



**Board of directors' annual report Form Attached to**  
**The financial statements**  
**(As per article 40 of Listing rules)**

<b>Company Name</b>	<b>Integrated Diagnostics Holdings PLC</b>
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**General Information:**

Company Purpose:  <b>All work is legally permissible in accordance with the laws in force in Jersey, and among the activities carried out by the company is the establishment, ownership and management of specialized laboratories for advanced medical analyzes and the provision of diagnostic and therapeutic services, including radiology.</b>			
Duration of the company	Undefined according to Jersey law	Listing date	4/5/2021
The law under which the company is incorporated	Jersey law for the year 1991	Stock nominal value	0.25 USD
Authorized capital (updated)	180 Million USD	Issued Capital (updated)	150 Million USD
Paid-in Capital (updated)	150 Million USD	Commercial registry number & registration date	117257 Jersey commercial register, in 4/12/2014

**Investor relations:**

Investor relations officer	Tarek Yehia Mohamed		
Head Office address	Building B216-F7 Smart Village, Giza		
Telephone no.	01068826678	Fax No.	
Website	<a href="http://www.idhcorp.com">www.idhcorp.com</a>		
E-mail	Tarek.yehia@idhcorp.com		

## Financial Auditor

Name	PWC – UK		
Date of appointment	30 June 2022		
Listing in FRA Register	N/A		
Listing No.	N/A	Listing Date	N/A

## Shareholder's Structure and BOD's ownership on the date of financial:

### (a) Shareholders of 5% or more of company's' shares:

Name	No. owned shares	Percentage of ownership
Hena Holdings Ltd.	162,445,383	27.07%
ACTIS IDH B.V.	126,000,000	21.00%
International Finance Corporation (IFC) and IFC MENA Fund	34,755,198	5.79%
Other	276,799,419	46.13%
<b>Total</b>	<b>600,000,000</b>	<b>100%</b>

### (b) BOD's ownership in the company:

Board member name	No. owned shares	Percentage of ownership
Prof. Dr. Hend El Sherbini	162,445,383 Indirectly through Hena Holdings Ltd.	27.07%
Lord St John of Blesto	20,000 shares, place of transaction: LSE	
Yvonne Stillhart	230,000 shares, place of transaction: LSE	
<b>Total</b>	<b>162,695,383</b>	<b>27.12%</b>

(c) **Treasury stocks as of date of purchase:**

Date	Outstanding balance as of the last disclosure statement	Percentage%
N/A	N/A	
<b>Total</b>	N/A	

**Board of Directors**

**A) Current structure**

Name	Title	Entity represented.	Description (Executive/ Non-executive – Independent)
<b>Lord St John of Blesto</b>	<b>Chairman</b>		<b>Non-executive / Independent</b>
<b>Prof. Dr. Hend El Sherbini</b>	<b>Managing Director</b>		<b>Executive / Dependent</b>
<b>Hussien Choucri</b>	<b>Member</b>		<b>Non-executive / Independent</b>
<b>Dan Olsson</b>	<b>Member</b>		<b>Non-executive / Independent</b>
<b>Richard Henry Phillips</b>	<b>Member</b>	<b>Actis IDH B.V.</b>	<b>Non-executive / Dependent</b>
<b>Yvonne Stillhart</b>	<b>Member</b>		<b>Non-executive / Independent</b>
<b>Sherif El Zeiny</b>	<b>Member</b>		<b>Executive / Dependent</b>

\* Mention all amendments during the year

**B) Board of Directors Meeting: (no. of meetings during the year):**

Board of Directors Meeting was held 5 times during the year 2023

**Audit committee:**

**A) Current structure**

Member Name	Entity Represented
<b>Dan Olsson</b>	<b>Head of Committee</b>
<b>Hussien Choucri</b>	<b>Member</b>
<b>Yvonne Stillhart</b>	<b>Member</b>

**B) Audit committee's responsibilities, and the assigned tasks:**

The Audit Committee's role is to assist the Board with the discharge of its responsibilities in relation to financial reporting, including:

- reviewing the Group's annual and half-year financial statements and quarterly financial statements;
- reviewing the Group's accounting policies, internal and external audits and controls;
- reviewing and monitoring the scope of the annual audit and the extent of the non-audit work undertaken by external auditors;
- advising on the appointment of external auditors and reviewing the effectiveness of the internal audit, internal controls, whistleblowing and fraud systems in place within the Group; and
- ensuring that the quality of information on sustainability factors, including on climate change, is comparable and meets the standards of financial information.

The Board has ultimate responsibility for the Group's internal controls; however, they have delegated oversight of the Group's system of internal controls to the Audit Committee so as to safeguard the assets of the Group and the interests of shareholders. The Audit Committee thus reviews the effectiveness of the Group's internal controls on an ongoing basis to ensure the keeping of proper accounting records, safeguarding the assets of the Group and detecting fraud and other irregularities. The Audit Committee reports back to the Board with their findings and recommendations.

**C) Audit committee achievements during the year:**

<b>No. of meetings during the year</b>	<b>7 Times</b>
<b>If the committee reports had been presented to the BOD?</b>	<b>Yes</b>
<b>If the committee reports mention any substantive observations that should be addressed?</b>	<b>No</b>
<b>If the BOD take actions to remedy the substantive observation?</b>	

**Company Employees:**

<b>Average no of employees during the year</b>	<b>6,672</b>
<b>Average income of employees during year</b>	<b>EGP 156,909</b>

**Employee Stock Ownership Plan (ESOP) (For employees and managers-if any):**

<b>Total no. of shares available according to ESOP</b>	<b>N/A</b>
<b>Total no. of shares granted during the year</b>	<b>N/A</b>
<b>No. of beneficiaries from ESOP</b>	<b>N/A</b>
<b>Total no. of shares granted since the implementation of ESOP</b>	<b>N/A</b>
<b>Owner of 5% or more of shares according to ESOP shares, or 1% of company's shares</b>	<b>N/A</b>

**Violations and Actions Taken related to Capital market law and Listing rules:**

A fine for delaying the submission of financial statements from the Financial Regulatory Authority. The company has reconciled and paid the fine

**Transactions with relevant parties:**

N/A

**The company's contributions in the field of community development and environmental preservation:**

The company views its corporate responsibility initiatives as an extension of its core purpose, with the goal of improving the communities in which it operates. The company pays up to 1% of the net profits of the Borg and Al Mokhtabr companies to the Momena Kamel Foundation for training and skills development. It was founded in 2006 by Dr. Momena Kamel, professor of pathology at Cairo University and founder of IDH's Al Mokhtabr company, and the mother of the CEO Dr. Hend El-Sherbiny. The Foundation allocates this amount to organizations and groups in need of assistance. The Foundation publishes an integrated program and vision for the communities it helps, including economic and social development and health care initiatives. In 2023, EGP 6.6 million (2022: EGP 8.9 million) was paid to the foundation by the company.

**1- The overall status of the company and the outcome of the business and its future plans.**

Integrated Diagnostic Holding Company is a leading healthcare company in the Middle East and North Africa region, offering a wide range of diagnostic tests and radiology in Egypt, Jordan, Nigeria, Sudan and Saudi Arabia. The group's main brands include Al Borg Laboratories and Al Mokhtabar for Medical Analysis and Al Borg Scan Radiology Centers in Egypt, in addition to Biolab in (Jordan), Ecolab in (Nigeria), Ultralab and Al Mokhtabar in (Sudan), and Biolab in Saudi Arabia. The company has more than 40 years of experience and a proven history of quality and safety standards, in addition to internationally recognized accreditations for its business portfolio that includes more than 3,000 types of medical tests. The company's branch network includes 601 branches as of December 31, 2023, providing services to approximately 8.5 million patients and conducting approximately 36.1

million tests during 2023. The company will continue to expand in laboratories through a pivotal business model that provides scalable platforms. Integrated Diagnostics Holding Company is a Jersey registered company and listed on the London Stock Exchange (share code: IDHC) since 2015, and was listed on the Egyptian Stock Exchange (share code: IDHC.CA) in May 2021.

- Revenue EGP 4,123 Mn with growth of 14%
- Gross Profit of EGP 1,524 Mn with 4% increase and margin of 37% versus 41% previous year.
- Operating profit: EGP 738 Mn, with a YoY growth of -11%.
- EBITDA of EGP 1,192 Mn with an annual increase of 2%, versus 1,172 in the previous year
- Net Profit of EGP 468 Mn, with a decrease of 11%, with a margin of 11% versus margin of 15% for the previous year.

**2- Proposed profits to be distributed on the shareholders.**

The Board of Directors Proposed No dividends for year 2023

**3- Proposals for transfer of profits to provisions.**

N/A

**4- The main activities of the company and its affiliates and any changes in ownership of affiliates during the year.**

In all its companies, the group practices work in the medical field, especially the field of medical analysis and x-ray examination, and there is no change during the year 2023 from the previous year, 2022.

**5- Present value of assets – if the book value is significantly different from the current market value.**

N/A

**6- The percentage of business size and net profit or loss distributed across the company's main activities.**

Business Size: the group recorded revenue of EGP 4,123 Mn, and Net Profit: of EGP 468 Mn.

**7- Volume of exports.**

N/A

**8- Statement of Voluntary contributions.**


Voluntary donations reached EGP 6.6 Mn in 2023, from EGP 8.9 Mn in 2022.

**9- Statement of shares and bonds issued during the year.**

N/A

**Company Chief Executive Officer**

**Name: Prof. Dr. Hend El Sherbini**

**Signature:** 

**Date: 27-03-2024**



Thank you.. The annual report on the Environmental, Social And Governance Disclosures has been successfully registered and your registration code number is 35210. You are kindly requested to print the report and attach it to the annual report of the Board of Directors attached to the annual financial statements for the year 2023/2024.



الهيئة العامة للرقابة المالية  
FINANCIAL REGULATORY AUTHORITY



Annual report for FY **2023/2024**

on Environmental, Social and Governance Disclosures Related to  
Sustainability (ESG)

In implementation of the authority's Decrees no. **(107)** and **(108)** for the year  
**2021**

### **First: Introduction**

This report on the disclosure of Environmental, Social and Governance (ESG) reflects the strength of the company's management to implement the principles of sustainable development and integrate sustainability practices into the company's activities and operations, which generates confidence among investors that enables them to make informed investment decision, By identifying risks and opportunities that may not be monitored by traditional financial reports, especially in light of the increasing demand by investors for **ESG** Data and how companies integrate sustainability practices into the daily operations and activates in order manage the risks and opportunities associated with the various dimensions of sustainability, and thus enhance its financial position. Based on the **FRA** responsibility towards **NBFI** including listed Companies on the Egyptian Stock Exchange, and within the framework of assisting these companies to submit annual reports to disclose ESG sustainability standards in accordance with the **FRA** decisions No. **107** and **108** of **2021**, and to facilitate them, the **FRA** has prepared this electronic form to companies to fulfill the **KPIs** for the disclosure of sustainability standards **ESG**.

Therefore, please be careful, accurate and transparent when filling out this form, and please attach the report form within the annual report prepared by the Board of Directors attached to the annual financial statements for the year 2023/2024 In case of any inquiries related to this matter, you can contact sustainable development department via email

[sustainable.development@fra.gov.eg](mailto:sustainable.development@fra.gov.eg)

## **Secand: Basic Data on The Status of Company**

1. Select the company's name: Integrated Diagnostics Holdings plc
2. Select the company's sector: Health Care & Pharmaceuticals

## **Third: Basic Data of The Person Responsible for Completing The Report**

1. Name : Tarek Yehia
2. Job Title: Investors Relations Director
3. Email: Tarek.Yehia@idhcorp.com

## **Fourth: Environmental KPIs**

### **1.Environmental Operations & Oversight (E1)**

1. Has the company developed any official Environmental and Social (E&S) or Sustainability policies?

Yes



**Yes, a plan is being developed to review sustainability affairs periodically through the Board of Directors and the group's management, and a sustainability strategy for the year 2030 has been prepared in 2022.**

**2. Is this policy originating from within the company or derived from global or national policies?**

**Yes**

**Yes, the company is subject to global and national guidelines, and the policies are also in line with the United Nations Sustainable Development Goals**

**3. Does the company identify and assess the environmental and social risks arising from its economic activity?**

**Yes**

**Yes, the group evaluates the risks and presents them to the Board of Directors periodically, in addition to preparing a sustainability report starting in 2022 in accordance with several standards for sustainability-related disclosures, such as the Global Reporting Standards (GRI), the Sustainability Accounting Standards Board (SASB), and the Climate Financial Disclosures (TCFD).**

**4. Does the company follow specific policies concerned with waste recycling, water consumption, or energy consumption?**

**Yes**

**Yes, the group adopts many different policies to preserve the environment that suit the risks and opportunities related to the group. The main office and regional laboratories (Laboratories B) are ISO14001 certified and adopt the best environmental and waste management practices according to the business sector, and we work to include sustainable water consumption practices.**

**5. Does the company set any goals related to reducing greenhouse gas (GHG) emissions?**

**Yes**

**Yes, as the group intends, starting in 2023, to adopt targets for Scope 1,2,3 emissions on a scientific basis, in addition to issuing the first carbon**

footprint reports in 2022.

**6. Does the management have any system/certification regarding the company's environmental practices (ISO 14001 certification)?**

**Yes**

**Yes, the main office and regional laboratories (Laboratory B) have obtained the ISO14001 certificate**

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## **2. Carbon Emissions / Greenhouse gases (GHG) (E2)**

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**1. Does the company calculate the total amount of carbon emissions (Carbon Footprint) in metric tons?**

**Yes**

**Yes, the company, with the help of an external consultant, calculates carbon emissions and they were disclosed in the 2022 Sustainability Report, based on the results of which a plan will be prepared to measure and reduce emissions. For more information, please see pages 82 and 83 in the 2022 Sustainability Report.**

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## **3. Energy sources usage and diversification (E3)**

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**1. Does the company calculate the total amount of energy directly consumed?**

**Yes**

**Yes, the company calculates the total volume of energy consumed from various sources, the most prominent of which is electrical energy and chilled water, 25,532 megawatts per hour.**

**It was disclosed in the 2022 Sustainability Report.**

**2. Does the company calculate the percentage of energy consumption according to the type of generation source?**

**Yes**

**Yes, starting from 2022 and in accordance with the Group's 2030 strategy, the percentage of energy consumption was calculated according to the type of source and was disclosed in the Sustainability Report 2022, p. 85.**

**3. Does the company calculate the percentage of annual saved energy?**

**Yes**

**Yes, the company calculates the total amount of water consumed and discloses it in the annual sustainability report**

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#### **4. Water Usage (E4)**

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**1. Does the company calculate the total amount of water annual consumed?**

**Yes**

**Yes, the company calculates and discloses the total volume of water consumed, as the total consumption for the year 2022 came at 1,024,796 cubic metres, which clarifies which facilities consume the most water in the company. For more information, page 90 in the 2022 Sustainability Report.**

**2. Does the company calculate the total amount of annual water recycled and treated?**

**Yes**

**Yes, the company calculates the total amount of recycled water**

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#### **5. Waste Management (E5)**

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**1. Does the company calculate the total amount of waste generated or recycled and that, which has been treated according to type and weight?**

**Yes**

**Yes, the company calculates the total waste produced and recycled. The company also maintains visual evidence of how the waste is dealt with.**

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## **Fifth: Social KPIs**

### **1. Gender Diversity & Pay Ratio (S1)**

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**1. Does the company disclose the number of male and female employees according to the type of employment (temporary or permanent)?**

**Yes**

**Yes, the company calculates the number of male and female employees according to the type of employment. More information can be found on pages 98-100 in the 2022 Sustainability Report.**

**2. Does the company disclose the percentage of total employees who are male and female?**

**Yes, the company discloses the percentage of the total number of male or female employees. It also discloses these numbers in all its branches. More information can also be found on pages 97-98 in the 2022 Sustainability Report.**

**3. Does the company disclose the percentage of positions held by males and females (specifically for entry-level and mid-level jobs)**

**Yes, the company discloses the percentage of the total number of male or female employees. It also discloses these numbers in all its branches. More information can also be found on pages 97-98 in the 2022 Sustainability Report.**

**4. Does the company disclose the percentage of positions held by males and females (specifically for senior-level and executive positions)?**

**Yes, the company discloses the percentage of positions held by males and females (for senior and executive positions). More information can also be found on pages 97-98 in the 2022 Sustainability Report.**

**5. Does the company disclose the average pay ratio for females compared to the males?**

**Yes, the company discloses the ratio of average wages for males compared to the ratio of average wages for females, as it ranged between 1.04 and 1.03 in entry-level jobs and in senior and managerial jobs between 0.71 and 0.84. More information can also be found on page 120 in the 2022 Sustainability Report.**

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## **2.Employee Turnover rate (S2)**

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**1. Does the company disclose the annual percentage rate of turnover for full-time employees?**

**Yes, the company discloses the percentage of turnover of permanent employees on an annual basis, and this is clarified on several levels, including the gender of the employee, his age group, whether he belongs to people with special needs or not, and finally in which country. You can also see more information. p. 118 in the 2022 Sustainability Report**

**2. Does the company disclose the annual percentage rate of turnover for part-time employees?**

**Yes, the company discloses the percentage of turnover of temporary workers on an annual basis, and this is clarified on several levels, including the gender of the employee, his age group, whether he belongs to people with special needs or not, and finally in which country. You can also see more information. p. 118 in the 2022 Sustainability Report**

**3. Does the company disclose the annual percentage rate of turnover for contract employees and consultants?**

**Yes, the company discloses the percentage of turnover rate of contract workers or consultants on an annual basis, and this is clarified on several levels, including the gender of the employee, his age group, whether he belongs to people with special needs or not, and finally in any country. You can also see more information. From the information on p. 118 in the 2022 Sustainability Report**

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## **3.Non-Discrimination (S3)**

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**1. Does the company follow a policy condemning sexual harassment and a non-discrimination policy based on any racial, religious, or gender basis?**

**Yes.**

**The company has implemented a whistleblowing policy that applies to all employees and encourages them to disclose any information related to violations or risks at work. Employees can communicate with their line managers or the Advisory Board via email, in person or by phone. To facilitate effective communication and address concerns, IDH has set up an email address, allowing employees to send any concerns, grievances, suggestions or comments directly to the Head of Human Resources.**

**(CHRO)**

**More information can also be found on page 48 of the 2022 Sustainability Report**

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#### **4.Global Health & Safety Standards (S4)**

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**1. Does the company follow an occupational health and safety (OHS) policy and/or a policy related to global health and safety standards (for example ILO's International Labor Standards on Occupational Safety and Health)?**

**The company has implemented a whistleblowing policy that applies to all employees and encourages them to disclose any information related to violations or risks at work. Employees can communicate with their line managers or the Advisory Board via email, in person or by phone. To facilitate effective communication and address concerns, IDH has set up an email address, allowing employees to send any concerns, grievances, suggestions or comments directly to the Head of Human Resources.**

**(CHRO)**

**The head office and regional laboratories also obtained ISO14001 and OHSAS18001 certification**

**More information can also be found on page 48 of the 2022 Sustainability Report**

**2. What is the number of occupational accidents if any?**

**will be disclosed in 2023 sustainability report**

**3. Does the company offer trainings related to environmental, social AND Occupational Health and safety (OHS) issues for employees. If the answer is yes, please disclose the number of trainings hours?**

**Training hours related to environmental, social, and occupational health and safety issues are not counted**

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#### **5.Children & Forced Labor (S5)**

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**1. Does the company follow a policy prohibiting child labor and forced labor?**

**The Group is committed to all articles of the Egyptian Labor Law, especially those dealing with workers' rights and welfare, and constantly seeks to improve its performance with regard to working conditions and aims to develop a comprehensive due diligence process to identify and assess potential impacts and risks related to respect for human rights among its suppliers in issues related to child labour**

**2. Does that policy apply to the suppliers and vendors dealing with the company?**

**Yes, through the process of evaluating the performance of suppliers and vendors from an environmental and social perspective**

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#### **6.Labor Rights (S6)**

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**1. In addition to the requirements of Egyptian Labor Law, does the company follow the laws and standards of the International Labor Organization or any other international framework, standards, or laws related to labor's rights?**

**Yes, The group adheres to all requirements of the Egyptian Labor Law and other international standards, which will be disclosed**

**2. Does that policy include the suppliers and vendors dealing with the company?**

Yes, through the process of evaluating the performance of suppliers and vendors from an environmental and social perspective

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## Sixth: Governance KPIs

### 1.Board Diversity (G1)

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1. Does the company disclose the number and percentage of the board of directors occupied by males and females?

Yes

Yes, the company calculates the number and percentage of the total board seats held by males and females. More information can be found on page 117 in the 2022 Sustainability Report.

2023 numbers will be disclosed in 2023 Annual Report.

2. Does the company disclose the number and percentage of committee chairs occupied by males and females?

Yes

Yes, the company calculates the number and percentage of committee chairs held by males and females. More information can be found on page 117 in the 2022 Sustainability Report.

2023 numbers will be disclosed in 2023 Annual Report.

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### 2.Bribery / Anti-corruption (G2)

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1. Does the company issue any decisions related to combating bribery / corruption and follow them?

Yes

Yes

The company has implemented a whistleblowing policy that applies to all employees and encourages them to disclose any information related to violations or risks at work. Employees can communicate with their line managers or the Advisory Board via email, in person or by phone. To



facilitate effective communication and address concerns, IDH has set up an email address, allowing employees to send any concerns, grievances, suggestions or comments directly to the Head of Human Resources. (CHRO)

The head office and regional laboratories also obtained ISO14001 and OHSAS18001 certification

More information can also be found on page 48 of the 2022 Sustainability Report

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### **3.Ethics and Code of Conduct (G3)**

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**1. Does the company issue code of conduct / Ethic and follow them?**

**Yes**

Yes, the company issues and follows the Code of Ethics and Code of Ethics / Conduct. More information can be found on p. 48 in the 2022 Sustainability Report.

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### **4.Data Privacy (G4)**

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**1. In addition to the requirements of the Egyptian data protection law, does the company follow any other international frameworks, rules, or recommendations regarding data privacy?**

**No**

No, the company does not follow any other international frameworks, rules or recommendations regarding data privacy

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### **5.Sustainability Reporting & Disclosure (G5)**

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**1. Does the company issue sustainability report according to GRI, CDP, SASB, IIRC, UNGC, or any other type of sustainability reports frameworks?**

**Yes**

**Yes, the group prepared the second sustainability report for 2022, and the report was prepared according to several standards for sustainability-related disclosures, such as the Global Reporting Standards (GRI), the Sustainability Accounting Standards Board (SASB), and climate-related financial disclosures (TCFD).**

**2. Is the company striving to achieve specific goals from the United Nations Sustainable Development Goals?**

**Yes**

**Yes, the group is preparing the second sustainability report for the year 2022. The report includes the company's goals and vision, in addition to the company's pledge and commitment towards achieving sustainable development goals.**

**3. Does the company identify these goals and report on the progress made within the framework of the United Nations Sustainable Development Goals (SDGs)?**

**Yes**

**Yes, the company sets these goals and reports on progress made within the framework of the United Nations Sustainable Development Goals. More information can be found on pages 115-121 in the 2022 Sustainability Report.**

**4. Has the company clearly declared its commitment towards corporate social responsibility standards?**

**Yes**

**Yes, the group has launched the Moumena Kamel Foundation since 2006, which specifically focuses on making a difference in the lives of the residents of communities across Egypt.**

**5. Does the company follow a clear and explicit policy / principle regarding community investments?**

**Yes**

**Yes, we invest in strong and lasting relationships across all the communities in which we operate, and this was disclosed for more**

information on pages 104-108 in the 2022 Sustainability Report.

**6. Does the company participate in public or private sector initiatives concerned with community development?**

**Yes**

Yes, in addition to the assistance that the group provides to unemployed citizens as part of the government's plan to confront Covid-19, the group contributed to providing financial support to Kasr Al-Aini Hospital, which provides medical equipment to ensure the continuity of service for 6,000 patients. Medical devices and equipment were also donated to intensive care units and Dialysis. It has also provided assistance and initiatives in many other fields. For more information, p. 104-108 in the 2022 Sustainability Report.

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## **6.External Assurance (G6)**

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**1. Are the company's ESG disclosures assured by an independent third party?**

**Yes**

Yes, Masdar Environmental Solutions and Energy Services LLC has issued its 2022 Sustainability Report

[Print this page](#)

Print

Thank you.. The Annual Report on the Environmental, Social and Governance Disclosures has been successfully Registered and your Registration Code Number is 35207. You are kindly Requested to print the report and attach it to the annual report of the Board of Directors attached to the annual financial statements for the year 2023/2024.



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### **Annual report for FY 2023/2024**

#### **On Financial Disclosures Related To Climate Change (TCFD)**

**In implementation of The FRA's Decrees no. (107) and (108) for the year 2021**

#### **First: Introduction**

The report on financial disclosures related to climate change - recommendations of the Task Force on Climate Financial Disclosure TCFD reflects the company's ability to manage the risks and opportunities associated with climate change, which creates confidence among investors that enables them to make investment decisions that take into consideration the range of financial risks and opportunities associated with climate change and the company's management mechanisms for transitional risks and Physical risks of the effects of climate change on the company's financial performance, thus providing more transparency regarding climate-related risks and opportunities for investors.

Based on the FRA responsibility towards NBFIs including listed Companies on the Egyptian Stock Exchange, and within the framework of assisting these companies to submit annual reports to disclose ESG sustainability standards in accordance with the FRA decisions No. 107 and 108 of 2021, and to facilitate them, the FRA has prepared this electronic form to companies to fulfill the KPIs for financial disclosures related to climate change - TCFD recommendations.

Therefore, please be careful, accurate and transparent when filling out this form, and please attach the report form within the annual report prepared by the Board

of Directors attached to the annual financial statements for the year 2023/2024 In case of any inquiries related to this matter, you can contact sustainable development department via email [sustainable.development@fra.gov.eg](mailto:sustainable.development@fra.gov.eg)

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## **Secand: Basic Data on The Status of Company**

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1. Select the company's name: Integrated Diagnostics Holdings plc
  2. Select the company's sector: Health Care & Pharmaceuticals
- 

## **Third: Basic Data of The Person Responsible for Completing The Report**

- 
1. Name : Tarek Yehia
  2. Job Title: Investors Relations Director
  3. Email: Tarek
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## **Fourth: TCFD KPIs**

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### **1. Governance KPI ( Climate Related Governance )**

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**1. Does the board have oversight of climate-related risks and opportunities? Yes**

Yes, a sustainability strategy has been developed for the year 2023-2030, based on four pillars (good governance, the next economy, community prosperity, and a livable planet). It includes a plan to review climate-related risks and opportunities and present them periodically to the Board of Directors. The plan was disclosed in detail through the sustainability report for the fiscal year 2022, and an environmental, community and governance sustainability committee was appointed, which will include and in turn

supervise various departments, including the development and implementation of topics related to climate and sustainability.

**2. Does the management have a role in assessing and managing climate related risks and opportunity? Yes**

Yes, the following objectives have been identified and implemented.

**1-Build a comprehensive mechanism to assess impact/risks and adopt a climate scenario.**

**2- Develop and adopt a system for managing greenhouse gas data at the company level.**

**3- Develop a decarbonization plan that includes clear and feasible carbon reduction targets that are consistent with the results of the climate risk assessment.**

The ESG strategy will be rolled out to all functions and subsidiaries in 2023 with the aim of completing implementation by the end of 2024.

In 2023, we established an ESG Committee (Sustainability Steering Committee). The committee is appointed by the CEO and Board of Directors. The committee includes representatives of key stakeholder groups. Steering Committee members were selected based on their expertise, experience and ability to provide guidance and oversight of sustainability governance.

An external ESG consultant has been appointed by management, who in turn analyzes climate-related risks and opportunities for the Group and provides assistance in creating an ESG strategy and quantifying GHG emissions.

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## **2.Strategy KPI ( Environmental Operations, Oversight and Mitigation )**

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**1. Does the organization identify any climate related risks and opportunities over the short, medium and long run? Yes**

Yes, the Group identifies climate-related risks and opportunities in the short, medium and long term. Overall, the Board and management considered that the risks and opportunities related to climate change are not significant, specifically those arising in the short to medium term. This is on the basis that IDH is a service-related company operating in the healthcare sector. Long-term risks, such as rising sea levels in coastal cities most at risk, and the potential suspension of physical activities due to

extreme rainfall events, will require the development of an appropriate action plan to mitigate their effects. The group works to calculate and evaluate the emissions resulting from the company's operations and  
Disclosed in the 2022 Sustainability Report

**2. Does the company reflect the climate-related risks opportunities on the organization's business, strategy, and financial planning? Yes**

Yes, the group develops a plan and reviews it through the Board of Directors and the company's management team periodically, and its financial planning is approved on the basis of it. The group has developed a sustainability strategy for 2023-2030

**3. Does your company invest, annually, in climate-related infrastructure, resilience, and product development? Yes**

Yes, the 2023-2030 Sustainability Strategy has been developed, which includes a plan to review climate-related risks and opportunities, starting in 2024 and after the full integration of the ESG strategy, the ESG Sustainability Steering Committee will work to reconsider Routinely examine initially identified climate risks and reassess their impact on a quarterly basis, to take appropriate mitigation actions when they become of significant impact. This review process will begin in April 2024.

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### **3.Risk Management KPI (Climate-Related Risks )**

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**1. Does the company set a defined process for identifying and assessing the climate related risks? No**

Due to the low risk of climate-related impacts, we have not included a dispersed process in our 2022 Annual Report. The initial list of risks/impacts was developed in 2023 and covers both transitional and physical risks. The work also included developing an impact assessment methodology and process specifically designed for IDH that covers physical and transitional risks and opportunities. The list of risks and impacts has been reviewed and all risks have been re-assessed in December 2023 and confirmed as significant. We plan to revisit the list of identified impacts and re-evaluate in December 2024.

**2. Does the company have a solid process for managing the climate related risks? No**

Given the low risks/opportunities arising from climate change, there was no separate process dedicated to managing climate-related risks.

**3. Does the company incorporate climate-related risks in the company's overall risk management? Yes**

The necessary plans have been put in place to build internal capabilities in order to achieve the company's goals. The processes of identifying, assessing and managing climate-related risks are not yet integrated into the organisation's overall risk management, which is expected to be completed by the end of 2026.

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**4. Metrics & Targets KPI ( Carbon/ GHG Emission )**

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**1. Does the company use any metrics to assess climate-related risks and opportunities in line with its strategy and risk management process? Yes**

In 2023, we will continue to work with our previously appointed environmental advisors to quantify our greenhouse gas emissions, develop our ESG and carbon footprint reporting, develop our environmental policies, develop our decarbonization plan, and monitor the development of our data collection system. Our 2022 emissions are reported in our annual sustainability report and we will continue to do so in upcoming reports. In 2023, we began the planning phase of our sustainability management system, designed to simplify the data collection process by generating reports based on the data entered. All relevant sustainability data will be listed by departments within the system, and reports will be generated in a standardized format. To date, the Carbon Footprint (CO<sub>2</sub>e) is the only metric identified and used by the organization to assess climate-related risks and opportunities. The process of determining other metrics will be completed by December 31, 2024.

**2. Total amount, in CO<sub>2</sub> equivalents, for Scope 1 (if applicable) ? Yes**

In 2022 and 2023, the quantification of greenhouse gas emissions included only Egypt, however, the group is committed to including all 601 branches in the four countries (Egypt, Sudan, Jordan and Nigeria) that will be



disclosed in 2026. In 2023, data was available for 180 out of 546 sites in Egypt, representing 33% coverage. This represents a significant increase compared to 2022, when only 57 out of 519 sites in Egypt had data, representing a coverage of just 11%.