets? Please indicate where this information is available in your **public reporting** or **corporate website**.

- Yes, we provide details on the climate change-related incentives starting from the highest management level and the information is **publicly available**.

Who is entitled to benefit from this incentive? Select each option only once	Type of incentive	Incentivized KPIs: Please provide a description of the KPI and how it is incentivized
<input type="radio"/> Chief Executive Officer (CEO) <input type="radio"/> Other Named Executive Officers <input type="radio"/> Business Unit Managers <input type="radio"/> Employees <input type="radio"/> Other, please specify	<input type="radio"/> Monetary <input type="radio"/> Recognition <input type="radio"/> Other	<input type="radio"/> Emissions reduction <input type="radio"/> Energy reduction <input type="radio"/> Efficiency <input type="radio"/> Purchasing <input type="radio"/> Supply chain engagement <input type="radio"/> Other, please specify
<input type="radio"/> Chief Executive Officer (CEO) <input type="radio"/> Other Named Executives Officers <input type="radio"/> Business Unit Managers <input type="radio"/> Employees <input type="radio"/> Other, please specify	<input type="radio"/> Monetary <input type="radio"/> Recognition <input type="radio"/> Other	<input type="radio"/> Emissions reduction <input type="radio"/> Energy reduction <input type="radio"/> Efficiency <input type="radio"/> Purchasing <input type="radio"/> Supply chain engagement <input type="radio"/> Other, please specify

Who is entitled to benefit from this incentive? Select each option only once	Type of incentive	Incentivized KPIs: Please provide a description of the KPI and how it is incentivized
<input type="radio"/> Chief Executive Officer (CEO) <input type="radio"/> Other Named Executives <input type="radio"/> Business Unit Managers <input type="radio"/> Employees <input type="radio"/> Other, please specify	<input type="radio"/> Monetary <input type="radio"/> Recognition <input type="radio"/> Other	<input type="radio"/> Emissions reduction <input type="radio"/> Energy reduction <input type="radio"/> Efficiency <input type="radio"/> Purchasing <input type="radio"/> Supply chain engagement <input type="radio"/> Other, please specify

- No, we do not publicly report on the incentives provided for the management of climate change issues
- Not applicable. Please provide explanations in the comment box below.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**  
No references attached

#### 2.6.4 Climate Risk Management

This question requires publicly available information.

Does your company have a Climate Risk Management process? Please specify where this is available in your public reporting or corporate website.

- Yes, we publicly report on our Climate Risk Management process
  - Climate Risk Management**
    - Integrated into multi-disciplinary company-wide risk management processes, i.e. a documented process where climate change risks and opportunities are integrated into the company's centralized enterprise risk management program covering all types/sources of risks and opportunities
    - A specific climate change risk management process, i.e. a documented process which considers climate change risks and opportunities separate from other business risks and opportunities

**Types of climate-related risk included in risk assessment**

- Current Regulation
- Emerging Regulation
- Technology Risk
- Legal Risk
- Market Risk
- Reputational Risk
- Acute Physical Risk

Chronic Physical Risk

**Value chain stages covered by climate risk assessment**

- The assessment includes our own operations
- The assessment includes our upstream activities
- The assessment includes our downstream activities and/ or clients

**Time horizon(s) covered by climate risk assessment**

- Short-term
- Medium-term
- Long-term

- We do not publicly report on our climate risk management process
- Not applicable. Please provide explanations in the comment box below.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**

- ESG Policy, <https://dubaiaerospace.com/wp-content/uploads/2022/02/DAE-ESG-Policy-V1-Feb-2022.pdf> (Pages: 5)

### 2.6.5 Climate-Related Scenario Analysis

**This question requires publicly available information.**

Has your company conducted climate-related scenario analysis? Please specify where this is available in your public reporting or corporate website.

- Yes, we have conducted climate-related scenario analysis
  - We use qualitative climate-related scenario analysis
  - We use quantitative climate-related scenario analysis
  - We use qualitative and quantitative climate-related scenario analysis

Please select any climate-related scenarios your organization has used in their climate-related scenario analysis

Scenario Type	2°C or below 2°C	Above 2°C
Transition Scenario	<input type="checkbox"/> IEA NZE 2050 <input type="checkbox"/> IEA 2DS <input type="checkbox"/> IEA B2DS <input type="checkbox"/> IEA 450 <input type="checkbox"/> IEA SDS <input type="checkbox"/> IEA APS or Nationally determined contributions (NDCs) <input type="checkbox"/> Greenpeace <input type="checkbox"/> DDP <input type="checkbox"/> IRENA <input type="checkbox"/> BNEF NEO <input type="checkbox"/> NGFS (2°C and below scenarios)	<input type="checkbox"/> IEA STEPS (previously IEA NPS) <input type="checkbox"/> IEA CPS <input type="checkbox"/> NGFS (Above 2°C scenarios)
Physical Scenario	<input type="checkbox"/> RCP 1.9 (or SSP1 1.9) <input type="checkbox"/> RCP 2.6 (or SSP1 2.6)	<input type="checkbox"/> RCP 3.4 (or SSP4 3.4) <input type="checkbox"/> RCP 4.5 (or SSP2 4.5) <input type="checkbox"/> RCP 6.0 (or SSP4 6.0) <input type="checkbox"/> RCP 7.0 (or SSP3 7.0) <input type="checkbox"/> RCP 8.5 (or SSP5 8.5)

Our analysis covers at least one 2°C or below 2°C scenario that is not listed in the table, please provide further details.

[Redacted]

Our analysis covers at least one above 2°C scenario that is not listed in the table, please provide further details.

[Redacted]

No we do not publicly report on our climate-related scenario analysis.

Not applicable. Please provide explanations in the comment box below.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

[Redacted]

**Company References:**  
No references attached

2.6.6 Physical Climate Risk Adaptation

Additional credit may be granted for publicly available evidence.

Based on your climate risk assessment, has your company set up a plan to adapt to the identified physical climate risks? Please provide supporting evidence and indicate where this is available in the public domain.

- Yes, we have a **context-specific plan** to adapt to physical climate risks in existing and/or new operations. Please provide supporting evidence and indicate if this is available in the public domain.
- We publicly report on our context-specific plan to adapt to physical risks
- The risk assessment and plan to adapt to physical climate risks cover the following share of our **existing operations** (Percentage of total revenues):
- The plan includes a target to implement relevant adaptation measures within the following timeline for existing operations:
- Less than 5 years
- 5 to 10 years
- More than 10 years
- The risk assessment and plan to adapt to physical climate risks cover the following share of our **new operations** (Percentage of new operations):
- We have no new asset planned.
- Yes, we have an **overall plan** to adapt to potential physical climate risks. Please provide supporting evidence and indicate if this is available in the public domain.
- We publicly report on overall plan to adapt to physical risks
- The plan includes a target to implement relevant adaptation measures within the following timeline:
- Less than 5 years
- 5 to 10 years
- More than 10 years
- No, we have no existing plan to adapt to physical climate risks.
- Not applicable. We have performed a climate risk assessment for physical risks, but do not consider our company's assets and operations to be exposed to any material physical risks. Please provide a detailed explanation in the comment box below.
- Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**  
No references attached

## 2.6.7 Emissions Reduction Targets

**This question requires publicly available information.**

Does your company have any corporate-level emissions reduction targets **publicly** available? If your company also answers the question Net-Zero Commitment, please do not provide your Net-Zero target in this question, but provide details of your related near-term emissions reduction target.

- ✓ Yes, we have a company-wide absolute emissions target and/or an emissions intensity target publicly available that covers Scope 1, Scope 2, and/or Scope 3 emissions. Please provide details in the table below.

**Target Type and Metric**

✓ **Absolute targets**

○ **Intensity targets**

Intensity Metric

- Metric tons CO2e per square meter
- Metric tons CO2e per metric ton of aluminum
- Metric tons CO2e per metric ton of steel
- Metric tons CO2e per metric ton of cement
- Metric tons CO2e per metric ton of cardboard
- Grams CO2e per kilometer
- Metric tons CO2e per unit revenue
- Metric tons CO2e per unit FTE employee
- Metric tons CO2e per unit hour worked
- Metric tons CO2e per metric ton of product
- Metric tons of CO2e per liter of product
- Metric tons CO2e per unit of production
- Metric tons CO2e per unit of service provided
- Metric tons CO2e per square foot
- Metric tons CO2e per kilometer
- Metric tons CO2e per passenger kilometer
- Metric tons CO2e per megawatt hour (MWh)
- Metric tons CO2e per barrel of oil equivalent (BOE)
- Metric tons CO2e per vehicle produced
- Metric tons CO2e per metric ton of ore processed
- Metric tons CO2e per ounce of gold
- Metric tons CO2e per ounce of platinum
- Metric tons of CO2e per metric ton of aggregate
- Metric tons of CO2e per billion (currency) funds under management
- Grams CO2e per revenue passenger kilometer
- Metric tons CO2e per USD(\$) value-added

Scope covered by the target	Target Timeframe	Baseline year emissions covered and as a % of total base year emissions	% reduction target from base year	Is this target validated by the Science-based Targets Initiative?
<input checked="" type="checkbox"/> Scope 1 + 2 combined <input type="checkbox"/> Scope 1 + 2 + 3 combined	Base Year  Target Year	Base year emissions  Percentage of total base year emissions		<input type="checkbox"/> Yes <input type="checkbox"/> No, but we have publicly committed to seek validation to the target by the SBTi <input type="checkbox"/> No, but we consider the target to be science-based <input checked="" type="checkbox"/> No, the target is not science-based
<input checked="" type="checkbox"/> Scope 1	Base Year 2019 Fiscal Year Target Year 2030 Fiscal Year	Base year emissions 515.898 met. ton. CO2e Percentage of total base year emissions 0.01	50	<input type="checkbox"/> Yes <input type="checkbox"/> No, but we have publicly committed to seek validation to the target by the SBTi <input type="checkbox"/> No, but we consider the target to be science-based <input checked="" type="checkbox"/> No, the target is not science-based
<input checked="" type="checkbox"/> Scope 2	Base Year 2019 Fiscal Year Target Year 2030 Fiscal Year	Base year emissions 2060.876 met. ton. CO2e Percentage of total base year emissions 0.02	50	<input type="checkbox"/> Yes <input type="checkbox"/> No, but we have publicly committed to seek validation to the target by the SBTi <input type="checkbox"/> No, but we consider the target to be science-based <input checked="" type="checkbox"/> No, the target is not science-based

Scope covered by the target	Target Timeframe	Baseline year emissions covered and as a % of total base year emissions	% reduction target from base year	Is this target validated by the Science-based Targets Initiative?
✓ Scope 3	Base Year 2019 Fiscal Year Target Year 2050 Fiscal Year	Base year emissions 7661545.434 met. ton. CO2e Percentage of total base year emissions 99.94	100	<input type="radio"/> Yes <input type="radio"/> No, but we have publicly committed to seek validation to the target by the SBTi <input type="radio"/> No, but we consider the target to be science-based <input checked="" type="radio"/> No, the target is not science-based

- No, we do not have any company-wide absolute emissions target or emissions intensity target publicly available.
- Not applicable. Please provide explanations in the comment box below.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**

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**2.6.8 Internal Carbon Pricing**

Please indicate if your company uses an internal price of carbon. If yes, please specify your company's objective to implement an internal carbon price and provide details of how this is being used within the organization and what the internal carbon price is. **In case your company uses more than one type of internal carbon prices, please report the price that has the greatest impact on your organization ( i.e. price \* quantity of emissions generated).**

- Yes, we use an internal price of carbon. Please specify your company's objective to implement an internal carbon price and fill out the table below. Please attach supporting evidence.
  - Navigate GHG regulations
  - Stakeholder expectations
  - Change internal behavior
  - Drive energy efficiency
  - Drive low-carbon investments



- Stress test investments
- Identify and seize low-carbon opportunities
- Supplier engagement
- Other, please specify:  
[Redacted]

GHG Scope	Type of internal carbon price	Application	Price (per metric tonne CO2e)	Price setting approach
<input type="checkbox"/> Scope 1 <input type="checkbox"/> Scope 2 <input type="checkbox"/> Scope 3	<input type="checkbox"/> Shadow price <input type="checkbox"/> Internal fee <input type="checkbox"/> Internal trading <input type="checkbox"/> Implicit price <input type="checkbox"/> Offsets <input type="checkbox"/> Other, please specify: [Redacted]	<input type="radio"/> Company-wide (with local variations accepted) <input type="radio"/> Selected business units <input type="radio"/> Selected regions <input type="radio"/> Ad-hoc	Currency:	<input type="radio"/> External resources <input type="radio"/> Benchmarking against peers <input type="radio"/> Internal consultation <input type="radio"/> Technical analyses

- No, we do not use an internal price of carbon
- Not applicable. Please provide explanations in the comment box below.
- Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

[Redacted]

**Company References:**  
No references attached

**2.6.9 Net-Zero Commitment**

**This question requires publicly available information.**

Has your company publicly committed to reaching net-zero GHG emissions and set targets and programs to fulfil the commitment? *Please note that this question should only be answered if a near-term absolute or relative emission reduction target is reported in the previous question Emissions Reduction Targets.*

- Yes, we have publicly committed to reaching net-zero emissions across our value chain. Please provide details of a long-term emission reduction target linked to your net-zero commitment and indicate where this is available in your public reporting.

Target Time Frame	Target scope & related emission reduction target (as % of base year emissions)	Is the target validated by Science-Based Targets initiative?
Base Year 2019 Fiscal Year Target Year 2050 Fiscal Year	Scope 1 & 2 100 Scope 3 100	<input type="radio"/> Yes <input type="radio"/> No, but we have publicly committed to seek validation to the target by SBTi <input type="radio"/> No, but we consider the target to be science-based <input checked="" type="radio"/> No, the target is not science-based

Net-zero Strategy:

- We have defined or already implemented programs or activities to achieve the emission reduction targets.
  - Scope 1 & 2
  - Scope 3
- We intend to neutralize residual emissions and/or further mitigate emissions beyond our value chain with the following activities:
  - Offsetting, e.g., purchasing carbon credits
  - Investing in permanent carbon removal
- No, we don't have a public net-zero commitment.
- Not applicable. Please provide explanations in the comment box below.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**  
No references attached

2.6.10 MSA Climate Strategy

In this section we include a performance score on the Corporate Sustainability Monitoring with the objective to verify the company's involvement and management of crisis situations that can have a damaging effect on reputation. The evaluation will be filled in by the responsible analyst of your industry. No additional information is required from your company.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**

- No references needed

## 3 Social Dimension

### 3.1 Labor Practice Indicators

Employees represent one of a company's most important assets. Maintaining good relations with employees is essential for the success of businesses' operations, particularly in industries characterized by organized labor. Beyond providing a safe and healthy working environment, companies should support fair treatment practices such as guaranteeing diversity, ensuring equal remuneration and supporting freedom of association. In accordance with international standards on labor and human rights, companies are increasingly expected to adhere to and apply these standards equally across all operations within the organization. Furthermore, growing customer awareness leads to higher expectations from companies in their role as global corporate citizens and their ability to drive sustainable business practices forward.

The key focus of the criterion is on gender diversity in management, equal remuneration, and freedom of association.

#### 3.1.1 Discrimination & Harassment

This question requires publicly available information.

Does your company have a public group-wide non-discrimination and anti-harassment policy, and what are the measures in place to effectively deal with discrimination and harassment in the workplace?

- ✓ Our policy and measures include the following:
  - ✓ Explicit statement prohibiting harassment:
    - ✓ Sexual harassment
    - ✓ Non-sexual harassment
  - ✓ Zero tolerance policy for discrimination
  - Trainings for all employees on discrimination and harassment in the workplace
  - ✓ Defined escalation process for reporting incidents
  - ✓ Corrective or disciplinary action taken in case of discriminatory behavior or harassment
- We do not have a public group-wide non-discrimination and anti-harassment policy.
- Not applicable. Please provide explanations in the comment box below.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

#### Company References:

- Code of Conduct, <https://dubaiaerospace.com/wp-content/uploads/2021/06/DAE-Code-of-Conduct-Feb-2021.pdf> (Pages: 10)

## 3.1.2 Workforce Breakdown: Gender

Additional credit may be granted for publicly available evidence.

Does your company monitor the following indicators regarding workforce gender diversity? If so, please complete the table. Please provide the coverage reported on as a percentage of FTEs and attach supporting public evidence where indicated if available.

Please also indicate whether you have set a public target for women representation. We expect companies to have set at least one public target for one representation level in order to meet our requirements for the targets. We do not expect companies to have targets for each level of representation.

✓ Yes, we monitor the following indicators:

Please select the coverage of the data reported on as a % of FTEs:

- ✓ >75% of FTEs
- 50-75% of FTEs
- 25-50% of FTEs
- <25% of FTEs

Diversity Indicator	Percentage (0 - 100 %)	Public Target
Share of women in total workforce (as % of total workforce)	9 ✓ Public reporting available:	Target year: <input type="checkbox"/> Public reporting:
Share of women in all management positions, including junior, middle and top management (as % of total management positions)	<input type="checkbox"/> Public reporting available:	Target year: <input type="checkbox"/> Public reporting:
Share of women in junior management positions, i.e. first level of management (as % of total junior management positions)	<input type="checkbox"/> Public reporting available:	Target year: <input type="checkbox"/> Public reporting:
Share of women in top management positions, i.e. maximum two levels away from the CEO or comparable positions (as % of total top management positions)	42 ✓ Public reporting available:	Target year: <input type="checkbox"/> Public reporting:
Share of women in management positions in revenue-generating functions (e.g. sales) as % of all such managers (i.e. excluding support functions such as HR, IT, Legal, etc.)	<input type="checkbox"/> Public reporting available:	Target year: <input type="checkbox"/> Public reporting:
Share of women in STEM-related positions (as % of total STEM positions)	<input type="checkbox"/> Public reporting available:	Target year: <input type="checkbox"/> Public reporting:

- No, we do not monitor the gender breakdown of our workforce.
- Not applicable. Please provide explanations in the comment box below.
- Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**

- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 75)
- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 88)

**3.1.3 Workforce Breakdown: Race/ Ethnicity & Nationality**

Additional credit may be granted for publicly available evidence.

Does your company provide a breakdown of its workforce according to racial and ethnic self-identifications, or nationality? Please refer to the information button for further guidance on which option to select. Please provide the coverage reported on as a percentage of FTEs and attach supporting public evidence where indicated if available.

- At least 20% of our workforce is based in the US and we monitor the breakdown of our workforce according to ethnic and racial indicators.  
Please select the coverage of the data reported on as a % of FTEs:
  - >75% of FTEs
  - 50-75% of FTEs
  - 25-50% of FTEs
  - <25% of FTEs

Breakdown	Share in total workforce (as % of total workforce)	Share in all management positions, including junior, middle and senior management (as % of total management workforce)
Asian		
Black or African American		
Hispanic or Latino		
White		
Indigenous or Native		

Breakdown	Share in total workforce (as % of total workforce)	Share in all management positions, including junior, middle and senior management (as % of total management workforce)
Other, please specify:		

This information is publicly available. Please provide supporting evidence:

Less than 20% of our workforce is based in the US and we monitor the breakdown of our workforce according to under-represented and structurally disadvantaged ethnic and racial minorities. If you are not able or allowed to provide such a breakdown, please report on the breakdown of your workforce based on nationality. Please fill in the table below with the relevant categories used.

We report on the breakdown of our workforce based on ethnic and racial minorities. Please specify the ethnic and racial categories in the table below.

We are not able or allowed to report on ethnic and racial minorities, and therefore provide a breakdown based on nationality. Please specify the nationalities which make up the highest percentage of your workforce in the table below.

This information is publicly available. Please provide supporting evidence:

Please select the coverage of the data reported on as a % of FTEs:

>75% of FTEs

50-75% of FTEs

25-50% of FTEs

<25% of FTEs

Breakdown based on, please specify:	Share in total workforce (as % of total workforce)	Share in all management positions, including junior, middle and senior management (as % of total management workforce)
Category name:		
Category name:		
Category name:		
Category name: <input type="checkbox"/> Not relevant		
Category name: <input type="checkbox"/> Not relevant		
Category name: <input type="checkbox"/> Not relevant		

No, we do not monitor the breakdown of our workforce according to ethnic or racial minorities.

- Not applicable. Please provide explanations in the comment box below.
- Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**  
No references attached

### 3.1.4 Gender Pay Indicators

Additional credit may be granted for publicly available evidence.

Does your company monitor and disclose the results of your gender pay gap or equal pay assessment? If your company conducts both, please select the option with the highest coverage.

- We monitor and disclose the results of our equal pay analysis.

Currency:

[Redacted]

Please provide the coverage reported on (as a % of FTEs):

- >75% of FTEs
- 50-75% of FTEs
- 25-50% of FTEs
- <25% of FTEs

Employee Level	Average Women Salary	Average Men Salary
Executive level (base salary only)		
Executive level (base salary + other cash incentives)		
Management level (base salary only)		
Management level (base salary + other cash incentives)		
Non-management level (base salary only)		

- If the equal pay information (or the ratios) is publicly reported, please provide the relevant URL.
- Our equal pay assessment is third-party verified. Please provide supporting evidence:

- We monitor and disclose the results of our gender pay gap analysis.

- If the gender pay gap information is publicly reported, please provide the relevant URL.

Please provide the coverage reported on (as a % of FTEs):

- >75% of FTEs
- 50-75% of FTEs
- 25-50% of FTEs

<25% of FTEs

Indicator	Difference between men and women employees (%)
Mean gender pay gap	
Median gender pay gap	
Mean bonus gap	
Median bonus gap	

Our gender pay gap assessment is third-party verified. Please provide supporting evidence:

- We conduct gender pay assessments but do not disclose the results. Please provide supporting qualitative evidence:
- We do not conduct gender pay assessments.
- Not applicable. Please provide explanations in the comment box below.
- Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**  
No references attached

### 3.1.5 Freedom of Association

This question requires publicly available information.

What percent of your total number of employees are represented by an independent trade union or covered by collective bargaining agreements? Please indicate where this is available in your public reporting.

**Please note:** employees who are eligible but are not actually covered by collective bargaining agreements should be excluded from the count.

<input checked="" type="checkbox"/> % of employees represented by an independent trade union or covered by collective bargaining agreements:	Link to public reporting
79.4	

- We do not track freedom of association metrics.
- Not applicable. Please provide explanations in the comment box below.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**



- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2021, <https://dubaiaerospace.com/wp-content/uploads/2022/07/DAE-ESG-Report-for-the-Year-Ended-December-31-2021.pdf> (Pages: 66)

### 3.1.6 MSA Labor Practice Indicators

In this section we include a performance score on the Corporate Sustainability Monitoring with the objective of verifying the company's involvement and management of crisis situations that can have a damaging effect on reputation. The evaluation will be filled in by the responsible analyst of your industry. No additional information is required from your company.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

#### Company References:

- No references needed

## 3.2 Human Rights

The questions in this criterion aim to assess whether or not companies are meeting the implementation requirements of the UN guiding principles for business and human rights.

### 3.2.1 Human Rights Commitment

This question requires publicly available information.

Do you have a publicly available, company-specific policy in place for your commitment to respect human rights? The policy must be **company-wide, covering all company operations**. Please indicate where this information is available in your public reporting or corporate website.

- Yes. We have a publicly available policy for our commitments to human rights. The policy covers/contains the following:
- A statement of commitment to respect human rights in accordance with internationally accepted standards
  - A statement of commitment to prevent/respect at least:
    - human trafficking
    - forced labor
    - child labor
    - freedom of association

- the right to collective bargaining
- equal remuneration
- discrimination
- other rights

The policy also covers the following:

- Requirements for our own operations (employees, direct activities, products or services)
  - Requirements for our suppliers
  - Requirements for our partners
- No, we do not have a human rights policy.
- Not applicable. Please provide explanations in the comment box below.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**  
No references attached

### 3.2.2 Human Rights Due Diligence Process

**This question requires publicly available information.**

Has your company developed a **company-wide** due diligence process to proactively identify and assess potential impacts and risks relating to respecting human rights?

- Yes, and our process covers the following:  
Please provide public supporting evidence of a risk mapping or other forms of assessment to identify areas of potential risk:

- Risk identification in our own operations
- Risk identification in our value chain or other activities related to our business
- Risk identification in new business relations (mergers, acquisitions, joint ventures, etc.)
- We do a systematic periodic review of the risk mapping of potential issues

Please indicate the issues and vulnerable groups covered or identified in your due diligence risk identification process. Please attach public supporting evidence for all of the aspects covered.

**Actual or potential human rights issues covered/identified:**

Check all that apply and provide relevant evidence for each issue covered. We expect at least four issues to be covered.

- Forced labor
- Human trafficking
- Child labor
- Freedom of association
- Right to collective bargaining

- Equal remuneration
- Discrimination
- Others, please specify:  
[REDACTED]

**Groups at risk of human rights issues covered/identified:**

Check all that apply and provide evidence for each group covered. We expect at least four groups to be covered.

- Own employees
  - Women
  - Children
  - Indigenous people
  - Migrant workers
  - Third-party employees
  - Local communities
  - Others, please specify  
[REDACTED]
- We are developing a process, but we have not yet conducted any assessments. Please provide information indicating the status and expected completion date.
- No, we do not have a process.
- Not applicable. Please provide an explanation in the comment box below.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

[REDACTED]

**Company References:**  
No references attached

**3.2.3 Human Rights Assessment**

Has your company conducted an assessment of potential human rights issues across your business activities in the past three years?

- Yes. We have proactively conducted an assessment of potential human rights issues in the last 3 years. Please complete the table below related to the portion of activities assessed, the portion of activities where risks have been identified, and the portion of activities with mitigation actions taken. If any of the business categories are not material to your company, select "Not relevant" and provide an explanation.  
**If an entity has been assessed multiple times in the last three years, it should only be counted once.**  
Supporting evidence:

Category	A. % of total assessed in last three years	B. % of total assessed (column A) where risks have been identified	C. % of risk (column B) with mitigation actions taken
<input type="radio"/> <b>Own Operations</b> (including Joint Ventures where the company has management control) <b>Please select the basis for reporting (denominator): as a % of</b> <input type="radio"/> FTEs <input type="radio"/> Revenues <input type="radio"/> Clients <input type="radio"/> Investment Portfolio <input type="radio"/> Sites <input type="radio"/> Products <input type="radio"/> Not relevant [Redacted]			
<input type="radio"/> <b>Contractors and Tier I Suppliers</b> (as a % of contractors or Tier I Suppliers) <input type="radio"/> Not relevant [Redacted]			
<input type="radio"/> <b>Joint Ventures</b> (including stakes above 10%) (as a % of joint ventures) <input type="radio"/> Not applicable. We do not have any joint ventures at stakes above 10%. [Redacted]			

- No, we have not conducted a human rights assessment in the last three years.
- Not applicable. Please provide an explanation in the comment box below.
- Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

[Redacted]

**Company References:**

No references attached

### 3.2.4 Human Rights Mitigation & Remediation

This question requires publicly available information.

Does your company **publicly disclose** on the following measures?

- Yes, our company publicly reports on human rights mitigation and remediation actions. The following are publicly available:
- Processes implemented to mitigate human rights risks
  - The number of sites with mitigation plans
  - The type of remediation actions taken
- No, we do not publicly report about mitigation and remediation actions
- Not applicable. Please provide an explanation in the comment box below.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

\_\_\_\_\_

**Company References:**  
No references attached

### 3.2.5 MSA Human Rights

In this section we include a performance score on the Corporate Sustainability Monitoring with the objective of verifying the company's involvement and management of crisis situations that can have a damaging effect on reputation. The evaluation will be filled in by the responsible analyst of your industry. No additional information is required from your company.

\_\_\_\_\_

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

\_\_\_\_\_

**Company References:**  
• No references needed

### 3.3 Human Capital Development

Human capital can make up a significant part of a company's intangible assets and for many industries, human capital development is one of the most financially material sustainability factors. Considering the drivers in technological disruption and innovation, demographic shifts, and societal developments, companies need to focus on developing their human capital and make sure that their employees have the necessary skill set needed to perform well and execute the business strategy. To address the skills gap challenge, companies must carefully consider their investments in training, upskilling and reskilling their workforce.

#### 3.3.1 Training & Development Inputs

**Additional credit may be granted for publicly available evidence.**

Please fill out the following table for the related training & development data for the last fiscal year and attach supporting evidence of where this information is reported.

- Please indicate the percentage of global FTEs the data in the table below represents:
  - > 75% of all FTEs globally
  - 50-75% of all FTEs globally
  - 25-50% of all FTEs globally
  - < 25% of all FTEs globally

	FY 2022
Average hours per FTE of training and development <input checked="" type="checkbox"/> This data is publicly available. Please provide supporting evidence or web link:	31.8 hours
Average amount spent per FTE on training and development. <input type="checkbox"/> This data is publicly available. Please provide supporting evidence or web link:	Currency: USD - US Dollar

#### DATA BREAKDOWN

We break down the data for either of the KPIs above based on the following categories. Please select any that apply and attach supporting evidence:

- Age group
- Gender
- Management level (e.g. junior/low level, middle, senior/top level management)
- Race, ethnicity, nationality, country of origin, cultural background
- Type of training
- We do not track these metrics related to employee training and development.
- Not applicable. Please provide explanations in the comment box below.
- Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

Company References:

- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 77)
- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 77)

3.3.2 Employee Development Programs

This question requires publicly available information.

Does your company have employee development programs that have been developed to upgrade and improve employee skills? Please indicate where this information is available in your **public reporting** or **corporate website**.

For further clarifications on the information asked below, please consult the information text.

- ✓ Yes, We have employee development programs that have been developed to upgrade and improve employee skills and are **publicly** available.

	Program 1	Program 2
Name & Description of the program	<p>✓ Please provide description of the program: Continuous Training and Development through internal and external resources. We provide a comprehensive suite of internal and external training and development supports, and encourage our employees to build skills outside of their own roles, and our people managers are provided training in effective management, which aims to support an effective, holistic management style that is inclusive to our people’s needs. In particular, we provide our employees access to LinkedIn Learning, a suite of more than 5,000 courses, which we encourage our employees to enrol in, and the Employee Educational Assistance Program, which provides employees with funding and support to pursue formal professional qualifications in their personal time.</p>	<p>✓ Please provide description of the program: Employee Mentorship Program In 2022, we launched our inaugural mentorship program, which aims to develop new leaders within our business and was open to all levels. We currently have 17 active mentor/mentee relationships, with a broad diversity across nationality, gender, and geography within the program, which we hope will help foster continued diversity into the future. The program aims to support employees in developing leadership skills, expanding their skillsets, and developing new relationships across our business.</p>

	Program 1	Program 2
Description of program objective/ business benefits	<input checked="" type="checkbox"/> Please provide objective/ business benefits of the program: While not explicit, we pride ourselves on the work our diverse teams across the business do to recruit, retain, and promote talent, supporting continued professional and personal development, and cementing workplace excellence as a cornerstone to our globally successful business. For this, our goal is to continually support the personal and professional development of our workforce, introduce new programs to further support employee progression, and foster talent within the organization, supporting retention and success across our global workforce.	<input checked="" type="checkbox"/> Please provide objective/ business benefits of the program: While not explicit, we pride ourselves on the work our diverse teams across the business do to recruit, retain, and promote talent, supporting continued professional and personal development, and cementing workplace excellence as a cornerstone to our globally successful business. For this, our goal is to continually support the personal and professional development of our workforce, introduce new programs to further support employee progression, and foster talent within the organization, supporting retention and success across our global workforce.
Quantitative impact of business benefits (monetary or non- monetary)	<input type="checkbox"/> Please provide quantitative impact of business benefits: 	<input type="checkbox"/> Please provide quantitative impact of business benefits: 
% of FTEs participating in the program	10	10
Supporting Evidence		

- No, we do not offer any employee development program.
- Not applicable. Please provide explanations in the comment box below.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

[Redacted text]

**Company References:**

- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 41)
- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 41)



### 3.3.3 Human Capital Return on Investment

This question requires publicly available information.

Do you **publicly** report the following information on a standard Human Capital Return on Investment metric, serving as a global measure of the return on your Human Capital programs.

- Yes, we report on a standard Human Capital Return on Investment metric. Please indicate where the information is available in your **public** reporting.

	FY 2019	FY 2020	FY 2021	FY 2022
a) Total Revenue, as specified in the "Denominator" question Currency: USD - US Dollar	1421307000 Monetary Units	1300345000 Monetary Units	1238305000 Monetary Units	1137754000 Monetary Units
b) Total Operating Expenses Currency: USD - US Dollar	720215000	751073000	800403000	761989000 Monetary Units
c) Total employee-related expenses (salaries + benefits) Currency: USD - US Dollar	50871000	50199000	49164000	51264000 Monetary Units
<b>Resulting HC ROI (a - (b-c)) / c</b>	14.78176 Monetary Units	11.94189 Monetary Units	9.90696 Monetary Units	8.33 Monetary Units
Total Employees, as specified in the "Denominator" question.	1152	1114	1032	1049

- No, we do not track any of the above metrics.
- Not applicable. Please provide explanations in the comment box below.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

#### Company References:

- DAE Results for the Year Ended December 31, 2020, <https://dubaiaerospace.com/wp-content/uploads/2021/02/DAE-Results-for-the-year-ended-31-Dec20.pdf> (Pages: 35)
- DAE Results for the Year Ended December 31, 2021, <https://dubaiaerospace.com/wp-content/uploads/2022/02/DAE-Results-for-the-year-ended-31-Dec-2021.pdf> (Pages: 35)
- DAE Results for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/02/DAE-Results-for-the-year-ended-31-Dec-2022.pdf> (Pages: 37)

### 3.3.4 MSA Human Capital Development

In this section we include a performance score on the Corporate Sustainability Monitoring with the objective of verifying the company's involvement and management of crisis situations that can have a damaging effect on reputation. The evaluation will be filled in by the responsible analyst of your industry. No additional information is required from your company.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

#### Company References:

- No references needed

## 3.4 Talent Attraction & Retention

Successful talent attraction & retention management is a powerful enabler for companies to maintain their competitive advantage and to execute their corporate strategies. Employee engagement, satisfaction or wellbeing surveys and the evaluation of metrics such as employee turnover continue to be essential tools to evaluate employee experience and measure the impact of corporate development. Offering robust health and wellbeing programs is essential to ensuring employee satisfaction, productivity and retention which can improve a company's overall financial and non-financial performance. Further, measuring individuals' performance and providing long-term incentives and internal career mobility opportunities remain core practices to attract and retain top talent.

### 3.4.1 Hiring

**Additional credit may be granted for publicly available evidence.**

Please indicate the total number of new employee hire rates and the percentage of open positions filled by internal candidates. Please also report the average hiring cost/FTE for the last fiscal year.

**Please note: The average hiring cost/FTE should specifically relate to the number of employees hired last year, not average cost for all employees.**

	FY 2019	FY 2020	FY 2021	FY 2022
○ Total number of new employee hires <input type="checkbox"/> This data is publicly available. Please provide supporting evidence or web link:				
Percentage of open positions filled by internal candidates (internal hires) <input type="checkbox"/> This data is publicly available. Please provide supporting evidence or web link:				
Average hiring cost/FTE Currency:				

**DATA BREAKDOWN**

We break down the new employee hires and/or internal hires data based on the following categories. Please provide supporting evidence:

- Age group
- Gender
- Management level (e.g. junior/low level, middle, senior/top level management)
- Race, ethnicity, nationality, country of origin or cultural background
- We do not report this information
- Not applicable. Please provide explanations in the comment box below.
- Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**  
No references attached

**3.4.2 Type of Performance Appraisal**

**This question requires publicly available information.**

Does your company conduct individual and/or team-based performance management appraisals and publicly share this information?

Yes, our type(s) of individual and/or team-based performance management appraisals are publicly available and include the following: (Click all that apply)

- Management by objectives
- Multidimensional performance appraisal (e.g. 360 degree feedback)
- Team-based performance appraisal
- Agile conversations

**Performance Appraisal Frequency:**

Please indicate the frequency at which performance appraisals take place, for at least one type of performance appraisal

- Ongoing
- Quarterly/ Twice a year
- At least yearly
- Not reported
- No, we do not have any of these types of performance appraisals in place
- Not applicable. Please provide explanations in the comment box below

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**

- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 41)

**3.4.3 Long-Term Incentives for Employees**

Does your company provide long-term incentives for **employees below the senior management level**? Long-term incentive programs are programs tied to an employee's performance. The performance can be measured during one or multiple years. These incentive programs do not include employee benefits (please see the information button definitions for more information).

**Please note:** senior management includes employees that are at most two management levels from the CEO (or equivalent). Below senior management level refers to all employees that are more than two management levels away from the CEO. If your company uses a different definition for "below senior management level" please provide the definition in your answer.

Long-term incentives for the executive management and/or senior management are not accepted in this question.

<p><input type="radio"/> Please describe the following aspects (both): 1) the type of long-term incentive program (e.g. stock options, restricted stock units, cash incentives, etc.); 2) the type of employees below the senior management level the program applies to:</p>	<p>Our long-term incentives for employees below the senior management level are on average paid out after:</p>	<p>Please report the percentage of your workforce below senior management level (max. two levels from the CEO) that this program applies to:</p>	<p>Do the long-term incentives include targets associated with sustainability performance? Please explain in the comment box below:</p>
<p>Please provide supporting evidence: <input type="checkbox"/> Please provide relevant information below: [Redacted]</p>	<p><input type="radio"/> 2 years <input type="radio"/> 3 years <input type="radio"/> Longer than 3 years</p>	<p>% of our employees</p>	<p><input type="checkbox"/> Please provide relevant information below: [Redacted]</p>

- No, we do not offer long-term incentive programs for employees below the senior management level.
- Not applicable. Please provide explanations in the comment box below.
- Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**  
No references attached

### 3.4.4 Employee Support Programs

This question requires publicly available information.

Does your company provide special training and/or measures to foster employees' health and well-being in the following areas? Please indicate where this information is available in your public reporting or corporate website.

- Yes, we have the following programs and policies in place:  
Please provide supporting evidence:  
**Employee Benefits**
  - Workplace stress management
  - Sport & health initiatives
- Work Conditions**
  - Flexible working hours
  - Working-from-home arrangements
  - Part-time working options
- Family Benefits**

- Childcare facilities or contributions
- Breast-feeding/lactation facilities or benefits
- Paid parental leave for the primary caregiver (please enter total number of paid leave in weeks offered to the majority of your employees):
- Paid parental leave for the non-primary caregiver (please enter total number of paid leave in weeks offered to the majority of your employees):
- Paid family or care leave beyond parental leave (care for a child, spouse, partner, dependent, parent, sibling, or other designated relation with a physical or mental health condition)
- We do not publicly report on programs or policies.
- Not applicable. Please provide an explanation in the comment box below.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**  
No references attached

### 3.4.5 Employee Turnover Rate

Additional credit may be granted for publicly available evidence.

Please indicate your company's total and voluntary turnover rates for the last four years as a percentage of total number of employees in the table below.

<input type="radio"/>	FY 2019	FY 2020	FY 2021	FY 2022
Total employee turnover rate <input type="checkbox"/> This data is publicly available. Please provide supporting evidence:				
Voluntary employee turnover rate <input type="checkbox"/> This data is publicly available. Please provide supporting evidence:				
Data coverage (as % of all FTEs globally)				

**DATA BREAKDOWN**

We break down the data of the total employee turnover rate based on the following categories. Please provide supporting evidence:

- Age group
- Gender
- Management level (e.g. junior/low level, middle, senior/top level management)
- Race, ethnicity, nationality, country of origin or cultural background
- We do not report this information
- Not applicable. Please provide explanations in the comment box below.
- Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**  
No references attached

**3.4.6 Trend of Employee Wellbeing**

Additional credit may be granted for publicly available evidence.

Please indicate if your company conducts an employee survey.

- Yes, we conduct an annual employee survey  
Please indicate in the following table the percentage of employees that are for example **highly engaged, with highly positive experience or a high level of wellbeing as found through your company's scaled employee surveys**. Please select only the core focus of your survey as well as its coverage. Please note: If your company only conducts its primary employee survey every two years, please duplicate the value of the previous year in the table and provide the target for the most recent year the primary survey was conducted.

Core Focus	Unit	FY 2019	FY 2020	FY 2021	FY 2022	What was your target for FY 2022?
<input type="checkbox"/> Employee Engagement <input type="checkbox"/> Employee Satisfaction <input type="checkbox"/> Employee Wellbeing <input type="checkbox"/> Employee Net Promoter Score (eNPS)	% of employees with top level of engagement, satisfaction, wellbeing, or employee net promoter score (eNPS)					

Core Focus	Unit	FY 2019	FY 2020	FY 2021	FY 2022	What was your target for FY 2022?
Data coverage	% of employees who responded to the survey					

**Public Reporting**

The results of our annual employee surveys are publicly available. Please provide supporting evidence or web link.

In tracking **employee metrics**, which of the following **aspects** are addressed in your employee surveys (select all that apply). Please provide supporting evidence.

- Job satisfaction (external motivation, e.g. I am satisfied with my job)
- Purpose (internal motivation, e.g., my work has a clear sense of purpose)
- Happiness (e.g., I feel happy at work most of the time)
- Stress (e.g., I feel stressed at work most of the time)

- No, we do not conduct an annual employee survey.
- Not applicable. Please provide explanations in the comment box below.
- Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**  
No references attached

**3.4.7 MSA Talent Attraction & Retention**

In this section we include a performance score on the Corporate Sustainability Monitoring with the objective of verifying the company's involvement and management of crisis situations that can have a damaging effect on reputation. The evaluation will be filled in by the responsible analyst of your industry. No additional information is required from your company.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**  
• No references needed



### 3.5 Occupational Health & Safety

Poor occupational health and safety (OHS) performance has a direct negative impact on labor costs through lower productivity. Moreover, it can also affect a company's reputation, impact staff morale or increase operating costs through fines and other contingent liabilities. Our key questions focus on Key Performance Indicators (KPIs) for a company's own operations, and for its suppliers and their performance against industry benchmarks. Industry-specific questions additionally focus on training, audits and transparency. Industries operating in areas where HIV/AIDS is widespread are also expected to support their employees and minimize the risks of disruption to their business activities.

#### 3.5.1 OHS Policy

**This question requires publicly available information.**

Does your company have an OHS policy/ commitment?

- Yes, we have a publicly available commitment on Occupational Health and Safety and it includes the following elements:
  - Is applicable to the company's entire operations/ employees as well as contractors or individuals under the company's supervision.
  - Compliance with relevant OHS international standards and regulations, voluntary programs and/or collective agreements on OHS.
  - Consultation with and participation of workers, and, where they exist, workers' representatives.
  - A commitment to continually improve the performance of the OHS management system.
  - Setting up prioritization and action plans.
  - Establishment of quantitative targets for improving OHS performance metrics.
  - Endorsement of the implementation of the OHS policy. Please select the highest endorsing decision-making body:
    - Board of directors
    - Executive management
- No, we do not have a public Occupational Health and Safety policy.
- Not applicable. Please provide an explanation in the comment box below.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**  
**No references attached**

### 3.5.2 OHS Programs

This question requires publicly available information.

Does your company have an OHS management system?

- ✓ Yes, we have an OHS management system that covers the following elements:  
Please provide public supporting evidence
  - ✓ OHS risk and hazard assessments to identify what could cause harm in the workplace.
  - Prioritization and integration of action plans with quantified targets to address those risks.
  - ✓ Integration of actions to prepare for and respond to emergency situations.
  - Evaluation of progress in reducing/preventing health issues/risks against targets.
  - Internal inspections.
  - Independent external verification of health, safety and well-being: please provide the names and standards used (such as ISO 45001):  
[REDACTED]
  - ✓ Procedures to investigate work-related injuries, ill health, diseases and incidents.
  - ✓ OHS training provided to employees and/or other relevant parties to raise awareness and reduce operational health & safety incidents.
  - OHS criteria introduced in procurement and contractual requirements.
- No such measures in place to ensure effective management of health risks/issues.
- Not applicable. Please provide explanations in the comment box below.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.  
DAE Engineering does not have public supporting evidence on its OHS Management System.

**Company References:**  
No references attached

### 3.5.3 Fatalities

Additional credit may be granted for publicly available evidence.

Please complete the following table with the number of **work-related fatalities** for employees and contractors.

✓ Fatalities	FY 2019	FY 2020	FY 2021	FY 2022
Employees ✓ This data is publicly available. Please provide supporting evidence or web link:		0	0	0

Fatalities	FY 2019	FY 2020	FY 2021	FY 2022
Contractors <input type="checkbox"/> This data is publicly available. Please provide supporting evidence or web link:		0	0	0

**THIRD-PARTY VERIFICATION**

Our data has been third-party verified in the most recent financial year reported. Please provide supporting evidence.

**DATA CONSISTENCY**

We report publicly on this information, but the data in the table above differs from our publicly reported figures. Please provide an explanation in the comment box for this difference:

[Redacted]

- We do not track employee and contractor fatalities.
- Not applicable. Please provide explanations in the comment box below.
- Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

[Redacted]

**Company References:**

- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2021, <https://dubaiaerospace.com/wp-content/uploads/2022/07/DAE-ESG-Report-for-the-Year-Ended-December-31-2021.pdf> (Pages: 71)
- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2021, <https://dubaiaerospace.com/wp-content/uploads/2022/07/DAE-ESG-Report-for-the-Year-Ended-December-31-2021.pdf> (Pages: 71)
- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 75)
- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 75)

**3.5.4 Lost-Time Injury Frequency Rate (LTIFR) - Employees**

This question requires publicly available information.

Please provide your company's lost-time injury frequency rate for employees (per one million hours worked). For each row in the table, it is mandatory that the values provided are in the same unit. If your company's LTIFR for employees is equal to zero for one or more fiscal years, this data will only be accepted if evidence of third-

party verification is provided. Please indicate where this information is available in your public reporting or corporate website.

If you only track LTIFR on a consolidated basis, without distinguishing between employees and contractors, please use this question to report the consolidated number.

<input checked="" type="checkbox"/>	LTIFR	Unit	FY 2019	FY 2020	FY 2021	FY 2022
	Employees <input checked="" type="checkbox"/> LTIFR <input type="checkbox"/> LTIR	LTIFR (n/million hours worked) LTIR (n/200,000 hours worked)		19.79	35.98	55.83
	Data coverage (as % of employees, operations or revenues)	percentage of: <input checked="" type="checkbox"/> Employees <input type="checkbox"/> Operations <input type="checkbox"/> Revenues		100	100	100

**THIRD-PARTY VERIFICATION**

Our data has been third-party verified in the most recent financial year reported. Please provide supporting evidence.

**DATA CONSISTENCY**

We report publicly on this information, but the data in the table above differs from our publicly reported figures. Please provide an explanation in the comment box for this difference:

[Redacted]

We have a temporary coverage reduction or target challenge due to corporate actions. Please briefly explain if a merger, acquisition, divestment, etc. has temporarily caused a reduction in your ability to report optimal coverage or caused your target to appear abnormal:

[Redacted]

We only track lost-time injury frequency rate (LTIFR) on a consolidated basis. Please provide the combined figures in the table above and mark "Not applicable" in the next question (Lost-Time Injuries Frequency Rate (LTIFR) - Contractors).

**Alternative Metric**

Please provide your company's Lost Workday Rate (LWR) or Days Away/Restricted or Transfer Rate (DART) for employees (per 200,000 hours worked). For each row in the table, it is mandatory that the values provided are in the same unit. If your company's LWR or DART for employees is equal to zero for one or more fiscal years, this data will only be accepted if evidence of third-party verification is provided.

Alternative Metric	Unit	FY 2019	FY 2020	FY 2021	FY 2022
Employees <input type="radio"/> Lost Workday Rate <input type="radio"/> Days Away Restricted Transfer Rate	n/200,000 hours worked				
Data coverage (as % of employees, operations or revenues)	percentage of: <input type="radio"/> Employees <input type="radio"/> Operations <input type="radio"/> Revenues				

**THIRD-PARTY VERIFICATION**

Our data has been third-party verified in the most recent financial year reported. Please provide supporting evidence.

**DATA CONSISTENCY**

- We report publicly on this information, but the data in the table above differs from our publicly reported figures. Please provide an explanation in the comment box for this difference:  
[Redacted]
- We have a temporary coverage reduction or target challenge due to corporate actions. Please briefly explain if a merger, acquisition, divestment, etc. has temporarily caused a reduction in your ability to report optimal coverage or caused your target to appear abnormal:  
[Redacted]
- We only track DART or LWR on a consolidated basis.  
Please provide the combined figures in the table above and mark "Not applicable" in the next question (Lost-Time Injuries Frequency Rate (LTIFR) - Contractors).
- We do not track any of these metrics (LTIFR, DART or LWR) for our employees.
- Not applicable. Please provide explanations in the comment box below.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.  
[Redacted]

**Company References:**

- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 75)

**3.5.5 Lost-Time Injury Frequency Rate (LTIFR) - Contractors**

**Additional credit may be granted for publicly available evidence.**

Please provide your company's lost-time injury frequency rate for contractors (per one million hours worked). For each row in the table, it is mandatory that the values provided are in the same unit. If your company's LTIFR for contractors is equal to zero for one or more fiscal years, this data will only be accepted if evidence of third-party verification is provided.

If you only track LTIFR on a consolidated basis, without distinguishing between employees and contractors, please mark this question as "**Not applicable**" and use the LTIFR - Employees question to report the consolidated number.

LTIFR	Unit	FY 2019	FY 2020	FY 2021	FY 2022
<input type="radio"/> LTIFR <input type="radio"/> LTIR	LTIFR (n/million hours worked) LTIR (n/200,000 hours worked)				
Data coverage (as % of contractors, operations or revenues)	percentage of: <input type="radio"/> Contractors <input type="radio"/> Operations <input type="radio"/> Revenues				

**PUBLIC REPORTING**

- Our data is publicly available. Please provide supporting evidence or web link.

**THIRD-PARTY VERIFICATION**

- Our data has been third-party verified in the most recent financial year reported. Please provide supporting evidence.

**DATA CONSISTENCY**

- We report publicly on this information, but the data in the table above differs from our publicly reported figures. Please provide an explanation in the comment box for this difference:  
[Redacted]
- We have a temporary coverage reduction or target challenge due to corporate actions. Please briefly explain if a merger, acquisition, divestment, etc. has temporarily caused a reduction in your ability to report optimal coverage or caused your target to appear abnormal:  
[Redacted]

**Alternative Metric:**

Please provide your company's Lost Workday Rate (LWR) or Days Away/Restricted or Transfer Rate (DART) for contractors (per 200,000 hours worked). For each row in the table, it is mandatory that the values provided are in the same unit. If your company's LWR or DART for contractors is equal to zero for one or more fiscal years, this data will only be accepted if evidence of third-party verification is provided.

Alternative Metric	Unit	FY 2019	FY 2020	FY 2021	FY 2022
Contractors <input type="radio"/> Lost Workday Rate <input type="radio"/> Days Away Restricted Transfer Rate	n/200,000 hours worked				
Data coverage (as % of employees, operations or revenues)	percentage of: <input type="radio"/> Contractors <input type="radio"/> Operations <input type="radio"/> Revenues				

**PUBLIC REPORTING**

- Our data is publicly available. Please provide supporting evidence or web link.

**THIRD-PARTY VERIFICATION**

- Our data has been third-party verified in the most recent financial year reported. Please provide supporting evidence.

**DATA CONSISTENCY**

- We report publicly on this information, but the data in the table above differs from our publicly reported figures. Please provide an explanation in the comment box for this difference:  
[Redacted]
- We have a temporary coverage reduction or target challenge due to corporate actions. Please briefly explain if a merger, acquisition, divestment, etc. has temporarily caused a reduction in your ability to report optimal coverage or caused your target to appear abnormal:  
[Redacted]

- We do not track any of these metrics (LTIFR, DART or LWR) for our contractors.
- Not applicable. Please provide explanations in the comment box below.
- Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a

question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.  
Consolidated calculation is included in LTIFR - Employees question.

**Company References:**  
No references attached

### 3.5.6 MSA Occupational Health & Safety

In this section we include a performance score on the Corporate Sustainability Monitoring with the objective of verifying the company's involvement and management of crisis situations that can have a damaging effect on reputation. The evaluation will be filled in by the responsible analyst of your industry. No additional information is required from your company.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**

- No references needed

## 3.6 Customer Relationship Management

Strong relationships with customers lead to increased customer loyalty. Harvard Business School research revealed that a 5% increase in retention can result in a profit increase of up to 75%, depending on the industry. The value of retaining customers makes perfect business sense when one considers that a consumer retained for life is more cost effective, requires less service, provides more business and contributes to new customer acquisition by offering positive referrals. Additionally, customer relationship management tools provide important data which allows the company to target relevant customer groups, develop specific products, and ensure that it has all relevant information to strengthen customer relationships. Online presence and channels have reshaped customer relationships: companies need to be present on several platforms to reach out to customers, and for some sectors today it is strategic development to develop strong online capabilities. In some industries, customer data privacy and safety risks have emerged and companies need to ensure strong policies to avoid increasing costs of breaches and negative reputational impact. The key focus of the criterion is on the tools a company has implemented or is using to manage customers, online strategy, sales and distribution channels, customer satisfaction and customer protection.

### 3.6.1 Online Strategies & Customers Online

Please provide information regarding the use of your online services by customers and revenues derived from online services.

**Please note that if your company earned more than 95% of its revenues online in the previous fiscal year this question should be marked as 'Not applicable' and an explanation should be provided in the comment box.**

- ✓ We are able to provide information regarding the use of our online services by customers and revenues derived from online services.

**Online customers**

Please indicate how many of your customers are actively using your electronic services solutions as percentage of all customers.

Supporting evidence:

	FY 2019	FY 2020	FY 2021	FY 2022	What was your target for 2022?
% of total customers using your online services solutions/sales platform					

**Online revenues**

Please indicate how much of your revenues are generated online/from e-commerce. If your company does not generate any revenues from online activities, please select "We do not generate sales/revenues from online activities. Please explain."

- We generate revenues online/from e-commerce.

Supporting evidence:

	FY 2019	FY 2020	FY 2021	FY 2022	What was your target for 2022?
% of revenues generated online (e.g. through direct sales, advertising, etc.)					

- ✓ We do not generate sales/revenues from online activities. Please explain:  
Dubai Aerospace Enterprise (DAE) Ltd is an aviation services company who provides aircraft leasing and airframe MRO services to customers, neither of which are online revenues.

- We do not track the number of customers using our online services or the percentage of revenues generated from online activities.
- Not applicable. Please provide explanations in the comment box below.
- Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**

- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 5) "About DAE"



**3.6.2 Customer Satisfaction Measurement**

**Additional credit may be granted for publicly available evidence.**

Does your company monitor and set quantitative targets to improve satisfaction and are targets and results communicated externally? Please attach documents and indicate the coverage for the data provided. Please refer to the information button for additional clarifications. For each row in the table, it is mandatory that the values provided are in the same unit.

Yes, we measure customer satisfaction using relevant unit of measurement. Please attach supporting evidence.

Document Satisfactory:

Satisfaction Measurement	Unit (Please select the unit of measurement)	FY 2019	FY 2020	FY 2021	FY 2022	What was your target for FY 2022?
Satisfaction Measurement	Satisfaction measurement methodology: <input type="radio"/> Percentage of satisfied customers/tenants <input type="radio"/> Net promoter score or similar <input type="radio"/> Rank or similar					
Data coverage:	percentage of <input type="radio"/> Customers <input type="radio"/> Operations <input type="radio"/> Revenues <input type="radio"/> Tenants					

Information is available in the public domain

Satisfaction is not monitored.

Not applicable. Please provide explanations in the comment box below.

Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**  
**No references attached**

### 3.6.3 Quality Management & Audits of Distribution Networks

Does your company have a Quality Management System to ensure that external product/service distribution networks comply with defined customer service quality standards? Please provide explanations and attach supporting evidence where required.

**Exposure**

Does your company use an external network of distributors to market **at least 30%** of its products? If **"No"** is selected, none of the remaining sections of the question require answering and the question will be set to **"not applicable."**

No

Yes. Please answer the following questions.

**Quality Management System**

Does your company have a Quality Management System to ensure that **external** product/service distribution networks comply with your defined customer service quality standards? Please provide supporting evidence.

Yes, we have a Quality Management System specifically designed for our external distribution network or we apply the same quality management system to all our distributors.

Yes, we have a Quality Management System specifically designed for our internal distributors only.

No, we do not have a Quality Management System in place.

Please indicate which measures your company uses to implement your Quality Management System, and the percentage of distributors (whether exclusive distributors or non-exclusive distributors) affected by each measure in the last fiscal year. Please provide supporting evidence below.

Written customer service quality standards documentation, updated regularly. Please indicate the percentage of distributors that received updated documentation in the last fiscal year:

██████████

Regular customer service quality management workshops at regional/national/corporate level. Please indicate the percentage of distributors that participated in a quality management workshop in the last fiscal year:

██████████

Formal training programs for distributors. Please indicate the percentage of distributors that participated in formal quality management training programs in the last fiscal year:

██████████

**Audits**

Please specify the percentage of your external distributors that have been audited in any of the following ways in the last fiscal year:

Regular internal audits of product/service distribution network (%):

██████████

Regular external audits, based on company-defined Quality Management System (%):

██████████

Regular external audits, based on ISO9000 series or other generally accepted Quality Management Systems (%):

██████████

We do not have a Quality Management System in place for our distribution networks or have any of these measures in place.

Not applicable. Please provide explanations in the comment box below.

Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**  
No references attached

### 3.6.4 Incentives for Distribution Networks

Does your company incentivize the majority of its external distributors through rebates or other discounting policies? **If your company does not use a network of external distributors for at least 30% of its products, please mark not applicable and explain in the comment box.**

- Yes, we use rebate or discounting policies with the majority of our distributors. Please describe the main aspects of your rebate or other discounting policies and provide supporting evidence:
- No, we do not use rebate or discounting policies as the main way of incentivizing our distributors. Please indicate which alternative approach(es) you use and provide supporting evidence:
- No, we do not incentivize our external distributors through rebates or other discounting policies.
- Not applicable. Please provide explanations in the comment box below.
- Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

Dubai Aerospace Enterprise (DAE) Ltd does not use a network of external distributors for its products.

**Company References:**  
No references attached

### 3.6.5 MSA Customer Relationship Management

In this section, we include a performance score on the Corporate Sustainability Monitoring with the objective of verifying the company's involvement and management of crisis situations that can have a damaging effect on reputation. The evaluation will be filled in by the responsible analyst of your industry. No additional information is required from your company.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**

- No references needed

**3.7 Privacy Protection**

Networked data and globalised corporate activities require careful handling. Insufficient database and network protection, unclear management of personal information and vague database access rules could expose companies to large risks in case of personal data leakage and misuse, or unauthorized access. For companies to avoid legal costs, reputational risk, and exclusion from certain activities, a company-wide privacy policy is paramount. Our questions focus on the coverage of the company's privacy policy and the mechanism in place to ensure the policy's effective implementation.

**3.7.1 Privacy Policy: Systems/ Procedures**

**This question requires publicly available information.**

What mechanisms are in place to ensure effective implementation of your company's privacy policy? Please provide **publicly** available supporting evidence for each of the options.

- We have the following mechanisms in place and are **publicly** available:

Aspect:	Please provide supporting evidence for the aspect and indicate page numbers:
<input checked="" type="checkbox"/> Privacy policy applies to the entire operations, including suppliers	
<input checked="" type="checkbox"/> Designated person or department responsible for privacy issues	
<input type="checkbox"/> Privacy policy system embedded in group-wide risk/compliance management	
<input checked="" type="checkbox"/> Disciplinary actions in case of breach (i.e. zero tolerance policy)	
<input type="checkbox"/> We conduct third-party audits of the privacy policy compliance.	
<input type="checkbox"/> We conduct internal audits of the privacy policy compliance.	

- No such mechanisms/systems are in place.
- Not applicable. Please provide explanations in the comment box below.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**

- 2022\_Dubai Aerospace Enterprise (DAE) Ltd.\_Data Protection and Privacy Policy.pdf, 2022\_Dubai Aerospace Enterprise (DAE) Ltd.\_Data Protection and Privacy Policy.pdf (Pages: All)
- Code of Conduct, <https://dubaiaerospace.com/wp-content/uploads/2021/06/DAE-Code-of-Conduct-Feb-2021.pdf> (Pages: 11)
- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 65)

**3.7.2 Customer Privacy Information**

This question requires publicly available information.

Does your company inform customers on the following privacy protection issues? Please provide publicly available evidence.

- Yes, we inform customers on the following privacy protection issues:
- Nature of information captured
  - Use of the collected information
  - Possibility for customers to decide how private data is collected, used, retained and processed
    - Opt-out option is available
    - Opt-in consent is required
    - Request access to data held by the company
    - Request their data to be transferred to other service providers
    - Request their data to be corrected
    - Request their data to be deleted
  - How long the information is kept on corporate files
  - How the information is protected
  - Third-party disclosure policy (private and public entities)
  - We monitor the percentage of users whose customer data is used for secondary purposes. Please indicate the percentage of customers whose data is used for secondary purposes and provide publicly available evidence.
- We do not provide any information on privacy protection to our customers or on the use of customer data for secondary purposes to our customers.
- Not applicable. Please provide explanations in the comment box below.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

Dubai Aerospace Enterprise (DAE) Ltd does not collect personal/private information on its customers beyond the information that it is legally obliged to collect in order to adhere to relevant and applicable KYC, AML,

Sanctions, and other laws governing DAE's business. That being said, DAE maintains a comprehensive Data Retention Policy to govern the storage and destruction of private information collected from our customers.

**Company References:**  
No references attached

### 3.7.3 MSA Privacy Protection

In this section, we include a performance score on the Corporate Sustainability Monitoring with the objective of verifying the company's involvement and management of crisis situations that can have a damaging effect on reputation. The evaluation will be filled in by the analyst responsible for your industry. No additional information is required from your company.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**

- No references needed

## 4 Future Questions (Optional)

In this section, questions on new, developing sustainability topics are asked with the intention of adding them to future revisions of the Corporate Sustainability Assessment. **Questions asked in this section will not contribute to the Total Sustainability Score in the specific year they are asked. We may choose to ask these questions in the same or modified format in future years, and add them to the standard part of the questionnaire, in which case they will contribute to the Total Sustainability Score in that year.**

We encourage companies to complete the questions in this section in order to allow us to perform data analysis on the results to inform future revisions of the questions and scoring schemes, as well as to provide companies the opportunity to engage with us on these topics.

### 4.1 Talent Planning and Analytics

#### 4.1.1 People Analytics

Does your company use any People Analytics (PA) in any of the following analysis? If yes, please select any practice that apply and provide a supporting evidence indicating the page number where the relevant information can be found and a comment in the reference field with a short description of how People Analytics is applied in your case.

Please note that companies are not expected to make use of PA in all the following analysis. For further clarifications, please consult the information text.

✓ Yes. Please select any relevant analysis that apply:

- Measuring employee performance
- Strategic workforce planning
- Identifying current workforce skills gaps
- Recruiting & hiring (e.g. evaluating recruiting channels, screening of candidates, assessing talent supply/demand)
- Identifying flight risks to improve retention
- Competitive intelligence
- Organizational network analysis
- No, our company does not use People Analytics.
- Not applicable. Please provide explanations in the comment box below.
- Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**

- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2021, <https://dubaiaerospace.com/wp-content/uploads/2022/07/DAE-ESG-Report-for-the-Year-Ended-December-31-2021.pdf> (Pages: 38)
- DAE Environmental, Social, and Governance Report for the Year Ended December 31, 2022, <https://dubaiaerospace.com/wp-content/uploads/2023/04/DAE-ESG-Report-for-the-Year-Ended-December-31-2022.pdf> (Pages: 41)

**4.1.2 Strategic Workforce Planning**

Does your company currently use People Analytics (PA) for your Strategic Workforce Planning (SWP)? If your company has different processes in place for different business unit, please select one that you perceive as the most strategic and it is more broadly applied within your organization. For further clarifications, please consult the information text.

- Yes. Please describe the process in the table below and provide supporting evidence:  
Please indicate what is the application coverage of the process described (in percentage of global FTEs):
  - > 75% of all FTEs globally
  - 50 - 75% of all FTEs globally
  - 25 - 50% of all FTEs globally
  - < 25% of all FTEs globally

Description	
<b>Opportunity:</b> Why does your company use PA for SWP?	
<b>Action/process/tool used:</b> How PA have been used?	
<b>Outcome:</b> What is the business impact/result of the initiative?	

- No, we do not use People Analytics for our Strategic Workforce Planning
- Not applicable. Please provide explanations in the comment box below
- Not known

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**  
No references attached

## 5 Feedback Survey: Your input is welcome

Your feedback is a crucial component for the further development of the Corporate Sustainability Assessment. We very much value your honest and direct feedback and input on CSA improvement ideas. Thank you for taking the time to provide your valuable feedback.

**This feedback section is not used in the assessment or scoring of your company, is not mandatory and is strictly confidential.**

Please note that this feedback survey section will also appear in the PDF version of the questionnaire.

### 5.1 Overall Impression

How likely is it that you would recommend the CSA to a peer or colleague?

- 10 - Extremely Likely
- 9
- 8
- 7
- 6
- 5
- 4
- 3
- 2
- 1
- 0 - Not at all

What motivates you/your company to participate in our Corporate Sustainability Assessment? Your answers enable us to do our best for you to get the most value out of your participation. We kindly ask you to rank the following reasons in order of importance to your company (1 = most important motivation, 6 = least important motivation) and to specify why each driver is important to you.



Rank of importance (1= most important, 6= least important)	Motivation to participate	Please specify why this driver is important to your company:
1.	<ul style="list-style-type: none"> <li><input type="radio"/> Increase visibility with sustainability focused investors</li> <li><input type="radio"/> Enhance reputation with internal and external stakeholders (other than investors)</li> <li><input type="radio"/> Learn from the CSA results and help prioritize sustainability initiatives (e.g. benchmarking, identify gaps and improvements areas)</li> <li><input type="radio"/> Use as internal management tool (e.g. to set KPIs)</li> <li><input type="radio"/> Understand the link between sustainability and business strategy and increase interaction across the company</li> <li><input type="radio"/> Other, please specify</li> </ul>	
2.	<ul style="list-style-type: none"> <li><input type="radio"/> Increase visibility with sustainability focused investors</li> <li><input type="radio"/> Enhance reputation with internal and external stakeholders (other than investors)</li> <li><input type="radio"/> Learn from the CSA results and help prioritize sustainability initiatives (e.g. benchmarking, identify gaps and improvements areas)</li> <li><input type="radio"/> Use as internal management tool (e.g. to set KPIs)</li> <li><input type="radio"/> Understand the link between sustainability and business strategy and increase interaction across the company</li> <li><input type="radio"/> Other, please specify</li> </ul>	

Rank of importance (1= most important, 6= least important)	Motivation to participate	Please specify why this driver is important to your company:
3.	<ul style="list-style-type: none"> <li><input type="radio"/> Increase visibility with sustainability focused investors</li> <li><input type="radio"/> Enhance reputation with internal and external stakeholders (other than investors)</li> <li><input type="radio"/> Learn from the CSA results and help prioritize sustainability initiatives (e.g. benchmarking, identify gaps and improvements areas)</li> <li><input type="radio"/> Use as internal management tool (e.g. to set KPIs)</li> <li><input type="radio"/> Understand the link between sustainability and business strategy and increase interaction across the company</li> <li><input type="radio"/> Other, please specify</li> </ul>	
4.	<ul style="list-style-type: none"> <li><input type="radio"/> Increase visibility with sustainability focused investors</li> <li><input type="radio"/> Enhance reputation with internal and external stakeholders (other than investors)</li> <li><input type="radio"/> Learn from the CSA results and help prioritize sustainability initiatives (e.g. benchmarking, identify gaps and improvements areas)</li> <li><input type="radio"/> Use as internal management tool (e.g. to set KPIs)</li> <li><input type="radio"/> Understand the link between sustainability and business strategy and increase interaction across the company</li> <li><input type="radio"/> Other, please specify</li> </ul>	

Rank of importance (1= most important, 6= least important)	Motivation to participate	Please specify why this driver is important to your company:
5.	<ul style="list-style-type: none"> <li><input type="radio"/> Increase visibility with sustainability focused investors</li> <li><input type="radio"/> Enhance reputation with internal and external stakeholders (other than investors)</li> <li><input type="radio"/> Learn from the CSA results and help prioritize sustainability initiatives (e.g. benchmarking, identify gaps and improvements areas)</li> <li><input type="radio"/> Use as internal management tool (e.g. to set KPIs)</li> <li><input type="radio"/> Understand the link between sustainability and business strategy and increase interaction across the company</li> <li><input type="radio"/> Other, please specify</li> </ul>	
6.	<ul style="list-style-type: none"> <li><input type="radio"/> Increase visibility with sustainability focused investors</li> <li><input type="radio"/> Enhance reputation with internal and external stakeholders (other than investors)</li> <li><input type="radio"/> Learn from the CSA results and help prioritize sustainability initiatives (e.g. benchmarking, identify gaps and improvements areas)</li> <li><input type="radio"/> Use as internal management tool (e.g. to set KPIs)</li> <li><input type="radio"/> Understand the link between sustainability and business strategy and increase interaction across the company</li> <li><input type="radio"/> Other, please specify</li> </ul>	

Do you believe that the current CSA ranking is a fair representation of the Corporate Sustainability Performance in your peer group?

- 6 = The ranking completely reflects the sustainability performance of the peer group
- 5
- 4
- 3
- 2
- 1 = The ranking does not at all reflect the sustainability performance of the peer group

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**

- No references needed

## 5.2 Methodology Development Input

The ongoing development of our questionnaire benefits a lot from your input. Your answers in this section help us to improve our focus and update the areas that are most important to companies.

Which topics within the questionnaire do you think are **in most need of improvement**? Please choose the three most important topics in the drop down lists below. If you choose 'Other', please specify which topic within the questionnaire you find most material in the text box.

**1st priority improvement topic**

- Antitrust Policy
- Biodiversity
- Climate Strategy
- Codes of Conduct/Compliance/Corruption&Bribery
- Corporate Citizenship and Philanthropy
- Corporate Governance
- Customer Relationship Management
- Environmental Policy/Management System
- Environmental Reporting
- Human Capital Development
- Innovation Management
- Labor Practice Indicators and Human Rights
- Occupational Health and Safety
- Operational Eco-Efficiency
- Product Stewardship
- Risk & Crisis Management
- Social Reporting
- Stakeholder Engagement
- Strategy for Emerging Markets
- Supply Chain Management
- Talent Attraction & Retention
- Tax Strategy
- Other, please specify

Please specify:

**2nd priority improvement topic**

- Antitrust Policy
- Biodiversity
- Climate Strategy
- Codes of Conduct/Compliance/Corruption&Bribery
- Corporate Citizenship and Philanthropy
- Corporate Governance
- Customer Relationship Management
- Environmental Policy/Management System
- Environmental Reporting
- Human Capital Development
- Innovation Management
- Labor Practice Indicators and Human Rights
- Occupational Health and Safety
- Operational Eco-Efficiency
- Product Stewardship
- Risk & Crisis Management
- Social Reporting
- Stakeholder Engagement
- Strategy for Emerging Markets
- Supply Chain Management
- Talent Attraction & Retention
- Tax Strategy
- Other, please specify

Please specify:

**3rd priority improvement topic**

- Antitrust Policy
- Biodiversity
- Climate Strategy
- Codes of Conduct/Compliance/Corruption&Bribery
- Corporate Citizenship and Philanthropy
- Corporate Governance
- Customer Relationship Management
- Environmental Policy/Management System
- Environmental Reporting
- Human Capital Development
- Innovation Management
- Labor Practice Indicators and Human Rights
- Occupational Health and Safety

- Operational Eco-Efficiency
- Product Stewardship
- Risk & Crisis Management
- Social Reporting
- Stakeholder Engagement
- Strategy for Emerging Markets
- Supply Chain Management
- Talent Attraction & Retention
- Tax Strategy
- Other, please specify

Please specify:

Is there any topic material to your company which has not been addressed in the CSA?

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**

- No references needed

### 5.3 Platform Development Input

The functionality of the CSA platform is constantly evolving. We want to develop the features that are the most important to participating companies. Your input and ideas help us to prioritize our development pipeline. Please rank (1= most important, 6= least important) the platform components provided in the drop down menu below which you would most like to see further developed. Choose "other" if you would like to suggest a new feature for an element not included in the list.

Rank of importance (1= most important, 6= least important)	Platform feature	Please describe what functionality you would benefit from
1.	<ul style="list-style-type: none"> <li><input type="radio"/> Questionnaire layout</li> <li><input type="radio"/> Document management</li> <li><input type="radio"/> User management</li> <li><input type="radio"/> PDF export</li> <li><input type="radio"/> "Benchmarking" and/or "Leading Practices" tabs</li> <li><input type="radio"/> Other, please specify</li> </ul>	

Rank of importance (1= most important, 6= least important)	Platform feature	Please describe what functionality you would benefit from
2.	<input type="radio"/> Questionnaire layout <input type="radio"/> Document management <input type="radio"/> User management <input type="radio"/> PDF export <input type="radio"/> "Benchmarking" and/or "Leading Practices" tabs <input type="radio"/> Other, please specify	
3.	<input type="radio"/> Questionnaire layout <input type="radio"/> Document management <input type="radio"/> User management <input type="radio"/> PDF export <input type="radio"/> "Benchmarking" and/or "Leading Practices" tabs <input type="radio"/> Other, please specify	
4.	<input type="radio"/> Questionnaire layout <input type="radio"/> Document management <input type="radio"/> User management <input type="radio"/> PDF export <input type="radio"/> "Benchmarking" and/or "Leading Practices" tabs <input type="radio"/> Other, please specify	
5.	<input type="radio"/> Questionnaire layout <input type="radio"/> Document management <input type="radio"/> User management <input type="radio"/> PDF export <input type="radio"/> "Benchmarking" and/or "Leading Practices" tabs <input type="radio"/> Other, please specify	
6.	<input type="radio"/> Questionnaire layout <input type="radio"/> Document management <input type="radio"/> User management <input type="radio"/> PDF export <input type="radio"/> "Benchmarking" and/or "Leading Practices" tabs <input type="radio"/> Other, please specify	

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a

question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**

- No references needed

## 5.4 CSA and Investor Relations

Do you use the information collected through the CSA in your discussion with investors and analysts?

Yes

No

Do you pro-actively refer to your S&P Global ESG Scores in your discussion with investors and analysts?

Yes

No

Do investors/analysts inquire about your S&P Global ESG Scores?

Always

Often

Sometimes

Never

Interest by investors/analyst in the CSA and related scores increased compared to last year

Strongly Agree

Somewhat Agree

Somewhat Disagree

Strongly Disagree

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**

- No references needed

## 5.5 Link to Performance Based Compensation and Sustainability Investments

### CSA Performance link to compensation

Is your company's CSA performance linked to executive or top management compensation?

Yes

No

Is your company's CSA performance linked to your compensation or the compensation of your team?



- Yes
- No

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

\_\_\_\_\_

**Company References:**

- No references needed

## 5.6 Reporting Process

How many employees used the online assessment interface this year? We offer an option to limit access to certain sections of the questionnaire and would like to understand if companies use this option to provide access or if different persons log in under the same login.

Please indicate the number of employees who actively logged into your company's account to enter information.

\_\_\_\_\_

How many employees were involved in collecting the data requested in the questionnaire? Please indicate the total number of employees involved in the data collection process related to filling out the CSA. It should not include employees who collected data for which the primary purpose was not the questionnaire. For example, site managers who collected environmental data for other corporate reporting purposes.

\_\_\_\_\_

How many hours (i.e. total amount of time spent in hours) do you estimate were necessary to fill out the questionnaire this year?

\_\_\_\_\_

Do you believe that the effort needed to fill out the questionnaire has increased or decreased compared to last year?

- 1
- 2
- 3
- 4
- 5
- 6

Please select a value from the dropdown list

1 = Effort decreased significantly

6 = Effort increased significantly

Were the questions and help texts easy to understand and did they provide useful support when filling out the questionnaire?

- 1
- 2
- 3
- 4
- 5

6

Please select a value from the dropdown list  
1 = Very difficult to understand and not useful  
6 = Very easy to understand and very useful

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**

- No references needed

### 5.7 Other Feedback

Please provide any other feedback that you might have related to the content of the questionnaire or the assessment process in the text box below.

**Confidential additional comments:** Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

**Company References:**

- No references needed