

## C0. Introduction

## C0.1

**(C0.1) Give a general description and introduction to your organization.**

GB Auto is a leading automotive company in the Middle East and a non-bank financial services provider in Egypt with markets in Iraq and Egypt, with over 23,000 employees driving its operations to success. GB Auto's revenues in the reported year (FY 2021) were 31,437 Million EGP. With a rich, and diversified business portfolio and footprint across the region, GB Auto strives to embody excellence in every aspect of its business. With a diverse human capital which compiled years of experience in their field of expertise, GB Auto Group occupies a remarkable leadership in the markets it operates in. The company is also making a name for itself as a front-runner in the manufacturing and distribution of two- and three-wheelers, as well as Commercial Vehicles and Construction Equipment. GB Auto has established itself as a fully integrated one-stop shop automotive provider that delivers on promises of lower ownership costs and real value to customers. GB Auto's portfolio of partners currently includes the leading global brands of 1) passenger cars: Hyundai, Mazda, GWM, Fabrika, Chery, Changan, 2) tires: Goodyear, Lassa, Yokohama, Westlake, Techking, Doublestar and Verde. While sustaining its core operations in the manufacturing, sale, and after-sales of top quality and reliable automotive vehicles, the company began tapping into different industries with the aim of extending additional services to its customers that complement its core offerings. After settling on expansion into the financial services industry, the company split its operations in 2017 into two distinct business lines, Auto & Auto Related and GB Capital, to better reflect its mission of producing top quality automotive products and equipping people with the necessary capital to access them.

In efforts accelerate our environmental, social, and governance performance, we are currently in the progress of developing an integrated Environmental and Social Management System on a group level across all GB Auto's operations, in which we aim to incorporate a holistic Climate Change Risk Management System and integrate it within our current Group Risk Management Framework. This year marks our second disclosure year to CDP's Climate Change questionnaire and reporting of our operational GHG emissions in accordance with global standards such as the GHG Protocol. Building on our accelerating efforts we published our sixth sustainability report and our first GRI report., in accordance to the Global Reporting Initiative (GRI) Standards, Task Force on Climate-Related Financial Disclosures (TCFD), and the United Nations Sustainable Development Goals (UN SDGs) in Q1 2022. We will be publishing along our Second Carbon Footprint Report which will disclose our 2021 GHG emissions as well as additional details and sections related to the data disclosed in this questionnaire.

In 2021, in response to climate change issues: GB Auto launched four CNG-powered passenger car models as part of our shift to sustainable mobility strategy, launched the "For a Better Future" campaign, and competition amongst employees to reduce electricity consumption at both; GB Auto premises and their homes; planned the installation of solar PV systems at Prima and El Sadat manufacturing facilities by March 2022 and January 2023 respectively, that will supply 40% and 25% of the facilities' annual energy needs; Phased out diesel fuel completely at Prima Plant, and currently implementing the phase-out plan across all manufacturing facilities to be replaced with natural gas and renewable sources; Planned the installation of another wastewater recycling system at El Sadat factory (to operate in 2022), in addition to that installed in Badr ; factory in 2020. Additionally, in terms of governance developed GB Auto Group ESG Policy; developed GB Auto Group ESG Strategy 2022-2025 with 2030 Vision; and engaged with GB Auto employees and top management on ESG issues and conducted a group-wide ESG workshop.

The boundaries included in this reporting period include facilities and sites across both Egypt and Iraq. The facilities in Egypt include 5 factories; Elsadat Plant, Badr Plant, Prima Plant, CITI Factory, and Polo Factory, in addition to 25 service centres/ showrooms, and 5 office buildings (GB Capital). While the facilities in Iraq include 1 admin building, 5 service centers, 8 showrooms, and 9 showrooms and service centers (16, 2 of which were introduced in 2021), 5 warehouses and 4 outlets.

For further information, the links can be accessed as indicated below:

**Website:** <https://ir.ghabbourauto.com/en>

**Sustainability report:** <https://indd.adobe.com/view/5bc2ff0f-4821-4931-980b-b884090100e8>

## C0.2

**(C0.2) State the start and end date of the year for which you are reporting data.**

	Start date	End date	Indicate if you are providing emissions data for past reporting years	Select the number of past reporting years you will be providing emissions data for
Reporting year	January 1 2021	December 31 2021	Yes	1 year

## C0.3

**(C0.3) Select the countries/areas in which you operate.**

Egypt  
Iraq

C0.4

(C0.4) Select the currency used for all financial information disclosed throughout your response.  
EGP

C0.5

(C0.5) Select the option that describes the reporting boundary for which climate-related impacts on your business are being reported. Note that this option should align with your chosen approach for consolidating your GHG inventory.  
Operational control

C-TO0.7/C-TS0.7

(C-TO0.7/C-TS0.7) For which transport modes will you be providing data?  
Light Duty Vehicles (LDV)  
Heavy Duty Vehicles (HDV)

C0.8

(C0.8) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

Indicate whether you are able to provide a unique identifier for your organization	Provide your unique identifier
Yes, a Ticker symbol	AUTO

C1. Governance

C1.1

(C1.1) Is there board-level oversight of climate-related issues within your organization?  
No

C1.1c

(C1.1c) Why is there no board-level oversight of climate-related issues and what are your plans to change this in the future?

	Primary reason	Board-level oversight of climate-related issues will be introduced within the next two years	Please explain
Row 1	GB Auto has newly developed its Group Sustainability Strategy 2022-2025 (with 2030 vision) in 2021, in addition to a group ESG Policy.	Yes, we plan to do so within the next two years	Sound corporate governance is the basis of GB Auto's decision-making processes. The company relies on the policies and procedures instated under the guidance of its Board of Directors (BoD) to ensure that the company operates transparently, ethically, and responsibly. GB auto is currently in the process of integrating a sound ESG management system for all its operations and has already completed the quantification of the group GHG emissions for 2020 and 2021. Within the next two years, the BoD will be involved in all climate-related & ESG decisions.

C1.1d

**(C1.1d) Does your organization have at least one board member with competence on climate-related issues?**

	Board member(s) have competence on climate-related issues	Criteria used to assess competence of board member(s) on climate-related issues	Primary reason for no board-level competence on climate-related issues	Explain why your organization does not have at least one board member with competence on climate-related issues and any plans to address board-level competence in the future
Row 1	Yes	<p>GB Auto's Chairman has shown his commitment towards sustainability-related actions and initiatives over the past years through developing and communicating the company's progress and sustainability performance through the annual sustainability reports since 2016. The Group's chairman has also committed to the UNGC principles since 2013. <a href="https://www.unglobalcompact.org/participation/report/cop/create-and-submit/active/46251">https://www.unglobalcompact.org/participation/report/cop/create-and-submit/active/46251</a></p> <p>In addition, GB Auto's CEO has been actively engaged in the development of the Group's first comprehensive materiality assessment, Sustainability Strategy 2022-2025 with 2030 Vision, as well as the Group's ESG Policy, which have been developed, approved, and disseminated across all subsidiaries and company's departments during 2021.</p>	<Not Applicable>	<Not Applicable>

**C1.2****(C1.2) Provide the highest management-level position(s) or committee(s) with responsibility for climate-related issues.**

Name of the position(s) and/or committee(s)	Reporting line	Responsibility	Coverage of responsibility	Frequency of reporting to the board on climate-related issues
Chief Executive Officer (CEO)	<Not Applicable>	Both assessing and managing climate-related risks and opportunities	<Not Applicable>	Quarterly
Risk committee	<Not Applicable>	Both assessing and managing climate-related risks and opportunities <i>Ensures objective reporting on the company's performance, and focuses on financial operations and risk management.</i>	<Not Applicable>	Quarterly
Other, please specify (Group Manufacturing Officer)	<Not Applicable>	Both assessing and managing climate-related risks and opportunities <i>The Group's Manufacturing Officer identifies risks and regulations regularly with the responsible departments.</i>	<Not Applicable>	More frequently than quarterly
Other, please specify (Audit Committee)	<Not Applicable>	Other, please specify (Assessing the achievement of our ESG targets as defined in our 2022-2025 Strategy with 2030 Vision.)	<Not Applicable>	Quarterly

**C1.2a****(C1.2a) Describe where in the organizational structure this/these position(s) and/or committees lie, what their associated responsibilities are, and how climate-related issues are monitored (do not include the names of individuals).**

GB Auto has newly developed its Group Sustainability Strategy 2022-2025 (with 2030 vision) in 2021, in addition to a group ESG Policy. Within the next year two years, GB Auto's organizational structure is planning to incorporate the following roles and responsibilities concerning climate-related issues:

**1) CEO:**

- Design and update the company's strategy, including climate-related aspects, in which very quarter, the board of Directors meets and climate-related issues to be included in the agenda, including but not limited to the decarbonization action plan implementation status, actions and measures taken and ESG reporting summary including climate-related identified risks and opportunities.

- Management of the Sustainability issues in general and climate-related issues in specific lie under the CEO and sustainability champions in each department.

New projects and actions include:

- Approve sustainability targets
- Disseminates the orders to heads of departments with sustainability initiatives such as workshops, needed data to be included in sustainability report, etc.
- Development of the yearly sustainability report
- Development of the yearly carbon footprint report
- Setting and communicating emission reduction targets with the different lines of businesses.
- Development and supervising the implementation of the decarbonization action plan
- Climate information disclosure
- Supply chain sustainability awareness and decarbonization

## 2) RISK COMMITTEE

- Foresee any adverse impacts and risks from our activities and adopt measures to eliminate conditions that may create those impacts.
- Review and approve the risk management framework, and to recommend to the Board changes to the risk management policy and overall risk appetite of the Group
- Review and report to the Board on the soundness of the risk management framework and monitor the Group's performance against its risk appetite. c) Review and monitor new and emerging sources of risk and the risk controls and mitigation measures that management has put in place to deal with those risks.
- Review and recommend to the Board the disclosure of material business risks in the directors' report.

## 3) GROUP MANUFACTURING OFFICER

- Oversee manufacturing and environmental risks in operations.
- Perform regular data analysis of sustainability key metrics, look for improvement opportunities, and gather feedback from stakeholders.
- Drive various projects with the project teams to improve critical manufacturing and production processes and drive sustainable solutions and sustainable cost reduction in alignment with decarbonation plan.

## 4) AUDIT COMMITTEE

- Oversee that all departments are working towards including the sustainability targets in their operations
- Ensure alignment of our sustainability and business strategy, embed sustainability considerations into strategic business planning and decision-making.
- Oversee what has management identified as the company's ESG risks and opportunities, and which ESG frameworks or standards are they using? Why have they chosen a particular framework?
- Oversee the ESG processes and controls, to evaluate data collection policies and what controls are in place to ensure that ESG information is reliable and complete?
- Oversee ESG assurance by looking into whether investors or other stakeholders requested assurance over the ESG reporting, and if so what level of insurance do they prefer?

## C1.3

### (C1.3) Do you provide incentives for the management of climate-related issues, including the attainment of targets?

	Provide incentives for the management of climate-related issues	Comment
Row 1	Yes	

## C1.3a

### (C1.3a) Provide further details on the incentives provided for the management of climate-related issues (do not include the names of individuals).

Entitled to incentive	Type of Incentive	Activity incentivized	Comment
All employees	Non-monetary reward	Behavior change related indicator	Every year we conduct a sustainability-themed campaign for all employees. This year's campaign was based on the biggest savings in the electricity & water consumption between months of Oct & Nov. 2021. There was 1 winner that won a Dinner buffet at Biba's Restaurant at Mövenpick Hotel Cairo- Media City for the whole family.
All employees	Non-monetary reward	Behavior change related indicator	Cooperating and assisting with the compilation of the data and information needed to develop our annual carbon footprint report and GRI sustainability reports. Sustainability Champions are located at all offices/facilities to drive and monitor the implemented sustainability initiatives, and collected the needed data for reporting, these focal points are recognised and hold a second title pertaining to corporate sustainability - related activities and participation.

## C2. Risks and opportunities

### C2.1

(C2.1) Does your organization have a process for identifying, assessing, and responding to climate-related risks and opportunities?  
Yes

C2.1a

(C2.1a) How does your organization define short-, medium- and long-term time horizons?

	From (years)	To (years)	Comment
Short-term	0	3	Corresponds to the timescale of implementing quick-win actions during the reporting year and the subsequent two years.
Medium-term	3	15	The medium-term time horizon is addressed via the Strategic Planning process.
Long-term	15	30	Corresponds to the time frame set out in the Science-based target criteria.

C2.1b

(C2.1b) How does your organization define substantive financial or strategic impact on your business?

We define "substantive impacts" as those that have the potential to impact business activities, and both customer, and employee experience in a negative or positive impact. Especially that GB Auto we are preparing to launch our revamped brand, and want to be more than a provider of products and services but an enabler of solutions that bring value to people and promote more sustainable ways of being.

There are two criteria used to define substantive financial or strategic impact when identifying or assessing climate-related risks:

- The severity in terms of impact on reputation, operating costs, and revenue
- The frequency with which the risk could arise

We regularly assess our operating environment and pinpoint top and emerging risks to see which have a drastic effect on GB Auto. Risks are identified, discussed, and actioned by senior leaders and reported quarterly to the Risk Committee of the Board and the Board. Specific plans to mitigate top and emerging risks are prepared, monitored, and adjusted as required.

An operational risk would be the absence of a critical supplier, when no alternative suppliers are there.

A financial risk would include whether financial loss exceeds a certain threshold, the point at which it should be mitigated.

Any risk/impact which has the potential of disrupting production and/or preventing access to markets and/or whenever the impact will negatively affect more than 1% of net income.

C2.2

**(C2.2) Describe your process(es) for identifying, assessing and responding to climate-related risks and opportunities.**

**Value chain stage(s) covered**

Direct operations  
Downstream

**Risk management process**

Integrated into multi-disciplinary company-wide risk management process

**Frequency of assessment**

Annually

**Time horizon(s) covered**

Short-term  
Medium-term  
Long-term

**Description of process**

In 2020, GB Auto started to conduct its first GHG calculations and plans to continue to do so on an annual basis and publishing information about its performance and progress towards the set targets in its annual Carbon Footprint report.

Continuing on to 2021, GB Auto accounts for the GHG emissions generated by its internal operations at its owned facilities. All the data collected and analyzed within this report follow the World Resources Institute Greenhouse Gas Protocol principles of relevance, completeness, consistency, transparency, and accuracy. The year 2020 serving as the base year (BY) against which all upcoming years will be compared.

The operational boundaries included GHG emissions of our main activities, embracing direct emissions from controlled equipment and assets, emissions from purchased electricity, and selected indirect emissions resulting from our operations within Egypt and Iraq. The analysis and calculations were based on the Greenhouse Gas Protocol, the Intergovernmental Panel on Climate Change (IPCC) Guidelines for Greenhouse Gas Inventories, and the ISO 14064-1:2018 standards with the baseline being 2020.

A decarbonization action plan is currently being developed covering operational, management and infrastructure aspects while also prioritizing the mitigation projects and measures according to their ease of implementation, financial indicators and positive environmental and social impacts.

The implementation of the plan is expected to begin one developed, in the next two years, and will be monitored on a quarterly basis, and the progress against emission reduction targets will be published in the annual carbon footprint as well as disclosed to internal and external stakeholders. This also includes a training and capacity building plan targeting all departments in the company on climate change impacts, risks and opportunities, GHG calculations, decarbonisation action plan among other ESG material topics. This is complemented by a continuous assessment of ESG performance and development of the annual sustainability report according to GRI standards, that will be also be conducted on an annual basis.

Risk/impact identification Process: The process of impact/risk identification includes scoping sessions with key stakeholders and GB Auto's internal experts and the company's sustainability consultants. Once confirmed, the impacts/risks are assessed using a typical impact assessment methodology taking into consideration impact probability of occurrence, intensity, spatial and temporal scale, and sensitivity of receptors.

Management and Monitoring plan: The decarbonisation action plan shall include the actions and measures, the roles and responsibilities besides performance indicators and objectively verifiable indicators. The objectively verifiable indicators are expected to be monitored following the frequency indicated in the plan. This shall be conducted by the different lines of businesses and supervised by the Sustainability Department and the CEO.

**C2.2a**

**(C2.2a) Which risk types are considered in your organization's climate-related risk assessments?**

	Relevance & inclusion	Please explain
Current regulation	Relevant, always included	Compliance with the latest sustainability, and more specifically climate-related regulations, is ensured through constant monitoring. The company takes steps to ensure that they comply with applicable laws and regulations and identify any new emerging regulations. We are working on having 100% facilities certified according to ISO 50001. In addition, the certification body confirmed the company's compliance with ISO 14001-2015 for environmental management.
Emerging regulation	Relevant, always included	Continuing on the above, we will conduct a comprehensive review and assessment regarding legal and regulatory compliance with a specific focus on new and emerging requirements towards management and disclosure of sustainability performance by 2023.
Technology	Relevant, always included	We commit to utilizing the power of technology and innovation to leverage better decisions, improve accessibility and efficiency, and generate novel solutions for a more sustainable future. We aim to have 100% of eligible services digitized by 2025, and products with enhanced sustainability characteristics would be present in each product line by 2025.
Legal	Relevant, always included	There are no direct climate-related laws in Egypt. However, local legal mandates related to environmental compliance, is abided by at all our manufacturing facilities, which includes environmental records submission, and health and safety records.
Market	Relevant, always included	We will collaborate with our partners, consider regulatory development and collect market insights to pace the transition for every customer segment towards sustainable mobility solutions such as low-carbon vehicles.
Reputation	Relevant, always included	Since inception, GB Auto has established a highly regarded reputation for its automotive service offerings with over six decades in the industry. At GB Auto we believe that sustainability is the only strategy for business success. A corporate design focused on sustainability enhances the brand value, responds to consumer demands, attract valuable talent, increases operational efficiency and employee productivity.  We commit to creating internal systems and procedures that facilitate the highest quality standards while ensuring effective identification, assessment and mitigation of financial and ESG risks. As such, we will incorporate ESG factors into the Audit Committee Charter, Risk and Control Framework and Internal Audit Manual by 2023. In addition, while a large share of our business is currently built on vehicles that run on internal combustion engines, we see the rapidly changing landscape towards hybrid, electric, and other more sustainable options, represented by both brands and shifts in customer preferences, and that's why at GB Auto we invest in R&D to know the market needs. A reputation risk could lead to changes in consumer preferences, possibly affecting market share and growth potential.
Acute physical	Relevant, sometimes included	We are greatly dependent on our upstream value chain for materials and parts required for manufacturing of automobiles. Extreme climatic conditions like heavy rains, floods or any other sudden climate change imposes the risk of disruption of our supply chain, bringing our operations at halt and thereby affecting the business. The main external suppliers for GB Auto are China, India, and Korea, and their operations can be affected by climate change impacts such as recent flooding, heatwaves, etc.
Chronic physical	Relevant, sometimes included	Continuing on the above, chronic physical risk can have direct impact on our production facilities and supplier's facilities thus the category is relevant and is expected to be always included in risk assessments. Another long-term physical impact is sea-level rise affecting facilities in coastal zones which GB Auto depends on for imported vehicles/parts.

C2.3

(C2.3) Have you identified any inherent climate-related risks with the potential to have a substantive financial or strategic impact on your business?

Yes

C2.3a

(C2.3a) Provide details of risks identified with the potential to have a substantive financial or strategic impact on your business.

Identifier

Risk 1

Where in the value chain does the risk driver occur?

Direct operations

Risk type & Primary climate-related risk driver

Current regulation	Enhanced emissions-reporting obligations
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Primary potential financial impact

Increased indirect (operating) costs

Climate risk type mapped to traditional financial services industry risk classification

<Not Applicable>

Company-specific description

GHG and CAFE mandates, fuel economy regulations, emissions levels for CO2 and other greenhouse gases) in domestic and international jurisdictions of operation. Current laws, regulations and governmental policies' relevance regarding increased fuel economy requirements and reduced greenhouse gas emissions, have a significant effect on how we do business. Additional costs/investment as well as significant management resources could be required to maintain compliance with current regulatory restrictions related to climate change

Time horizon

Unknown

Likelihood

More likely than not

Magnitude of impact

Medium

Are you able to provide a potential financial impact figure?

No, we do not have this figure

Potential financial impact figure (currency)

<Not Applicable>

Potential financial impact figure – minimum (currency)

<Not Applicable>

Potential financial impact figure – maximum (currency)

<Not Applicable>

Explanation of financial impact figure

Cost of response to risk

Description of response and explanation of cost calculation

Comment

Identifier

Risk 2

Where in the value chain does the risk driver occur?

Please select

Risk type & Primary climate-related risk driver

Technology	Substitution of existing products and services with lower emissions options
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Primary potential financial impact

Decreased revenues due to reduced demand for products and services

Climate risk type mapped to traditional financial services industry risk classification

<Not Applicable>

Company-specific description

The global automotive industry is experiencing significant change as a result of evolving regulatory requirements for fuel efficiency, greenhouse gas emissions and other tailpipe emissions and emerging technology changes, such as electrification and autonomous driving. Our future performance depends on our ability to offer innovative, attractive products.

**Time horizon**

Long-term

**Likelihood**

More likely than not

**Magnitude of impact**

Medium-high

**Are you able to provide a potential financial impact figure?**

No, we do not have this figure

**Potential financial impact figure (currency)**

&lt;Not Applicable&gt;

**Potential financial impact figure – minimum (currency)**

&lt;Not Applicable&gt;

**Potential financial impact figure – maximum (currency)**

&lt;Not Applicable&gt;

**Explanation of financial impact figure****Cost of response to risk****Description of response and explanation of cost calculation****Comment****C2.4****(C2.4) Have you identified any climate-related opportunities with the potential to have a substantive financial or strategic impact on your business?**

Yes

**C2.4a****(C2.4a) Provide details of opportunities identified with the potential to have a substantive financial or strategic impact on your business.****Identifier**

Opp1

**Where in the value chain does the opportunity occur?**

Direct operations

**Opportunity type**

Markets

**Primary climate-related opportunity driver**

Access to new markets

**Primary potential financial impact**

Increased revenues through access to new and emerging markets

**Company-specific description**

Yes, some opportunities include health and safety procedures to our employees in order to ensure they're following their requirements. Our employees receive fair compensation, benefits, and different types of additional support.

The subsidiary GB Capital provides financing to emerging businesses and projects, among other ventures, which creates multiple opportunities for economic successes and growth.

**Time horizon**

Medium-term

**Likelihood**

Very likely

**Magnitude of impact**

Medium

**Are you able to provide a potential financial impact figure?**

No, we do not have this figure

**Potential financial impact figure (currency)**

&lt;Not Applicable&gt;

**Potential financial impact figure – minimum (currency)**

&lt;Not Applicable&gt;

**Potential financial impact figure – maximum (currency)**

&lt;Not Applicable&gt;

**Explanation of financial impact figure****Cost to realize opportunity****Strategy to realize opportunity and explanation of cost calculation**



## Comment

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### Identifier

Opp2

### Where in the value chain does the opportunity occur?

Downstream

### Opportunity type

Products and services

### Primary climate-related opportunity driver

Development and/or expansion of low emission goods and services

### Primary potential financial impact

Increased revenues resulting from increased demand for products and services

### Company-specific description

Low emission technologies are constantly being encouraged through regulations that impose new standards or support sales through potential fiscal incentives. Climate change is generating new market opportunities, based on growing environmental consciousness among consumers. Public and private companies are also paying greater attention to fuel efficiency and emissions of the vehicles they purchase and are including environmental requirements in fleet tenders.

### Time horizon

Medium-term

### Likelihood

Virtually certain

### Magnitude of impact

High

### Are you able to provide a potential financial impact figure?

No, we do not have this figure

### Potential financial impact figure (currency)

<Not Applicable>

### Potential financial impact figure – minimum (currency)

<Not Applicable>

### Potential financial impact figure – maximum (currency)

<Not Applicable>

### Explanation of financial impact figure

### Cost to realize opportunity

### Strategy to realize opportunity and explanation of cost calculation

## Comment

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### Identifier

Opp3

### Where in the value chain does the opportunity occur?

Direct operations

### Opportunity type

Resource efficiency

### Primary climate-related opportunity driver

Use of more efficient production and distribution processes

### Primary potential financial impact

Reduced indirect (operating) costs

### Company-specific description

Competitive opportunities may arise for GB Auto if the Group is able to offset the increase in cost due to likely future energy and fuel price increase and taxation through a decrease in its energy consumption.

### Time horizon

Medium-term

### Likelihood

Very likely

### Magnitude of impact

Medium-high

### Are you able to provide a potential financial impact figure?

No, we do not have this figure

### Potential financial impact figure (currency)

<Not Applicable>

### Potential financial impact figure – minimum (currency)

<Not Applicable>

### Potential financial impact figure – maximum (currency)

<Not Applicable>

Explanation of financial impact figure

Cost to realize opportunity

Strategy to realize opportunity and explanation of cost calculation

Comment

### C3. Business Strategy

#### C3.1

(C3.1) Does your organization’s strategy include a transition plan that aligns with a 1.5°C world?

Row 1

**Transition plan**  
 No, but our strategy has been influenced by climate-related risks and opportunities, and we are developing a transition plan within two years

**Publicly available transition plan**  
 <Not Applicable>

**Mechanism by which feedback is collected from shareholders on your transition plan**  
 <Not Applicable>

**Description of feedback mechanism**  
 <Not Applicable>

**Frequency of feedback collection**  
 <Not Applicable>

**Attach any relevant documents which detail your transition plan (optional)**  
 <Not Applicable>

**Explain why your organization does not have a transition plan that aligns with a 1.5°C world and any plans to develop one in the future**

- We developed a Group sustainability strategy which includes four pillars and fifteen commitments, each connected to one or more SDGs. They are detailed in areas of work and targets that reflect international commitments and recommendations of authoritative organizations, as well as sectoral and contextual peculiarities.
- Following the CFP assessment GB auto aims to set reduction targets for scopes 1,2, and 3 emissions in line with the 1.5 degrees scenario by 2028 (40.8% Scope 1-2 emissions reductions, and Scope 3 emissions by 33.6% by 2028)
- GB Auto is currently working on devising a climate transition plan in line with the 1.5DS that would help achieve the set science-based reduction targets, within the coming two years.

**Explain why climate-related risks and opportunities have not influenced your strategy**  
 <Not Applicable>

#### C3.2

(C3.2) Does your organization use climate-related scenario analysis to inform its strategy?

	Use of climate-related scenario analysis to inform strategy	Primary reason why your organization does not use climate-related scenario analysis to inform its strategy	Explain why your organization does not use climate-related scenario analysis to inform its strategy and any plans to use it in the future
Row 1	No, but we anticipate using qualitative and/or quantitative analysis in the next two years	Lack of internal resources	GB Auto did not adopt climate-related scenario analysis during the reporting year and the base year. During which the main focus has been on quantifying GHG emissions, conducting an ESG gap analysis, developing a group sustainability strategy and designing a training and capacity building program. GB Auto however plans to start adopting a climate-related scenario analysis by 2023.

#### C3.3

**(C3.3) Describe where and how climate-related risks and opportunities have influenced your strategy.**

	Have climate-related risks and opportunities influenced your strategy in this area?	Description of influence
Products and services	Evaluation in progress	<ul style="list-style-type: none"><li>- There will be a soft launch for Electric Vehicles in 2022. We will collaborate with our partners, consider regulatory development and collect market insights to pace this transition for every customer segment.</li><li>- We are exploring ways to support the development of EV charging infrastructure and engage in advocacy for sustainable mobility.</li><li>- We aim to gradually transition to the sale of sustainable and low-carbon vehicles and other mobility solutions. To reach 100% sustainable and low-carbon fleet by 2030</li></ul>
Supply chain and/or value chain	Evaluation in progress	<ul style="list-style-type: none"><li>- Enhancing scope 3 emissions by engaging with our suppliers and developing a robust data collection and management system to allow for the computation of emissions across scope 3 categories.</li><li>- We aim to streamline our supplier selection to meet stringent ESG criteria, including but not limited to legal and regulatory compliance, business ethics and integrity, protection of human rights and environmental performance.</li><li>- We aim to prioritize partners based on their commitment to sustainability, transparency and accountability to build lasting and trustful collaborations.</li></ul>
Investment in R&D	Evaluation in progress	<p>We aim to explore ways related to research and development activities to improve action on sustainability across our range of products and services. Use our expertise to generate new sustainable solutions.</p> <p>An integral part of the R&amp;D is in identifying the market needs, but we currently see the rapidly changing landscape towards hybrid, electric, and other more sustainable options, represented by both brands and shifts in customer preferences.</p>
Operations	Yes	<ul style="list-style-type: none"><li>- Renewable energy use in factories</li><li>- Energy and other resource efficiency measures in buildings</li><li>- We commit to making sustainability integral to every decision at GB Auto at every level. This would be achieved by raising employees awareness through establishing a corporate ESG program and training.</li><li>- We will publish internal guidelines for integrating sustainability into decision-making by 2023, and conduct a review of corporate policies, standards, instructions, plans and procedures for capacity to effectively manage material ESG topics.</li><li>- We commit to implementing circular economy principles at every value chain stage by minimizing throughput, creating material loops and cascading value.</li></ul>

**C3.4**

**(C3.4) Describe where and how climate-related risks and opportunities have influenced your financial planning.**

	Financial planning elements that have been influenced	Description of influence
Row 1	Revenues Direct costs	<ul style="list-style-type: none"><li>- Using renewable energy for electricity generation across our factories to reduce direct operations costs from consumption of fossil-based electricity from the national grid.</li><li>- Selling electric buses and CNG vehicles contributes positively to our revenues, as well as our market presence and contribution to the national agenda in light of the shift to a low-carbon economy.</li></ul> <p>This step is in alignment with Egypt's six-phase plan to convert the engines of 2,262 diesel-powered Public Transport Authority buses to operate on natural gas, making the most economic use of the country's booming natural gas production, and safeguarding the natural environment. This plan came in the form of a cooperation protocol signed between the Ministries of Local Development, Petroleum and Mineral Resources along with the Public Transport Authority in Cairo and Alexandria as of the Fiscal Year (FY) 2021-2022.</p>

**C4. Targets and performance**

**C4.1**

**(C4.1) Did you have an emissions target that was active in the reporting year?**

Absolute target

**C4.1a**

**(C4.1a) Provide details of your absolute emissions target(s) and progress made against those targets.**

**Target reference number**

Abs 1

**Year target was set**

2020

**Target coverage**

Company-wide

**Scope(s)**

Scope 1

Scope 2

**Scope 2 accounting method**

Location-based

**Scope 3 category(ies)**

<Not Applicable>

**Base year**

2020

**Base year Scope 1 emissions covered by target (metric tons CO2e)**

40388

**Base year Scope 2 emissions covered by target (metric tons CO2e)**

11920

**Base year Scope 3 emissions covered by target (metric tons CO2e)**

<Not Applicable>

**Total base year emissions covered by target in all selected Scopes (metric tons CO2e)**

52308

**Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1**

100

**Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2**

100

**Base year Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)**

<Not Applicable>

**Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes**

100

**Target year**

2028

**Targeted reduction from base year (%)**

40.8

**Total emissions in target year covered by target in all selected Scopes (metric tons CO2e) [auto-calculated]**

30966.336

**Scope 1 emissions in reporting year covered by target (metric tons CO2e)**

29085

**Scope 2 emissions in reporting year covered by target (metric tons CO2e)**

13233

**Scope 3 emissions in reporting year covered by target (metric tons CO2e)**

<Not Applicable>

**Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)**

42318

**% of target achieved relative to base year [auto-calculated]**

46.8098457552326

**Target status in reporting year**

Underway

**Is this a science-based target?**

Yes, we consider this a science-based target, and we have committed to seek validation of this target by the Science Based Targets initiative in the next two years

**Target ambition**

1.5°C aligned

**Please explain target coverage and identify any exclusions**

In 2021, we set reduction targets for scopes 1 and 2 emissions in line with the 1.5 degrees scenario, in accordance to the Absolute Contraction Approach to be achieved by 2028.

We plan to include a science-based reduction target for our scope 3 emissions in the upcoming year, as we improve our emissions assessment in terms of data quality and covered boundaries.

**Plan for achieving target, and progress made to the end of the reporting year**

In 2021, we initiated a solar PV plant project in Prima facility to install solar PV panels with a capacity of 2.468 MWp, and the system is expected to be fully operational by June 2022.

This installation is expected to avoid around 1,740 tons of CO2 emissions annually under scope 2.

We are also installing Solar PV panels in El Sadat and Badr facilities with overall capacities of 1.5 MWp and 0.419 MWp respectively. The installations will begin by January 2023, and are expected to operate by June of the same year.

**List the emissions reduction initiatives which contributed most to achieving this target**

<Not Applicable>

---

## C4.2

**(C4.2) Did you have any other climate-related targets that were active in the reporting year?**

Target(s) to increase low-carbon energy consumption or production

Net-zero target(s)

---

## C4.2a

(C4.2a) Provide details of your target(s) to increase low-carbon energy consumption or production.

**Target reference number**

Low 1

**Year target was set**

2021

**Target coverage**

Company-wide

**Target type: energy carrier**

Electricity

**Target type: activity**

Consumption

**Target type: energy source**

Renewable energy source(s) only

**Base year**

2021

**Consumption or production of selected energy carrier in base year (MWh)**

30519

**% share of low-carbon or renewable energy in base year**

0

**Target year**

2030

**% share of low-carbon or renewable energy in target year**

75

**% share of low-carbon or renewable energy in reporting year**

0

**% of target achieved relative to base year [auto-calculated]**

0

**Target status in reporting year**

Underway

**Is this target part of an emissions target?**

Yes, as this should contribute to reduction in scope 2 emissions associated with the consumption of purchased electricity.

**Is this target part of an overarching initiative?**

No, it's not part of an overarching initiative

**Please explain target coverage and identify any exclusions**

The Solar PV Projects that are planned to operate in Prima, El Sadat and Badr Facilities avoid around 3,120 mtCO<sub>2</sub>e annually from Scope 2 emissions.

**Plan for achieving target, and progress made to the end of the reporting year**

There are Renewable Energy projects in the timeline. In 2021, planned the installation of solar PV systems at Prima and El Sadat manufacturing facilities by March 2022 and January 2023 respectively, that will supply 40% and 25% of the facilities' annual energy needs. And phased out diesel fuel completely at Prima Plant, and currently implementing the phase-out plan across all manufacturing facilities to be replaced with natural gas and renewable sources

**List the actions which contributed most to achieving this target**

<Not Applicable>

---

C4.2c

---

(C4.2c) Provide details of your net-zero target(s).

Target reference number

NZ1

Target coverage

Company-wide

Absolute/intensity emission target(s) linked to this net-zero target

Abs1

Target year for achieving net zero

2030

Is this a science-based target?

No, but we are reporting another target that is science-based

Please explain target coverage and identify any exclusions

Do you intend to neutralize any unabated emissions with permanent carbon removals at the target year?

No

Planned milestones and/or near-term investments for neutralization at target year

<Not Applicable>

Planned actions to mitigate emissions beyond your value chain (optional)

- Identifying and implementing alternatives to hazardous materials and chemicals.

- Optimizing operational efficiency and eliminating waste in manufacturing

- Ensuring easy return and directing for sold/replaced products, as well as end-of-life vehicles for recycling via the network of service centers

- Smart water use, water recycling

- Minimization and responsible treatment of wastewater discharge

C4.3

(C4.3) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

Yes

C4.3a

(C4.3a) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e (only for rows marked *)
Under investigation		
To be implemented*	3	3120
Implementation commenced*		
Implemented*		
Not to be implemented		

C4.3b

(C4.3b) Provide details on the initiatives implemented in the reporting year in the table below.

Initiative category & Initiative type

Low-carbon energy consumption	Other, please specify (Replacing diesel fuel with CNG (natural gas))
-------------------------------	--

Estimated annual CO2e savings (metric tonnes CO2e)

Scope(s) or Scope 3 category(ies) where emissions savings occur

Scope 1

Voluntary/Mandatory

Voluntary

Annual monetary savings (unit currency – as specified in C0.4)

Investment required (unit currency – as specified in C0.4)

Payback period

<1 year

Estimated lifetime of the initiative

6-10 years

Comment

CNG emits significantly less pollution directly than petrol or oil when combusted (e.g., unburned hydrocarbons (UHC), carbon monoxide (CO), nitrogen oxides (NOX), sulfur oxides (SOx) and PM (particulate matter)).

C4.3c

(C4.3c) What methods do you use to drive investment in emissions reduction activities?

Method	Comment
Dedicated budget for energy efficiency	<div>- We will utilize our capacities to facilitate the transition to a renewable energy future.</div> <div>- We will plan to have 75% Renewable energy across all manufacturing facilities by 2030.</div> <div>- Phased out diesel fuel completely at Prima Plant, and currently implementing the phase-out plan across all manufacturing facilities to be replaced with natural gas and renewable sources</div> <div>- Planned the installation of solar PV systems at Prima and El Sadat manufacturing facilities by March 2022 and January 2023 respectively, that will supply 40% and 25% of the facilities' annual energy needs</div>

C4.5

(C4.5) Do you classify any of your existing goods and/or services as low-carbon products?

Yes

C4.5a

(C4.5a) Provide details of your products and/or services that you classify as low-carbon products.

**Level of aggregation**

Product or service

**Taxonomy used to classify product(s) or service(s) as low-carbon**

No taxonomy used to classify product(s) or service(s) as low carbon

**Type of product(s) or service(s)**

Road	Other, please specify (Compressed Natural Gas vehicles)
------	---

**Description of product(s) or service(s)**

Compressed Natural Gas vehicles as a replacement for petrol-fuel vehicles, as part of the presidential initiative in Egypt to shift towards more sustainable mobility. ( CNG emits significantly less pollution directly than petrol or oil when combusted (e.g., unburned hydrocarbons (UHC), carbon monoxide (CO), nitrogen oxides (NOX), sulfur oxides (SOx) and PM (particulate matter)).

A total of 1,370 units of CNG passenger cars were sold in FY 2021 at the price of EGP 200k per unit.

**Have you estimated the avoided emissions of this low-carbon product(s) or service(s)**

No

**Methodology used to calculate avoided emissions**

<Not Applicable>

**Life cycle stage(s) covered for the low-carbon product(s) or services(s)**

<Not Applicable>

**Functional unit used**

<Not Applicable>

**Reference product/service or baseline scenario used**

<Not Applicable>

**Life cycle stage(s) covered for the reference product/service or baseline scenario**

<Not Applicable>

**Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario**

<Not Applicable>

**Explain your calculation of avoided emissions, including any assumptions**

<Not Applicable>

**Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year**

0.9

## C5. Emissions methodology

### C5.1

**(C5.1) Is this your first year of reporting emissions data to CDP?**

No

#### C5.1a

**(C5.1a) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?**

**Row 1**

**Has there been a structural change?**

Yes, a merger

**Name of organization(s) acquired, divested from, or merged with**

MNT-Halan

**Details of structural change(s), including completion dates**

MNT Investments acquired Halan in 2021. The merger acts as a catalyst in digitizing lending, payments, e-commerce, consumer finance (buy now pay later) and logistics for millions of underserved and unbanked customers. The merged entity will empower customers by providing them with an innovative platform that allows them to execute a variety of financial and commercial transactions seamlessly.

MNT-Halan has since become Egypt's largest and fastest growing non-bank lender to the unbanked that is digitizing traditional banking through technology and data-driven solutions. The company has developed its scalable proprietary fintech ecosystem in-house, connecting customers, vendors and micro-enterprises through Halan its consumer facing app, merchant app, Neuron (distributed lending and payment processing software) and payment solutions. In 2021, MNT-Halan launched a trailblazing buy-now-pay-later (BNPL) digital experience, onboarding over 25,000 users and 1500 active merchants in its first three months of operation. The company currently serves more than 4 million customers in Egypt, of which 3.1 million are financial clients and 1.8 million are borrowers.



C5.1b

(C5.1b) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

	Change(s) in methodology, boundary, and/or reporting year definition?	Details of methodology, boundary, and/or reporting year definition change(s)
Row 1	No	<Not Applicable>

C5.1c

(C5.1c) Have your organization's base year emissions been recalculated as result of the changes or errors reported in C5.1a and C5.1b?

	Base year recalculation	Base year emissions recalculation policy, including significance threshold
Row 1	No, because the operations acquired or divested did not exist in the base year	The merger was not included in the 2021 calculations, as it had not existed yet in 2020 (base year). There are plans to include it in the coming reporting period.

C5.2

(C5.2) Provide your base year and base year emissions.

Scope 1

Base year start

January 1 2020

Base year end

December 31 2020

Base year emissions (metric tons CO2e)

40388

Comment

The reported value includes emissions from the consumption of non-renewable fuels at our facilities, fuel consumed by company-owned vehicles, and purchased refrigerants/ refrigerants leakage.

Scope 2 (location-based)

Base year start

January 1 2020

Base year end

December 31 2020

Base year emissions (metric tons CO2e)

11920

Comment

We are reporting a Scope 2, location-based figure

Scope 2 (market-based)

Base year start

Base year end

Base year emissions (metric tons CO2e)

Comment

We have no operations where we are able to access electricity supplier emission factors or residual emissions factors and are unable to report a Scope 2, market-based figure.

Scope 3 category 1: Purchased goods and services

Base year start

January 1 2020

Base year end

December 31 2020

Base year emissions (metric tons CO2e)

41

Comment

The aggregated consumption of our purchased goods was multiplied by sector specific cradle-to-gate emission factor obtained from DEFRA (UK Government GHG Conversion Factor).

### Scope 3 category 2: Capital goods

**Base year start**

**Base year end**

**Base year emissions (metric tons CO2e)**

**Comment**

Capital goods operational emissions related to fuel use and electricity use during operations are reported under scope 1 and 2. Scope 3 capital goods emissions are not yet calculated because it involves a large amount of data that we do not currently have. GB Auto is currently working on a developing a data collection and management system, and we expect to be able to provide a figure for capital goods emissions within the next 2 years.

### Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

**Base year start**

January 1 2020

**Base year end**

December 31 2020

**Base year emissions (metric tons CO2e)**

7889

**Comment**

To capture the maximum climate impacts of transportation, the Well-To-Tank (WTT) emissions which falls under scope 3 (indirect emissions) were also calculated as part of GB Auto's emissions. WTT emissions were calculated for all on-site fuel burning and transportation activities (Owned vehicles fuel burning, leased coasters, employee commuting, and business air travel, and imports). Sector & fuel specific WTT emission factors were obtained from DEFRA (UK Government GHG Conversion Factor). The reported value also includes emissions resulting from water consumption and water treatment.

### Scope 3 category 4: Upstream transportation and distribution

**Base year start**

January 1 2020

**Base year end**

December 31 2020

**Base year emissions (metric tons CO2e)**

34321

**Comment**

Only emissions resulting from GB Auto's products maritime imports are calculated under this category. Emission factor per tkm (tonne.km) for that specific mode of transportation was obtained from DEFRA (UK Government GHG Conversion Factors). Emissions resulting from other upstream transportation and distribution (transportation of products from the ports to GB Auto's factories and warehouse) were accounted for under scope 1 emissions as they take place using the company-owned vehicles.

### Scope 3 category 5: Waste generated in operations

**Base year start**

January 1 2020

**Base year end**

December 31 2020

**Base year emissions (metric tons CO2e)**

172

**Comment**

Emissions from waste are calculated using methodologies and emission factors from DEFRA (UK Government GHG Conversion Factors) specific to each type of waste generated and its final disposal (landfilled, or recycled). The emission factors include collection, transportation, and landfill emissions ("gate to grave").

### Scope 3 category 6: Business travel

**Base year start**

January 1 2020

**Base year end**

December 31 2020

**Base year emissions (metric tons CO2e)**

123

**Comment**

The reported emissions include those arising from business air travel. The emissions were calculated by multiplying the total distance travelled per passenger for each flight category (domestic, short haul, and long haul) by the corresponding emission factor. Sector and fuel specific emission factors were obtained from DEFRA (UK Government GHG Conversion Factors).

### Scope 3 category 7: Employee commuting

**Base year start**

**Base year end**

**Base year emissions (metric tons CO2e)**

**Comment**

Data related to employees commuting via their personal vehicles or by public transportation was not available. GB Auto is in the progress of developing a data collection and management system in which this data shall be aggregated to enable calculating this category's emissions in upcoming years.

**Scope 3 category 8: Upstream leased assets****Base year start****Base year end****Base year emissions (metric tons CO2e)****Comment**

No data was available to enable the computation of this category's emissions. GB Auto is in the progress of developing a data collection and management system in which this data shall be aggregated to enable calculating this category's emissions in upcoming years.

**Scope 3 category 9: Downstream transportation and distribution****Base year start****Base year end****Base year emissions (metric tons CO2e)****Comment**

Emissions from downstream transportation are calculated under scope 1, as the transportation of the final products from the factories to the warehouses, and/or show rooms takes place using GB Auto's owned fleet

**Scope 3 category 10: Processing of sold products****Base year start****Base year end****Base year emissions (metric tons CO2e)****Comment**

GB Auto does not produce any intermediate products.

**Scope 3 category 11: Use of sold products****Base year start****Base year end****Base year emissions (metric tons CO2e)****Comment**

Data is currently not available to enable calculating this category's emissions, as this is GB Auto's first disclosure year; however, we expect to be able to provide this value in the upcoming 2 years.

**Scope 3 category 12: End of life treatment of sold products****Base year start****Base year end****Base year emissions (metric tons CO2e)****Comment**

Data is currently not available to enable calculating this category's emissions, as this is GB Auto's first disclosure year; however, we expect to be able to provide this value in the upcoming 2 years.

**Scope 3 category 13: Downstream leased assets****Base year start****Base year end****Base year emissions (metric tons CO2e)****Comment**

No data was available to enable the computation of this category's emissions. GB Auto is in the progress of developing a data collection and management system in which this data shall be aggregated to enable calculating this category's emissions in upcoming years.

**Scope 3 category 14: Franchises****Base year start****Base year end****Base year emissions (metric tons CO2e)****Comment**

GB Auto does not franchise any of its operations.

**Scope 3 category 15: Investments****Base year start****Base year end****Base year emissions (metric tons CO2e)****Comment**

This is GB Auto's first disclosure year. We are currently in the process of developing and integrating an Environmental and Social Management System within our business strategy, which will include specific ESG criteria within our investment efforts and decisions. We are currently seeking to consider both financial return and sound social/environmental practices, and align our investment criteria with our sustainability priorities. We expect to be able to report this category's emissions in the upcoming 3 years.

Scope 3: Other (upstream)

Base year start

Base year end

Base year emissions (metric tons CO2e)

Comment

Scope 3: Other (downstream)

Base year start

Base year end

Base year emissions (metric tons CO2e)

Comment

### C5.3

(C5.3) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

Defra Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance, 2019

IPCC Guidelines for National Greenhouse Gas Inventories, 2006

ISO 14064-1

The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)

## C6. Emissions data

### C6.1

(C6.1) What were your organization’s gross global Scope 1 emissions in metric tons CO2e?

Reporting year

Gross global Scope 1 emissions (metric tons CO2e)

29085

Start date

January 1 2021

End date

December 31 2021

Comment

The reported value includes emissions from the consumption of non-renewable fuels at our facilities, fuel consumed by company-owned vehicles, and purchased refrigerants/ refrigerants leakage.

Past year 1

Gross global Scope 1 emissions (metric tons CO2e)

40388

Start date

January 1 2020

End date

December 31 2020

Comment

### C6.2

(C6.2) Describe your organization’s approach to reporting Scope 2 emissions.

Row 1

Scope 2, location-based

We are reporting a Scope 2, location-based figure

Scope 2, market-based

We have no operations where we are able to access electricity supplier emission factors or residual emissions factors and are unable to report a Scope 2, market-based figure

Comment

Location-based Scope 2 electricity emissions are tracked or estimated for GB Auto’s facilities. Emission factor is obtained from the national grid, and is calculated using the CDM methodology.

## C6.3

(C6.3) What were your organization's gross global Scope 2 emissions in metric tons CO2e?

### Reporting year

#### Scope 2, location-based

13233

#### Scope 2, market-based (if applicable)

<Not Applicable>

#### Start date

January 1 2021

#### End date

December 31 2021

#### Comment

The reported value includes emissions associated with the consumption of purchased electricity at our facilities from the national grid.

### Past year 1

#### Scope 2, location-based

11920

#### Scope 2, market-based (if applicable)

<Not Applicable>

#### Start date

January 1 2020

#### End date

December 31 2020

#### Comment

## C6.4

(C6.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1 and Scope 2 emissions that are within your selected reporting boundary which are not included in your disclosure?

No

## C6.5

(C6.5) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.

### Purchased goods and services

#### Evaluation status

Relevant, calculated

#### Emissions in reporting year (metric tons CO2e)

33

#### Emissions calculation methodology

Average data method

#### Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

#### Please explain

We are currently not provided by data from our third-party contractors or other suppliers.

### Capital goods

#### Evaluation status

Relevant, not yet calculated

#### Emissions in reporting year (metric tons CO2e)

<Not Applicable>

#### Emissions calculation methodology

<Not Applicable>

#### Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

#### Please explain

Capital goods operational emissions are related to fuel use and electricity use during operations are reported under Scope 1 and 2.

Scope 3 capital goods emissions are not yet calculated because it involves a large amount of data that we do not currently have.

GB Auto is currently working on developing a data collection and management system, and we expect to be able to provide a figure for capital goods emissions within the next years.

## Fuel-and-energy-related activities (not included in Scope 1 or 2)

### Evaluation status

Relevant, calculated

### Emissions in reporting year (metric tons CO<sub>2</sub>e)

5167

### Emissions calculation methodology

Average data method

### Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

### Please explain

We are currently not provided by data from our third-party contractors or other suppliers.

To capture the maximum climate impacts of transportation, the Well-To-Tank (WTT) emissions which fall under scope 3 (indirect emissions) were also calculated as part of GB Auto's emissions.

WTT emissions were calculated for all on-site fuel burning and transportation activities (Owned vehicles fuel burning, leased coasters, employee commuting, and business air travel, and imports).

Sector & fuel specific WTT emission factors were obtained from DEFRA (UK Government GHG Conversion Factor). The reported value also includes emissions resulting from water consumption and water treatment.

## Upstream transportation and distribution

### Evaluation status

Relevant, calculated

### Emissions in reporting year (metric tons CO<sub>2</sub>e)

29929

### Emissions calculation methodology

Fuel-based method

### Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

### Please explain

We are currently not provided by data from our third-party contractors or other suppliers.

Only emissions resulting from GB Auto's products maritime imports are calculated under this category. Emission factor per tkm (tonne.km) for that specific mode of transportation was obtained from DEFRA (UK Government GHG Conversion Factors). Emissions resulting from other upstream transportation and distribution

(transportation of products from the ports to GB Auto's factories and warehouse) were accounted for under scope 1 emissions as they take place using the company-owned vehicles.

## Waste generated in operations

### Evaluation status

Relevant, calculated

### Emissions in reporting year (metric tons CO<sub>2</sub>e)

190

### Emissions calculation methodology

Waste-type-specific method

### Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

### Please explain

We are currently not provided by data from our third-party contractors or other suppliers.

Emissions from waste are calculated using methodologies and emission factors from DEFRA (UK Government GHG Conversion Factors) specific to each type of waste generated and its fate (landfilled, or recycled). The emission factors include collection, transportation, and landfill emissions ("gate to grave").

We are currently in the process of developing a comprehensive waste management plan, to be implemented across all GB Auto's facilities. We will then identify our actual and potential waste streams and evaluate recycling and reuse alternatives. Waste collection strategies will then be investigated, including locations and criteria for waste management sites.

## Business travel

### Evaluation status

Relevant, calculated

### Emissions in reporting year (metric tons CO<sub>2</sub>e)

145

### Emissions calculation methodology

Distance-based method

### Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

### Please explain

We are currently not provided by data from our third-party contractors or other suppliers.

The reported emissions include those arising from business air travel. The emissions were calculated by multiplying the total distance travelled per passenger for each flight category (domestic, short haul, and long haul) by the corresponding emission factor. Sector and fuel specific emission factors were obtained from DEFRA (UK Government GHG Conversion Factors).

## Employee commuting

### Evaluation status

Not relevant, explanation provided

### Emissions in reporting year (metric tons CO2e)

<Not Applicable>

### Emissions calculation methodology

<Not Applicable>

### Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

### Please explain

Data related to employees commuting via their personal vehicles or by public transportation was not available.

GB Auto is in the progress of developing a data collection and management system in which this data shall be aggregated to enable calculating this category's emissions in upcoming years.

## Upstream leased assets

### Evaluation status

Not evaluated

### Emissions in reporting year (metric tons CO2e)

<Not Applicable>

### Emissions calculation methodology

<Not Applicable>

### Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

### Please explain

No data was available to enable the computation of this category's emissions. GB Auto is in the progress of developing a data collection and management system in which this data shall be aggregated to enable calculating this category's emissions in upcoming years.

## Downstream transportation and distribution

### Evaluation status

Not relevant, explanation provided

### Emissions in reporting year (metric tons CO2e)

<Not Applicable>

### Emissions calculation methodology

<Not Applicable>

### Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

### Please explain

Downstream transportation emissions are accounted for under Scope 1, as the transportation of the final products from the factories to the warehouses, and/or showrooms takes place using GB Auto's owned fleet.

## Processing of sold products

### Evaluation status

Not relevant, explanation provided

### Emissions in reporting year (metric tons CO2e)

<Not Applicable>

### Emissions calculation methodology

<Not Applicable>

### Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

### Please explain

GB Auto does not produce any intermediate products.

## Use of sold products

### Evaluation status

Relevant, not yet calculated

### Emissions in reporting year (metric tons CO2e)

<Not Applicable>

### Emissions calculation methodology

<Not Applicable>

### Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

### Please explain

Data is currently not available to enable calculating this category's emissions. However, we expect to be able to provide this value in the upcoming years.

## End of life treatment of sold products

### Evaluation status

Relevant, not yet calculated

### Emissions in reporting year (metric tons CO2e)

<Not Applicable>

### Emissions calculation methodology

<Not Applicable>

### Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

### Please explain

Data is currently not available to enable calculating this category's emissions.

We are currently developing an end-of-life vehicles recycling scheme, which will be introduced by 2025.

## Downstream leased assets

### Evaluation status

Not evaluated

### Emissions in reporting year (metric tons CO2e)

<Not Applicable>

### Emissions calculation methodology

<Not Applicable>

### Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

### Please explain

No data was available to enable the computation of this category's emissions.

GB Auto is in the progress of developing a data collection and management system in which this data shall be aggregated to enable calculating this category's emissions in upcoming years.

## Franchises

### Evaluation status

Not relevant, explanation provided

### Emissions in reporting year (metric tons CO2e)

<Not Applicable>

### Emissions calculation methodology

<Not Applicable>

### Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

### Please explain

GB Auto does not franchise any of its operations.

## Investments

### Evaluation status

Relevant, not yet calculated

### Emissions in reporting year (metric tons CO2e)

<Not Applicable>

### Emissions calculation methodology

<Not Applicable>

### Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

### Please explain

This is GB Auto's second disclosure year. We are currently in the process of developing and integrating an Environmental and Social Management System within our business strategy, which will include specific ESG criteria within our investment efforts and decisions.

We are currently seeking to consider both financial return and sound social/environmental practices, and align our investment criteria with our sustainability priorities. We expect to be able to report this category's emissions in the coming 2 years.

## Other (upstream)

### Evaluation status

Not evaluated

### Emissions in reporting year (metric tons CO2e)

<Not Applicable>

### Emissions calculation methodology

<Not Applicable>

### Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

### Please explain



Other (downstream)

**Evaluation status**

Not evaluated

**Emissions in reporting year (metric tons CO2e)**

<Not Applicable>

**Emissions calculation methodology**

<Not Applicable>

**Percentage of emissions calculated using data obtained from suppliers or value chain partners**

<Not Applicable>

Please explain

C6.5a

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(C6.5a) Disclose or restate your Scope 3 emissions data for previous years.

**Past year 1**

**Start date**

January 1 2020

**End date**

December 31 2020

**Scope 3: Purchased goods and services (metric tons CO2e)**

41

**Scope 3: Capital goods (metric tons CO2e)**

**Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)**

7889

**Scope 3: Upstream transportation and distribution (metric tons CO2e)**

34321

**Scope 3: Waste generated in operations (metric tons CO2e)**

172

**Scope 3: Business travel (metric tons CO2e)**

123

**Scope 3: Employee commuting (metric tons CO2e)**

**Scope 3: Upstream leased assets (metric tons CO2e)**

**Scope 3: Downstream transportation and distribution (metric tons CO2e)**

**Scope 3: Processing of sold products (metric tons CO2e)**

**Scope 3: Use of sold products (metric tons CO2e)**

**Scope 3: End of life treatment of sold products (metric tons CO2e)**

**Scope 3: Downstream leased assets (metric tons CO2e)**

**Scope 3: Franchises (metric tons CO2e)**

**Scope 3: Investments (metric tons CO2e)**

**Scope 3: Other (upstream) (metric tons CO2e)**

**Scope 3: Other (downstream) (metric tons CO2e)**

**Comment**

Scope 3: Capital goods (metric tons CO2e) -

Capital goods operational emissions are related to fuel use and electricity use during operations are reported under scope 1 and 2. Scope 3 capital goods emissions are not yet calculated because it involves a large amount of data that we do not currently have. GB Auto is currently working on a developing a data collection and management system, and we expect to be able to provide a figure for capital goods emissions within the 2 years.

Scope 3: Employee commuting (metric tons CO2e) -

Data related to employees commuting via their personal vehicles or by public transportation was not available. GB Auto is in the progress of developing a data collection and management system in which this data shall be aggregated to enable calculating this category's emissions in upcoming years.

Scope 3: Upstream leased assets (metric tons CO2e) -

No data was available to enable the computation of this category's emissions. GB Auto is in the progress of developing a data collection and management system in which this data shall be aggregated to enable calculating this category's emissions in upcoming years.

Scope 3: Downstream transportation and distribution (metric tons CO2e) -

Downstream transportation emissions are accounted for under Scope 1, as the transportation of the final products from the factories to the warehouses, and/or show rooms takes place using GB Auto's owned fleet.

Scope 3: Processing of sold products (metric tons CO2e) -

GB Auto does not produce any intermediate products.

Scope 3: Use of sold products (metric tons CO2e) -

Data is currently not available to enable calculating this category's emissions, as this is GB Auto's first disclosure year; however, we expect to be able to provide this value in the upcoming 2 years.

Scope 3: End of life treatment of sold products (metric tons CO2e) -

Data is currently not available to enable calculating this category's emissions, as this is GB Auto's first disclosure year; however, we expect to be able to provide this value in the upcoming 2 years.

Scope 3: Downstream leased assets (metric tons CO2e) -

No data was available to enable the computation of this category's emissions. GB Auto is in the progress of developing a data collection and management system in which this data shall be aggregated to enable calculating this category's emissions in upcoming years.

Scope 3: Franchises (metric tons CO2e) -

GB Auto does not franchise any of its operations.

Scope 3: Investments (metric tons CO2e) -

This is GB Auto's first disclosure year. We are currently in the process of developing and integrating an Environmental and Social Management System within our business strategy, which will include specific ESG criteria within our investment efforts and decisions. We are currently seeking to consider both financial return and sound social/environmental practices, and align our investment criteria with our sustainability priorities. We expect to be able to report this category's emissions in the upcoming 3 years.

**C6.7**

**(C6.7) Are carbon dioxide emissions from biogenic carbon relevant to your organization?**

No

**C6.10**

(C6.10) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Intensity figure

0.000001698

Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

42318

Metric denominator

unit total revenue

Metric denominator: Unit total

24920900000

Scope 2 figure used

Location-based

% change from previous year

42.65

Direction of change

Decreased

Reason for change

The revenue in 2021 was 38.6 % higher than 2020, and Scope 1 and 2 emissions were reduced by 19.1% due to multiple factors (energy reduction measures, phasing out diesel at our Prima Plant and switching to natural gas as an energy source, and starting a campaign across all our business lines to reduce the consumption of electricity across all GB locations and facilities).

The past year figure is to be restated (corrections made),in which the revenue (denominator) should be 17,972,900,000 instead of 3,665,004,704 which resulted in a restatement of the Intensity figure to 0.00000291 (currently disclosed) instead of 0.000014272 (previously disclosed).

C7. Emissions breakdowns

C7.1

(C7.1) Does your organization break down its Scope 1 emissions by greenhouse gas type?

No

C7.2

(C7.2) Break down your total gross global Scope 1 emissions by country/region.

Country/Region	Scope 1 emissions (metric tons CO2e)
Egypt	27967
Iraq	1117

C7.3

(C7.3) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

By activity

C7.3c

(C7.3c) Break down your total gross global Scope 1 emissions by business activity.

Activity	Scope 1 emissions (metric tons CO2e)
Stationary Combustion:- Emissions resulting from the combustion of diesel fuel and natural gas on-site.	4098
Mobile Combustion:- Emissions resulting from the combustion of diesel and petrol fuels by owned vehicles including distribution fleet and employees transportation.	15173
Fugitive Emissions:- Emissions from fluids used in refrigeration for cooling. As of the year 2021, GB Auto consumed R-22.	9814

**(C-CE7.4/C-CH7.4/C-CO7.4/C-EU7.4/C-MM7.4/C-OG7.4/C-ST7.4/C-TO7.4/C-TS7.4) Break down your organization's total gross global Scope 1 emissions by sector production activity in metric tons CO2e.**

	Gross Scope 1 emissions, metric tons CO2e	Net Scope 1 emissions , metric tons CO2e	Comment
Cement production activities	<Not Applicable>	<Not Applicable>	<Not Applicable>
Chemicals production activities	<Not Applicable>	<Not Applicable>	<Not Applicable>
Coal production activities	<Not Applicable>	<Not Applicable>	<Not Applicable>
Electric utility activities	<Not Applicable>	<Not Applicable>	<Not Applicable>
Metals and mining production activities	<Not Applicable>	<Not Applicable>	<Not Applicable>
Oil and gas production activities (upstream)	<Not Applicable>	<Not Applicable>	<Not Applicable>
Oil and gas production activities (midstream)	<Not Applicable>	<Not Applicable>	<Not Applicable>
Oil and gas production activities (downstream)	<Not Applicable>	<Not Applicable>	<Not Applicable>
Steel production activities	<Not Applicable>	<Not Applicable>	<Not Applicable>
Transport OEM activities		<Not Applicable>	We are working on developing our ESG data management system to enable us to disclose such figures in upcoming reporting periods.
Transport services activities	<Not Applicable>	<Not Applicable>	<Not Applicable>

C7.5

**(C7.5) Break down your total gross global Scope 2 emissions by country/region.**

Country/Region	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Egypt	12600	
Iraq	632.85	

C7.6

**(C7.6) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.**

By business division

C7.6a

**(C7.6a) Break down your total gross global Scope 2 emissions by business division.**

Business division	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Service Centers (Egypt)	5271	
Factories <p>There are a total of 5 factories: 1) El Sadat, 2)Badr Plant, 3) Prima Plant, 4) CITI Factory, and 5) Polo Factory.</p> <p>Prima Plant, with a share of 73 percent of the factory's overall emission in 2021, can be seen as the source of most GB auto's electricity emissions.</p>	6219	
Administrative Buildings <p>There are a total of 5 admin buildings: 1) GB Lease, 2)GB Haram + Drive, 3) GB Raseedy, 4) GB Capital, and 5) GB Lease + Mashroey.</p> <p>GB Lease + Mashroey has a share of 76 percent of the admin building's overall emission in 2021.</p>	1110	
Service Centers (Iraq)	633	

C-CE7.7/C-CH7.7/C-CO7.7/C-MM7.7/C-OG7.7/C-ST7.7/C-TO7.7/C-TS7.7

(C-CE7.7/C-CH7.7/C-CO7.7/C-MM7.7/C-OG7.7/C-ST7.7/C-TO7.7/C-TS7.7) Break down your organization’s total gross global Scope 2 emissions by sector production activity in metric tons CO2e.

	Scope 2, location-based, metric tons CO2e	Scope 2, market-based (if applicable), metric tons CO2e	Comment
Cement production activities	<Not Applicable>	<Not Applicable>	<Not Applicable>
Chemicals production activities	<Not Applicable>	<Not Applicable>	<Not Applicable>
Coal production activities	<Not Applicable>	<Not Applicable>	<Not Applicable>
Metals and mining production activities	<Not Applicable>	<Not Applicable>	<Not Applicable>
Oil and gas production activities (upstream)	<Not Applicable>	<Not Applicable>	<Not Applicable>
Oil and gas production activities (midstream)	<Not Applicable>	<Not Applicable>	<Not Applicable>
Oil and gas production activities (downstream)	<Not Applicable>	<Not Applicable>	<Not Applicable>
Steel production activities	<Not Applicable>	<Not Applicable>	<Not Applicable>
Transport OEM activities	6219		The reported value represent scope 2 emissions of our manufacturing facilities.
Transport services activities	<Not Applicable>	<Not Applicable>	<Not Applicable>

C-TO7.8

(C-TO7.8) Provide primary intensity metrics that are appropriate to your indirect emissions in Scope 3 Category 11: Use of sold products from transport.

Activity

Light Duty Vehicles (LDV)

Emissions intensity figure

Metric numerator (Scope 3 emissions: use of sold products) in Metric tons CO2e

Metric denominator

Please select

Metric denominator: Unit total

% change from previous year

Vehicle unit sales in reporting year

Vehicle lifetime in years

Annual distance in km or miles (unit specified by column 4)

Load factor

Please explain the changes, and relevant standards/methodologies used

We are not yet able to report this metric as we have not yet developed the systems and methodologies to enable us to do so; however, we are actively working on enhancing our GHG quantification, and on further developing our ESG data management system (including carbon footprint management system) within the upcoming two years, to allow for collecting and managing the needed activity metrics required to quantify such emissions in accordance with internationally recognized standards such as the GHG Protocol Corporate Value Chain (Scope 3) Accounting & Reporting Standard.

C7.9

(C7.9) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Decreased

C7.9a

(C7.9a) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

	Change in emissions (metric tons CO2e)	Direction of change	Emissions value (percentage)	Please explain calculation
Change in renewable energy consumption		<Not Applicable >		
Other emissions reduction activities	2650	Decreased	5.1	The difference between the Diesel and Natural gas emissions in 2020 and 2021 (6748-4098), divided by total of Scope 1 and 2 emissions in 2020 (42,318). The reduction and emissions were attributed to the phasing out of diesel from one of our facilities and substituting it with natural gas (which is less emitting)
Divestment		<Not Applicable >		
Acquisitions		<Not Applicable >		
Mergers		<Not Applicable >		
Change in output		<Not Applicable >		
Change in methodology		<Not Applicable >		
Change in boundary		<Not Applicable >		
Change in physical operating conditions		<Not Applicable >		
Unidentified		<Not Applicable >		
Other	8653	Decreased	16.54	This change in emissions includes the reduction resulted from the following: - Phasing out of diesel from one of our facilities and substituting it with natural gas (which is less emitting). - Reducing refrigerants leakage emissions.

C7.9b

(C7.9b) Are your emissions performance calculations in C7.9 and C7.9a based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?  
Location-based

C8. Energy

C8.1

(C8.1) What percentage of your total operational spend in the reporting year was on energy?  
More than 15% but less than or equal to 20%

C8.2

(C8.2) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	Yes
Consumption of purchased or acquired electricity	Yes
Consumption of purchased or acquired heat	No
Consumption of purchased or acquired steam	No
Consumption of purchased or acquired cooling	No
Generation of electricity, heat, steam, or cooling	No

C8.2a

(C8.2a) Report your organization’s energy consumption totals (excluding feedstocks) in MWh.

	Heating value	MWh from renewable sources	MWh from non-renewable sources	Total (renewable and non-renewable) MWh
Consumption of fuel (excluding feedstock)	LHV (lower heating value)	0	72805	72805
Consumption of purchased or acquired electricity	<Not Applicable>	0	30519	30519
Consumption of purchased or acquired heat	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Consumption of purchased or acquired steam	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Consumption of purchased or acquired cooling	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Consumption of self-generated non-fuel renewable energy	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Total energy consumption	<Not Applicable>	0	103324	103324

C8.2b

(C8.2b) Select the applications of your organization's consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	Yes
Consumption of fuel for the generation of heat	No
Consumption of fuel for the generation of steam	No
Consumption of fuel for the generation of cooling	No
Consumption of fuel for co-generation or tri-generation	No

C8.2c

(C8.2c) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Sustainable biomass

Heating value

Total fuel MWh consumed by the organization

MWh fuel consumed for self-generation of electricity

MWh fuel consumed for self-generation of heat

MWh fuel consumed for self-generation of steam

<Not Applicable>

MWh fuel consumed for self-generation of cooling

<Not Applicable>

MWh fuel consumed for self- cogeneration or self-trigeneration

<Not Applicable>

Comment

Other biomass

Heating value

Total fuel MWh consumed by the organization

MWh fuel consumed for self-generation of electricity

MWh fuel consumed for self-generation of heat

MWh fuel consumed for self-generation of steam

<Not Applicable>

MWh fuel consumed for self-generation of cooling

<Not Applicable>

MWh fuel consumed for self- cogeneration or self-trigeneration

<Not Applicable>

Comment

**Other renewable fuels (e.g. renewable hydrogen)**

Heating value

Total fuel MWh consumed by the organization

MWh fuel consumed for self-generation of electricity

MWh fuel consumed for self-generation of heat

MWh fuel consumed for self-generation of steam

<Not Applicable>

MWh fuel consumed for self-generation of cooling

<Not Applicable>

MWh fuel consumed for self- cogeneration or self-trigeneration

<Not Applicable>

Comment

**Coal**

Heating value

Total fuel MWh consumed by the organization

MWh fuel consumed for self-generation of electricity

MWh fuel consumed for self-generation of heat

MWh fuel consumed for self-generation of steam

<Not Applicable>

MWh fuel consumed for self-generation of cooling

<Not Applicable>

MWh fuel consumed for self- cogeneration or self-trigeneration

<Not Applicable>

Comment

**Oil**

Heating value

LHV

Total fuel MWh consumed by the organization

64289

MWh fuel consumed for self-generation of electricity

MWh fuel consumed for self-generation of heat

MWh fuel consumed for self-generation of steam

<Not Applicable>

MWh fuel consumed for self-generation of cooling

<Not Applicable>

MWh fuel consumed for self- cogeneration or self-trigeneration

<Not Applicable>

Comment

The energy consumption here accounts for both Diesel and Diesel and Petrol by owned vehicles.

**Gas**

Heating value

LHV

Total fuel MWh consumed by the organization

8516

MWh fuel consumed for self-generation of electricity

MWh fuel consumed for self-generation of heat

MWh fuel consumed for self-generation of steam

<Not Applicable>

MWh fuel consumed for self-generation of cooling

<Not Applicable>

MWh fuel consumed for self- cogeneration or self-trigeneration

<Not Applicable>

Comment

The energy consumption from Natural Gas increased by 89.73% in 2021 compared to 2020.



Other non-renewable fuels (e.g. non-renewable hydrogen)

Heating value	Please select
Total fuel MWh consumed by the organization	
MWh fuel consumed for self-generation of electricity	
MWh fuel consumed for self-generation of heat	
MWh fuel consumed for self-generation of steam	<Not Applicable>
MWh fuel consumed for self-generation of cooling	<Not Applicable>
MWh fuel consumed for self- cogeneration or self-trigeneration	<Not Applicable>
Comment	

Total fuel	
Heating value	LHV
Total fuel MWh consumed by the organization	72805
MWh fuel consumed for self-generation of electricity	
MWh fuel consumed for self-generation of heat	
MWh fuel consumed for self-generation of steam	<Not Applicable>
MWh fuel consumed for self-generation of cooling	<Not Applicable>
MWh fuel consumed for self- cogeneration or self-trigeneration	<Not Applicable>
Comment	The total fuel MWh consumed accounts for the amount of both Natural Gas and Diesel, and Diesel and petrol by owned vehicles for all GB Auto facilities.

C8.2g

(C8.2g) Provide a breakdown of your non-fuel energy consumption by country.

Country/area	Egypt
Consumption of electricity (MWh)	29554.13
Consumption of heat, steam, and cooling (MWh)	
Total non-fuel energy consumption (MWh) [Auto-calculated]	<Calculated field>
Is this consumption excluded from your RE100 commitment?	<Not Applicable>

Country/area	Iraq
Consumption of electricity (MWh)	964.82
Consumption of heat, steam, and cooling (MWh)	
Total non-fuel energy consumption (MWh) [Auto-calculated]	<Calculated field>
Is this consumption excluded from your RE100 commitment?	<Not Applicable>

C-TO8.5

(C-TO8.5) Provide any efficiency metrics that are appropriate for your organization's transport products and/or services.

C9. Additional metrics

C9.1

(C9.1) Provide any additional climate-related metrics relevant to your business.

C-TO9.3/C-TS9.3

(C-TO9.3/C-TS9.3) Provide tracking metrics for the implementation of low-carbon transport technology over the reporting year.

Activity

Light Duty Vehicles (LDV)

Metric

Fleet adoption

Technology

Other, please specify (Compressed Natural Gas (CNG))

Metric figure

1370

Metric unit

Units

Explanation

Egypt's presidential initiative to convert vehicles into compressed natural gas (CNG) ones has been at the forefront of GB Auto's portfolio expansion strategy and sustainability agenda.

In 2021, GB Auto delivered 1,370 out of 8,490 CNG vehicles (converted from natural gas to diesel oil at three facilities).

C-CE9.6/C-CG9.6/C-CH9.6/C-CN9.6/C-CO9.6/C-EU9.6/C-MM9.6/C-OG9.6/C-RE9.6/C-ST9.6/C-TO9.6/C-TS9.6

(C-CE9.6/C-CG9.6/C-CH9.6/C-CN9.6/C-CO9.6/C-EU9.6/C-MM9.6/C-OG9.6/C-RE9.6/C-ST9.6/C-TO9.6/C-TS9.6) Does your organization invest in research and development (R&D) of low-carbon products or services related to your sector activities?

	Investment in low-carbon R&D	Comment
Row 1	No	We are currently not investing in R&D of our own products; however, we are exploring opportunities to enter the Electric Vehicles market in 2022 in which will have a soft opening in 2022.

C10. Verification

C10.1

(C10.1) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	Third-party verification or assurance process in place
Scope 3	Third-party verification or assurance process in place

C10.1a

**(C10.1a) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.**

**Verification or assurance cycle in place**

Annual process

**Status in the current reporting year**

Underway but not complete for current reporting year – first year it has taken place

**Type of verification or assurance**

Limited assurance

**Attach the statement**

**Page/ section reference**

GB Auto's 2020-2021 Carbon Footprint is expected to be published in Q3-Q4 2022, in which the limited assurance statement will be included and made publicly available.

**Relevant standard**

ISO14064-1

**Proportion of reported emissions verified (%)**

100

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## C10.1b

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**(C10.1b) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.**

**Scope 2 approach**

Scope 2 location-based

**Verification or assurance cycle in place**

Annual process

**Status in the current reporting year**

Underway but not complete for current reporting year – first year it has taken place

**Type of verification or assurance**

Limited assurance

**Attach the statement**

**Page/ section reference**

GB Auto's 2020-2021 Carbon Footprint is expected to be published in Q3-Q4 2022, in which the limited assurance statement will be included and made publicly available.

**Relevant standard**

ISO14064-1

**Proportion of reported emissions verified (%)**

100

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## C10.1c

---

**(C10.1c) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.**

**Scope 3 category**

Scope 3: Purchased goods and services

Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)

Scope 3: Waste generated in operations

Scope 3: Employee commuting

**Verification or assurance cycle in place**

Annual process

**Status in the current reporting year**

Underway but not complete for current reporting year – first year it has taken place

**Type of verification or assurance**

Limited assurance

**Attach the statement**

**Page/section reference**

GB Auto's 2020-2021 Carbon Footprint is expected to be published in Q3-Q4 2022, in which the limited assurance statement will be included and made publicly available.

**Relevant standard**

IS)14064-1

**Proportion of reported emissions verified (%)**

100

---

## C10.2

---

**(C10.2) Do you verify any climate-related information reported in your CDP disclosure other than the emissions figures reported in C6.1, C6.3, and C6.5?**  
No, but we are actively considering verifying within the next two years

C11. Carbon pricing

C11.1

**(C11.1) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?**  
No, and we do not anticipate being regulated in the next three years

C11.2

**(C11.2) Has your organization originated or purchased any project-based carbon credits within the reporting period?**  
No

C11.3

**(C11.3) Does your organization use an internal price on carbon?**  
No, and we do not currently anticipate doing so in the next two years

C12. Engagement

C12.1

**(C12.1) Do you engage with your value chain on climate-related issues?**  
Yes, our customers/clients

C12.1b

**(C12.1b) Give details of your climate-related engagement strategy with your customers.**

**Type of engagement & Details of engagement**

Education/information sharing	Run an engagement campaign to educate customers about the climate change impacts of (using) your products, goods, and/or services
-------------------------------	---

**% of customers by number**

**% of customer - related Scope 3 emissions as reported in C6.5**

**Please explain the rationale for selecting this group of customers and scope of engagement**

Our customers have significant influence over their environmental impacts. Meanwhile, due to extensive and frequent customer interactions and a streamlined Customer Relationships Management system, we can help them make better choices, from vehicle selection and preventative maintenance to driving patterns. In addition, consumer behaviour and awareness are also shifting, as more people are becoming more accepting of alternative and sustainable mobility modes.

**Impact of engagement, including measures of success**

- We do not currently have the above qualitative data, but intend to have it within the upcoming years.
- The better choices we can influence customers to make include vehicle selection and preventative maintenance to driving patterns, vehicle recycling and reuse, and facilitating wider acceptance of sustainable mobility choices and solutions.
- We plan to use means of connection with customers such as social media, website tips, live conversation and newsletters

C12.2

**(C12.2) Do your suppliers have to meet climate-related requirements as part of your organization's purchasing process?**  
No, but we plan to introduce climate-related requirements within the next two years

C12.3

(C12.3) Does your organization engage in activities that could either directly or indirectly influence policy, law, or regulation that may impact the climate?

Row 1

Direct or indirect engagement that could influence policy, law, or regulation that may impact the climate

No

Does your organization have a public commitment or position statement to conduct your engagement activities in line with the goals of the Paris Agreement?

<Not Applicable>

Attach commitment or position statement(s)

<Not Applicable>

Describe the process(es) your organization has in place to ensure that your engagement activities are consistent with your overall climate change strategy

- We aim to streamline our supplier selection to meet stringent ESG criteria, including but not limited to legal and regulatory compliance, business ethics and integrity, protection of human rights and environmental performance.
- We will prioritize partners based on their commitment to sustainability, transparency and accountability to build lasting and trustful collaborations.

Primary reason for not engaging in activities that could directly or indirectly influence policy, law, or regulation that may impact the climate

Important but not an immediate priority

Explain why your organization does not engage in activities that could directly or indirectly influence policy, law, or regulation that may impact the climate

## C12.4

(C12.4) Have you published information about your organization's response to climate change and GHG emissions performance for this reporting year in places other than in your CDP response? If so, please attach the publication(s).

Publication

In voluntary sustainability report

Status

Complete

Attach the document

GB-Auto-2021-Sustainability-Report.pdf

Page/Section reference

Section 2.3: Sustainability Strategy (pg. 21-23)

Chapter: Liveable Planet (pg. 75-87)

Section: Climate and Energy (pg.76-80)

Content elements

Governance

Strategy

Emissions figures

Emission targets

Other metrics

Comment

Publication

Other, please specify (Carbon Footprint Report)

Status

Underway – this is our first year

Attach the document

Page/Section reference

Content elements

Emissions figures

Emission targets

Other metrics

Comment

GB Auto's 2020-2021 Carbon Footprint Report will be published in Q3-Q4 2022.

## C15. Biodiversity

### C15.1

(C15.1) Is there board-level oversight and/or executive management-level responsibility for biodiversity-related issues within your organization?

	Board-level oversight and/or executive management-level responsibility for biodiversity-related issues	Description of oversight and objectives relating to biodiversity	Scope of board-level oversight
Row 1	No, but we plan to have both within the next two years	<Not Applicable>	<Not Applicable>

## C15.2

(C15.2) Has your organization made a public commitment and/or endorsed any initiatives related to biodiversity?

	Indicate whether your organization made a public commitment or endorsed any initiatives related to biodiversity	Biodiversity-related public commitments	Initiatives endorsed
Row 1	No, but we plan to do so within the next 2 years	<Not Applicable>	<Not Applicable>

## C15.3

(C15.3) Does your organization assess the impact of its value chain on biodiversity?

	Does your organization assess the impact of its value chain on biodiversity?	Portfolio
Row 1	No, but we plan to assess biodiversity-related impacts within the next two years	<Not Applicable>

## C15.4

(C15.4) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

	Have you taken any actions in the reporting period to progress your biodiversity-related commitments?	Type of action taken to progress biodiversity-related commitments
Row 1	No, we are not taking any actions to progress our biodiversity-related commitments, but we plan to within the next two years	<Not Applicable>

## C15.5

(C15.5) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
Row 1	No, we do not use indicators, but plan to within the next two years	Please select

## C15.6

(C15.6) Have you published information about your organization's response to biodiversity-related issues for this reporting year in places other than in your CDP response? If so, please attach the publication(s).

Report type	Content elements	Attach the document and indicate where in the document the relevant biodiversity information is located
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## C16. Signoff

### C-FI

(C-FI) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

N.A

## C16.1

(C16.1) Provide details for the person that has signed off (approved) your CDP climate change response.

	Job title	Corresponding job category
Row 1	Investor Relations Senior Manager	Other, please specify (Investor Relations Senior Manager)

Submit your response

In which language are you submitting your response?

Latin American Spanish

Please confirm how your response should be handled by CDP

	I understand that my response will be shared with all requesting stakeholders	Response permission
Please select your submission options	Yes	Public

Please confirm below

I have read and accept the applicable Terms