



بورصة الكويت
BOURSA KUWAIT

Unified Direction for a Sustainable Future

ESG
Reporting
Guide

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Statement from the Chief Executive Officer

Foundations for a sustainable future



Companies are continuously striving to stay ahead through research, development and innovation. Stock exchanges - at the intersection of investors, companies and regulators - have a critically important role in the global transition to more sustainable economies. We therefore commit ourselves to strengthening our cooperation with market participants for a more sustainable future and a successful tomorrow.

Recent studies have shown that investment portfolios that have divested from environmentally harmful companies have outperformed their benchmarks, and that sustainability and climate-integrated portfolios can provide better risk-adjusted returns to investors. As we seek to accelerate our transition towards more environmentally conscious and sustainable business operations, Boursa Kuwait continues to engage all stakeholders and help market participants adopt best-in-class standards and practices, specifically in the area of ESG reporting. We are also keenly endeavoring towards reinforcing the role of capital markets in achieving the targets of Kuwait's National Development Plan and the UN's Sustainable Development Goals (SDGs).

Mohammad Saud Al-Osaimi

Chief Executive Officer

To that end, we have developed a guide for sustainability disclosure that proposes an initial set of indicators that are in line with the United Nations' SDGs and the State of Kuwait's sustainable development ambitions as set out by the Kuwait Vision 2035 and the National Development Plan "New Kuwait", as well as being aligned with the recommendations of the Sustainable Stock Exchanges Initiative (SSE) and the World Federation of Exchanges (WFE).

With the impact of sustainability on investment returns increasing, we believe that sustainable investing is the strongest foundation for running a successful business going forward. Adopting ESG principles is not just the right thing to do.

It just may lead to better outcomes for your business.

Mohammad Saud Al-Osaimi

Chief Executive Officer

About This Guide

Boursa Kuwait has developed this corporate sustainability disclosure guide with the aim of supporting Kuwaiti listed companies report on Environmental, Social, and Governance (ESG) issues, in order to meet the growing needs of various stakeholders, including investors, customers, suppliers, and regulators for transparent and regular information.

This guide proposes an initial set of corporate sustainability indicators that are in line with the State of Kuwait's sustainable development ambitions as set out by the Kuwait Vision 2035 and the "New Kuwait" National Development Plan¹. This guide is also aligned with the Sustainable Stock Exchange Initiative (SSE)² and the World Federation of Exchanges' (WFE)³ recommendations, and is intended for all issuers listed on Boursa Kuwait, whereby applying all stipulated terms is optional.

Listed companies are strongly encouraged to refer to this guide when reporting Corporate Sustainability practices.

Boursa Kuwait recognizes that adopting performance and disclosure best practices with regards to corporate sustainability will be unique to each company based on its own business model and sector. Listed issuers may choose to look beyond this guide and explore comprehensive reporting frameworks or guidelines, such as the Global Reporting Initiative (GRI)⁴ or the Integrated Reporting (IR)⁵ framework.

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- 1 Kuwait Vision 2035 «New Kuwait» - Ministry of Foreign Affairs (mofa.gov.kw)
 - 2 Sustainable Stock Exchanges | (sseinitiative.org)
 - 3 Welcome to the future of markets | The World Federation of Exchanges (world-exchanges.org)
 - 4 GRI Standards English Language (globalreporting.org)
 - 5 International <IR> Framework | Integrated Reporting
 - 6 New Kuwait (newkuwait.gov.kw)

Unified Direction for a Sustainable Future

On January 30, 2017, the Government of Kuwait unveiled the country's National Development Plan, branded as "New Kuwait"⁶. Derived from the late Emir of Kuwait Sheikh Sabah Al-Ahmad Al-Jaber Al Sabah's vision statement, the Kuwait National Development Plan mobilizes development efforts across seven pillars with the aim of transforming Kuwait into a financial, cultural, and institutional leader in the region by 2035. The seven pillars are also in line with the United Nations Sustainable Development Goals (SDGs).



United Nations Sustainable Development Goals

The Sustainable Development Goals (SDGs)⁷, also known as the Global Goals, were adopted by all United Nations member states in 2015 as a universal call to action to end poverty, protect the planet and ensure that all people enjoy peace and prosperity by 2030.

The 17 SDGs are integrated – that is, they recognize that action in one area will affect outcomes in others, and that development must balance social, economic and environmental sustainability.

Through the pledge to “Leave No One Behind”, countries and companies have committed to fast-track progress for those furthest behind first. That is why the SDGs are designed to bring the world to several life-changing ‘zeros’, including zero poverty, hunger, and discrimination.

Everyone is needed to reach these ambitious targets. The creativity, knowhow, technology and financial resources from all of society is necessary to achieve the SDGs in every context sustainability will be unique to each company based on its own business model and sector. Listed issuers may choose to look beyond this guide and explore comprehensive reporting frameworks or guidelines, such as the Global Reporting Initiative (GRI) or the Integrated Reporting (IR) framework.



Growth of Corporate Sustainability

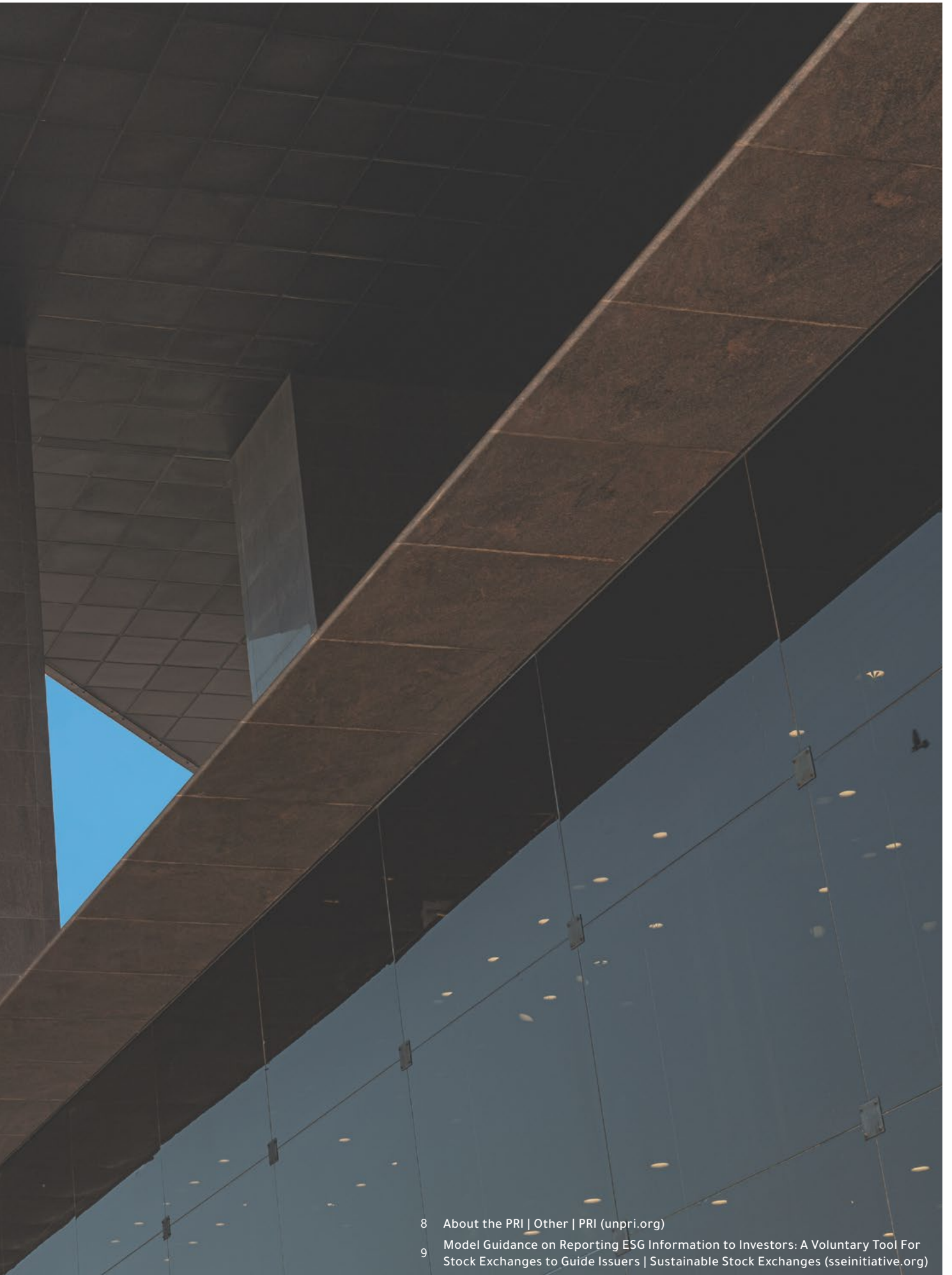
Over the last decade, there has been significant growth in the adoption of corporate sustainability in financial markets. As of 2020, the United Nations-supported Principles for Responsible Investment (PRI) had nearly 3000 signatories, with over USD 103 trillion in assets under management (AUM), up from 800 signatories with USD 22 trillion AUM in 2010. These signatories have pledged to integrate ESG issues in their investment decisions.

The concept of corporate sustainability has been often associated with meeting the needs of the present without compromising the ability of future generations to meet their own needs. In today's environment, corporate sustainability has become a strategic priority for companies in an effort to capture new opportunities, reduce costs and maintain competitive advantage. The term ESG (Environmental, Social and Governance) is particularly used by the investment community to describe the sustainability or environmental, social and governance issues and the related risks and opportunities that investors take into account when looking to make an informed investment decision.

Environmental issues look at how a company mitigates the environmental impact of its business operations. Social issues look at how a company manages relationships with its employees, customers, suppliers, and the communities in which it operates. Governance deals with a company's leadership, audits and internal controls, shareholder rights and executive remuneration.

Globally, ESG is becoming mainstream, as investors have widely adopted the evidence-driven view that companies adopting corporate sustainability practices financially outperform their peers. There is growing indication that suggests that ESG factors, when integrated into investment analysis, may offer investors potential long-term performance advantages. Companies that embrace corporate sustainability are considered to be better managed, more competitive, and highly equipped to anticipate and mitigate risks⁹.

Boursa Kuwait recognizes that it can play a crucial role in encouraging and advancing corporate sustainability practices in capital markets, and effectively contribute to achieving the overall objectives of the Kuwait National Development Plan, by creating a climate that is capable of attracting funds and encouraging sustainable investments.



8 About the PRI | Other | PRI (unpri.org)

9 Model Guidance on Reporting ESG Information to Investors: A Voluntary Tool For Stock Exchanges to Guide Issuers | Sustainable Stock Exchanges (sseinitiative.org)

ESG Progress throughout the Years

In 2012, member states called on governments and stakeholders with the support of the UN to develop models for best practices and facilitate action for the integration of sustainability reporting

2012

2013

In 2013, the UN's Report of the High-Level Panel of Eminent Persons on the Post-2015 Development suggested that by 2030, all large business should be reporting on their ESG impact.

In 2014, the United Nations Conference on Trade and Development recommended that all exchanges should provide guidance on reporting on sustainability factors to companies listed on their exchange.

2014



2016



In 2016, a legally binding international treaty on climate change, known as the Paris Agreement, was adopted by 196 parties. The parties involved represent 55% of global

2017



France enforces a mandatory requirement on institutional investors in 2017 to report on how ESG factors are taken into account when investing.

2018



*In 2018 the **One Planet Sovereign Wealth Fund** is created to accelerate the integration of climate change issues into the management of large, long-term and diversified asset pools.*

Why Should Your Company Report on ESG Issues?

Investor interest in ESG Investing

- Enhance your company's ability to attract longer-term investors, including major foreign institutional investors such as pension funds. A large and growing proportion of assets managed globally are incorporating ESG practices in their investment decision process. An example of global incorporation of ESG investing would be the One Planet Sovereign Wealth Fund, which aims to increase the efficiency in global capital allocation towards a sustainable, low carbon economy¹⁰.
- Effective analysis of relevant ESG factors has become a fundamental part of assessing the value of an investment for many investors.

Profitability and Competitiveness

- Generate financial value for your company by identifying opportunities for cost savings, revenue generation, and risk mitigation.
- Create a deeper understanding of your stakeholders' needs, which could drive innovation and enhance market differentiation and competitiveness.
- Evidence suggests that strong corporate performance on ESG factors correlates positively with improved cost of capital and financial performance.



Risk Management

- Address reporting requirements for financially material factors and mitigate compliance risks related to financial disclosure regulations.
- Enable management and board scrutiny of ESG opportunities and risks and promote company - wide alignment with long-term shareholders' goals.

Enhanced Reputation

- Demonstrate your company's commitment to responsibly managing environmental, social, and economic impacts.
- Enhance your company's reputation by improving stakeholders' perception of your company through reporting related stakeholder engagements.
- Improve employee perception of your company, which will help to attract, retain, and motivate new and existing employees.

Market Efficiency

- Ensure that your company's key stakeholders have the relevant information needed to make informed decisions about your company's ability to create value in the short, medium and long-term.



Key Points to Address When Reporting on ESG

Understand and identify your audience

Different investors can have different information needs. Understanding the company's top investors, understanding what kind of investors the company would like to have and utilizing the feedback received from past engagements with investors can be useful for recognizing investor's information needs.

Understand and identify your materiality matrix

A company may have a number of reporting objectives, but what is important is the materiality and relevance of the reporting. Identifying relevant issues can lead the company to understanding ESG material factors that have a direct effect on it. It is also important to note that immaterial ESG issues can also be reported on, as they may be relevant to the company's operational or reputational performance.



Adopting Relevant Performance Indicators

Once a company has identified their ESG themes and materiality matrix, it can start disclosing specific performance indicators to reflect progress. The indicators can be generic or industry-specific/company-specific. However, it is recommended to use indicators that are widely accepted internationally. The Global Reporting Initiative (GRI) for example produces a set of indicators for corporate sustainability reporting that is adopted internationally.



ESG Reporting Formats

• Annual Report

Companies may integrate ESG issues into their annual reports, aiming to combine ESG disclosures along with broader information about the company.

• Sustainability Report

A standalone sustainability report, which is favored by most companies, the sustainability report provides a company's consolidated ESG content at a single location and addresses the relevant information needs of investors and other stakeholders.

• Integrated Report

An integrated report aims to provide insight about the resources and relationships used and affected by an organization. The primary purpose of an integrated report is to explain to providers of financial capital how an organization creates value over time. An integrated report may be prepared in response to existing compliance requirements and may be a standalone report or be included as a distinguishable part of another report.



Reporting Standards

The complexity of ESG reporting is due to the lack of a standardized ESG disclosure framework, which makes it complicated to compare and evaluate between disclosed ESG practices. However, different organizations have begun setting the standard in different sections of the ESG universe.

Prominent Standard-Makers

The United Nations Global Compact	The United Nations Global Compact is a non-binding United Nations pact to encourage businesses and firms worldwide to adopt sustainable and socially responsible policies, and to report on their implementation.
Carbon Disclosure Project (CDP)	The CDP (formerly the Carbon Disclosure Project) ¹¹ is an international non-profit organization based in the United Kingdom, Germany and the United States of America that helps companies and cities disclose their environmental impact. It aims to make environmental reporting and risk management a business norm, driving disclosure, insight, and action towards a sustainable economy.
The Sustainability Accounting Standards Board	The Sustainability Accounting Standards Board (SASB) ¹² is a non-profit organization founded in 2011 to develop sustainability accounting standards. Investors, lenders, insurance underwriters, and other providers of financial capital are increasingly attuned to the impact of environmental, social, and governance (ESG) factors on the financial performance of companies, driving the need for the standardized reporting of ESG data.
The Global Reporting Initiative	The Global Reporting Initiative (GRI) ¹³ is an international independent standards organization that helps businesses, governments and other organizations understand and communicate their impacts on issues such as climate change, human rights and corruption.
The International Integrated Reporting Council	The International Integrated Reporting Council (IIRC) ¹⁴ is a global coalition of regulators, investors, companies, standard setters, the accounting profession, academia and non-governmental organizations (NGOs). The coalition promotes communication about value creation, preservation and erosion as the next step in the evolution of corporate reporting.

¹¹ About the PRI | Other | PRI (unpri.org)

¹² The Sustainability Accounting Standards Board

¹³ Global Reporting Initiative

¹⁴ International <IR> Framework | Integrated Reporting

Joining the UN Global Compact



United Nations
Global Compact

The UN Global Compact¹⁵ provides a universal language for corporate responsibility and a framework to guide all businesses regardless of size, complexity or location. They will commit to assess, define, implement, measure and communicate your sustainability strategy. Reporting to the UN Global Compact will help streamline and standardize the way your sustainability efforts are reported.

Reporting with the UN Global Compact

Reporting to stakeholders in a transparent and public manner is fundamental for companies committed to sustainability. Your company's annual Communication on Progress (COP)¹⁶ is a key component of your commitment to the UN Global Compact. The Communication on Progress (COP)

is a commitment made to the UN Global Compact, in which companies submit an annual document that contains their efforts to support and uphold the ten principles of the UN Global Compact.

The communication on progress will be made publicly available on the website of the UN Global Compact as soon as they are submitted by the participant.

There are several powerful drivers of non-financial reporting that are pushing companies to act responsibly and report on their actions. Mainstream investors are considering environmental, social and governance (ESG) information in their strategies, while non-financial information is informing the decisions of consumers, local communities and civil society organizations, all of whom are expecting greater transparency from businesses. Once only a voluntary activity, there is a trend towards mandatory non-financial reporting. The COP serves as a good starting point, and in some cases meets government requirements.

¹⁵ How Will I Benefit? | UN Global Compact

¹⁶ Communication on Progress | UN Global Compact

Benefits of sustainability reporting include integration of corporate sustainability into operations, improving your reputation, enhancing the commitment of your CEO, internal information sharing and strengthened relationships with your stakeholders and investors.

There are three minimum requirements for a company to submit a COP:

- 1) A statement by the Chief Executive Officer expressing continued support for the UN Global Compact and renewing the ongoing commitment to the initiative
- 2) A description of practical actions the company has taken or plans to take to implement the Ten Principles in each of the four areas (human rights, labor, environment, and anti-corruption)
- 3) A measurement of outcomes



Boursa Kuwait Corporate Sustainability Initiatives

Interacting with Stakeholders

Reaffirming its commitment to building a sustainable capital market for both issuers and investors, Boursa Kuwait hosted a seminar in collaboration with MSCI Inc. to raise awareness of the assessment metrics and benchmarks of MSCI ESG Ratings in January 2020. MSCI and Boursa Kuwait also collaborated on a webinar entitled "Charting the COVID-19 Crisis" to discuss the impact of the COVID-19 pandemic on the global economy and the investor community in May 2020.

Women's Empowerment

In partnership with the United Nations Global Compact, the Sustainable Stock Exchanges initiative, UN Women, the International Finance Corporation, the World Federation of Exchanges, and Women in ETFs, Boursa Kuwait rang the bell for International Women's Day.

Boursa Kuwait also lit up its iconic building in orange to mark the International Day for the Elimination of Violence against Women designated by the United Nations, which occurs every year on November 25.

In 2018, Boursa Kuwait pledged to support Women Empowerment and to raise awareness about the critical role businesses and markets can play in advancing the United Nation's Sustainable Development Goal 5 of gender equality and Goal 10 for the reduction of inequalities.

Sponsorship of the Kuwait Association for the Care of Children in Hospital (KACCH)

Boursa Kuwait helped sponsor KACCH's Child Life Program, which is aimed at improving the hospital experience for children and their families in the country and currently implemented in seven hospitals, including Al Amiri Hospital, Al Jahra Hospital, Al Farwaniya Hospital, Jaber Al-Ahmad Hospital, NBK Children's Hospital, Ibn Sina and Razi Hospital.

KACCH used the donation from Boursa Kuwait for the purchase of medical equipment as well as toys and craft materials to create play opportunities for kids and help them express their feelings through art. These include Buzzy's, which are FDA approved devices used to alleviate pain and fear associated with IV shots and blood draws, as well as hospital induction bags, which include non-toxic play dough, playing card packs, and UNO game cards, mobile musical units, and a Step 2 little car.



Supporting local talent

Boursa Kuwait has prioritized attracting local talent through building and maintaining relationships with local universities, participating in career fairs, and organizing tours for students to visit and learn about the exchange and the many opportunities available to Kuwaitis at the company.

As part of the company's efforts to attract the best and brightest Kuwaiti talents to join its ranks and empower the youth to join in the development of the country's economy, Boursa Kuwait continued its tradition of participating in career fairs organized by local colleges and universities. Within this framework, Boursa Kuwait sponsored and participated in the Career Fair held at the College of Administrative Sciences at Kuwait University in February 2020.

Training employees

Due to the circumstances of the pandemic in 2020 to the circumstances of the pandemic, employee training was done virtually through LinkedIn Learning. All Boursa Kuwait employees were assigned specific training based on their job profile and technical competences. Based on the achieved total hours of training, the employees were scored for their Training key performance indicators (KPIs).

Boursa Academy Online

A strategic initiative designed and developed by Boursa Kuwait, Boursa Academy Online is a free of charge digital education portal, which aims to promote financial literacy among new and professional retail investors.

Conserving power and water

Boursa Kuwait undertook several measures to reduce the use of electricity and water, including the implementation of energy-saving electrical products, advanced HVAC systems, and water-efficient plumbing devices. As a result of these initiatives, the company successfully reduced energy consumption by over one million kilowatts during 2020, while water consumption decreased by 85 thousand gallons.

Environmental initiatives

Boursa Kuwait's Environmental initiatives center around its partnership with the Kuwait Dive Team, under the umbrella of the Environmental Voluntary Foundation, to preserve the Kuwait Bay. Boursa Kuwait's support of the Kuwait Dive Team is a reflection of the company's vision and overall strategy, which builds on the success of its initiatives throughout the years. The Kuwait Bay is one of the main contributors to the Kuwaiti economy and is one of the world's biggest fish habitats.












In 2020, the company's partnership with the Kuwait Dive Team, which began on September 19, resulted in the cleaning of around 63 tons of various waste from the Bay by the company sponsored Boursa Boat. These trips included a two-ton clearing of hazardous waste from beaches and islands in collaboration with government institutions, 8 trips to clear 4.8 tons of fishing nets, 6 operations to remove wrecked ships and boats with the combined weight of 56 tons.



Recommended Sustainability Metrics

This ESG disclosure guide recommends an initial set of 30 sustainability indicators. These indicators are based on KPIs from the World Federation of Exchanges (WFE)¹⁷ and the Sustainable Stock Exchanges Initiative (SSE). These KPIs are designed to be relevant for all sectors and are aligned with the seven pillars of Kuwait's National Development Plan¹⁸.








Environmental

Metric	Calculation	Corresponding SDGs	Corresponding GRI	Corresponding Kuwait 2035 Vision Pillars
GHG Emissions	E1.1) Total amount, in CO ₂ equivalents, for Scope 1 (if applicable) E1.2) Total amount, in CO ₂ equivalents, for Scope 2 (if applicable) E1.3) Total amount, in CO ₂ equivalents, for Scope 3 (if applicable)		GRI 305: Emissions 2016	
Emissions Intensity	E2.1) Total GHG emissions per output scaling factor E2.2) Total non-GHG emissions per output scaling factor		GRI 305: Emissions 2016	
Energy Usage	E3.1) Total amount of energy directly consumed E3.2) Total amount of energy indirectly consumed		GRI 302: Energy 2016	
Energy Intensity	Total direct energy usage per output scaling factor		GRI 302: Energy 2016	
Energy Mix	Percentage: Energy usage by generation type		GRI 302: Energy 2016	
Water Usage	E6.1) Total amount of water consumed E6.2) Total amount of water reclaimed		GRI 303: Water and Effluents 2018	
Environmental Operations	E7.1) Does your company follow a formal Environmental Policy? Yes, No E7.2) Does your company follow specific waste, water, energy, and/or recycling policies? Yes/No E7.3) Does your company use a recognized energy management system? Yes/No		GRI 103: Management Approach 2016*	
Environmental Oversight	Does your Board/Management Team oversee and/or manage climate-related risks? Yes/No		GRI 102: General Disclosures 2016	
Environmental Oversight	Does your Board/Management Team oversee and/or manage other sustainability issues? Yes/No			
Climate Risk Mitigation	Total amount invested, annually, in climate-related infrastructure, resilience, and product development?			







¹⁷ WFE ESG Revised Metrics June 2018 | The World Federation of Exchanges (world-exchanges.org)

¹⁸ Kuwait Voluntary National Review 2019

Social

Metric	Calculation	Corresponding SDGs	Corresponding GRI	Corresponding Kuwait 2035 Vision Pillars
Gender Pay Ratio	Ratio: Median male compensation to median female compensation		GRI 405: Diversity and Equal Opportunity 2016	
Employee Turnover	S3.1) Percentage: Year-over-year change for full-time employees S3.2) Percentage: Year-over-year change for part-time employees S3.3) Percentage: Year-over-year change for contractors and/or consultants		GRI 401: Employment 2016	
Gender Diversity	S4.1) Percentage: Total enterprise headcount held by men and women S4.2) Percentage: Entry- and mid-level positions held by men and women S4.3) Percentage: Senior- and executive-level positions held by men and women		GRI 102: General Disclosures 2016 GRI 405: Diversity and Equal Opportunity 2016 GRI 405: Diversity and Equal Opportunity 2016	
Temporary Worker Ratio	S5.1) Percentage: Total enterprise headcount held by part-time employees S5.2) Percentage: Total enterprise headcount held by contractors and/or consultants		GRI 102: General Disclosures 2016	
Non-Discrimination	Does your company follow a sexual harassment and/or non-discrimination policy? Yes/No		GRI 103: Management Approach 2016*	
Injury Rate	Percentage: Frequency of injury events relative to total workforce time		GRI 403: Occupational Health and Safety 2018	
Global Health & Safety	Does your company follow an occupational health and/or global health & safety policy? Yes/No		GRI 103: Management Approach 2016*	
Child & Forced Labor	S9.1) Does your company follow a child and/or forced labor policy? Yes/No S9.2) If yes, does your child and/or forced labor policy also cover suppliers and vendors? Yes/No		GRI 103: Management Approach 2016*	
Human Rights	S10.1) Does your company follow a human rights policy? Yes/No S10.2) If yes, does your human rights policy also cover suppliers and vendors? Yes/No		GRI 103: Management Approach 2016*	
Nationalization	S11.1) Percentage of national employees S11.2) Direct and indirect local job creation			

Governance

Metric	Calculation	Corresponding SDGs	Corresponding GRI	Corresponding Kuwait 2035 Vision Pillars
Board Diversity	G1.1) Percentage: Total board seats occupied by men and women G1.2) Percentage: Committee chairs occupied by men and women		GRI 405: Diversity and Equal Opportunity 2016	
Board Independence	G2.1) Does your company prohibit its CEO from serving as board chair? Yes/No G2.2) Percentage: Total board seats occupied by independents		GRI 102: General Disclosures 2016	
Incentivized Pay	Are executives formally incentivized to perform on sustainability? Yes/No		GRI 102: General Disclosures 2016	
Collective Bargaining	Percentage: Total enterprise headcount covered by collective bargaining agreement(s)		GRI 102: General Disclosures 2016	
Supplier Code of Conduct	G5.1) Are your vendors or suppliers required to follow a Code of Conduct? Yes/ No G5.2) If yes, what percentage of your suppliers have formally certified their compliance with the code?		GRI 102: General Disclosures 2016 GRI 103: Management Approach 2016*	
Ethics & Anti-Corruption	G6.1) Does your company follow an Ethics and/or Anti-Corruption policy? Yes/No G6.2) If yes, what percentage of your workforce has formally certified its compliance with the policy?		GRI 102: General Disclosures 2016 GRI 103: Management Approach 2016*	
Data Privacy	G7.1) Does your company follow a Data Privacy policy? Yes/No G7.2) Has your company taken steps to comply with GDPR rules? Yes/No		GRI 103: Management Approach 2016*	
Sustainability Reporting	G8.1) Does your company publish a sustainability report? Yes/No G8.2) Is sustainability data included in your regulatory filings? Yes/No			
Disclosure Practices	G9.1) Does your company provide sustainability data to sustainability reporting frameworks? Yes/No G9.2) Does your company focus on specific UN Sustainable Development Goals (SDGs)? Yes/No G9.3) Does your company set targets and report progress on the UN SDGs? Yes/No			
External Assurance (Recommended)	Are your sustainability disclosures assured or validated by a third party? Yes/No		GRI 102: General Disclosures 2016 GRI 103: Management Approach 2016 is to be used in combination with the topic specific standards	



