Health, Safety and Environment Policy

Established in the region for more than 40 years, we have more than 11,000 people in 12 countries across the Middle East, working to add value to our clients through fulfilling their business needs in the advisory, assurance, and tax sectors.

We are dedicated to minimizing the risk of injury and ill health at our offices, extending this commitment to our employees, contractors, and visitors. Through various occupational measures, we aim to ensure the continual improvement of our occupational health, safety and environment management system. Simultaneously, we strive for excellence in all aspects of our business, dedicating ourselves to minimizing environmental impacts and maintaining resilience to environmental risks and impacts

We are unwavering in our commitment to:

- Environmental protection and pollution prevention, aligning with ISO 14001 standards to ensure the sustainability of our operations and reduce our ecological footprint
- Fulfill the environmental compliance obligations
- Continually improve our environmental management system to enhance environmental performance

In context of the above, we aim at:

- Providing a safe working environment that exercises controls over occupational health and safety hazards as per ISO 45001 standard.
- Establishing a streamlined framework empowering employees to set and achieve specific environmental objectives, fostering a culture of sustainability within our organization.
- Continuously elevate our performance in health, safety, and environmental (HSE) matters by integrating well-established best practices from HSE management into our day-to-day business operations.
- Reducing our consumption of resources and improving the efficiency of resource utilization and waste optimization.
- Managing the waste generated by our business operations in accordance with the principles of the waste hierarchy, prioritizing reduction, reuse, and recycling.
- Manage our business operations to prevent pollution.
- Committing to our firm's world-wide 2030 Net Zero initiative which aims to reach net zero greenhouse gas emissions by 2030.
- Measuring and taking action to reduce the carbon footprint of our business activities and offsetting the remaining emissions through high-quality carbon credits.
- Considering environmental and social impacts of procurement of our goods and services by evaluating suppliers against their environmental performance, including considerations related to climate change.
- Considering our health, safety, environmental and energy performance in the acquisition, design, refurbishment, location, management and use of our buildings.
- We recognize the environmental impact associated with travel. We are dedicated to minimizing the carbon footprint generated by office-based employees who occasionally travel across the region. Through efficient planning, the use of environmentally friendly transportation options, and the encouragement of virtual communication alternatives, we aim to reduce the environmental effects of our business-related travel activities.
- Monitoring, reviewing, and continually improving our health, safety, and environment objectives and programs.
 This includes the evaluation of our performance according to global standards and reporting it to interested parties where applicable.
- · Providing employees with proper HSE training that are identified through our training procedures
- Emphasize the staff participation in health, safety and environmental aspects and validate their suggestions for improvement
- Complying with the applicable health, safety, and environment local laws and regulations and other
 requirements in each country we operate in, whereas if no standard was set by the country, we seek to apply
 our own internal standard as far as is reasonably practicable.
- Taking into consideration the HSE risks and opportunities in the services we provide to our clients

- Pursuing innovative solutions that can contribute to the overall objective of our firm's health, safety, and environment management
- · Maintain our HSE subject related certifications through rigorous monitoring and review

This policy represents our general intent towards health, safety and environment management, and shall be made available to all our stakeholders, internal and external, on our region's website, and upon request by any interested party.

This policy will be reviewed annually in order to keep it in line with our intentions and mode of operations.

Hani Ashkar

Middle East Senior Partner PricewaterhouseCoopers January 2024



