

We Move Together.



Sustainability Report 2024



Table of Contents

About the Report	4	Chapter 3 Tracks to Net Zero	27	Chapter 5 Leading with Responsibility	57
2024 Key Sustainability Milestones	6	Decarbonising Rail Mobility	28	Corporate Governance	58
Chapter 1 About Etihad Rail	7	Climate Risk and Resilience	32	Business Ethics	60
Business Essence	8	Circular Resource Use	33	Risk Oversight	61
Business Model and Value Chain	10	Preserving Ecosystems	35	Smart Mobility	63
Responsible Transport	13	Chapter 4 Hand in Hand with Our Community	39	AI and Digital Transformation	64
Purposeful Stakeholder Collaboration	14	Commitment Toward Our People	40	Data Privacy and Cybersecurity	68
Business Testimonials	15	Sustainable Supply Chain	50	Chapter 6 Economic Value Beyond the Tracks	69
Chapter 2 Sustainability at the Core	16	Community Partnerships	51	Economic Performance and Value Distribution	70
Sustainability Through Our Lens	17	Customer Engagement	55	Appendices	72
Sustainability Fundamentals	22			Appendix A: Sustainability Data Index	73
				Appendix B: GRI Content Index	78
				Appendix C: Glossary of Abbreviations	87

Message from Our Leadership

[GRI 2-22]

The Year of Sustainability, declared in 2024 under the wise leadership of His Highness Sheikh Mohamed bin Zayed Al Nahyan, President of the UAE, reflected the nation’s enduring commitment to environmental stewardship and socioeconomic progress. For decades, the UAE has set a global example by placing sustainability at the heart of its development model, demonstrating that economic diversification and climate action can advance together.

At Etihad Rail, under the visionary guidance of our Chairman, His Highness Sheikh Theyab bin Mohamed bin Zayed Al Nahyan, we embraced this national call with clarity of purpose and a deepened sense of responsibility, recognising that the integrated transport system we are building is essential to the country’s economic resilience, regional connectivity, and environmental transition.

It is my privilege to present Etihad Rail’s inaugural Sustainability Report, marking the close of a year defined by purpose, ambition, and progress. This national focus elevated expectations for every organisation and reaffirmed our conviction that rail must deliver more than infrastructure alone. Through both our operations and network development, we are creating tangible economic, environmental and social impact that will serve as a catalyst for lasting progress. The system we are delivering supports the UAE’s transition toward a diversified, innovation-driven economy that strengthens regional supply chains and advances the nation’s Net Zero 2050 pathway.

Etihad Rail’s progress in 2024 reflects a deliberate and integrated approach. As operations expanded, we introduced the UAE’s first Carbon Emission Avoidance and Reduction Certificates, establishing a credible, nationally recognised mechanism to track and validate decarbonisation across the network. We also aim to complete a comprehensive and

science based Climate Risk Assessment, embedding long-term resilience into our infrastructure strategy and strengthening our readiness for a changing climate. In addition, the launch of our Sustainable Finance Framework reinforced our commitment to responsible growth, enabling the mobilisation of capital towards infrastructure aligned with global ESG principles. Throughout the Year of Sustainability, we remained closely aligned with the UAE’s development roadmap, including Vision 2031, UAE Net Zero 2050 Strategy, and Green Agenda 2030.

Looking ahead, our focus will shift from development to delivery. As operations scale, we are working to ensure that the system is ready to serve both industry and the daily journeys of people across the nation. We will continue building with intention, integrating what has already been delivered and ensuring that the network grows in a way that is inclusive, accessible, and designed to stand the test of time.

I extend my sincere appreciation to the UAE’s leadership, whose vision continues to inspire our work, as well as governmental partners, shareholders, customers, and the Etihad Rail team for their dedication, vision, and trust. Together, we will continue expanding a rail network that meaningfully contributes to a future defined by resilience, innovation, and sustainability.

Shadi Malak
Chief Executive Officer
Etihad Rail





About the Report

[GRI 2-2 | 2-3 | 2-4 | 2-5]

Report Introduction

Etihad Rail is proud to present its inaugural 2024 Sustainability Report, a pivotal milestone in its ongoing sustainability journey.

As the developer and operator of the United Arab Emirates (UAE) national railway network, we recognise that sustainability is about more than infrastructure. Through our operations and services, we reduce emissions, enable sustainable transport, foster community well-being, and drive inclusive economic development.

This report reflects our commitment to transparency and outlines our approach to advancing sustainability across the UAE’s transport sector. We highlight key milestones, share the lessons we have learned, and outline the path ahead with our future aspirations. This report also establishes the foundation for how we intend to measure our impact, enhance our sustainability practices and support

national priorities such as the UAE’s Net Zero 2050 goal by contributing to the development of a more inclusive, resilient, and low-carbon transport system.

Report Boundary

The report boundary encompasses the sustainability-related performance indicators of Etihad Rail (as a holding) and its subsidiaries: Etihad Rail Freight, Etihad Rail Infrastructure, and Etihad Rail Mobility. It covers the Environmental, Social, and Governance (ESG) impacts of operations under our direct remit. Together, these entities form the core of the UAE’s national railway operations, spanning freight and passenger transport, infrastructure development, and service delivery. The report also includes information on corporate functions, project execution activities, and relevant contributions from regional partnerships, third-party partners and joint ventures.

Report Period and Frequency

This report presents our performance data, key initiatives, and activities undertaken during the reporting period from 1 January to 31 December 2024, with relevant 2023 data









for comparability and performance tracking. Additionally, developments from January to March 2025 are presented to highlight our future aspirations. This 2024 edition marks the beginning of our periodic ESG disclosure and reporting.

Report Standards

We recognise the importance of clear, consistent, and transparent reporting aligned with global frameworks and national priorities, enabling us to effectively communicate progress and build trust with our stakeholders. This report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards 2021, offering a comprehensive view of our performance and management practices. In 2022, we conducted a materiality assessment to ensure our reporting structure and focus areas reflect the issues most important to our business and stakeholders. Our disclosures are also guided by GRI’s eight reporting principles, which support the quality, balance, and completeness of the information presented.



Reporting Principles

 Sustainability Context	 Completeness
 Accuracy	 Comparability
 Balance	 Timeliness
 Clarity	 Verifiability

In addition, we have also showcased efforts toward global sustainability goals such as the United Nations Sustainable Development Goals (SDGs) to demonstrate our contribution to national and global development priorities. The reporting disclosure tables used in this report can be found in Appendices section of this report. These disclosures mark a significant step toward greater transparency and alignment with both global and national sustainability reporting standards.

Data Quality

We are committed to ensuring the accuracy and reliability of the information presented in this report. All data has been collected from available records and verified sources in coordination with relevant internal departments, using available records and verified sources to ensure transparency and consistency, and a structured, entity-wise approach to data collection. While this report reflects the best available information at the time of publication, including references to past events performance and future developments assumptions, we have applied an internal quality review process to validate the completeness and credibility of the disclosures at the time of documentation. We recognise that clear and transparent communication of both progress

and challenges are essential to maintaining the integrity of reporting, building trust and demonstrating accountability among our stakeholders as we continue to advance our sustainability journey.

Report Assurance and Restatements

This report has not undergone external assurance. There are no misstatements in the current report. Any updates or restatements of prior disclosures will be clearly noted in future reports, with the relevant justification.

This is Etihad Rail’s first official sustainability report. We have prioritised transparency by acknowledging data gaps and lack of external assurance. We intend to address this gap in future reports.

Report Feedback and Communication

We view feedback as an essential part of strengthening the quality of our sustainability performance communication. By understanding your perspectives, we can better ensure our reporting continues to focus on the topics that matter most and create the greatest impact. Should you have any comments, questions, or suggestions regarding this report, we encourage you to contact us through the following channels:























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Key Sustainability Milestones in 2024

<p>Being the Good Neighbour</p>	 <p>97% customer satisfaction score</p>	 <p>125% increase in number of volunteers</p>	 <p>AED 4 million+ invested in community initiatives</p>	 <p>97% of procurement spend directed to local suppliers</p>	 <p>11.4 million tonnes of goods moved</p>
<p>Caring for the Environment</p>	 <p>100% of hazardous waste recycled, and 93% of non-hazardous waste recycled</p>	 <p>550+ mature Ghaf trees relocated and reused</p>	 <p>92% waste diversion rate, exceeding target of 60%</p>	 <p>Wildlife survival rate above 95% is maintained</p>	 <p>Introduced UAE's first carbon emission avoidance and reduction certificates</p>
<p>Pioneering Governance Excellence</p>	 <p>UAE Federal Decree Law No. (49) of 2022 aligned HR policies</p>	 <p>Launched sustainable finance framework</p>	 <p>100% of suppliers screened for ESG risks</p>	 <p>Achieved ISO 45001 & ISO 14001 certifications</p>	 <p>Maintained ISO 9001 certification</p>
<p>Nurturing our People</p>	 <p>33 nationalities represented across the workforce</p>	 <p>34,954 hours of training provided in 2024</p>	 <p>“Voice It” grievance platform available to all employees</p>	 <p>Return-to-work rate increased to 93%</p>	 <p>Hosted internal award ceremonies and gala dinner</p>

CHAPTER 1 ABOUT ETIHAD RAIL

Etihad Rail is transforming the way UAE moves goods and people. Established under a federal mandate in 2009, we are building the country’s national railway network to connect key regions, support economic diversification, and advance sustainable mobility. Our impact goes beyond transport. We enable trade, strengthen regional supply chains, and contribute to the UAE’s long-term development vision.

Our business model focuses on efficient railway infrastructure, responsible operations, and strategic partnerships, with 2024 marking significant progress across our network and value chain.



APPROACH

We aim to address the below topics:



Business Essence: Advancing national development that supports the UAE’s strategic transport vision.



Business Model and Value Chain: Maintaining an integrated network that supports freight and future passenger transport.



Responsible Transport: Enabling a modal shift from road to rail to cut emissions and reduce road congestion.



Stakeholder Collaboration: Streamlined engagement with key partners from government to logistics.



Business Testimonials: Showcasing recognition received in 2024 for infrastructure, ESG leadership, and regional impact.

2024 PROGRESS



Introduced a new brand identity under **“We Move Together”** highlighting the commitment to greater connectivity within communities.



Earned **national and international recognition**, including the “Excellence in Sustainability” award and “Transport Deal of the Year” award and rolled out the region’s first carbon emission avoidance and reduction certificates.



Advanced regional connectivity through key projects like **Hafeet Rail (UAE–Oman)** and supported rail infrastructure development in Jordan.



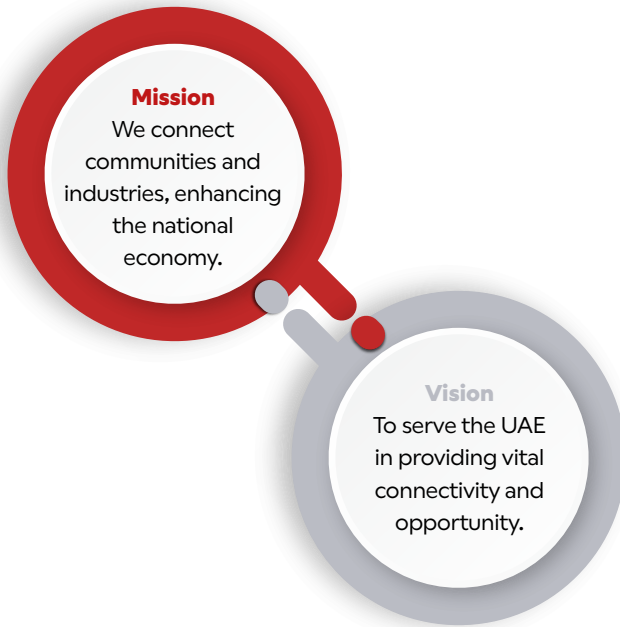
SDG MAPPING:



Business Essence

[GRI 2-1]

Established in 2009, under Federal Law No. 2, Etihad Rail’s mission is to develop and operate the UAE’s national railway network, connecting the emirates together and forming an essential part of the planned Gulf Cooperation Council (GCC) railway network. Our purpose is rooted in enabling safe, efficient, and sustainable mobility that supports national development.



Our three main guiding principles reflect our commitment towards safety, connectivity, and sustainability, creating lasting value for the nation and its people.

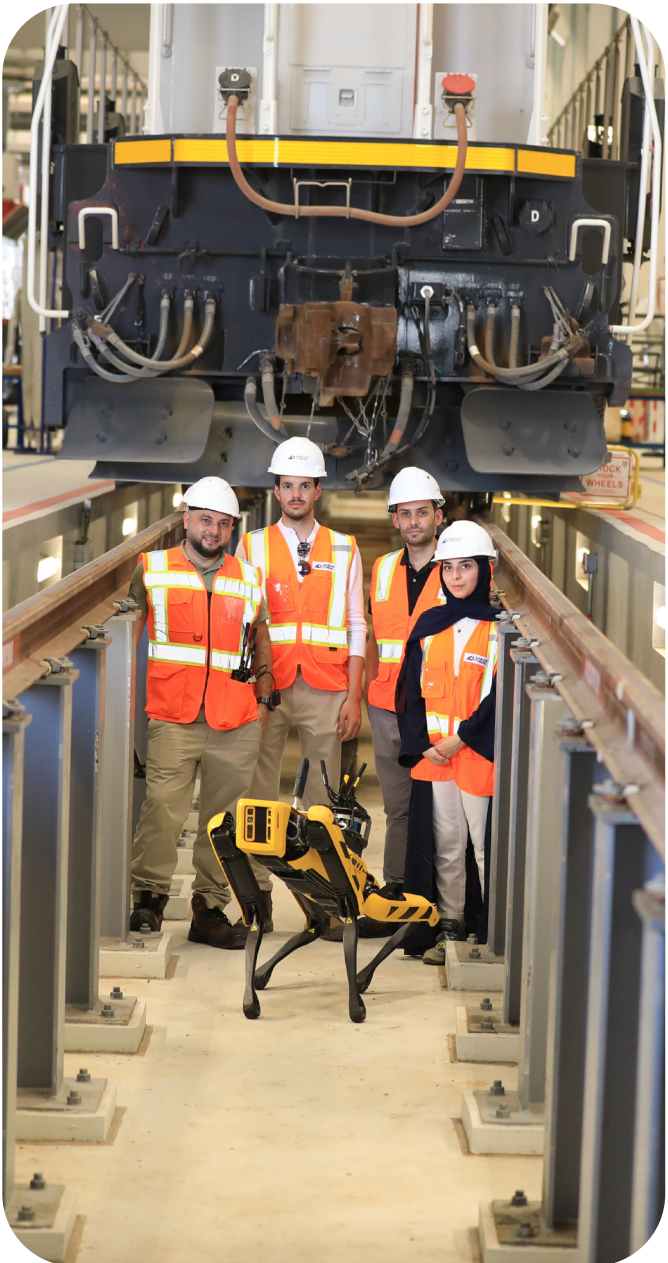
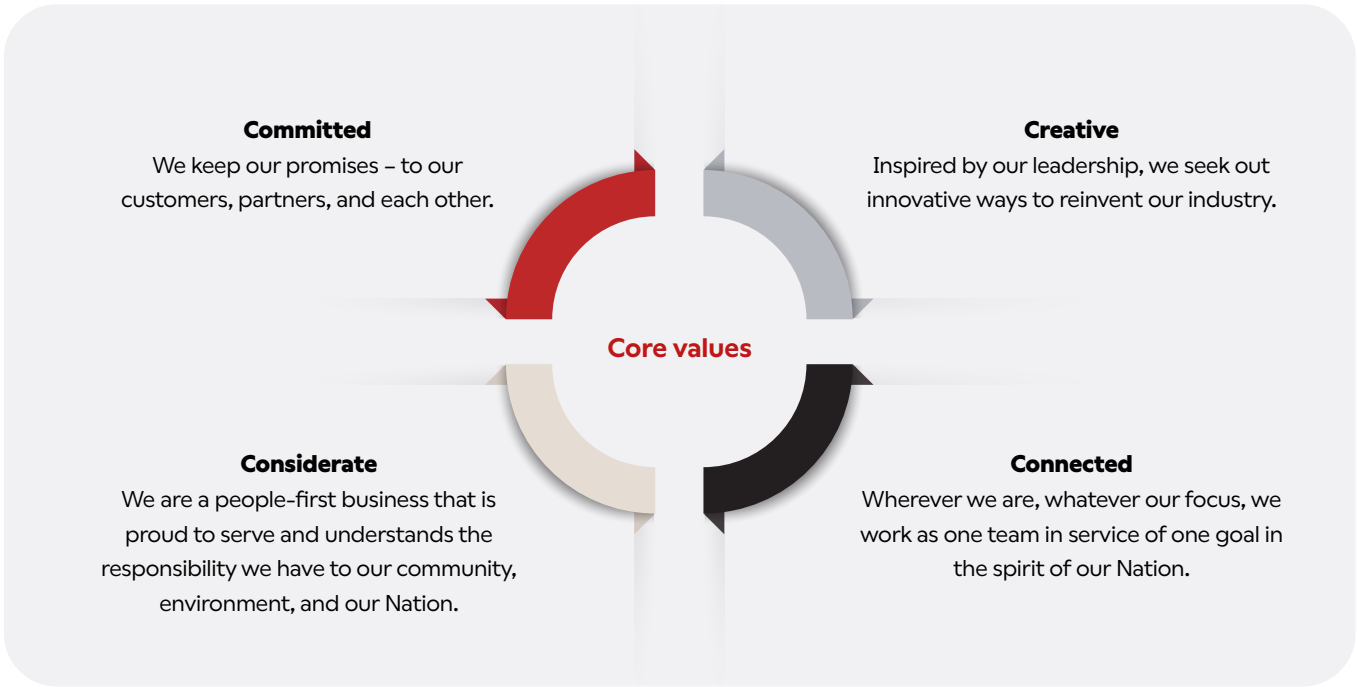
Safety at the Core:
Etihad Rail is committed to ensuring that safety is at the forefront of everything it does, without exception. We prioritise the wellbeing of our people, clients, and the public above all else.

Connectivity & Economic Growth:
Etihad Rail is connecting the country’s key centres of trade, industry and population, acting as a catalyst for economic growth and sustaining social development.

Efficiency & Sustainability:
Etihad Rail provides a safer and more sustainable alternative to traditional transport, helping businesses operate more efficiently and reliably.

The development and operations of Etihad Rail are built on a set of guiding principles that reflect our national mandate and long-term ambitions. These principles ensure that every aspect of our business; strategy, delivery, and partnerships, serves the broader goal of advancing the UAE’s connectivity, sustainability, and economic growth. In 2024, we introduced a

refreshed corporate identity anchored by the positioning line “We Move Together”, reflecting our commitment to enhancing connectivity across communities, industries, and borders. Our business strategy is guided by four core values that reflect how we operate and what we stand for:

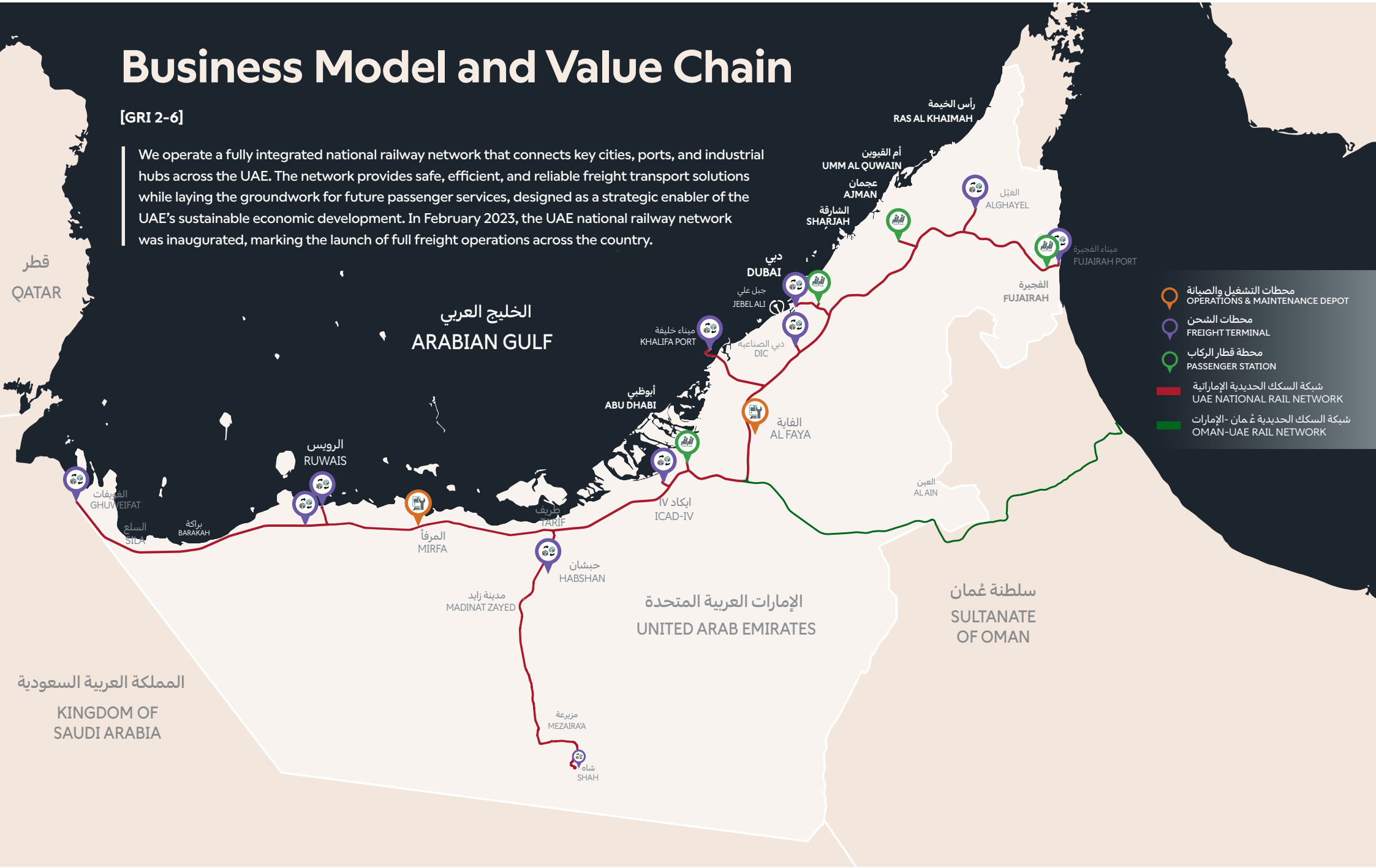


Click play or scan the QR code to watch the video

Business Model and Value Chain

[GRI 2-6]

We operate a fully integrated national railway network that connects key cities, ports, and industrial hubs across the UAE. The network provides safe, efficient, and reliable freight transport solutions while laying the groundwork for future passenger services, designed as a strategic enabler of the UAE's sustainable economic development. In February 2023, the UAE national railway network was inaugurated, marking the launch of full freight operations across the country.



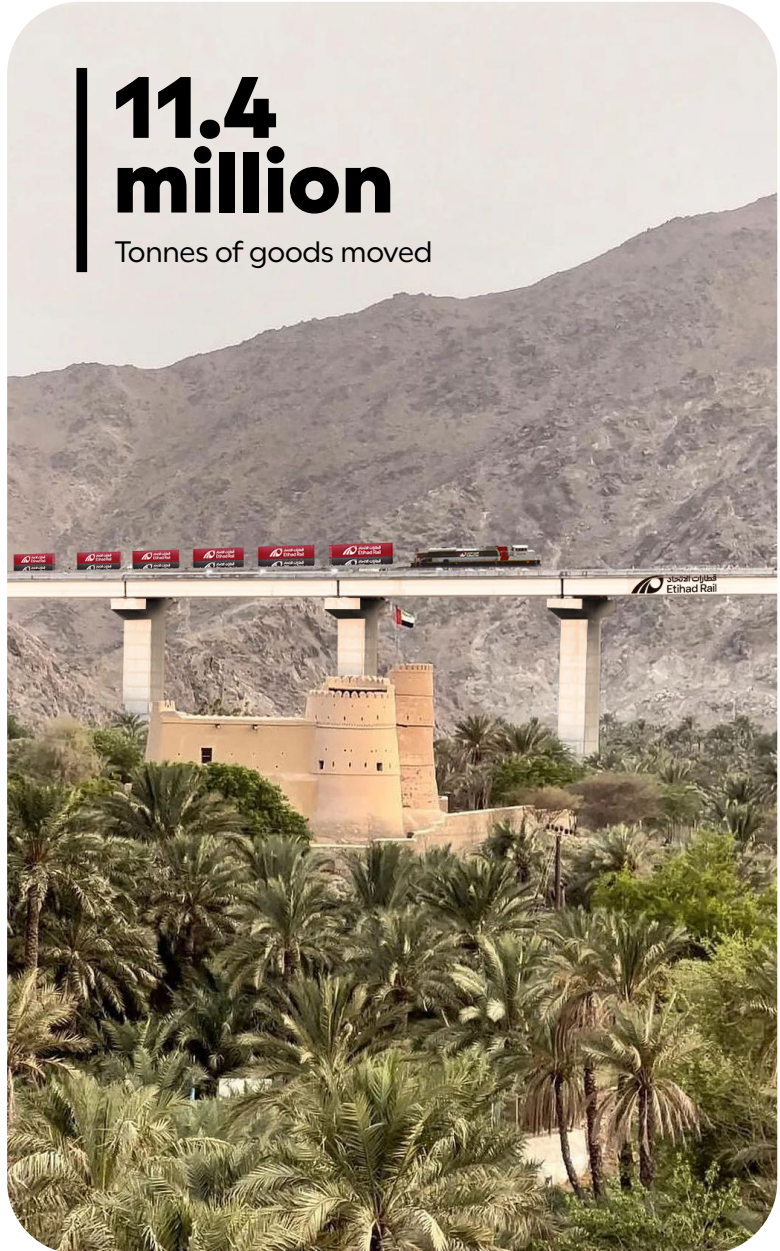
- محطات التشغيل والصيانة
OPERATIONS & MAINTENANCE DEPOT
- محطات الشحن
FREIGHT TERMINAL
- محطة قطار الركاب
PASSENGER STATION
- شبكة السكك الحديدية الإماراتية
UAE NATIONAL RAIL NETWORK
- شبكة السكك الحديدية عُمان-الإمارات
OMAN-UAE RAIL NETWORK

Our core business areas encompass a range of strategic activities that support the development and operations of a world-class national railway system. These include:

<p>Freight Services</p> <p>Our operations focus on freight transport, including intermodal services. In 2024, our network moved over 11.4 million tonnes of goods, including sulphur, aggregates, polyolefins, containerised cargo, and other industrial and consumer products.</p>	<p>Infrastructure Development</p> <p>We lead the end-to-end development of the UAE’s national railway network. This includes network planning, fleet maintenance, engineering, construction, operations, safety oversight and long-term maintenance. The system is designed to meet international standards for reliability, scalability and environmental performance.</p>	<p>Passenger Mobility</p> <p>We are preparing to launch passenger rail services in 2026 that will connect key urban centres across the UAE. These services will offer a reliable, safe and sustainable alternative to road travel for citizens and residents. Once operational, the passenger network will enhance mobility, support tourism and contribute to the country’s low-carbon public transport goals.</p>
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Our value chain is built to offer end-to-end logistics efficiency. The network links directly with major seaports and industrial zones, enabling streamlined multimodal transport and first –and- last mile delivery. In 2024, we partnered with Noatum, the logistics arm of AD Ports Group, a long-term partner of Etihad Rail, to launch a

rail-enabled logistics service connecting the national freight network with the UAE’s major ports and inland hubs. This partnership strengthens the UAE’s intermodal transport network, delivering more efficient and lower-emission freight solutions.





The Ministry of Investment of the UAE and the Ministry of Investment of the Hashemite Kingdom of Jordan have signed an Investment Memorandum, to establish a framework for cooperation in the railway sector. The memorandum aims to enhance capabilities and facilitate the exchange of knowledge, skills, and technical expertise between the two countries.

As part of the cooperation between the two ministries, Etihad Rail, the developer and operator of the UAE National Railway Network, signed an agreement with the Jordanian Ministry of Transport to facilitate the implementation of railway projects in Jordan, with the aim of building, developing, and operating a Jordanian railway network spanning 360 kilometres, linking phosphate and potash mines to the Port of Aqaba. Furthermore, the company signed two additional MoUs with Jordan Phosphate Mines Company and Arab Potash Company to transport 16 million tonnes of phosphate and potash annually from mining sites to the Port of Aqaba via the Jordanian railway network.

Beyond national borders, Etihad Rail is advancing projects that enhance regional trade and logistics integration. Hafeet Rail, a joint venture with Oman Rail and Mubadala, is developing a 238 km railway linking Abu Dhabi with Sohar Port in Oman to facilitate the movement of passengers and freight and strengthen Gulf logistics networks.



Click play or scan the QR code to watch the video



Through RailDirect, our freight arm established in partnership with DHL Global Forwarding, we provide direct, reliable, and lower-emission transport solutions for goods movement.



Responsible Transport

[GRI 2-6 | 203-1 | 203-2]

Etihad Rail’s freight network is a key enabler of the UAE’s transition to rail-based logistics, supporting the national target of Net Zero by 2050.

Rail freight cuts greenhouse gas emissions, eases road congestion, and delivers long-term economic value through more efficient cargo movement.

Operational since 2016, the Shah-Habshan-Ruwais route transports granulated sulphur from gas fields in Shah and Habshan to Ruwais port for export. In 2023, full freight operations across the UAE were launched, transporting aggregates and containerised cargo through 11 strategic terminals, including 4 major ports. In 2024, we moved over 7 million tonnes of sulphur, 4.3 million tonnes of aggregate, and nearly 90,000 containers, maintaining a zero lost time injury record. As the network grows, freight operations will continue to strengthen the UAE’s energy sector, logistics capacity, and economic diversification.

Introduced the UAE’s first carbon emission avoidance and reduction certificates



Core Elements of Our Freight Operations

- Sustainable**
Rail reduces road-based emissions.
- Efficient**
Optimised for industrial throughput and multimodal connectivity.
- Comprehensive**
End-to-end freight solutions.
- Reliable**
Timetabled services ensure minimal risk of disruption.
- Predictable**
Defined capacity and schedules enable organised planning.
- Innovative**
Our operations embrace cutting-edge logistics technology.








Purposeful Stakeholder Collaboration

[GRI 2-29 | 3-3]

Etihad Rail integrates stakeholder collaboration across the planning, development, and operations of the national railway network.

Our projects span multiple sectors and jurisdictions, making structured engagement essential. We follow a defined framework to engage government authorities, regulators, infrastructure partners, port operators, logistics clients, and customs entities. Engagement is tailored based on influence and interest, guided by an internal matrix that sets out the frequency and level of interaction required.



Stakeholder Group	Stakeholder Category	Stakeholder Role	Engagement Purpose	Engagement Channel
External	 Government Entities	Ensure regulatory compliance, enable approvals, and align with national strategies.	National coordination and compliance	
	 Strategic Logistics Partners	Support multimodal logistics operations and interconnectivity.	Infrastructure and service integration	<ul style="list-style-type: none"> • Official letters
	 Port Authorities	Facilitate port access and rail-terminal coordination.	Intermodal operations	<ul style="list-style-type: none"> • Physical meetings • Online meetings
	 Commercial Clients	Utilise Etihad Rail services for freight transport (bulk, containerised, perishable, and dangerous goods)	Service delivery, logistics optimisation	<ul style="list-style-type: none"> • Official submissions process
	 Infrastructure Developers	Construct and maintain infrastructure with Etihad Rail and ensure project delivery	Ensure on-time delivery, cost control, and safety compliance	

Business Testimonials

In 2024, we received recognition for our contributions to infrastructure development, operational excellence, and sustainability. These awards reflect the impact of our work and our role in advancing national and regional priorities.



Forbes Middle East Sustainability Leaders 2024 – Shadi Malak

Etihad Rail is an industrial leader in sustainable transport, project delivery, governance, and people centric culture.



Global Excellence Assembly
Organisational Achievement Award
Excellence in Sustainability Award

This award indicates that Etihad Rail excelled in implementing best practices, governance, and innovation.



Bizz Awards 2024
Business Excellence Award

Etihad Rail was awarded the Business Excellence category for its exceptional business practices.



GovMedia Conference & Awards
Infrastructure Project of the Year

This award celebrated Etihad Rail’s excellence in government initiatives as well as best practices shaping the public sector landscape.




International Business Awards
Transportation – Gold
Sustainability Initiative of the Year (MEA) – Bronze




IJGlobal Awards
Transport Deal of the Year – Hafeet Rail Infrastructure, UAE/Oman

This award focuses on infrastructure project finance deals in Transaction Awards in Joint Venture Deal of the Year.



Global ESG Awards
Innovations that Foster Sustainability (Category 9)
Innovations that Foster Sustainability (Category 20)

This award presents a testament that Etihad Rail leads by example, driving meaningful change and empowering future generations to prioritise sustainable practices.



Sheikh Hamdan Bin Zayed Environmental Award
Environmental Performance Award

Etihad Rail’s sustainable practices was recognised in the industry regionally.



Year of Sustainability Seal

Etihad Rail’s integrated sustainability framework and decarbonisation strategy secured this significant milestone, positioning it as a national benchmark for green infrastructure.

CHAPTER 2 SUSTAINABILITY AT THE CORE

As Etihad Rail expands, we remain committed to embedding sustainability across our operations. Our approach is anchored in environmental stewardship, community engagement, and responsible governance. In 2024, we drove key initiatives in alignment with our ESG Roadmap, further refined our ESG Framework, addressed material topics, and enhanced performance tracking to ensure our growth supports long-term value creation.

APPROACH

We aim to address the below topics:



Sustainability Through Our Lens: Conducted a thorough materiality assessment aligned with national strategies and global standards.



Sustainability Fundamentals: Our ESG framework is built on four strategic pillars, supported by clear governance and measurable KPIs. The KPIs are tracked monthly and integrated into our business planning.

2024 PROGRESS



Introduced the **region's first carbon reduction certification** to promote modal shift in the UAE.



Launched a **decarbonisation strategy** and roadmap to guide long-term emissions reduction.



Conducted **awareness sessions**, including Climate Fresk, to build a culture of sustainability.

SDG MAPPING:



02

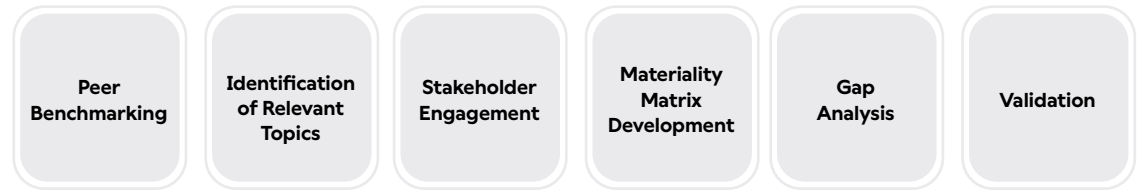


Sustainability Through Our Lens

[GRI 3-1 | 3-2]

Materiality Assessment Overview

In 2023, we conducted a comprehensive assessment to identify key ESG topics, drawing on global frameworks such as GRI standards, the UN SDGs, the International Union of Railways (UIC), and the Railway Sustainability Index (RSI).



We also considered national priorities, including the UAE's Net Zero by 2050 Strategy, ensuring alignment with both the nature of our operations and the expectations of our stakeholders. This process played a foundational role in shaping our ESG Framework, helping define the priorities, initiatives, and key performance indicators that now steer our sustainability efforts.

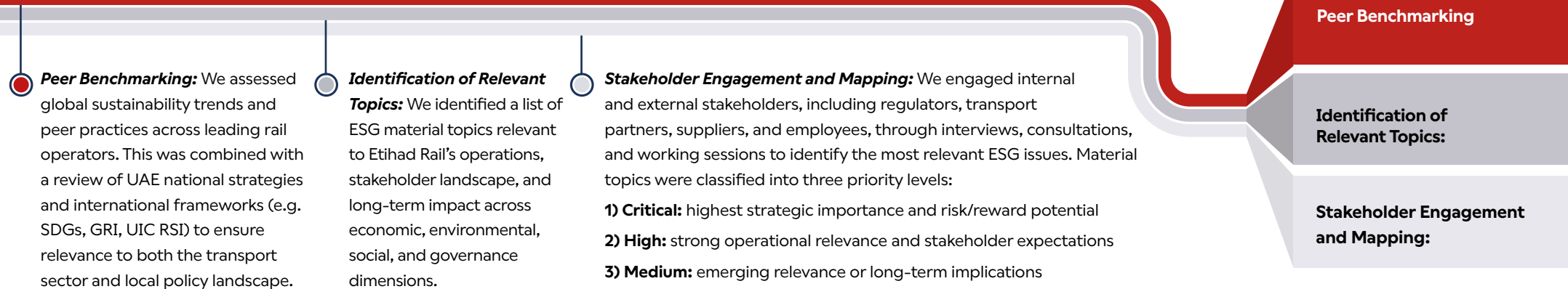
The identified ESG material topics were assessed using a materiality lens, considering both their relevance to stakeholders and their significance to our operations and long-term value creation. Each topic was classified into one of three priority levels: Critical, High, or Medium. Our material topics shape the foundation of our ESG Framework and reporting, structured around four strategic pillars: Caring for the Environment,

Pioneering Governance Excellence, Nurturing Our People and Good Neighbour.

Materiality Assessment Approach

We followed a structured and methodical approach to ensure our materiality assessment was both robust and inclusive. We were able to identify and prioritise the ESG topics most relevant to Etihad Rail's operations and long-term impact by integrating global industry

insights, aligning with UAE national priorities, and incorporating diverse stakeholder perspectives. This process helped us align our sustainability focus with both local and international frameworks while ensuring that the voices of key stakeholders were reflected in our strategic direction. The key steps undertaken in this assessment are outlined below:



Materiality Matrix Development

Gap Analysis with Strategy and Risk:

Validation

Materiality Matrix Development: Based on the consolidated input from stakeholder engagement and internal evaluations, we created a materiality matrix that positions each topic according to its significance to stakeholders and to Etihad Rail’s long-term value creation.

Gap Analysis with Strategy and Risk: The outcomes of the matrix were then mapped against our ESG Framework and corporate risk register to identify any critical blind spots, underrepresented risks, or emerging opportunities that require stronger integration into our business roadmap.

Validation: The final list of 18 ESG material topics was reviewed by relevant teams and leadership to confirm its accuracy, relevance, and alignment with our overall corporate strategy and sustainability ambitions.



● Medium Priority ● High Priority ● Critical Priority

List of Material Topics



Critical Priority Material Topic



High Priority Material Topic



Medium Priority Material Topic

Health, Safety and Security

Ensuring the health, safety, and welfare of employees, contractors, and the public throughout operations.

Priority:



GRI:

GRI 403: Occupational Health and Safety

SDG:



Responsible Customer Relationships

Protecting customer data and maintaining trust through responsible relationship and privacy practices.

Priority:



GRI:

GRI 418: Customer Privacy

SDG:



Biodiversity Management

Preserving biodiversity and natural habitats affected by rail development and operations.

Priority:



GRI:

GRI 304: Biodiversity

SDG:



Infrastructure Investment and Economic Impact

Generating long-term socioeconomic value through infrastructure investments and local development.

Priority:



GRI:

GRI 201: Economic Performance
GRI 203: Indirect Economic Impacts

SDG:



Energy and Emissions

Reducing energy use and lowering greenhouse gas emissions across the value chain to support global and national net zero commitments.

Priority:



GRI:

305: Emissions
302: Energy

SDG:



Circular Economy

Promoting waste reduction, recycling, and repurposing to support circular economy principles.

Priority:



GRI:

GRI 306: Waste

SDG:



Employee Happiness and Wellbeing

Fostering employee engagement, wellbeing, and continuous development across the organisation.

Priority:



GRI:

GRI 401: Employment
GRI 404: Training and Education

SDG:



Water and Effluents

Managing water use efficiently and ensuring proper treatment and discharge of effluents.

Priority:



GRI:

GRI 303: Water and Effluents

SDG:



Emiratization

Increasing the representation and development of Emiratis within the workforce.

Priority:



GRI:

N/A

SDG:



Business Ethics

Promoting integrity, anti-corruption, and fair competition in all business dealings.

Priority:



GRI:

GRI 205: Anti-Corruption
GRI 206: Anti-Competitive Behaviour

SDG:



List of Material Topics (continued)



Critical Priority Material Topic



High Priority Material Topic



Medium Priority Material Topic

Corporate Governance and Compliance

Embedding strong governance and regulatory compliance.

Priority:



GRI:

GRI 2: General Disclosures

SDG:



Engagement with Policymakers

Periodic interactions with government authorities, contributing to regulation development and advocating for sustainable policies.

Priority:



GRI:

GRI 2: General Disclosures

SDG:



Risk Management

Systematic process of identifying, assessing, and mitigating risks that impact the achievement of the organisation's objectives, including ESG-related risks.

Priority:



GRI:

GRI 2: General Disclosures

SDG:



Climate Change

Understanding and managing the impacts of climate change by adopting climate mitigation and adaptation measures and adapting to evolving climate regulatory requirements.

Priority:



GRI:

N/A

SDG:



Innovation and Digital Transformation

Leveraging digital innovation and technology for operational excellence and resilience.

Priority:



GRI:

N/A

SDG:



Connecting Communities

Creating shared value by engaging with and supporting the development of local communities.

Priority:



GRI:

GRI 413: Local Communities

SDG:



Diversity and Inclusion

Promoting equal opportunity, non-discrimination, and an inclusive culture within the organisation.

Priority:



GRI:

GRI 405: Diversity and Equal Opportunity

SDG:



Responsible Sourcing and Supply Chain

Ensuring ethical sourcing and promoting environmental and social responsibility in the supply chain.

Priority:



GRI:

GRI 204 : Procurement Practices
GRI 308 : Supplier Environmental Assessment
GRI 414: Supplier Social Assessment

SDG:



UN Sustainable Development Goals Alignment

Etihad Rail’s alignment with the UN SDGs reflects a commitment to environmental sustainability, inclusive development, and responsible business practices. Our initiatives contribute to the global agenda while supporting a more sustainable and resilient future for the UAE. The following SDGs are most closely aligned to our mission and where we can make the greatest impact.

Being the Good Neighbour

8 DECENT WORK AND ECONOMIC GROWTH
Etihad Rail supports sustainable economic growth by creating job opportunities and connectivity through reliable transport services

9 INDUSTRY, INNOVATION AND INFRASTRUCTURE
Etihad Rail develops and operates innovative rail infrastructure, contributing to sustainable transport networks

17 PARTNERSHIPS FOR THE GOALS
Etihad Rail works closely with stakeholders and policymakers to build strong partnerships that promote sustainable development

GOALS
Etihad Rail organises and participates in community development initiatives to create long-term shared value by supporting the social, economic, and environmental wellbeing of the communities

Caring for the Environment

6 CLEAN WATER AND SANITATION
Etihad Rail manages water use and treats effluents carefully to ensure responsible water management and protect the environment

7 AFFORDABLE AND CLEAN ENERGY
Etihad Rail improves energy efficiency and explores clean energy solutions to reduce emissions and promote sustainable operations

11 SUSTAINABLE CITIES AND COMMUNITIES
Etihad Rail supports sustainable urban development by offering safe and efficient transportation that connects cities and communities

13 CLIMATE ACTION
Etihad Rail takes active steps to reduce its carbon footprint and address climate change through energy-saving initiatives

15 LIFE ON LAND
Etihad Rail protects biodiversity by implementing measures to minimise its impact on natural habitats along the railway

Pioneering Governance Excellence

12 RESPONSIBLE CONSUMPTION AND PRODUCTION
Etihad Rail promotes responsible use of resources and waste reduction through circular economy practices

16 PEACE, JUSTICE AND STRONG INSTITUTIONS
Etihad Rail follows strong governance and ethical practices to ensure transparent, responsible, and accountable business operations

Nurturing our People

3 GOOD HEALTH AND WELL-BEING
Etihad Rail prioritises health, safety, and employee wellbeing to ensure a safe and healthy working environment

4 QUALITY EDUCATION
Etihad Rail supports learning and development, providing training to help employees grow and enhance their skills

5 GENDER EQUALITY
Etihad Rail promotes diversity and inclusion, creating equal opportunities for all employees

10 REDUCED INEQUALITIES
Etihad Rail promotes Emiratisation and inclusive workplace practices to help reduce inequality and support local talent

Sustainability Fundamentals

[GRI 2-14 | 2-23 | 2-24]

At Etihad Rail, ESG principles are integrated in our strategic direction and operational model. As we expand our national railway network, we remain committed to integrating ESG considerations across all business areas.

ESG Policy

Our ESG Policy, developed in November 2023, provides a comprehensive foundation to operationalise this commitment across all functions and entities, ensuring we deliver long-term value while contributing to national priorities and global goals. The policy sets out a structured and accountable approach to integrating ESG into business decisions, project delivery, and corporate conduct. It applies to all Etihad Rail entities, subsidiaries, employees, contractors, and partners, encompassing freight, infrastructure, and mobility operations.

The implementation of the policy is reinforced by a clear governance structure involving the CEO, Public Policy & Sustainability Department, ESG Champions, Senior Management Teams (SMTs), and Directors, each of whom plays a distinct role in overseeing, executing, and reporting ESG performance and actions. Regular monitoring and reporting to the Board are carried out in line with the GRI framework, and the policy is periodically reviewed and updated to reflect the evolving sustainability landscape and organisational priorities.

Ultimately, the ESG Policy reflects our belief that sustainability is a shared responsibility and a strategic enabler that strengthens our resilience, builds stakeholder trust, and ensures that we generate lasting value for our stakeholders and future generations.

ESG Framework

Our ESG Framework Vision serves as a foundational compass for embedding sustainability across every facet of our operations. Through this vision, we pledge to build an integrated transport network that generates measurable environmental, social, and economic value for the UAE and beyond.

ESG Framework Vision

We aspire to build a futuristic and accessible network across the UAE that provides environmental, social and economic viable solutions, contributing to Abu Dhabi's 2030 Vision and prioritising governance, innovation, and safety as means for a long-term sustainable impact.



Our ESG Framework is built around four strategic pillars that define our approach to sustainability to translate our vision into structured action. Each pillar encapsulates a focused set of material topics that are essential to our business, aligned with stakeholder expectations, national objectives, and global ESG standards as outcomes of the material assessment conducted by us.

Good Neighbour: The Good Neighbour framework guides how we operate across the communities and environments our railway traverses. It covers noise control, safety, nature conservation, and collaboration with UAE and international stakeholders to protect natural habitats. We contribute to the UAE's Net Zero 2050 target by enabling a modal shift from road

to rail, reducing road transport CO₂ emissions in the UAE by 21% annually by 2050, equivalent to 8.2 million tonnes of CO₂.

Caring for the Environment: We integrate climate action, energy efficiency, and circular economy principles into all stages of our operations. Environmental Impact Assessments (EIAs) are conducted to minimise biodiversity loss, protect heritage sites, and conserve natural resources. Our focus includes reducing emissions, protecting wildlife, and promoting sustainable resource use in line with the UAE's climate agenda.

Pioneering Governance Excellence: We apply strong corporate governance, ethical business conduct, and compliance to safeguard stakeholder trust. This includes supply chain integrity, effective risk management, and transparent engagement

with regulators. We work with partners to develop innovative solutions that support the UAE's climate goals and ensure rail remains a driver of economic diversification and low-carbon growth.

Nurturing our People: We provide a safe, healthy, and inclusive workplace, promoting equal opportunities and national talent development. Our Sustainability Champions programme equips employees with the skills to support our climate objectives and drive innovation. We invest in developing a skilled and diverse workforce that contributes to our long-term success.

Together, these pillars shape how we operate responsibly, contribute to national ambitions, and create value that extends well beyond the tracks.

ESG Framework

Caring for the Environment

- Energy and emissions
- Climate change
- Water and effluents
- Circular economy
- Biodiversity management

Pioneering Governance Excellence

- Corporate governance and compliance
- Business ethics
- Responsible sourcing and supply chain
- Risk management
- Engagement with policymakers

Nurturing our People

- Health, safety and security
- Employee happiness and wellbeing
- Diversity and inclusion
- Emiratisation

Being the Good Neighbour

- Responsible customer relationships
- Innovation and digital transformation
- Connecting communities
- Infrastructure investment and economic impact

Framework House

Our ESG framework outlines how each pillar links purpose with measurable goals, material topics, and corporate objectives, ensuring every aspect of our ESG framework is actionable, relevant, and aligned with national and international sustainability ambitions.



ESG Vision

We aspire to build a futuristic and accessible network across the UAE that provides environmental, social and economic viable solutions, contributing to Abu Dhabi's 2030 Vision and prioritising governance, innovation, and safety as means for a long-term sustainable impact.

	Pillar 1 - Caring for the Environment	Pillar 2 - Pioneering Governance Excellence	Pillar 3 - Nurturing our People	Pillar 4 - Being the Good Neighbour
Purpose	To ensure minimal negative impact to the natural ecology through considering the environment in everything we do	To establish a sound governance framework that upholds ethics and compliance as business priorities and integrates risk	To build a performance-driven and healthy culture where employees are empowered to develop and grow in a nurturing and safe working environment, leveraging local capabilities towards building a knowledge-based economy	To go the extra mile in delivering a lasting positive impact on the community, maintaining customer satisfaction, confidence, and trust as strategic focus for a long-term sustainable development
Goals	<p>1.1: Adopt efficient systems and technologies to manage our energy and emissions footprint</p> <p>1.2: Promote and incentivise actions towards biodiversity protection and conservation</p> <p>1.3: Assess, mitigate and manage climate change risks to company assets and its stakeholders</p>	<p>2.1: Develop a transparent management approach and ensure clear lines of communications for all stakeholders</p> <p>2.2: Enhance internal control processes to ensure risk management at an organisational level</p> <p>2.3: Ensure complete compliance with local regulation</p>	<p>3.1: Ensure the highest levels of health, safety and security for all employees</p> <p>3.2: Provide an inclusive, diverse, and collaborative environment</p>	<p>4.1: Engage in stakeholder dialogue to create positive societal impact</p> <p>4.2: Promote innovation and digitalisation of business operations</p> <p>4.3: Engage in continuous dialogue with key stakeholders to achieve a higher sustainability performance</p>
Material Topics	<ul style="list-style-type: none"> Energy and Emissions Circular Economy Climate Change Biodiversity Management Water and Effluents 	<ul style="list-style-type: none"> Corporate Governance and Compliance Responsible Sourcing and Supply Chain Business Ethics Engagement with Policymakers Risk Management 	<ul style="list-style-type: none"> Health, Safety and Security Employee Happiness and Wellbeing Diversity and Inclusion Emiratisation 	<ul style="list-style-type: none"> Responsible Customer Relationships Connecting Communities Innovation and Digital Transformation Infrastructure Investment and Economic Impact
Corporate Objectives	<p>Internal Processes</p> <p>O.1: Health, safety and environment: ensure safety of employees, public and passengers, and promote sustainability</p> <p>O.2: Operational excellence: achieve high efficiency and resilience in operations</p>	<p>Internal Processes</p> <p>O.2: Operational excellence: achieve high efficiency and resilience in operations</p>	<p>Learning and Development</p> <p>O.1: Attract, retain and develop capable talent</p> <p>O.2: Build a “best place to work” environment</p> <p>Internal Processes</p> <p>O.1: Health, safety and environment: ensure safety of employees, public and passengers, and promote sustainability</p>	<p>Customer</p> <p>O.1: Deliver service excellence and enhanced experience to the satisfaction of ER’s customers</p> <p>Internal Processes</p> <p>O.3: Network development : ensure timely development of the network and optimal asset availability</p> <p>Financial</p> <p>O.1: Optimise capital and operational costs</p>

ESG KPIs

We track 49 ESG-aligned Key Performance Indicators (KPIs) and monitor 149 supporting actions across the company to measure progress, guide decision-making, and drive continuous improvement. These KPIs are linked to material topics. Each KPI is owned by a designated department lead, tracked at a defined frequency, and supported by clear units and descriptions.

ESG Monitoring and Performance Cycle

We have implemented a structured ESG performance cycle to support consistent monitoring, planning, and reporting across the organisation. The cycle includes the monthly tracking of KPIs, annual performance planning, and formal reporting to the Abu Dhabi Developmental Holding Company (ADQ). Internal

reviews are supported by stakeholder engagement activities and awareness initiatives such as ESG surveys, employee workshops, and awareness sessions such as Climate Fresk. As part of the cycle, we submit our ESG Rating annually to assess performance against national sustainability frameworks and internal benchmarks. The cycle concludes with the development of the next year's ESG plan and the release of our Annual Performance Report, ensuring continuity and alignment with long-term sustainability goals.

ESG Governance Structure

Our approach to ESG governance is both deliberate and future-facing, built on a phased hybrid structure that ensures strong alignment between strategic vision and operational

delivery. It is designed to embed ESG pillars, with clear lines of accountability and integration across committees and departments.

Roles and responsibilities are defined across key business units, including the central Sustainability Function and designated ESG Champions. Each plays a coordinated role in overseeing implementation and driving progress against our sustainability framework.

Etihad Rail has strengthened its governance by formalising Board-level ESG oversight through the Audit and Risk Committee and annual sustainability performance reviews.

**Public Policy and Sustainability Department**

Overall governance of ESG strategy and performance

**Sustainability Specialist**

Coordinates ESG actions, supports implementation, and manages internal ESG communication

**Head of Sustainability**

Leads ESG agenda, oversees KPI tracking, reporting, and stakeholder alignment

**ESG Champions (13 representatives across Etihad Rail)**

Act as departmental focal points for ESG KPIs and initiatives. Ensure execution within business units

ESG Risk Management

We manage risks through our Risk Management Policy and Risk Management Procedure, both aligned with ISO 31000:2018, COSO ERM:2017, and UAE regulatory requirements. Together, they provide a structured approach to identifying, assessing, and addressing risks.

In 2024, we have conducted an ESG risk assessment in collaboration with ADQ. The process involved:

Summary of Approach

Identification of material ESG issues / topics

- Determine material ESG issues / topics for Etihad Rail using sector-specific ESG standards and frameworks.
- Collect relevant information on current management practices and existing control measures.

Assess ESG risks for portfolio companies

- Conduct site visits and stakeholder engagements to identify and assess ESG risks.
- Prioritise identified risks using Enterprise Risk Management (ERM) framework of ADQ's and portfolio risk management guidelines.



CHAPTER 3 TRACKS TO NET ZERO

Our ESG framework places strong emphasis on environmental stewardship anchored in our pillar “Caring for the Environment”. This pillar embodies our vision to embed environmental considerations into every facet of our national railway planning, construction, and operations by ensuring that every decision supports a greener, more climate resilient future.

We focus on reducing emissions by promoting a shift to rail-based transport, integrating climate resilience into infrastructure design, improving resource efficiency, and protecting biodiversity through proactive habitat and restoration initiatives. Our approach goes beyond compliance, aiming to deliver long-term environmental value and contribute to the UAE’s sustainable development goals.

03

APPROACH

We aim to address the below topics:



Decarbonising Rail Mobility: Reducing emissions by shifting freight from road to rail and providing carbon savings certificates.



Climate Risk and Resilience: Integrating climate risks into infrastructure planning to ensure long-term safety and adaptability.



Circular Resource Use: Promoting efficient use of resources through waste diversion, water management, and sustainable design.



Preserving Ecosystems: Safeguarding biodiversity by protecting native species, creating wildlife corridors, and restoring natural habitats.

SDG MAPPING:



2024 PROGRESS



Launched the region’s first “**Carbon Emission Avoidance and Reduction Certificates**”.



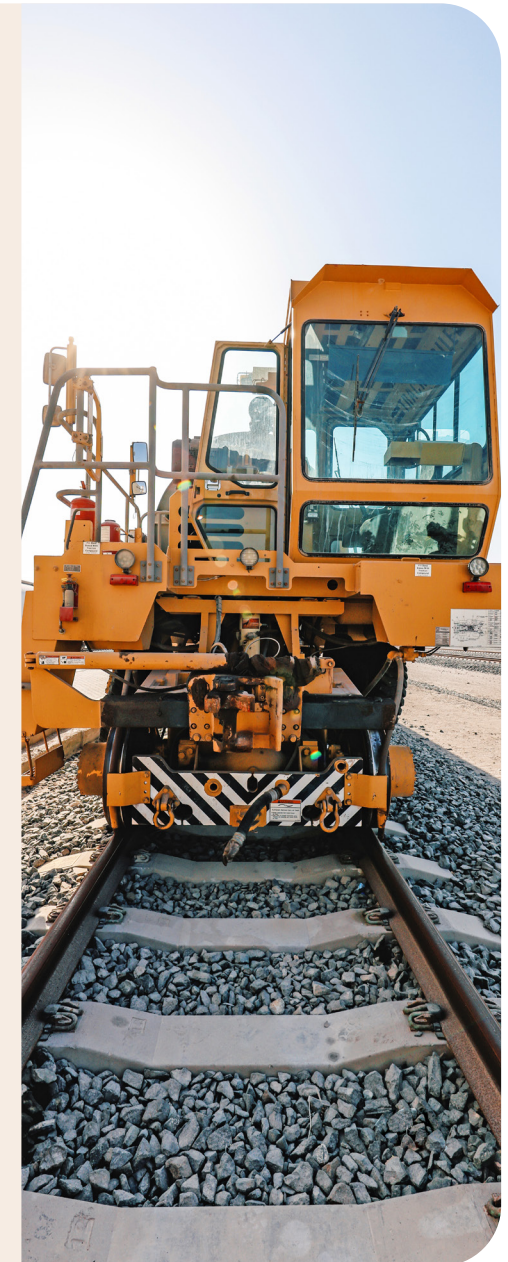
Diverted 92% of total waste from landfill through a **partnership with BEEAH Tandeef**.



Relocated **550 mature Ghaf trees** and planted approximately **590 native species**, including Sidr and date palms to create dedicated green wildlife corridors along the network.



Maintained a **wildlife survival rate above 95%** within the Right of Way through active intervention.



Decarbonising Rail Mobility

[GRI 3-3 | 302-1 | 302-2 | 302-3 | 305-1 | 305-2 | 305-4 | 305-5]

As a key enabler of sustainable transport, decarbonising rail mobility is a strategic priority under our environmental focus pillar “Caring for the Environment” under our ESG framework.

Our efforts focus on reducing greenhouse gas emissions and improving energy efficiency across all operations and ensuring compliance with evolving climate laws and regulations. This section outlines our approach to both greenhouse gas (GHG) management and energy optimisation as we work toward promoting a shift from high-emission road freight to building a resilient low-carbon rail transport system.

Etihad Rail is committed to develop its decarbonisation strategy with clear and measurable pathways and targets.

Greenhouse Gas Emissions Management

Etihad Rail plays a key role in advancing the UAE’s climate agenda by delivering low-emission and high-efficient rail transport. Our commitment to reducing greenhouse gas emissions is embedded in our ESG Policy and implemented through our Integrated Management Framework, which guides all stages of network planning, construction, and operations.

We conduct regular emissions testing for our locomotives in line with the Environment Agency – Abu Dhabi (EAD) protocols, covering multiple operational modes to ensure compliance with regulatory limits. Fuel and energy consumption is monitored monthly across our assets to support continuous improvement.

To build internal capability, we integrate climate awareness into our workforce through ESG training programmes, including Climate Fresk workshops and technical sessions tailored to operational roles. We also contribute to national capacity building by supporting sustainability-focused education and training for Emirati youth, preparing future leaders for the climate transition.



Caring for the Environment

- Energy and emissions
- Climate change
- Water and effluents
- Circular economy
- Biodiversity management

Reducing Emissions through Rail Freight

Etihad Rail is enabling a shift from road to rail to reduce emissions and support national climate targets. Each freight train can replace up to 300 heavy-duty trucks, easing road congestion, lowering fuel consumption, and significantly reducing carbon emissions.

By advancing this modal shift, we aim to reduce road transport emissions in the

UAE by 21% annually by 2050, driving us toward our goal of abating 8.2 million tonnes of CO₂ emissions annually in line with UAE Net Zero 2050 Strategy. Through efficient rail freight, we are delivering measurable climate benefits while supporting national connectivity and logistics growth.



Certifying Carbon Savings for Freight Customers

We introduced the region's first Carbon Emission Avoidance and Reduction Certificates to support freight customers in quantifying and reporting their climate impact. Modelled on the internationally recognised EcoTransIT, accredited platform, the certificate uses a Well-to-Wheel methodology to measure CO₂e emissions, accounting for direct diesel use and indirect biofuel impacts where applicable.

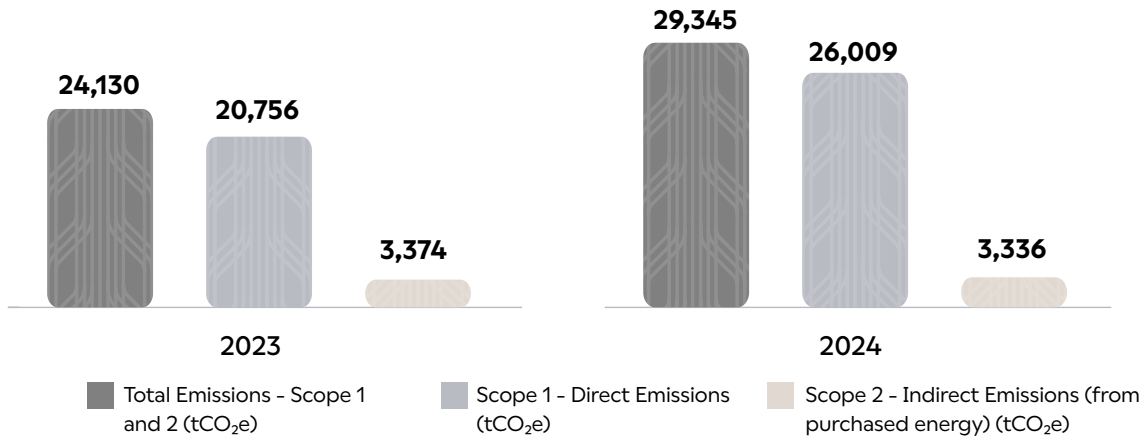
For each freight movement on our network, customers receive an official certificate detailing the emissions avoided by choosing rail over road. These certificates offer a credible tool to support sustainability reporting, align with global ESG standards, and demonstrate compliance with national climate policies, including Federal Decree Law No. 11 of 2024 on Climate Action, and strengthen access to sustainable finance for businesses adopting rail as a primary mode of transport.



We track and report our greenhouse gas (GHG) emissions in compliance with GHG Protocol, reinforcing our commitment to climate responsibility. The total GHG emissions increased from 24,130

tCO₂e in 2023 to 29,345 tCO₂e in 2024, driven by the expansion of operations and reflection of enhancements in reporting and measurement during the reporting year.

Total GHG Emissions

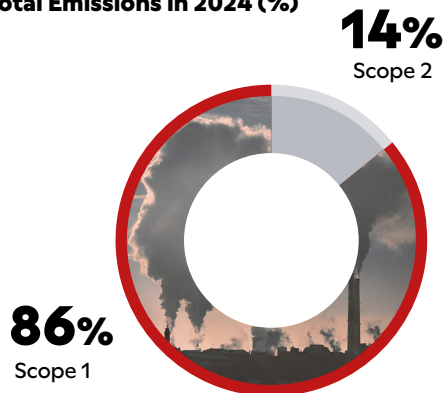


Total Emissions (Scope 1 and 2) represent the combined greenhouse gas emissions from an organisation's operations. Scope 1 covers direct emissions from owned or controlled sources, such as fuel combustion and company vehicles. Scope 2 includes indirect emissions from the generation of purchased electricity, heat, or cooling consumed by the organisation. Together, they reflect the organisation's total operational carbon footprint.

In 2024, our total reported GHG emissions reached 29,345 tonnes of CO₂ equivalent (tCO₂e), covering both Scope 1 and Scope 2 sources. Scope 1 emissions accounted for 26,009 tCO₂e (86%), while Scope 2 emissions contributed 3,336 tCO₂e (14%). To support performance benchmarking, we introduced an emissions intensity ratio of 0.009 kgCO₂e per tonne-kilometre. This metric enables more effective tracking as we expand our operations and guides targeted emissions reduction planning. The distribution highlights the predominance of direct operational emissions in our overall carbon footprint.



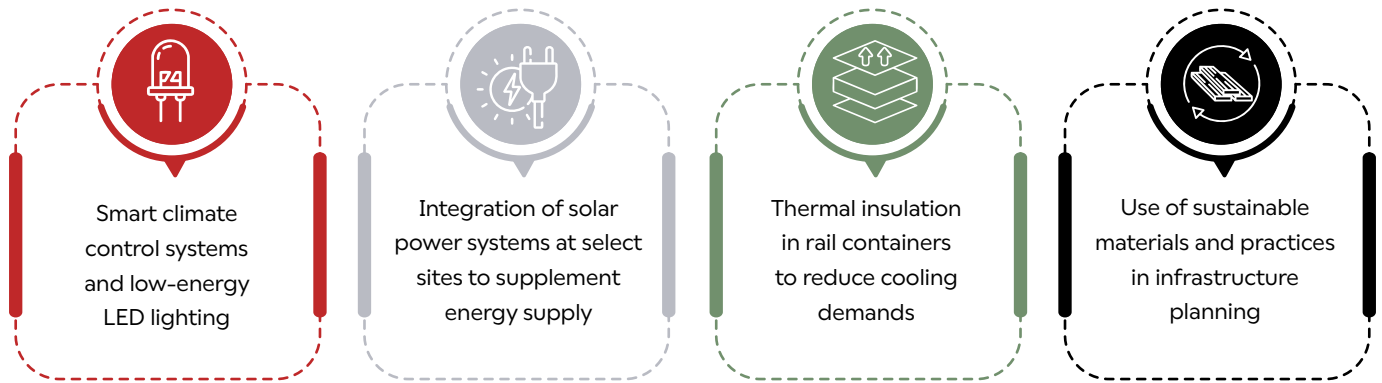
Total Emissions in 2024 (%)



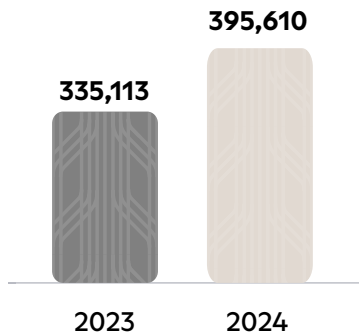
Energy Management

Energy management is integrated across all phases of our operations, including design, construction, and daily activities. It is guided by our ESG Policy and governed by an Integrated Management Framework, aligned with ISO 50001: Energy Management Systems, which defines principles and procedures to monitor and optimise energy use. This ensures energy efficiency is embedded in the planning, operation, and maintenance of the national railway network.

Our Energy Management System undergoes regular internal audits by the HSEQ team and is externally verified by Bureau Veritas, an internationally recognised ISO certification body. This assurance process supports data accuracy, ensures compliance with established policies, and drives continuous improvement with implemented energy-efficient technologies such as:



Total Energy Consumption (GJ)



In 2024, our total energy consumption stood at 395,610 GJ, reflecting the scale of our expanding operations and enhanced data coverage. This figure includes energy consumed from various sources such as purchased electricity, diesel, petrol, and other fuel types used across our locomotive and equipment. Throughout the year, we remained committed to improving energy efficiency by adopting energy-saving technologies, upgrading insulation systems, and strengthening our energy management practices. Our energy intensity for the year was 0.12 MJ per tonne-km, demonstrating our continued focus on optimising resource efficiency while supporting sustainable operational growth.

In 2024, renewable energy accounted for approximately 7% of our total energy mix, primarily sourced through electricity supplied by the Abu Dhabi National Energy Company (TAQA), which integrates solar power into its distribution. We remain committed to reducing energy consumption by 0.5% annually while progressively increasing the share of renewables in our operations. These targets continue to guide our investments in cleaner technologies and energy efficiency measures.

Solarising Ghuweifat Terminal

In 2024, we signed an agreement with Emerge to install a 600-kilowatt peak (kWp) solar photovoltaic system and a 1.2 megawatt-hour (MWh) and 5.2 MWh battery energy storage system (BESS) at the Ghuweifat freight terminal. The terminal currently operates on diesel generators, which we are working to phase out. The battery system will

enable stored solar energy to be used during nighttime operations, reducing reliance on fossil fuels. Once operational, the system is expected to supply up to 85 percent of the terminal’s electricity needs and avoid more than 8,500 tonnes of CO₂ emissions over the contract period.



We actively promote awareness and responsible behaviour through regular induction and environmental training, helping employees understand their role in meeting our energy objectives. Our dedicated internal teams ensure that

energy-saving measures are implemented consistently across all sites and operations, supported by formal grievance and stakeholder feedback mechanisms.

Climate Risk and Resilience

[GRI 3-3 | 201-2]

We design and operate our railway to withstand climate-related risks such as extreme heat, sandstorms, flash flooding, and heavy rainfall. Daily weather reports with journey updates are issued to manage operational disruptions, and procedures are in place for adverse weather and sand removal.

Etihad Rail's Ditch and Berm system is a core sand mitigation measure, protecting infrastructure by diverting and containing sand. In partnership with Silal, the UAE Green Corridor Project will establish saline water-tolerant plant barriers to limit sand movement and protect the network.

Resilience is reinforced through routine inspections, HSE oversight, and staff training. These measures are monitored by the Public Policy and Sustainability Department with support from ESG Champions and reported to senior management and the Board.

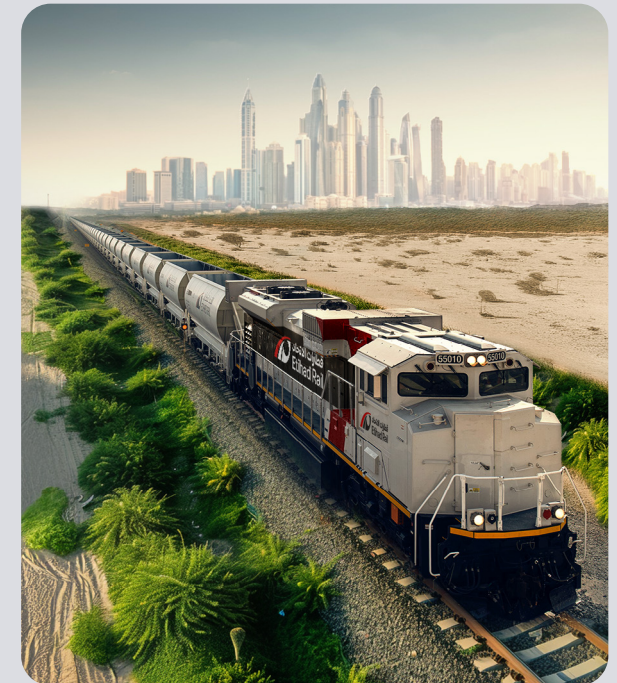
In 2025, we aim to conduct a comprehensive climate risk assessment to better understand how evolving climate patterns may impact our operations, assets, and communities.

Strengthening Climate Resilience: April 2024 Rainfall Event

The extreme rainfall in April 2024 tested the resilience of our rail infrastructure and highlighted the need for enhanced climate risk planning. In response, we issued a Track Washout Report to document operational impacts and capture lessons learned.

While existing measures such as daily weather monitoring, sand removal protocols, and adverse weather procedures supported our response, the event underscored the need for more resilient planning. As part of this, we have incorporated hydrology studies in the early stages of project development, particularly in assets in flood-prone areas, to ensure designs can withstand future climate conditions.

Additionally, we are developing a Climate Change Risk Assessment (CCRA) to be launched next year. Integrated with our ESG Risk Assessment, the CCRA will evaluate climate risks across time horizons and inform adaptation measures to ensure continued network safety and reliability.



Circular Resource Use

[GRI 3-3 | 303-1 | 303-2 | 303-3 | 303-5 | 306-1 | 306-2 | 306-3 | 306-4]

Waste Management

We apply circular economy principles to manage resources efficiently and reduce waste across all operations. Our approach is guided by the Integrated Environmental Management Framework and aligned with national policies, including Federal Decree-Law No. 11 of 2024 on the Reduction of Climate Change Effects, which promotes green and circular economy practices.

We aim to divert 50% of waste away from landfill by 2027 in line with the UAE Environmental Policy and have set a target to increase water recycling by 6.8%.

Our internal teams oversee daily waste operations to ensure full compliance with environmental regulations. Waste management is supported by structured risk assessments, internal audits, and digital

tracking systems such as Bolisaty. On-the-ground implementation is reinforced through awareness campaigns and staff engagement. These efforts are validated through ISO-certified processes and coordinated closely with authorities including Environment Agency – Abu Dhabi (EAD) and the Ministry of Energy and Infrastructure (MoEI), supporting the UAE’s circular economy goals.

Partnership with BEEAH for Sustainable Waste Management

In 2024, we partnered with BEEAH Tandeef to deliver integrated waste management services across our rail network. The agreement ensures waste generated at key sites is collected, treated, and disposed of in line with sustainability standards. The

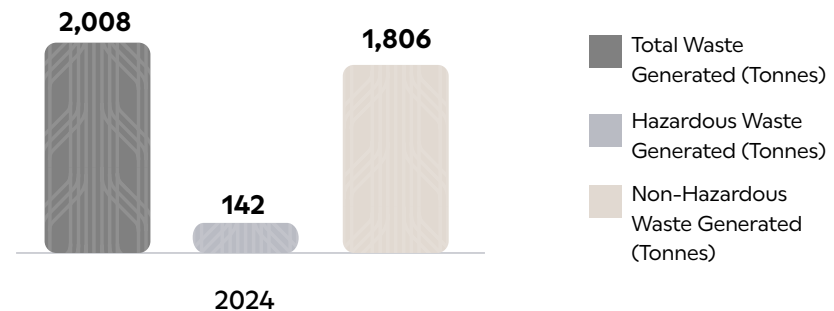
partnership prioritises recycling and material recovery, including metals, paper, and plastics. Where feasible, waste is repurposed into secondary products. This supports circular economy objectives and reduces landfill dependency.

In 2024, Etihad Rail generated a total of 2,008 tonnes of waste, of which 142 tonnes were classified as hazardous and 1,806 tonnes as non-hazardous. The increase in waste volumes was due to the expansion of operations and improved data tracking during the reporting year. All hazardous waste was managed in full compliance with national regulations and fully

recycled through approved treatment facilities, ensuring that none was sent to landfill, this is represented in our overall waste recycling rate of 96%. This is testament of our commitment to sustainable waste management practices and circularity.



Total Waste Generation

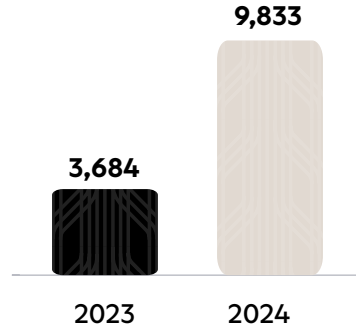


Water Management

We embed responsible water management across our operations through our Integrated Management System. Consumption is tracked monthly, with data used to drive efficiency across facilities and infrastructure. Operational teams implement targeted water-saving measures, supported by regular awareness sessions and employee inductions. Performance is reviewed through internal audits conducted by the ERI HSEQ team and validated through external ISO certifications. These actions support compliance and contribute to the UAE’s broader water conservation objectives.

Total water consumption reached 9,833 cubic metres in 2024, compared to 3,684 cubic metres in 2023. The increase is primarily due to the operational expansion associated with the network growth. While the 2023 figure reflects consumption from Shah-Habshan-Ruwais route only, the 2024 total accounts for water use across both this route and the network expansion. Water discharge totalled 1,900 cubic metres, supported by enhanced monitoring and control systems. Wastewater generated at key operational sites was directed to licensed third-party treatment facilities, with a portion reused for non-potable purposes. At Al Mirfa and Al Faya depots, approximately 60–66% of treated wastewater was reused for such applications, based on performance benchmarks referenced in the TAQA report, whereas contaminated wastewater continued to be managed and disposed of through government-approved service providers.

Total Water Consumption (m³)



60-66%

of treated wastewater
reused



Preserving Ecosystems

[GRI 2-27 | 3-3 | 304-3]

As the national railway extends across diverse ecological zones, we are committed to protecting ecosystems, habitats, and species through targeted and adaptive environmental management. Wildlife movement is continuously monitored, and mitigation measures are designed to minimise disruption and maintain ecological connectivity.

We also implement advanced noise abatement measures to limit the impact of construction and operations on communities and wildlife. In challenging terrains such as the Al Hajar Mountains, construction methods are adapted to protect surrounding flora and fauna while maintaining engineering efficiency.

Flora Preservation

We prioritise the preservation of native plant species to support biodiversity and maintain ecological balance across our areas of operations. Conservation efforts focus on habitat restoration, the protection of indigenous flora, and the development of green spaces to enable resilient ecosystems and facilitate wildlife movement.



Transplanting and Replanting Native Flora

Protecting native trees and plant life is central to how we balance development with nature along our railway corridor. We have developed and implemented measures in line with the Green Building Code to guide this effort working closely with the Environment Agency – Abu Dhabi (EAD).

Through our dedicated transplantation and replanting programme, we have carefully relocated more than 550 mature Ghaf trees, which are a national symbol of heritage, and planted around 590 other native species including Sidr and date palms. These trees hold great

cultural value and play an important role in stabilising soil, providing shade, and supporting habitats for native species. We naturally create green pathways that support safe wildlife movement and help maintain healthy ecosystems alongside our operations by restoring trees and plants along the railway network.

550+ 
mature Ghaf
trees relocated



Fauna Preservation

We monitor wildlife movement and assess fencing performance across the railway network to ensure the safe passage and protection of local species. Data from these monitoring activities are used to refine our biodiversity measures and implement targeted improvements that reduce risks to wildlife and maintain ecological connectivity. We have set a target to rehabilitate or restore five natural habitats by 2027 and to achieve zero animal collisions with our trains, reinforcing our commitment to long-term biodiversity protection. Key actions include:

- Redesigning fences to accommodate smaller species such as gazelles and foxes.
- Reinforcing barriers to address natural behaviours like leaping and burrowing.
- Managing access to food and water sources near fencing to limit wildlife attraction.
- Safeguarding camel enclosures.

>95% 
survival rate of
wildlife creatures



Protecting Local Fauna Along Our Railway Corridor

In 2024, wildlife monitoring confirmed the ongoing presence of mammals and reptiles within the railway corridor, demonstrating the effectiveness of our protection measures. We have installed 45 gazelle underpasses, 16 camel underpasses, and 129 reptile underpasses to maintain safe migration routes. In partnership with the Environment and Protected Areas Authority (EPAA), more than 300 animals, including protected gecko species, were translocated from the Misanad Protected Area in Sharjah.

To support the Houbara bustard migration, we established a 500,000 m² feeding area in Al Dhafrah with 750 Arak trees and 3,200 native plants. Wildlife movement is monitored by security patrols, which guide species such as Arabian gazelles, desert foxes, and reptiles away from operational areas when required. These measures have achieved wildlife survival rates above 95%.

Environmental stewardship is embedded in our Integrated Management System, which incorporates ecosystem preservation



across all stages of the rail lifecycle, from planning and construction to operations. This approach is supported by environmental impact assessments, biodiversity monitoring, stakeholder

engagement, and regulatory reporting. We work with scientific and regulatory partners to ensure our practices align with national standards and current ecological research.



Click play or scan the QR code to watch the video



CHAPTER 1
About
Etihad Rail

CHAPTER 2
Sustainability
at the Core

CHAPTER 3
Tracks to
Net Zero

CHAPTER 4
Hand in Hand with
Our Community

CHAPTER 5
Leading with
Responsibility

CHAPTER 6
Economic Value
Beyond the Tracks

APPENDICES

Environmental Compliance with National Regulators

We align our practices with UAE federal legislation and environmental standards to ensure responsible growth and minimise our environmental footprint. We work closely with key national regulators to ensure full compliance with environmental laws and standards. Our engagement with our stakeholders spans environmental impact assessments (EIAs), project permitting, emissions monitoring, and alignment with the UAE's Net Zero by 2050 Strategy. These interactions ensure that our developments comply with all applicable environmental requirements while supporting wider national sustainability targets.

Environmental compliance is also embedded in our ESG governance structure, which provides guidance on how environmental risks and responsibilities are managed across departments. This includes guidance on tracking relevant KPIs, monitoring operational impacts, and integrating stakeholder feedback where required by regulatory bodies. The completion of the network in February 2023 followed extensive collaboration with federal and local authorities, securing more than 40,000 approvals from 180 entities across the emirates. The following are some of the key authorities that play a central role in guiding our environmental stewardship.



دائرة البلديات والنقل
DEPARTMENT OF MUNICIPALITIES
AND TRANSPORT
بلدية منطقة الظفرة
AL DHAFRAH REGION MUNICIPALITY



Department of Planning & Development
Ports, Customs & Free Zone Corporation
Government of Dubai



دائرة التخطيط والتطوير
مؤسسة للموانئ والجمارك والمنطقة الحرة
حكومة دبي



هيئة الضجيرة للبيئة
FUJAIRAH ENVIRONMENT AUTHORITY



CHAPTER 4 HAND IN HAND WITH OUR COMMUNITY

Our people are central to the delivery of our mandate. We are building a workplace that supports employee wellbeing, promotes inclusion, and drives performance. Guided by the ESG pillars “Nurturing Our People” and “The Good Neighbour,” we uphold fair employment practices, prioritise health and safety, invest in continuous learning, and advance national talent across all levels of the organisation.

04

APPROACH

We aim to address the below topics:



Commitment Toward Our People: Supporting employee wellbeing, development, inclusion, and safety.



Sustainable Supply Chain: Prioritising local procurement and ESG compliant sourcing.



Community Partnerships: Strengthening social impact through volunteering and CSR investments.



Customer Engagement: Enhancing satisfaction, trust, and data protection through responsive service.

2024 PROGRESS



Expanded our full-time workforce by 33%, reaching 1,284 employees, **achieved 41% Emiratisation**, as well as a **90.9% overall employee satisfaction rate**.



Maintained a diverse team of **33 nationalities**, with women comprising 32% of total staff in Etihaad Rail (corporate office).



Delivered **34,954 training hours**, a 27% increase from 2023.



Directed AED 2,276 million in procurement spend, with **97% allocated to UAE-based suppliers** to support the local economy.



Invested **AED 4.17 million in community initiatives**, an 87% increase year-on-year, while employee volunteering surged by 125%.



Achieved a **97% customer satisfaction rate** and ensured 100% of customer complaints were resolved.

SDG MAPPING:



Commitment Toward Our People

[GRI 2-7 | 2-15 | 2-16 | 2-25 | 2-26 | 3-3 | 401-1 | 401-2 | 401-3 | 403-1 | 403-2 | 403-3 | 403-4 | 403-7 | 403-9 | 403-10 | 404-1 | 404-2 | 404-3 | 405-1]

At Etihad Rail, our people are central to how we operate and grow, a commitment reflected in our ESG framework under the pillars of “Nurturing Our People” and “Good Neighbour”.

We focus on building an empowered, safe, inclusive, and performance-driven workplace. In 2024, we advanced fair employment practices, expanded learning and development, strengthened health and safety, and deepened our commitment to diversity and Emiratisation. We also enhanced employee engagement through regular townhalls and open feedback channels to ensure alignment with our strategic priorities.

Our Ways of Working

Our Human Resources Policy provides a clear framework for attracting, developing, and retaining talent across Etihad Rail. Overseen by the People & Culture Department with support from the Sustainability Team and ESG Champions, the policy is regularly reviewed to reflect organisational priorities and national regulations.

Aligned with the Federal Authority for Government Human Resources (FAHR) and informed by best practices, the policy sets

out structured processes for recruitment, onboarding, training, performance management, career progression, and offboarding. It reinforces our commitment to fairness, transparency, and accountability across all workforce functions. Annual training ensures policy awareness and reinforces key principles from the HR Policy and Code of Conduct. All employees are required to complete this training and acknowledge their understanding, supporting a consistent, values-led culture across the organisation.

Our Evolving Workforce

As the national railway network expands, so does the need for a skilled and resilient workforce. In 2024, Etihad Rail’s full-time employee base grew by 33%, from 964 in 2023 to 1,284. This growth reflects the increasing scale and operational readiness of the network.

33% increase of total employees



Being the Good Neighbour

- Responsible customer relationships
- Innovation and digital transformation
- Connecting communities
- Infrastructure investment and economic impact

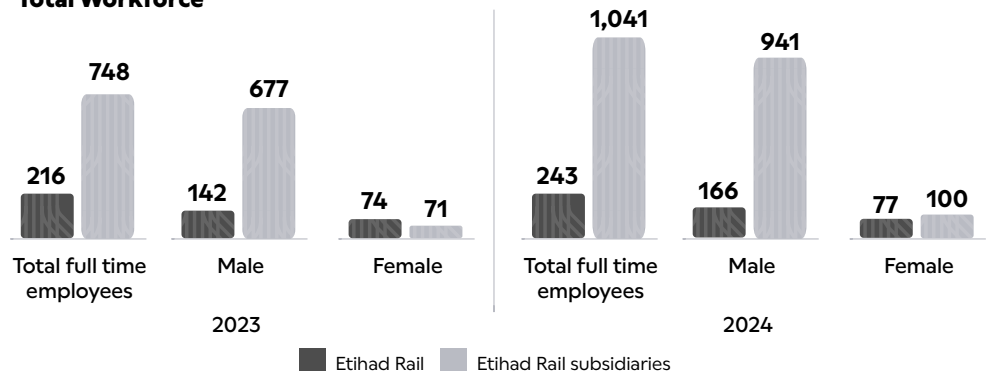


Nurturing our People

- Health, safety and security
- Employee happiness and wellbeing
- Diversity and inclusion
- Emiratisation



Total Workforce



Workforce expansion was supported by targeted recruitment across all levels. In 2024, we continued to make strong progress in advancing gender diversity across our workforce. The female representation rose by 22%, reaching 177 employees, while the number of male employees grew by 35% to 1,107. Women now make up 32% of our total workforce at the holding level, reflecting our sustained commitment to fostering an inclusive and equitable workplace. This growth reaffirms our ongoing efforts to create equal opportunities, encourage female participation across all roles, and build a supportive environment where women can thrive and lead. Organisational capacity was strengthened across management tiers, with senior management increasing by 10%, middle management by 29%, and junior management by 34%.



We track workforce performance through our Strategic Performance Management system, which monitors key metrics such as retention, engagement, and development. The system is subject to independent audits to ensure transparency and alignment with national employment standards.

New Hires

In 2024, Etihad Rail welcomed 385 new full-time employees to support key operational milestones. Of these, 342 were male and 43 were female. Recruitment focused on attracting talent aligned with our values and national mandate, reinforcing workforce capability, diversity, and long-term readiness.



In 2024, employees aged 30–50 remained the largest age group among new hires, with 282 additions, reflecting a sustained focus on experienced, adaptable talent. Hiring of employees over 50 increased by 19%, from 26 in 2023 to 31 in 2024, reinforcing the value of institutional knowledge and leadership. We also continued to invest in younger talent for technical and support functions, advancing generational diversity and building future capability across our workforce.

Employee Turnover

Retaining talent remains a priority as we scale. In 2024, 65 full-time employees exited the organisation, comprising 50 male and 15 female employees. While turnover is a natural part of workforce evolution, we use each departure to gain insight and drive improvement.



Total Employee New Hires



Retention efforts are supported by regular satisfaction surveys, structured exit interviews, and trend analysis. These mechanisms inform targeted initiatives

that strengthen engagement, improve the employee experience, and reinforce long-term commitment.

Total Employee New Turnover

2023



2024



Benefits that Matter

We recognise that employee wellbeing includes support for family responsibilities. Our parental leave provisions reflect our commitment to work-life balance, inclusivity, and long-term retention. In 2024, 497 employees were eligible for parental leave, including 429 men and 68 women. Participation among male employees increased

from 36 in 2023 to 51 in 2024, indicating a positive shift in workplace culture. Return-to-work and retention rates remained strong. Of those who took parental leave in 2024, 93% returned to work and 87% remained employed 12 months later, demonstrating the effectiveness of our reintegration support and employee-focused policies.

Return to work rates increased to

93%



Retention rates increased to

87%



Prioritising Safety and Wellbeing

A strong safety culture underpins the delivery and growth of our network. We prioritise the health and safety of our workforce through a structured and data-led approach that combines strategic planning, proactive risk management, and continuous improvement. Our commitment is reinforced by a shared sense of accountability across all levels, ensuring safety remains embedded in every aspect of our operations.

Health, Safety, and Environment (HSE) Policy

We maintain the highest standards of health and safety through a certified HSE management system aligned with ISO 45001:2018 and ISO 14001:2015. Our HSE Policy is embedded across all functions and fully aligned with ADOSH requirements. Clear governance structures and defined accountability ensure effective oversight, compliance, and risk mitigation across our operations.

ISO 45001 and ISO 14001

Integrated,
Compliant,
Responsible certified



52,000
HSE Training Hours

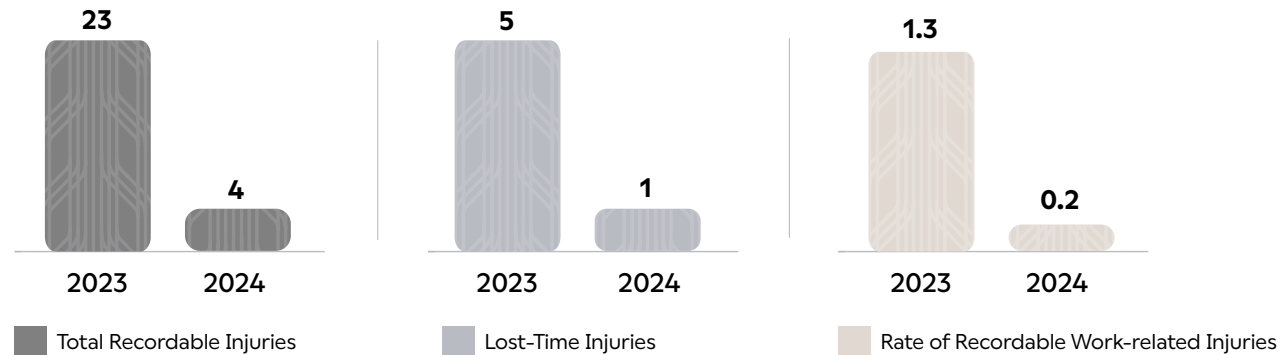


Health, Safety, and Environment Strategy

Our three-year HSE Strategy drives continuous improvement through 18 targeted initiatives focused on enhancing workplace safety and wellbeing. Key actions include leadership-led Safety Town Halls, a dedicated Safety Culture Improvement Committee, and ongoing awareness campaigns on priority topics such as heat stress and working at height. Mandatory induction training is provided to all new employees, with regular refresher sessions delivered internally and externally.

Training and compliance activities are tracked across multiple systems. The Competence Management System is used for training, while compliance checks, hazard reporting, and near-miss reporting are managed through the Safety Culture application. Hazard management is supported by Comply PRO, documentation is maintained via the Document Management System, and access to the organisation's Technical Library is provided through the EPFM platform.

Contractor Health and Safety Performance



In 2024, we made measurable strides in safety, maintaining strong performance amid growing operational activity:



Recorded **zero** employee fatalities or injuries for the second consecutive year.



Achieved **83%** reduction in contractor recordable injuries compared to 2023.



Achieved **80%** decrease in contractor lost-time injuries.



Managed **14%** increase in employee manhours without compromising safety standards.

We observed an increase in absenteeism from 1% in 2023 to 2.27% in 2024. In response, we have launched a cross-functional review to assess contributing factors, including workload and mental wellbeing. Supported by our

governance framework and digital tracking tools, this approach enables early identification of risks and timely interventions to protect workforce health and maintain operational resilience.

Mental Health First Aider (MHFA) Programme

In 2024, Etihad Rail introduced the Mental Health First Aider (MHFA) programme, certifying a group of employees to serve as trained points of contact for colleagues experiencing psychological distress. The programme is grounded in an internationally recognised framework and ensures early identification and peer-level intervention, strengthening our internal support structure and promoting a culture of care and accountability.

Complementing this initiative, we partnered with Steppi, a UAE-based digital wellness platform, to launch the Etihad Rail Steppi Challenge. The programme engaged employees through team-based physical activity goals, wellness education, and mental resilience content, encouraging holistic wellbeing across our workforce.

Both initiatives are embedded within our broader HSE framework and governance system, reinforcing our zero-harm ambition and commitment to employee wellbeing. Internal audits and third-party assessments are used to monitor effectiveness, helping us build a resilient, engaged, and health-conscious workforce.



Celebrating Diversity and Championing Inclusion

We continue to build a diverse and inclusive workforce that reflects the values of our organisation and supports the delivery of our national mandate. Our commitment to inclusion is embedded across our human capital strategy, with a focus on attracting, developing, and retaining talent from a wide range of backgrounds and experiences.

In 2024, our workforce comprised individuals from 33 nationalities, highlighting the international profile of our operations.

We recognise that a diverse workforce contributes to stronger performance, innovation, and collaboration. As part of our ongoing efforts, we are implementing initiatives aimed at enhancing representation across all levels and fostering a workplace culture where every employee feels respected, valued, and supported.



We are also prioritising generational diversity, aiming for 15% of our workforce to be under the age of 35 by 2027.

Your voice matters

share it anytime through Speak Out and our Grievance Committee



Our HR Policy, Code of Conduct, and recruitment procedures are aligned with Federal Decree-Law No. (49) of 2022 on Human Resources in the Federal Government. These are supported by mandatory annual training on ethics, integrity, and professional conduct, reinforcing our collective responsibility to uphold a respectful and inclusive workplace.

We maintain formal grievance and feedback channels, including a dedicated Grievance Committee and the anonymous “Speak Out” channel, ensuring transparency and accountability across all levels. Progress on diversity, inclusion, and workplace culture is tracked through the Strategic Performance Management (SPM) system, reviewed quarterly by senior leadership, and independently validated through external audits.

Empowering National Talent

Emiratization is a core component of our human capital strategy and directly supports the UAE's national development priorities. Aligned with UAE Vision 2031 and its focus on fostering a knowledge-based, diversified economy led by Emirati talent, we remain committed to attracting, developing, and retaining UAE Nationals across all levels of our organisation.

203

UAE nationals
in our total workforce



88

female UAE nationals
in our total workforce



First Emirati Female Train Driver

Sara Al Mazrouei, the first Emirati female train driver, with her ongoing role in freight operations exemplifies our commitment to Emiratization, female empowerment, and inclusive career pathways for UAE Nationals in the rail sector.

Her appointment reflects Etihad Rail's commitment to Emiratization, diversity, and creating career pathways for UAE Nationals in technical and operational roles. Sara's achievement demonstrates the opportunities available for women in the rail sector and supports our ambition to grow a skilled, inclusive workforce.



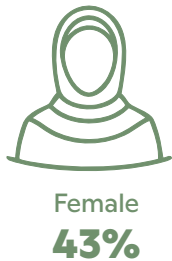
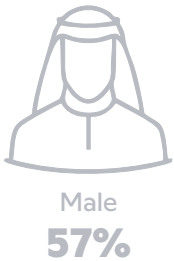
Click play or scan the QR code to watch the video



Our HR Policy is designed to prioritise qualified Emirati candidates throughout the recruitment process, supporting the development of a diverse and capable national workforce. In 2024, UAE Nationals held eight senior management and twenty middle management positions. Gender representation within our Emirati workforce remained nearly balanced, with women accounting for 43% and men 57%, reflecting our commitment to inclusive and equitable leadership.

To support the continuous development of Emirati talent, we offer a range of initiatives including study leave, targeted training programmes, professional certifications, and academic partnerships that facilitate internships and scholarships. Oversight of our Emiratisation targets is embedded in our SPM system and tracked via our SAP platform, with progress reviewed regularly by senior leadership to ensure accountability and alignment with national priorities.

UAE National Employees Breakdown



Showcasing Freight Operations Through Emirati Talent

In 2024, Etihad Rail launched a six-part video series across social platforms to highlight the capabilities and impact of its national freight operations, which began in February 2023. The first episode features Engineer Kholoud Al Mazrouei, an Emirati engineer who guides viewers through the freight network and its role in connecting regions across the UAE.

The series offers a behind-the-scenes look at how Etihad Rail provides an efficient,

low-emission cargo transport solution that strengthens supply chains and supports economic growth. By showcasing Emirati professionals at the forefront of operations, the series reinforces Etihad Rail's commitment to Emiratisation, technical excellence, and public engagement in the UAE's transport transformation.



Click play or scan the QR code to watch the video



Growing Skills by Building Futures

At Etihad Rail, we view learning as a strategic enabler of operational excellence and long-term workforce resilience. Our Learning and Development Procedure provides a structured framework for identifying, planning, and delivering training programmes that align with individual performance objectives and organisational priorities. Training needs are assessed through annual performance appraisals, competency gap analyses, and formal training needs assessments, ensuring that learning pathways remain responsive to the evolving requirements of each role and business unit.

34,954

hours of trainings provided to our employees in 2024



In 2024, we delivered 34,954 training hours across the organisation, a 27% increase compared to 2023. Of this total, male employees completed 30,173 hours and female employees completed 4,781 hours, representing a 49% year-on-year increase in training hours for women. While the average number of training hours per employee

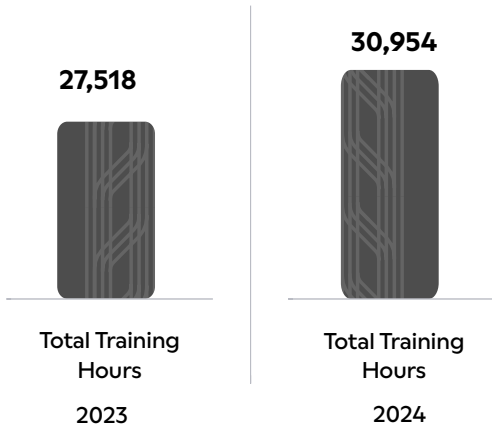
decreased slightly from 29 to 27, this was accompanied by improvements in content quality, delivery methods, and programme relevance. These outcomes reflect our continued focus on equipping our people with the tools, knowledge, and capabilities required to meet current and future operational demands.

23%

increase in average training provided to female employees in 2024



Training Hours



In 2024, learning and development remained a strategic enabler of workforce capability across all levels of the organisation. Average training hours for female employees increased from 22 to 27 hours, while male employees maintained a steady participation rate with 28 hours on average. Senior management received 35 hours of training, up 84% from 2023, while middle management recorded the highest year-on-year growth, increasing to 32 hours. Staff across professional, operational, and administrative functions completed an average of 142 training hours, representing a 31% increase.

Training delivery was facilitated through a blended model comprising technical, behavioural, and leadership programme, supported by in-house resources and external accredited providers. All new employees are onboarded with visibility on development opportunities, and engagement is supported through digital learning platforms and structured communication channels.

Performance and career development reviews were completed for 100% of full-time employees for the second consecutive year. The SPM system continues to track training outcomes and development goals. Internal and third-party audits validate training quality and ensure alignment with organisational objectives. We remain on track to meet its 2025 target, with 80% of employees expected to complete a minimum of 15 training hours per quarter.



Key Learning and Development Initiatives in 2024

21st Century Leadership Programme

Strategic leadership and communication training for UAE Nationals to prepare them for future challenges.

Target Group: Emirati employees

Partner(s): Anwar Gargash Diplomatic Academy

Artificial Intelligence Programme

Training in AI applications and developments to build future-ready digital capabilities.

Target Group: Selected employees based on role relevance

Partner(s): H.E. Omar Sultan Al Olama, Minister of State for Artificial Intelligence, Digital Economy, and Remote Work Applications and University of Birmingham

Leadership Development Programme

Shabab, Elevate, and Exceed initiatives to grow internal talent and maximise opportunities for youth employees.

Target Group: Youth employees

Partner(s): Internal initiative

LinkedIn Learning

Access to 20,000+ digital courses for technical, soft, and leadership skills; over 450 hours completed.

Target Group: All employees

Partner(s): LinkedIn

Mobility Training Programme

Six-week intensive training on train operations, manufacturing, and certification processes to prepare for passenger services launch.

Target Group: Operational staff and train crew

Partner(s): RTA – Dubai, China Railway Rolling Stock Corporation (CRRC)

Work Experience Programme Pilot

Hosting of 30 students under a national pilot to prepare the next generation of Emirati talent for the rail and mobility sector.

Target Group: High school and university youth.

Partner(s): Ministry of Human Resources and Emiratization

Honouring Achievements and Strengthening Our People

Fostering a positive and values-driven workplace remains central to Etihad Rail's employee engagement approach. In 2024, efforts focused on strengthening organisational culture through structured recognition, open dialogue, and inclusive events that reinforce shared purpose and performance.

A key milestone was the launch of Etihad Rail's inaugural Internal Awards Ceremony and Gala Dinner, held at Al Faya Depot. Designed

to recognise exceptional performance, the event attracted over 250 nominations across individual and team categories. Thirteen awards were presented, highlighting excellence across functions and levels.

Engagement activities throughout the year included national celebrations, employee townhalls, and departmental gatherings, reinforcing a culture of transparency, collaboration, and collective achievement. These initiatives continue to strengthen employee morale and alignment with corporate values.

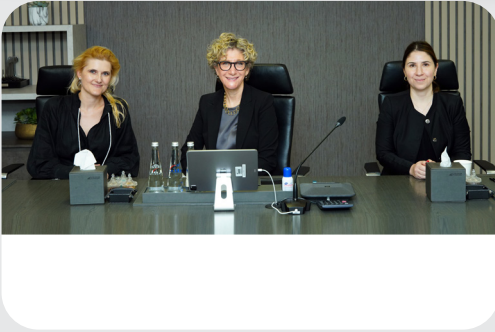
Group	
Award	Recipient
Best Sector Award	Projects Sector – Etihad Rail
Best Department Award	Quality Department – Etihad Rail
Best Subsidiary Award	Etihad Rail Infrastructure
Vision Accelerator Award	Public Policy & Sustainability Department – Etihad Rail
Initiative of the Year	Middle East Rail – Etihad Rail
Outstanding Contributor Award	Legal & Compliance Sector – Etihad Rail
Delivering Excellence Award	Risk Management Department – Etihad Rail

Individual	
Award	Recipient
Employee of the Year	Director of Public Policy and Sustainability
IBTIKAR of the Year	Director of Quality
Etihad Rail Ambassador	Director of Special Projects
Excellence in Health & Safety	Signalling Senior Technician – Etihad Rail Infrastructure
Sustainability Steward	Operational HSEQ Specialist – Etihad Rail Freight



Events in 2024

We continued to mark key national and cultural events throughout the year, bringing teams together across business units to strengthen bonds, create shared experiences, and celebrate a spirit of unity.



International Women's Day

Released a video tribute showcasing achievements of female staff under the theme "Inspiring Inclusion."



Eid Al Etihad 53

Hosted a staff event with Emirati cuisine, cultural activities, and entertainment to celebrate UAE National Day.



Emirati Women's Day

Highlighted Emirati women at Etihad Rail, in line with the national theme "We Share for Tomorrow."



Ramadan Iftars

Held Iftar gatherings across departments to bring people together during the holy month.



UAE Flag Day

Raised the national flag with teams at Al Faya Depot, affirming our shared commitment to national values.



Commemoration Day

Observed a moment of silence across locations to honour the sacrifices made by the UAE's martyrs.

Sustainable Supply Chain

[GRI 3-3 | 204-1 | 308-1 | 414-1]

Etihad Rail integrates sustainability principles across its procurement and supply chain practices, reinforcing our commitment to responsible sourcing, national economic development, and ESG alignment.

Procurement Policy

Our Procurement Policy sets the foundation for how we engage suppliers. It outlines the principles, approval mechanisms, and rules that guide our operations aligned with our governance framework and UAE regulations. It is reviewed annually to remain agile and responsive to our evolving needs. It is further supported by detailed Procurement Procedures, and all procurement decisions are subject to Competent Authority approval under our Delegation of Authority (DOA), ensuring rigorous oversight and accountability.

100%

of suppliers screened for ESG issues



Supplier Code of Conduct

We expect all partners to uphold high ethical and sustainability standards, outlined in our Supplier Code of Conduct. This includes commitments to labour rights, environmental

responsibility, health and safety, and fair business practices. It is embedded into onboarding and contract requirements from the outset. The suppliers must comply with anti-money laundering and counter-terrorist financing laws, uphold our sanctions policy, and operate with transparency and integrity. We maintain zero tolerance for any form of corruption, fraud, or unethical activity. The concerns can be raised anonymously via our Speakout@etihadrail.ae channel, with full assurance of non-retaliation and a commitment to prompt investigation and action.

In 2024, we assessed 694 suppliers for environmental and social risks. In line with our commitment to responsible sourcing, we maintained 100% ESG screening of our suppliers and continued to prioritise local partnerships.

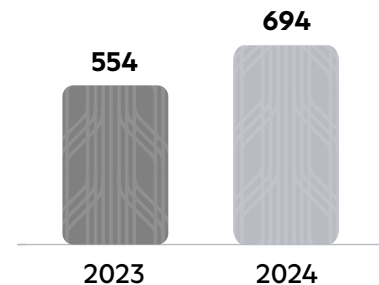
2,276

million AED spent on procurement in 2024



In 2024, nearly all procurement spending was awarded to UAE-based suppliers, directing over AED 2.2 billion into the local economy highlighting our strong support for national economic growth, resilient supply chains, and sustainable procurement practices that align with our broader ESG ambitions.

Suppliers Assessed for Social and Environmental Impacts



97%

procurement spend on local suppliers in 2024



Community Partnerships

[GRI 3-3 | 203-1 | 203-2 | 413-1]

In light of the UAE’s declaration of 2025 as the “Year of Community: Hand in Hand”, we reaffirm our commitment to advancing a more inclusive, resilient, and connected society by embedding social responsibility into the core of our business. For us, Corporate Social Responsibility (CSR) is defined as:

““”

Our responsibility to promote positive change in the lives of people and create a lasting sustainable impact within the communities we operate in. This includes, but is not limited to, the provision of financial support, goods and/or services for the implementation of economic, social and environmental projects and developmental programmes

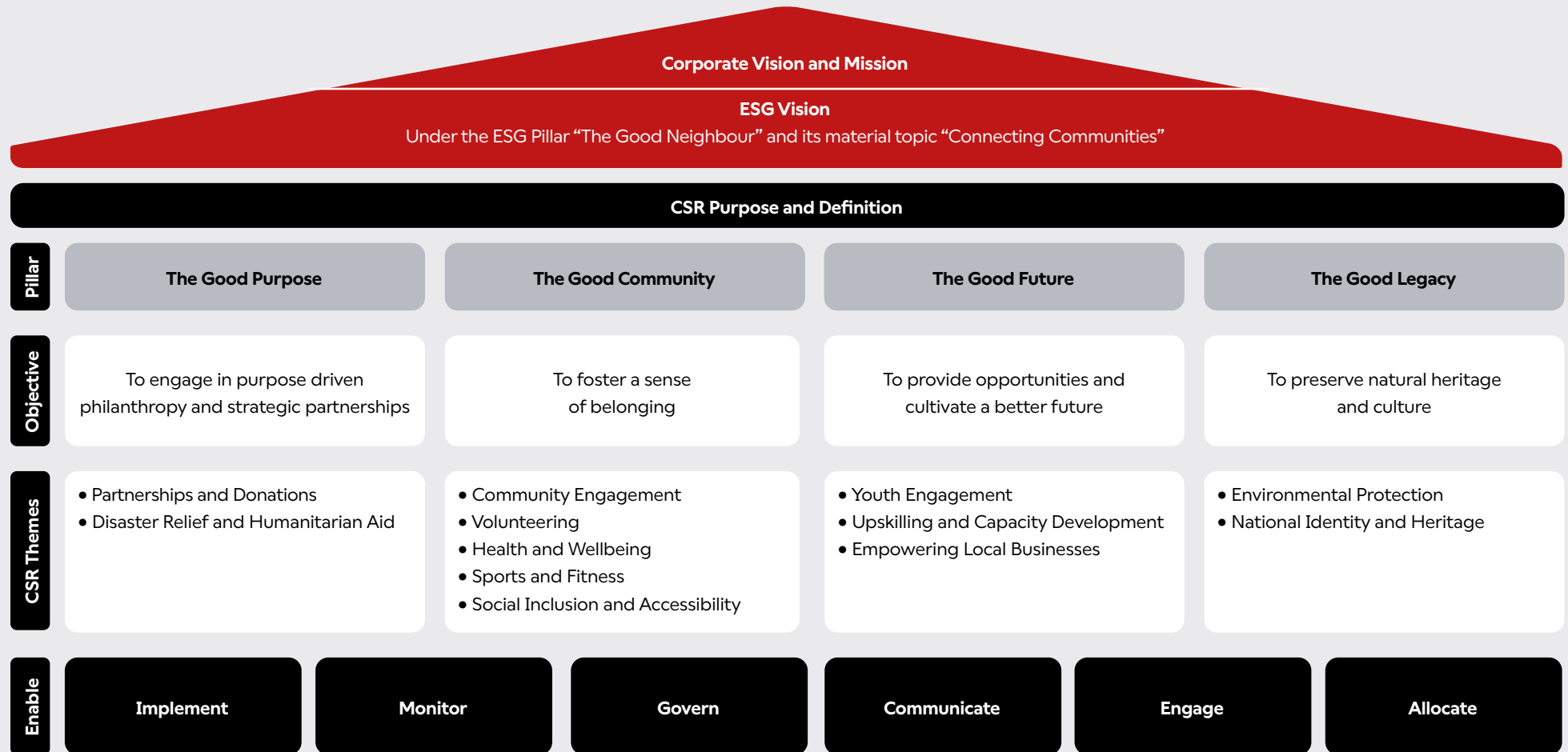
CSR Strategy

Our CSR Strategy was formally developed in December 2023 and reflects our long-term vision of enabling a more engaged and empowered society. The strategy is built around four foundational pillars that define the nature of our community investments:



CSR Strategy House

Each pillar represents a key area of impact, which is activated by a clear set of operational enablers that ensure proper governance, implementation, communication, and measurement of all CSR efforts. Our CSR Strategy House outlines our purpose, strategic pillars, core themes, and the mechanisms we use to deliver on our commitments:



CSR Initiatives

In 2024, Etihad Rail implemented seven Corporate Social Responsibility (CSR) initiatives, and four strategic sponsorships aligned with our CSR strategy. These initiatives focused on key national priorities including education, environmental stewardship, social inclusion, and the promotion

of national identity. All activities were delivered through a structured approval process to ensure alignment with our CSR Strategy pillars and themes.



500+ Ghaf Trees Planting

500+ trees planted by volunteers in Ghuwaifat under the Good Legacy Pillar.

Pillar

The Good Legacy

Theme

Environmental Protection



People of Determination Educational Sponsorship

Supported tuition and hearing aid for a deaf Emirati student at Al Ain University.

Pillar

The Good Community

Theme

Social Inclusion & Accessibility



Future Engineers Programme

50 children educated on railways and distributed 5,000 colouring books.

Pillar

The Good Future

Theme

Youth Engagement & Volunteering



Community Iftars for Partners

Hosted iftars during Ramadan for partners, in appreciation for their support.

Pillar

The Good Community

Theme

Community Engagement



ClimateGPT Sponsorship

Sponsored a sustainability-focused platform to drive climate dialogue.

Pillar

The Good Purpose

Theme

Partnerships & Donations



DriftX Sponsorship

Sponsored a motorsport event to promote national engagement.

Pillar

The Good Purpose

Theme

Partnerships & Donations



UAE Pro League Sponsorship

Supported youth and sports through national football engagement.

Pillar

The Good Purpose

Theme

Partnerships & Donations

Volunteering

Volunteerism represents a tangible way for employees to actively contribute to the wellbeing of the communities in which we operate, while also deepening their connection to the company's purpose and the collective impact we seek to achieve.

In 2024, this commitment was clearly demonstrated through a significant increase in employee engagement across various volunteering activities:



27 employees

participated in volunteering activities, up from 12 in 2023 (a 125% increase)



61 volunteer hours

were contributed, more than double the previous year



AED 4.17 million

was allocated in total for donations and sponsorships

125%

increase in total
number of volunteers



This increase in participation signals a deeper alignment between employee values and our broader social mission. Guided by our Employee Volunteering Policy, we actively encourage employees to contribute to community initiatives that create measurable societal impact. Volunteering efforts in 2024 spanned diverse initiatives supporting environmental protection, youth empowerment, and inclusive community development.

110%

increase in
volunteering hours



CSR Impact

Through the “Good Neighbour” core pillar of our ESG framework, we are strengthening our role in society by investing in programmes and partnerships that foster inclusion and generate shared value.

4 million +

AED spent on community
investments



In 2024, we invested AED 4.17 million in community development, marking an 87% increase from the prior year. This total includes both direct initiatives and donations under the CSR programme. Additionally, the value of sponsorships rose sharply, reflecting a deliberate shift towards larger-scale, mission-aligned social partnerships. Internally, employee volunteerism grew significantly, with more staff engaging in CSR efforts and contributing longer hours. These developments signal a stronger integration of CSR across our culture and business operations.

87%

increase in CSR
investments



As we move toward the UAE's Year of Community 2025, we are committed to expanding the scope and depth of its CSR initiatives. Our priorities include strengthening grassroots partnerships and embedding CSR targets into our wider ESG framework.

Customer Engagement

[GRI 3-3]

The delivery of reliable, responsive, and customer-centric service requires more than operational excellence, it demands continuous engagement, active listening, and a commitment to building trust at every touchpoint.

In today's rapidly evolving mobility landscape, customers expect clarity, speed, and accountability, and meeting those expectations has become a strategic priority across all level of our organisation.

In 2024, we intensified our efforts to understand customer needs and elevate

the quality of our service delivery. We strengthened feedback mechanisms and established clearer, two-way communication channels at all customer touchpoints. The following are some of the key achievements and milestones from 2024:

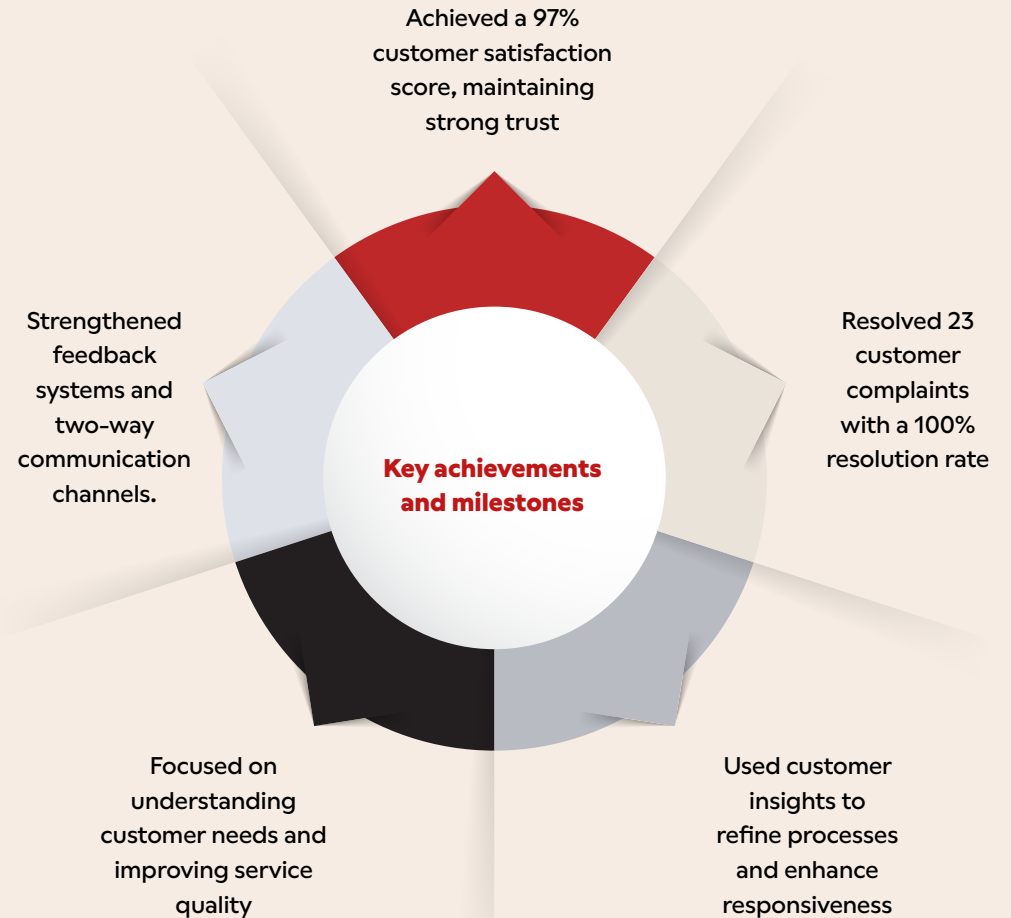
100%

customer complaints were resolved



97%

customer satisfaction score



We continue to refine our operations and deliver services that are efficient, responsive, and aligned with customer expectations by closely analysing each concern and applying insights to strengthen our processes. Throughout 2024, significant steps were taken to embed a stronger culture of ethical awareness and compliance as mentioned below:

Key Steps

1

Behavioural Security Training

Employees participated in quizzes and phishing simulations to build cyber awareness.

2

SOC Enhancements

Real-time threat monitoring and escalation procedures aligned with internal policies.

3

Mandatory Refresher Courses

Online compliance and privacy training rolled out across all departments.



CHAPTER 5 LEADING WITH RESPONSIBILITY

Etihad Rail is a key partner in the UAE's climate change agenda, aligning with the nation's net zero goals through a transparent ESG Framework linked to the UN Sustainable Development Goals to deliver climate action.

Our commitment to responsible and ethical business practices is deeply embedded within our ESG framework, rooted in the principles of underpinned by the core pillars of "Good Neighbour" and "Pioneering Governance Excellence". Together, these pillars reflect our vision to uphold the highest standards of accountability, transparency, and ethical leadership, while fostering trust and creating long-term value for the UAE's national railway network and its communities.

APPROACH

We aim to address the below topics:



Corporate Governance: Establishing clear roles, responsibilities, accountability, and board oversight in decision making.



Business Ethics: Upholding integrity and transparency through strong policies and audits.



Risk Oversight: Embedding risk in controls and compliance.



Smart Mobility: Driving innovation for efficient rail operations.



AI and Digital Transformation: Incorporating tech to boost speed, insight, and agility.



Data Privacy and Cybersecurity: Protecting data systems through national-standard security.

2024 PROGRESS



Completed **47 internal IMS audits**, achieving 100% as per planned schedule.



Assessed **100% of operations** for corruption risks with zero confirmed incidents.



Increased innovative projects from **6 to 10**.



Achieved **AED 165M in capital savings** and avoided over 17,000 tCO₂ through R&D innovations.

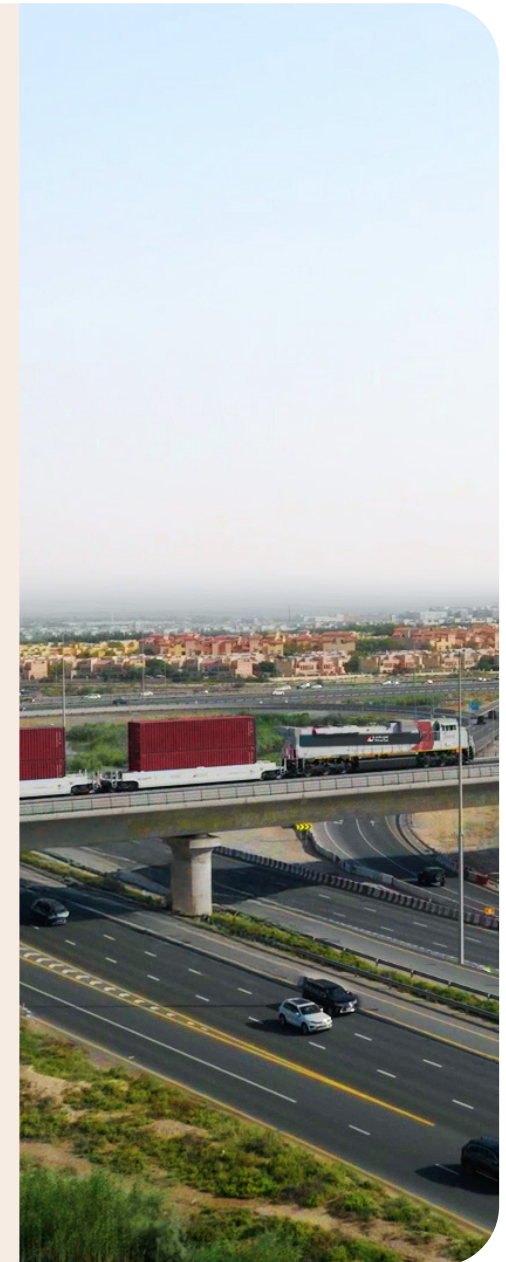


Rolled out **ER-GPT, our bespoke in-house AI platform**, and started our move to Oracle Cloud ERP to accelerate digital transformation.



Trained **2,070 employees** in **cybersecurity awareness** to strengthen our digital resilience.

SDG MAPPING:



Corporate Governance

[GRI 2-9 | 2-10 | 2-11 | 2-12 | 2-13 | 2-14 | 2-17 | 2-23 | 2-24 | 3-3]

Our corporate governance is guided by our ESG pillars, ‘The Good Neighbour’ and “Pioneering Governance Excellence”, ensuring accountability, transparency, and ethical leadership across the organisation.

Our governance structure enables clear decision-making, defines roles and responsibilities, and ensures alignment with national regulations and international best practices. Through this approach, we protect stakeholder trust and create long-term value built on integrity and responsible oversight.

Governance Framework

Our internal framework outlines how authorities and responsibilities are distributed across the organisation. It helps maintain consistency, manage risks, and support compliance with all relevant requirements. We apply recognised financial governance practices, including the Internal Control Over Financial Reporting (ICFR) framework, to ensure accurate financial statements and identify potential risks early. Our governance is also supported by our Integrated Management System (IMS), which brings together safety, environmental, quality, business continuity, and information security processes.

Board of Directors

Our oversight is led by a dedicated and experienced Board of Directors, chaired by His Highness Sheikh Theyab bin Mohamed bin Zayed Al Nahyan. The Board plays a vital role in shaping our strategic direction, reviewing performance, and ensuring that we meet our regulatory and fiduciary obligations while promoting

strong governance principles across the organisation. In 2024, our Board of Directors comprises nine members who bring extensive experience and strategic leadership, and we remain committed to enhancing gender diversity at this level as part of our broader focus on inclusive governance.



H.H. Sheikh Theyab bin Mohamed bin Zayed Al Nahyan
Chairman



H.E. Eng Mattar Al Tayer
Board Member



H.E. Hassan Juma Al Mansouri
Board Member



H.E. Mohammed Ali Alshorafa
Board Member



H.E. Dr. Eng. Salah Bin Butti Al Muhairi
Board Member



H.E. Mohammed Saeed Al Dhanhani
Board Member



H.E. Mansour Mohamed AlMulla
Board Member



H.E. Saeed Rashid Al Yateem
Board Member



Butti Al Mheiri
Youth Representative



Being the Good Neighbour

- Responsible customer relationships
- Innovation and digital transformation
- Connecting communities
- Infrastructure investment and economic impact



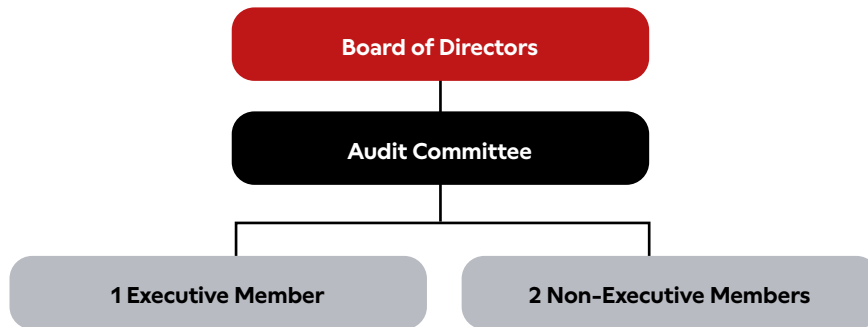
Pioneering Governance Excellence

- Corporate governance and compliance
- Business ethics responsible sourcing and supply chain
- Risk management
- Engagement with policymakers

Board Committees and Oversight

To reinforce governance oversight, our Board of Directors has established an Audit Committee, consisting of one Executive Member and two Independent Non-Executive Members. This committee is responsible for reviewing and monitoring internal controls, risk management practices, compliance frameworks, and oversees audit processes, with internal audits conducted by the company and external audits carried out independently.

The Audit Committee is supported by the independent Internal Audit Function, which provides senior management and the Board of Directors with objective evaluations and advice on areas such as governance systems, policy adherence, and performance optimisation. This function reports directly to the Audit committee and plays a vital role in ensuring that our governance structures remain effective and are continuously strengthened to address emerging risks.



Policy, Compliance, and Organisational Governance

We have developed a comprehensive set of policies and procedures that underpin our governance framework. In 2024, we issued and updated more than 90 management documents covering areas such as ethics, anti-fraud, risk management, quality, ESG, and procurement, ensuring they align with national and regional legislation and reflect our commitment to high performance and integrity. We also established a centralised

Compliance Hub to streamline guidance, raise awareness, and support operational teams in upholding regulatory and ethical standards. To further reinforce a shared understanding of compliance expectations, we deliver targeted awareness campaigns and workshops on topics such as anti-bribery and supplier screening across departments and functions. Our corporate governance practices are continuously evaluated and improved to reflect Etihad Rail's growth, evolving regulations, and stakeholder expectations.



Integrated Management System

Our Integrated Management System (IMS) provides a robust framework covering Quality, Health and Safety, Environment, Business Continuity, and Information Security. This integrated approach ensures alignment and synergy across all critical areas, driving performance, minimising risk, and supporting our commitment to sustainability and operational excellence. In 2024, we successfully completed key ISO Certification Surveillance Audits, conducted externally by TÜV Certification Body, demonstrating our adherence to international best practices and our dedication to continuous improvement:

- ISO 9001:2015 (Quality Management Systems) – 2nd Surveillance Audit
- ISO 45001:2018 (Occupational Health and Safety Management Systems) – 2nd Surveillance Audit
- ISO 14001:2015 (Environmental Management Systems) – 1st Surveillance Audit

We also conducted 47 IMS audits during the year, achieving a 100% completion rate against our planned schedule. These audits, which covered all IMS focus areas, identified over 90 opportunities for improvement.

We continue to strengthen our systems, uphold the highest governance standards, and provide assurance to stakeholders that we actively manage risks while driving best-in-class performance by proactively identifying and addressing potential gaps.

Risk governance is actively embedded across our organisation through ongoing training, awareness programmes, and cross-departmental coordination. In 2024, we delivered specialised training sessions and workshops to equip our people with the skills and knowledge needed to identify and manage risks within their roles.

Our performance is **ISO 9001** audited



Business Ethics

[GRI 2-27 | 3-3 | 205-1 | 205-3 | 206-1]

We are committed to conducting all activities ethically, transparently, and in full alignment with national laws and international best practices.

In 2024, we assessed 100% of our operations for risks related to corruption, ensuring all departments remained vigilant and compliant with our internal controls. There were no confirmed incidents of corruption recorded during the year, marking an improvement from a single incident in 2023, and we incurred no fines, sanctions, or legal actions for unethical conduct or anti-competitive behaviour. These results demonstrate the effectiveness of our preventative measures, including continuous monitoring, employee awareness initiatives, and a corporate culture that reinforces accountability at every level.

All operations were assessed for corruption-related risks, with **zero** confirmed incidents reported.



Risk Oversight

[GRI 2-16 | 2-23 | 2-24 | 2-25 | 3-3]

We recognise that effective risk oversight is fundamental to achieving our strategic objectives, protecting stakeholder interests, and ensuring operational resilience.

Our approach embeds Enterprise Risk Management (ERM) throughout all levels of the organisation, supported by robust governance, clear processes, and strong accountability. In line with our continuous improvement, we are developing a comprehensive risk register to further strengthen our ability to identify, monitor, and mitigate potential risks across the business.

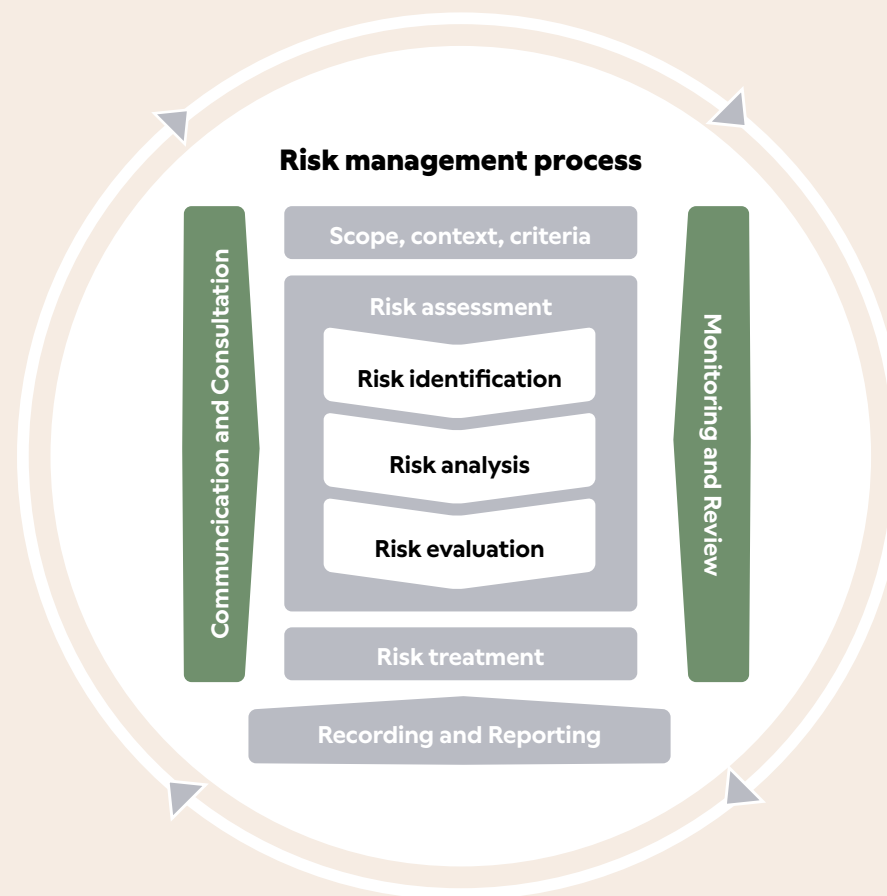
Enterprise Risk Management

Our ERM framework is aligned with international standards such as ISO 31000, COSO, and King Code III/IV, ensuring consistency and transparency across risk identification, analysis, evaluation, treatment, and reporting.

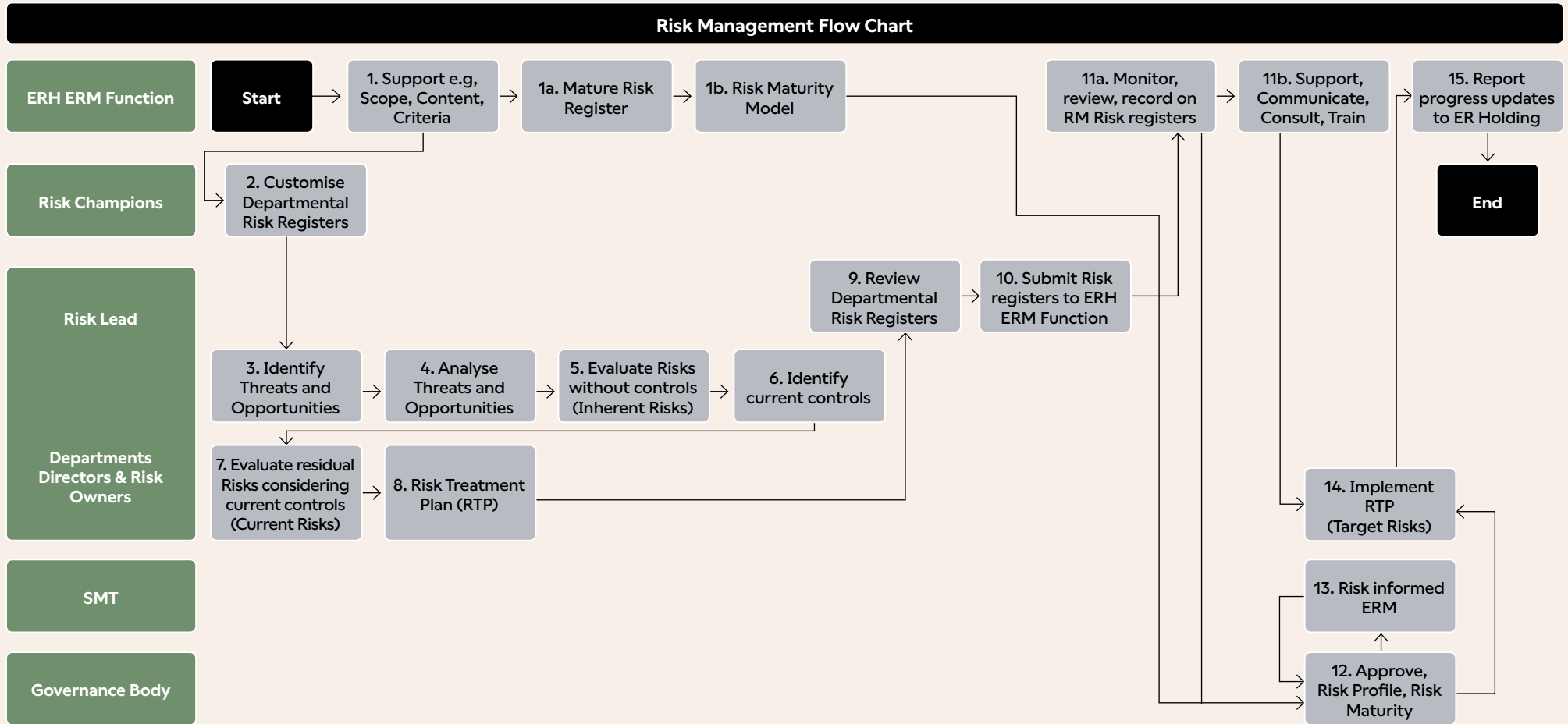
The risks are assessed through three connected sub-processes — Identification, Analysis, and Evaluation — carried out sequentially and revisited regularly to adapt to changing conditions. The ERM process remains flexible, so entities, departments,

risk champions, and leads can tailor their approach to specific contexts, with oversight from the central ERM Function. The visual references such as the Risk Management Process Diagram and the Etihad Rail Risk Management Process Flow Chart in this report demonstrate how risk activities are structured, governed, and embedded throughout the organisation. Our ERM Function sets and monitors the risk context, maintains clear criteria, and supports departments through training, tools, and regular reviews. Employees can submit draft risks at any time via risk registers or, going forward, through our Risk Management Information System (RMIS). This open approach ensures that both threats and opportunities are consistently captured and addressed at all levels. Our risk culture was validated through an external ADQ assessment, which awarded us a 98.04% Risk Management Maturity score, reflecting the strength of our governance and our commitment to continuous improvement.

ISO 31000 Risk Management Process Diagram



Ethihad Rail Risk Management Process Flow Chart



By integrating ESG considerations into our ERM approach, we are enhancing our ability to anticipate future disruptions, address stakeholder expectations, and align with national sustainability

priorities. Our governance bodies, including senior management and executive leadership, play a critical role in validating ESG risks and ensuring they are incorporated into strategic decisions.

This comprehensive approach enables us to manage uncertainty with agility while protecting long-term value and reinforcing our commitment to responsible and sustainable growth.

Smart Mobility

[GRI 3-3]

Driving smart mobility is our approach to creating a modern, connected, and sustainable transport network. We aim to enhance efficiency, improve user experience, and reduce our environmental impact by embracing innovative technologies and smarter operations.

In 2024, we strengthened our commitment to smart mobility by delivering 10 innovation projects, highlighting steady progress in building intelligent infrastructure, expanding automation, and enhancing digital systems.

Our commitment to smart mobility ensures that every innovation, and digital solution directly contributes to building a rail network that is safer, smarter, and ready for the future. We continue to future-proof our operations and deliver sustainable, long-term value for the UAE's wider transformation goals by combining advanced technology, research excellence, and strategic partnerships in transport sector.

Various Initiatives

Intelligent traffic management

Predictive maintenance

Various Initiatives

Advanced system automation

Digital twin modelling

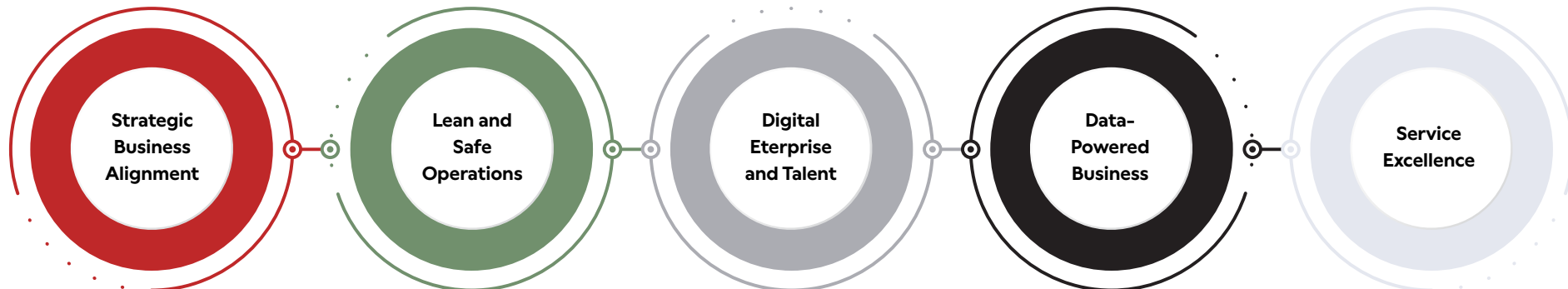


AI and Digital Transformation

[GRI 3-3]

Our Innovation Hub at Global Rail positioned Etihad Rail as a leader in digital transformation, hosting technical conferences, showcasing new technologies, and promoting a culture where ideas become tangible solutions.

Our teams develop future-ready rail operations that support the UAE's sustainability and innovation ambitions guided by a structured four-year R&D plan and supported by over 70 partner organisations including ADQ, Technology Innovation Institute (TII), NYU Abu Dhabi, Larson & Toubro (L&T), and Hitachi. Our Digital and IT Strategy is structured around five pillars:



Leading with AI: Etihad Rail GPT and Advanced Data Platform

In 2024, our Digital and IT team set a new benchmark for digital transformation in the UAE railway transport sector through the launch of Etihad Rail GPT, our first homegrown Large Language Model (LLM) based AI solution. As the first pioneering achievement in the UAE to implement this architectural style for rail operations, we have positioned Etihad Rail at the forefront of AI-driven innovation. Alongside this milestone, we established an advanced Data Platform supported by a suite of interactive

dashboards, enabling real-time data visualisation and enhanced insight generation. These tools empower our teams to analyse complex information swiftly, strengthen performance tracking, and support evidence-based decision-making across all functions. In alignment with our ESG Framework, these digital solutions streamline workflows, automate routine tasks, and unlock productivity gains that drive measurable value and sustainable growth.

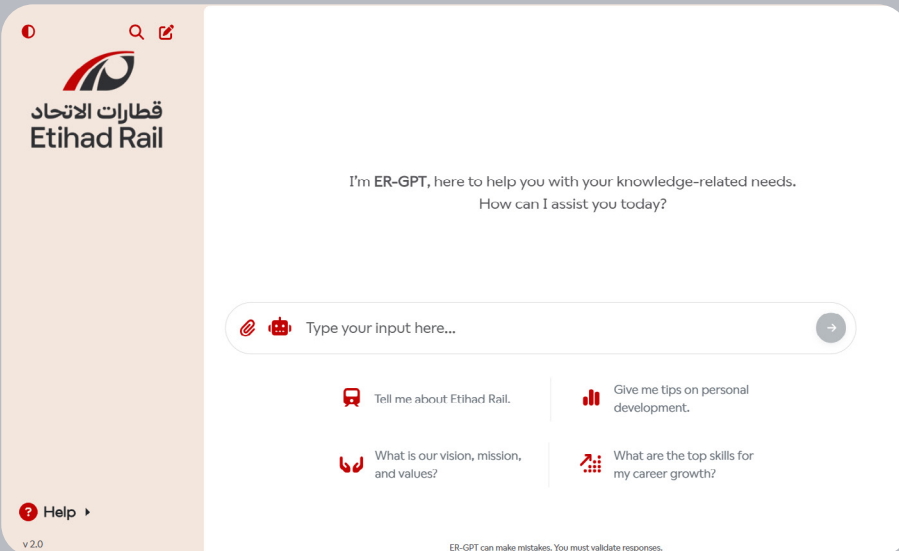
The clear service-level agreements, responsive support systems, and performance tracking enable our teams to deliver consistently, while our people-focused culture encourages wellbeing, learning, and collaboration. Also, understanding our stakeholders and

ecosystem drives ongoing improvements, including planned cloud migrations to boost agility as we grow. The key improvements achieved include:

IT now plays a key role in enabling our ESG Framework.

Introduction of ER-GPT, our in-house Generative AI tool, boosting productivity and efficiency.

Rollout of an advanced Data Platform in 2024 to enable better, faster decision-making.



Research and Development

In 2024, we achieved measurable results through targeted efficiencies, sustainability-driven actions, and informed market positioning. These efforts resulted in an estimated AED 165 million in capital expenditure savings over four years, annual CO₂ emissions reductions of over 17,000 tonnes, and an uplift in annual revenues by AED 3.8 million compared to the previous year. We also grew our R & D investment significantly from AED 160,000 in 2023 to AED 1.5 million in 2024 enabling us to explore emerging technologies, pilot new concepts, and expand collaboration with leading academic and industry partners. These achievements demonstrate our commitment to innovation and continuous improvement, showing our dedication to operational excellence, value creation, and supporting the UAE's broader sustainability ambitions. The below table shows some of our key highlights and Initiatives in 2024:

Initiatives



Rear-View Camera for Locomotives

Custom camera and LiDAR system enabling single-locomotive reverse operations

Strategic Outcome
AED 165M in savings by 2030, reduced emissions



Automated Wagon Inspection

AI and robotics for autonomous inspection, developed with NYU Abu Dhabi

Strategic Outcome
Improved safety, accuracy, reduced manual labour



TrackEi

AI-based track inspection at 100 km/h with 90% accuracy, in partnership with L&T

Strategic Outcome
Cut inspection manpower by 70%, enhanced safety



Biofuel Trials (pilot project using B5 diesel)

Use of biodiesel in locomotives without modifications

Strategic Outcome
Lower GHG emissions, cleaner fuel adoption



On-Board Track Inspection

Real-time monitoring of track stiffness and sand intrusion with TII

Strategic Outcome
Reduced downtime, proactive maintenance



Passenger Comfort Forecasting

AI and sensors to monitor and forecast ride quality

Strategic Outcome
Enhanced user experience, predictive maintenance



Advanced Coatings

Heat and corrosion-resistant coatings for rail assets

Strategic Outcome
Asset longevity, reduced maintenance cost



Green Corridor Initiative

Saline-tolerant crops on sand-affected tracks

Strategic Outcome
Soil stabilisation, carbon sequestration

Rear-View Camera for Locomotives

We identified a key operational challenge involving the need for additional locomotives during reverse manoeuvres, which increased costs and complexity. In response to enhance the efficiency of intermodal freight operations, our R&D team developed the Rear-View Camera initiative, an industry-first solution in the region that enables single-locomotive reverse operations without compromising safety or performance.

This innovation features a custom rear-mounted system combining LiDAR sensors and high-resolution cameras, providing real-time visuals to drivers and significantly improving situational awareness in diverse conditions, and during the day and night. The outcome is a safer, more cost-effective approach to freight handling that reflects our commitment to practical, forward-thinking innovation. The phased testing approach, guided by close collaboration with train drivers, technical teams, and operational stakeholders, ensured that every design element was practical, and tailored to our operational realities.

The impact is significant as it enables safe and efficient single-locomotive operation, the project is expected to deliver an estimated AED 165 million in capital expenditure savings by 2030, with immediate cost savings already starting to materialise. In addition to direct financial benefits, the initiative supports Etihad Rail's sustainability goals by optimising fuel consumption, lowering emissions, and reducing maintenance demands associated with additional locomotives and complex infrastructure.

More than a technical solution, the Rear-View Camera project reflects our determination to turn complex challenges into tangible opportunities through innovation and collaboration. It demonstrates how our R&D team, in partnership with leading academic and industry experts, continues to push the boundaries of what is possible, delivering solutions that strengthen operational performance today while preparing us for the mobility demands of tomorrow.



Data Privacy and Cybersecurity

[GRI 3-3 | 418-1]

Safeguarding our data and digital infrastructure is integral to sustaining safe, efficient, and resilient operations. As we increasingly rely on digital technologies to drive performance, we prioritise robust cybersecurity measures, data privacy and governance practices to protect critical systems and ensure operational continuity.

Data Privacy

In 2024, we took significant steps to strengthen our data protection practices, information governance, and cybersecurity readiness across the organisation. Our approach to data and information security is anchored in digital innovation and proactive risk mitigation. We accelerated our bespoke in-house AI platform, ER-GPT, was launched to streamline internal workflows and improve access to information, while maintaining a strong focus on secure deployment and ethical data use.

Cybersecurity

We partnered with Cyber Gate, an accredited cybersecurity provider approved by the UAE Cyber Security Council to strengthen our cybersecurity posture. This collaboration enabled us to implement advanced tools for data classification, leakage prevention, and brand protection. We also aligned our internal controls with the UAE's national cybersecurity standards, meeting the regulatory requirements of the UAE Information Assurance (IA) framework.

As part of our commitment to cyber awareness, we doubled the number of cybersecurity awareness training in 2024, delivering four sessions compared to two in 2023, a 100% increase. These sessions equipped 2,070 employees with the knowledge to recognise threats, adopt safe digital practices, and respond effectively to incidents. While attempted and actual cyberattack data is being consolidated, we recorded one data breach in 2024, which was addressed in accordance with our incident response procedures.

As our digital landscape expands, so does our responsibility to uphold the highest standards of cybersecurity, data integrity, and ethical technology use. Through strategic investments, trusted partnerships, and continuous capability-building, we remain focused on protecting our digital assets while enabling innovation that drives our performance.

4 cybersecurity awareness training sessions in 2024, doubling last year's training



2,070 employees attended the Cybersecurity awareness training



CHAPTER 6 ECONOMIC VALUE BEYOND THE TRACKS

Etihad Rail is unlocking economic opportunities by enhancing trade corridors, improving logistics efficiency, and creating jobs; all in supporting of the UAE's long-term growth ambitions. Our railway is a powerful driver of economic transformation, fostering long-term growth, industrial progress, and regional connectivity, aligned with our ESG framework's "Good Neighbour" pillar.

APPROACH

We aim to address the below topics:



Supporting National Procurement: Strengthening local economic growth by prioritising partnerships with UAE-based suppliers and businesses.



Enhancing Regional Trade: Expanding cross-border rail to strengthen regional ties.



Unlocking Opportunities Through Sustainable Finance: Aligning investments with ESG principles and green capital.

2024 PROGRESS



Achieved over **97% local procurement** from UAE-based suppliers



Introduced our **Sustainable Finance Framework** to guide future investments



Advanced the **238 km cross-border Hafeet Rail development**, with key engineering and environmental approvals in place.



Piloted **AI inspections**, locomotive safety systems, and alternative fuel trials to enhance efficiency, and support economic diversification through innovation.

SDG MAPPING:



Economic Performance and Value Distribution

[GRI 3-3]

As part of our commitment to the “Good Neighbour” pillar of our ESG framework, we play a vital role in advancing the UAE’s economic diversification agenda and supporting the ambitions of UAE Vision 2031.

We are building a resilient logistics ecosystem that supports long-term productivity, strengthens industrial value chains, and enhances the nation’s position as a leading economic hub by investing in strategic transport infrastructure and regional partnerships.

Our railway plays a strategic role in driving economic growth by improving logistics efficiency, reducing reliance on road transport, and supporting key national industries. In 2024, we enabled more efficient and reliable freight movement across industrial zones, ports, and production hubs. Our end-to-end freight services reduced transport time, optimised costs, and improved the competitiveness of supply chains.

We continued to move essential commodities such as aggregates, sulphur, polyolefins, and clinker from critical hubs including Al Ruwais and Al Dhannah to downstream facilities and export terminals. This improved connectivity enhanced supply reliability and operational efficiency for local businesses.

By shifting freight from road to rail, we also contributed to reduced traffic congestion, lower emissions, and improved road safety. These outcomes translate into measurable savings for both public infrastructure and private operators, reinforcing our role in building a more resilient and sustainable logistics ecosystem.





Supporting National Procurement

We continue to strengthen the UAE's economy by sourcing locally by engaging with local suppliers. In 2024, more than 97% of our procurement spend was awarded to UAE-based vendors, exceeding our target to source from UAE-based suppliers by 80%, which reinforces our commitment towards local industry and the UAE's 'Make it in the Emirates' initiative.

This local-first approach retains economic value within the country while advancing the development of key sectors such as infrastructure and logistics. In addition to procurement, we launched innovation-focused pilots in collaboration with local partners, including initiatives exploring the rail transport of perishable goods to diversify and specialise the UAE's logistics ecosystem.

Enhancing Regional Trade

Our commitment to regional integration is reflected in the progress of Hafeet Rail, a 238 km cross-border project developed in partnership with Oman Rail and Mubadala Investment Company. The line will connect the UAE National Railway Network with the Sultane of Oman, creating a direct corridor that reduces time and cost for bilateral trade. In 2024, the project advanced through key design milestones, environmental assessments, and coordination with customs and border authorities, laying the foundation for enhanced regional connectivity.

Unlocking Opportunities Through Sustainable Finance

We recognise the importance of responsible capital allocation in building a resilient and future-ready railway. In 2024, we launched our Sustainable Finance Framework to guide investments in line with ESG principles. Developed with Standard Chartered Bank and First Abu Dhabi Bank, and independently verified by DNV, the framework defines eligible categories such as clean transport, energy efficiency, pollution prevention, climate adaptation, and green buildings. This framework enables access to green financing instruments, including green loans and bonds, ensuring that capital is directed toward projects with measurable environmental and social impact. It also strengthens governance and accountability in how funds are allocated and managed. Through this initiative, we are aligning rail infrastructure development with global green finance standards, supporting both climate action and long-term economic growth. Our continued focus on clean transport, digital innovation, and strategic investment reflects our role as a catalyst for sustainable development in the UAE and the wider region.

CHAPTER 1
About
Etihad Rail

CHAPTER 2
Sustainability
at the Core

CHAPTER 3
Tracks to
Net Zero

CHAPTER 4
Hand in Hand with
Our Community

CHAPTER 5
Leading with
Responsibility

CHAPTER 6
Economic Value
Beyond the Tracks

APPENDICES

APPENDICES

Appendix A

Appendix B

Appendix C

A



Appendix A: Sustainability Data Index

[GRI 302-1 | 302-3 | 305-1 | 305-2 | 305-4 | 303-3 | 303-4 | 303-5 | 306-3 | 306-4]

Caring for the Environment

Key Performance Indicators	Units	2023	2024	% Deviation
Energy				
Total energy consumption during the year	GJ	335,113	395,610	18
Renewable energy consumption	GJ	23,458	27,693	18
Non-renewable energy consumption	GJ	311,655	367,917	18
Energy intensity ratio	MJ/ Ton km	-	0.12	+
Emissions				
Total scope 1 emissions	MTCO ₂ e	20,756	26,009	25
Total scope 2 emissions	MTCO ₂ e	3,374	3,336	-1
Total emissions	MTCO ₂ e	24,130	29,345	22
GHG intensity ratio	kgCO ₂ e/ Ton km	-	0.009	+

Key Performance Indicators	Units	2023	2024	% Deviation
Waste				
Total waste generated	Tonnes	34	2,141	6,197
Hazardous waste generated	Tonnes	3	222	7,300
Non-hazardous waste generated	Tonnes	31	1,919	6,090
Total waste diverted	Tonnes	5	1,971	39,320
Hazardous waste recycled	Tonnes	3	222	7,300
Non-hazardous waste recycled	Tonnes	2	1,785	89,150
Total waste disposed to landfill	Tonnes	29	170	486
Water				
Total water consumption	m ³	3,684	9,833	167
Total water discharge	m ³	1,030	1,900	84

Pioneering Governance Excellence

[GRI 2-27 | 205-1 | 205-3 | 206-1 | 204-1 | 308-1 | 414-1]

Key Performance Indicators	Units	2023	2024	% Deviation
Business Ethics				
Percentage of operations assessed for risks related to corruption	Percentage	100	100	0
Total confirmed incidents of corruption	Number	1	0	-
Total non-monetary sanctions	Number	NA	0	0
Total legal action	Number	NA	0	0
Total monetary value of significant fines under bribery, corruption, or other unethical business practices	AED	NA	NA	0
Number of legal actions regarding anti-competitive behaviour	Number	0	0	0
Financial losses resulting from legal actions linked to anti-competitive behaviour	AED	NA	NA	0
Corporate Governance				
Total board members	Number	9	9	0
Independent members of the board of directors	Number	9	9	0
Non-independent members of the board of directors	Number	0	0	0
Percentage of board of directors seats occupied by independent directors	Percentage	100	100	0
Female members of the board of directors	Number	0	0	0

Key Performance Indicators	Units	2023	2024	% Deviation
Corporate Governance (continued)				
Male members of the board of directors	Number	9	9	0
Percentage of board seats occupied by women	Percentage	0	0	0
Total board members	Number	9	9	0
Independent members of the board of directors	Number	9	9	0
Non-independent members of the board of directors	Number	0	0	0
Percentage of board of directors seats occupied by independent directors	Percentage	100	100	0
Female members of the board of directors	Number	0	0	0
Procurement				
Total procurement spending	Million AED	2,914	2,276	-22
Procurement spending on local suppliers	Million AED	2,607	2,215	-15
Percentage of procurement spent on local suppliers	Percentage	92	97	5
Percentage of suppliers screened for ESG issues	Percentage	100	100	0
Cybersecurity				
Number of cybersecurity awareness training sessions conducted	Number	2	4	100
Employees attending cybersecurity awareness training sessions	Number	NA	2,070	NA
Data breaches	Number	1	1	0

Nurturing our People

[GRI 2-7 | 401-1 | 405-1]

Key Performance Indicators	Units	2023	2024	% Deviation
Employment and Diversity				
Full-Time Employees	Number	964	1,284	33
Holding	Number	216	243	
Subsidiaries	Number	748	1,041	
Employee breakdown by gender				
Female Full-Time Employees	Number	145	177	22
Holding	Number	74	77	
Subsidiaries	Number	71	100	
Male Full-Time Employees	Number	819	1,107	35
Holding	Number	142	166	
Subsidiaries	Number	677	941	
Employee breakdown by management				
Senior Management	Number	20	22	10
Holding	Number	7	7	
Subsidiaries	Number	13	15	
Middle Management	Number	66	85	29
Holding	Number	27	36	
Subsidiaries	Number	39	49	
Junior Management	Number	878	1,177	34
Holding	Number	182	200	
Subsidiaries	Number	696	977	
New hires				
Breakdown of employees hired by age group				
Under 30 years old	Number	84	72	-14
30-50 Years old	Number	318	282	-11
Over 50 years old	Number	26	31	19

Key Performance Indicators	Units	2023	2024	% Deviation
Employee turnover				
Breakdown of employees turnover by gender				
Male	Number	53	50	-6
Female	Number	11	15	36
Turnover rate	Percentage	7	5	-29
Training				
Average training per employee	Number	29	27	-7
Average training (female)	Number	22	27	23
Average training (male)	Number	30	28	-7
Training breakdown by management				
Senior management	Number	19	35	84
Middle management	Number	15	32	113
Staff (professional, operational and administrative)	Number	108	142	31
Regular performance				
Employees receiving performance and career development reviews				
Breakdown by:				
1. Gender				
Female	Number	100	100	0
Male	Number	100	100	0
2. Employee category				
Senior management	Number	100	100	0
Middle management	Number	100	100	0
Staff	Number	100	100	0

Nurturing our People (continued)

[GRI 401-3]

Key Performance Indicators	Units	2023	2024	% Deviation
Employee benefits				
Total number of employees entitled to parental leave				
Female	Number	72	68	-6
Male	Number	470	429	-9
Total number of employees that took parental leave				
Female	Number	7	4	-43
Male	Number	36	51	42
Employees who returned to work after parental leave during the reporting period	Number	31	51	65
Employees who remained employed 12 months after returning from parental leave	Number	30	48	60
Return to work rates	Percentage	72	93	29
Retention rates	Percentage	70	87	24
Health and safety				
Work-related injuries for all employees				
Employee fatalities	Number	0	0	0
Contractor fatalities	Number	1	1	0
Total employee manhours	Number	402,824	457,260	14
Total contractor manhours	Number	17,624,682	17,156,545	-3
Employee total recordable injuries	Number	0	0	0

Key Performance Indicators	Units	2023	2024	% Deviation
Health and safety (continued)				
Contractor total recordable injuries	Number	23	4	-83
Employee lost-time injuries	Number	0	0	0
Contractor lost-time injuries	Number	5	1	-80
Absenteeism rate	Percentage	1	2.27	127
Rate of recordable work-related injuries				
Employees	Number	0	0	0
Contractors	Number	1.3	0.2	-85
Lost time injury frequency rate				
Employees	Number	0	0	0
Contractors	Number	0.3	0.06	-80
Rate of fatalities:				
Employees	Number	0	0	0
Contractors	Number	0.06	0.06	0
Work-related ill health for all employees				
Number of fatalities due to work-related ill health	Number	0	0	0
Number of cases of recordable work-related ill health	Number	0	0	0

Being a Good Neighbour

Key Performance Indicators	Units	2023	2024	% Deviation
Customer				
Customer satisfaction score	Percentage	100	97	-3
Number of customer complaints received	Number	0	23	+
Percentage of customer complaints resolved	Percentage	NA	100	+
Innovation				
Number of innovative projects developed	Number	6	10	67
Community				
Total value of community investment	AED	2,226,241	4,168,750	87
Total number of employee volunteers	Number	12	27	125
Total number of employee volunteering hours	Hours	29	61	110
Donations and sponsorships	AED	1,621,429	4,168,750	157
Community investment as a % of company revenue	Percentage	nA	0.43	+

Appendix B:

GRI Content Index

Statement of Use	Etihad Rail has reported in accordance with GRI Standards for the period 1 January 2024 to 31 December 2024.
GRI Used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	Not Available

Note: This is Etihad Rail's first official sustainability report which is a foundational benchmark. We have prioritised transparency by acknowledging data gaps and have already implemented a structured ESG performance cycle to ensure full disclosure from this reporting period and onwards.

GRI standard	Disclosure	Page number	Omission		
			Requirement(s) Omitted	Reason	Explanation
General disclosures					
GRI 2: General Disclosures 2021	2-1 Organisational details	8-9			
	2-2 Entities included in the organisation's sustainability reporting	4			A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.
	2-3 Reporting period, frequency and contact point	4-5			
	2-4 Restatements of information	5			
	2-5 External assurance	5			
	2-6 Activities, value chain and other business relationships	10-13			
	2-7 Employees	40-41, 75			
	2-8 Workers who are not employees	-	All	Information unavailable/incomplete	Data is not available in a comprehensive manner for all the subsidiaries that fall under Etihad Rail's reporting boundary for this specific reporting period.
	2-9 Governance structure and composition	58-59			
	2-10 Nomination and selection of the highest governance body	58			
	2-11 Chair of the highest governance body	58			
	2-12 Role of the highest governance body in overseeing the management of impacts	58-59			
	2-13 Delegation of responsibility for managing impacts	59			
	2-14 Role of the highest governance body in sustainability reporting	25, 58-59			

GRI standard	Disclosure	Page number	Omission		
			Requirement(s) Omitted	Reason	Explanation
General disclosures (continued)					
	2-15 Conflicts of interest	45			
	2-16 Communication of critical concerns	45, 61- 62			
	2-17 Collective knowledge of the highest governance body	58			
	2-18 Evaluation of the performance of the highest governance body	-	All	Confidentiality constraints	Information is restricted for internal use only.
	2-19 Remuneration policies	-	All	Confidentiality constraints	Disclosing remuneration policies is restricted.
	2-20 Process to determine remuneration	-	All	Confidentiality constraints	Disclosing process to determine remuneration is restricted.
	2-21 Annual total compensation ratio	-	All	Confidentiality constraints	Disclosing annual total compensation ratio is restricted.
	2-22 Statement on sustainable development strategy	3			
	2-23 Policy commitments	22-23, 25-26, 59-61			
	2-24 Embedding policy commitments	22-23, 25-26, 59-61			
	2-25 Processes to remediate negative impacts	45, 61			
	2-26 Mechanisms for seeking advice and raising concerns	45			
	2-27 Compliance with laws and regulations	38, 60, 74			
	2-29 Approach to stakeholder engagement	14			
	2-30 Collective bargaining agreements	-	All	Legal prohibitions	Absence of provisions on collective bargaining agreement under UAE Labour Law.

GRI standard	Disclosure	Page number	Omission		
			Requirement(s) Omitted	Reason	Explanation
Material topics					
GRI 3: Material Topics 2021	3-1 Process to determine material topics	17-18	A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.		
	3-2 List of material topics	19-20			
Health, Safety and Security					
GRI 3: Material Topics 2021	3-3 Management of material topics	43-44			
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	43-44			
	403-2 Hazard identification, risk assessment, and incident investigation	43-44			
	403-3 Occupational health services	43-44			
	403-4 Worker participation, consultation, and communication on occupational health and safety	43-44			
	403-5 Worker training on occupational health and safety	43			
	403-6 Promotion of worker health	43-44			
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	43-44			
	403-8 Workers covered by an occupational health and safety management system	-	All	Information unavailable/incomplete	Etihad Rail has a comprehensive HSEQ management system aligned with OSHAD and ISO standards. Consolidated OHS data for all entities will be fully integrated in the future reports.
	403-9 Work-related injuries	43, 76			
	403-10 Work-related ill health	43, 76			
Responsible Customer Relationship					
GRI 3: Material Topics 2021	3-3 Management of material topics	55-56			
Energy and Emissions					
GRI 3: Material Topics 2021	3-3 Management of material topics	28-31			

GRI standard	Disclosure	Page number	Omission		
			Requirement(s) Omitted	Reason	Explanation
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	31, 73			
	302-2 Energy consumption outside of the organisation	31			
	302-3 Energy intensity	31, 73			
	302-4 Reduction of energy consumption	-	All	Not applicable	Etihad Rail witnessed an increase in energy consumption between years 2023 and 2024. The rise reflects commissioning and operational testing of infrastructure assets as Etihad Rail transitions from construction to full national operation. Energy efficiency initiatives and renewable integration plans are being implemented as part of our net zero roadmap
	302-5 Reductions in energy requirements of products and services	-	All	Not applicable	Etihad Rail witnessed an increase in energy consumption between years 2023 and 2024. The rise reflects commissioning and operational testing of infrastructure assets as Etihad Rail transitions from construction to full national operation. Energy efficiency initiatives and renewable integration plans are being implemented as part of our net zero roadmap
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	29-30, 73			
	305-2 Energy indirect (Scope 2) GHG emissions	29-30, 73			
	305-3 Other indirect (Scope 3) GHG emissions	-		Information unavailable/incomplete	Data was not collected in a comprehensive manner during this reporting cycle.
	305-4 GHG emissions intensity	30, 73			
	305-5 Reduction of GHG emissions	29 (Scope 2 emissions decreased in the year 2024)			
	305-6 Emissions of ozone-depleting substances (ODS)	-	All	Information unavailable/incomplete	Data was not collected during this reporting cycle.

GRI standard	Disclosure	Page number	Omission		
			Requirement(s) Omitted	Reason	Explanation
GRI 305: Emissions 2016 (continued)	305-7 Nitrogen oxides (NOx), sulphur oxides (Sox), and other significant air emissions	-	All	Information unavailable/incomplete	Data was not collected during this reporting cycle.
Infrastructure Investment and Economic Impact					
GRI 3: Material Topics 2021	3-3 Management of material topics	70-71			
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	-	All	Confidentiality constraints	As a government-owned strategic infrastructure company, certain financial data are subject to regulatory confidentiality. Nonetheless, our commitment to transparency is reflected through independently audited performance data and economic value proxies presented throughout the report.
	201-2 Financial implications and other risks and opportunities due to climate change	32			
	201-3 Defined benefit plan obligations and other retirement plans	-	All	Confidentiality constraints	As a government-owned strategic infrastructure company, certain financial data are subject to regulatory confidentiality. Nonetheless, our commitment to transparency is reflected through independently audited performance data and economic value proxies presented throughout the report.
	201-4 Financial assistance received from government	-	All	Confidentiality constraints	As a government-owned strategic infrastructure company, certain financial data are subject to regulatory confidentiality. Nonetheless, our commitment to transparency is reflected through independently audited performance data and economic value proxies presented throughout the report.
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	13, 51			
	203-2 Significant indirect economic impacts	13, 54			

GRI standard	Disclosure	Page number	Omission		
			Requirement(s) Omitted	Reason	Explanation
Biodiversity Management					
GRI 3: Material Topics 2021	3-3 Management of material topics	35-37			
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	-	All	Not applicable	All Etihad Rail routes underwent environmental impact assessments approved by relevant authorities. The company operates outside protected areas and continues to monitor habitats in partnership with EAD and other agencies.
	304-2 Significant impacts of activities, products and services on biodiversity	-	All	Not applicable	All Etihad Rail routes underwent environmental impact assessments approved by relevant authorities. The company operates outside protected areas and continues to monitor habitats in partnership with EAD and other agencies.
	304-3 Habitats protected or restored	35-37			
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	-	All	Not applicable	All Etihad Rail routes underwent environmental impact assessments approved by relevant authorities. The company operates outside protected areas and continues to monitor habitats in partnership with EAD and other agencies.
Water and Effluents					
GRI 3: Material Topics 2021	3-3 Management of material topics	34			
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	34			
	303-2 Management of water discharge-related impacts	34			
	303-3 Water withdrawal	34, 73 (Etihad Rail's water withdrawal is equal to water consumption)			
	303-4 Water discharge	73			
	303-5 Water consumption	34, 73			

GRI standard	Disclosure	Page number	Omission		
			Requirement(s) Omitted	Reason	Explanation
Climate Change					
GRI 3: Material Topics 2021	3-3 Management of material topics	32			
Innovation and Digital Transformation					
GRI 3: Material Topics 2021	3-3 Management of material topics	63-68			
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	68			
Circular Economy					
GRI 3: Material Topics 2021	3-3 Management of material topics	33			
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	33			
	306-2 Management of significant waste-related impacts	33			
	306-3 Waste generated	33, 73			
	306-4 Waste diverted from disposal	33, 73			
	306-5 Waste directed to disposal	73			
Emiratization					
GRI 3: Material Topics 2021	3-3 Management of material topics	45-46			
Engagement with Policymakers					
GRI 3: Material Topics 2021	3-3 Management of material topics	14			
Employee Happiness and Wellbeing					
GRI 3: Material Topics 2021	3-3 Management of material topics	40-48			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	41-42, 75			
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	43			
	401-3 Parental leave	42, 76			

GRI standard	Disclosure	Page number	Omission		
			Requirement(s) Omitted	Reason	Explanation
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	46-47, 75			
	404-2 Programmes for upgrading employee skills and transition assistance programs	47			
	404-3 Percentage of employees receiving regular performance and career development reviews	47, 75			
Risk Management					
GRI 3: Material Topics 2021	3-3 Management of material topics	61-62			
Business Ethics					
GRI 3: Material Topics 2021	3-3 Management of material topics	60			
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	60, 74			
	205-2 Communication and training about anti-corruption policies and procedures	-	All	Not applicable	All employees of Etihad Rail undergoes a mandatory training on the code of conduct.
GRI 206: Anti-competitive Behaviour 2016	205-3 Confirmed incidents of corruption and actions taken	60, 74			
	206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	60, 74			
Corporate Governance and Compliance					
GRI 3: Material Topics 2021	3-3 Management of material topics	58-59			
Diversity and Inclusion					
GRI 3: Material Topics 2021	3-3 Management of material topics	44-45			
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	44-45, 75			
	405-2 Ratio of basic salary and remuneration of women to men	-	All	Confidentiality constraints	Remuneration disclosures are not publicly reported due to regulatory confidentiality requirements.
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	-	All	Not applicable	No incidents of discrimination is reported in the reporting period.

GRI standard	Disclosure	Page number	Omission		
			Requirement(s) Omitted	Reason	Explanation
Responsible Sourcing and Supply Chain					
GRI 3: Material Topics 2021	3-3 Management of material topics	50			
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	50, 74			
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	50, 74			
	308-2 Negative environmental impacts in the supply chain and actions taken	-		Information unavailable/incomplete	While Etihad Rail screens its suppliers against ESG criteria, data is not comprehensive for the entire reporting boundary for this specific reporting cycle. Etihad Rail aims to disclose this in the near future.
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	50, 74			
	414-2 Negative social impacts in the supply chain and actions taken	-		Information unavailable/incomplete	While Etihad Rail screens its suppliers against ESG criteria, data is not comprehensive for the entire reporting boundary for this specific reporting cycle. Etihad Rail aims to disclose this in the near future.
Connecting Communities					
GRI 3: Material Topics 2021	3-3 Management of material topics	51-54			
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	53-54			
	413-2 Operations with significant actual and potential negative impacts on local communities	-	All	Information unavailable/incomplete	Our first report focuses on foundational data; comprehensive social impact measurement tools are being developed in partnership with local authorities for integration in future reports.

Appendix C:

Glossary of Abbreviations

Abbreviation	Full Form
AED	United Arab Emirates Dirham
AI	Artificial Intelligence
BESS	Battery Energy Storage System
CEO	Chief Executive Officer
CO ₂	Carbon Dioxide
CO ₂ e	Carbon Dioxide Equivalent
COSO	Committee of Sponsoring Organisations of the Treadway Commission
CRRC	China Railway Rolling Stock Corporation
CSR	Corporate Social Responsibility
DNV	Det Norske Veritas
DOA	Delegation of Authority
EAD	Environment Agency – Abu Dhabi
EIA	Environmental Impact Assessment
EPFM	Enterprise Performance and Financial Management
ER	Etihad Rail
ER-GPT	Etihad Rail Generative Pre-trained Transformer
ERI	Etihad Rail Infrastructure
ERP	Enterprise Resource Planning
ESG	Environmental, Social and Governance
FEUs	Forty-foot Equivalent Units
GHG	Greenhouse Gas
GJ	Gigajoules
GRI	Global Reporting Initiative
HSE	Health, Safety and Environment
HSEQ	Health, Safety, Environment and Quality
IA	Information Assurance
ICFR	Internal Control Over Financial Reporting

Abbreviation	Full Form
IMS	Integrated Management System
ISO	International Organisation for Standardisation
IT	Information Technology
KPI	Key Performance Indicator
kWp	Kilowatt Peak
LLM	Large Language Model
MEA	Middle East and Africa
MoEI	Ministry of Energy and Infrastructure
MOCCA	Ministry of Climate Change and Environment
MWh	Megawatt Hour
NYU	New York University
OSHAD-SF	Occupational Safety and Health Abu Dhabi System Framework
PV	Photovoltaic
R&D	Research and Development
RMIS	Risk Management Information System
RSI	Railway Sustainability Index
SAP	Systems, Applications, and Products in Data Processing
SDGs	Sustainable Development Goals
SMTs	Senior Management Teams
SPM	Strategic Performance Management
TAQA	Abu Dhabi National Energy Company
TCFD	Task Force on Climate-related Financial Disclosures
TEUs	Twenty-foot Equivalent Units
TII	Technology Innovation Institute
UAE	United Arab Emirates
UIC	International Union of Railways
USD	United States Dollar



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Etihad Rail