



# ESG REPORT

STEP INTO A SUSTAINABLE  
FUTURE

# 1. Introduction:

## About this report:

We are thrilled to present our inaugural ESG report, showcasing our performance in environmental, social, and governance aspects from January 2023 to January 2024. This report showcases our steadfast commitment to sustainability and customer satisfaction through our operational practices. Embracing transparency, we've aligned our disclosures with Global Reporting Initiatives (GRI) standards, underscoring our dedication to accountability.

In addition to providing a detailed overview of our past year's performance, we are proud to announce CIBEA's plans for enhancing our ESG performance by setting ambitious sustainability targets for the years 2024-2025.

The statements included in this report are made in an effort to share our views on our ESG initiatives with our key stakeholders, and to further enhance our collective understanding of ESG issues.



**CIBEA**  
Center for Industrial and  
Building Energy Assessments

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# CEO's Message:

“ Over the past six years, CIBEA has been instrumental in aiding numerous clients across Pakistan in reducing energy consumption and emissions, guiding industries in their decarbonization efforts. Additionally, our focus on education and training has been paramount, with our team actively raising awareness about energy efficiency and emission reduction. We've provided free training sessions to industrialists and students alike. Moreover, CIBEA has contributed to the community by offering scholarships and internships in the energy efficiency field.

We are proud to uphold equal opportunity hiring practices, selecting candidates based solely on merit, without bias. Our commitment to fair governance is evident in our employee-centric approach, where every team member is encouraged to voice their opinions freely. With ISO 90001 certification, we strive for streamlined governance. This report signifies our unwavering dedication to ESG and serves as a foundational document for future enhancements. ”

Dr. M. A. Irfan



# Statement from our Deputy Manager:

“ Our commitment to sustainable development is reflected in our comprehensive strategy for ESG reporting. Through transparent and accountable practices, we aim to align our environmental, social, and governance efforts with global sustainability goals. By integrating ESG principles into our reporting framework, we strive to foster long-term value creation for stakeholders and contribute to a more resilient and responsible future. ”

Muhammad Rizwan

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# Our Team:



**Dr. M. A. Irfan (Ph.D. Mechanical, CEM)**  
(Director CIBEA)



**Engr. Muhammad Rizwan (BS-ME, MS Thermal)**  
(Deputy Manager Admin)



**Engr. Syed Fawad Hussain (BS-ME, MS Thermal)**  
(Deputy Manager Technical)



**Engr. Muhammad Ali (BS-ME, MS Thermal)**  
(Sr. Assistant Manager)



**Marina Maqdoor (BBA)**  
(Assistant Manager Marketing)

## ORGANIZATIONAL CHART

**DIRECTOR CIBEA**

**DEPUTY MANAGER  
(TECHNICAL)**

**DEPUTY MANAGER  
(ADMINISTRATION)**

**SENIOR ASSISTANT MANAGER**

**ASSISITANT MANAGER  
MARKETING**

**WEBSITE DEVOPER**

**ACCOUNTANT**

# Our Approach to Materiality Assessment:

As part of our materiality assessment process, we initiated an internal survey to identify key topics that are of significance to CIBEA. Employees were engaged to evaluate and prioritize pre-determined topics based on their perceived impact on the organization.

To gather insights from external stakeholders and prioritize material topics, we conducted interviews, focused group discussions, and customer satisfaction surveys. The findings from these interactions were integrated into our report to ensure comprehensive coverage of relevant issues.

## Internal Stakeholders

## External Stakeholders

Center for Industrial and  
Building Energy Assessments

Employees  
brainstorming  
session

1 hour  
session  
conducted

Employees  
survey

5 responses  
received

Employees focus  
group discussion

3 sessions  
conducted

Focused group  
discussion

1 session  
conducted

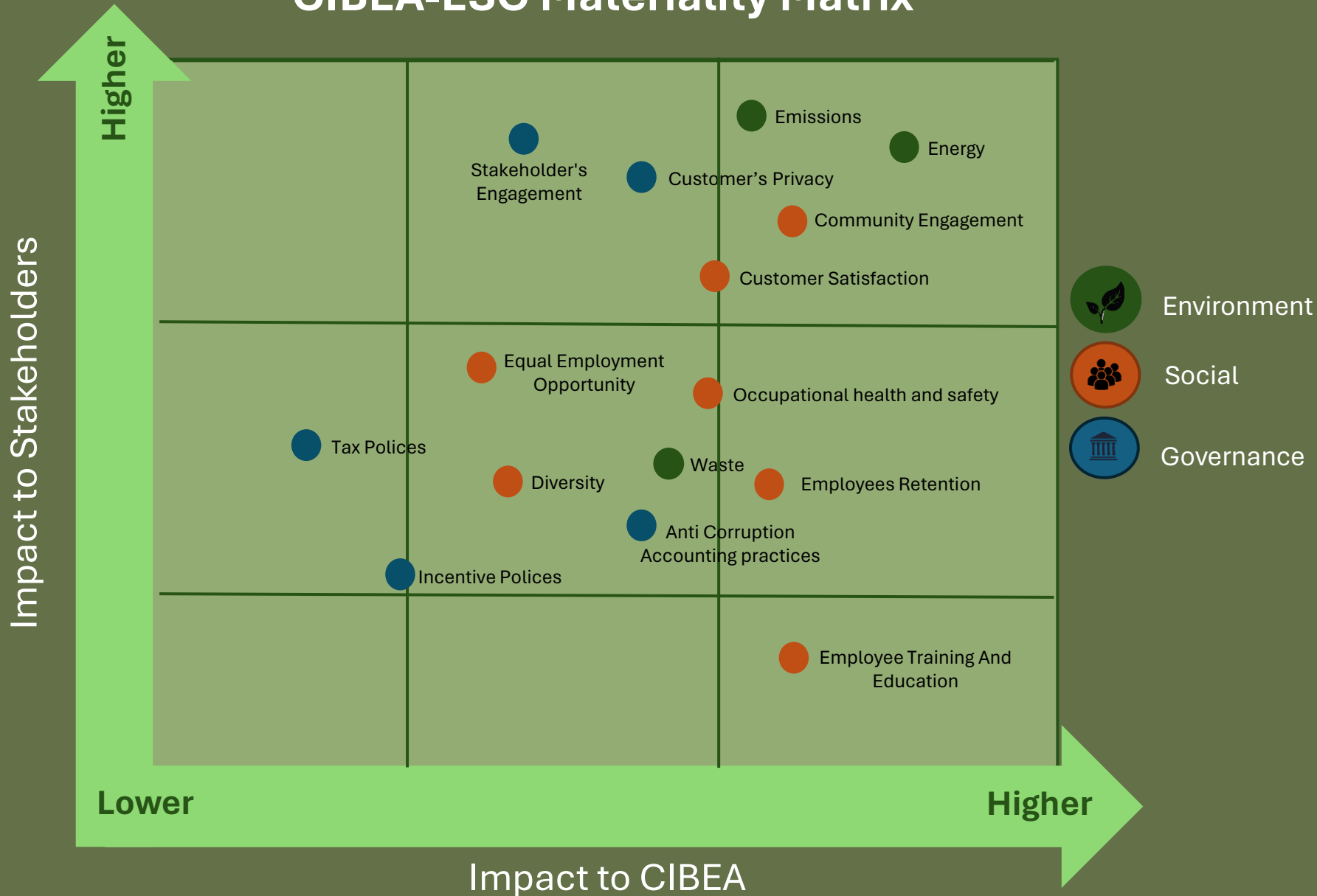
CSAT

Responses  
received

Interviews

8 interviews  
conducted

# CIBEA-ESG Materiality Matrix





# 2. Environment:

As a leading energy auditing firm, CIBEA recognizes the paramount importance of environmental sustainability in today's business landscape. Our commitment to environmental stewardship is reflected in our comprehensive approach to assessing and mitigating ecological impacts across diverse industries. From conducting thorough energy audits to implementing innovative green technologies, CIBEA is dedicated to minimizing carbon footprints, conserving natural resources, and fostering a healthier planet for future generations. Through our initiative on ESG reporting, we strive to transparently communicate our environmental initiatives and progress, driving positive change in both corporate practices and environmental preservation.



# Environment:

## Energy:

CIBEA prioritizes the examination of energy consumption as a significant aspect of our environmental focus. With a dedicated commitment to fostering positive environmental impact, CIBEA presents a comprehensive overview of our internal and external energy usage.



➔ ( Disclosure 302-1: Energy consumption within the organization)

During the reporting period from January 23 to January 24, non-renewable fuel consumption within CIBEA was primarily attributed to petrol and diesel usage. Petrol consumption for transportation amounted to 120 litres, equivalent to 4,050,000 kilojoules, while diesel usage in generators totalled 145 litres, amounting to 5,546,250 kilojoules. No renewable fuel was consumed during this period. However, energy consumption was also notable in electricity, cooling, and heating, with respective kilojoule equivalents of 1,364,400, 2,304,000, and 2,440,800. Despite no energy sold, the total energy consumption for the period summed to 15,705,450 kilojoules.

( Annexure #2 for the details)

# Environment:

## Energy:

➔ (Disclosure 302-2: Energy consumption outside the organization)

Energy consumption outside the organization during the period from January 23 to January 24 primarily stemmed from traveling and hotel stays. Diesel usage for traveling amounted to 95 liters, equivalent to 3,206,250 kilojoules. Additionally, hotel stays over 16 nights, averaging a 3-star rating, consumed a total of 512 kilowatt-hours (kWh), translating to 1,843,200 kilojoules. Cumulatively, energy consumption outside the organization totaled 5,049,450 kilojoules during this period.

(Annexure #3 for the details)

➔ (Disclosure 302-3: Energy Intensity))

The energy intensity ratio for the organization, a crucial metric indicating energy efficiency, is assessed both within and outside the organization. Internally, the energy intensity ratio stands at 1,963,181 kilojoules per audit, calculated from total energy consumption of 15,705,450 kilojoules and 8 audits conducted during Jan 23-24. Externally, this ratio amounts to 631,181 kilojoules per audit, derived from total energy consumption of 5,049,450 kilojoules and the same audit count. This metric reflects the comprehensive inclusion of all energy types, including fuels, electricity, heating, and cooling, with the total number of full-time employees serving as the denominator for the calculation.

(Annexure #4 for the details)



# Environment:

## Emissions:

Committed to sustainability, CIBEA meticulously assesses and mitigates emissions across all facets of our operations. Through transparent reporting and proactive strategies, we aim to shrink our carbon footprint and uphold environmental integrity. Driven by our dedication to environmental responsibility, we continuously seek innovative solutions to reduce emissions and promote sustainable practices. By fostering a culture of accountability and eco-consciousness, we strive to lead by example in building a greener future.

➔ *(Disclosure 305-1: Direct (Scope 1) GHG emissions)*

CIBEA meticulously tracks its gross direct (Scope 1) greenhouse gas (GHG) emissions, reflecting the consumption of diesel and petrol for generator and office car usage, respectively. These emissions, totaling 0.67306 metric tons of CO<sub>2</sub> equivalent, are calculated considering all relevant gases, sourced from reputable sources like the UNFCCC. Despite limitations in data availability, our choice of Jan 23 - Jan 24 as the base year underscores our commitment to transparent reporting and continuous improvement in environmental stewardship through an operational consolidation approach.

*(Annexure #5 for the details)*

# Environment:

## Emissions:

### ➔ (Disclosure 305-2: Indirect (Scope 2) GHG emissions)

CIBEA meticulously evaluates its gross indirect (Scope 2) greenhouse gas (GHG) emissions, primarily stemming from purchased electricity consumption. During the period from Jan 23 to Jan 24, 1,697 kWhs of electricity were consumed, resulting in emissions of 0.65 metric tons of CO<sub>2</sub> equivalent. These calculations adhere to an operational approach and encompass all relevant gases, with emission factors sourced from credible channels such as the UNFCCC. Despite data limitations, our choice of Jan 23 - Jan 24 as the base year underscores our commitment to transparent reporting and continuous improvement in environmental sustainability.

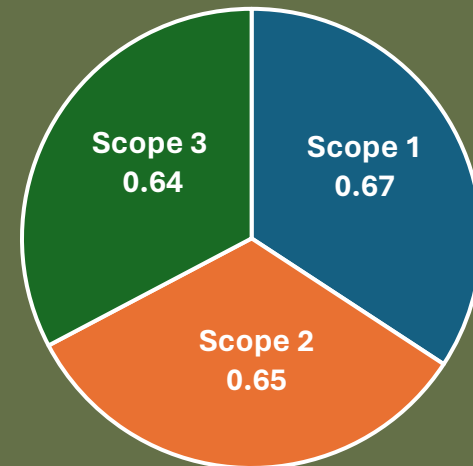
(Annexure #6 for the details)

### ➔ (Disclosure 305-3: Other indirect (Scope 3) GHG emissions)

The summary outlines Other Indirect (Scope 3) GHG emissions, including employee commuting, business travel, and hotel stays, totaling 1.1647 metric tons of CO<sub>2</sub>e for the reporting period Jan 23 - Jan 24. Emission factors were sourced from UNFCCC documents, and an operational consolidation approach was applied due to limited data availability.

(Annexure #7 for the details)

### Emissions in metric tonnes during Jan 23-24



# 3. People:

At CIBEA, we address our people as Team CIBEA, emphasizing their central role in our operations. Our management philosophy prioritizes participative management, fostering a culture of mutual respect and collaboration rather than a hierarchical structure. CIBEA guarantees well-being by implementing policies for equal opportunities, a safe working environment, and community engagement.

# People:

## OPPORTUNITY:

Committed to ensuring equal opportunities, we prioritize fostering well-being for everyone, eliminating any form of discrimination. Our goal is to create an inclusive environment where individuals have an equal chance to thrive and contribute.



Industrial and  
Assessments

# People:

## TEAM CAPACITY BUILDING:

➔ (Disclosure: 404 – Training and education)

We are committed to the ongoing capacity development of our team's skills as we navigate the path towards expansion and sustainability. All team members of CIBEA collectively received an estimated total of **160** training hours during the reporting period of Jan 2023-Jan 2024.

➔ (Disclosure: 404-1 – Training and education)

Building Capacities

No. of CIBEA's Team Members	Employee Category	Average training hour per employee
1	Deputy Manager	36
2	Deputy Manager (Technical)	36
3	Sr. Assistant Manager	36
4	Assistant Manager	52



# People:

➔ (Disclosure: 404-2 – Scope of Training Implemented)



## Training of Trainers Program by NEECA:

CIBEA participated in the Training of Trainers (TOT) program by NEECA. The scope of this training was the comprehension of Energy Management and exploring ways to enhance energy efficiency of thermal and electrical utilities in industrial sector.



## Energy Efficiency Measures in Water Pumps:

The training was focused on water pump optimization through pump curves, pump test bed demonstration, preventive maintenance, and low-cost investment measures in water pumps.



## Energy Digitization and Monitoring:

The training course focused on energy metering hardware and data communication devices, covering data acquisition techniques and data modelling for reporting. It also explored energy management techniques using dashboards and AI/ML for predictive analysis.

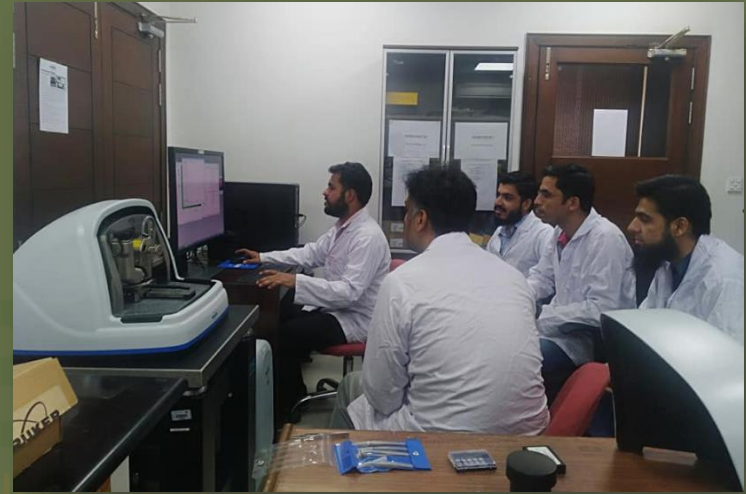
➔ (Disclosure: 404-3 – Percentage of employees receiving regular performance and career development reviews)

CIBEA places consistent emphasis on human resource development, evident in a notable **95%** participation rate of team members in regular performance and career development reviews. Our proactive approach is manifested through a comprehensive performance evaluation system, encompassing aspects such as training certificates, training hours and scope etc. This holistic approach contributes to fostering a thriving workplace culture centered on continuous improvement and individual career progression.

# Community Engagement:

➔ (Disclosure: 413 – Local Communities)

We are unwavering in our commitment to strengthen our initiatives for community development, firmly prioritizing our people at CIBEA. Through positive activities and work policies, we continuously strive to make a positive impact on our communities and ensure their well-being.



# Community Engagement:

## Lab Trainings:

➔ (Disclosure: 413-1 – Operations with local community engagement, impact assessments, and development programs)

At CIBEA, our commitment to the development of both our people and communities extends to nurturing the growth of our youth and students. Through our training initiatives, we equip energy engineers of USPCASE-UET, Peshawar with essential knowledge and skills related to energy equipment. Our training program covers various aspects, including:

- Types of equipment
- Collection of relevant data
- Functions and operation of equipment
- Safe utilization practices
- Calculations and analysis of collected data



By empowering participants with comprehensive training, we aim to facilitate their professional development and contribute to the sustainable growth of our communities.



# Community Engagement:



## Paid Internships:

➔ *(Disclosure: 413-1 – Operations with local community engagement, impact assessments, and development programs)*

In line with our dedication to community support, we prioritize the advancement of recent graduates by providing equal opportunities through our paid internship programs offered in 2023. Our process of advertising, screening, interviewing, and selecting candidates is carefully orchestrated to ensure fairness and non-discrimination. In our initial internship cohort, we received **15** applications, conducted interviews with **10** individuals, and ultimately selected **2** interns. This reflects our commitment to fostering young talent and promoting inclusivity within our community.



# Community Engagement:

## Annual Profit Sharing:

➔ *(Disclosure: 413-1 – Operations with local community engagement, impact assessments, and development programs)*

As part of our corporate social responsibility endeavors, CIBEA, a spin-off entity of UET Peshawar and a recipient of funding from an HEC TDF project for two years, upholds a commitment to profit-sharing initiatives. Under our agreement, CIBEA directs 20% of its annual profits to UET and 2% to the Higher Education Commission of Pakistan. In this collaborative effort, CIBEA aims to make meaningful contributions to the educational advancement and empowerment of future generations in Pakistan. Through these strategic partnerships, we endeavor to nurture a knowledge-driven economy and facilitate the development of a skilled workforce poised for success in the evolving global landscape.



# 4. Governance:

At CIBEA, we prioritize robust corporate governance as it provides the strategic foundation for our operations, instilling confidence among stakeholders, ensuring financial stability, and fostering future sustainability. Through our company leadership, we advocate for ethical and legal business practices, prioritizing the well-being of our stakeholders and the environment.

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# Governance: Board Oversight on Environmental, Social and Governance Issues:

At SMC Private Limited, our single-member structure doesn't deter our commitment to sustainability, crucial for our global environmental and social goals. Sustainability is seamlessly integrated into our strategic planning process, aligning with our long-term objectives.

Although lacking a conventional board of directors, our single member governance body oversees the effectiveness of our sustainability policies, including our annual Global Environmental and Social Impact Report. Additionally, CIBEAs highest governance body actively manages environmental and social initiatives, supported by robust risk and talent management practices.

We also prioritize engagement with sustainability experts to stay updated on emerging trends, reinforcing our dedication to sustainable practices.



# Governance:

## Customer's Privacy:

➔ *(Disclosure: 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data*

As an energy consultancy firm, CIBEA places the utmost importance on safeguarding customer data privacy and maintaining report confidentiality. Our stringent code of business conduct is designed to uphold client confidentiality and privacy standards. We adhere to a standardized procedure in service provision, ensuring that every assessment report includes a confidentiality statement signed by a senior management member, underscoring our unwavering commitment to client privacy.

To date, we are pleased to report zero complaints regarding data breaches from our national clients across Pakistan and our international clients worldwide. This achievement reflects our dedication to maintaining the highest standards of data security and client confidentiality

### Customer's data:

In the context of our operations as an energy consultancy firm, "customer data" refers to the information obtained from our clients, particularly pertaining to their energy and electricity bills. This data is essential for the preparation of our assessment reports, enabling us to analyze and provide insights into their energy consumption patterns and needs

# Governance:

## Stakeholder's Engagement:

Our ESG report and objectives are developed with careful consideration of stakeholder perspectives, involving materiality assessment reviews and identification of key topic standards. We gather input from both internal and external stakeholders through surveys to ensure a positive impact and favorable outcomes.

To enhance customer experience and address their concerns, we actively solicit feedback through surveys and endorsement letters. This enables us to improve our services and tailor service scopes to better meet our clients' needs.

Furthermore, our meticulously crafted policies are designed to minimize potential conflicts of interest with our stakeholders.

## Human Rights:

CIBEA continues to advance its commitment to upholding human rights principles by integrating them into our core values and operational guidelines. Our meticulously designed work and safety policies reflect this dedication, ensuring compliance with human rights standards in our workplace. Through these efforts, we strive to foster a work culture that values and respects human rights across all facets of our operations.

## Non-Discrimination:

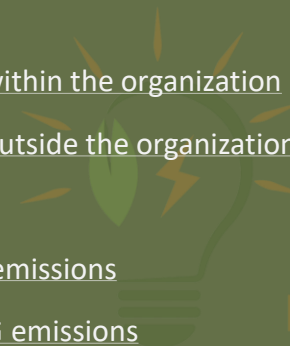
We do not discriminate against our employees or applicants for employment because of age, race, religion, color, gender, and disability etc. with respect to any terms or condition of employment, including hiring, promotion or termination etc. or other forms of compensation and selection for training.

We do not tolerate harassment in any form. It may interfere with an individual's work performance or create an intimidating or offensive work environment.



# 5. Supporting Documents and Data Tables:

- Annexure #1: General disclosure
- Annexure #2: Disclosure 302-1: Energy consumption within the organization
- Annexure #3: Disclosure 302-2: Energy consumption outside the organization
- Annexure #4: Disclosure 302-3: Energy Intensity
- Annexure #5: Disclosure 305-1: Direct (Scope 1) GHG emissions
- Annexure #6: Disclosure 305-2: Indirect (Scope 2) GHG emissions
- Annexure #7: Disclosure 305-3: Other indirect (Scope 3) GHG emissions



**CIBEA**  
Center for Industrial and  
Building Energy Assessments

# Annexure #1: General Disclosures:

## ➔ ( General Disclosure 2-1: Organizational details)

In 2018, CIBEA was founded as a Technology Development Fund (TDF)- project at the University of Engineering and Technology in Peshawar. After being funded by the Higher Education Commission (HEC) for two years, CIBEA was registered in 2019 as a partnership firm under the Association of Persons category (by the name of Center of Industrial and Building Energy Audits).

In its continued pursuit of excellence and expansion, CIBEA has successfully completed its **registration** with the Securities and Exchange Commission of Pakistan (SECP), under the name “Center for Industrial and Building Energy Assessments” on August 09, 2023.

## ➔ ( General Disclosure 2-2: Financial reports)

In its capacity as a distinct legal entity, CIBEA has consistently fulfilled its tax obligations to the Federal Board of Revenue (FBR) since its inception. Our commitment to financial transparency is evident through regular external audits conducted by third-party entities to verify transactions. Additionally, meticulous **records** of finances and accounting are maintained, with each transaction meticulously documented in a bank book, ensuring transparency and accountability in our financial operations.

## ➔ ( General Disclosure 2-6: Activities, value chain and other business relationships)

Our service portfolio encompasses a diverse array of offerings, ranging from fundamental energy audits for industrial and building sectors to the development of Scope 1, 2, and 3 emissions inventories for organizations. Each service is structured into **predefined steps** to ensure seamless execution and mitigate any potential delay.

# Annexure #1: General Disclosures:

## ➔ ( General Disclosure 2-15: Conflicts of interest)

CIBEA's meticulously crafted policies, overseen by senior management, are strategically formulated to prevent conflicts of interest among stakeholders. **Certain policies** are developed with foresight, acknowledging the potential for conflicts to arise, and are tailored accordingly.

## ➔ ( General Disclosure 2-16: Communication of critical concerns)

The highest governance body of CIBEA is easily accessible to address the queries and interests of stakeholders. A weekly meeting is conducted to address both general and critical concerns of the organization.

## ➔ ( General Disclosure 2-19: Remuneration policy)

Incorporating both basic salary structures and incentive schemes, CIBEA's **remuneration policy** outlines a comprehensive approach to employee compensation.

## ➔ ( General Disclosure 2-20: Process to determine the remuneration)

CIBEA's process of determining the remuneration is totally dependent on the **annual performance evaluation** of each employee.

## ➔ ( General Disclosure 2-28: Membership association)

CIBEA is enlisted as a **registered** energy audit firm under National Energy Efficiency And Conservation Authority (NEECA).

## ➔ ( General Disclosure 2-29: Approach to stakeholder's engagement)

CIBEA engages with its various stakeholders through diverse channels. With partners, engagements are formalized through written agreements and contracts, while with customers, we prioritize enhancing their experience through customer satisfaction forms and feedback surveys, ensuring continuous improvement.

## Annexure #2:

➔ (Disclosure 302-1: Energy consumption within the organization)

a) Non-renewable fuel consumption					
	Fuel type	Fuel consumed litres (Jan 23- Jan 24)	Fuel consumed kg (Jan 23- Jan 24)	The calorific value of petrol kJ/kg	Fuel consumed kilo Joules (Jan 23-Jan 24)
1. Transport	Petrol	120	90	45,000	4,050,000
2. Generator	Diesel	145	123.25	45,000	5,546,250
b) Renewable fuel consumption					
Nil					
c) Consumption					
	kWh (Jan 23- Jan 24)	kilo Joules (Jan 23-Jan 24)			
1) Electricity consumption	379	1,364,400			
2) Cooling consumption	640	2,304,000			
3) Heating consumption	678	2,440,800			
3) Steam consumption					
d) Sold					
1) Electricity sold	nil				
2) Heating sold	nil				
3) Cooling sold	nil				
4) Steam sold	nil				
		kilo Joules (Jan 23-Jan 24)			
e) Total Energy Consumption		a+b+c-d	15,705,450		

## Annexure #3:

➔ (Disclosure 302-2: Energy consumption outside the organization)

Energy consumption outside the organization					
	Fuel Type	Fuel consumed litres (Jan 23- Jan 24)	Fuel consumed kg (Jan 23- Jan 24)	Calorific value of petrol kJ/kg	Fuel consumed kilo Joules (Jan 23-Jan 24)
1. Travelling	Diesel	95	71.25	45,000	3,206,250
	No. of nights	Hotel star rating	kWh consumed per night (for 2 people)	Total kWh consumed (Jan 23- Jan 24)	Total energy consumption in kilo joules (Jan 23-Jan 24)
2. Hotel Stay	16	3	32	512	1,843,200
<b>Total Energy Consumption outside the organization kilo Joules</b>					
					5,049,450

## Annexure #4:

➔ (Disclosure 302-3: Energy Intensity)

a) Energy intensity ratio for the organization					
	Absolute Energy Consumption kilo Joules	Total number of full-time employees	Energy Intensity (kilo Joules/employee)		
1. Energy Intensity within the organization	15,705,450	6	2,617,575		
2. Energy Intensity outside the organization	5,049,450	6	841,575		
b) Organization-specific metric taken (the denominator)	Total number of full-time employees				
c) Types of energy included	All (fuels, electricity, heating, cooling)				



# Annexure #5:

➔ (Disclosure 305-1: Direct (Scope 1) GHG emissions)

a) Gross direct (Scope 1) GHG Emissions (metric tons of CO2 equivalent)	Fuel type	Fuel consumed litres (Jan 23- Jan 24)	Emission Factor	Emissions kg CO2e	Emissions metric tons CO2e
1. Generator	Diesel	145	2.70553	392.3	0.3923
2. Travelling within the organization (office car)	Petrol	120	2.33969	280.76	0.28076
<b>Total Scope 1 Emissions</b>				673.06	0.67306
b) Gases included in the calculation; whether CO2 , CH4 , N2O, HFCs, PFCs, SF6 , NF3 , or all					
All					
c) Biogenic CO2 emissions in metric tons of CO2 equivalent					
Nil					
d) Base year for the calculation					
Jan 23 - Jan 24					
i. The rationale for choosing					
Due to limited data, we have chosen Jan-23 to Jan-24 as our base year for reporting.					
ii. Emissions in the base year (metric tonnes CO2e)					
0.67306					
e) Source of the emission factors					
<a href="https://unfccc.int/documents/271269">https://unfccc.int/documents/271269</a>					
f) Consolidation approach for emissions					
Operational approach has been opted					

# Annexure #6:

➔ ( Disclosure 305-2: Indirect (Scope 2) GHG emissions)

a) Gross indirect (Scope 2) GHG Emissions (metric tons of CO2 equivalent) location-based					
	Fuel type	kWhs consumed (Jan 23- Jan 24)	Grid Emission Factor (Pak)	Emissions kg CO2e	Emissions metric tons CO2e
1. Purchased Electricity	mix fuel	1,697	0.3856	654.36	0.65
b) Gross market-based energy indirect (Scope 2) GHG emissions	Not Applicable				
c) Gases included in the calculation; whether CO2 , CH4 , N2O, HFCs, PFCs, SF6 , NF3 , or all	All				
d) Base year for the calculation	Jan 23 - Jan 24				
i. The rationale for choosing	Due to limited data, we have chosen Jan-23 to Jan-24 as our base year for reporting.				
ii. Emissions in the base year (metric tones CO2e)	0.65				
e) Source of the emission factors	<a href="https://unfccc.int/documents/271269">https://unfccc.int/documents/271269</a>				
f) Consolidation approach for emissions	Operational approach has been opted				

# Annexure #7:

➔ ( Disclosure 305-3: Other indirect (Scope 3) GHG emissions)

Disclosure 305-3					
Other Indirect (Scope 3) GHG emissions					
a) Gross other indirect (Scope 3) GHG Emissions (metric tons of CO2 equivalent) location-based					
<b>1. Daily Employee commuting</b>	Fuel type	Distance travelled (km)	Emission Factor	Emissions kg CO2e	Emissions metric tons CO2e
	petrol	87	0.19	16.61	0.0166
<b>2. Business travel</b>	Fuel type	Liters consumed	Emission Factor	Emissions kg CO2e	Emissions metric tons CO2e
	petrol	95	2.33969	222.27	0.22227
<b>3. Hotel Stay</b>	No. of nights	No. of rooms	Emission Factor	Emissions kg CO2e	Emissions metric tons CO2e
	16	1	57.81	924.96	0.92496
b) Gross market-based energy other indirect (Scope 3) GHG emissions	Not Applicable				
c) Gases included in the calculation; whether CO2 , CH4 , N2O, HFCs, PFCs, SF6 , NF3 , or all	All				
d) Base year for the calculation	Jan 23 - Jan 24				
i. The rationale for choosing	Due to limited data we have chosen Jan-23 to Jan-24 as our base year for reporting.				
ii. Emissions in the base year (metric tonnes CO2e)	1.16				
e) Source of the emission factors	<a href="https://unfccc.int/documents/271269">https://unfccc.int/documents/271269</a>				
f) Consolidation approach for emissions	Operational approach has been opted				

# GRI content index

## Statement of use

CIBEA has reported the information cited in this GRI content index for the period Jan-2023 to Jan-2024 with reference to the GRI Standards.

## GRI 1 used

GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE NUMBER	DISCLOSURE TITLE	Reported	Cross-reference/Answers/Notes/Omissions	Report location: Page No./URL
GRI 2: General Disclosures 202	2-1	Organizational details	yes	Center for Industrial & Building Energy Assessments SMC-Pvt. Ltd,	Page no. 28, annexure 1
	2-2	Entities included in the organization's sustainability reporting	N/A	CIBEA currently doesn't have any entity or subsidiary	
	2-3	Reporting period, frequency and contact point	yes	Jan 23 - Jan 24 annually info@cibea.com.pk	Page no. 2 www.cibea.com.pk
	2-4	Restatements of information	N/A	CIBEA's first ESG report	
	2-5	External assurance	no	Planning it for the next year reporting period	
	2-6	Activities, value chain and other business relationships	yes	value chain processes for our extended scope of services	Page no. 28, annexure 1
	2-7	Employees	yes	CIBEA's hierarchy and total number of permanent employees are reported.	Page no. 6
	2-8	Workers who are not employees	N/A	Currently, CIBEA only has permanent employees	
	2-9	Governance structure and composition	N/A	CIBEA is registered as a single member company under SECP	
	2-10	Nomination and selection of the highest governance body	N/A		
	2-11	Chair of the highest governance body	N/A		
	2-12	Role of the highest governance body in overseeing the management of impacts	N/A		
	2-13	Delegation of responsibility for managing impacts	N/A		
	2-14	Role of the highest governance body in sustainability reporting	yes	CIBEA's highest governance body actively engages in ESG initiatives	page no. 24, CIBEA ESG Report
	2-15	Conflicts of interest	yes	CIBEA ensures to mitigate any conflict of interest via it's strategic policy.	Page no. 28, annexure 1

GRI STANDARD	DISCLOSURE NUMBER	DISCLOSURE TITLE	Reported	Cross-reference/Answers/Notes/Omissions	Report location: Page No./URL
GRI 2: General Disclosures 202	2-16	Communication of critical concerns	yes	The critical concerns are communicated to the top management via weekly meetings	Page no. 29, annexure 1
	2-17	Collective knowledge of the highest governance body	yes	The governing body possesses extensive expertise in its relevant domains. Furthermore, it remains committed to enhancing its knowledge by actively participating in ongoing courses and training sessions to stay abreast of current developments.	
	2-18	Evaluation of the performance of the highest governance body	partial	There is no formal procedure for assessing the performance of the board of directors.	
	2-19	Remuneration policies	yes	Incorporated	Page no. 29, annexure 1
	2-20	Process to determine remuneration	yes		
	2-21	Annual total compensation ratio	N/A		
	2-22	Statement on sustainable development strategy	yes	Our commitment to sustainable development is reflected in our comprehensive strategy for ESG reporting. Through transparent and accountable practices, we aim to align our environmental, social, and governance efforts with global sustainability goals. By integrating ESG principles into our reporting framework, we strive to foster long-term value creation for stakeholders and contribute to a more resilient and responsible future.	Page no. 5, CIBEА ESG Report
	2-23	Policy commitments	N/A	CIBEА's work policies aim to foster an inclusive work culture and exclusive customer experience through which no rights are violated.	
	2-24	Embedding policy commitments	N/A		
	2-25	Processes to remediate negative impacts	N/A	Our operational activities do not possess any sort of potential impact to the surroundings and the local communities.	
	2-26	Mechanisms for seeking advice and raising concerns			
	2-27	Compliance with laws and regulations	N/A	CIBEА's highest governance body ensures our overall business activities are in compliance with laws and regulations.	
	2-28	Membership associations	Yes	Currently, CIBEА is enlisted with NEECA-approved energy auditing companies.	Page no. 29, annexure 1
	2-29	Approach to stakeholder engagement			Annexure 1, Page no. 29
	2-30	Collective bargaining agreements	yes	At CIBEА, we prioritize the implementation of collective bargaining agreements as a cornerstone of our commitment to fair labor practices. We firmly believe that these agreements foster harmonious relations between management and our workforce while ensuring equitable treatment and representation for all employees.	

GRI STANDARD	DISCLOSURE NUMBER	DISCLOSURE TITLE	Reported	Cross-reference/Answers/Notes/Omissions	Report location: Page No./URL
GRI 3: Material Topics 2021	3-1	Process to determine material topics	yes	Conducted surveys, focused group discussions and interviews both internally and externally as well.	Page no. 07, CIBEA ESG Report
	3-2	List of material topics	yes	Materiality matrix is included in the report	Page no. 08, CIBEA ESG Report
	3-3	Management of material topics	yes		
GRI 302: Energy 2016	302-1	Energy consumption within the organization	yes	All the relevant data for the required parameters was collected and calculations were carried out in excel sheets.	Annexure 2, Page no. 30 Annexure 3, Page no. 31 Annexure 4, Page no. 32
	302-2	Energy consumption outside of the organization	yes		
	302-3	Energy intensity	yes		
	302-4	Reduction of energy consumption	yes		
	302-5	Reductions in energy requirements of products and services	yes		
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	yes	All the relevant data for the required parameters was collected and calculations were carried out in excel sheets.	Annexure 5, Page no. 33 Annexure 6, Page no. 34 Annexure 7, Page no. 35
	305-2	Energy indirect (Scope 2) GHG emissions	yes		
	305-3	Other indirect (Scope 3) GHG emissions	yes		
	305-4	GHG emissions intensity	yes		
	305-5	Reduction of GHG emissions	N/A	CIBEA's first ESG report	
	305-6	Emissions of ozone-depleting substances (ODS)	N/A	There is no such type of emissions within our organization	
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	N/A	There is no such type of emissions associated with our organization	

GRI STANDARD	DISCLOSURE NUMBER	DISCLOSURE TITLE	Reported	Cross-refrence/Answers/Notes/Omissions	Report location: Page No./URL
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	yes	The mentioned parameters are calculated as per the scope and number of trainings received	Page no. 16, CIBEA ESG Report
	404-2	Programs for upgrading employee skills and transition assistance programs	yes		Page no. 17, CIBEA ESG Report
	404-3	Percentage of employees receiving regular performance and career development reviews	yes		Page no. 17, CIBEA ESG Report
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	no	Non-discriminative actions are not entertained within the organization	Page no. 26, CIBEA ESG Report
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	yes	CIBEA involves in community engagement, primarily through engaging students in educational activities like training, internships, and scholarships.	page no. 18, CIBEA ESG Report page no. 19, CIBEA ESG Report page no. 20, CIBEA ESG Report page no. 21, CIBEA ESG Report page no. 22, CIBEA ESG Report
	413-2	Operations with significant actual and potential negative impacts on local communities	N/A	CIBEA does not involve in any practices that might result in actual or potential negative impacts on local communities.	
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Yes	Customer's privacy is our top priority, and their data confidentiality is the key for their better experience with CIBEA.	page no. 25, CIBEA ESG Report



# CIBEA

Center for Industrial and  
Building Energy Assessments

**Address: Office No 107, USPCASE,UET Campus, Hayatabad Phase 5, Peshawar 25000**

**Contact No: +92 335 5521790**

**Email: [info@cibea.com.pk](mailto:info@cibea.com.pk)**