

2024 Sustainability Report | BDO IN JORDAN

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# **Managing Partner Statement**

This year, I am delighted to announce BDO Jordan's first ever sustainability report. This report represents the culmination of exerted efforts to set our firm on a 'green path'; from collecting data on our carbon footprint to applying mechanisms for embedding sustainability across all levels of our organization, it's safe to say that sustainable development has firmly established itself within our firm-wide priorities now and for the years to come.

As I think about how I want our firm to evolve over the next few years, I have begun to view sustainability and sustainable development as key drivers of growth due to their importance to us, as a Jordanian firm, to our Global Network, and to our clients and stakeholders. Jordan faces great risk from a changing planet, and also great opportunity. Water scarcity is a key issue, exacerbated by rising temperatures and rapid population growth. This has ripple effects for society at large, with impacts to sectors such as agriculture threatening employment and food security. However, various solutions, such as solar and wind energy, green hydrogen production and water desalination, have shown excellent potential in recent years for mitigating negative climate impacts. As a Jordanian firm, we are aware of the important role we have to play in minimizing our negative impacts on a country already struggling with sustainability-related impacts.

Our clients and stakeholders increasingly care about our impacts on the world around us. BDO Jordan is, first and foremost, a client-facing firm, and our clients' priorities shape how we do business. In the past few years, we have helped clients to firmly integrate sustainability into their businesses, whether through sustainability reporting, the development of internal control frameworks, or the crafting of future-proof development strategies. We recognize that our clients expect to see this same initiative applied internally, and are keen to use this report as an opportunity to demonstrate our leadership in this area.

As we embark on this journey, I am confident that the foundations we are setting today will enable BDO Jordan to grow responsibly, remain resilient in the face of future challenges, and contribute meaningfully to the sustainability of our country, region, and global network.

Rami Samman **Managing Partner** 



# **Sustainability Leader Statement**

The BDO Global Network has emerged as a sectoral leader in pushing for climate action across all member firms. We are proud to be part of an international network that recognizes and proactively responds to the detrimental effects of large corporations on our planet. In September 2021, BDO Global committed to supporting the goal of Net-Zero Greenhouse Gas emissions by 2050 or sooner by joining the Net-Zero Financial Service Providers Alliance (NZFSPA), which is aligned to the outputs of the Paris Agreement (2015). This decision has shaped our own commitment to change for the better, and we are currently in the process of setting emissions reduction targets with the Science Based Targets Initiative. The targets we set will fundamentally change how we operate, and will keep us accountable to all of our stakeholders as we progress towards our end goal of net-zero emissions by 2050.

This year has been one of multiple achievements. As a firm, we have improved the quality and completeness of our emissions data from last year and identified key focus areas for our net-zero strategy going forward. We have invested in our people through a range of capacity-building trainings on a diverse range of topics. We have also grown our work force, including by adding additional resources to our Green and Sustainability Services Unit.

We have collaborated with our colleagues in the Middle East to enhance communication, exchange expertise, and establish joint projects in various sectors, with a strong focus on ESG services.

Going forward, we remain focused on reducing our emissions in line with net-zero targets, continuing to support our employees' growth and development, and strengthening our institutional framework to facilitate further embedding of sustainability across our organization. We also plan an eventual transition towards reporting under IFRS S1 and S2, which will help us to further strengthen our resilience against climate-related risks.

We hope that this report will set the tone for progress in the years to come. As we move towards sustainable development, we anticipate year-by-year changes to how we work, requiring us to fall back on our internal control processes and stakeholder engagement mechanisms to keep us on track for our ultimate vision; to be a green firm that responsibly manages our impacts on our society and planet, while providing our clients and partners with specialized tools and interventions that enable them to do the same.



Azzam Hamaideh
Advisory Partner and Sustainability Leader

BDO

Governance

Economy

Planet

# 2024 Highlights

### BDO in Jordan

# Governan



- ► Reviewed our governance structure and formed board committees in line with best practices.
- ► Reviewed and developed all internal control policies, including HR, Procurement, and other key functions, and approved the development of an new policies (e.g. Al Policy)
- ► Developed an integrated internal system to control LOEs, task allocation, and performance monitoring, and implemented 'Tashriq', a proprietary web-based HR and project management platform that integrates task allocation, time tracking, and resource management across the

# Conom



- ► Registered a net profit equivalent to 14.6% of revenue, with 39% of total disbursements allocated to employee compensation and another 39% directed toward payments to service and product providers in the form of operating expenses.
- ► Implemented 10 CSR support projects that benefited our local community through donations and support initiatives.

# **Planet**



- ► Developed a methodology for emissions reductions and initiated the process of validating our nearterm and net-zero targets with the Science Based Targets initiative.
- ► Raised employee awareness around printing, recycling and other sustainability initiatives.
- ▶ Worked on increasing efficiency and measuring our emissions and energy consumption and noted that we:
  - Produced a total of 1.481mtCO2e across our Scope 1, 2 and 3 emission categories.
  - Consumed 555kWh of energy per employee on our premises.
  - Consumed 9m3 of water per employee on our premises.



- Organized BDO Middle East Leadership & **Financial Services** Conference 2024, attended by 45 leadership delegates from 12 BDO firms.
- ► Hired 36 new employees and trainerd over 7 interns.
- ▶ Delivered 39 training courses to staff, covering compliance, sustainbility, audit, and monitoring and evaluation, as well as a number of other topics.

# **About This Report**

This report represents BDO Jordan's first annual sustainability report, covering disclosures on our economic, environmental, social and governance indicators. The report covers the period starting January 1st 2024 and ending December 31st 2024, and includes two entities within its scope: Samman & Co. (for advisory) and Samman & Company Public Accountants and Business Advisors (for audit), both of which are based and operate within Jordan.

This report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards, the globally-recognized framework for sustainability reporting, to ensure consistency, reliability, and comparability of our disclosure practices. We note that no external assurance is done on the data reported.

Within this report, we aim to provide stakeholders with a transparent view of our impacts, while also outlining key achievements and areas of progress, and identifying specific areas for improvement.

We hope that this report serves as a valuable resource for stakeholders seeking to understand BDO Jordan's sustainability journey and our contributions towards building a more sustainable future.

For any queries, please contact our Green and Sustainability Services (GSS) Unit at sustainability@bdo.com.jo





# **About BDO**

### Our Global Network

As the world's fifth largest accounting network that provides audit, tax, management consulting and business services outsourcing, BDO combines global reach with strong personal relationships. That's what makes us different. The BDO International Practice provides a liaison to BDO's clients all over the globe.

Our experience confirms that by combining the world-class resources of a global network with a multicultural attitude, we can best help our clients achieve their business goals. Most importantly, our experience is accessible to clients through a streamlined, service-driven organization. A high level of involvement from our partners and team members helps assure the right people are available to our clients at the right time and in the right place. We believe in a hands-on, client-oriented, "no surprises" approach.

BDO's strength is derived from its structure as a cohesive global network and its dedication to internal integration. In each country, BDO member firms are composed of people who are knowledgeable about national laws and business customs, and familiar with local and international business methods. BDO member firm professionals understand the culture and history of the country in which they operate; possess business contacts to help clients establish and operate their businesses; and are familiar with the accounting, business and regulatory procedures in different countries. Embracing the true spirit of collaboration, this network can provide resources and experience to both local clients and those with international operations.







### **BDO Jordan**

BDO Jordan (Samman & Co.) was established in 1987 and has been part of BDO International since 2012, representing BDO as the fifth largest professional services firm in terms of revenues, clients, and professional staff.

BDO Jordan provides services to a diverse range of clients, including NGOs, governments, large corporate organizations, private businesses, entrepreneurs, and individuals across a broad array of industry sectors. A value-driven partner-led approach establishes the foundation of all our client dealings, ensuring that our partners and directors are highly accessible to clients whenever they need them. Our approach to relationships allows us to partner with our clients and really get to know them and their organization. We continuously look for innovative ways to help our clients maximize growth opportunities, improve processes, and avoid pitfalls, with the ultimate aim of exceeding clients' expectations.

We operate globally and locally through the BDO Jordan license, although BDO Jordan operates in Iraq under the name of BDO Iraq, since its registration in the global network in December 16, 2024. However, we do not report BDO Iraq as a separate entity as its operations were not separated during the reporting period. BDO Jordan carries out our services in many countries, drawing on assistance from BDO country member firms to serve regional and international clients. Our firm has been providing audit and advisory services in multiple destinations locally and internationally since 2006. BDO Jordan has served hundreds of organizations in different countries in the areas of audit, special audit, investigation, micro- and macro-assessments, internal control, training and various other consulting services.

**BDO** 

Governance

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# **Our Vision and Mission**

### **Our Vision**

We are driven to be the best. To achieve this goal, we provide global solutions that serve every one of our clients exceptionally well under a consistent, high-quality mechanism.

### **Our Mission**

Our mission is to further build a thriving global team that is driven to be the best. Our mission is thus accomplished by embracing our core values, investing in our people, and capitalizing on opportunities to bring our clients the best possible services.

### **Our Values**

At BDO Jordan, we believe in doing the right thing. We embrace a number of values to ensure our organization's sustainability and allow us to focus on tomorrow. The values we adopt, which are applied equally at the staff and client levels, support our dynamism, boldness and determination to expand while continuing to put respect for people first.



Leadership

We encourage & motivate one another.



Dynamic

We are open to change; we foster learning & development.



Inowledge

We stay up to date & facilitate knowledge-sharing.



Compliance

Our policies and regulations are compliant with BDO global.



People

We put people & relationships first.



Excellence

We embrace quality in everything we do.



Quality

We provide professional services to the highest international quality standards.



Added Value

We provide added value and feasible returns by tailoring our solutions to client needs.

### Global Solutions 'Driven to Be the Best'

We are driven by our vision, which aims to unify everyone in our organization to deliver our purpose. It sets out our ambitions for the future and is the bedrock of our global strategy. It recognizes the value we bring to clients through our global footprint and our global team.

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# **Our Clients**

BDO Jordan provides audit and advisory services for the private, public and intergovernmental sectors across a comprehensive range of industries, including education, financial services, green services, manufacturing, NGOs, banking and fintech, and technology, media and communications.



### **Private Sector**

Interventions delivered for the private sector often focus around organizational strengthening and restructuring, helping our clients to improve their processes, build the capacities of their workforces, and better deliver on their organizational objectives. Our clients range from entrepreneurs and small businesses to large corporate organizations.



### **Public Sector**

BDO supports public sector entities, including ministries, municipalities and other governmental bodies, to manage their budgeting and management processes and improve internal efficiency, while providing specialized technical expertise in a range of areas.



## **Intergovernmental Sector**

BDO works extensively with UN agencies and other INGOs, providing a range of evaluation, monitoring, audit and project management-related services. BDO is specialized in delivering services for intergovernmental sector clients in risky and conflict-prone locations across the MENA region.



BDO

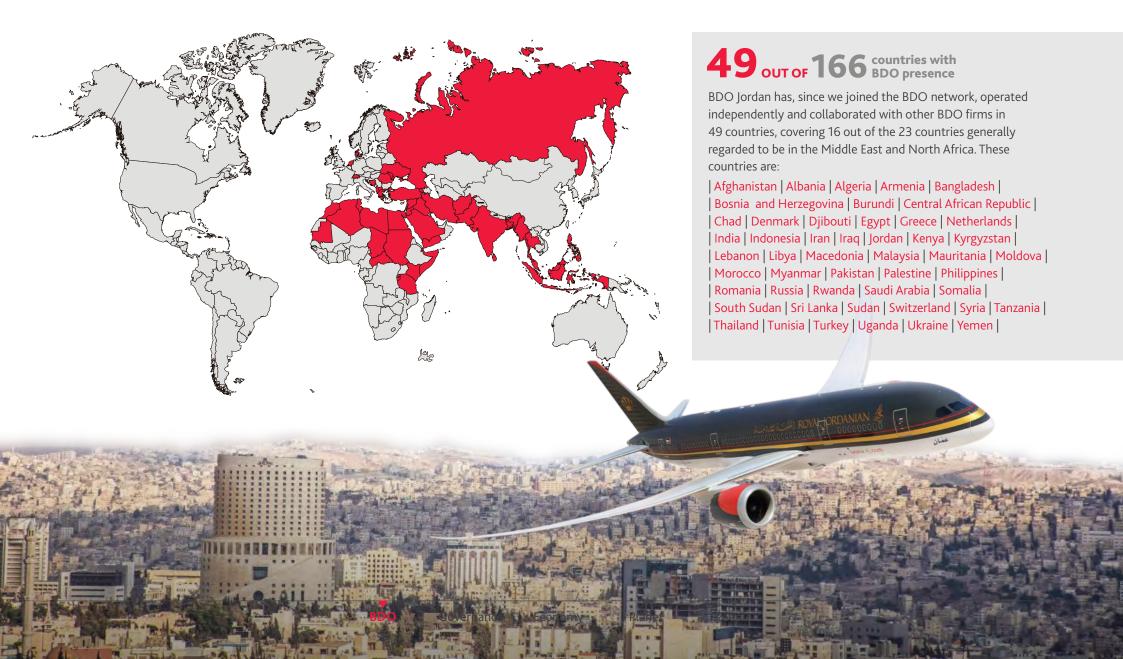
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# **Our Reach**



## **Our Services**



# Business Services & Outsourcing

- ► Company Secretarial & Management Reporting
- ► Recruitment & Hiring Services
- ► Bookkeeping & Accounting
- Administrative & Virtual Support
- ► Social Security Services
- ► Compliance & Regulatory Reporting
- ► Financial Reporting
- ► IT & Technical Support
- ► Payroll Services
- ► Customer Service Outsourcing
- ► Procurement & Supply Chain Support



# Audit & Assurance

- ► External Audit
- ► Compliance Audit





### Advisory Services

- ▶ Management Consultancy
- ► Financial Consultancy
- ► Green and Sustainability Services (GSS)/ESG
- ► Information Technology Services
- ► RAS & Internal Audit Services
- ► Strategic Communications & Digital Branding
- ► Training and Capacity Building Consultancies



### Tax Services

- ► Tax Compliance
- ► Indirect Sales Tax
- ► Individual Tax
- Corporate Tax
- ► Transfer Pricing
- ► Tax Dispute Resolution
- ► Merger & Acquisition
- ▶ International Tax





### BDO Jordan Academy

- ► Training Consultancies
- Professional Certification Courses (CPA, CMA, CIA)
- ► Training Diplomas
- Customized Training & Development Solutions
- ► Training Courses
- ► Capacity Building

**BDO** 

# **Green and Sustainability Services at BDO Jordan**

BDO Jordan provides sustainability-related advisory through our Green and Sustainability Services department. This department provides standalone services tailored to our clients' needs that are related to sustainability and environmental, social, and governance (ESG) issues. These services are delivered with the following key objectives in mind:

- ► Enhance the viability of products and services
  - Long-term profitability and resilience. Innovation through sustainable practices. Brand reputation and customer loyalty.
- Provide an increased level of compliance

Streamline reporting and documentation. Ensure adherence to ESG standards and regulations. Reduce legal and regulatory risks.

- ▶ Enhance and mainstream existing processes and functions
  - Optimize resource utilization and reduce waste. Promote energy efficiency and lower operational costs. Integrate sustainability into corporate culture and governance.
- Support strategic decision-making

Data-driven insights for sustainable financing/investment. Identify and mitigate ESG risks.

Facilitate stakeholder engagement and communication.

We provide the following services under our Green and Sustainability Services Unit:

Sustainability Disclosures and Reporting

**ESG** Assessment and Integration



**Process** Development and Enhancement

Government and Multi-Lateral Solutions

Resource Efficient and Cleaner Production (RECP)

with an expert database

► Introduced ESG technical consulting services

Established Green and Sustainability Services

Expanded GSS dedicated advisory staff

► Introduced ESG Management Consulting Services

2024

**TIMELINE** 

2020

2022

- ► Introduced GSS-specific functions within existing roles
- Engaged GSS dedicated advisory staff

Introduced ESG Financial Consulting Services

Laid out a plan for interfirm regional integration







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# **Communication of Critical Concerns and Memberships**

### **Communication of Critical Concerns**

We make it a priority to provide our stakeholders with a transparent mechanism for registering complaints, and ensure that any issues raised are followed up with and resolved in a timely manner. A dedicated email address, monitored by our Managing Partner, Audit Partner, HR Manager and Ethics and Independence Leader, has been set up to receive complaints, which are formally logged for action by our partners. During 2024, 9 complaints were logged and reported to BDO Jordan's Senior Partner. No case was considered severe and no negative impacts were realized for the firm's operations and/or reputation. All cases were resolved appropriately.

### **Our Membership Associations**

The networks and associations in which we participate through non-client relationships are essential for ensuring the values that guide our work. These engagements empower our commitment to sustainability across environmental, social, and governance (ESG) dimensions, as well as to responsible business conduct and best practices. Through active participation with the entities below, we are able to exchange knowledge, foster alignment with international standards, and strengthen our role in promoting sustainable development. Our memberships include:



Internal Audit Association



Iordanian Association of Certified Public Accountants



**UN Global Compact** 



Green Building Council



Accredited by SGS for ISO 9001 and ISO 27001



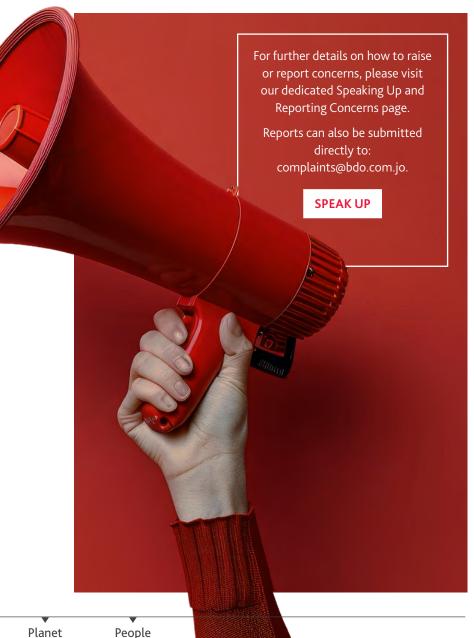
FDAMA



**EVAL** Jordan



Jordan Europe Business Association





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### **Levels of Materiality**

Categorizing our material topics allows us to focus our efforts where they matter most while maintaining the flexibility to adapt as new priorities emerge. It also helps us keep our sustainability reporting to the point and avoids overstating issues that aren't yet relevant.

### 1. 'High Materiality' Topics

These topics are of the greatest relevance to our business and stakeholders and our impact related to them is the most direct. In this report, we provide details on our performance in these areas and explain how we manage related indicators through policies, governance structures, and day-to-day practices.

### 2. 'Medium Materiality' Topics

These topics are still important but may not have the same level of urgency or visibility. In this report, we give a summarized view of our performance related to these topics, noting any significant changes or trends and highlighting specific actions taken or management initiatives underway.

### 3. 'Low Materiality' Topics

These are topics that, while currently less central, may gain relevance over time. In this report, we provide any available data or context, while being transparent about the current limits of reporting in these areas. We also flag these topics for future review, acknowledging that stakeholder expectations, regulations, or our own business focus may shift.

# Our Approach to Materiality

Our high-level approach to materiality involved identifying and engaging with stakeholders to collect their feedback on various sustainability topics. Based on this, material topics were selected and categorized based on their level of materiality, to inform the focus of our report.

### **Stakeholder Engagement**

BDO Jordan created a stakeholder classification system that sorts stakeholders into three tiers, based on factors such as revenue, costs, media response, risk impacts, and business opportunities. Each stakeholder group is evaluated using these criteria to understand their impact on our operations and help us decide upon engagement strategies.

- ► Tier 1: Stakeholders that are directly and significantly impacted by, and exert a direct and significant impact on, our business, including customers, employees, and partners.
- ► **Tier 2:** Stakeholders that are directly but partially impacted by, and exert a direct but partial impact on, our business, including suppliers.
- ➤ Tier 3: Stakeholders that are indirectly and partially impacted by, and exert an indirect and partial impact on, our business, including local communities.

### **How We Assessed Materiality**

We collected feedback from our employees, clients, and partners through surveys. These surveys aimed to build our understanding of each stakeholder group's expectations and priorities with regards to sustainability.

Within the surveys, stakeholders scored different EESG-related topics based on their perceived importance for inclusion in the report. After this, we calculated a materiality score for each topic by averaging its internal (within BDO Jordan) and external (client) ratings. This allowed for the identification of a set of key areas, from which a shortlist of material topics was developed. Said topics were categorized as 'high materiality', 'medium materiality' and 'low materiality'.

In 2024, BDO Jordan engaged Tier 1 stakeholders directly for the materiality assessment of this report.

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# **Material Topics**

The following table shows our material topics and their categorization according to the materiality assessment:

No.	Shortlisted Material Topic	Stakeholder Group	Category	Significance
1	Corporate Governance	Partners	Governance	High
2	Board Diversity and Independency	Partners	Governance	High
3	Training and Education	Employees	Social	High
4	Diversity and Equal Opportunity	Employees	Social	High
5	Human Rights	Employees	Social	High
6	Health and Safety	Employees	Social	Medium
7	Labor Practices/Employee Engagement	Employees	Social	Medium
8	Community Support and Development	Partners	Social	Medium
9	Legal Compliance	Partners	Governance	Medium
10	Ethics and Integrity	Partners and Employees	Governance	Medium
11	Anti-corruption	Partners and Employees	Governance	Medium
12	Risk Management	Partners and Employees	Governance	Medium
13	Information, Cyber Security and Data Privacy	Partners and Employees	Social	Medium
14	Responsible Tax	Partners	Governance	Medium
				100 State (1977)

No.	Shortlisted Material Topic	Stakeholder Group	Category	Significance
15	Anti-competitive Behavior	Partners and Employees	Governance	Medium
16	Economic Performance	Partners and Employees	Economic	Medium
17	Energy	Partners and Employees	Environmental	Medium
18	Customer Service and Satisfaction	Clients	Social	Medium
19	Market Presence	Clients	Economic	Medium
20	Innovation	Clients	Social	Medium
21	Procurement Practices	Partners and Employees	Economic	Medium
22	Water and Effluents	Employees and Clients	Environmental	Medium
23	Pollution Prevention	Partners and Employees	Environmental	Low
24	Waste	Partners and Employees	Environmental	Low
25	Emissions	Partners and Employees	Environmental	Low
26	Marketing and Labeling	Employees and Clients	Social	Low
27	Biodiversity	Partners and Employees	Environmental	Low
28	Stakeholder Engagement	Partners, Employees and Clients	Governance	Low

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In this section, we present our data and indicators for a range of topics related to how BDO Jordan internally governs our firm and its operations.

Topics noted as 'highly material' in this section include corporate governance and board diversity and independency; for these topics, we describe the current state of our governance set-up, presenting our 'Board of Partners' and their relevant functions. However, the newness of our board, which has only been operational from 2024, does not allow for an analysis of trends over time, nor does it facilitate a comprehensive understanding of the effectiveness of our chosen governance model.

For topics of 'medium materiality', which include legal compliance, ethics and integrity, anticorruption and risk management, we provide an overview of our policy framework for each area and provide any available data related to performance. However, we do note a range of limitations, such as a lack of historical data, which hinders our ability to identify trends over time.



# Our Place within the BDO Global Network

BDO International (a UK company limited by guarantee) is a global network of public accounting, tax and advisory firms which perform professional services under the name of BDO. Service provision within the international BDO network of independent member firms is coordinated by Brussels Worldwide Services BV (a limited liability company incorporated in Belgium with its statutory seat in Zaventem), where the BDO Global Office is located.

The BDO network is governed by the Council, the Global Board and the Executive of BDO International Limited.

- ▶ The Council: The Council brings together 107 members, representing one delegate (usually the Managing Partner) from each member firm. Existing Council members elect the Council Chair following nomination by the Global Board. The Council is responsible for budget approval for the network, appointment of the Global Board, and the approval of changes to the Articles and Regulations of BDO International Limited.
- ▶ The Global Board: The Global Board is the Board of Directors of BDO International Limited. It includes the Managing Partners of at least the three largest firms of the EMEA region, the two largest firms of the Americas region and the two largest firms of the Asia Pacific region. Global Board members are responsible for electing the Global Board Chair, setting policies and priorities for the global organisation and overseeing the work of the global Executive team.
- ➤ The Executive: The global Executive team is made up of the Chief Executive Officer (CEO), who is appointed by the Global Board, and the members of the Global Leadership Team (GLT), who are appointed by the CEO. The CEO manages BDO's daily global affairs and strategy, and represents BDO at international forums and organisations, as well as in discussions with international regulatory bodies. The Global Leadership Team (GLT) coordinate service provision within BDO in terms of impartial oversight, quality assurance and global tools.

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# Our Place within the BDO Global Network

BDO Jordan, as of the end of 2024, is a voting member firm of the BDO Global Network. This membership includes two companies, Samman & Co. (for advisory) and Samman & Company Public Accountants and Business Advisors (for audit), with the latter being the parent company. Policies set by BDO Global inform the majority of our business conduct; this is, however, complemented by our internal governance and systems.

BDO Jordan's approach to governance is based on a professional partnership model, expressed through our 'Board of Partners'. Under this arrangement, our highest governance body is in its majority composed of our key executives (partners), who are a mix of equity and non-equity partners and who combine professional/managerial and board-related duties.

In general, each partner represents a specific service line or department within our firm. We selected this approach due to the range of benefits it offers for our firm, which include:

### ► Risk Drives Commitment

Equity partners accept a degree of legal and financial risk due to their joint ownership of the firm, guaranteeing their interest in helping the firm succeed and sustainably grow.

### ► Knowledge Investment and Transfer

Our partners are key 'knowledge owners', possessing multiple years of professional experience in their respective fields. By participating in the ownership of our firm, partners are incentivized to share this knowledge to make our business better, for their own benefit and for the benefit of the firm as a whole.

### ► Reduction of External Agency Costs

We reduce costs associated with outsourcing our governance by combining governance and executive functions within our Board of Partners.

### ► The Promotion of Collegial Rather Than Hierarchical Controls

Our partners enjoy close proximity to and strong professional relationships with our managers and other employees. Having a partner represented from each service line means that decisions taken at the top levels of our organization trickle down, as partners can effectively exert influence and ensure the embedding of strategy throughout the firm.

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# **Our Board of Partners**

Our Board of Partners comprises a total of 12 individuals, the majority of whom represent different service lines within our firm. Board members are elected for 3-year terms, renewable for up to three terms (9 years), with performance evaluations required before reappointment. The board is composed of 10 executive members.

The board met once in 2024 to agree upon work processes, an internal management system and allocation of tasks among the partners. It was agreed that, going forward, the board would meet once per year to discuss key matters related to risk management and internal control and strategic, financial and executive management oversight.

In terms of the board's general operating system, decisions are made by a majority vote, with the caveat that urgent decisions may be taken in writing if no objection is raised by board members. An annual self-evaluation process looks into the board's effectiveness, member participation and achievement of strategic goals. Board members are obligated to follow ethical guidelines laid out in BDO Jordan's Code of Professional Conduct, including by avoiding conflicts of interest, maintaining the confidentiality of information, and striving to consistently act in the firm's best interests. Board committees include the Audit Committee and the Nominations and Remuneration Committee.

10
Members
4 Equity | 6 Non-equity

**3** Nationalities

100% Male

**2** Committees

### **Diversity of Our Board**

A diverse board is essential to informed, balanced decision-making and helps ensure that a broad range of stakeholder interests are understood and represented. Our Board of Partners benefits greatly from the diversity of its members. We are particularly proud to have several board members of the Palestinian nationality, representing both our employee population and the cultural make-up of Jordan as a whole. Board members also bring different perspectives based on their backgrounds—a mix of financial, management, and engineering disciplines—as well as their varied fields, skillsets, and countries of professional experience.

on, Organization

The Professional Partnership: Relic or Exemplary Form of Governance? (Royston Greenwood and Laura Empson, Organization Studies 24(6): 909–933 Copyright © 2003 SAGE Publications (London, Thousand Oaks, CA & New Delhi)

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## **Our Governance Structure**

BDO Jordan is governed by the Board of Partners, which provides overall strategic oversight and ensures that the firm upholds its professional, ethical, and business standards. Under the Board, the firm is structured into two primary business functions: audit and advisory. Within each function, responsibilities are organized through defined levels of seniority, ranging from directors and senior managers to managers, senior consultants, consultants, and associate consultants. This layered approach helps maintain accountability, knowledge transfer, and professional development across practice areas.

In addition to the business functions mentioned above, we have support functions that operate across both audit and advisory. These include human resources, finance, and administrative functions, managing processes such as filing, archiving, and internal operations.

### **Board Members**



Rami Samman Managing Partner

Rami is responsible for strategy, business expansion and marketing, as well as identifying opportunities that contribute to firm growth and development. He acts as the Principal Liaison Officer for BDO International.

Audit & Assurance | Tax Advisory | UN & International Engagements | Strategic Business Planning | Firm Growth & Expansion



Azzam Hamaideh Technical Advisory Services Partner

Azzam oversees our advisory service line, including ESG and sustainability services, restructuring, internal systems and process engineering services, HR, and Monitoring and Evaluation. He also serves as Secretary of the Board of Partners.

Sustainable Development | Water & Energy Consulting | Organizational Strengthening | Green Entrepreneurship | Risk Management Our board consists of the following committees:

### **The Audit Committee**

The Audit Committee plays a key role in ensuring the integrity of the firm's financial reporting, evaluating the effectiveness of internal controls, and overseeing compliance with applicable laws and regulations. Its members are required to have financial or accounting experience.

### The Nominations and Remunerations Committee

The Nominations and Renumerations Committee is responsible for overseeing the advancement of firm employees from director to partner level, thereby integrating the individual into the board. Candidates are recommended based on their relevant skills and professional experience, including their knowledge of corporate governance and human capital strategy, and a final decision is made through a majority vote by the entire board. The committee also develops policies relating to partners' evaluation, renumeration and succession planning.

The board renumerates equity and non-equity partners through yearly compensation based on revenue and targets set for each partner. With the firm being majority owned by the Managing Partner, revenues are distributed in line with ownership percentages.



Mazen Jaber Senior Partner for Financial and Administrative Services

Mazen is responsible for developing and implementing longterm financial strategies to achieve corporate objectives, based on an identification and assessment of financial risks. He also oversees our merger and acquisition, investment management and corporate finance consulting service lines.

Audit Management | Business Restructuring | Public Sector Consulting | Tax Compliance | Change Management



Jamal Al Taraireh
Financial Advisory and Banking Sector Partner

Jamal is responsible for our training and development, financial consulting, external audit consulting and international standards' compliance, quality control and banking sector service lines.

IFRS & IPSAS Expertise | Financial Consulting | Risk & Fraud Analysis | Higher Education & Training | Public Sector Auditing

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### **Board Members (continued)**



Mohammad Quneibi Tax Partner

Mohammad is responsible for our tax service line, with a focus on his specialization of transfer pricing.

Tax Planning & Dispute Resolution | Transfer Pricing | VAT Implementation | Regulatory Consulting | Cross-Sector Tax Expertise



Hamdi Mulhem Compliance and Forensic Audit Partner

Hamdi is responsible for our forensic audit line, and focuses on strengthening audit-related integrity and oversight systems and evaluating control and compliance systems.

Forensic Auditing | Internal Controls & Compliance | Institutional Assessment | UN & Donor-Funded Projects | Risk Management



Iyas Samman Administration Partner

Iyas is responsible for long-term strategic planning, the conduction of market research, oversight of daily operations, task delegation, and personnel management.

Strategic Administration | Procurement Management | Operations Oversight | Organizational Performance | Personnel Management



Ahmad Ramahi External Audit Partner

Ahmad is responsible for external audit, including being the Authorized Partner for reviewing and signing external audit files, providing external auditors to perform audit services and providing training programs for external audit work.

Audit Quality Management | Client Relations | Financial Analysis | Strategic Planning | ACCA/JCPA Standards



Hassan Saadi Audit Partner

Hassan oversees leads International Institutions and Donor Assurance services. He directs the audit team, manages NGO client relationships, and addresses sector-specific risks such as grant compliance and fund accountability.

IFRS/ISA Auditing | Financial Transformation | Fraud Investigation | Risk Assessment | Multinational Client Audits



Jafar Alqaryouti Business and Technology Partner

Jafar is responsible for the development and management of services related to AI, IT, cybersecurity and business technology.

Information Technology | Risk Assessment | Business Process Re-engineering | Quality Assurance

BDO Jordan is considering the addition of independent advisors to the board for the year 2025.

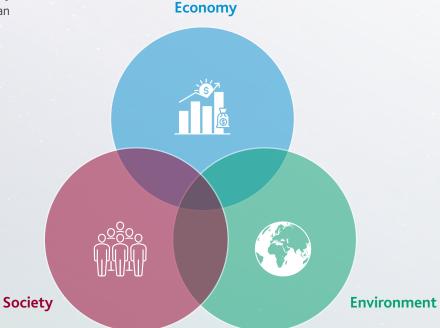
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# Management of Impacts on the Economy, Environment and People

The responsibility for the management of economic, environmental and social impacts is delegated to the Advisory Partner. This includes reporting on sustainability matters internally to partners and externally to our stakeholders. The Advisory Partner oversees the work of the Green and Sustainability Services (GSS) Unit. The GSS Unit tracks and reports on various sustainability indicators for the purpose of advising on decision-making and impacts.

BDO Jordan continually engages our partners in knowledge-sharing sessions dedicated to raising their awareness on best practices in the industry and building understanding of relevant internal indicators and progress. Partners are also responsible for the review and approval of this and upcoming annual sustainability reports. The partners are also informed about sustainability matters through the yearly meeting. BDO Jordan plans to increase the regularity of these meetings and incorporate sustainability within their agendas.

Upper management, represented by the partners, review and approve BDO Jordan's vision and mission statements, strategies, policies, and targets related to sustainability.



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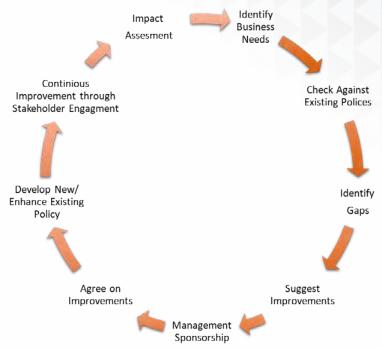
# **Risk Control and Quality Management**

### **How We Manage Risk**

BDO Jordan fully recognizes our exposure to a range of risks, which are diverse in nature but can include market fluctuations, changing regulations, threats posed by new technologies, regional events and climate-related impacts, such as transitional risks. All of these risks, if not appropriately monitored and mitigated, have the potential to negatively impact our business, workforce and revenues.

Consequently, BDO Jordan actively monitors various risk areas to decide upon an appropriate course of action. In several cases, we have updated or created new policies and internal governance tools to guide our risk response, based on best practices, internal research and stakeholder engagement, and relevant guidance or policies issued by BDO Global.

The process we follow for strengthening our internal governance framework in line with identified risks is outlined in the adjacent cycle:



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# **Ongoing Internal Controls**

### **Policy Commitments**

BDO Jordan maintains a comprehensive internal control environment grounded in formal policy commitments. All policies are formally approved by our Managing Partner and apply to all officers, employees, agents, contractors, subcontractors, consultants, and partners of the firm. They are communicated during employee onboarding and, for select policies, reaffirmed annually through a formal re-signing process to ensure continued awareness and application. Responsibility for policy implementation varies by policy but is generally overseen by the HR Manager and partners, with our partners and leadership team reviewing progress against policy objectives on an annual basis.

Our ethical commitments are integrated into organizational strategy and operational procedures shaping hiring and procurement practices, guiding client and stakeholder engagements, and informing risk management frameworks. We extend these commitments to our business relationships, requiring partners and suppliers to align with our standards. Training is provided to all staff during onboarding, and refresher sessions are delivered periodically to reinforce policy understanding and compliance. The below boxes outline how BDO Jordan operationalizes our policy commitments across several key focus areas.

### 1. Anti-Corruption

Our Anti-Bribery and Corruption policy lays out a framework for assessing risks of bribery and corruption applicable to our business and clients, such as risks arising from our supply chain, recruitment and employment processes and client interactions. This policy requires us to look critically at all our activities, identifying those which may be vulnerable to corruption or bribery in the form of gifts or hospitality.

Mitigation measures outlined by the policy adopt a proportionate, risk-based approach, with the level of response to perceived risks varying depending on the nature of the activity, its value and geographic connections. The implementation of the policy is supported by the provision of an online training for staff to raise awareness about the principles of anti-bribery and corruption, which is periodically re-shared via email. BDO Jordan recorded no incidents of bribery or corruption among our employees, partners, or external stakeholders in 2024.

### 2. Ethics, Independence and Professional Conduct

BDO Jordan is committed to the highest ethical standards, guided by our Code of Ethics and Independence, which applies to all partners, directors, and staff across all professional work.

The Code aligns with the IESBA Code of Ethics, the BDO Global Ethics and Independence Manual, and our firm's ISQM1 Manual. The policy promotes due diligence by outlining procedures for identifying, evaluating, and addressing ethical risks (such as threats to compliance and breaches of ethical requirements) and for confirming annual compliance with independence obligations.

The Code is built on five fundamental principles: integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour. These principles underpin our daily conduct and help ensure that our services are delivered with professionalism, independence, and accountability.

In line with BDO Jordan's Code of Ethics and Independence and BDO Global standards, no political contributions were made by BDO Jordan.

### 3. Environmental Policy

BDO Jordan's environmental policy outlines our focus on continually improving our environmental performance. It highlights the importance of effectively managing our significant environmental impacts, complying with relevant environmental legislation as a minimum level of performance, making BDO Jordan's employees aware of environmental issues and the environmental effects of their activities, and communicating our business's environmental aims and objectives to all staff, as well as to clients and other external stakeholders.



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# **Ongoing Internal Controls**

### **Policy Commitments (continued)**

### 4. Information Security and Acceptable Usage

This policy prioritizes the protection of employee and client data by outlining acceptable usage principles for using BDO devices, and accessing the internet, email and social media. It aims to establish a robust system for securely handling information and ensuring workspace and document security.

### 5. Privacy and Protection of PPI

This policy outlines BDO Jordan's commitment to safeguarding the privacy and protection of Personally Identifiable Information (PII) collected, processed, and stored by our organization. It defines the principles, responsibilities and measures for handling said information in a way that ensures compliance with relevant privacy regulations and allows us to maintain the trust of individuals, including clients, partners and employees, whose data we handle.

### **Legal Compliance**

BDO Jordan recognizes the crucial importance of building trust among our clients. We prioritize 'keeping our own house in order', by maintaining stringent compliance with relevant laws and regulations in our jurisdictions, as a means of doing the right thing, safeguarding our reputation and promoting business continuity for years to come.

As such, we have structured our internal operations to be fully compliant with local legal and regulatory frameworks. We avoid any type of non-compliance, which we define as any breach resulting in formal penalties, reputational impact, or operational disruption, in line with our internal compliance and risk management procedures. As a result, in 2024, zero breaches of laws or regulations occurred, and no fines or non-monetary sanctions were incurred or paid.



# Responsible Tax

We take a proactive approach to tax, prioritizing legal and regulatory compliance and accurate bookkeeping. Our team of skilled financial professionals regularly look into updates relevant to our jurisdiction, communicating them to our Tax Partner. Our Tax Partner is responsible for reviewing and maintaining our tax strategy. The review is done on an annual basis, at minimum. Additionally, the Tax Partner thoroughly studies any proposed changes to our approach, considering all potential risks to legal compliance, firm reputation and overall business. Major concerns can be raised to our Managing Partner, who signs off on significant alterations to our tax approach.

We have four categories of taxes that are settled. Income tax is submitted and settled on an annual basis, while sales tax is settled 6 times per year. The remaining tax categories are employee income taxes and service providers income taxes; these are settled monthly and when needed, respectively.





# Cyber Security and Client Data Privacy

BDO Jordan takes data security and privacy seriously, implementing robust policies, processes, and safeguards to uphold a high security posture across all operations. We are fully compliant with applicable data protection regulations, including the General Data Protection Regulation (GDPR), and are certified under both ISO 27001 for information security management and ISO 9001 for quality management.

Our approach to data security reflects a careful and pragmatic methodology, combining technical controls with clear organizational procedures. This includes end-to-end encryption, role-based access restrictions, and regular compliance monitoring. As a result, BDO Jordan has registered no substantiated complaints regarding breaches of client privacy within the reporting period.

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# **Conflicts of Interest**

Prior to accepting any new client, accepting a new engagement with an existing client, or entering into any other business transaction, BDO Jordan commits to a formal Conflict of Interest process that applies to all partners and professional staff.

### I. Local Conflict of Interest Check

The local COI process includes internal communication (by email) from the Ethics and Independence Leader, a review of the relationship databases of the firm and other enquiries that are considered appropriate given the circumstances. Any potential conflicts are documented on BDO Jordan's internal 'Independence SharePoint'; conflicts could include staff having a direct or indirect financial interest in the potential client or engagement which may affect their independence, or a close or immediate family member employed by the entity which may result in a conflict of interest. If a conflict is identified, safeguards are then implemented, or the client may be refused entirely.

### **II. Global Conflict of Interest Check**

BDO Global's Member Firm Square (MFS) tool is used to perform mandatory international checks for all potential client engagements involving operations or related entities outside the country. These checks are mandatory for both audit and non-audit services provided to international clients or prospective clients.

When dealing with clients that operate internationally, several steps must be followed. First, the corporate tree of the client is identified to map out all related entities. Next, a search is conducted in the global Restricted Entities (RE) database, where the Ethics & Independence Leader (EIL) or Deputy investigates any matches to determine whether any prohibitions apply. If a potential client is identified as a restricted entity to another BDO member firm, the EIL must contact the relevant partner in that firm to resolve potential conflicts.

The process also requires the Engagement Partner or Director to ensure that all international operations are accurately identified. Once no prohibitions are found, the EIL sends a Conflict of Interest (COI) request via the MFS tool or uses alternative procedures as necessary. All clients with foreign operations, including restricted entities, must undergo this COI process. Responses to COI checks are then evaluated to determine whether any threats to independence or objectivity exist.

Where actual or potential conflicts or independence threats are identified, the Engagement Partner or Director—alongside the EIL and potentially the partner from the other member firm—must assess the risk and, where possible, implement safeguards. If the threats cannot be sufficiently mitigated, the firm must decline the engagement or resign from conflicting work. If the engagement is accepted after appropriate actions are taken, the resolution and safeguards adopted must be clearly documented. The Engagement Partner or Director is ultimately responsible for assessing and approving this conclusion and ensuring that all required safeguards are implemented.



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In this section, we deal with the three 'medium materiality' topics of economic performance, market presence and procurement practices.

We begin by looking critically at our revenue, expenditure and profit data, charting trends over the past 12 years to understand the various factors driving our growth. We also outline how we approach risks related to climate and political instability, with the understanding that while climate-related risks do not currently exert a significant influence on our business, changes in regulations and stakeholder interests in the region are likely to impact how we view and deal with climate risks in upcoming years.

As regards our indirect economic impact, we give an overview of how services provided to our clients across a range of sectors and geographical locations help them to grow, driving job creation and contributing to the development of surrounding communities.

Finally, we summarize our current strategy for procurement, whilst highlighting various areas for improvement in our data and formal governance mechanisms in this area.

# **Our Direct Impact**

Our stakeholders classed our direct economic performance as 'medium materiality', due to the importance of strong economic growth in allowing us to provide stable incomes and reinvest in our people and business.

In 2024, BDO Jordan's revenue was distributed across key operational and social dimensions as follows:

Spending

Operating expenses

Employee wages

3.6%
Other expenses

39.4%

Community investments and donations > 1%

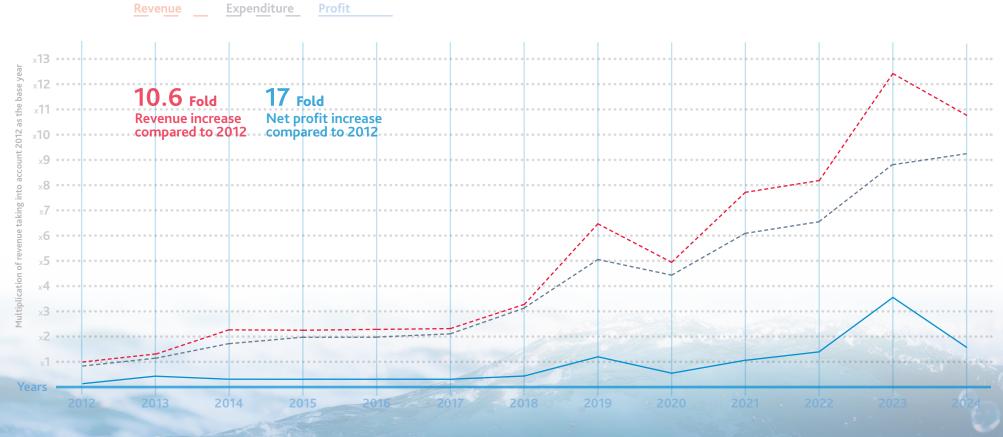
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Over the past 12 years, we have witnessed the steady economic growth of our firm, albeit with expected drops in revenue between 2019 and 2021, during the Covid-19 pandemic. Renewed client activity and business momentum resulted in particularly successful growth years in 2022 and 2023; however, this growth stalled in 2024 due to a range of factors, including geopolitical challenges and regulatory and funding shifts, which constricted the Jordanian and regional markets. This decline was not significant, with revenues in 2024 still high in comparison with the years prior to 2023.

risen with our revenues. We do note the exception of the 2019 -2021 period, during which time we prioritized working from home and minimizing business travel in line with lockdown restrictions.

Overall, we have successfully generated profit while avoiding any losses over the past 12 years, indicating steady and sustainable growth for our firm.

The graph above presents our revenue, expenditure and profit data from 2012, the year in which we joined the BDO Global Network, until the present.

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### **Key Revenue Sources**

In 2024, our audit and assurance service line, which is also BDO Jordan's longest-established service line, recorded the highest revenue, contributing to 62.6% of our total revenue. The second highest contributor, advisory services, accounted for 23.7% of our revenue.

### **Climate and Economic Impact**

At BDO Jordan, we consider climate change as a strategic business risk that can affect our operations, costs, and long-term value. This year, we have begun to monitor several key risk areas; moving forward, we hope to further formalize risk identification and mitigation processes through further data collection, research, and the design of supportive governance mechanisms.

We remain conscious of reputational risks; our stakeholders rightly expect us to keep pace with emerging standards relating to climate responsibility, whether by publishing annual sustainability reports, setting emissions reduction targets, or taking tangible steps to mitigate our impacts. This requires the investment of human and financial resources, increasing our overall expenditures.

Moreover, we recognize that physical risks associated with climate change, such as extreme weather events or energy supply disruptions, can affect our office operations and, in extreme cases, damage service continuity for our clients.

### **Economic Impacts of Political Instability**

We remain attentive to risks associated with political instability, which can vary from region to region. Political turbulence, uneasy international relations and sudden changes in government policies can disrupt markets and create uncertainty around client demand, impacting our ability to generate revenue.

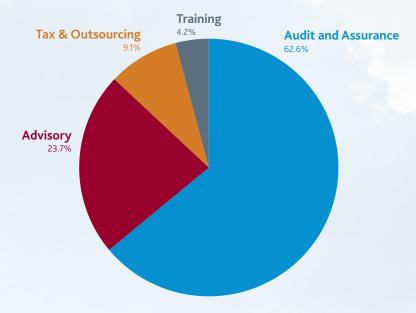


Figure - Revenue sources during 2024 (the remaining 0.4% are from other services lines).

Our operational costs represent a significant portion of our overall expenditures. This includes water and energy-related expenses, which we disclose here due to their dual impact on our economic performance and the environment. In 2024, our spending on water and energy increased three-fold from 2012, due to the growth of our firm and our expansion into our current office space. In response to this rise, we've begun identifying operational changes that could reduce our spending, such as an increased emphasis on renewable energy and smarter resource usage.

# **Our Indirect Impact**

We understand that our impact is not limited to our own benefits. Through the services we provide, we play a vital role in shaping how resources are directed, how businesses grow, and how sustainable choices are made across the economy, thereby enabling us to influence positive change beyond our direct operations. We provide our services in a way that fully integrates governance, climate and social considerations, as we understand that all of these factors interact to promote sustainable economic growth.

Some highlights of how we have driven impact in 2024 through our client engagements are provided below:

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- We provided financial and due diligence services and verification on data, financial information, and supplies for 2 NGOs, 2 banks and a private company. These services facilitated investment on the part of our clients by providing them with useful information on the financial contributions, tax compliance, and risks associated with potential investment opportunities.
- We provided training needs assessment services for an NGO. Our services allowed our client to customize their training programs to raise the capabilities of financial institutions regarding SME financing.
- ➤ We helped 2 private companies to assess and improve the adequacy and effectiveness of their anti-money laundering posture, fostering regulatory compliance.
- We assisted in the design of a genderresponsive budgeting methodology for the Jordanian public sector, thereby facilitating women's access to ministerial services and support.

- We provided an assessment of the risks associated with green hydrogen production in Jordan for an NGO, and presented the results to various stakeholders to raise awareness and allow for the consideration of identified risks when designing sectoral and investment strategies.
- ➤ We supported an NGO through the establishment of job competency centers in Libya, facilitating the Libyan public's access to skills building and employment.
- ➤ We helped a university in Baghdad to prepare for audit in line with local regulations. This allowed the university, which educates 1,600 students, to continue operating legally in the country.

- ➤ We developed comprehensive governance manuals for 2 private companies in Jordan and Iraq, helping them to strengthen their governance structures and set transparent operational guidelines.
- ▶ We provided audit and other services for UNHCR, UNICEF and UNOCHA. BDO Jordan reviewed funds provided by these organizations to implementing partners in various countries worldwide. These funds protected and enhanced the living conditions of refugees in host countries, as well as local children and persons with disabilities.

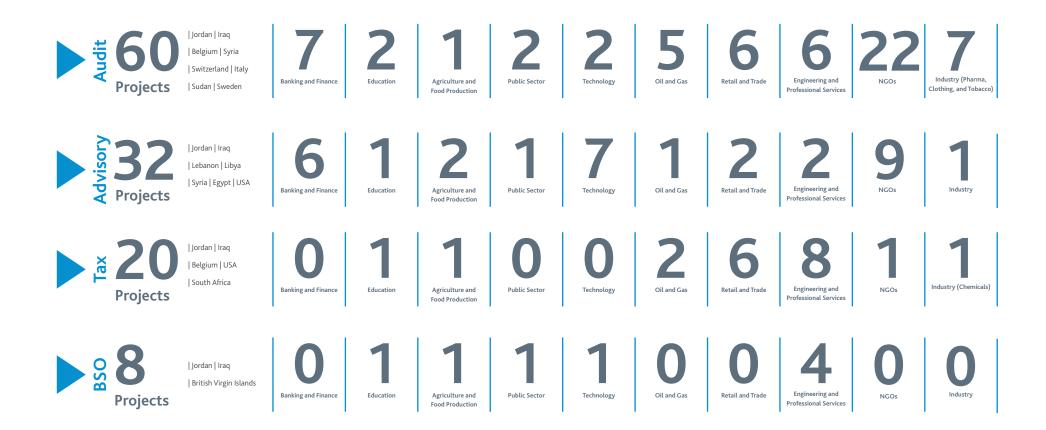
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# **Our Indirect Impact**

Through our professional services, we have contributed to enabling businesses across many industries to sustain operations, expand their activities, and enhance long-term resilience.

Through our advisory, audit, business services outsourcing (BSO), and tax services we helped companies comply to regulatory requirements, improve governance structures and enhance financial performance.

Below is a breakdown of our contributions across our core business activities, including the number of projects, the countries in which these projects were implemented, and the sectors of the companies we worked with.

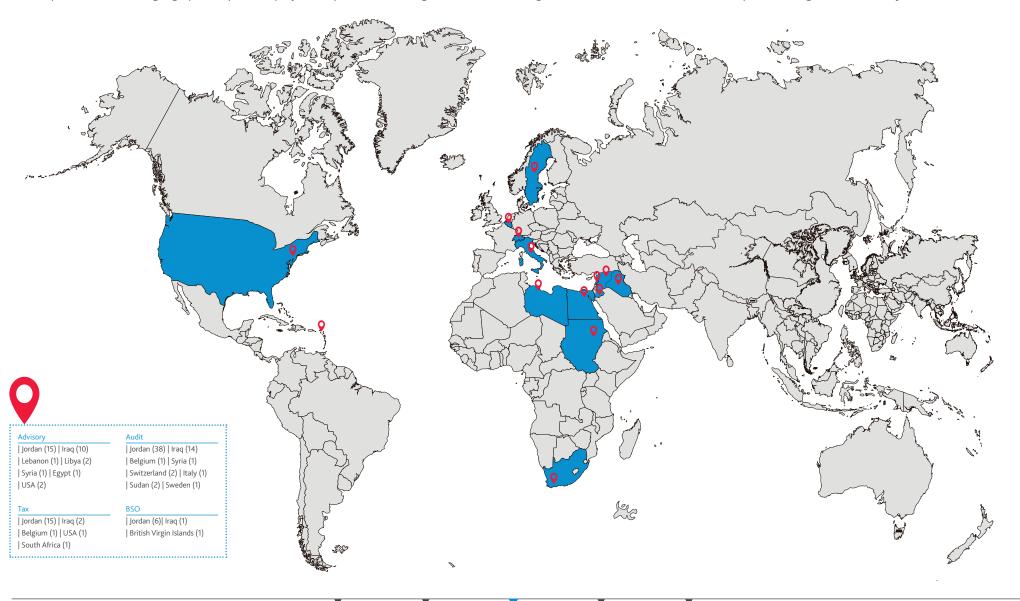


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# **Our Indirect Impact**

The map below shows the geographical spread of projects implemented during 2024, demonstrating the reach of our indirect economic impact on the global community:



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# **Our Procurement Practices**

Our stakeholders have categorized procurement practices as a 'medium materiality' topic, in recognition of our ability to impact the local economy through our purchases, as well as the crucial role our suppliers play in facilitating the day-to-day running of our office and operations.

BDO Jordan maintains a small team responsible for procurement, comprising our Procurement Manager and 3 support staff. No formal policy exists to govern our procurement practices; nevertheless, a summary and analysis of our current process is provided below.

On a yearly basis, our Procurement Manager consults our stock of needed goods and supplies, and replenishes it accordingly. We base our assumptions of firm needs on usage data from previous years, factoring in an increase of approximately 10% per year to account for our growing workforce. Additionally, one-off purchase orders are directed to the Procurement Manager throughout the year.

Once we have identified our needs in terms of supplies, we gather offers from suppliers. We maintain a database of all the suppliers that have previously contacted us, and a separate database for suppliers from whom we have purchased supplies; when gathering offers from suppliers, we reach out to all suppliers on both databases simultaneously.

Suppliers who contact us to advertise their services tend to come to us through business contacts, or they may have identified us through their own market research. Data we collect on suppliers, which is stored in our databases, includes suppliers' names, locations, contact details, website or social media links, and a description of their sector or service type.

Offers received from suppliers are stored in a dedicated email box on Outlook. We evaluate offers based on their price and compliance with specific product criteria. Before proceeding with a supplier, we also conduct background research to ensure the supplier actually exists and is operating in line with local regulations; this could be through consulting our business contacts, carrying out a brief internet search, physically visiting the supplier's location, or checking the supplier's registration with the Chamber of Industry through their online database.

Once we have made a purchase from a supplier, we store the purchase order and price offer in BDO Jordan's SharePoint portal. Although receipts are not uploaded onto SharePoint, physical copies are stored by the Procurement Manager. The Procurement Manager is the signatory for all documents, and does not require formal permission from any other party to make purchases. However, for larger purchases, the Senior Audit Partner may be consulted to provide his approval.

If any supplier offers or sends gifts, the Procurement Manager informs the Senior Audit Partner and cancels the relationship with the supplier.

We recognize various areas for improvement in our current procurement practices. Although our system for reaching out to and evaluating suppliers follows a logical process, the absence of a formalized system and our reliance on business relationships could lead to a lack of transparency around how we select suppliers fairly. Furthermore, internal checks and balances (having an authorized signatory that is separate from the Procurement Manager and having a specified upper limit requiring approvals) would prevent overreliance on individual judgement when various issues

arise. A formal procurement policy would also allow us to incorporate environmental considerations into our selection of suppliers - an area which is currently non-existent. Finally, formal regulations around storing digital copies of receipts and recording cancelled supplier relationships due to integrity concerns would reinforce the overall transparency of the procurement system. Not having a unified online system for recording receipts also makes it difficult for us to accurately chart and analyze our spending on different procurement categories; this is an area we wish to address in coming years.

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Under this section, BDO Jordan reports on our key indicators related to environment. We also present our net-zero strategy, which outlines our plan for reaching net-zero greenhouse gas emissions by 2050.

No 'high materiality' topics fall under this section. Classed as 'medium materiality', we disclose on our performance, trends and initiatives for the topics of energy and water and effluents. We note key challenges, such as a lack of historical data and limitations to the accuracy of our data due to the usage of outdated electricity meters. We mention key management initiatives where possible, including our plans for integrating renewable energy and upgrading to smart electricity meters.

Pollution prevention, waste, emissions and biodiversity are all noted as 'low materiality' topics. We note a significant lack of data on pollution prevention and biodiversity, making it difficult to provide any insights into our performance in those areas. For waste and emissions, we mention key initiatives we're undertaking to manage our impacts, such as the implementation of a printing policy, awareness raising around recycling and the transition to electric company cars.

In 2024, BDO Jordan joined the UN Global Compact (UNGC).

This step reflects our commitment to the ten principles on human rights, labor, environment, and anti-corruption. This membership enables us to engage with stakeholders on sustainability priorities and strengthens our contribution

to advancing the Sustainable Development Goals (SDGs) across the countries we operate in.



**Picture**: The black iris (Iris nigricans), the national flower of Jordan, a resilient, endangered species. It grows in harsh desert conditions, particularly in the southern regions like Karak and between Madaba and Amman, blooming for a brief period each spring.

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## **Net-Zero Strategy**

#### **Our Global Network's Commitment**

In September 2021, BDO Global committed to supporting the goal of net-zero greenhouse gas emissions by 2050 or sooner by joining the Net-Zero Financial Service Providers Alliance (NZFSPA), which is aligned to the outputs of the Paris Agreement (2015). This commitment requires BDO's member firms to individually set our own science-based targets for emissions reductions, for validation by the Science Based Targets Initiative.

#### **Our Resources**

BDO Jordan leverages world-class infrastructure for carbon footprint measurement and emissions reduction planning. Through our membership of the BDO Global Network, we are able to access a unified carbon data management platform custom-made for BDO Global by IBM Envizi. Using this platform, we systematically collect and analyze our Scope 1, 2, and 3 emissions.

#### **Near and Long-Term Target Setting**

BDO Jordan is currently in the process of setting our emissions reductions targets. Our draft methodology for emissions reductions has identified potential areas for improvement across our various business activities, such as energy usage, business travel, procurement, water usage and waste management. We are also actively pursuing renewable energy generation strategies, such as solar power generation PV systems via our office's rooftops and parking.

## From Internal Commitment to Client Solutions

The hands-on knowledge we have gained in emissions calculations and target setting also helps us to better serve our clients. BDO Jordan can help organizations set and validate science-based emissions targets, with a focus on data integrity, comparability, and audit readiness.

We are able to facilitate carbon accounting and reduce risks of greenwashing or regulatory non-compliance. Additionally, we present ourselves as a trusted advisor to governments and emissions-removal project owners as they pursue the validation, verification and trading of carbon credits on global carbon markets, thereby contributing to global climate goals.

#### Our 'Why'

By setting targets in line with a globally validated emissions reduction framework, we foster credibility and ensure our emissions reductions are truly in line with 1.5°C pathways. Moreover, we are seizing this opportunity to signal transparency and long-term resilience to our clients and stakeholders. Through our proactive sustainability posture, we hope to lead by example and inspire our clients, peers and other BDO member firms in the region to embark upon their own emissions-reduction journeys.

Forests cover only 1.1% of Jordan's land, and are vital for its biodiversity, watershed balance, and the stability of its diverse microclimate ecosystems. Safeguarding these ecosystems is essential, and advancing net-zero commitments helps slow their depletion and mitigate both direct and indirect impacts.

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# **Energy**

Energy was identified by our stakeholders as having a medium level of materiality, due to our consumption of electricity for the operation of our commercial office spaces and fuel for company cars.

However, a lack of historical data presents a challenge in this area, which we intend to work on next year and in the years to come. Another key challenge has been the accuracy of our electricity meters, which we are working to improve through the installation of smart meters. Due to this, we anticipate an increased level of accuracy in our data for the 2025 reporting period.

We are pleased to have taken a critical first step towards integrating renewable energy within our overall consumption through the installation of solar panels on the roof of our main office building. We hope to make the panels operational and begin to source a portion of our electricity from them within the upcoming reporting period.

Energy consumption associated with BDO Jordan's premises during the year 2024 was:

98,728 KWh
Total electricity consumption

355 GJ Total electricity consumption

555 KWh per employee Electricity intensity

The energy consumption associated with our upstream and downstream activities spans multiple areas. For the purposes of this report, we have calculated travel expenses and fuel consumption specifically from employees' business travel using their own cars (powered by gasoline). Additional categories are planned for inclusion in future reporting cycles as we continue to expand the scope of our emissions tracking. The adjacent numbers show our consumption per source of Scope 3 emissions.

6,987 Liters ~~ Fuel for local travel

239 GJ Chergy equivalent

39 GJ/e Intensity per employee

## **Emissions**

Our stakeholders consider emissions to be a 'low materiality' topic; although our office operations and business travel do come with an associated 'carbon footprint', the nature of our work and the sector that we are in limit our potential for negative impact through excessive production of emissions.

Using standardized methodologies developed across the BDO network in line with the GHG protocol, we have begun quantifying our Scope 1, 2, and relevant Scope 3 emissions, including energy use, employee commuting, business travel, and procurement-related impacts. While we're still in the early stages of building out our data, this represents a step forward in understanding where we stand and what actions we can take in upcoming years.

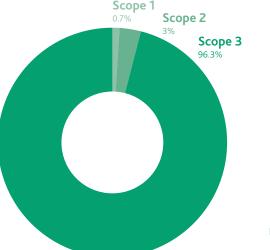




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## **Emissions**

In 2024, a total of 1,481 mtCO2e were emitted, with an intensity of 8.32 mtCO2e per employee. The bulk of emissions originated from Scope 3 sources (96.3%), followed by Scope 2 sources (3%), while Scope 1 sources made a minimal contribution of (0.7%). Our calculation accounted for all applicable greenhouse gases.



Waste >1%
Capital Goods 3.2%
Business Travel 7%
(air and land)
Employee Commuting 8.4%

Some limitations noted in our Scope 3 data include non-comprehensive data on business travel, transportation and employee commuting, due to the lack of a unified system for recording such data. As relates to international business travel in particular, we have now implemented an internal reporting system that tracks our business travel on a monthly basis. The absence of a comprehensive procurement policy and procedures also makes it difficult to gather complete and accurate details on emissions associated with our purchased goods and services; this is an area that we hope to develop in upcoming years.

# 1 metric tonnes of CO2 Eqv

### **Scope 1 Emissions**

At BDO Jordan, our direct Scope 1 emissions come mainly from fuel used in the cars we own and operate as part of our day-to-day work. In 2024, these emissions were generated from one company-owned vehicle, resulting in approximately 4 mtCO<sub>2</sub>e. BDO Jordan's premises use LPG cylinders for cooking kitchen purposes, leading to total emissions of 0.4 mtCO<sub>2</sub>e. Finally, we emitted a total of 6.6 mtCO<sub>2</sub>e from air conditioning fugitive emissions. Looking to the size of our team, our total Scope 1 emissions translate to an intensity of 0.06 mtCO<sub>2</sub>e per employee.

# 45 metric tonnes of CO2 Eqv

### **Scope 2 Emissions**

BDO Jordan's Scope 2 emissions come from the electricity we use to power our offices, covering everything from lighting and equipment to air conditioning.

In 2024, BDO Jordan's electricity consumption led to an estimated 45 mtCO<sub>2</sub>e with a total intensity of 0.25 mtCO<sub>2</sub>e per employee, meaning that reducing Scope 2 emissions remains an important focus area. One small but meaningful step we've taken is the addition of an electric vehicle to our company fleet. Although considered as a source of direct emissions, falling under Scope 1, the car is powered by electricity and therefore contributes to our Scope 2 footprint.

## **Scope 3 Emissions**

Scope 3 emissions come from indirect sources that aren't under our direct control but are still linked to our day-to-day activities. This includes commuting, business transportation using employees' vehicles, air travel, and other activities we rely on to operate.

For this reporting period, BDO Jordan's calculations covered local employee commuting, home working hours, purchased goods and services, capital goods, waste generated by our operations, business local travel and business air travel (air and land). In total, these activities accounted for approximately 1,425 mtCO<sub>2</sub>e, with an intensity of 8 mtCO<sub>2</sub>e per employee.

Another component of our Scope 3 emissions is waste generated from our offices. Most of our generated waste is either domestic or paper waste, with the latter being our primary focus for tracking and reduction. We have introduced basic waste segregation practices at our offices and encourage employees to be more mindful of how they dispose of everyday materials. In 2024, we successfully recycled a total of 980 kilograms of paper waste through certified vendors, which led to estimated emissions savings of 3 kgCO<sub>2</sub>e. Other types of waste are collected by local municipalilty services for proper disposal.

Purchased Goods and Services 81.3%

425 metric tonnes of CO2 Eqv

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## Water

Our stakeholders classed water and effluents as a 'medium materiality' topic; although we do not operate in a high water-usage sector, we nevertheless strive to be conscious of our impacts in this area due to the prevalent water scarcity in Jordan, which can magnify the negative impacts of water misuse or wastage.

It should be noted that we lack historical data on our water consumption, making it difficult to chart changes over time. Moreover, as our water consumption and effluent impact are already low, taking further actions to reduce our impact in this area are unlikely to be feasible for our business.

For this reporting cycle, we have focused our calculations on water consumption within our office facilities using data recorded from water invoices that show the purchased amounts and values per month per facility. Our wastewater is domestic and is discharged to the municipality sewage system, and contains no hazardous contaminants that require pre-treatment prior to discharge. We purchase our water from Jordan's Water Authority, and do not withdraw water from any source.

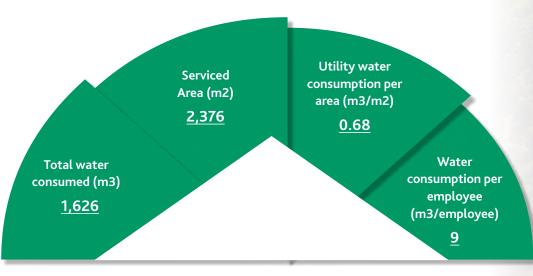


Figure - Water consumption indicators during 2024.





# **People Helping People**

In this section, we present our data and indicators in relation to our workforce and their families, and our impacts on our wider community (including our clients, suppliers, and local community).

We deal with 'highly material' topics of training and education, diversity and equal opportunity, and human rights. We note some strengths in these areas, such as clear policy frameworks that outline our stances on the respective topics, while also highlighting a lack of data on performance outcomes and the effectiveness of policy implementation over time.

Under 'medium materiality' topics, which include health and safety, labor practices/employee engagement, community support and development and customer service and satisfaction, we provide data on the breakdown of our workforce demographics, and disclose on key performance indicators such as registered incidents and community support initiatives undertaken.

Our only 'low materiality' topic under this section is marketing and labelling; here, we give brief details on our management approach for this topic, recognizing that no data currently exists regarding measurable impacts.



Picture: Members of BDO Jordan's Advisory team during one of the activities organized by the firm's Social Committee.

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## **Our Workforce**

#### **Breakdown of Our Employee Data**

Topics relating to labor practices and employee engagement are treated as having a 'medium' level of materiality; as a professional services firm, we recognize that our key asset is our people, whose knowledge, skills and experience are essential to the solutions we provide to our clients.

In the following tables, we provide an overview of our workforce, showing a breakdown of our employees by age, gender, and level of seniority. A consistent theme throughout the data is our high percentage of young employees, both male and female. This is because we truly believe in the benefits of including young and enthusiastic graduates in the workforce, training and providing them with the tools necessary to move up through our firm and become leading experts in their field. We see them bring added value in the fresh perspectives they provide, their ability for creativity and innovation, and their adaptability as young learners.

#### **External Hires**

BDO Jordan prioritizes the use of internal staff in projects delivered for our clients; we encourage our employees to develop a wide set of skills in a variety of areas, so that they can adapt to different project types. However, specific engagements will occasionally require skills or experience not found in our permanent workforce, causing us to engage external consultants. As such, in 2024, 11 external hires were made, 8 of whom were male and 3 of whom were female.

We have noticed that we have a lack of younger managers and are setting a target to increase young managers by next year.

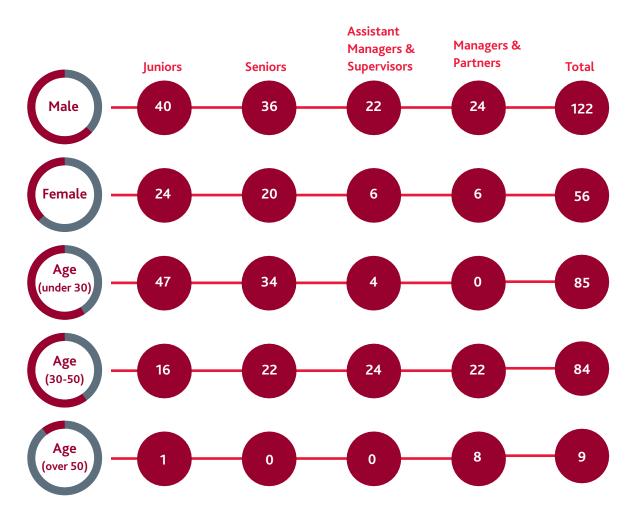


Table - The number of permanent employees and their genders and ages for the year of 2024.

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#### **New Hires and Turnover**

At BDO Jordan, employee retention and development are central to our mission. We believe that long-term relationships built on trust and experience foster a motivated and productive team, committed to serving our clients with professionalism and dedication.

For our audit business line in particular, we expect a relatively high rate of turnover due to the seasonal nature of the work; each 6 months, one audit season ends, and with it comes a spike in employee turnover as is typical in this field.

This said, 2024 did witness a notable increase in turnover overall as BDO Jordan is increasingly targeted by competitors' recruitment efforts, as it has become recognized as a hub for highly trained, high-quality talent.

**55** 32.5% New Hires

38 22.4% Turnover

#### **Employee Benefits**

Employee satisfaction is a key driver of our success and ability to deliver outstanding service to our clients. When our people feel valued, we build stronger long-term retention and create a more resilient workforce.

#### 1. Paid and Unpaid Vacations

Paid holidays provided for our staff include bereavement, pregnancy leaves and Islamic pilgrimage (after a minimum period of 5 years at the company). Unpaid leaves include time off for training courses approved by the Ministry of Labor, a 2-year leave for those with spouses relocating to a different city/country and a 1-year maternity leave.

In 2024, 8 new mothers took leave to give birth, with 4 women then choosing to take an extended maternity leave before returning to work.

#### 2. Health Insurance

BDO Jordan offers healthcare coverage for all employees and their families, providing access to a broad network of doctors, hospitals, and medical services across Jordan. We review the performance of our healthcare service provider annually and continuously work to improve our insurance benefits by evaluating competitive offers from other providers to ensure our team receives the best possible care.

#### 3. Retirement

In line with Jordanian law, BDO Jordan has a social security retirement plan under which we contribute 14.25% of employees' salaries as retirement compensation for men over the age of 60 and women over the age of 55.

#### 4. Entry-Level Wages

BDO Jordan ensures that all of our employment contracts are fully aligned with Jordanian Labor Law. We offer a minimum entry-level wage of 350 JOD per month, which exceeds the minimum wage requirement set by law (which is 20% higher).











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## **Training and Education**

The topic of training and education is considered highly material due to its importance to our work; we believe that employees who possess a solid knowledge base apply what they have learned during their assignments, ultimately leading to increased client satisfaction.

#### **Our Approach to Training and Education**

Our approach is informed by our Training and Upskilling Policy, which outlines principles for designing, monitoring and assessing trainings provided to staff (please see the box below).

Furthermore, employees are encouraged to take ownership for their own professional development by proactively researching training courses, certifications and qualifications relevant to their learning goals. Managers and employees then discuss and decide upon the most appropriate training strategy for the employee, and in many cases, employees are able to fund their studies, in part or in whole, using our dedicated training budget.

#### Our Access to Training through BDO Global

In addition to trainings provided internally through BDO Jordan, our employees can access a range of free trainings through BDO Global. Trainings vary in focus, but often include English language courses, technical webinars and workshops, and awareness sessions. Additionally, BDO Global maintains a cloud-based hub of knowledge, resources and updates shared by different BDO member firms, which allow our employees to stay up-to-date on international best practices in a range of areas.

#### **Training and Upskilling Policy**

- Each year, a training plan is drafted by our HR department based on an assessment of last year's plan, a review of training courses suggested by managers, projects contracted by our firm for that year, and requirements and recommendations set by BDO Global.
- ► The training plan is reviewed by our HR Manager, Head of Audit & Assurance Quality (HAAQ), Ethics and Independence Leader (EIL) and managers, to assess its alignment with our firm's System of Quality Management (SoQM).
- ► Training courses provided are subject to reviews from the relevant manager regarding course efficacy, and feedback is collected from the trainees and trainer regarding trainee attentiveness and engagement with course materials.
- This feedback in turn informs our selection and continued engagement of certain training providers.



#### **BDO Academy Trainings**

In order to better serve the training and capacity-building needs of individuals and organizations, we have established the BDO Jordan Academy. Our vision for the Academy is focused on delivering strategic learning experiences that are measurable and effective, cultivating a pool of highly skilled professionals who can drive success within their organizations.

With a team of in-house instructors and seasoned training professionals, we offer engaging and impactful training programs.

In 2024, the BDO Academy delivered 13 training sessions, engaging 114 employees (with some attending multiple trainings) and generating a total of 785 training hours. This translates to an average of 8.5 hours per training and 6.9 hours of training per employee.

These trainings are provided directly through the Academy and are distinct from the internal programmes managed by our Human Resources department. While overlaps in topics or attendance may occasionally occur, such intersections were not comprehensively tracked during 2024 and are now being mapped more systematically for future reporting.

By design, the BDO Academy offerings extend capacity-building beyond leadership and technical trainings delivered internally, ensuring a wider range of development opportunities that contribute to our staff development strategy.

13
Trainings
for BDO employees

114 Employees

> 785 Hours

#### **Internal Trainings in 2024**

In 2024, BDO Jordan provided our managers and partners with more than 10 courses on leadership and management-related topics. These courses covered areas such as empathetic leadership, employee time management and the delivery of effective performance reviews, all with the aim of better equipping our key leaders to positively influence and guide the performance of their staff and contribute to a healthy management culture at our firm.

Furthermore, 9 courses were made available to our new hires to develop their understanding of our clients' demands and keep them up to date with changes in our sector.

Finally, over 20 training courses were delivered to technical staff on tools and best practices related to their respective fields.

We note a gap in our data relating to the assessment of trainings provided and their overall impact on our employees' productivity and development, as well as numbers of employees that attended each training; these are areas that we hope to expand upon further in upcoming reporting periods.

10
Trainings
for managers and partners

9 Trainings

20 Trainings



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# Diversity, Whistleblowing, and Health

#### **Health and Safety**

In 2024, BDO Jordan reported zero work-related fatalities, injuries or illnesses, indicating a safe and well-maintained working environment that does not pose any unacceptable risks to our employees' health or safety. Access to our main office building is carefully controlled by a fingerprint-entry system, ensuring that only registered staff are permitted onto our premises. Security cameras, installed throughout our offices, are also continuously monitored by our HR department.

#### **Whistleblowing and Complaints**

We have made it a priority to create a working environment in which employees know their concerns and complaints are heard. Incidents of non-compliance with BDO Jordan's Code of Ethics and other guiding principles can be reported by employees via an online form (the 'Speaking Up' form), to allow the responsible parties to take appropriate actions depending on the nature of the complaint.

In 2024, no such incidents were reported. Although this does not mean that no conflicts arose during the year, it does indicate that such problems were not of the scale to be reported and were solved internally without the intervention of the Risk, Ethics and Compliance department.

In addition to the speaking up form, our speaking up policy encourages staff to seek advice and clarification on sensitive issues, urges staff to speak up as soon as possible and most importantly, reassures staff that they are heard, and that their well-being is a priority

#### **Diversity and Equal Opportunity**

Our stakeholders have noted diversity and equal opportunity as a 'high materiality' topic due to the perceived positive impact of applying DEI principles in building a healthy and supportive work environment.

Our commitment to diversity and equal opportunity is ingrained in our policy framework through our Diversity, Equity and Inclusion policy, which guides our approach to the equitable inclusion of all people, no matter who they are, where they come from, or what they may believe. We work to ensure a respectful and safe working environment for our diverse workforce, which includes Jordanian, Palestinian, Iraqi, Tunisian, Egyptian, Syrian, and Irish team members. DEI principles are implemented across all of our internal hiring and development processes.

Despite the solid integration of DEI principles within our policy framework, we have noted a lack of comprehensive data on the impacts of applying such principles on our workforce. In upcoming reporting periods, we hope to supplement our understanding of employee satisfaction regarding DEI integration and the associated outcomes for our workplace demographics, employees' career progression and other key indicators.



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## Impacts on Our Wider Community

These measures allow us to build sustainability into our client engagements, as we leave our clients with solutions they can fully own, adopt and implement internally, and that will continue to benefit their organizations for years to come.

We aim to collect feedback from our clients through the distribution of client satisfaction surveys, and frequently request letters of completion upon project closure. Informally, we also receive feedback on our performance throughout assignments, usually as a result of direct communication between our partners and clients. However, we identified a shortage of data on client satisfaction and are developing a system to better collect and store complete client satisfaction data.



#### Client Service and Satisfaction

Our clients are at the heart of everything we do. From the start of our engagements right up to project completion, we prioritize tailor-made solutions that comprehensively consider and integrate the needs and preferences of our clients. These solutions are developed following extensive engagement with clients that reach to the highest levels of our organization; each project we implement has an assigned Partner-in-Charge, who remains accessible to our clients and regularly checks in on the quality and progression of work delivered

Furthermore, our team members prioritize building strong professional relationships with our clients during project implementation. We:

Prioritize regular meetings, in-person where possible, calls and check-ins to ensure our clients have the opportunity to provide their feedback during assignments.



Gather and incorporate client feedback on all deliverables prior to delivery.



Provide on-the-job training and capacity building to clients' staff.



Engage local experts whenever we work in other countries around the region, to adapt our interventions and recommendations to the given country context.



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# **Community Support and Development**

As part of our corporate social responsibility, BDO Jordan actively supports the community through the provision of sponsored audits, technical expertise, financial contributions, and volunteering. Together, these efforts reflect our long-standing commitment to creating shared value and driving positive change in society.

### **Sponsored Audits**



- Al-Afaf Charity Association
- ► The Palestinian Jordanian Business Forum
- ► Jordan Green Building Council

Each year, BDO Jordan allocates a number of pro bono audit service slots dedicated to nonprofit organizations as part of our corporate social responsibility program. Through this initiative, we provide NGOs with audit services free of charge.



#### **Technical Support**



- Participated in BDO's Sustainability Services Workshop.
- Joined the UN Global Compact Jordan Network.
- Organized a Green Podium with the Green Building Council.
- Hosted Youth from Agaba in cooperation with IYAF.

Our firm dedicates time and expertise to provide technical support to our networks, partners, and the broader community. This takes the form of advisory sessions, knowledge sharing, and technical capacity-building events.



## **Financial Support**



- Sponsored and participated in a <u>two-day international</u> <u>event, the "Urban Thinkers Campus"</u>, on sustainable housing, mobility, and green infrastructure.
- Sponsored the <u>second annual "AI Accounting Competition"</u> at the Applied Science University.

BDO Jordan contributes to impactful initiatives by sponsoring and supporting community events that foster sustainability, innovation, and youth engagement.



## Volunteering



 16 employees <u>volunteered and distributed charitable</u> <u>food packages</u> and provided cash assistance in Al Baqa'a camp, in partnership with Mujaddidun charity society. Our employees dedicate their time and energy to volunteer efforts that directly benefit society.



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# **Suppliers**

In order to effectively deliver our services, BDO Jordan relies on a number of upstream suppliers. These can include technical personnel, such as external consultants, who are not part of BDO Jordan's employee population, and third-party vendors who supply products or equipment that keep our offices running.

BDO Jordan remains committed to purchasing supplies from local vendors. This is evidenced by the fact that 51% of our suppliers for 2024 were local, totaling 45 local companies out of 88 total suppliers. This approach supports local economies and helps create job opportunities in the communities we serve. We are steadfast in our commitments to strengthening relationships with local suppliers and continuously seek opportunities to increase our spending on local procurement.

#### **Human Rights**

Our stakeholders have noted human rights as a 'high materiality' topic. Our commitment to human rights is evidenced by our membership in the UN Global Compact, under which we aim to foster alignment with the Compact's Ten Principles—spanning human rights, labour, environment, and anti-corruption—as well as the Sustainable Development Goals, and the inclusion of various principles related to human rights in our Code of Conduct and Professional Ethics. However, we note a need for further integration of human rights into our policy and control frameworks in order to allow for a more comprehensive tracking of our associated impacts, performance and indicators in this regard.

#### **Negative Impacts in Our Supply Chain**

BDO Jordan currently relies on the judgement of staff assigned to procurement within our firm to carefully consider the impacts of materials and goods we source. However, we recognize that the absence of a formal procurement policy creates a clear risk in this area, leading to a lack of unified criteria for assessing suppliers and documenting critical impacts and mitigation measures. We plan to prioritize the development of a procurement policy and procedures document to better govern our use of suppliers during the upcoming reporting period.

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# GRI Index Annex BDO Planet People Governance

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# **GRI Index**

			Omission			
	DISCLOSURE	Location	Requirement Omitted	Reason	Explanation	
GRI 2	: General Disclosure					
2-1	Organizational details	P. 4 & 6				
2-2	Entities included in the organization's sustainability reporting	P. 4				
2-3	Reporting period, frequency and contact point	P. 4				
2-4	Restatements of information		O Jordan's first annu nts have been made	1 1	ıch, no	
2-5	External assurance	P. 4				
2-6	Activities, value chain and other business relationships	P. 6				
2-7	Employees	P. 43	All employees nur Jordan only engag employees and ex was compiled usir with data collecte maintained by our	es in-house, fu ternal consulta ng the Full-Tim d from our inte	Ill-time ants. The data e Equivalent, ernal records as	
2-8	Workers who are not employees	BDO Jorda	ın does not engage v	workers who a	re not employees.	
2-9	Governance structure and composition	P. 19-21				
2-10	Nomination and selection of the highest governance body	P. 19				
2-11	Chair of the highest governance body		of BDO Jordan's hig Managing Partner a	0	,	
2-12	Role of the highest governance body in overseeing the management of impacts	P. 21				
2-13	Delegation of responsibility for managing impacts	P. 21				
2-14	Role of the highest governance body in sustainability reporting	P. 21				

			Omission			
	DISCLOSURE	Location	Requirement Omitted	Reason	Explanation	
GRI 2:	: General Disclosure (continued)					
2-15	Conflicts of interest	P. 18	BDO reports non- partners with rega reports any non-c level to BDO Glob Global's regular co	ords to busines: ompliance case oal. This is usua	s operations, and es at the partner lly linked to BDO	
2-16	Communication of critical concerns	P. 12				
2-17	Collective knowledge of the highest governance body	P. 21				
2-18	Evaluation of the performance of the highest governance body	P. 18				
2-19	Remuneration policies	BDO Jorda	n does not disclose	this information	on publicly.	
2-20	Process to determine remuneration	BDO Jorda	n does not disclose	this information	on publicly.	
2-21	Annual total compensation ratio	BDO Jorda	n does not disclose	this information	on publicly.	
2-22	Statement on sustainable development strategy	P. 1-2				
2-23	Policy commitments	P. 23, 24, 4	15 ,47			
2-24	Embedding policy commitment	P. 23, 24				
2-25	Processes to remediate negative impacts	P. 47				
2-26	Mechanisms for seeking advice and raising concerns	P. 47				
2-27	Compliance with laws and regulations	P. 24				
2-28	Membership associations	P. 12				
2-29	Approach to stakeholder engagement	P. 13				
2-30	Collective bargaining agreements	BDO Jorda agreement	n does not have any	y collective bar	rgaining	



Standard		Disclosure	Location			
GRI 3: Material Topics						
	3-1		P. 13			
GRI 3: Material Topics 2021	3-2	As this is the first annual report, there have been changes to material topics from previous reporting periods.	P. 14			
	3-3	Provided at the beginning of each section of the report.				
GRI 200: Econo	my					
	3-3		P. 28			
GRI 201: Economic	201-1	BDO Jordan does not publicly disclose this information, although a percentages of total revenue is provided on p. 28.	oreakdown of			
Performance	201-2		P. 30			
2016	201-3		P. 44			
	201-4	BDO Jordan receives no financial assistance from any government.				
	3-3		P. 28-30			
GRI 202: Market	202-1		P. 28-30, 44			
Presence 2016	202-2	All senior management are generally hired from the local communit policies prevent international hires.	y, though no			
GRI 203:	3-3		P. 28			
Indirect Economic	203-1		P. 31-33			
Impacts	203-2		P. 31-33			
651.554	3-3		P. 28			
GRI 204: Procurement Practices	204-1	BDO Jordan does not have data on the total spend on local suppliers, but we include the proportion of local suppliers out of all suppliers on p. 50. 'Local' refers to Jordanian suppliers.				
	3-3		P. 16			
GRI 205: Anti-	205-1		P. 23			
Corruption 2016	205-2		P. 23			
	205-3		P. 23			
	3-3		P. 16			
GRI 207: Tax	207-1		P. 25			
2019	207-2		P. 25			
	207-3	No external assurance is provided.	P. 25			

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Standard		Disclosure	Location
GRI 300: Enviro	nment		
	3-3		P. 36
601.000	302-1		P. 38
GRI 302: Energy 2016	302-2		р. 38
2.16.83 20.10	302-3		P. 38
	302-4	BDO Jordan does not report on this as it is not material.	
	3-3		P. 36
	303-1		P. 40
GRI 303: Water &	303-2	BDO Jordan does not set any minimum quality standards for the qual discharge, as our wastewater contains no hazardous substances. p. 40	ity of effluer
Effluents 2018	303-3		P. 40
	303-4		P. 40
	303-5		P. 40
	3-3		P. 36
	305-1		P. 38 - 39
	305-2		P. 38 - 39
GRI 305:	305-3		P. 38 - 39
Emissions 2018	305-4		P. 38 - 39
	305-5	Not relevant as it's our first year of reporting.	
	305-6	BDO Jordan is a service provider, and the main operation of the firm	doesn't em
	305-7	those emissions.	
	3-3		P.36, 39
	306-1		P.39
GRI 306:	306-2		P.39
Waste 2020	306-3	Data not recorded for this reporting year. Mechanisms are being developed for future reporting.	
	306-4		P.39
	306-5		P.39
GRI 308:	3-3		
Supplier Environmental	308-1	Supplier environmental screening and assessment data was not coll	
Assessment 2016	308-2	<ul> <li>reporting year. We plan to integrate environmental criteria into proc supplier management processes in future reporting cycles.</li> </ul>	Lurennenit an

Standard		Disclosure	Location			
GRI 400: Social						
	3-3		P. 42			
GRI 401: Employment	401-1		P. 44			
2016	401-2		P. 44			
	401-3		P. 44			
	3-3		P. 42			
	403-1	Not fully reported. General practices on workplace safety are described.	P. 46-47			
	403-2	Not fully reported. No formal hazard assessments disclosed; only general safety controls mentioned.	P. 46-47			
	403-3	Not fully reported. Health insurance coverage and access to medical services described	P. 43-44			
GRI 403: Occupational Health and	403-4	Not fully reported. Employee engagement and whistleblowing mechanisms provided	P. 47			
Safety 2018	403-5	Training programs reported include orientation on OHS	P. 46			
	403-6	Only general health insurance and wellness measures disclosed	P. 43-44			
	403-7	Not enough data is available to disclose for this reporting year. BDO Jordan plans to develop reporting mechanisms for future cycles.				
	403-8		P. 43-44			
	403-9		P. 47			
	403-10		P. 47			
GRI 404:	3-3		P. 42			
Training and	404-1		P. 45-46			
Education	404-2	BDO Jordan does not provide transition assistance programs.	P. 45-46			
2016	404-3	100% of employees receive regular performance and career development revie				
GRI 405:	3-3		P. 18, 43			
Diversity and Equal	405-1		P. 18, 43			
Opprtunity	405-2	BDO Jordan does not disclose this information publicly.				
GRI 408: Child	3-3	BDO Jordan does not currently screen its suppliers for risks related to	child labor.			
Labor 2016	408-1	However, the firm engages only with reputable and highly experienced suppliers in their respective fields, which reduces the likelihood of exposure to such incidents.				

Standard		Disclosure	Location		
GRI 400: Social (continued)					
GRI 409:	3-3	BDO Jordan does not currently conduct specific screening of suppliers for risks			
Forced or Compulsory Labor 2016	related to forced or compulsory labor. The firm prioritizes working wi 409-1 lished and professional suppliers to ensure service quality and minim such incidents.				
GRI 413: Local	3-3		P. 49-50		
Communities	413-1		P. 49		
2016	413-2		P. 50		
GRI 414:	3-3	Supplier social screening and assessment data was not collected for this reporting year. We plan to integrate a social criteria into procurement and supplier management processes in future reporting cycles.	P. 50		
Supplier Social Assessment	414-1		P. 50		
2016	414-2		P. 50		
GRI 418:	3-3		P. 25, 48		
Customer Privacy 2016	418-1		P. 25, 48		

#### FOR MORE INFORMATION:

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