دبـــي للـــمرطبـــات (ش.م.ع)
DUBAI REFRESHMENT (P.J.S.C)

P.O. Box 420, Dubai - U.A.E
Tel. : +971 4 802 5000
Fax: +971 4 802 5098
Email: info@pepsidrc.ae
Call Center: 800 73774
www.pepsidrc.com

Dubai Refreshment PJSC

ESG Report 2023

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1. ESG at Dubai Refreshment PJSC

1.1. About This Report
1.2. Introduction
1.3. About Dubai Refreshment PJSC
1.4. Dubai Refreshment's ESG Approach
1.5. Materiality

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Tel.: +971 4 802 5000
Fax: +971 4 802 5098
Email: info@pepsidrc.ae
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1.1. About This Report

This report provides an overview of the ESG performance and business progress of Dubai Refreshment PJSC (hereafter "DRC" or "The Company") for the year 2023. It covers the entirety of its activities within the United Arab Emirates, including its manufacturing and distribution centres, as well as its headquarters in Dubai. In accordance with the Dubai Financial Market's (DFM) directive, and in reference to the Global Reporting Initiative's (GRI) sustainability reporting standards, the Company maintains the practice of overseeing and disclosing its governmental, environmental, and social performance.

The ESG indicators that are recommended by the Dubai Financial Market have been included in adherence to the ESG disclosure guidelines. DFM actively participates in the World Federation of Exchanges (WFE) and the Sustainable Stock Exchanges (SSE) Initiative.

The report has undergone a thorough internal verification and data accuracy process within DRC, ensuring its reliability, despite not being audited by a third party.

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1.2. Introduction

Situated within Dubai's vibrant business environment, DRC demonstrates a commitment to innovation, resilience, and excellence. The Company embodies a proactive approach in addressing the diverse facets of sustainability, ensuring a harmonious coexistence between its operations and the broader ecosystem. This ESG report reflects DRC's ongoing efforts toward sustainable business practices and societal improvement, building upon the insights provided in its 2020, 2021, and 2022 ESG reports.

In this report, stakeholders will find a comprehensive overview of DRC's environmental initiatives, designed not only to mitigate its ecological footprint but to foster a culture of environmental stewardship within the company. DRC also recognizes the symbiotic relationship between responsible business practices and long-term value creation. Hence, the governance section of this report delves into the mechanisms and structures in place to ensure transparency, ethical conduct, informed and well-considered decision-making. Through the implementation of robust governance frameworks, DRC aims to fortify the foundation upon which sustainable growth can flourish.

As the Company advances on this journey of sustainability, it invites its stakeholders to explore this report; Herein, a detailed exposition of DRC's ESG commitments is revealed.

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1.3. About Dubai Refreshment PJSC

Dubai Refreshment PJSC, founded in 1959 by the late ruler of Dubai, His Excellency Sheikh Rashid Bin Saeed Al Maktoum, operates as an exclusive bottler and distributor for Pepsi Cola beverages and other brands in the United Arab Emirates. Its headquarter is located in Dubai.

DRC, which was designated as the sole distributor and bottler of Pepsi products in Dubai and the Northern Emirates in 1962, has experienced significant expansion to become a prominent manufacturer and distributor of food and beverages in the lower Gulf region. With an approximate annual revenue of 800 million AED, DRC continues to add achievements to its records.

The year of 1994 witnessed the transformation of DRC from a limited liability company to a public shareholding corporation. The noteworthy achievement of listing on the Dubai Stock Exchange in 2007 signifies a substantial milestone and a significant augmentation in performance since its inception. The Company's achievements and lasting influence are attributable to its unwavering commitment to delivering high-quality services that surpass mere financial success. This is reflected in its core values, which are as follows:

- Integrity,
- Respect,
- Leadership,
- Service excellence,
- A winning mindset,
- Staff welfare,
- Performance-centric focus,
- Commitment to stakeholders.

By fostering collaboration and innovation, DRC is committed to providing high-quality products and services to its customers and consumers throughout the nation.

Company Operations

DRC has experienced substantial expansion and a diversified range of products over the last half-century. Initially catering to a single brand, it has since evolved into one of the largest manufacturers and distributors in the lower Gulf, boasting over 16 distinct products in the categories of carbonated and non-carbonated drinks, juice, water, and snacks.

The Company's overarching vision has consistently aimed at positioning itself as the premier F&B company in the lower Gulf region. This vision is underpinned by a team of high-calibre individuals, equipped with the requisite tools and robust systems. A well-structured distribution network ensures the widespread availability of the Company's products and services to customers across the UAE.

Its diversified portfolio of reputable brands—Pepsi, Diet Pepsi, Pepsi Black, 7Up, Diet 7Up, Mirinda, Shani, Gatorade, Aquafina, Mountain Dew, Rockstar, Ceres Juice, Evervess, Britvic, Topfruit, Snacktime, Edita, Bruno Cookies, Robinson, and Teisseire—has come to symbolise excellence and success in its business endeavours.

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Operating Location

Through its alliances with some of the most renowned F&B brands in the world, DRC has expanded its portfolio and established credibility. To optimise the smooth transportation of its merchandise, DRC has strategically positioned its establishment within Dubai Investment Park. This state-of-the-art facility adheres to the latest industry standards and facilitates convenient access to transportation and communication networks linking Dubai and Abu Dhabi. Dubai Investment Park 2 houses its principal manufacturing facility and administrative offices, while Sharjah, Abu Dhabi, Fujairah, and Ras Al Khaimah house its warehouses.

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1.4. DRC's ESG Approach

Amid escalating global concerns surrounding climate change, poverty, and social injustice, DRC remains resolute in its commitment to mitigate the adverse impacts of these challenges across all facets of its operations, encompassing production and distribution. Aligned with the sustainability objectives of the UAE and adhering to the directives outlined by DFM, the Company has implemented sustainable practices that mitigate risks while advancing social inclusion and environmental protection.

DRC's achievements and commitment to sustainability are disclosed to its stakeholders via its Annual ESG Report. In addition, internal communication and risk management procedures ensure that its Board and senior management remain informed.

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1.5. Materiality

In this 2023 ESG report, DRC reveals its inaugural materiality assessment, affirming its dedication to sustainable business practices. DRC's strategic focus encompasses environmental stewardship, social responsibility, and effective governance. DRC has meticulously selected materiality criteria to identify key issues that align with its values and long-term sustainability plans. By prioritising material aspects, such as water conservation, community engagement, and transparent governance, DRC aims to drive meaningful change and contribute to the overall well-being of the community. This strategic approach not only underscores DRC's dedication to ESG principles but also highlights its proactive efforts to address the most pertinent sustainability challenges facing the beverage industry.

Key Material Issues

Environment

- Energy Management and Carbon Footprint
- Water Management
- Waste Management

Social

- Employee Welfare and Diversity
- Developing high-quality products
- Investing in our community

Governance

- Board Composition
- Business Ethics

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2. Environmental

DRC Environmental Performance

SDG Alignments- SDG 12, SDG 13, SDG 14, SDG 15

2.1. Energy and Carbon Footprint

2.2. Water Management

2.3. Waste Management

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2.1. Energy and Carbon Footprint

DRC acknowledges the environmental impact linked to its production and recognises the growing need to develop products and solutions that help minimise this impact. In response, the Company has implemented measures to ensure the adoption of best practices. These initiatives aim to reduce the Company's ecological footprint by

- improving production efficiency,
- incorporating environmentally friendly technologies,
- and demonstrating responsibility in its use of natural resources.

The Company is strongly devoted to efficiently using resources, covering the management of waste, water, energy, and carbon emissions. Ongoing efforts are directed towards enhancing efficiencies across the entire business, including products, the supply chain, and facilities, as part of its commitment to sustainable practices and responsible corporate citizenship.

Initiatives taken in 2023.

In 2023, significant initiatives were undertaken to enhance sustainability and efficiency within the company:

- LED light fittings were installed across the Plant building and Wastewater Treatment Plant area, resulting in a commendable annual energy saving of 133,320 kWh, with an investment of AED 45,000.
- Additionally, the upgrade of light fittings in the Main, Sales office & Employees facility buildings yielded substantial energy savings amounting to approximately 193,689 kWh per year. This project required an approximate investment of AED 140,000.
- To reduce reliance on diesel consumption, the Company introduced 4 Electric forklifts, effectively curbing diesel usage by approximately 37,000 Litres annually.

DRC's commitment to renewable energy is reflected in its consistent utilisation of renewable sources, accounting for approximately 10% of its energy mix. Notably, DRC's on-site solar power generation of 5,760,416 kilowatt-hours contributes significantly to this renewable energy initiative. These data-driven achievements depict DRC's effort to improve its energy efficiency and sustainability, embodying a harmonious synergy between responsible resource management and operational excellence.

Emissions

DRC's production landscape reflects a consistent growth trajectory, with total production reaching 308.6 million litres in 2023, driven by increasing volumes in both carbonated and non-carbonated beverages. While the production has increased to a certain level, DRC's energy performance has mirrored a slight increase in both direct and indirect energy consumption. While Direct Energy consumption increased due to the increase in number of sales trucks for CSD & Snack products, DRC's effective emissions management is evident in the Scope 1 emissions by approximately 6.7% increase from 10450 tonneCO_2eq in 2022 to 11,155.3 tonneCO_2eq in 2023. Although there is a slight increase of about 7.89% in Scope 2 emissions from 6519 tonneCO_2eq in 2022 to 7,033.7 tonneCO_2eq in 2023, the reason being the increase in total production. The greenhouse gas emissions intensity has approximately remained unchanged from last year to 0.058 kg CO_2e/Litre of production. DRC remains committed to assessing contributing factors and implementing corrective measures for a balanced environmental performance.

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1. Scope 1 Emissions

Year	Scope 1 Emissions* (tonneCO2eq)
2021	9,768
2022	10,450
2023	11,155.3

*[*Footnote: The data presented in the Scope 1 Emissions table encompasses the consumption of petrol and diesel for the year 2023. The calculations for GHG emissions are in accordance with the GHG Protocol, providing an unified [illegible] and standardized methodology.]*

2. Scope 2 Emissions

Year	Scope 2 Emissions** (tonneCO2eq)
2021	6,602
2022	6,519
2023	7,033.7

*[**Footnote: For the Scope 2 Emissions table, the calculations [illegible] and Water Authority for the respective years [illegible] consumption, ensuring accuracy and alignment with local energy standards.]*

3. Total GHG Emissions (Scope 1 + Scope 2):

Year	Scope 1 Emissions (tonneCO2eq)	Scope 2 Emissions (tonneCO2eq)	Total GHG Emissions (tonneCO2eq)
2021	9,768	6,602	16,370
2022	10,450	6,519	16,969
2023	11,155.3	7,033.7	18,189.1

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4. **GHG Emissions Intensity (kg of CO2e/Litre of production)**

Year	Intensity (kg CO2e/Litre)
2021	0.060
2022	0.058
2023	0.058

Energy Usage

DRC's pursuit of sustainability is evident in its meticulous approach to energy management, emphasising both efficiency and responsible usage. DRC manages its energy usage by considering metrics such as energy intensity, usage patterns, and renewable share in total consumption.

The Company has taken significant measures to manage its energy consumption when it experienced an increase from 131,847 GJ in 2021 to 140,798 GJ in 2022. Despite the increase in the number of sales trucks for CSD & Snack products, DRC recorded its energy consumption to total of 145,929.519 GJ in 2023, putting more effort into optimising energy efficiency and reducing reliance on direct energy sources.

In terms of direct energy usage, represented by diesel and petrol, DRC has showcased a reduction in intensity over the years. From 0.487 MJ/Litre in 2021 to 0.4728 MJ/Litre in 2023, DRC has improved its direct energy efficiency by approximately 2.9%. Meanwhile, a parallel commitment to reducing electricity intensity is observed, with a notable drop from 0.2062 MJ/Litre in 2021 to 0.203 MJ/Litre in 2023.

1. **Energy Intensity**

Year	2021	2022	2023
Diesel and Fuel use intensity (Direct Energy in MJ/Litre)	0.4870	0.4842	0.4728

Year	2021	2022	2023
Electricity use intensity (Indirect Energy in MJ/Litre)	0.2062	0.1998	0.2036

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2. Direct Energy usage

Year	2021	2022	2023
Total Direct Energy Consumed (GJ)	131,847	140,798	145,929

3. Indirect Energy usage

Year	2021	2022	2023
Total Indirect Energy Consumed (GJ)	55,822	58,077	62,661

4. Non-Renewable Energy usage

	Non-renewable Energy (Fuel) used	Non-renewable Energy (Electricity) used	Renewable Energy used
in %	69.95%	30.04%	9.94%

Solar Energy

In its endeavour to decrease reliance on traditional electricity sources and reduce its carbon footprint, the company has embraced the use of renewable energy as a vital element in its operations. Solar photovoltaic (PV) panels have been installed on the rooftop of its new facility, covering an area of 50,000 square metres. In 2023, on-site solar power generation was 5,760,416 KWh contributing 9.94% of total energy consumed.

1. Solar power generation of 5,760,416 KWh in 2023
2. 9.94% of total energy consumption is coming from renewable source.

Air Quality and Noise Levels

DRC performs monitoring of Air Quality and Noise Levels using standard sampling and testing procedures. This guarantees compliance with the air quality limits stipulated by the Dubai Government Green Building Regulations and Specifications.

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2.2. Water Management

Efficient water management is a top priority for the Company, showcasing its commitment to sustainability and corporate responsibility for a more environmentally conscious future. The Company is committed to ensuring responsible water usage and effective wastewater management to mitigate any negative impacts on the environment or local communities.

Water Consumption and Efficiency

Over the years, DRC has maintained a relatively stable water consumption pattern. The total amount of water consumed in 2023 stands at 462,632 m³, indicating a consistent approach to managing water resources. Noteworthy is the continual improvement in water intensity, with the Company achieving a reduction from 1.64 litres per unit of production in 2021 to 1.55 litres in 2023, reflecting a decrease of approximately 5.49%. This downward trend signifies DRC's proactive efforts to enhance water efficiency and optimise usage in its operations.

Year	2021	2022	2023
Total Amount of Water Consumed (in m3):	465,620	458,478	462,632

Water Discharge

While the total amount of water discharged has shown variations, notably increasing in 2023, DRC is cognizant of the importance of minimising water discharge. The percentage change in water discharge from 2022 to 2023 indicates an increase of approximately 75.25%. The Company is actively exploring strategies to optimise processes and reduce water discharge.

Year	2021	2022	2023
Total Amount of Water Discharged (in m3):	76,232	38,179	66,967

Water Recycling

DRC's efforts in water recycling contribute significantly to sustainable water management. The consistent investment in recycling infrastructure is reflected in the upward trajectory of water recycling figures. In 2023, DRC recycled 144,746 m³ of water, demonstrating a commitment to recycling water practices and reducing reliance on freshwater sources. The percentage change in water recycling from 2021 to 2023 indicates an increase of approximately 19.46%.

Year	2021	2022	2023
Total Amount of Water Recycled (in m3):	121,393	152,550	144,746

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	Total Water Consumed	Total Water Recycled
%	100%	31.28%
m3	462,632	144,746

As part of its ongoing commitment to environmental responsibility, DRC is actively exploring innovative technologies and practices to further enhance water management. The Company recognises the importance of continuous improvement in reducing water consumption, optimising recycling processes, and minimising water discharge. DRC's Water Management strategy emphasises water conservation throughout the process and production of goods, incorporating the following measures:

- Employing water metres to monitor and record water consumption across various areas.
- Collecting and recycling processed wastewater through utility equipment after requisite filtration.
- Implementing a litre-to-litre beverage production ratio for greater efficiency and reduced water consumption in its manufacturing process.

Through consistent efforts to reduce water intensity, increase recycling, and minimise discharge, DRC strives to align its operations with the highest standards of ESG principles. As the Company moves forward, it remains committed to fostering a water-resilient future and contributing positively to the broader goals of environmental conservation and sustainability.

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2.3. Waste Management

DRC understands the crucial role of waste management in the food and beverage industry. In alignment with the UAE Vision 2030, the Company remains committed to minimising waste by implementing recycling measures, waste reduction strategies, and utilising sustainable resources throughout every stage of its production cycle.

With a world-class warehousing system and a state-of-the-art production plant, the Company employs efficient waste management strategies. Numerous small bins, labelled to indicate the type of waste, are strategically placed in warehouse and production areas and collected daily.

In 2023, there was a 4.6% increase in the waste generated compared to the preceding year, 2022. This increase is expected considering the Company's 6.12% growth in production, highlighting the Company's more efficient waste management practices with a higher increase in production to waste. Nonetheless, when compared with the waste production in 2021, the change was virtually null. Out of the 1,029 tonnes of waste generated, 73.4% (755 tonnes) were successfully diverted from disposal, while the remaining 26.6% (274 tonnes) were directed towards disposal. This distribution pattern reflects a shift of only 0.5% from the corresponding figures in 2022, where 73.9% was diverted from disposal and 26.1% was directed to disposal. Nonetheless, this distribution illustrates a noteworthy enhancement from the waste disposal allocation observed in 2021, which stood at 60.6% diverted from disposal and 38.4% directed to disposal. It is crucial to emphasise that all generated waste during this period was categorised as non-hazardous.

	2021	2022	2023
Waste Diverted from Disposal (in tonnes)	624	727	755
Waste Directed to Disposal (in tonnes)	406	257	274

1. 1,029 tonnes of waste generated.
2. Waste: 73.4% diverted from disposal and 26.6% directed to disposal.

Initiatives taken in 2023.

- The adoption of recycled PET preforms for the production of 2,280,000 (500ml) PET bottles underscores the commitment to sustainability and responsible resource utilisation.
- Further optimization measures were implemented in PET bottle production, resulting in a reduction of approximately 25,000kg PET/Plastic by employing a 50.13 gm preform instead of the previous 51.6gm variant.
- Notably, the Company successfully diminished carton usage by a substantial 220 tons through the innovative reuse of 294,000-layer pads.

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3. Social

DRC Social Performance

SDG alignments- SDG 3, SDG 5, SDG 8, SDG 10

3.1. Employee Welfare & Diversity

3.2. Our Customers & Community

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3.1. Employee Welfare & Diversity

DRC acknowledges the significance of fostering a corporate culture that assists its employees in their pursuit of professional growth. DRC has implemented policies and initiatives that place the welfare and development of its people first, since its inception. This not only facilitates the success of DRC's personnel in their respective positions but also is indispensable to the accomplishment of the company's goals. It continues its commitment to investments in its employees' professional growth and endeavours to generate opportunities that enable them to achieve their utmost capabilities.

DRC cultivates a culture of support to ensure inclusivity for all employees, irrespective of their gender, ethnicity, religion, or origin. DRC recognizes the importance of fostering a diverse workforce and strives to establish an equitable and inclusive work environment that appreciates and recognises the unique contributions of every individual. DRC's efforts are reflected in its low employee turnover of 9.72% compared to the high industry average for the UAE.

In 2023, DRC's employee turnover rate was 9.72%. A total of 116 new full-time employees were hired. Approximately 94% were male employees, while women made up around 6%. This hiring trend reflects the broader pattern seen in the food and beverages manufacturing industry, where the workforce is predominantly male dominated. Despite this trend, DRC remains committed to actively encouraging female employment and aims to increase the number of female employees in its workforce.

- Women represent 10.71% of the Senior and Executive Management positions at DRC.
- 116 new full-time hires

Employee Composition

Diversity Overview		2021	2022	2023
Total Full-Time Employees		1033	1058	1194
Total Male Employees		997	1020	1148
Total Female Employees		36	38	46
Turnover Rate		12%	11%	9.72%
Entry-level Employees	Male	180	185	193
	Female	16	19	28
Mid-level Employees	Male	66	64	68
	Female	12	13	12
Senior-level Employees	Male	33	34	36
	Female	5	4	4
Executive-level Employees	Male	13	14	14
	Female	3	2	2

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Total New Employee Hires in 2023	%
Age 18-30	36.2%
Age 31-50	56.9%
Age +51	6.9%

- Emiratis represent 14.28% of Senior Management and Executive roles and 9.52% of Middle Management roles at DRC.
- 57% of the local employees at DRC are women.
- 66% of local employees are in the age bracket of 18-30 years.
- Emiratisation as a proportion of the total workforce stands at 1.76% in DRC.

		2021	2022	2023
Nationalisation Overview	Total HR	0.6%	1.4%	1.76%
	Entry Level (Grade 3 & 4)	5	11	16
	Mid-Level (Grade 5 and 5s)	0	1	2
	Senior Level (Grade 6 and 7)	2	1	1
	Executive Level (Grade 8,9 and 10)	1	2	2

DRC's Human Rights Framework

DRC is dedicated to upholding fundamental principles of human and workplace rights across all the regions where it operates. Since its establishment, DRC has instituted policies and procedures to safeguard its personnel against any infringements on their rights. DRC's efforts align with Federal Decree-Law No. 33 of 2021, which governs labour relations in the private sector and came into effect in February 2022. This legislation, along with other applicable laws and regulations, is crafted to safeguard the rights of both employers and employees and promote the creation of shared value.

Recognising the significance of maintaining a workplace that is secure, fair, and respectful, DRC has established policies and procedures that advocate for equitable treatment, prevent discrimination, and ensure that every individual

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is treated with dignity and respect. DRC also provides training and education to its staff, ensuring they are cognizant of their rights and responsibilities and are well-prepared to contribute to a positive and inclusive workplace. At DRC, its commitment to upholding these principles is unwavering, and it takes pride in the positive impact they have on its personnel and operational activities.
The following policies are in place at DRC to protect the rights of its employees.

- Harassment and/or Non-Discrimination Policy
- Formal Grievance Mechanism
- Child and/or Forced Labour Policy
- Human Rights Policy

Remuneration

To draw in and retain high-calibre professionals, DRC offers competitive and unbiased compensation packages that align with market standards and internal equity. DRC acknowledges that a just and inclusive workplace should ensure equal compensation for identical roles, irrespective of gender or cultural background. The slight variance observed in the median salaries of male and female employees in 2023 can be attributed to the nature and level of the positions held by females in relation to the overall employee count.

Remuneration Ratio	2021	2022	2023
Pay Ratio Median Male: Female	0.41:1	1:5.7	1:5.2
Pay Ratio Median CEO: Employees	68.5:1	73.2:1	58.19:1

Employee Health & Safety

Safeguarding the well-being of its workforce stands as a foundational principle at DRC, particularly with regards to manufacturing and distribution operations. Therefore, instilling this safety culture is imperative across all its business operations. In alignment with this commitment, DRC's Health and Safety team adheres to its Health and Safety Policy, delivering training, resources, and procedures aimed at preventing and mitigating health and safety risks and ensuring employees comprehend their responsibilities in fostering a secure environment. The policy and procedure framework to minimise and mitigate risks for its employees is guided by the ISO45001 Health & Safety Management System. DRC actively encourages collaboration among employees, management, and suppliers to establish goals, assess safety and health risks, formulate recommendations, and implement necessary improvements.

In accordance with Clause 13 of Article 13 of Federal Decree-Law No. 33 of 2021 regulating Labour Relations in the Private Sector (the UAE labour law), it is dedicated to:

- Adhering to UAE regulations on workplace safety (UAE Labour Law).
- Conducting regular audits (both internal and external) to assess actual and potential risks, with subsequent on-site inspections for health and safety risks.

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- Aligning with existing standards while routinely updating frameworks for establishing and reviewing Occupational Health and Safety (OHS) Objectives and Targets.
- Regularly communicating with employees and stakeholders.
- Periodically review its OH&S policies to ensure they remain updated, relevant, and pertinent to DRC.
- Tracking and taking responsibility for reportable incidents to raise awareness about the significance of a safe and healthy workplace.
- Ensuring robust risk controls, including regular inspections of personal protective equipment.
- Conducting frequent briefings with employees on fatigue, heat stress, hearing conservation, and respiratory protection.

While the Company regretfully experienced one fatality which was due to a vehicle accident, it remains steadfast in its commitment to prioritise safety and take proactive measures to prevent any further incidents, demonstrating its unwavering dedication to ensuring the well-being of its employees and stakeholders.

Overview of the 2023 Health & Safety Performance

Metric	Value
Total number of employee fatalities	1
Employee Lost Time injury (LTI)	5
Lost Time Injury Frequency (LTIF)	1.51
Total Health and Safety Training Provided	515 hours

P.O. Box 420, Dubai - U.A.E
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Fax: +971 4 802 5098
Email: info@pepsidrc.ae
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3.2. Our Customers & Community

DRC acknowledges the pivotal role that communities play in shaping a favourable business environment. Therefore, it is committed to making a lasting positive impact on the communities within its operational markets, recognising the interconnectedness between its community investments, business strategy, and the needs of local communities. Its community engagement aligns with both local and global standards, including the UN Sustainable Development Goals (SDGs) and the UAE Vision 2030.

In pursuit of this commitment, DRC has actively supported diverse companies and projects, deploying its expertise, financial resources, and products to contribute to community programs. Throughout 2023, DRC collaborated with various companies to bolster initiatives through investments and product contributions.

Privileged to offer assistance to those in need within its communities, DRC's Corporate Social Responsibility (CSR) initiatives amounted to over AED 30.000, while its employees dedicated a total of 80 hours volunteering for various causes relevant to social and environmental good. In addition, the Company's CSR strategy includes sports sponsorships to promote physical activity among youth, fostering positive social outcomes. The Dubai Sports Council sponsorship, totalling AED 200,000, along with free Aquafina water, covers diverse sports events, encouraging youth participation in healthy pursuits such as Battle Cancer, Schools Champions for water polo, and Dubai Women's running Challenge.

The Company proudly supported COP 28, the UN climate change conference, providing coolers, vending machines, and innovative Aquafina Water Stations. These stations promote sustainability and offer a personalised, eco-friendly hydration experience, saving 1.1 million 500ml plastic water bottles.

Some of the key initiatives undertaken by DRC in 2023 include a Blood Donation Drive, during which over 80 of its employees volunteered to donate blood to Dubai Health Authority. Second, Aquafina water bottles were distributed among 1,000 blue-collar employees. Lastly, acknowledging the challenges faced by individuals battling mental health issues, luggage bags, dates & perfumes were provided to 15 individuals.

DRC remains committed to ongoing investment and active participation in building a sustainable future, addressing climate, social, and community issues in collaboration with stakeholders and various partners in the sector.

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4. Governance

DRC Governance Performance

SDG Alignments - SDG 6, SDG 10, SDG 12

4.1. Board Composition

4.2. Business Ethics

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Corporate Governance

The main responsibility of effective corporate governance is to establish a stable and sustainable operational environment that ensures long-term value for all stakeholders and enhances performance. DRC has effectively implemented a comprehensive governance framework that guarantees the attainment of its strategic goals, maximises the provision of products and services, facilitates effective risk management and enhances customer satisfaction.

DRC's Board of Directors and Management are responsible for implementing DRC's strategies. They possess extensive expertise and are committed to maintaining the highest standards of corporate governance.

The Board is constituted of seven members, comprising six males and one female; the Board's composition includes four non-independent and three independent members. The CEO does not hold any position at the board. Its diverse range of expertise, experience, and perspectives allows it to effectively meet the needs of its stakeholders.

Board Diversity	2021	2022	2023
Males (%)	7 (100%)	6 (83.3%)	6 (83.3%)
Females (%)	0	1 (16.7%)	1 (16.7%)

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4.1. Board Composition

Committees

The Audit Committee

Appointed by the Board of Directors, the Audit Committee of DRC is chaired by one of DRC's independent board members, Mr. Nawwaf Ghubash Almarri. The Committee's responsibility is to supervise the internal control systems, verify the implementation of any required corrective actions, and ensure the efficient operation of all management procedures. The Committee is responsible for overseeing the functions and processes of DRC to ensure their adherence to the applicable laws of the UAE and the regulations set forth by the Securities and Commodities Authority. This includes approving and conducting internal and external audits, monitoring financial statements and reports, and verifying that all employees are practising the Company's code of conduct and upholding its values.

Name	Position	Type of Membership
Mr. Nawwaf Ghubash Almarri	Chairman of the Committee	Non-executive/ Independent
Mr. Mohamed Ali Nasir Alowais	Committee Member	Non-executive/ Independent
Mr. Ibrahim Ustadi	Committee Member	Non-independent

The Nominations and Bonuses Committee

As an integral part of the Company, the Nomination and Bonus Committee plays a crucial role in safeguarding the welfare of both employees and the Board. This involves the implementation of policies and procedures related to compensation structures, rewards, and incentives. Additionally, it evaluates the effectiveness of the company's capacity development and human resource management, along with evaluating the Board performance and conduct training whenever required. Two of the three committee members serve as an Independent Non-Executive Director, and the committee is chaired by an independent board member, Mrs. Eman Mahmood Abdulrazzak.

Name	Position	Type of Membership
Mrs. Eman Mahmood Abdulrazzaq	Chairperson of the Committee	Non-executive/ Independent
Mr. Mohamed Ali Nasir Alowais	Committee Member	Non-executive/ Independent
Mr. Ibrahim Ustadi	Committee Member	Non-executive/ Non-Independent

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The Insiders' Transactions Supervision Committee

DRC has established a committee to oversee and monitor security measures against insiders' transactions through a board resolution and in accordance with the regulatory framework established by the Securities and Commodities Authority (SCA) Board of Directors (03/R.M) of 2020 and its amendments. This committee, comprising the Chief Executive Officer and the Director of Legal, is responsible for providing regulators and board members overseeing the Company's shares, as disclosed in the Annual Corporate Governance Report, with regular updates of the insider list.

Risk Committee

The committee's primary responsibility is to ensure the Company's operational integrity by identifying and mitigating potential risks. The committee devises all-encompassing risk management policies and strategies to guarantee that the Company's activities stay within its predetermined level of risk tolerance.

In addition, the committee is responsible for assessing the efficiency of the existing frameworks and offering advice to management as needed to enhance risk management practices and reduce particular risks. Two of the three members of this committee are independent including the chairperson, Mr. Mohamed Ali Naser Alowais.

Name	Position	Type of Membership
Mr. Mohamed Ali Nasir Alowais	Chairman of the Committee	Non-executive/ Independent
Mr. Nawwaf Ghubash Almarri	Committee Member	Non-executive/ Independent
Mr Ali Humaid Al Owais	Committee Member	Non-independent

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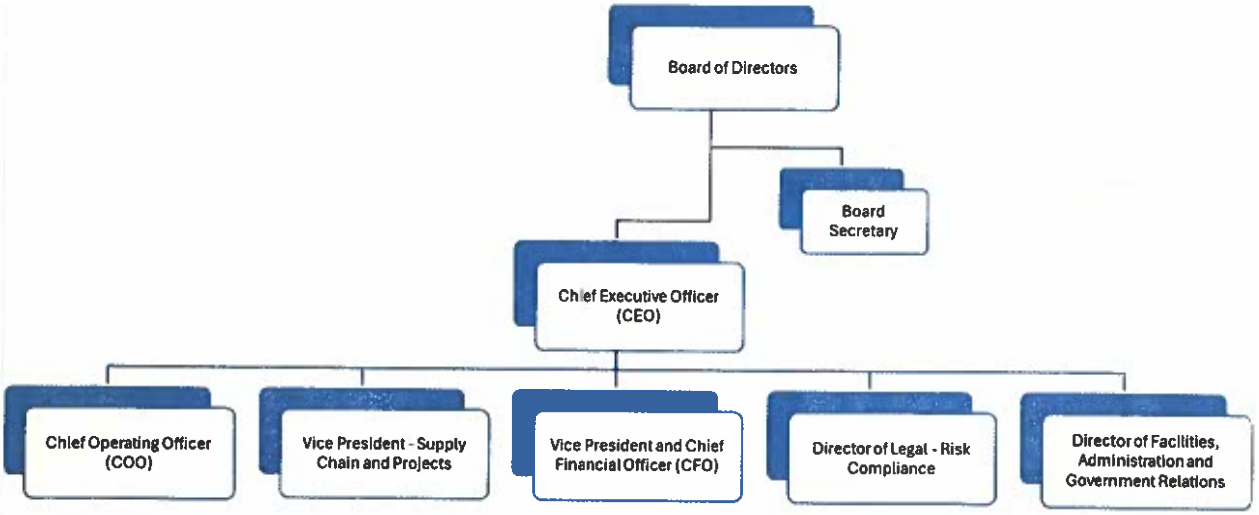
Delegation of Authority and Management

The administrative and operational activities of the Company are under the supervision of the Board of Directors. A distinguished professional team, consisting of the CEO, directors, vice presidents, head of departments and managers, executes its responsibilities in accordance with the directives of the Board of Directors.



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4.2. Business Ethics

Governance Framework

DRC's governance system is founded upon its fundamental principles of integrity, respect, leadership, service excellence, a positive mindset, employee welfare, a focus on achieving results, and a dedication to its stakeholders. These systems guarantee that all matters are handled with accountability, transparency, integrity, and disclosure for the benefit of its stakeholders. In conjunction with a transparent and genuine approach to disclosure, elevated standards of corporate governance are essential for fostering positive stakeholder relations and enhancing corporate performance.

The governance structure of the DRC is firmly based on a set of fundamental principles, such as integrity, respect, leadership, service excellence, a positive mindset, staff welfare, a focus on achieving results, and a dedication to stakeholders. The company's governance systems are built upon these values, which are carefully crafted to ensure accountability, transparency, integrity, and disclosure in all areas of its operations. DRC places great importance on maintaining high standards of corporate governance and adopts a sincere and unwavering approach to disclosure.

Data Privacy

DRC highly values the proficient management of sensitive data by its workforce. By not disclosing or utilising any trade secrets or confidential information that DRC or any stakeholders with whom DRC is affiliated, DRC is dedicated to maintaining stakeholder trust. Ensuring the confidentiality of its stakeholders' information is a paramount concern. It is the responsibility of every employee to handle with the utmost caution any information pertaining to partners, clients, or the Company that they obtain, guaranteeing the security of each individual.

DRC upholds a stringent data privacy policy to safeguard any non-public, valuable information that, if disclosed without authorization, could pose risks to the Company. Its commitment to data privacy extends to explicit communication with employees, emphasising the importance of maintaining confidentiality regarding information related to the Company and its stakeholders. Employees are not only made aware of the significance of data privacy but are also obliged to adhere to policies ensuring the proper handling and secure return of confidential documents at the conclusion of each workday. This approach ensures that DRC maintains a robust data privacy framework, fostering trust and compliance in handling sensitive information.

DRC strictly adheres to the comprehensive policies established to safeguard its information. As such, employees are strictly prohibited from exploiting or disclosing any confidential data for personal benefit.

DRC is dedicated to complying with data protection regulations and rules and maintaining ethical standards regarding the privacy of stakeholder information. Devoted to the proper utilisation of stakeholder data throughout its lifecycle, including collection, use, retention, and disclosure.

Zero data security breaches reported in 2023.

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The Prevention of Corruption and Ethics

DRC is committed to effecting positive change through the maintenance and promotion of high standards of ethical rules and behaviour. In accordance with its commitment to conduct business ethically and fairly, it requires that every employee exhibit integrity and candour and accept accountability for their conduct.

Every form of corruption, including bribery, is rigorously prohibited in DRC, and it adheres to all anti-corruption regulations in the UAE in addition to its compliance with leading global rules and best practices in this regard. To reduce the likelihood of corruption in its business dealings, it has implemented stringent anti-corruption and compliance controls and procedures, including enhanced due diligence, screening, and monitoring. Moreover, to prevent unintentional infractions and to identify and resolve potential problems, its personnel are provided with extensive induction and training programmes that aim to educate them about corruption risks and relevant anti-corruption legislation.

Employees are provided with a document that provides a comprehensive overview of issues related to upholding ethical standards and its policies regarding the prevention of corruption. With a strong commitment to upholding its rigorous ethical standards, it is proactively engaged in executing the exercise and supervising employees' compliance.

100% workforce compliant with the Anti-Corruption Policy

Whistleblower Procedure

DRC fosters a robust culture of openness and accountability regarding misconduct, which empowers it to promptly confront and resolve concerns. This not only instils confidence in its customers, partners, and employees, but also safeguards the Company against legal, reputational, and financial hazards.

DRC has a culture where employees feel at liberty to express their concerns or seek clarification via various means, such as consulting with its Human Resources department and supervisors, or by using its specialised and private email address, drcaudit@eim.ae, which is confidential and direct to the chairperson of the Audit committee. Reports may be submitted anonymously, provided that legal authorization is granted. DRC firmly prohibits any type of reprisal for disclosing possible malfeasance involving senior management, fellow employees, the Board of Directors, or other wrongdoers.

Grievance Procedures

DRC empowers its personnel to report instances of unlawful conduct or discriminatory conduct, as well as encounter obstacles that may arise in the course of their professional responsibilities. The employee files its grievance before the employee's relations in the HR department who offers full support, review and further investigation of the reported grievance and taking the convenient measures in accordance with the policies and procedures in place. through their grievance applications, the employees can anticipate the implementation of a suitable remedial process aimed at resolving their concerns. If deemed necessary, human resources may escalate employee complaints to other members of senior management, while making every effort to safeguard the welfare of the employee.

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All employees are entitled to this privilege, irrespective of their age, gender, level of employment, or cultural heritage. Disagreements may manifest in various forms, such as those concerning employment practices, working conditions, working relationships, or the interpretation of policies.

5. DFM and GRI Index

CATEGORY	METRIC	INDICATOR	CORRESPONDING GRI STANDARDS	CORRESPONDING SDGS	Section Number
ENVIRONMENTAL	E1. GHG Emissions	E1.1) Total amount of Scope 1 emissions	GRI: 1-305	SDG 13	2.1 Energy and Carbon Footprint
		E1.2) Total amount of Scope 2 emissions	GRI: 305 -2		
		E1.3) Total amount of Scope 3 emissions	GRI: 3- 305		
		E1.4) Please describe investments, initiatives and projects to reduce CO2 emissions			
	E2. Emissions Intensity	E2.1) GHG emissions intensity	GRI: 4- 305		
		E2.2) Non-GHG emissions intensity	GRI: 7-305		
	E3. Energy Usage	E3.1) Total amount of direct energy consumed	GRI: 1,2-302	SDG 12	
		E3.2) Total amount of indirect energy consumed	GRI: 1,2-302		
	E4. Energy Intensity	E4.1) Direct energy use intensity	GRI: 1-302	SDG 7, SDG 12	
		E4.2) Total indirect energy usage per output scaling factor	GRI: 2-302		
		E4.3) Please describe investments, initiatives and projects to reduce energy consumption and to increase energy efficiency	GRI: 1,2-302		

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P.O. Box 420, Dubai - U.A.E
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Fax: +971 4 802 5098
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	E5. Energy Mix	E5.1) Renewable energy used	GRI: 1-302	SDG 7	
		E5.2) Non-renewable energy used	GRI: 2-302		
	E6. Water and Effluents	E6.1) Total amount of water withdrawn	GRI: 3-303	SDG 6, SDG 12	2.2. Water Management
		E6.2) Total amount of water discharged	GRI: 4-303		
		E6.3) Total amount of water consumed (If possible, a breakdown by source: surface water, groundwater, seawater, etc.)	GRI: 303-5		
		E6.4) Water intensity			
		E6.5) Water recycled (If applicable)			
		E6.7) Please describe investments, initiatives and projects to reduce water consumption and to increase water recycling			
	E7. Waste	E7.1) Total amount of waste generated (if possible, broken down by Hazardous and Non-hazardous)	GRI: 3-306	SDG 12, SDG 14, SDG 15	2.3. Waste Management
		E7.2) Total amount of waste diverted from disposal (if possible, broken down by Hazardous and Non-hazardous)	GRI: 4-306		
		E7.3) Total amount of waste directed to disposal (if possible, broken down by Hazardous and Non-hazardous)	GRI: 306-5		
		E7.4) Total number and volume of oil spills (if applicable)			
		E7.5) Please describe investments, initiatives and projects to reduce waste generation consumption and to increase waste recycling	GRI: 11 Oil and Gas Sector		

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Tel.: +971 4 802 5000
Fax: +971 4 802 5098
Email: info@pepsidrc.ae
Call Center: 800 73774
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	E8. Environmental Management	E8.1) Does your company follow a formal Environmental Policy?	GRI: 23-2	SDG 13	2. Environmental 4. Governance
		E8.2) Does your company follow specific waste, water, energy, and/or recycling policies?	GRI: 24-2		
		E8.3) Does your company adopt a recognized environment and energy management systems such as ISO14001 and ISO50001?			
		E8.4) Does you company have targets in place with regards to environment, energy, water and waste?			
		E8.5) Please indicate if any fines received (> USD 10000) for non-compliance with laws and regulations regarding environmental management during the last reporting period	GRI 27-2 :2		
	E9. Climate Risk Management and Oversight	E9.1) Does your Board/Management Team oversee and/or manage climate-related risks and opportunities? If yes, describe.	GRI 12 :2	SDG 13	2. Environmental 4. Governance
		E9.2) Please describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.			
		E9.3) Please describe the organisation's processes for identifying and assessing climate-related risks			
		E9.4) Please describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning			

		E9.5) Total amount invested, periodically, in climate-related infrastructure, resilience and product development			
		E9.6) Please describe the greenhouse gas emission targets (Scope1, Scope 2 and Scope3) and the related risks			
		E9.7) Please share your actions to align with UAE's Net Zero Commitment by 2050. Do you have a net zero emissions target in place?			
	E10. Biodiversity	E10.1) Please share number of operational sites owned, managed and/or leased in or adjacent to protected areas and areas of high biodiversity value.	GRI: 1-304	SDG 15	
		E10.2) Please describe significant impacts of activities, products and services on biodiversity	GRI: 2-304		
SOCIAL	S1. CEO Pay Ratio	S1.1) Please share the ratio of CEO total compensation to median full-time employee (FTE) total compensation	GRI 2: 21	SDG 10	3.1. Employee Welfare & Diversity
		S1.2) Does your company report this metric (above) in any regulatory filings?			
	S3. Breakdown with Staff	S2.1) Please share the total enterprise headcount held by full-time employees (broken down by gender, age and seniority level)	GRI 2:7	SDG 5, SDG 8	

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Fax: +971 4 802 5098
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DUBAI REFRESHMENT (P.J.S.C)
P.O. Box 420, Dubai - U.A.E
Tel.: +971 4 802 5000
Fax: +971 4 802 5098
Email: info@pepsidrc.ae
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		S3.2) Please share the total enterprise headcount held by part-time employees (broken down by, gender, age and seniority level)	GRI 2:7	
		S3.3) Please share the total enterprise headcount held by contractors and/or consultants	GRI 2:8	
		S3.4) Please share the total of national employees (broken down by, gender, age and seniority level)	GRI: 202-2	
	S4. Employee Turnover and New Hires	S4.1) Year-over-year change for full-time employees (broken down by gender, age, and seniority level)	GRI: 401-1	
		S4.2) Year-over-year change for part-time employees	GRI: 401-1	
		S4.3) Year-over-year change for contractors and/or consultants	GRI 2: 8	
		S4.4) Year-over-year of new hires (broken down by age, gender and seniority level	GRI: 401-1	
	S5. Gender Diversity and Equality	S5.1) Total enterprise headcount held by men and women	GRI 2: 9 / GRI: 405-1	SDG 5
		S5.2) Total entry and mid-level positions held by men and women	GRI 2: 9 / GRI: 405-1	
		S5.3) Total senior and executive-level positions held by men and women	GRI 2: 9 / GRI: 405-1	
		S5.4) The ratio of median male employee compensation to median female employee compensation	GRI: 405-1	

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		S5.5) Please describe your company's initiatives or programs to support the recruitment and retention of female employees, and to support female employees to advance to management positions.	GRI: 2-19	
	S6. Human Rights	S6.1) Does your company follow a harassment and/or non-discrimination policy?	GRI 2: 23	SDG 10
		S6.2) Does your company have a formal grievance mechanism in place?	GRI 2: 23	
		S6.3) Does your company follow a child and/or forced labor policy?	GRI 2: 23	
		S6.4) Does your company follow a human rights policy?	GRI 2: 23	
		S6.5) Does your company provide training on human rights and related internal policies for your employees?	GRI: 404-1	
	S7. Health and Safety	S7.1) Does your company follow an occupational health and safety policy?	GRI 2: 23 GRI: 403-9 GRI: 403-9	SDG 3
		S7.2) Does your company adopt a recognized health and safety management systems such as ISO45001?		
		S7.3) Please share the total employee and total contractors (if available) manhours	GRI: 403-9	
		S7.4) Please share the total employee fatalities	GRI: 403-9	

		S7.5) Please share the employee lost time injury (LTI)	GRI: 403-9		
		S7.6) Please share the lost time injury frequency (LTIF)	GRI: 403-9		
		S7.7) Please share the total health and safety training provided to employees	GRI: 403-5		
	S8. Community Engagement	S8.1) Please share the total amount invested in the community, including philanthropy, donations and sponsorships		SDG 8	3.2. Our Customers & Community
		S8.2) Please share the total employee volunteering completed during the reporting period			
GOVERNANCE	G1. Board Diversity	G1.1) Total board seats occupied by men and women	GRI 405-1	SDG 10	4.1. Board Composition
		G1.2) Total committee chairs occupied by men and women	GRI 405-1		
	G2. Board Independence	G2.1) Does company prohibit CEO from serving as board chair?	GRI 405-1		
		G2.2) Please share the total board seats occupied by independents	GRI 405-1		
	G3. Collective Bargaining	*G3.1) Please share the total enterprise headcount covered by collective bargaining agreement(s) *Applicable to companies operating in countries in which collective bargaining is applicable by law "	GRI 2: 30		NA
	G4. Supply Chain Management	G4.1) Are your vendors or suppliers required to follow a Code of Conduct?		SDG 12	4.2. Business Ethics

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		G4.2) If yes, what percentage of your suppliers are formally certified and compliant with the Code?	GRI: 308-1		
		G4.3) Please share the suppliers that underwent a supplier's environmental audit during the reporting period	GRI: 414-1	SDG 12	
		G4.4) Please share the suppliers that underwent a supplier's social audit during the reporting period	GRI: 308-1, 414-1		
		G4.5) Please share the new suppliers receiving warning due to the environmental/social screening	GRI: 2-19		
	G5. Ethics and Anti-Corruption	G5.1) Does your company follow an Ethics and/or Anti-Corruption policy?	GRI 2: 23	SDG 6	
		G5.2) Please share the workforce formally compliant with the Anti-Corruption Policy	GRI: 205-2		
		G5.3) Please share the confirmed incidents of corruption during the reporting period	GRI: 205-3		
		G5.4) Please share the corrective measures taken corresponding to the confirmed incidents of corruption (in case of any)	GRI: 205-4		
	G6. Data Security	G6.1) Does your company follow a Data Privacy policy?	GRI: 418-1		
		G6.2) Has your company taken steps to comply with GDPR rules or similar standards?			
		G6.3) Data security breaches during the reporting period (if any)	GRI: 418-1		
	G7. Sustainability Practices	G8.1) Does your company publish a sustainability report?			Yes

		G8.2) Does your company publish a GRI, WEF SCM, SASB, IIRC, UNGC or CDP based reporting?			Yes
		G8.3) Does your company provide training to its employees regarding topics related to sustainability (environment, human rights, ethics etc.)?	GRI: 404-1		Yes
		G8.4) Please share the total sustainability related training provided to employees	GRI: 404-2		
	G9. External Assurance	G9.1) Are your sustainability disclosures assured or validated by a third party?	GRI 2: 5		

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