

2023

IDH Environmental, Social, and
Governance (ESG) Data Report



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1.0 Introduction



*The High Quality Healthcare Provider in the
Middle East and Africa*

Letter from the CEO

As Integrated Diagnostics Holdings (IDH) continues to expand its operations and patient base, our commitment to sustainability is stronger than ever. In 2023, we made significant strides in advancing our environmental, social, and governance (ESG) initiatives as part of our broader Sustainability Strategy for 2023-2030. This strategy, which is anchored in four key pillars—Sound Governance, Next Economy, Flourishing Society, and Liveable Planet—guides us in integrating sustainability across our business operations. It is a clear roadmap designed to create long-term value, balancing profitability with our responsibility to the environment and society.



This year, we are proud to report on the progress made toward our ESG targets as of the end of 2023. Building on the materiality assessment conducted in 2022, we continue to reassess our priorities, keeping in mind both the company's evolving business strategies and the shifts in global and local megatrends. Our approach is dynamic, ensuring that we remain adaptable and aligned with changing stakeholder expectations and regulatory developments. As part of our commitment to transparency, we have also disclosed, for the second consecutive year, our climate-related risks and opportunities through the Task Force on Climate-related Financial Disclosures (TCFD) framework, further enhancing our climate governance and resilience.

The progress reflected in this report is a result of a collective effort across all levels of the organization. Our dedicated teams have been instrumental in driving our sustainability agenda, ensuring that we remain on track to meet our long-term ESG goals. As we look ahead, we remain focused on strengthening our sustainability frameworks, building on the foundation we have laid, and continuously improving our performance in line with global standards.

Our forward-looking strategy is clear: to maintain our momentum, continue reporting transparently on our ESG progress, and achieve the ambitious targets set in our 2023-2030 Sustainability Strategy. Together, we will continue to position IDH as a leader in responsible healthcare, delivering not just diagnostics but also meaningful and lasting impact for our communities and the environment.

– **Dr. Hend El-Sherbini**

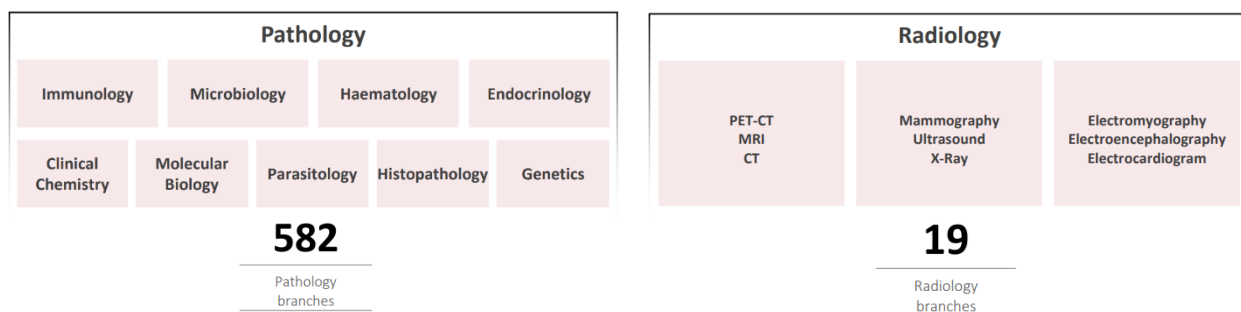
Chief Executive Officer
Integrated Diagnostics Holdings (IDH)

1.1 About Integrated Diagnostics Holding

GRI Disclosure 2-1, 2-2 and 2-6.

Integrated Diagnostics Holding (IDH), is a prominent provider of comprehensive medical diagnostic services, delivering top-quality care across Egypt, Jordan, Nigeria, Sudan, and Saudi Arabia. With over 40 years of experience at the subsidiary level, IDH manages **8 key brands** with strong awareness in underserved markets. In 2023, IDH served **8.5 million patients** across its **5-country footprint**, completing **36.1 million tests** throughout the year.

IDH specializes in both pathology and radiology offering a wide range of services. The pathology services encompass a wide range of specialties, including immunology, microbiology, hematology, endocrinology, clinical chemistry, molecular biology, parasitology, histopathology, and genetics. On the radiology front, they provide PET-CT, MRI, CT scans, mammography, ultrasound, X-ray, electromyography, electroencephalography, and electrocardiogram services. Our services are accredited by international organizations ensuring we remain operating with the utmost integrity and quality, these certifications include CAP, ISO, ACR, JAS, and HCAC, reflecting our commitment to standards in diagnostics.








Our Background

IDH's origins trace back to 2004 when Dr. Moamena Kamel, a Professor of Immunology at Cairo University, transformed and rebranded her laboratory under Al Mokhtabar. This pivotal rebranding established the foundation for IDH as a woman-led, fully integrated provider of premium medical diagnostic services. Over the years, IDH has grown to become a leader in the diagnostics field, renowned for its commitment to quality and innovation.



Our Timeline

IDH operates the most extensive branch network among private healthcare providers in Egypt and has successfully established a strong presence in four significant markets across the Middle East and Africa. In 2024, the company is further expanding into Saudi Arabia, enhancing its regional footprint. This continued growth allows IDH to cater to a broader range of patients while maintaining its leadership position in the healthcare sector. By expanding into new markets, IDH reinforces its commitment to delivering high-quality diagnostic services and improving access to essential healthcare in underserved areas throughout the region.

1979	2011	2011	2018	2024
				
EGYPT	JORDAN	SUDAN	NIGERIA	SAUDI ARABIA
544 Branches	27 Branches	18¹ Branches	12 Branches	2² Branches
8.0 mn Patients served in 2023	372K Patients served in 2023	14K Patients served in 2023	132K Patients served in 2023	
33.4 mn Tests performed in 2023	2.4 mn Tests performed in 2023	40K Tests performed in 2023	266K Tests performed in 2023	
83% Share of consolidated Revenue in FY 2023	15% Share of consolidated Revenue in FY 2023	0.3% Share of consolidated Revenue in FY 2023	2% Share of consolidated Revenue in FY 2023	New to the market
#1 Market Ranking ³ (#1 in Corporate Insurance Sector)	#1 Market Ranking ³	#1 Market Ranking ³	Top 5 Market Ranking ³	

¹ 17 of IDH's branches in Sudan have been closed due to the ongoing conflict in the country.

² Biolab branches in Saudi Arabia have opened in January 2024

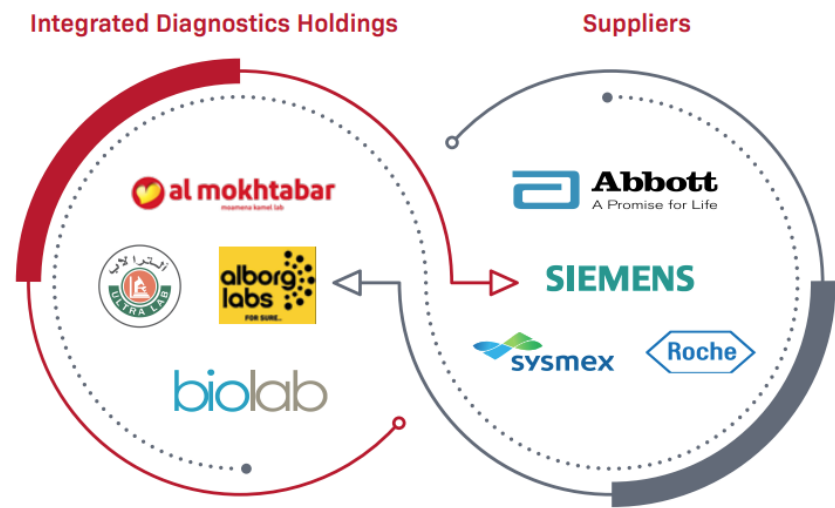
³ Market ranking amongst private players in each respective country

Throughout its expansion into five countries, IDH manages leading diagnostic brands across the region. These include Al Mokhtabar, Al Borg, and Al Borg Scan in Egypt; Biolab in Jordan; Ultralab and Al Mokhtabar Sudan in Sudan; EchoLab in Nigeria; and Biolab KSA in Saudi Arabia.



Our Partners

IDH collaborates with industry-leading suppliers to uphold its commitment to delivering high-quality diagnostic services across the region. By partnering with companies such as Siemens, Abbott, Sysmex, and Roche, IDH ensures access to the most advanced diagnostic technology available.



Reporting Scope and Boundaries

This report aims to present IDH Group's non-financial performance indicators for 2023, in alignment with global sustainability standards, including the Global Reporting Initiative (GRI) Standards, Sustainability Accounting Standards Board (SASB) sector standards, UN Global Compact (UNGC) principles, and the Task Force on Climate-Related Financial Disclosures (TCFD) recommendations framework.

In 2021, IDH published its inaugural sustainability report, verified by an external ESG consulting firm. Building on this foundation, IDH embarked on its second sustainability reporting journey in 2023, covering the year 2022. Additionally, IDH incorporated its responses to the Task Force on Climate-Related Financial Disclosures (TCFD) in the 2023 annual report, demonstrating its commitment to transparency and progress monitoring. In this report, IDH continues to track its ESG Strategy and targets, while also disclosing its 2023 ESG KPIs.

The term "Group" refers to the Holding Company and its Subsidiaries (portfolio companies), while "IDH" or "Company" refers specifically to the Holding Company.

This report covers the period from January 1st, 2023, to December 31st, 2023, providing an overview of IDH's key ESG KPIs and initiatives during the year.

The scope of the report includes operations across all five countries and subsidiaries, unless otherwise stated. In addition to its sustainability reporting, IDH publishes quarterly investor presentations and annual reports, which offer comprehensive financial and business performance data. All reports and documents are available on the Company's [website](#).



Assurance

Masader Corporate Sustainability Consulting Firm (S.A.E) has provided a [Limited Assurance Statement](#) on the content of this report.

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Stakeholder Engagement

At IDH, stakeholder identification and engagement are integral to our operations, designed to meet both business objectives and regulatory demands. As we advance in our sustainability journey, we have deepened our commitment to stakeholders through a structured engagement plan aimed at generating environmental and social value. We have identified nine key stakeholder groups and aligned them with our strategic value creation goals. Our engagement approach is diverse, utilizing personal interactions, emails, surveys, focus groups, community panels, advisory boards, phone calls, and branch visits, ensuring we meet the varied needs and expectations of each stakeholder group.

Stakeholder Group	Key topics of discussion	Engagement tools
Government and Regulatory Bodies 	<ul style="list-style-type: none"> Contribution to national development Group business and ESG strategy Local employment and economic development Workplace health, safety, and environmental monitoring 	<ul style="list-style-type: none"> Permit reviews Financial and ESG performance disclosures Unannounced and regulatory audits
Local Communities 	<ul style="list-style-type: none"> Local employment and economic development Clean air, water, and natural environment Quality and safety of products and services CSR activities and initiatives 	<ul style="list-style-type: none"> Digital media Community investment programs Community consultations and meetings Participation in local institutions
Employees 	<ul style="list-style-type: none"> Compensation and benefits Career development and wellbeing Business ethics, compliance, and ESG strategy Diversity, inclusion, and environmental responsibility 	<ul style="list-style-type: none"> Performance management Training and development programs Employee surveys and safety meetings Field visits and internal digital communication channels
Suppliers 	<ul style="list-style-type: none"> Performance expectations Cost optimization and quality assurance ESG strategy alignment and product innovation 	<ul style="list-style-type: none"> Bid process and contract negotiations Supplier forums and meetings Regular visits to IDH's facilities Business review meetings
Investors and Shareholders 	<ul style="list-style-type: none"> Share price and business performance Group business and ESG strategy Climate-related financial risks and opportunities 	<ul style="list-style-type: none"> Group website "Investor Relations" Investor presentations and conferences Analyst calls and financial sector collaboration Annual shareholder meetings
National Medical and Healthcare Institutions	<ul style="list-style-type: none"> Quality of healthcare services Compliance with regulatory and accreditation standards 	<ul style="list-style-type: none"> Participation in medical conferences and events Collaboration on research projects

Stakeholder Group	Key topics of discussion	Engagement tools
	<ul style="list-style-type: none"> • Availability and affordability of medical services 	<ul style="list-style-type: none"> • Joint programs and initiatives • Regular meetings and consultations
Board of Directors 	<ul style="list-style-type: none"> • Corporate strategy and financial performance • Risk management and compliance • Stakeholder engagement and communication on business strategy • Executive compensation and leadership 	<ul style="list-style-type: none"> • Regular board meetings • Financial, ESG and TCFD reporting • Investor relations activities • Surveys and feedback mechanisms
Sustainability partners and Industry Associates 	<ul style="list-style-type: none"> • Sustainable practices and supply chain management • ESG strategy alignment and collaboration • Innovations in sustainability • Industry standardization 	<ul style="list-style-type: none"> • Certifications and assessments • Partnerships and memberships • Collaborative projects • Shared reports and insights
Patients, Clients and Beneficiaries 	<ul style="list-style-type: none"> • Quality and safety of products and services • Compliance with healthcare standards • Customer satisfaction and feedback 	<ul style="list-style-type: none"> • Digital media and communications • Satisfaction surveys and reports • Dedicated customer service channels

Our Sustainability Progress

At IDH, our impact extends across the entire value chain, from supplier selection to customer experience. Guided by in-depth research, risk and opportunity assessments, and materiality analysis, we have developed a sustainability framework to guide our strategy through 2030. This strategy, anchored in four pillars—Sound Governance, Next Economy, Flourishing Society, and Livable Planet—encompasses twelve priority areas applicable to the holding company and all its business lines. It articulates our sustainability vision and provides a clear action framework, aimed at fostering life-affirming connections between people and nature, while balancing profit with purpose. These commitments reflect international standards, authoritative recommendations, and the specific needs of our sector and operational environment.





The targets in IDH's strategy are set across different timeframes, aligned with the anticipated pace of progress. To ensure we achieve these targets, we have developed detailed action plans and programs for specific areas, providing clear guidelines for the necessary activities.

Following the findings of our 2022 materiality assessment, we revisited our priorities in 2023 by engaging with top management and key internal and external stakeholders to gather insights on the company's priorities and areas of action. This engagement explored the focus areas of our business units, alignment with national healthcare strategies, and the ongoing initiatives and projects linked to the identified material topics and corresponding targets.

This year, IDH has placed strategic emphasis on several key topics, considering their significance in business decisions and the national context. Our material topics have been categorized into three tiers—most material, material, and less material—based on the results of our stakeholder engagement and a reassessment of current business priorities and strategies.



The following section presents a table outlining our progress on the targets set for each material topic in IDH's 2023–2030 Sustainability Strategy.







Materiality Assessment and Progress towards our Targets







	Sound Governance (Corporate Governance)		Next Economy (Economic Performance)		Liveable Planet (Environmental Performance)		Flourishing Society (Social Performance)
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	Completed		Not Yet Started/ or completed		Started, in progress		Partially completed/met
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Most Material	Material	Less Material
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Material Topic		Focus Area	Targets	2023 Progress	UN SDGs
Most Material	 Health for All	Employee Health, Safety and Wellbeing	Annually maintain regular surveillance audits to ensure all employees and sites continually meet the requirements of ISO 45001		
			Maintain Zero Lost Time Injuries Goal		
			All the employees covered by health plans and/ or enhanced preventative healthcare schemes		
			95% of employees report complete support in sustaining good health and well-being at the workplace		
			Zero work-related accidents, injuries or deaths		
			All employees covered by collective bargaining agreements and pension plans		
			All employees covered by family support plan including parental leave, and return to work		
			90-95% employee satisfaction		
		Accessible Diagnostics and Preventing Diseases	By 2030 continue expanding access to integrated diagnostic solutions, offering affordable healthcare to underserved, diverse, and at-risk communities, including women and children.		
			Continue to expand IDH's customer base outside of greater Cairo		
			Continue to reach out to a broad audience with evidence-based guidelines on maintaining good health, personalizing diagnostics to individual needs, and avoiding unnecessary medicine use		
			Continue to deliver scalable, integrated solutions that contribute to the reduction of preventable health issues through diagnostics, treatment, and educational programs		
			Adopt digital solutions to help with remote diagnosis and train healthcare workers virtually		

Material Topic		Focus Area	Targets	2023 Progress	UN SDGs
	 Customer Excellence	Customer Relations	Launch a Customer Centricity Program by 2024 to improve the patient experience through training for Lab Receptionists and Branch Managers	✓	
			Implement a proactive retention plan by 2024 to address dissatisfied customers, increase loyalty, and enhance retention	✓	
			Refine the NPS process in 2024 by diagnosing and improving the factors contributing to negative feedback, ensuring continuous process enhancement and effective monitoring	✓	
			Aim to reduce the complaints ratio by 15% by 2024, actively fostering greater customer satisfaction through improved service processes	🔄	
	 Business for Good	Business Impact	Continuously implement measurement of the direct and indirect impact of services on SDGs	🔄	
			Embrace the ongoing integration of sustainability tools and ESG metrics into our current management decisions, aiming for complete incorporation by 2025	🔄	
		Research, Development and Innovation	Pledge ongoing support for advancing sustainable diagnostic innovations, with funding guided by annual assessments of requirements and prospects	✗	
			Dedicate funding to research and partnerships that pursue sustainable healthcare solutions, adapting to align with shifting priorities and financial viability	🕒	
			Back international initiatives targeting noncommunicable diseases, such as diabetes and cardiovascular conditions	✗	
			Cultivate expertise in research and development across essential functions, contingent on organizational structure and strategic direction	🕒	
	 Quality First	Environmental and Social Management	Establish a formalized Environmental and Social Management System (ESMS) based on existing HSE policies and procedures by 2024	✓	
			Align with recognized industry best practices and performance standards (e.g. IFC Performance Standards) by end of 2024	✓	
			Integrate ESG criteria into internal audit system by 2025	🕒	
		Quality Management	Integrate ESG criteria and indicators with the Quality Management System across all functional areas as part of the C-ESMS by end of 2024	🕒	
			Ongoing full compliance with CAP, CLSI, ISO 15189:2012 ISO 17025:2017 ISO 9001:2015, 9001, 15189, 17025, 27001, 45001, 14001, CAP, HCAC, ACR, JAS, EGAC, JCI	🔄	
			Achieve certification for all labs according to GAHAR, contingent on the pace of government regulations and processes	✓	
			Obtain ISO 15189 accredited in Egypt by 2025	🔄	
		Data Governance and Cybersecurity	Annually review and update the suite of policies and procedures for cybersecurity risks when needed	✓	
			All employees trained on cybersecurity and data governance annually and integrated into IDH's employee onboarding process	✓	

Material Topic		Focus Area	Targets	2023 Progress	UN SDGs
Material			Implement SIEM, which is proactive solution for monitoring our cybersecurity environment by 2024	✗	
			Enhance our cybersecurity posture by implementing a Security Information and Event Management (SIEM) system by 2024, as a proactive measure enabling us to continuously monitor and manage our cybersecurity environment, ensuring robust protection against potential threats.	⌚	
	 Doing Right	Shared Foundation	100% of employees covered by sustainability and business ethics onboarding and regular training annually by 2025	✓	
		Zero Vision	Zero cases of corruption annually	✓	
			Zero cases of human rights violations annually	✓	
			100% resolution of all stakeholder grievances within system close time annually	🟡	
		Tax	Maintain our practice of ensuring tax transparency, in line with all applicable legal and regulatory requirements, in all regions where we operate on an annual basis	✓	
	 Human Potential	Education and Training	All of the employees covered by career development plans, performance assessments and access to relevant training, annually	✓	
			Implement training programs focused on future-proof skills in the sector, including managing the full range of ESG risks by 2025	✓	
			Annually maintain or improve rates of internal succession for leadership roles	🟡	
		Workforce Diversity, Equality and Inclusion	Zero cases of workplace discrimination / 100% of cases successfully resolved, annually	🟡	
			Aim for increased women representation, fostering diversity in leadership by 2028	🟡	
			Annually maintain the commitment to providing all employees with decent and fair wages, upholding the principle of equal pay for equal work	✓	
			Launch tailored program to support vulnerable and disadvantaged groups	✗	
	 Climate Action	Climate Risk Management	Incorporate climate-related risks into IDH's risk management system by 2025	✓	
			Set up climate risk and opportunities assessment by 2025	⌚	
			100% sites covered by adaptation, disaster risk reduction and emergency response plan by 2027	🟡	
		Impact on	Mainstream GHG emissions accounting and monitoring	✓	

Material Topic		Focus Area	Targets	2023 Progress	UN SDGs
Le SS		Climate	Publish Climate Report (includes Carbon Footprint and TCFD disclosure) starting 2022	✓	
			Adopted, starting 2023, science-based climate targets for Scope 1, 2 & 3 GHG emissions and develop decarbonisation roadmap by 2050	⌚	
			Committed to mapping our GHG emissions footprint, where we began with Cairo headquarters, Mega Lab, and a representative sample of IDH's branches in 2023, aiming to include all branches by 2024 and comprehensive Scope 3 emissions by 2025	✓	
		Energy & Mobility	100% of sites covered by energy management system by 2028	⌚	
			Transition to more energy-efficient fleet solutions to enhance sustainability in transportation by 2030	🌙	
	ESG Integration	ESG Governance	Establishing an ESG governance framework, IDH has created a Sustainability Steering Committee at the management level and involves the Audit Committee at the Board level for oversight. Managing and reporting on ESG and climate-related issues daily are responsibilities of the Investment Relations Department, under the IR Director's supervision. Engaging an external firm, IDH aims to develop its ESG strategy, quantify 2022 GHG emissions, and ensure the accuracy of its 2022 sustainability report	✓	
			IDH has established a formal ESG governance framework whereby the board's audit committee oversees ESG strategy.	✓	
			Adopt a suite of policies, procedures and roadmaps for each priority area of this strategy to facilitate their implementation and support achievement of the targets by end of 2024.	🌙	
			Study obtaining ISO 26000 (Social Responsibility) and ISO 37000:2021 (Governance of organizations) group-wide by 2025	✗	
		Board	Aim for increased women representation, fostering diversity in leadership	✓	
		Business Continuity and Risk Management	Integrate ESG considerations with business continuity management, risk management, and internal audit by 2025	🌙	
			All employees covered by core policies and procedures training by 2025	✓	
		ESG Data Management, Disclosure Alignment and Performance	ESG data management system by 2024	🌙	
			Report annually in line with globally recognized ESG frameworks on clearly defined sustainability metrics (such as GRI, UNGC, TCFD and SASB) by 2025	✓	
			Join and achieve top scores in at least three international ESG ratings and rankings systems (such as Sustainalytics, S&P CSA, CDP) by 2027	✗	
	Le SS	Sustainable Procurement	Adopt sustainable procurement guidelines by 2024	✓	

Material Topic		Focus Area	Targets	2023 Progress	UN SDGs
	Responsible Suppliers		Launch Sustainable Vendor database by 2025		
			Advance our commitment with local diagnostic service suppliers by extending guidance and support to meet international sustainability standards, building on existing IFC criteria screenings initiated prior to 2023		
		Supply Chain Due Diligence	Building on the groundwork laid, we will further the adoption of minimum ESG criteria for our suppliers by 2024, aligning existing IFC criteria screening system		
			Progressing from our current supplier screenings, we aim for all suppliers to align with IDH's established minimum ESG criteria by 2025		
			Certify that 100% of newly contracted direct material spends are linked to contracts that incorporate social and environmental responsibility requirements		
	 Stronger Together	Stakeholder Relations	Develop an overarching Stakeholder Engagement Plan to cover all stakeholders and all key interactions, outlining necessary procedures, activities, analysis and use of results by 2025		
			Annual partnerships with patient groups, hospitals and health organizations to increase awareness of diseases such as cancers, hepatitis, tuberculosis, HIV, HPV, cardiovascular disease and diabetes		
		Community Investing	Commit to investing in local communities where we operate with the aim of directly or indirectly contributing to the enhancement of the local healthcare system and the Sustainable Development Goals (SDGs) by 2030		
			Foster an inclusive environment by increasing spending with diverse, small, and women-owned businesses from a 2020 baseline year by 2030		
		Networking	Be an active participant in at least 5 international sustainability networks, annually		
			Delegate company representative to participate in at least 5 major international, national and regional events dedicated to healthcare and sustainability, annually		
			Establish an annual workshop to gather bright minds and exchange ideas of the future of sustainable healthcare in the region, annually		
	 Replenishing Water	Water Sourcing	Adopt formalized water risk assessment		
		Water Management	Implement Water Management System		
			Implement strategies to enhance water efficiency and decrease consumption in our operations		
	 Circular Economy	Equipment	Ensure all newly acquired equipment meets eco-friendly criteria, leveraging our relationships with major suppliers like Sysmex, Siemens, and Roche, who are proactive in embracing sustainability standards by 2026		
			Continue the practice of directing all old equipment towards reuse or recycling, ensuring a sustainable lifecycle management by 2027		
		Packaging	100% recyclable or reusable packaging across value chain by 2030		
			Eliminate 100% of unnecessary/excessive packaging by 2030		

Material Topic		Focus Area	Targets	2023 Progress	UN SDGs
		Materials and Products	Continue adopting and revising the comprehensive guidelines for prioritising safer and more sustainable chemicals, materials and products by 2030		
			90% zero waste on all preventable waste categories by 2030		
			Annually maintain a formalized waste management system to ensure that all non-preventable waste, including hazardous, laboratory, and medical biowaste, is treated responsibly		



2.0 2023 ESG Performance



2.1 Environmental Performance Indicators⁴

IDH is committed to operating sustainably and transparently to achieve its goals. Throughout the year, the company monitors its waste generation, in addition to water, and energy usage, and assesses its GHG emissions. IDH works to continuously implementing initiatives to drive progress.



TCFD Reporting and Climate Governance

Last year, the Group published its first TCFD report and set ambitious goals to fully comply with TCFD recommendations by 2026, following the release of its first ESG report in 2022. External consultants were brought in to assist with this alignment. Despite progress in governance and management, challenges remain in gathering reliable data for metrics and scenario analysis due to geographic and operational complexities. As a result, the Group has extended its compliance deadline from 2024 to 2026, with data now available for 33% of branches, up from 11% in 2022.

As of 2023, with the publishing of the first TCFD Report, IDH has disclosed its performance across the following aspects:

- 1- Governance
- 2- Strategy
- 3- Risk Management
- 4- Metrics and Targets

The annual report presents the 11 recommended disclosures aligned with the four thematic pillars established by the TCFD recommendations. In instances where we do not yet meet full compliance, we have outlined our current status, strategy, and timeline for achieving compliance. Additionally, we are reviewing the guidance provided in the TCFD's all-sector guidance, which has not yet been integrated into our analysis or disclosures. However, we intend to incorporate this guidance into our compliance initiatives for the upcoming financial year, with the goal of enhancing our alignment with these requirements in the years to come.

Read more in the [IDH 2023 Annual Report](#)

⁴The environmental indicators in this report cover only IDH's operations in Egypt, as they represent the most significant portion of the company's revenues and branch network.

IDH's Carbon Footprint is assessed based on the GHG Protocol Corporate Accounting and Reporting Standard.

Organizational boundaries	2022	2023
Headquarters in Cairo	1	1
Mega Lab – Egypt	1	1
Number of facilities ⁵	519	546

Carbon Emissions				
		Unit	2022	2023
Scope 1 (Direct)	Total	tCO₂e	374	447
Scope 2 (Indirect)	Total (location-based)	tCO₂e	11,712	16,192
Scope 1+2	Total	tCO₂e	12,085	16,639
Scope 3 (Other Indirect)	Purchased goods and services	tCO ₂ e	6,074	2,268
	Capital goods	tCO ₂ e	-	322
	Fuel and energy-related activities (not included in scope 1 and 2)	tCO ₂ e	93	1,246
	Upstream Transportation and distribution & WTT	tCO ₂ e	1,656	1,514
	Waste generated in operations	tCO ₂ e	1,536	1,512
	Business travel	tCO ₂ e	438	614
	Employee Commuting	tCO ₂ e	7,966	9,438
	Downstream Transportation and distribution & WTT	tCO ₂ e	1.5	1.2
	Total	tCO₂e	17,763	16,915
Scope (1+2+3)	Total	tCO₂e	29,848	33,554
Carbon Intensity	Scope 1+2 intensity per thousand samples taken	tCO ₂ e/ sample taken	0.37	0.46
	Scope 1+2 intensity per million EGP conventional revenues	tCO ₂ e/ million EGP revenues	4.18	4.04

⁵ The total number of facilities includes all locations, but data was provided for only 57 facilities in 2022 and 180 in 2023. This marks an increase in reporting coverage from 11% to 33%. Emissions for all facilities were calculated based on this representative sample.

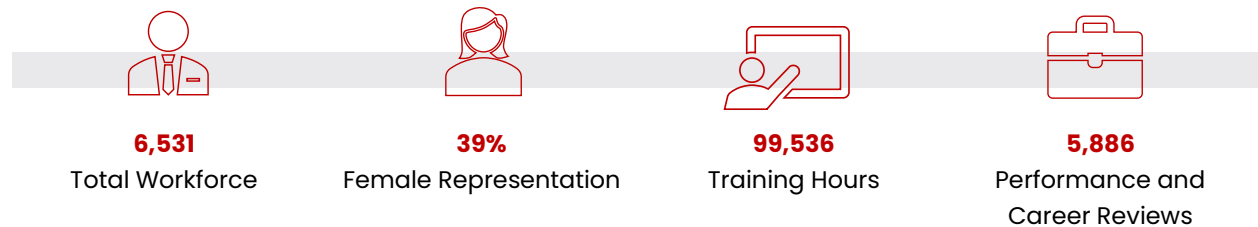
Energy, Waste and Water

GRI Disclosure: 302-1, 302-2, 302-3, 302-4, 302-5, 303-1, 303-2, 303-3, 303-4, 306-1, 306-2, 306-3, 306-4, 306-5

Energy, Water, and Waste				
		Unit	2022	2023
Energy Consumption	Diesel Generators	MWh	477	163
	Purchased electricity and chilled water	MWh	25,532	35,300
	Diesel and petrol by owned vehicles	MWh	5,877	6,066
	Total	MWh	31,886	37,030
Water Intake	Municipal Water Intake	m ³	1,024,796	1,318,301
Waste	Non-hazardous	Total (tons)	828	850
	Hazardous	Total (tons)	570	558

2.2 Social Performance Indicators

The tables below present information regarding the workforce of IDH, covering aspects such as employee diversity, recruitment, turnover rates, training hours, median hourly wages, parental leave policies, and metrics related to occupational health and safety.



Workforce

GRI Disclosure 2-7, 2-8, 401-1, 401-3

Workforce Profile ⁶		2022			2023 ⁴		
		Total	Male	Female	Total	Male	Female
Employees	Total	6,629	4,110	2,519	6,531	4,014	2,517
	Full-time	6,629	4,110	2,519	5,843	3,755	2,088
	Part-time	0	0	0	0	0	0
	Permanent	6,607	4,097	2,510	5,843	3,755	2,088
	Temporary	22	13	9	0	0	0
Breakdown by Age	Age under 30	2,537	-	-	2,164	-	-
	Age 30-50	3,818	-	-	3,436	-	-
	Age above 50	274	-	-	243	-	-
Breakdown by Region	Egypt	5,958	3,860	2,098	5,843	3,755	2,088
	Jordan	343	100	243	329	92	237
	Nigeria	186	105	81	214	121	93
	Sudan	142	45	97	145	46	99
Employees with Disability	Total	8	5	3	7	5	2

Youth Development

IDH collaborated with universities and strengthened connections with the youth in the field. The program supports youth development and promotes their inclusion in the workforce, ensuring a pipeline of skilled professionals aligned with the company's values and goals, supporting societal growth and enhancing the quality of talent hired. By collaborating with academic institutions.

⁶ The breakdown of figures by full-time/part-time, temporary/permanent, and age group pertains only to IDH's operations in Egypt. This includes the headquarters, offices, the Mega Lab (the HUB), regional labs (the Spokes, also known as B-labs), and collection branches (the Spikes, also known as C-labs).

Workers who are not Employees ⁷				2022		2023	
Category	Total	Male	Female	Total	Male	Female	
Outsourced Workers	285	254	31	337	313	24	
Housekeeping Workers	1,110	444	666	-	-	-	
Interns	96	57	39	20	7	13	
Technicians	69	69	0	-	-	-	
Security Personnel	35	33	2	45	43	2	

Diversity of Employees		2022					2023				
Employee Category ⁸	By Gender		By Age				By Gender		By Age		
	Male	Female	Under 30	30-50	Above 50		Male	Female	Under 30	30-50	Above 50
L7-L6-L5 Executives	60%	40%	0%	40%	60%		53%	47%	0%	47%	53%
L4-L3 Middle management	72%	28%	0%	85%	15%		71%	29%	0%	83%	17%
L2-L1 Supervisory	64%	36%	4%	89%	7%		64%	36%	5%	89%	6%
S1-S5 Operations	84%	16%	36%	62%	2%		85%	15%	35%	63%	2%
T1-T5 Technicians and Chemists	55%	45%	61%	37%	2%		46%	54%	59%	40%	2%
C1-C2 Workers and Couriers	95%	5%	4%	87%	9%		95%	5%	3%	86%	12%
E1-E4 Experts	39%	61%	6%	77%	17%		33%	67%	8%	75%	17%
A Consultants	73%	27%	0%	36%	64%		53%	47%	0%	85%	15%

Diversity of Employees			2023		
Employee Category	By Gender		By Age		
	Male	Female	Under 30	30-50	Above 50
Top Management	50%	50%	0%	50%	50%
Middle Management	71%	29%	2%	86%	12%
Junior Management	61%	39%	5%	90%	5%
Management position in revenue generating functions	60%	40%	4%	89%	7%
STEM Employees	45%	55%	52%	45%	4%
Entry Level	85%	15%	35%	63%	2%

⁷ Egypt (includes Headquarter, Offices, the Mega Lab (the HUB), Regional Labs (the Spokes, also referred to as B-labs), and Collection Branches (the Spikes, also referred to as the C-labs))

⁸ The reported data covers IDH's operations in Egypt only (excludes subsidiaries in Jordan, Nigeria, and Sudan).

New Hires		2022		2023	
		Headcount	Percentage from total	Headcount	Percentage from total
Total		1,391	100%	760	100%
By Gender	Male	783	56%	436	57%
	Female	608	44%	324	43%
By Age Group	Under 30	902	65%	504	66%
	30–50	475	34%	243	32%
	Above 50	14	1%	13	2%
With Disabilities	Total	0	0%	0	0%
By Region	Egypt	1,270	91%	760	-
	Jordan	36	3%	-	-
	Nigeria	63	5%	-	-
	Sudan	22	2%	-	-

Employee Turnover		2022		2023 ⁹	
		Headcount	Turnover Rate (%)	Headcount	Turnover Rate (%)
By Type ¹⁰	Voluntary turnover	413	7%	688	12%
	Turnover for cause	359	6%	161	3%
By Gender	Male	479	7%	520	14%
	Female	381	6%	329	16%
By Age Group	Under 30	449	7%	381	18%
	30–50	388	6%	413	12%
	Above 50	23	0%	50	21%
With Disabilities	Total	0	0%	0	0%
By Region	Egypt	716	11%	849	15%
	Jordan	56	16%	-	-
	Nigeria	54	1%	-	-
	Sudan	34	1%	-	-
	Saudi Arabia	-	-	-	-
Total	-	860	13%	-	-

Employee Training & Benefits

GRI Disclosure 401-3, 404-1, 404-2, 404-3, 405-2

Parental Leave ¹¹	2022			2023		
	Total	Male	Female	Total	Male	Female
Number of employees who are entitled to a maternity/ parental leave	5,973	3,860	2,113	461	309	152
Total number of employees who took a maternity/ parental leave during the reporting period	320	213	107	461	309	152
Total no. of employees who returned to work after their maternity/ parental leave ended during the reporting period	293	201	92	418	309	109

⁹ The reported data for 2023 covers IDH's operations in Egypt only.

¹⁰ The reported data (turnover by type) covers IDH's operations in Egypt and Jordan only for 2022, in 2023 the values only reflect Egypt (excludes subsidiaries in Nigeria, Jordan, and Sudan).

¹¹ The reported data covers IDH's operations in Egypt and Jordan only (excludes subsidiaries in Nigeria and Sudan).

Employee Recognition

IDH has an Employee Recognition program which exemplifies our commitment to employee appreciation and appreciation. This nationwide initiative aims to acknowledge and reward high-performing employees by recognizing their contributions. By valuing outstanding efforts, we foster a culture of appreciation, boosting morale, and inspiring continuous excellence across the organization.

Training Hours ¹²		2022		2023	
		Total Hours	Average Hours per employee	Total Hours	Average Hours per employee
By Gender	Male	97,772	24	54,489	14.51
	Female	63,692	25	45,047	21.57
By Employee Category	L6-L5 Executives	650	33	538	28.32
	L4-L3 Middle Management	2,047	20	833	8.09
	L2-L1 Supervisory	13,556	23	11,050	19.18
	S1-S5 Operations	66,441	31	28,002	13.47
	T1-T5 Technicians and Chemists	78,044	33	54,485	23.15
	E1-E4 Technicians and Chemists	-	-	3,492	10.30
	C1-C2 Technicians and Chemists	-	-	1,136	3.72
Total		161,464	24	99,536	17.03

Ratio of basic salary and compensation for the highest paid individual to the average of all IDH employees ¹³	2022	2023
The ratio of basic salary and remuneration of highest paid individual to the average annual total compensation for all employees ¹⁴	192	202:1
The ratio of the percent increase in annual total compensation of highest paid individual to the average annual total compensation for all employees ¹⁵	2.11	0.97:1

¹² The reported data covers IDH's operations in Egypt only (excludes subsidiaries in Jordan, Nigeria, and Sudan).

¹³ The reported data covers IDH's operations in Egypt only (excludes subsidiaries in Jordan, Nigeria, and Sudan).

¹⁴ This data is calculated as the annual salary for the highest paid individual/annual average salaries excluding the highest paid individual.

¹⁵ This data is calculated as the salary increase percentage for the highest paid individual/ approved annual increase percentage.

Gender Pay Ratio ¹⁶	2022	2023
Category	Median male to female	
Entry-Level	1.03	0.96
Mid-Level	1.04	1.16
Senior and Executive Level	0.84	0.53
STEM Positions	0.71	1.08

Occupational Health and Safety

GRI Disclosure 403-5, 403-9

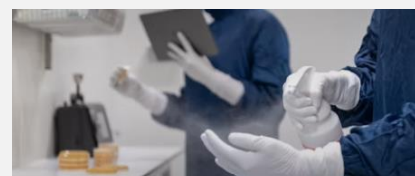
Occupational Health and Safety Indicators			
Indicator	Unit	2022	2023
Recordable Incidents	Number	2	0
Lost days due to Injury	Number	4	0
Man worked hours	Number	11,099,822	11,314,224
Lost-time injury frequency rate (LTIFR)	Injuries per 1M hours worked	0.18	0

OHS System	2020	2021	2022	2023
Percentage of employees covered by the Occupational Health & Safety (OHS) system	100%	100%	100%	100%
Number of operational sites covered by OHS	481	502	552	605
Percentage of sites covered by OHS	100%	100%	100%	100%

Health and Safety Training Sessions	2022	2023
Number	150	165
Attendees	2,500	2847

Leadership in OHS

In June 2023, the Moamena Kamel Foundation and Al Mokhtabar partnered with the Egyptian Ministry of Labour to sponsor the "Safety Forum" for the industrial sector. The forum aimed to raise awareness about safety and occupational health within the health, industry, and tourism sectors. Al Mokhtabar, along with its Mega Lab, was showcased as a leading example of occupational safety, adhering to top international safety standards.



¹⁶ The reported data covers IDH's operations in Egypt only (excludes subsidiaries in Jordan, Nigeria, and Sudan).

Community Outreach

GRI Disclosure 203-1,203-2, 413-1,413-2

In support of its CSR commitment, the company allocates up to 1% of the net after-tax profits from its subsidiaries, Al Borg and Al Mokhtabar, to The Moamena Kamel Foundation. In 2023, this contribution amounted to EGP 6.6 million. The Foundation focuses on improving the lives of residents in Cairo's Al Duweiqia community and other villages across Egypt through a comprehensive program aimed at economic, social, and healthcare development.

Its key areas of focus include:



Total CSR Donations of EGP 6.6 million in 2023

Corporate Social Responsibility ¹⁷	2022		2023 ¹⁸	
	% of Total Amount	No. of Beneficiaries	% of Total Amount	No. of Beneficiaries
Nutrition	57.40%	88,335	17%	30,000
Health	14.40%	9,313	51%	11,500
Education	0.30%	30	2%	175
Women Empowerment	1.10%	390	25%	11,270
Renovation & Infrastructure	25.20%	-	-	-
Social Inclusion & Upscaling	1.50%	570	5%	600
Total	EGP 8.9 Mn	98,638	EGP 6.6 Mn	53,545

Read more on IDH's community outreach and corporate social responsibility the [IDH 2023 Annual Report \(p. 88-91\)](#).

¹⁷ More details about the 2023 CSR activities can be found in the [2023 Annual Report](#) pages 88-91.

¹⁸ Values represent CSR activities in Egypt

2.3 Governance Performance Indicators

The tables below present information regarding the Governance of IDH, covering the policies, board of directors and committees, that come together to create sustainable operations of IDH.



57%

Independent Board Members



28.5%

Female Board Representation



6-8 Years




Average Tenure

Board of Directors

Highlights

	2022	2023
Board of Directors	6	7
Female Representation	1:2	28.5%
Board Members	67% Independent	57% Independent
Average Tenure	6-8 Years	6-8 Years

Board Members	Position	Tenure
 Lord St John of Bletso	Independent Non-Executive Chairman, and Chairman of the Nomination Committee	9 years
 Prof. Dr. Hend El Sherbini	Group Chief Executive Officer	9 years
 Sherif El Zeiny	Group Chief Financial Officer and Executive Director	0 years ¹⁷
 Hussein Choucri	Independent Non-Executive Director, and Chairman of the Remuneration Committee	9 years

Board Members		Position	Tenure
	Dan Olsson	Independent Non-Executive Director and Chairman of the Audit Committee	9 years
	Richard Henry Phillips	Non-Executive Director	9 years
	Yvonne Stillhart	Independent Non-Executive Director	2 years

Policies, Charters, Board Committees

IDH has established clear roles and responsibilities to uphold responsible business practices and good governance. As a UK Standard listed entity, the Group also complies with the Financial Conduct Authority's Disclosure Guidance and Transparency Rules, specifically subchapters 7.1 and 7.2, which mandate disclosures on audit committees and corporate governance. The Board includes Audit, Remuneration, and Nomination Committees.

Committees	
Audit Committee	Information Security Management Systems (ISMS) Steering Committee
Remuneration Committee	Laboratory Information System (LIMS) Committee
Nomination Committee	Science Committee
Quality and Safety Management Committee	Information Management Committee
IT Committee	ESG Committee

Read more [in IDH's 2023 Annual Report](#) and [2023 Corporate Governance Report](#).

2023 Table of Committees Meeting Attendance	Board	Audit	Remuneration	Nomination
Number of Meetings	5	7	1	2
Lord St John of Bletso	5	N/A	N/A	2
Prof. Dr. Hend El Sherbini	5	N/A	N/A	N/A
Hussein Choucri	5	7	1	2
Dan Olsson	5	7	1	2
Richard Henry Phillips	5	N/A	N/A	N/A
Yvonne Stillhart	5	7	1	N/A
Sherif El Zeiny ¹⁹	N/A	N/A	N/A	N/A

Climate Governance

In 2023, IDH established a Sustainability Steering Committee, appointed by the CEO and the Board, to oversee the company's ESG efforts. The committee includes members chosen for their expertise and ability to provide governance on sustainability. Its primary responsibility is to manage climate-related risks, guide IDH's sustainability strategy, and ensure alignment with international standards like the UN Sustainable Development Goals and the Paris Agreement. The committee also reviewed and approved IDH's annual sustainability report. By 2024, IDH plans to implement an Environmental and Social Management System (ESMS) and integrate ESG criteria into its internal audit system by 2025.

Policies

Conflicts of Interest Policy

Whistleblowing and Grievance Policies

Anti-Bribery and Anti-Corruption Policy

Code of Conduct

Read more on the policies in the [IDH 2022 Sustainability Report](#).

Whistleblowing and Speak Up System

IDH's Whistleblowing Policy encourages employees and external stakeholders to report any unethical practices or illegal activities, promoting transparency and integrity across all company operations. The policy ensures that reports are handled through a structured and confidential process, protecting the identity of whistleblowers and safeguarding them from retaliation. To further strengthen this commitment, IDH has implemented a "Speak Up" system, providing a secure platform for employees and other stakeholders to report concerns anonymously, fostering a culture of accountability and ethical conduct.

¹⁹ Sherif El Zeiny was appointed on 18th of January 2024

Operations

Litigation Cases (per business line)		
Almokhtabar	2022	2023
Total Number of Cases	51	20
Medical malpractice-related cases	15	1
Labour-related cases	15	17
Civil cases related to compensations, contractual matters, and lease issues	4 were against the organisation	2 against
	17 were in favour of the organisation	
Financial Allocation	EGP 1,978,770	EGP 3,470,000
Alborg	2022	2023
Total Number of Cases	37	23
Medical malpractice-related cases	4	1
Labour-related cases	21	19
civil cases related to compensations, contractual matters, and lease issues	4 were against the organisation	3 Against
	8 were in favour of the organisation	
Financial Allocation	EGP 1,540,263	1,706,894
Medical Diagnostics Centre	2022	2023
Labour Law Cases	Number of cases: 1	Number of cases: 1
	Amount: EGP 114,298	Amount: EGP 111,298
Medical Genetics Company	2022	2023
Labour Law cases	7	18
100% resolution rate for all litigation cases		In Circulation

Supplier ESG Integration

In 2023, IDH updated its procurement policies, integrating sustainable procurement guidelines into its Sales and Operations Planning (S&OP) process. This update includes revisions to the IFC and Supplier Code of Conduct to align with ESG criteria. By embedding these sustainable practices into its procurement framework, IDH aims to ensure that suppliers adhere to responsible and ethical standards, further supporting the company's commitment to sustainability and long-term value creation.

Key Policies and Procedures



- Supplier Code of Conduct
- Inventory Management Policy
- Procurement Management Policy
- Purchasing Management Policy
- Receiving In Warehouse Policy
- Purchasing Term and Conditions
- Scrap Process Engineering
- Dispatching from Warehouse Procedure

Certifications



Achieved



Not Available



In progress

External Certifications/Accreditations

Status as of 2023

ISO 9001: Quality Management System



ISO 15189: Medical Laboratories



(Biolab – Jordan is accredited (2 branches))

ISO 17025: Testing and Calibration Laboratories







(Biolab – Jordan is accredited)

ISO/IEC 27001 Information Security Management Systems



(Biolab – Jordan is accredited)

External Certifications/Accreditations	Status as of 2023
<p>College of American Pathologists (CAP)</p> 	<p>✓</p> <p>(Mega Lab, Al Mokhtabar, and Biolab – Jordan are accredited)</p>
<p>Health Care Accreditation Council (HCAC)</p> 	<p>⌚</p> <p>(Three of Biolab – Jordan got certified in 2022)</p>
<p>American College of Radiology (ACR)</p> 	<p>✓</p> <p>(Alborg Scan nuclear medicine (NucMed), CT (Computed Tomography) and ultrasound unit are accredited)</p>
<p>Jordanian Accreditation System (JAS)</p> 	<p>✓</p> <p>(Biolab – Jordan is accredited)</p>
<p>Global Accreditation for Healthcare Accreditation and Recognition (GAHAR)</p> 	<p>⌚</p> <p>(13 labs accredited)</p>
<p>Egyptian Accreditation Council (EGAC)</p> 	<p>✓</p> <p>(Mega Lab and Al Mokhtabar are accredited)</p>
<p>Joint Commission International (JCI)</p> 	<p>✓</p> <p>(Biolab – Jordan is accredited)</p>

External Certifications/Accreditations	Status as of 2023
<p data-bbox="228 268 751 296">ISO 14001: Environmental Management Systems</p> <div data-bbox="435 327 539 428">The logo for ISO 14001, featuring a globe with the text 'International Organization for Standardization' and 'ISO' in the center, and '14001' at the bottom.</div>	<div data-bbox="1084 289 1133 338"></div> <p data-bbox="915 373 1305 401">(AI Borg laboratories are accredited)</p>
<p data-bbox="256 493 722 550">ISO 45001: Occupational Health and Safety Management Systems</p> <div data-bbox="435 581 539 682">The logo for ISO 45001, featuring a globe with the text 'International Organization for Standardization' and 'ISO' in the center, and '45001' at the bottom.</div>	<div data-bbox="1084 527 1133 575"></div> <p data-bbox="915 611 1305 638">(AI Borg laboratories are accredited)</p>

3.0 ESG Content Indexes



3.1 Abbreviations

AAA	Authentication, authorization, and accounting
ABAC	Anti-bribery and corruption
AC	Air Conditioner
ACR	American College of Radiology
AGM	Annual General Meeting
AIDS	Acquired immunodeficiency syndrome
ANSI	American National Standards Institute
BLS	Basic Life Support
BMS	Building Management System
CAP	College of American Pathologists
CC	Customer Care
CCTV	Closed-circuit television
CDC	Centre for Disease Control and Prevention
CEO	Chief Executive Officer
CFO	Chief Financial Officer
CHRO	Chief Human Resources Officer
CIC	Continuous Improvement Culture
CLSI	Clinical & Laboratory Standards Institute
CPO	Chief Product Officer
CPR	Cardiopulmonary Resuscitation
CRM	Customer relationship management
CSR	Community Social Responsibility
CSV	Community Shared Value
CT	Computerized Tomography
DART	Days away, Restricted, or Transferred
DTR	Disclosure Guidance and Transparency Rules
EBITDA	Earnings Before Interest, Taxes, Depreciation and Amortization
EDGE	Equity, Diversity and Gender Equality
EGAC	Egyptian Accreditation Council
EGP	Egyptian Pound
EGX	Egyptian Stock Exchange
EHS	Environment, health and safety
EPiHC	Ethical Principles in Health Care
ERG	Emergency response guide
ERM	Enterprise Risk Management
ESG	Environmental, Social, and Governance
FY	Fiscal Year
GAHAR	Global Accreditation for Healthcare Accreditation and Recognition
GHG	Greenhouse Gas
GIP	Good International Practices
GPS	Global Positioning System
GRI	Global Reporting Initiative
H&S	Health and Safety
HCAC	Health Care Accreditation Council
HIV	Human Immunodeficiency Virus
HQ	Headquarters

HSE	Health, Safety and Environment
HVAC	Heating, Ventilation, and Air Conditioning
IDH	Integrated Diagnostics Holdings
IFC	International Finance Corporation
IR	Investment Relations
ISMS	Information Security Management System
ISO	International Organization for Standardization
IT	Information Technology
JAS	Jordanian Accreditation System
JCI	Joint Commission International
KPIs	Key Performance Indicators
KSA	Kingdom of Saudi Arabia
LIMS	Laboratory Information Management System
LMS	Learning Management System
LSE	London Stock Exchange
MENA	Middle East & North Africa
MKF	Moamena Kamel Foundation
mn	Million
MRI	Magnetic Resonance Imaging
NFPA	National Fire Protection Association
NGOs	Non-governmental Organizations
NIOSH	National Institute for Occupational Safety and Health
NPS	Net Promoter Score
OHS	Occupational Health and Safety
PCR	Polymerase Chain Reaction
PET	Positron Emission Tomography
PPE	personal protective equipment
PwC	PricewaterhouseCoopers LLP
SASB	Sustainability Accounting Standards Board
SDGs	Sustainable Development Goals
SMS	Short Message Service
SOP	standard operating procedures
STEM	Science, Technology, Engineering, and Mathematics
TAT	Turnaround Time
TCFD	Task Force on Climate-related Financial Disclosures
TRIR	Total recordable incident rate
UK	United Kingdom
UNGC	United Nations Global Compact
WAN	Wide Area Network
YoY	Year-on-Year

3.2 GRI Content Index

Statement of use	IDH has reported in accordance with the GRI Standards for the period from January 1 st , 2023, to December 31 st , 2023.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard	N/A. Sector standard not yet released.

GRI Standard	Disclosure	Direct Response/ Location (pg. #)	Omissions			SDG Mapping
			Requirement Omitted	Reason	Explanation	
GRI 2: General Disclosures 2021						
GRI 2: General Disclosures 2021	The organization and its Reporting Practices					
	2-1 Organizational details	About Integrated Diagnostics Holding IDH 2023 Corporate Governance Report (p. 5-6)				
	2-2 Entities included in the organization’s sustainability reporting	About Integrated Diagnostics Holding				
	2-3 Reporting period, frequency and contact point	About this Report				
	2-4 Restatement of information	About this Report				
	2-5 External assurance	Limited Assurance Statement				
	Activities and Workers					
	2-6 Activities, value chain and other business relationships	About Integrated Diagnostics Holding				
	2-7 Employees	Social Performance Indicators, Workforce 8.5, 10.3				
	2-8 Workers who are not employees	Social Performance Indicators, Workforce 8.5				
	Governance					
	2-9 Governance structure and composition	Governance Performance IDH 2023 Corporate Governance Report (p. 5-6)5.5, 16.7				

GRI Standard	Disclosure	Direct Response/ Location (pg. #)	Omissions			SDG Mapping
			Requirement Omitted	Reason	Explanation	
	2-10 Nomination and selection of the highest governance body	Governance Performance Indicators IDH 2023 Corporate Governance Report				5.5, 16.6, 16.7
	2-11 Chair of the highest governance body	Governance Performance Indicators IDH 2023 Corporate Governance Report				16.6
	2-12 Role of the highest governance body in overseeing the management of impacts	Governance Performance Indicators IDH 2023 Corporate Governance Report				16.7
	2-13 Delegation of responsibility for managing impacts	Governance Performance Indicators IDH 2023 Corporate Governance Report				
	2-14 Role of the highest governance body in sustainability reporting	Governance Performance Indicators IDH 2023 Corporate Governance Report				
	2-15 Conflicts of interest	Governance Performance Indicators IDH 2023 Corporate Governance Report				16.6
	2-16 Communication of critical concerns	Governance Performance Indicators IDH 2023 Corporate Governance Report				
	2-17 Collective knowledge of the highest governance body	IDH 2023 Annual Report (p. 94-97)				
	2-18 Evaluation of the performance of the highest governance body	IDH 2023 Corporate Governance Report IDH 2023 Annual Report (p. 99-103)				
	2-19 Remuneration policies	IDH 2023 Corporate Governance Report IDH 2023 Annual Report (p. 94-97)				

GRI Standard	Disclosure	Direct Response/ Location (pg. #)	Omissions			SDG Mapping
			Requirement Omitted	Reason	Explanation	
	2-20 Process to determine remuneration	IDH 2023 Corporate Governance Report IDH 2023 Annual Report (p. 101, 109)				16.7
	2-21 Annual total compensation ratio	See the 2022 Sustainability Report, Compensation & Remuneration (p. 47)				
	Strategy, Policies and Practices					
	2-22 Statement on sustainable development strategy	IDH 2023 Annual Report (p. 18-22)				
	2-23 Policy commitments	Governance Performance Indicators IDH 2022 Sustainability Report (p. 47) IDH 2023 Corporate Governance Report (p. 26-28)				16.3
	2-24 Embedding policy commitments	IDH 2022 Sustainability Report (p. 47) IDH 2023 Corporate Governance Report (p. 26-28)				
	2-25 Processes to remediate negative impacts	IDH 2022 Sustainability Report (p. 47) IDH 2023 Corporate Governance Report (p. 26-28)				
	2-26 Mechanisms for seeking advice and raising concerns	Governance Performance Indicators IDH 2023 Corporate Governance Report (p. 26-28)				16.3
	2-27 Compliance with laws and regulations	IDH 2023 Corporate Governance Report				
	2-28 Membership associations	American Chamber of Commerce in Egypt (AmCham Egypt), IFC's Ethical Principles in Health Care (EPIHC).				
	Stakeholder Engagement					
	2-29 Approach to stakeholder engagement	Materiality Assessment and Stakeholder Engagement				

GRI Standard	Disclosure	Direct Response/ Location (pg. #)	Omissions			SDG Mapping
			Requirement Omitted	Reason	Explanation	
	2-30 Collective bargaining agreements		a, b	Not applicable	There are no collective bargaining agreements in IDH. However, there are escalation policies related to communicating grievances or any concerns.	8.8
GRI 3: Material Topics 2021						
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Materiality Assessment and Stakeholder Engagement IDH 2022 Sustainability Report (p. 31-34)				
	3-2 List of material topics	Materiality Assessment and Stakeholder Engagement				
ESG INTEGRATION						
GRI 3: Material Topics 2021	3-3 Management of material topic	Materiality Assessment and Progress towards our Targets				
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	The Anti-corruption and Bribery Policy applies to all employees at IDH Egypt, Sudan, Jordan, and Nigeria, with 100% of IDH's operations and facilities assessed for risks related to corruption.				16.5
	205-2 Communication and training about anti-corruption policies and procedures	IDH 2023 Corporate Governance Report (p. 26-28)				16.5
	205-3 Confirmed incidents of corruption and actions taken	Governance Performance Indicators				16.5
206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Governance Performance Indicators				16.3

GRI Standard	Disclosure	Direct Response/ Location (pg. #)	Omissions			SDG Mapping
			Requirement Omitted	Reason	Explanation	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Social Performance Indicators Governance Performance Indicators				
	405-2 Ratio of basic salary and remuneration of women to men	Social Performance Indicators				5.1, 8.5, 10.3
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Zero				5.1, 8.8
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	IDH 2023 Annual Report (p. 42-50)				
	417-2 Incidents of non-compliance concerning product and service information and labeling	Zero				
	417-3 Incidents of non-compliance concerning marketing communications	Zero				
DOING RIGHT						
GRI 3: Material Topics 2021	3-3 Management of material topic	Materiality Assessment and Progress towards our Targets				
GRI 207: Tax 2019	207-1 Approach to tax	IDH 2023 Annual Report (p. 76)				
	207-2 Tax governance, control, and risk management	IDH 2023 Annual Report (p. 76)				
	207-3 Stakeholder engagement and management of concerns related	IDH 2023 Annual Report (p. 76)				
	207-4 Country-by-country reporting	IDH 2023 Annual Report (p. 76)				
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Zero during the reporting period.				16.3, 16.10
QUALITY FIRST						

GRI Standard	Disclosure	Direct Response/ Location (pg. #)	Omissions			SDG Mapping
			Requirement Omitted	Reason	Explanation	
GRI 3: Material Topics 2021	3-3 Management of material topic	Materiality Assessment and Progress towards our Targets Certifications				
BUSINESS FOR GOOD						
GRI 3: Material Topics 2021	3-3 Management of material topic	Materiality Assessment and Progress towards our Targets				
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	IDH 2023 Annual Report (p. 26-41)				8.1, 8.2, 9.1, 9.4, 9.5
	201-2 Financial implications and other risks and opportunities due to climate change	IDH 2023 Annual Report (p. 80-86)	201-2	Information unavailable/incomplete	The organization does not quantify financial implication in its identified risks yet.	13.1
	201-3 Defined benefit plan obligations and other retirement plans		a, b, c, d, e	Information unavailable/incomplete	This information will be disclosed in the future reporting cycle.	
	201-4 Financial assistance received from government	None				
CUSTOMER EXCELLENCE						
GRI 3: Material Topics 2021	3-3 Management of material topic	Materiality Assessment and Progress towards our Targets				
RESPONSIBLE SUPPLIERS						
GRI 3: Material Topics 2021	3-3 Management of material topic	Materiality Assessment and Progress towards our Targets Supplier ESG Integration IDH 2022 Sustainability Report (p. 75-76)				
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Local suppliers in Egypt: 8% While data is currently unavailable/incomplete for other regions of operation.				8.3

GRI Standard	Disclosure	Direct Response/ Location (pg. #)	Omissions			SDG Mapping
			Requirement Omitted	Reason	Explanation	
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Supplier ESG Integration	a		Here's an improved version of your text:	
	308-2 Negative environmental impacts in the supply chain and actions taken		a, b, c, d, e	Information unavailable /incomplete	IDH has developed a Supplier Code of Conduct Policy that addresses environmental and social aspects, upholding the principles of human and labor rights, environmental protection, and anti-corruption. This policy applies to all suppliers across every region of operation. IDH evaluates its suppliers based on the policy's requirements; however, the assessment data is currently being consolidated and will be disclosed in future reporting cycles.	
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	IDH 2022 Sustainability Report (p. 75-76)				5.2, 8.7, 16.2
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	IDH 2022 Sustainability Report (p. 75-76)				5.2, 8.7

GRI Standard	Disclosure	Direct Response/ Location (pg. #)	Omissions			SDG Mapping
			Requirement Omitted	Reason	Explanation	
	414-1 New suppliers that were screened using social criteria		a		Here's an improved version of your text:	5.2, 8.8, 16.1
GRI 414: Supplier Social Assessment 2016	414-2 Negative social impacts in the supply chain and actions taken		a, b, c, d, e	Information unavailable/incomplete	IDH has developed a Supplier Code of Conduct Policy that addresses environmental and social aspects, upholding the principles of human and labor rights, environmental protection, and anti-corruption. This policy applies to all suppliers across every region of operation. IDH evaluates its suppliers based on the policy's requirements; however, the assessment data is currently being consolidated and will be disclosed in future reporting cycles.	5.2, 8.8, 16.1
CLIMATE ACTION						
GRI 3: Material Topics 2021	3-3 Management of material topic				IDH 2022 Sustainability Report (p. 79-85) Environmental Performance Indicators Materiality Assessment and Progress towards our Targets	

GRI Standard	Disclosure	Direct Response/ Location (pg. #)	Omissions			SDG Mapping
			Requirement Omitted	Reason	Explanation	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Environmental Performance Indicators				7.2, 7.3, 8.4, 12.2, 13.1
	302-2 Energy consumption outside of the organization	Environmental Performance Indicators				7.2, 7.3, 8.4, 12.2, 13.1
	302-3 Energy intensity		a, b, c, d	Information unavailable/incomplete	IDH is working on disclosing this information in upcoming reporting cycles.	7.3, 8.4, 12.2, 13.1
	302-4 Reduction of energy consumption		a, b, c, d	Information unavailable/incomplete	IDH is working on disclosing this information in upcoming reporting cycles.	7.3, 8.4, 12.2, 13.1
	302-5 Reductions in energy requirements of products and services		a, b, c	Information unavailable/incomplete	IDH will disclose its energy reduction in services in the upcoming reporting cycles.	7.3, 8.4, 12.2, 13.1
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Environmental Performance Indicators				3.9, 12.4, 13.1, 14.3, 15.2
	305-2 Energy indirect (Scope 2) GHG emissions	Environmental Performance Indicators				3.9, 12.4, 13.1, 14.3, 15.2
	305-3 Other indirect (Scope 3) GHG emissions	Environmental Performance Indicators				3.9, 12.4, 13.1, 14.3, 15.2
	305-4 GHG emissions intensity	Environmental Performance Indicators				13.1, 14.3, 15.2
	305-5 Reduction of GHG emissions	Environmental Performance Indicators				13.1, 14.3, 15.2

GRI Standard	Disclosure	Direct Response/ Location (pg. #)	Omissions			SDG Mapping
			Requirement Omitted	Reason	Explanation	
	305-6 Emissions of ozone-depleting substances (ODS)		a, b, c, d	Information unavailable/incomplete	IDH is working on disclosing this information in upcoming reporting cycles.	3.9, 12.4
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions		a, b, c	Information unavailable/incomplete	IDH is working on disclosing this information in upcoming reporting cycles.	3.9, 12.4, 14.3, 15.2
CIRCULAR ECONOMY						
GRI 3: Material Topics 2021	3-3 Management of material topic	Materiality Assessment and Progress towards our Targets IDH 2022 Sustainability Report (p. 87)				
GRI 301: Materials 2016	301-1 Materials used by weight or volume		a	Information unavailable/incomplete	IDH is working on disclosing this information in upcoming reporting cycles.	8.4, 12.2
	306-1 Waste generation and significant waste-related impacts	Environmental Performance Indicators				3.9, 6.3, 6.6, 11.6, 12.4, 12.5
	306-2 Management of significant waste related impacts	IDH 2022 Sustainability Report (p. 79-85)				3.9, 6.3, 8.4, 11.6, 12.4, 12.5
GRI 306: Waste 2020	306-3 Waste generated	Environmental Performance Indicators				3.9, 6.6, 11.6, 12.5, 12.4, 15.1
	306-4 Waste diverted from disposal	Environmental Performance Indicators				3.9, 11.6, 12.4, 12.5
	306-5 Waste directed to disposal	Environmental Performance Indicators				3.9, 6.6, 11.6, 12.4, 12.5, 15.1
REPLENISHING WATER						

GRI Standard	Disclosure	Direct Response/ Location (pg. #)	Omissions			SDG Mapping
			Requirement Omitted	Reason	Explanation	
GRI 3: Material Topics 2021	3-3 Management of material topic	Materiality Assessment and Progress towards our Targets IDH 2022 Sustainability Report (p. 90)				
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	IDH 2022 Sustainability Report (p. 90)				6.3, 6.4, 6.A, 6.B, 12.4
	303-2 Management of water discharge related impacts	IDH 2022 Sustainability Report (p. 90)				6.3
	303-3 Water withdrawal	Environmental Performance Indicators				6.4
	303-4 Water discharge		a, b, c, d, e	Information unavailable/incomplete	IDH to disclose this information in subsequent reporting cycles.	6.3
HEALTH FOR ALL						
GRI 3: Material Topics 2021	3-3 Management of material topic	Materiality Assessment and Progress towards our Targets IDH 2022 Sustainability Report (p. 93)				
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Certifications IDH 2022 Sustainability Report (p. 94)				3.3, 3.4, 3.9, 8.8, 16.1
	403-2 Hazard identification, risk assessment, and incident investigation	IDH 2022 Sustainability Report (p. 94)				8.8
	403-3 Occupational health services	IDH 2022 Sustainability Report (p. 93)				8.8
	403-4 Worker participation, consultation, and communication on occupational health and safety	IDH 2022 Sustainability Report (p. 93)				8.8, 16.7
	403-5 Worker training on occupational health and safety	Occupational Health and Safety				8.8

GRI Standard	Disclosure	Direct Response/ Location (pg. #)	Omissions			SDG Mapping
			Requirement Omitted	Reason	Explanation	
	403-6 Promotion of worker health	IDH 2022 Sustainability Report (p. 95)				3.3, 3.5, 3.7, 3.8
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	IDH 2022 Sustainability Report (p. 93)				8.8
	403-8 Workers covered by an occupational health and safety management system	IDH 2022 Sustainability Report (p. 93)				8.8
	403-9 Work-related injuries	Occupational Health and Safety				3.6, 3.9, 8.8, 16.1
	403-10 Work-related ill health	IDH 2022 Sustainability Report (p. 95)				3.3, 3.4, 3.9, 8.8, 16.1
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	IDH 2022 Sustainability Report (p. 95)				
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Zero				16.3
HUMAN POTENTIAL						
GRI 3: Material Topics 2021	3-3 Management of material topic	Materiality Assessment and Progress towards our Targets IDH 2022 Sustainability Report (p. 98-101)				
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Social Performance Indicators				5.1, 8.5, 8.6, 10.3
	401-2 Benefits provided to full-time employees that are not provided to temporary or parttime employees	Social Performance Indicators				3.2, 5.4, 8.5
	401-3 Parental leave	Social Performance Indicators				5.1, 5.4, 8.5

GRI Standard	Disclosure	Direct Response/ Location (pg. #)	Omissions			SDG Mapping
			Requirement Omitted	Reason	Explanation	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Social Performance Indicators				4.3, 4.4, 4.5, 5.1, 8.2, 8.5, 10.3
	404-2 Programs for upgrading employee skills and transition assistance programs	IDH 2023 Annual Report (p. 50)				8.2, 8.5
	404-3 Percentage of employees receiving regular performance and career development reviews	100%				5.1, 8.5, 10.3
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Social Performance Indicators Governance Performance Indicators				5.1, 5.5, 8.5
STRONGER TOGETHER						
GRI 3: Material Topics 2021	3-3 Management of material topic	Materiality Assessment and Progress towards our Targets Community Outreach				
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	IDH 2023 Annual Report (p. 88-91)				
	413-2 Operations with significant actual and potential negative impacts on local communities	There are no operations that have significant actual and potential negative impacts on local communities.				
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	IDH 2023 Annual Report (p. 88-91)				5.4, 9.1, 9.4, 11.2
	203-2 Significant indirect economic impacts	IDH 2023 Annual Report (p. 88-91)				1.2, 1.4, 3.8, 8.2, 8.5

3.3 SASB Content Index

SASB STANDARD – Healthcare Delivery				
Accounting Metric	Category	Unit of Measure	Code	Report Section(s) or Direct Response
Energy Management				
(1) Total energy consumed, (2) Percentage grid electricity, (3) Percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	HC-DY-130a.1	Environmental Performance Indicators
Waste Management				
Total amount of medical waste, percentage (a) incinerated, (b) recycled or treated, and (c) landfilled	Quantitative	Metric tons (t)	HC-DY-150a.1	100% of medical hazardous waste is incinerated
Total amount of: (1) hazardous and (2) non-hazardous pharmaceutical waste, percentage (a) incinerated, (b) recycled or treated, and (c) landfilled	Quantitative	Metric tons (t), Percentage (%)	HC-DY-150a.2	(1) 558 tons; (2) 850 tons
Patient Privacy & Electronic Health Records				
Description of policies and practices to secure customers' protected health information (PHI) records and other personally identifiable information (PII)	Discussion and Analysis	n/a	HC-DY-230a.2	IDH has improved customer data protection by conducting and implementing security configuration assessment, multi factor authentication for administrative access, and applying AAA model for all network and Security devices. Additionally, IDH has initiated a security user awareness campaign. By implementing proactive monitoring measures for the Wide Area Network (WAN) connections in 2022, IDH can minimize downtime and enhance the overall performance and reliability of its WAN infrastructure.
(1) Number of data breaches, (2) percentage involving (a) personally identifiable information (PII) only and (b) protected health information (PHI), (3) number of customers affected in each category, (a) PII only and (b) PHI	Quantitative	Number, Percentage (%)	HC-DY-230a.3	Zero
Total amount of monetary losses because of legal proceedings associated with data security and privacy	Quantitative	EGP	HC-DY-230a.4	Zero
Access for Low-Income Patients				
Discussion of strategy to manage the mix of patient insurance status	Discussion and Analysis	n/a	HC-DY-240a.1	IDH facilitates access to non-occupational medical and healthcare services for workers. They provide financial reductions for workers affiliated with certain government ministries and offer voluntary health promotion services and programs for IDH workers and unions, such as the Advocates or Doctors Syndicates. Additionally, IDH collaborates with the Egyptian Red Crescent program for emergencies.

SASB STANDARD – Healthcare Delivery

Accounting Metric	Category	Unit of Measure	Code	Report Section(s) or Direct Response
Amount of Medicare Disproportionate Share Hospital (DSH) adjustment payments received	Quantitative	EGP	HC-DY-240a.2	Not applicable- IDH does not operate Hospitals
Quality of Care & Patient Satisfaction				
Average Hospital Value-Based Purchasing Total Performance Score and domain score, across all facilities	Quantitative	Number	HC-DY-250a.1	Not applicable- IDH does not operate Hospitals
Number of Serious Reportable Events (SREs) as defined by the National Quality Forum (NQF)	Quantitative	Number	HC-DY-250a.2	Not applicable- IDH does not operate Hospitals
Hospital-Acquired Condition (HAC) Score per hospital	Quantitative	Number	HC-DY-250a.3	Not applicable- IDH does not operate Hospitals
Excess readmission ratio per hospital	Quantitative	Ratio	HC-DY-250a.4	Not applicable- IDH does not operate Hospitals
Magnitude of readmissions payment adjustment as part of the Hospital Readmissions Reduction Program (HRRP)	Quantitative	EGP	HC-DY-250a.5	Not applicable- IDH does not operate Hospitals
Management of Controlled Substances				
Description of policies and practices to manage the number of prescriptions issued for controlled substances	Discussion and Analysis	n/a	HC-DY-260a.1	Not applicable – IDH does not issue prescriptions for controlled substances.
Percentage of controlled substance prescriptions written for which a prescription drug monitoring program (PDMP) database was queried	Quantitative	Percentage (%)	HC-DY-260a.2	Not applicable – IDH does not issue prescriptions for controlled substances.
Pricing & Billing Transparency				
Description of policies or initiatives to ensure that patients are adequately informed about price before undergoing a procedure	Discussion and Analysis	n/a	HC-DY-270a.1	IDH aims to be as transparent as possible about the pricing of its services. Pricing information for all tests is publicly available online on our website and through our online publications .
Discussion of how pricing information for services is made publicly available	Discussion and Analysis	n/a	HC-DY-270a.2	
Number of the entity's 25 most common services for which pricing is publicly available, percentage of total services performed (by volume) that these represent	Quantitative	Number, Percentage (%)	HC-DY-270a.3	The tests offered by IDH, our consumer-facing offering that enables individuals to select and purchase laboratory testing, represent less than 65% by volume of our total services.
Employee Health & Safety				

SASB STANDARD – Healthcare Delivery

Accounting Metric	Category	Unit of Measure	Code	Report Section(s) or Direct Response
(1) Total recordable incident rate (TRIR) and (2) days away, restricted, or transferred (DART) rate	Quantitative	Rate	HC-DY-320a.1	Social Performance Indicators
Employee Recruitment, Development & Retention				
(1) Voluntary and (2) involuntary turnover rate for: (a) physicians, (b) non-physician health care practitioners, and (c) all other employees	Quantitative	Rate	HC-DY-330a.1	Social Performance Indicators
Description of talent recruitment and retention efforts for healthcare practitioners	Discussion and Analysis	n/a	HC-DY-330a.2	IDH is committed to retaining and developing its employees through a well-developed and comprehensive code of conduct, along with policies related to workforce management, recruitment, training, grievances, and performance evaluation, among others.
Climate Change Impacts on Human Health & Infrastructure				
Description of policies and practices to address: (1) the physical risks due to an increased frequency and intensity of extreme weather events and (2) changes in the morbidity and mortality rates of illnesses and diseases associated with climate change	Discussion and Analysis	n/a	HC-DY-450a.1	IDH 2023 Annual Report (p. 80-86)
Percentage of healthcare facilities that comply with the Centres for Medicare and Medicaid Services (CMS) Emergency Preparedness Rule	Quantitative	Percentage (%)	HC-DY-450a.2	IDH provides diagnostic information services and does not maintain healthcare facilities subject to the CMS Emergency Preparedness Rule.
Fraud & Unnecessary Procedures				
Total amount of monetary losses because of legal proceedings associated with Medicare and Medicaid fraud under the False Claims Act	Quantitative	EGP	HC-DY-510a.1	Governance Performance Indicators

3.4 TCFD Content Index

TCFD Recommendation	Cross Reference to Response
Governance	
a. Describe the board's oversight of climate-related risks and opportunities.	IDH 2023 Annual Report – TCFD Report (p. 82-83)
b. Describe management's role in assessing and managing climate-related risks and opportunities.	
Strategy	
a. Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	IDH 2023 Annual Report – TCFD Report (p. 83-85)
b. Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	
c. Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	
Risk Management	
a. Describe the organization's processes for identifying and assessing climate-related risks.	IDH 2023 Annual Report – TCFD Report (p. 85)
b. Describe the organization's processes for managing climate-related risks.	
c. Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	
Metrics and Targets	
a. Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	IDH 2023 Annual Report – TCFD Report (p. 86) Environmental Performance Indicators
b. Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.	
c. Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	

3.5 UNGC Content Index

Principle	Description	Report Section(s)
Human Rights		
Principle 1	Businesses should support and respect the protection of internationally proclaimed human rights.	IDH 2023 Corporate Governance Report (p. 26-28)
Principle 2	Businesses should make sure they are not complicit in human rights abuses.	IDH 2022 Sustainability Report (p. 47)
Labour		
Principle 3	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.	There are no collective bargaining agreements in IDH. However, there are escalation policies related to communicating grievances or any concerns.
Principle 4	Businesses should uphold the elimination of all forms of forced and compulsory labour	IDH 2022 Sustainability Report (p. 75-76)
Principle 5	Businesses should uphold the effective abolition of child labour.	Supplier ESG Integration
Principle 6	Businesses should uphold the elimination of discrimination in respect of employment and occupation.	IDH 2023 Corporate Governance Report (p. 26-28)
Environment		
Principle 7	Businesses should support a precautionary approach to environmental challenges.	
Principle 8	Businesses should undertake initiatives to promote greater environmental responsibility.	Materiality Assessment and Stakeholder Engagement
Principle 9	Businesses should encourage the development and diffusion of environmentally friendly technologies.	IDH 2023 Annual Report – TCFD Report (p. 85)
Anti-corruption		
Principle 10	Businesses should work against corruption in all its forms, including extortion and bribery.	IDH 2023 Corporate Governance Report (p. 26-28)

Limited Assurance Statement

Introduction and Objectives of the Engagement

Masader Environmental & Energy Services S.A.E (the 'Assurance Provider') has been engaged by International Diagnostics Holdings (IDH) (the 'Reporting Organization') to provide Moderate Assurance Type 1 (the 'Assurance') regarding adherence to the AA1000AS v3 (2020) over the IDH's 2023 ESG Data Report (the 'Report').

Scope, Subject Matter and Limitations

The subject matter of the Report is the Reporting Organization ESG performance data and information for the year ended 31 December 2023. The scope of assurance is limited to a review of the Selected Information listed below:

- IDH's ESG Management
- Stakeholder Engagement
- Materiality Assessment

The assurance process was subject to the following limitations and exclusions.

- Verifying the data or information provided by IDH stated in the Introduction section.
- Appropriateness of definitions and any internal reporting criteria adopted by IDH for its disclosures.
- Appropriateness of any new commitments and objectives established and communicated by IDH.
- Content of external websites or documents linked from the Report and IDH.

We have not been engaged to:

- Verify any statement indicating the intention, opinion, belief and/or aspiration of IDH.
- Determining which, if any, recommendations should be implemented.

Intended Users

The intended users of this assurance engagement are the Reporting Organization and its stakeholders, including but not limited to customers, employees, investors, government, and regulators.

Reporting Criteria

The selected information has been prepared in accordance with the Global Reporting Initiative (GRI) Standards, and the Sustainability Accounting Standards Board (SASB) Standards, in addition to the Integrated Reporting Framework, the Task Force on Climate-related Financial Disclosures (TCFD) recommendations, and the UN Global Compact (UNGC) Principles.

Responsibilities of the Reporting Organization

The provision of the Selected Information in the Report is the sole responsibility of the Management of IDH. The Reporting Organization is responsible for preparing the Report in line with the reporting criteria and in accordance with the GRI 2021 Universal Standards and for calculating the selected KPIs in accordance with IDH's "Basis of Reporting".

Responsibilities of the Assurance Provider

Our responsibility is to carry out a limited assurance engagement and to express a conclusion based on the work performed. Our responsibilities were to:

- Provide Moderate Level (Type 1) assurance as per AA1000AS v3 over the accuracy, reliability and objectivity of the information contained within the Report;
- Form an independent conclusion based on the procedures performed and evidence obtained.

Methodology

To form our conclusion, we undertook the following procedures:

- Interviewed management and other persons responsible for the Reporting Organization's ESG performance to assess the application of the GRI 2021 Universal Standards in the preparation of the Report;
- Analyzed and assessed the key structures, processes, procedures and controls relating to the preparation of the Report;
- Evaluated whether the management approach for the material topics presented in the Report is consistent with the overall sustainability management and performance at IDH;
- Assessed the completeness and accuracy of the GRI, SASB, TCFD, and UNGC content indexes concerning the disclosures and their omissions;
- Interviewed management and data owners regarding the process of identification, data collection, consolidation and reporting for the selected KPIs;
- Reviewed and evaluated IDH's GHG Metrics for the selected KPIs against the actual calculation performed to support the figures disclosed in the Report;
- Reviewed the selected KPIs to IDH's internal calculations and supporting documentation;
- Compared the content of the Report against the findings of the outlined procedures.

Statement of Independence and Impartiality

The Assurance Provider and the Reporting Organization are not engaged in relationships that would be perceived to affect its ability to provide an independent and impartial statement.

Statement of Competence

Masader Environmental & Energy Services S.A.E is an AA1000AS v3- Licensed Assurance Provider as per the license agreement (ID: 000-882) with Accountability AA1000 CIC. The assurance team has extensive experience in the assurance of ESG data, systems, and procedures.

Recommendations

Based on the conducted assurance engagement, it is recommended that the Reporting Organization can implement the following measures to enhance future reporting:

- Ensure clear alignment between reported metrics and the long-term ESG goals and targets, including progress made during the reporting period;
- Ensure consistent and complete disclosure of stakeholder engagements conducted for the purpose of the report prepared in case such actions have been undertaken.

Conclusion

Our conclusion has been formed based on and is subject to the matters outlined in this Report. We believe our evidence is sufficient and appropriate to provide a basis for our conclusions. The conclusion on applying the AA1000 Assurance Principles (2018) is presented below.'

Inclusivity	The Reporting Organization has provided evidence of the inclusivity regarding its stakeholder relations, including understanding and representation of stakeholder interests in the Report.
Materiality	The Reporting Organization has described its material topics and the materiality assessment process. Based on the conducted engagement, we believe the material topics accurately reflect the Reporting Organization’s ESG impacts and disclosures. The disclosures presented in the Report have been organized to present performance on each material topic. The Report would benefit from a more straightforward representation of the connection between the Reporting Organization’s targets and reported disclosures.
Responsiveness	The obtained evidence has been sufficient to conclude that the Reporting Organization is responsive to the issues raised by its stakeholder groups by collecting regular feedback via tailored communication channels and appropriate procedures to handle grievances, feedback, and other types of stakeholder inputs
Impact	The Reporting Organization has provided evidence of the applied procedures and systems to monitor and measure its impacts on the environment and actions to ensure accountability for those impact

Based on the procedures performed and the evidence obtained, as described above, nothing has come to our attention that causes us to believe that the Selected Information of the Report of IDH for the year ended 31 December 2023 has not been prepared, in all material respects, in accordance with the standards, frameworks, and principles indicated in the 'Reporting Criteria' section above. In accordance with the terms of our engagement, this independent assurance statement on the Selected Information has been prepared for IDH concerning reporting to the Reporting Organization's stakeholders and for no other purpose or in any other context. For and on behalf of Masader Environmental and Energy Services S.A.E.

Dr. Abdelhamid Beshara

Founder and Chief Executive Officer

MASADER, Environmental & Energy Services S.A.E

October 2024



About MASADER

Masader is an innovative interdisciplinary consulting, design and engineering sustainability firm based in Cairo, aiming at leveraging positive impact across the MENA region and globally. It specializes in Resource Efficiency, Sustainable Management of Natural Resources and Integrated Sustainability Solutions. Since 2015, Masader has led 100+ projects across the areas of energy, environment, climate change & carbon footprint, circular economy, green building (LEED), as well as corporate sustainability strategies, reporting and certification.