



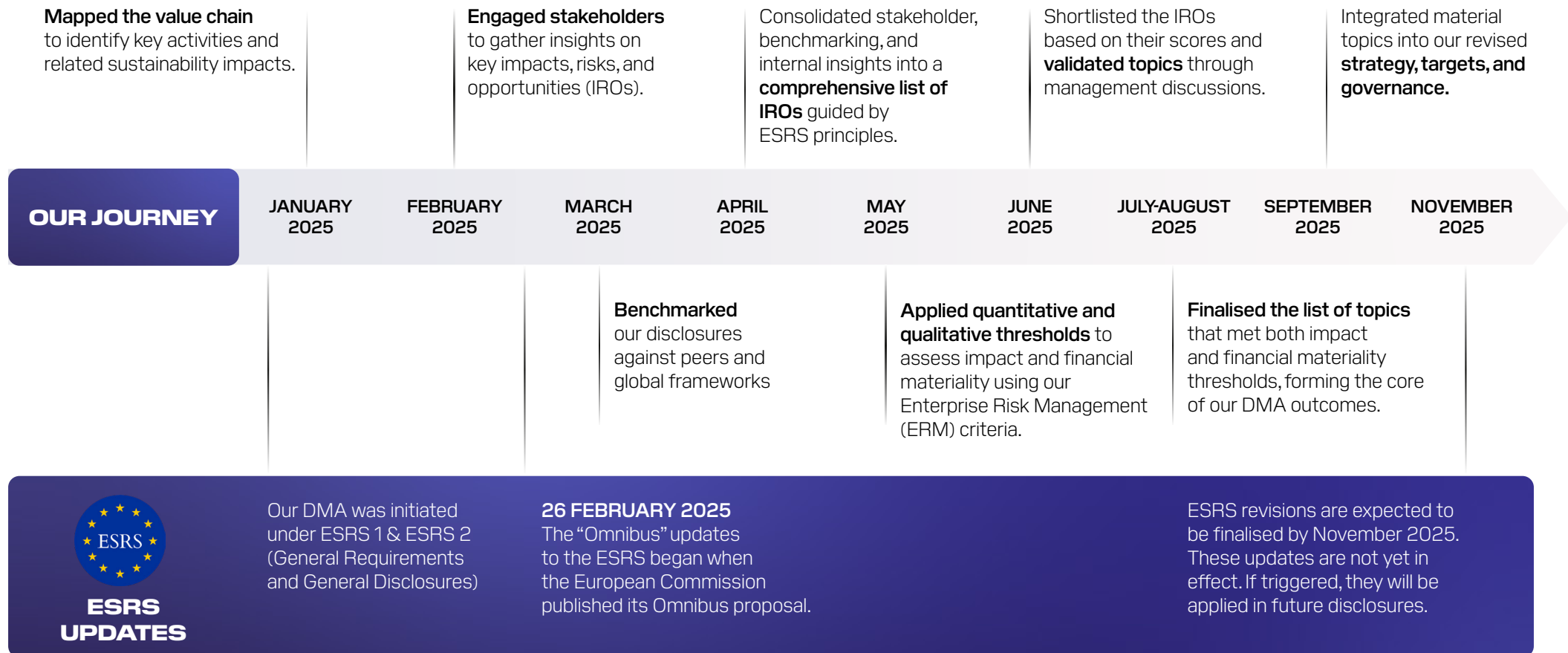
DP WORLD

DOUBLE MATERIALITY REPORT

December 2025

JOURNEY AND APPROACH TO THE DOUBLE MATERIALITY ASSESSMENT

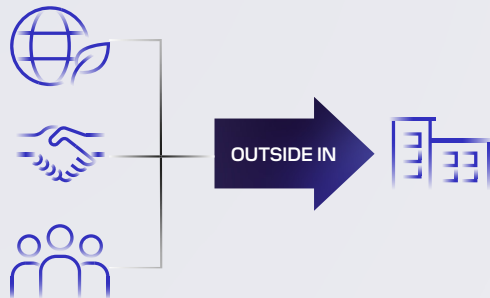
- Our DMA journey was built on an established foundation, drawing on our prior experience and understanding of material topics from earlier sustainability reporting. Building on this solid foundation, the latest assessment further strengths and refines our materiality framework, ensuring alignment with the most recent European Sustainability Reporting Standards (ESRS) requirements, as well as the International Financial Reporting Standards (IFRS) Sustainability Disclosure Standards
- IFRS focuses on financial materiality, assessing sustainability-related risks and opportunities, which are also addressed within the broader ESRS DMA process
- As part of this process, a structured and iterative approach was undertaken which reflected both our internal context and evolving regulatory expectations under the ESRS and IFRS



OUR DMA CONSIDERED TWO KEY PERSPECTIVES

- As part of the assessment, materiality was examined from two perspectives: i. impact materiality and ii. financial materiality. This enabled us to understand both how our operations and value chain affected the world around us, and how sustainability-related risks and opportunities influence our business performance and resilience.
- By applying these perspectives, the assessment ensured a balanced view that reflected our role in driving positive outcomes while managing potential risks to long-term value creation.

IFRS focuses on financial materiality, whereas ESRS requires a double materiality approach, covering both financial and impact materiality.

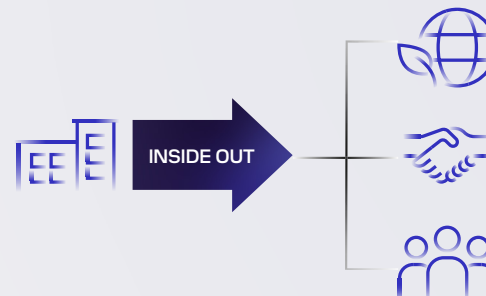


FINANCIAL MATERIALITY – ALIGNED WITH IFRS REQUIREMENTS

- Evaluated how environmental, social, and governance trends create risks and opportunities for our business.
- This perspective captures how sustainability issues influence our financial performance, strategy, and long-term resilience.
- It ensures we are proactive in responding to stakeholder expectations and market changes.
- Ultimately, it connects sustainability performance to business value creation.

IMPACT MATERIALITY

- Assessed how our operations, products, and value chain affect people, communities, and the environment.
- Considered both positive and negative impacts, whether actual or potential.
- This view reflects our responsibility to manage and reduce negative outcomes while enhancing positive ones.
- It helps us understand how we contribute to, or are linked with, sustainability impacts across our ecosystem.

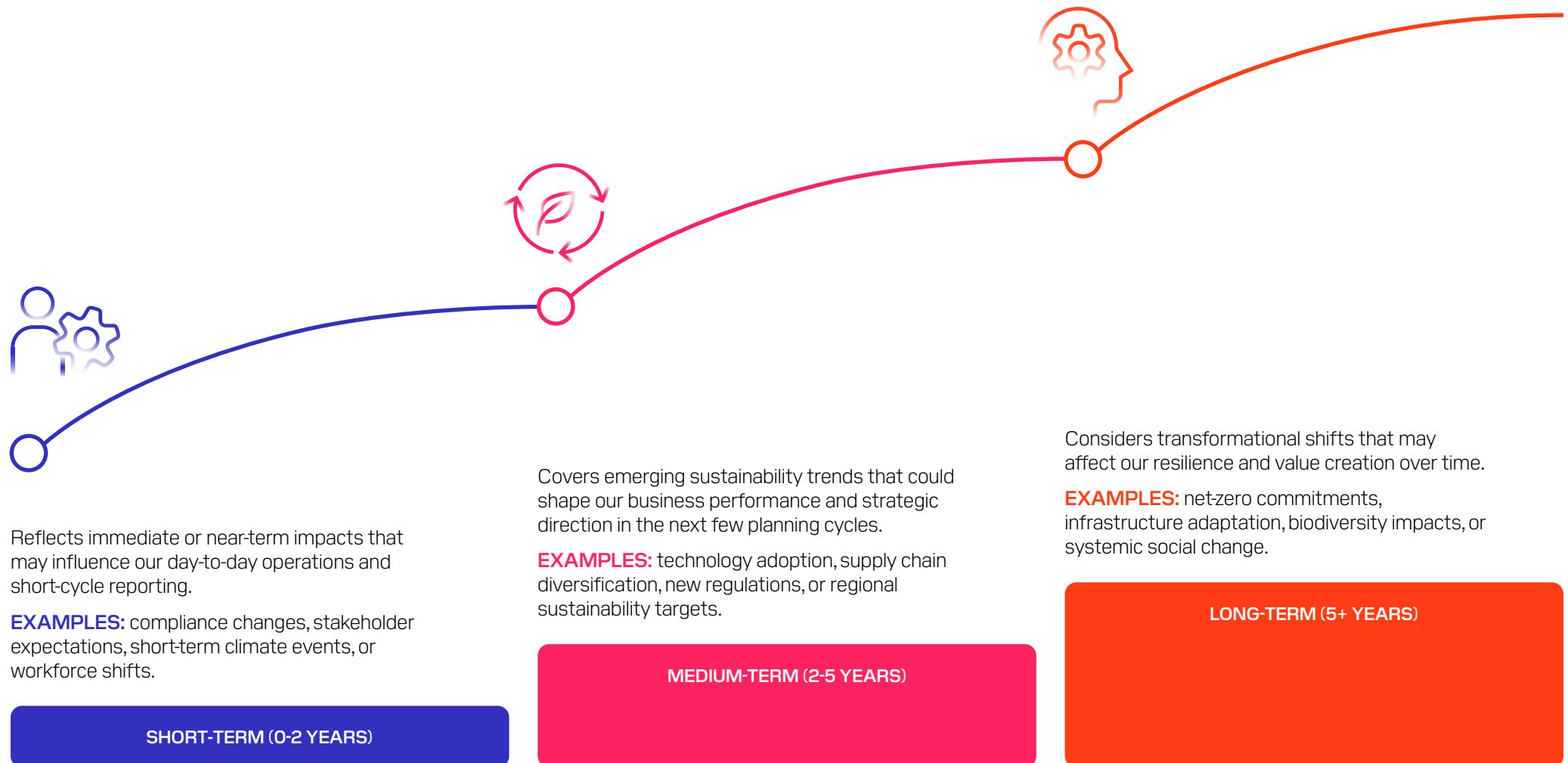


WHY IT MATTERS:

This dual lens strengthens our ability to manage risks, capture opportunities, and build a business that is resilient, responsible, and ready for the future.

MATERIALITY WAS ASSESSED ACROSS SHORT, MEDIUM, AND LONG-TERM HORIZONS

- In line with the IFRS and ESRS recommendations, considered different time horizons to evaluate the significance and duration of potential IROs.
- Analysed material topics over short, medium, and long-term periods to capture both immediate operational implications and longer-term strategic trends. This approach ensured that the DMA reflected our near-term priorities as well as our long-term sustainability ambitions and resilience objectives.



OUR DMA PROCESS CONSIDERED THE KEY STEPS AS FOLLOWS



THE PROCESS WAS PERFORMED IN FOUR KEY STEPS:

STEP 1: LAYING THE FOUNDATION



Understanding our business and value chain

- Developed a clear understanding of our business, value chain, and related activities

STEP 2: IDENTIFICATION



Defining IROs

- Identified potential IROs across our operations and value chain through peer benchmarking, value-chain mapping, and stakeholder consultation.

STEP 3: ASSESSMENT



Evaluating the materiality of identified IROs

- Assessed materiality of identified IROs using both impact and financial perspectives, applying a structured scoring methodology.

STEP 4: DETERMINATION



Finalising and validating material topics

- Validated the finalised list of material IROs through internal review and governance processes.

These steps are further detailed out in following sub-sections.



UNDERSTANDING OUR BUSINESS AND VALUE CHAIN

LAYING THE FOUNDATION: UNDERSTANDING OUR BUSINESS AND VALUE CHAIN (1/3)

STEP 1:



STEP 2:



STEP 3:



STEP 4:



Activities

Understanding

- Developed a clear understanding of our business model and value chain, which established the foundation for the analysis.

This step involved:



1. Mapping our business and value chain

Conducted a comprehensive mapping of activities across our group and segment levels to build a detailed understanding of our value chain. The mapping was aligned with ESRS requirements and NACE sector classifications, supporting IFRS-aligned financial materiality. Findings were validated through consultations with business segment leaders and a review of internal documentation. (Refer to page 9 for an overview of land-side and sea-side operations).



2. Identifying and engaging stakeholders

Identified and segmented our key stakeholders into seven groups to ensure inclusivity and diverse representation. (Refer to page 8 for a detailed overview of the stakeholders identified).



Outcomes

#1

A comprehensive inventory of our group-wide and segment-level value chain activities.

#2

A clear, structured plan for multi-level stakeholder engagement to ensure diverse perspectives in the DMA.

LAYING THE FOUNDATION: IDENTIFYING AND ENGAGING STAKEHOLDERS (2/3)

STEP 1:



STEP 2:



STEP 3:



STEP 4:



Stakeholders identified

Understanding

- Identified and engaged key stakeholder groups across the organisation to ensure diverse representation and inclusivity.
- Consulted eight stakeholder groups. Their inputs validated the value chain mapping and informed the prioritisation of IROs in subsequent steps.

Stakeholders consulted during this step:



■ Internal Stakeholders
■ External Stakeholders

Regional Sustainability team

Provided an overview of the regional context and key sustainability priorities.

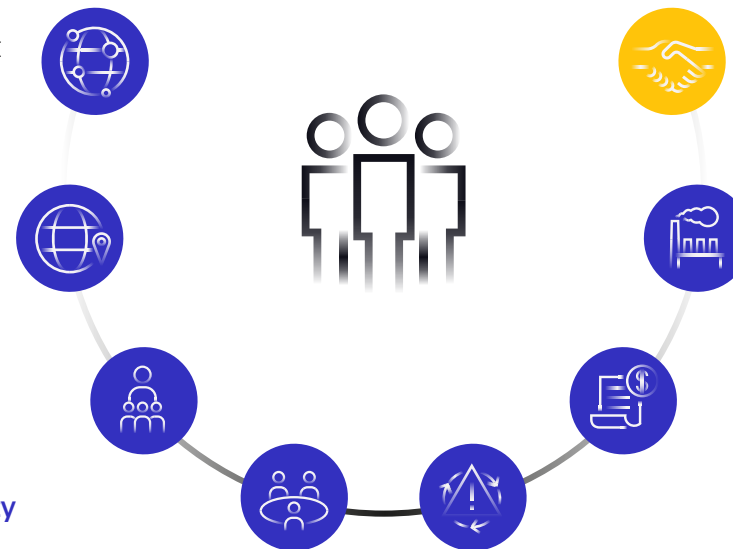
Regional CEOs

Ensured regional priorities and perspectives were reflected in the assessment.

Executive Sustainability Council

Provided strategic oversight and validated final DMA outcomes. assessment.

8 STAKEHOLDER GROUPS



External stakeholders

Contributed insights through surveys and consultations on material topics.

Function leads

Provided strategic oversight and validated final DMA outcomes.

Group finance

Provided strategic oversight from a financial reporting lens.

Business segment leads

Provided strategic oversight and validated final DMA outcomes. assessment.

Enterprise Risk and Resilience

Agreed on risk thresholds and evaluation criteria to ensure alignment with the ERR framework.

LAYING THE FOUNDATION: MAPPING OUR GLOBAL VALUE CHAIN (3/3)

STEP 1:



STEP 2:



STEP 3:



STEP 4:



Snippet of our value chain – Upstream, our own operations (including landside and seaside), and downstream activities

Understanding

- Mapped our global value chain¹ to capture the full spectrum of operational activities across both land-side and sea-side operations.
- This exercise enabled us to define the structure of our business ecosystem and identify where the most significant IROs occur.
- The resulting value-chain mapping provided a comprehensive view of our operations and served as the cornerstone for assessing material sustainability matters in subsequent steps.



¹ This section summarises our land-side and sea-side operations. The full, service-specific details and illustrative value-chain diagrams are included on pages 26 and 27.



**DEFINING
IROS**

IDENTIFICATION: DEFINING IMPACTS, RISKS AND OPPORTUNITIES

STEP 1:

STEP 2:

STEP 3:

STEP 4:



Activities

Identification

- Identified potential IROs across our operations and value chain through peer benchmarking, value-chain mapping, and stakeholder consultation.

Stakeholders consulted during this step:



■ Internal Stakeholders
■ External Stakeholders

The second step focused on identifying potential IROs and sustainability matters relevant to our operations. This was achieved through a combination of peer benchmarking, value-chain mapping, and stakeholder consultation.



Peer benchmarking

Reviewed sustainability disclosures from peers such as:



to identify common and emerging IROs and inform our scoring methodology.



Value-chain mapping

Mapped our land-side and sea-side operations to ensure full coverage of areas where key IROs may arise.



Stakeholder consultation

Ran a materiality survey with internal and external stakeholders to capture their views on the topics they consider most material.



Outcomes

#1

A “long list” of over 160 potential sustainability-related IROs informed by internal operations, peer practices, and stakeholder consultations as per value chain discussions.

#2

A clear, structured plan for multi-level stakeholder engagement to ensure diverse perspectives in our DMA.



EVALUATING THE MATERIALITY OF IDENTIFIED IROS

ASSESSMENT: EVALUATING THE MATERIALITY OF IDENTIFIED IROS (1/2)



Identification

- Evaluated the materiality of the IROs identified in Step 2.
- This phase focused on determining which IROs were most significant to our value chain, using a structured scoring approach that incorporated both impact and financial perspectives.

Stakeholders consulted during this step:



■ Internal Stakeholders
■ External Stakeholders

This step involved:



1. Mapping our business and value chain

- Applied a scoring methodology to assess each IRO based on defined sustainability-specific criteria. The approach was aligned with our ERR framework and adapted to include materiality considerations such as severity, magnitude, and likelihood.
- Established a threshold score of 3.0 and above through cross-functional agreement to determine material topics.



2. Scoring process- Our three-phase scoring approach:



Initial scoring

Conducted by the Group Sustainability Team to establish baseline scores.



Regional consultations

Engaged Regional CEOs and Sustainability teams to integrate regional insights and assess each IRO from both impact and financial perspectives.



Cross-functional validation

Held final workshops with internal stakeholders to confirm and assign validated scores using the agreed scoring sheets.



ASSESSMENT: APPLYING IMPACT AND FINANCIAL TO ASSESS MATERIALITY (2/2)



Assessment

- Applied both impact and financial perspectives to evaluate the significance of each IRO.
- The assessment ensured that sustainability matters were considered not only for their effects on society and the environment but also for their potential influence on our financial performance.

Stakeholders consulted during this step:



■ Internal Stakeholders
■ External Stakeholders

1. Each IRO was evaluated using two perspectives:

- Impact materiality (inside-out): Measured the scale, scope, and irremediability of actual or potential impacts, together with their likelihood of occurrence.
- Financial materiality (outside-in): Considered the magnitude and likelihood of sustainability-related issues affecting business performance, strategy, or resilience.

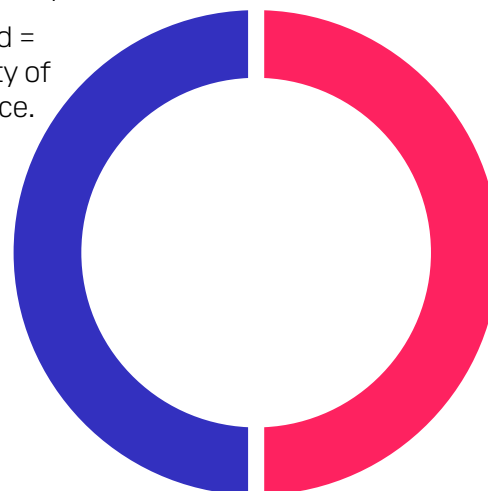
2. Calculated the final materiality score as the average of severity or magnitude and likelihood, with a score of 3.0 or higher indicating material significance. (Please refer to page 15 for a detailed breakdown of the assessment criteria and scoring scale)

Impact materiality

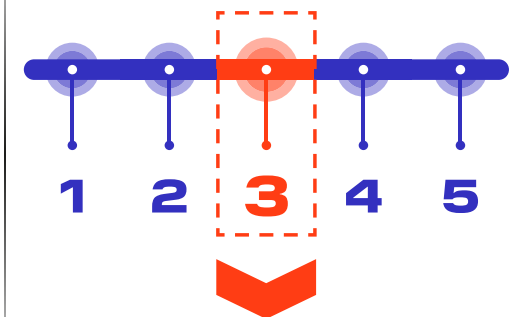
- Severity = scale + scope + irremediability.
- Likelihood = probability of occurrence.

Financial materiality

- Based on magnitude and likelihood of financial impact

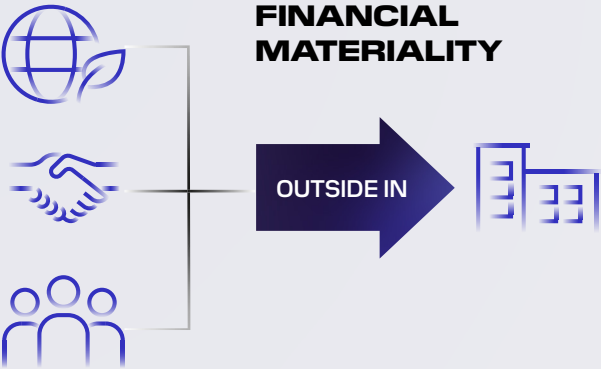
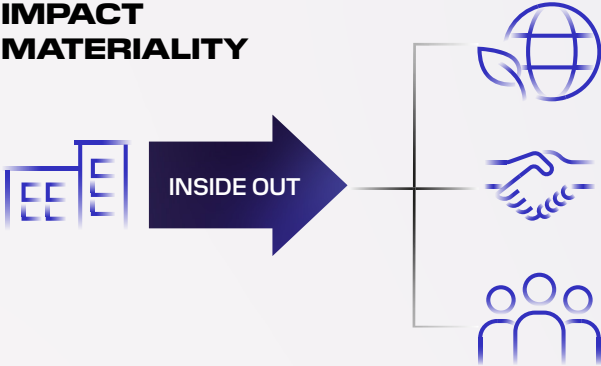


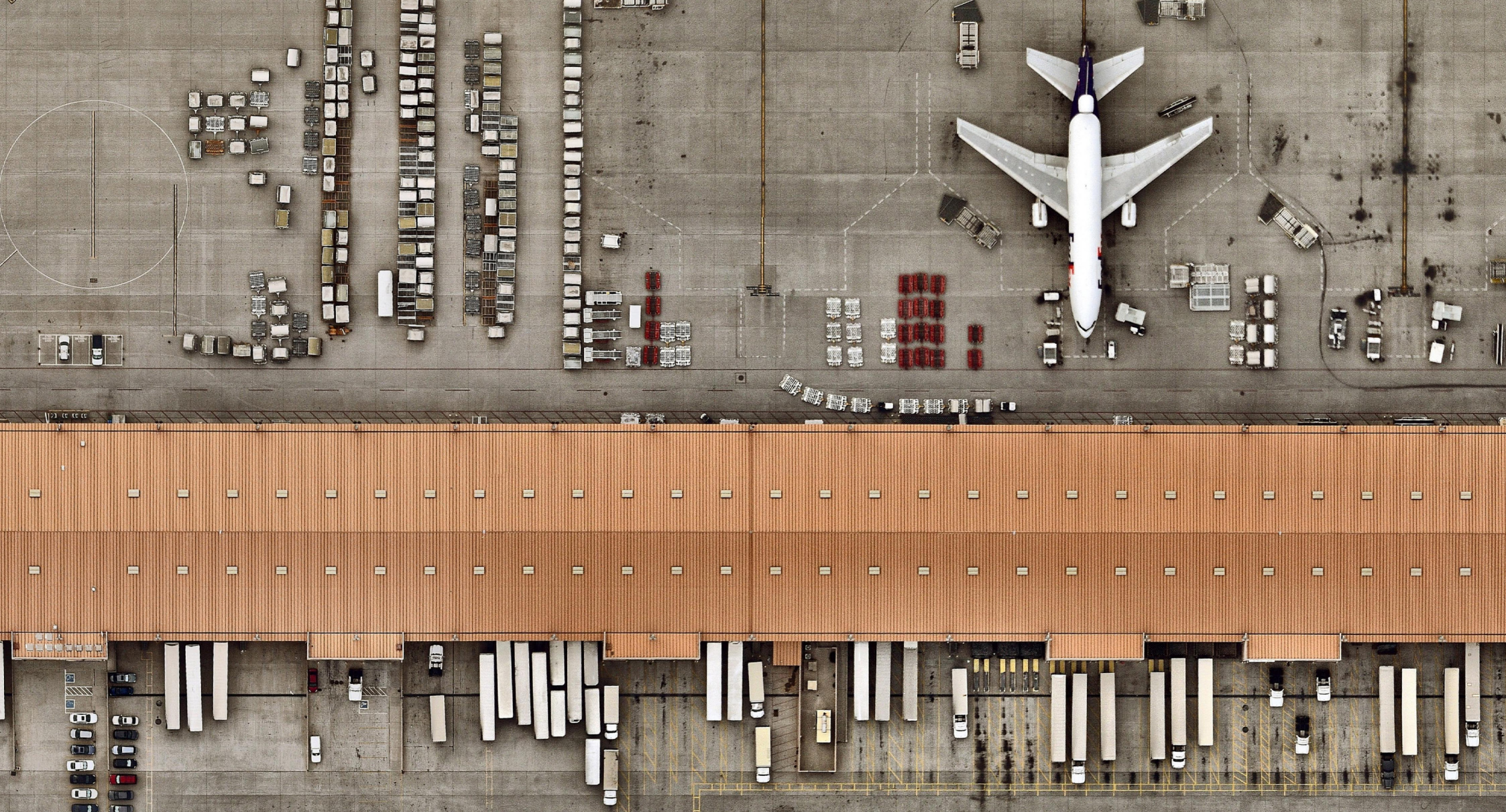
A score of 3.0 was set as the materiality threshold.



IROs scoring ≥ 3.0 were classified as material

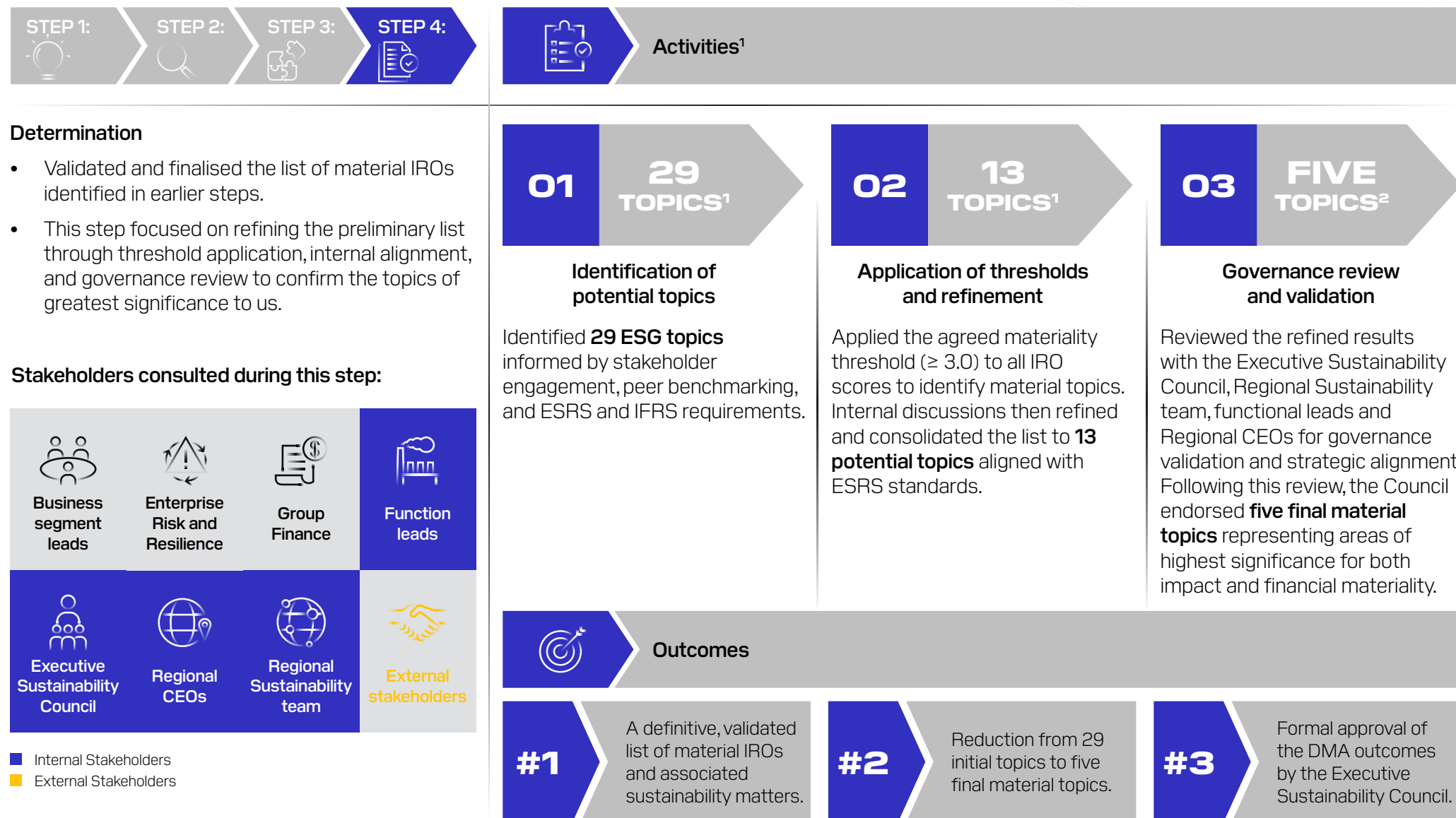
ASSESSMENT: HOW WE MEASURED AND SCORED MATERIALITY

DIMENSION	CRITERIA	HOW IT'S MEASURED	SCORING SCALE (1–5)
 FINANCIAL MATERIALITY	Magnitude	Scale of potential financial effect	1 = Insignificant 5 = Critical
	Likelihood	Probability of financial impact occurring	1 = Rare 5 = Almost certain
	Scale	How grave or beneficial the impact is for people or the environment	1 = Very low 5 = Very high
 IMPACT MATERIALITY	Scope	How widespread the impact is (no. of people affected / geographical reach)	1 = Local 5 = Global
	Irremediability (for negative)	To what extent a negative impact can be reversed or restored	1 = Fully remediable 5 = Irreversible
	Likelihood	Probability of the impact, risk, or opportunity materialising	1 = Rare 5 = Almost certain



FINALISING AND VALIDATING MATERIAL TOPICS

DETERMINATION: VALIDATING AND FINALISING OUR MATERIAL TOPICS (1/3)



¹ Please refer to page 18 or a detailed illustration of how the 29 initial topics were refined into 13 and then consolidated into five final material topics through the materiality funnel.

² Please refer to page 19 for a detailed overview of the five material topics.

DETERMINATION: NARROWING DOWN TO WHAT MATTERS MOST (2/3)

STAGE 1: 29 TOPICS

STAGE 2: 13 TOPICS

STAGE 3: 5 TOPICS

Environmental

Climate change	Sourcing of critical resources	Sustainable procurement	Pollution	Sustainable infrastructure development	Climate change	Pollution	Water & marine resources
Waste	Water & marine resources	Energy savings	Plastics in the ocean	Biodiversity & ecosystems	Biodiversity & ecosystems	Resource use & circular economy	

Social

Workers in the value chain	Support to charities	Quality assurance	Own workforce	Training employees	Workers in the value chain	Support to charities	Health and safety
Data privacy	Affected communities	Employee safety and health	Consumers and end users	Involved and committed employees	Data privacy	Affected communities	Human rights
Gender equality							

Governance

Business ethics and conduct	Regulatory compliance				Business ethics and conduct		
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Non-ESRS Topics


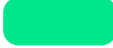
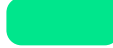














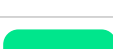
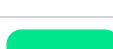









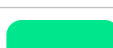
Localisation	Cooperation with education	Innovation	Digitisation/automation		Localisation	Digitisation/automation	Innovation
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- 1 Climate change
- 2 Own workforce
- 3 Workers in the value chain
- 4 Affected communities
- 5 Business ethics and conduct

Cross Cutting

Health and Safety and Human Rights are cross-cutting topics spanning both Own Workforce and Workers in the Value Chain, shaping how we manage wellbeing, labour rights, and responsible supply chains.

DETERMINATION: FIVE MATERIAL TOPICS IDENTIFIED THROUGH THE DMA (3/3)

	Sustainability Topic	Sustainability Topic	Impact Materiality	Financial Materiality		Double Materiality
				Risk	Opportunity	
Environmental	Climate change	Shifts in weather patterns and increasing climate variability due to high concentration of GHG emissions— can disrupt our global operations due to extreme weather events and create business opportunities.				
	Pollution	Release of contaminants causing pollution (to air, soil, water) refers to the release of contaminants—from vessel discharges, terminal operations, equipment leaks or runoff.				
	Water and marine resources	Our freshwater usage and its interactions with coastal and marine environments—through activities such as terminal cooling, dredging, ballast-water discharge and stormwater runoff.				
	Biodiversity and ecosystems	Our interactions with natural habitats and ecosystems across its global operations, including port development, coastal infrastructure, and land-based facilities, shipping etc.				
	Waste management	Encompasses hazardous waste from vessel maintenance, solid waste from port activities, and packaging waste from warehouses.				
Social	Own workforce	Fair wages, employee engagement, diversity, and well-being, as well as compliance with labour laws and company policies for our directly employed staff.				
	Workers in the value chain	Fair labour practices, safe working conditions for all workers, and compliance with ethical and sustainability standards, including occupational health and safety regulations for our contractors, subcontractors, and workers employed by suppliers or partners.				
	Affected communities	Interactions and effect on local communities near our operations and facilities, including residents, indigenous groups, local businesses, fishers, workers' families, and urban populations.				
	Consumers and end-users	Managing the impacts and responsibilities toward the people who use or consume our products and services.				
	Localisation	Integrating with and supporting the local economies, products, businesses, and labour markets.				
	Digitisation/ automation	Adopting digital technologies and automated systems throughout the value chain, such as smart ports, automated cranes, and digital platforms.				
Governance	Business conduct	Commitment to ethical business practices, integrity, and responsible behaviour across global operations, including fair treatment of employees, customers, suppliers, and communities				
	Innovation	Developing and applying new technologies, methods, and ideas to create meaningful improvements in business and operations.				



Impact Material



Financial material-aligned with IFRS Requirements


































Double material - Aligned with ESRS Requirements




















Please refer to the subsequent slides for a detailed breakdown of each Double Materiality topic, mapped under its respective strategic pillar and linked to the corresponding IROs.











CLIMATE CHANGE AND RELATED IROS

Topic	IRO	Description	Occurrence type	Value chain impact	Time horizon
1 Climate change		GHG emission reduction through multimodal transport combining rail, road, and inland waterways to improve efficiency and cut carbon intensity.			
2 Own workforce		Fuel combustion and vessel operations contribute to high levels of GHG emissions, resulting in air pollution, biodiversity loss, harm to community health, and wider disruption of local and global economies.	 		
3 Workers in the value chain				 	
4 Affected communities		Climate change exposes us to carbon pricing, rising regulatory requirements, and climate-related disruptions.		 	
5 Business ethics/ conduct		At the same time, climate action presents opportunities. These include access to sustainable finance and market incentives, as well as the ability to develop green products and low-carbon solutions for customers. This positions us to capture increased market share as demand grows for sustainable services.		 	
















 Negative impact
  Positive impact
  Risk
  Opportunity
  Actual
  Potential
  Upstream
  Own operations
  Downstream
  Short-term / Medium-term / Long-term











OWN WORKFORCE AND RELATED IROS

Topic	IRO	Description	Occurrence type	Value chain impact	Time horizon
1 Climate change		Providing fair and adequate wages to enhance employee wellbeing, support decent living standards, and promote inclusive economic growth.			
2 Own workforce		Work-related injuries can cause both physical and emotional harm to employees, negatively affecting their health, well-being, and morale. These issues arise within our own operations and are relevant over the short to medium term.			
3 Workers in the value chain		Such incidents also give rise to risks, including lawsuits, penalties, and reputational damage. They can disrupt operations, increase costs, and undermine financial performance and public trust. These risks occur within our own operations and are considered over the short to medium term.			
4 Affected communities		At the same time, fostering a positive and safe workplace culture creates meaningful opportunities. A supportive environment can reduce turnover, lower recruitment costs, and boost productivity. It can also strengthen brand loyalty, build investor confidence, and support long-term profitability.			
5 Business ethics/ conduct					

















 Negative impact
  Positive impact
  Risk
  Opportunity
  Actual
  Potential
  Upstream
  Own operations
  Downstream
  Short-term / Medium-term / Long-term

WORKERS IN THE VALUE CHAIN AND RELATED IROS

Topic	IRO	Description	Occurrence type	Value chain impact	Time horizon
1 Climate change		Ensuring adequate housing and sanitation for contracted workers promotes health, wellbeing, and dignified living standards within the value chain.			
2 Own workforce		Operating in high-risk countries with poor labour conditions can expose workers to exploitation and unsafe environments. This creates the risk of linking our value chain to human rights violations, with a direct impact on worker well-being.			
3 Workers in the value chain					
4 Affected communities		Poor labour practices and unsafe working conditions within the value chain can lead to serious legal, regulatory, and reputational consequences, while also increasing the risk of supply chain disruption. Which may reduce reliability, raise costs, and limit our ability to meet customer expectations			
5 Business ethics/ conduct		At the same time, addressing these challenges provides a meaningful opportunity to create long-term value. By supporting fair employment practices and contributing to job creation in high-risk regions, we can play a role in driving local economic development and reducing unemployment.			


















 Negative impact
  Positive impact
  Risk
  Opportunity
  Actual
  Potential
  Upstream
  Own operations
  Downstream
  Short-term / Medium-term / Long-term











AFFECTED COMMUNITIES AND RELATED IROS

Topic	IRO	Description	Occurrence type	Value chain impact	Time horizon
1 Climate change		Effective management strengthens trust, social cohesion, and resilience. Communities benefit from improved health, safety, and economic stability, while we gain long-term support and a stronger social license to operate.			
2 Own workforce		Our operations, particularly in infrastructure development, may lead to the displacement of local communities. There are also risks of water contamination, noise pollution, and erosion of livelihoods and indigenous identity. These can harm vulnerable populations living near our operations.			
3 Workers in the value chain					
4 Affected communities		Proactive community management helps us identify and mitigate risks early, including social tensions, environmental concerns, and safety hazards. By addressing issues before they escalate, we protect both community wellbeing and operational continuity.			
5 Business ethics/ conduct		By engaging communities effectively, we create opportunities for local employment, skills development, and business growth. Strong partnerships open doors to innovation and new supply chain linkages. This fosters sustainable economic benefits for both the communities and our operations.			



BUSINESS CONDUCT AND RELATED IROS

Topic	IRO	Description	Occurrence type	Value chain impact	Time horizon
1 Climate change		Effective safety management enhances employee well-being by reducing accidents and preventing environmental incidents. Strong business conduct practices foster a culture of accountability, reducing operational risks and improving organisational resilience.			
2 Own workforce		Corruption enables environmental violations, drives unsustainable development, and diverts resources from essential services. This erodes trust with stakeholders and increases harm to communities. Weak governance and misconduct undermine our integrity and credibility across the value chain.		 	
3 Workers in the value chain					
4 Affected communities		Business misconduct and weak governance expose us to legal and reputational risks, which can disrupt operations, reduce opportunities, and limit our ability to attract investment. Such risks weaken financial stability and restrict access to capital markets.			
5 Business ethics/ conduct		Strong governance and ethical business conduct enhance operational efficiency, reduce misconduct risks, and strengthen market confidence. These practices can increase profitability, attract favorable capital investment, and improve long-term resilience.			

 Negative impact
  Positive impact
  Risk
  Opportunity
  Actual
  Potential
  Upstream
  Own operations
  Downstream
  Short-term / Medium-term / Long-term



APPENDIX

OUR LAND-SIDE VALUE CHAIN

PARKS & ECONOMICS ZONES

- Freehold land ownership & leasing model: DP World owns land in its zones and leases it to tenants.
- Real Estate offerings: Provides serviced land plots, pre-built warehouses, and built-to-suit facilities tailored to tenant needs.
- Value-Added support services: Offers region-specific services such as basic logistics support, labour camps, and employee transportation.
- Integrated Zone Management System (ZMS): In-house digital platform for managing leases, occupancy, service requests, and billing.

FREIGHT FORWARDING

- Freight forwarding: Manages international air/sea shipments, carrier bookings, last mile delivery, and export documentation.
- International Transport: Oversees cross-border goods movement via third-party air/ocean carriers.
- Pickup & consolidation: Collects supplier goods and consolidates them into containers/pallets for export.
- Last-mile delivery: Delivers imports from port/airport to client sites when tied to international shipments.
- Specialised handling: Manages sensitive cargo with secure, compliant processes.
- Digital tracking: Offers real-time shipment updates via Cargo Flow.
- Inland logistic services (e.g., trucking, off-dock depots)

INTEGRATED FREIGHT MANAGEMENT SOLUTIONS

- Customised regional solutions: Tailored freight and logistics for SSA and AMR trade corridors.
- Cross-border multimodal integration: Rail, road, and sea for efficient regional connectivity.
- Digital Tracking & Compliance: Real-time visibility and adherence to regional regulations.
- Scalable logistics support: Flexible services for SMEs and large enterprises in key industries.
- Sustainability focus: Eco-friendly transport options for regional decarbonisation goals.

Rail interconnectivity: DP World owns and operates rail (e.g., India), connecting truck and sea for multimodal efficiency.

CONTRACT LOGISTICS

- Warehousing and storage: Receives, stores, and manages customer goods in leased or owned facilities.
- Value-Added Services:
 - » Configure-to-order: Customises products post-order, like regional settings for products.
 - » Build-to-stock: Pre-customised products for expected demand.
 - » Reverse logistics and Repair: Manages returns, repairs, and recycling.
 - » Postponement: Delays shipments per customer request to align with their timing.
 - » Customs Services: Handles customs clearance, often in bonded warehouses.
 - » Transportation Management: Coordinates or executes delivery, including route planning and installation.
- Fourth-Party Logistics (4PL): Manages logistics at customer premises as a control tower.
- Data centers and e-commerce

MARKET ACCESS

- Route to market and distribution: Delivers products to local retailers.
- Production and packaging: Blends and packs goods locally to cut costs.
- Sourcing & VMI, humanitarian relief: Manages inventory and supplies for partners and aid agencies.
- Marketing execution: Sets up displays and ensures in-store presence.

PORTS & TERMINALS

- Container services: On-site handling, storage, and loading/unloading of containers.
- RoRo & non-container Cargo: Berthing and facilities for vehicle and bulk cargo handling.
- Crane & equipment: Operation and maintenance of cranes and port equipment.
- Digital solutions: On-site tracking and data systems for terminal operations.

Dubai Trade Technology Enablement: Enables end-to-end trade and logistics integration across landside and seaside operations." Facilitates real-time visibility, compliance, and process optimization."

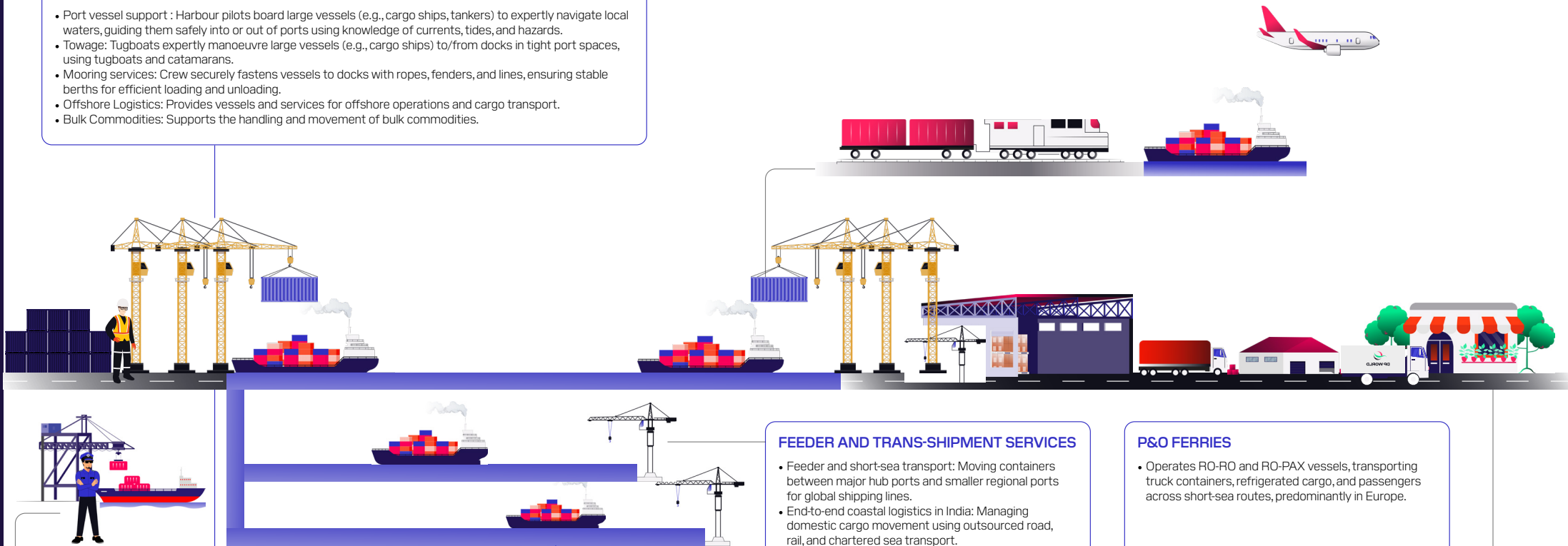


We One: Supporting customers streamline their operations; facility management, advanced security services, and workforce recruitment

OUR SEA-SIDE VALUE CHAIN

NEAR PORT SERVICES

- Port vessel support : Harbour pilots board large vessels (e.g., cargo ships, tankers) to expertly navigate local waters, guiding them safely into or out of ports using knowledge of currents, tides, and hazards.
- Towage: Tugboats expertly manoeuvre large vessels (e.g., cargo ships) to/from docks in tight port spaces, using tugboats and catamarans.
- Mooring services: Crew securely fastens vessels to docks with ropes, fenders, and lines, ensuring stable berths for efficient loading and unloading.
- Offshore Logistics: Provides vessels and services for offshore operations and cargo transport.
- Bulk Commodities: Supports the handling and movement of bulk commodities.



DRY DOCKS

- Repair & maintenance: Provides global, one-stop services for all vessel types—routine maintenance, engine conversions (e.g., oil to ammonia), and hydro blasting.
- Projects: Builds and converts specialised vessels like floating refineries and FPSOs for high-value markets.
- EPC: Delivers large-scale projects, including high-voltage DC boxes for offshore wind farms and floating refineries for deep-sea oil/gas extraction.

FEEDER AND TRANS-SHIPMENT SERVICES

- Feeder and short-sea transport: Moving containers between major hub ports and smaller regional ports for global shipping lines.
- End-to-end coastal logistics in India: Managing domestic cargo movement using outsourced road, rail, and chartered sea transport.

P&O FERRIES

- Operates RO-RO and RO-PAX vessels, transporting truck containers, refrigerated cargo, and passengers across short-sea routes, predominantly in Europe.

Dubai Trade Technology Enablement: Enables end-to-end trade and logistics integration across landside and seaside operations. Facilitates real-time visibility, compliance, and process optimization.

SCORING CALCULATIONS

Impact materiality (impacts) scoring

Factors to assess impact materiality per the ESRS:

Factors to assess impact materiality per the ESRS:

Scale of the impact



Scope of the impact



Irremediable character (in the case of negative impact)



Likelihood of the impact

÷ 2 =

Inherent Impact Score

How grave or beneficial the impact is or could be

How widespread the impact is

How hard it is to counteract or remedy the resulting harm

The chance of the impact happening (actual impacts = 5)

Threshold
IROs that exceed the threshold determined by approach above will be classified as material.

Financial Materiality (Risk & Opportunity) Scoring

Factors to assess financial materiality per the ESRS:

Magnitude Score



Likelihood Score

÷ 2 =

Inherent Risk & Opportunity Score

Magnitude of the potential financial effect

The chance of the risk/opportunity happening

Threshold
IROs that exceed the threshold determined by approach above will be classified as material.



DP WORLD