



أدنوك
ADNOC

BASIS OF REPORTING



ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) REPORT 2023

THE KPIS INCLUDED IN THE BASIS OF REPORTING COVER ADNOC DISTRIBUTIONS ACTIVITIES UNDERTAKEN DURING THE 2023 FISCAL YEAR (1 JANUARY – 31 DECEMBER 2023) FOR ASSURANCE. THE DATA PRESENTED IN THIS SECTION COVERS ADNOC DISTRIBUTION OPERATIONS IN THE UAE.

ORGANIZATIONAL BOUNDARY

The KPIs included in the basis of reporting cover ADNOC Distributions activities undertaken during the 2023 fiscal year (1 January – 31 December 2023) for assurance. The data presented in this section covers ADNOC Distribution operations in the UAE.

A. Basis of Reporting for GHG metrics

For the reporting period between 1st January to 31st December 2023, ADNOC Distribution GHG (Greenhouse Gas) emissions data is aligned to The Greenhouse Gas Protocol, the accounting and reporting standard for Greenhouse gas. ADNOC Distribution report GHG emissions in tonnes of carbon dioxide equivalent (tCO₂e), a universal unit of measurement to indicate the global warming potential (GWP)

Reporting boundary

ADNOC Distribution report GHG emissions arising from activities for which we are responsible. Its GHG reporting currently report only scope 1 and 2 emissions. The GHG emissions measurement process involves a degree of estimation due to variability in the data and the data collection process.

Scope 1 GHG Emissions

Scope	Emission from Vehicles owned and contracted which is used in ADNOC Distribution operations.
Method	ADNOC Distribution utilizes the US Environmental Protection Agency (EPA) GHG emissions calculator for computing emissions from Fuel consumption of owned and operated vehicles. ADNOC Distribution report its GHG emission based on operational control approach. For Gasoline and Diesel run vehicles ADNOC Distribution utilizes relevant kilometre (KM) run data for vehicles owned or contracted reported monthly from internally managed IVMS (in-vehicle management system) and for Biofuel consumption ADNOC Distribution utilizes relevant data in liters for biofuel reported generated monthly from the tags in biofuel dispensers.

Scope 2 GHG Emissions

Scope	Emissions from electricity consumed by our assets at the premises it operates from. ADNOC Distribution report its GHG emission based on operational control approach. Our reporting comprises of the emissions generated from the use of electricity in the service stations, owned or rented properties, depots, offices where we hold the supply contract directly with the local utility providers in the UAE.
Method	ADNOC Distribution utilizes the relevant grid emission factor for several providers depending on locations for Scope 2 emissions from Environment Agency Abu Dhabi (EAD), and for internal GUP plants, emission factor is adopted by ADNOC Group companies. Electricity consumption is recorded using billed invoices (in kWh) from the utility provider and estimated values based on average data from previous periods in case of delay in receiving invoices ADNOC Distribution compute emission after applying emission factor on the activity data of electricity consumption.

GHG Emission Intensity Per Site

Scope	GHG emission intensity, i.e. Scope 1 and Scope 2 and the number of sites for ADNOC Distributions operations in the UAE.
Method	Scope 1 emissions refer to direct emissions from the firm's own operations (i.e., ADNOC Distribution owned facilities or vehicles). Scope 2 emissions refer to purchased electricity, steam, heating & cooling for the ADNOC Distribution's own use for several providers depending in UAE operations. ADNOC Distribution is calculating a carbon energy intensity value based on total carbon emissions divided by the number of petrol stations, industrial facilities, and HQ buildings.

B. Basis of Reporting for Energy KPIs

For the reporting period 1 January – 31 December 2023, ADNOC Distribution energy management system is compliant with ISO 50001 standards.

Reporting boundary

We report direct and indirect energy consumed by ADNOC Distribution in its UAE operations.

Energy Consumption

Scope	Energy consumed for ADNOC Distributions facility in all service stations, owned or rented properties, depots, offices for Direct and Indirect energy consumed in UAE.
Method	ADNOC Distribution reports energy consumed based on Gigajoules of the energy consumed from the utility providers and fuel consumed in owned and contracted vehicles.

Energy Intensity

Scope	Energy intensity for ADNOC Distributions facilities i.e., service stations, owned or rented properties, depots, offices based on revenue.
Method	ADNOC Distribution reports energy intensity-based revenue, which is gigajoule per million AED ADNOC Distribution reports energy consumed based on Gigajoules from energy consumed from the utility providers and fuel consumed in owned and contracted vehicles based. ADNOC Distributions Revenue for 2023 is reported in the Annual Report, kindly find the reference to Annual report here: https://www.adnocdistribution.ae/annualreports/pdf-english/1-ADNOCD_Annual_Report_2023_En.pdf

Renewable Energy Sources for Own Consumption

Scope	Absolute value of MWh of renewable energy (solar) generated by ADNOC Distribution on its Service Stations in the UAE
Method	ADNOC Distribution introduced photo-voltaic solar panels at its selected service stations to increase the volume of renewable energy. To compute the amount of renewable energy generated for 2023 from several locations for PV Solar based on monthly PV Solar energy generated reports received from the relevant contractor. For the Yas service station, the approach is based on average of solar generation data from previous year.

C. Basis of Reporting Occupational Health and Safety KPIs

For the reporting period 1 January – 31 December 2023, ADNOC Distribution reported fatality data in numbers.

Reporting boundary

We report number of Fatalities from activities for ADNOC Distribution in its UAE operations.

Number of Fatalities as a Result of Work-Related Injury

Scope	Fatalities in ADNOC Distribution's operations within the UAE.
Method	ADNOC Distribution report fatality data in number of cases in 2023. Fatality in ADNOC Distribution is defined as a death of an individual that is determined to be Work-Related regardless of the time intervening between the incident and death. Cases that involve one or more people who died as a result of a work-related incident. ADNOC Distribution receives the number from monthly incident report for own staff and contractual employees.

