



DUBAI CUSTOMS SUSTAINABILITY REPORT 2010



The best measure of a government's success is the satisfaction of those who deal with it. A job in the government is not just a way of making a living; it is a means of contributing to your country

H.H. Sheikh Mohammed bin Rashid Al Maktoum
The Prime Minister and Vice President of the United Arab Emirates,
Ruler Of Dubai

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MESSAGE FROM THE DIRECTOR GENERAL

It gives me great pleasure to introduce and present to you our Annual Sustainability Report for the year 2010. I am glad to share that reception to our published dedicated report last year has been very encouraging. We have received very positive responses as well as suggestions for improvements which have guided us in continuing implementation of corporate practices that create sustainable value for our stakeholders.

Corporate Social Responsibility (CSR) is gaining more acceptance in the region and we are now finding more and more businesses supporting the principle of responsibility. I believe that designing corporate strategy in a responsible way is vital for ongoing success and we therefore integrate CSR into our strategy and activities on a regular basis. We are fully committed to sustaining our efforts, elevating our standards and practices and exploring innovative ways to reach new levels of

excellence in CSR. Dubai Customs commitment to sustainable business practices is a reflection of our values, our corporate culture and the way we choose to conduct ourselves. It is by all means a long term commitment; a management approach that is embedded in our business model and an ongoing affirmation of our responsibilities as corporate citizens towards our stakeholders.

We recognise that during these difficult times, the larger community has pressing needs and requires our support more than ever. CSR is an integral part of our vision and mission and during this economic recession, we remain steadfast in our CSR efforts for the long- term sustainability of our business. In fact, this crisis has provided us with the challenge to stretch our resources more creatively, so that our efforts will create a larger and more positive CSR impact on our business and community. Internally, we had focused and taken greater steps to review plans, programs and activities of the CSR division to be in alignment with the broader organizational as well as national strategic objectives. This way, we have tried to better integrate CSR within the business processes, enhance our current capabilities and facilitate the planning of CSR initiatives and targets for sustainability.

In the marketplace, we continued to implement sound and ethical business practices that are helping lay a strong foundation for us as we continue to be a world class custom's organization. On the community-front, we are making good headway in our efforts to enrich the communities we operate in. Our workplace initiatives saw us substantially increase our investment in training and development activities as well as providing our employees with the opportunity to develop their full potential. Through measures like the Working Mothers Award, we are continuing to offer diverse and balanced work-life opportunities for our employees. We are also continuing to make good progress in the way of environmental sustainability through undertaking environmental conservation initiatives and good recycling practices, all of which are delivering real cost savings and reducing the impact of our operations on the environment.

As we reflect on 2010 achievements and 2011 priorities, I would like to special thanks our employees at all levels who have participated and contributed in achieving these landmarks. I would also like to thank all our stakeholders, from our clients to our suppliers, our partners and our peers, communities, and beyond. We very much look forward to continuing to strengthen our relationships with you as we move into 2011. We also hope you find this report to be a useful summary of our overall progress, and we welcome your feedback on how we can better capture our performance and those aspects of our performance that are most important to you.

Ahmad Butti Ahmad
Director General – Dubai Customs



ABOUT DUBAI CUSTOMS

Inception and Development

Dubai Customs is one of the ancient government departments, known as “Al Furdha (taxes on all imported goods). As it became firmly established, Dubai Customs was called “the Mother of Government Departments” particularly because some of the other departments were based at the Customs old building and financed by the revenue collected by Customs. Dubai Customs, over its long history, which extends over one hundred years, passed through many stages.

In the era of the Late Sheikh Rashid Bin Said Al Maktoum Ruler of Dubai, Dubai Customs started to adopt an institutional direction. The first floor of the Customs old building was used by the Ruler of Dubai as his official office reflecting the critical role of Customs and its position in Dubai, which was renowned for its trade and traders. Keeping pace with the building and corporate development, Dubai Customs gained a regional and international reputation. By virtue of its advanced infrastructure and state of the art management facilities and services, Dubai became a destination of choice for investors and businessmen. On 1 April 2001, Dubai Customs entered a new stage.

when the Late Sheikh Maktoum Bin Rashid Al Maktoum, Ruler of Dubai issued Law No. (1) Of 2001 establishing the Ports, Customs and Free Zone Corporation i.e. merger of Dubai Customs, Dubai Ports and Free Zone Authorities. Later, as being a part of a major corporation contributing to Dubai's economy, Dubai Customs started to reconcile its new organizational position. To do so, a comprehensive review to its structures and operations was conducted.

A detailed report identifying areas of weakness and strength was produced. The report was a start-up point for reconsidering the organizational strategy, objectives, processes and procedures. A new strategy, organization structure and Reform and Modernization Program complying with Dubai Vision, expectations and future plans have been developed to achieve Dubai Customs' vision as a leading Customs administration in the world and meet its general objectives.



OUR VISION

To be the leading customs administration in the world supporting legitimate trade.

OUR MISSION

Protecting the society and sustaining economic development through compliance and facilitation.

CORE VALUES

In the quest towards our strategic vision and the achievement of our mission, we shall always be guided by our shared values:

Customers and Stakeholders:

Our ambassadors for our business.

Staff:

Our real investment.

Supportiveness:

A creative and distinguished work environment.

Forward Thinking:

Creativity for improvement and development.

OUR STRATEGIC GOALS

- Play a major part in the economic & social development of Dubai
- Adopt & share best practice business processes and systems
- Provide best human and technological resources
- Improve customer satisfaction & loyalty



Dubai Customs Today



Dubai Customs “DC” is a Government body that facilitates free trade and helps secure the integrity of Dubai’s borders. We aim to be a world leader in Customs administration through innovative and proactive services to our clients. We recognize the importance of our role in the trade supply chain and endeavour to intervene in the flow of goods and passengers only when considered necessary. Collecting customs revenue and administering trade measures are other major duties.

Dubai Customs supports fair trade practices by identifying and addressing non-compliance with the common Customs law of the GCC. Our responsibility extends to the people and businesses of Dubai, and international agencies like WTO and WCO. We ensure that international conventions and agreements are strictly followed by the trade community.

As a partner in Dubai Government’s development initiatives, we take a leadership position and establish working relationships with our clients to ensure the best possible level of service consistent with our regulatory responsibilities. Meanwhile, clients have access to all information they require in order to comply with Customs’ requirements. We believe in integrating innovation and technology into our activities to keep pace with the times. E-Governance initiatives and information networks are being implemented to minimize hassle and manage risks.

DC has a total work force of approximately 2,864 employees who are functionally divided into 6 Divisions. We have a network of 24 offices / centers across the Emirates to serve our customers. A detailed organization structure in the following pages explains the working arrangement.



Dubai Customs Strategic Objectives

| Goal | Key Strategic Areas | Description (Success Factor, Indicator & Targets) |
|-----------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Play a major part in the economic & social development of Dubai | To achieve efficient financial performance | 100% annual coverage of expenses from indirect income |
| | | 95% annual realization of forecasted budget |
| | | 5% rationalization of expenditure in 2011 |
| | To drive investment & develop resources to new levels | 15% annual growth of income: 15% direct customs charges & 15% indirect charges |
| | | 100% annual collection of customs duties |
| | | 10% annual increase of ROI |
| | | 5% increase in market share in 2011 |
| | To contribute to the protection of the environment & the civil community from dangerous & hazardous goods | Increase surveillance of passengers, goods & transit vehicles' activities crossing 100 the emirates borders by 5% by 2011 |
| | | Review & update 35% of DC's laws, legislations & lists of activities in 2011, with specific focus on customs affairs & duties |
| | | Increase the reinforcement of coordination & partnership strengthening with parties involved in security, catastrophes & terrorism, in addition to 100% need fulfilment |
| | | Increase the safety assurance levels for all residents, employees & visitors of Dubai by 25% in the year 2011 |
| | | Increase support of international efforts in the fields of anti-terrorism & needs fulfilment by 100% annually |
| | To contribute to the development of the civil community | Develop & implement 6 investment projects of innovative social and charitable nature in 2011 |
| Improve customer satisfaction & loyalty | To achieve a distinguished level of stakeholders' satisfaction | Ensure the achievement of a high customer satisfaction rate of 85% by the end of 2011 |
| | | Achieve a strategic partners' satisfaction rate of 80% in 2011 |
| | | Continue to increase the suppliers satisfaction rate to reach 85% in 2011 |
| | | Increase the community satisfaction rate to reach 85% by the end of 2011 |
| | | Resolve 95% of complaints per annum on-time |



| Goal | Key Strategic Areas | Description (Success Factor, Indicator & Targets) |
|--------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Improve customer satisfaction & loyalty | To develop meaningful relationships with all client categories & strategic partners | Achieve an 85% completion rate of DC's annual projects (common projects with strategic partners & internal projects) |
| | | Maintain a 90% annual interpolation of partners' needs and customers' requirements |
| | | Increase partnership development initiatives/programs to reach 15 initiative/program] in 2011 |
| | To instil the institutional reputation awareness among all stakeholders and educate them about Dubai Customs' role | Increase advertisement and commercial & awareness events by 10% in 2011 |
| | | Increase awareness on the importance of DC's role in protecting the local community & the environment by 10% in 2011 |
| Provide & share best practice business processes and systems | To upgrade primary operations standards | Ensure that the organizational units which apply integrated and sustainable administrative regulations increase to 80% by the end of the year 2011 |
| | | Increase services/ operations coherent with quality standards to 80% by the end of the year 2011 |
| | | Develop & simplify 70% of DC's operations every 2 years |
| | To develop & improve the effectiveness of services | Execute no less than 95% of DC's annual transactions on-time |
| | | Introduce no less than 20 new services by the end of the year 2011 |
| | | 100% yearly development/ maintenance of DC's buildings & facilities |
| | To instil the strategic thinking & corporate governance ideologies | Develop/ re-structure DC's organizational chart by 100% once every 2 years |
| | | Instil the strategic thinking ideology & raise the level of practice & understanding to 90% by the end of the year 2011 |
| | | Increase the equality, impartiality, accuracy and clarity of investigations and provisions to reach 90% by the end of the year 2011 |
| | To reinforce the concepts of excellence derived from the Dubai Government Excellence Program & from best practices | Raise the level of compliance with the requirements and standards of governmental excellence (excellent department, excellent organizational unit, excellent e-department) to 65% by the end of the year 2011 |
| | | Ensure the proper & beneficial usage of at least 3 best practice studies per year |



| Goal | Key Strategic Areas | Description (Success Factor, Indicator & Targets) |
|------------------------------------------------|------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|
| Provide best human and technological resources | To develop & build the capabilities of the human resources | Emiratize 82% of posts by the end of the year 2011 |
| | | Continue to realize an annual average of 48 training hours per employee |
| | | Fill 85% of job vacancies per annum |
| | To motivate human resources & reinforce job satisfaction | Instil & increase employees' contribution to the development of the business by no less than 5% per annum |
| | | Focus on raising the human resources' satisfaction rate to reach 80% by the year 2011 |
| | | Encourage the increase of the implemented meaningful suggestions to 10% per annum |
| | To Introduce technology & modern systems | Ensure & make available for usage 80% of the knowledge and information sources to all stakeholders by the end of the year 2011 |
| | | Transform governmental services to become 100% electronic by the year 2011 |
| | | Increase the demand for electronic services by 50% by the end of the year 2011 |
| | | Achieve an electronic services rating of 80% by the end of the year 2011 |
| | | Adopt no less than 15 modern technologies by the end of the year 2011 |

Customs

A Responsible Sustainable Business

Dubai Customs has grown from strength to strength & reaffirmed its position as one of the leading customs organizations globally. Our unwavering focus on trade, facilitation, community, economy and environmental performance is helping guide our services in our quest to become an icon in the business. Going along with the Dubai Government's general directions, Social Responsibility and Sustainability has become a core value in Dubai Customs. In addition to collecting Customs revenues and helping apply measures that promote fair trade practices, our main role in Dubai Customs is to facilitate trade and the movement of people across our borders while protecting sovereignty. We firmly believe that incorporating innovation and technology into our activities and operations is the best means of keeping up with this fast-paced world. Not only do we seek to develop Customs processes, procedures and technology, but also and most importantly qualify its people to meet future challenges.

As we pursue our vision of being a leading customs administration in the world supporting legitimate trade, Dubai Customs is committed to implementing responsible and sustainable corporate practices that maintain the equilibrium between the organization's bottom-line performance and our economic, social and environmental performance. To this end, DC has fully embraced good corporate responsibility (CR) practices in the areas of Stakeholder Engagement, the Community, Workplace, Marketplace and Environment.

Every business decision that we make pertaining to growth and profitability is consistent with our social and environmental goals for sustainability. In delivering responsible, sustainable growth and positive outcomes to all our stakeholders, we continue to leverage on our corporate Values which are deeply embedded within our work culture and business practices. DC's Values advocate that our people inculcate a passion for winning; that we exhibit a genuine respect and value for people, society and diversity; that we act with the utmost integrity; and that we celebrate our efforts.

For Dubai Customs, Corporate Social Responsibility (CSR) means going beyond our core function of law and order to carry out initiatives and activities for the society's benefit. Besides keeping our country safe and secure, we are constantly encouraged to help contribute further to our society and environment. Our commitment to CSR is demonstrated and continuously improved by emphasizing the importance of values, business ethics and good working conditions for sustainable growth. Our overall mission is to contribute to Dubai's Social and Economic development, adopt best practices, contribute to Technology and Human Resources and above all Customers and Stakeholders satisfaction and loyalty. Our involvement in CSR projects, initiatives and activities contribute to the creation of jobs and income, improvement of corporate governance, sound environmental and social performance, and development of the local communities

Corporate Governance

The following sets forth the names of the organization's Executive Directors:

Mr. Yousef Al Sahlawi

Senior Executive Director, Corporate Affairs

Mr. Fahad Hamad Bin Fahad

Executive Director, HR, Finance and Administration

Mr. Mohammad Matar Al Marri

Executive Director, Cargo Operations

Mr. Ahmed Mahboob Musabih

Executive Director, Customer Management

Mr. Juma Al Ghaith

Executive Director, Customs Development

Mrs. Feryal Tawakul

Executive Director Community Affairs & Government Relations

Adhering to the highest standards of good corporate governance combined with continuous pursuit of management excellence is essential for continued business success and growth. DC corporate governance is overseen by its Executive Management under the auspicious command of the Director General. The roles and responsibilities of the Director General and the Executive Management are



first and foremost governed by the laws of Dubai Government and the Executive Council, with the general task being to oversee the overall strategic direction of Dubai Customs, set the general policies and plans for the organization and ensure its implementation, and supervise the organization's management.

The Executive Management firmly supports DC's efforts to adopt sustainability management, recognizing the expected performance and reputation benefits alongside the overall positive impacts for society. To ensure sustainability issues become integrated into the governance structure and decision-making, DC has a dedicated sustainability team headed by an Executive Director responsible for this important task of overseeing economic, environmental and social impacts. The Executive Management is regularly informed about the performance of the CSR Division against set targets and programs.

The efficiency and effectiveness of sustainable development at DC is reviewed on a regular basis by the Leadership Committee in conjunction with the Corporate Risk and Audit function. Based on quantitative and qualitative analyses and reporting of all risks associated with various functions, the management regularly defines the frame and the main targets for further steps in sustainable development. Line management at all levels sets specific and quantifiable targets for implementation and achievement of these goals, which also become part of the individual targets. Application of and adherence to external guidelines, declarations, and standards are important to DC and guide good governance and sustainability. Of special importance are the United Nations Universal Declaration of Human Rights and its Protocols as well as the ILO Declaration on Fundamental Principles and Rights at Work. As a signatory member of the World Customs Organizations and related institutions of the United Nations, DC is fully committed to its principles in the areas of human rights, labour, environment, and anticorruption. The implementation of certified management systems according to ISO 9001, ISO 14001, and OHSAS 18001 is an effective way to sustain the continuous improvement of processes and products. These systems are audited on a regular basis by external organizations as well as internal quality officers.

Highlights of Dubai Customs Corporate Governance Manual

Objectives

To guarantee achieving the organization's strategic goals effectively through:

- Clarifying and simplifying decision making and addressing responsibilities & processes through applying clear rules and policies.
- Improving service quality and related performance mentoring.
- Enhancing the quality of DC's internal systems in order to reach best results.
- Applying fairness and transparency

References

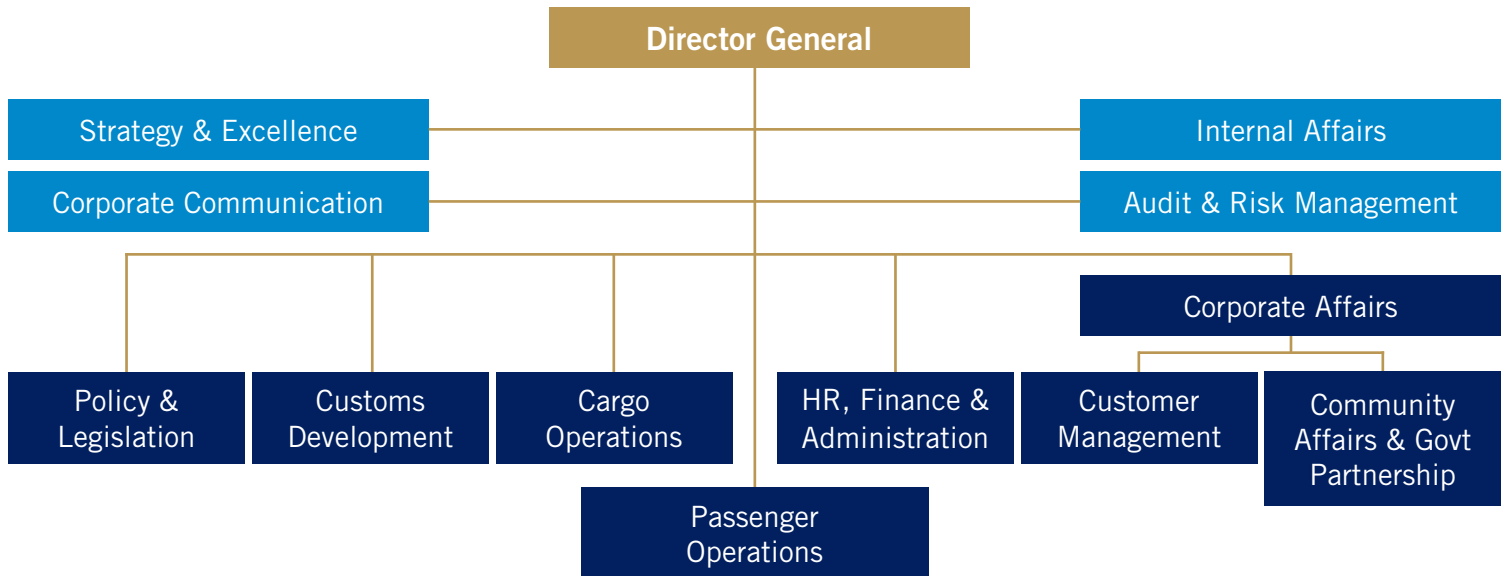
- Dubai Strategic Plan 2007-2011
- Dubai Excellency Program for Governmental Performance

Boundaries and Protocol

- Dubai Government Laws
- Customs Policies and Legislation
- United Association for Customs Laws
- Dubai Government HR Law



DUBAI CUSTOMS ORGANIZATION STRUCTURE



Changes in the Organization Structure During 2010

There was only one significant change during the reporting period (2010) where the Customs Declaration Management department was moved from Cargo Operations Division to the Customer Management Division.

Management's Approach

Focus on the Economy

Our business strategy is designed to maximize trade and benefits to our stakeholders through facilitation and service excellence in a responsible manner. In addition, our federal structure allows us to directly contribute economic gain to local communities by controlling illegal goods and securing trade at the borders. DC also partners with local, regional and global NGOs to expand its reach through social investment that contribute to empowering communities and improving the living conditions of underprivileged areas both nationally as well as internationally. We also hold the belief that maintaining our carbon footprint and mitigating

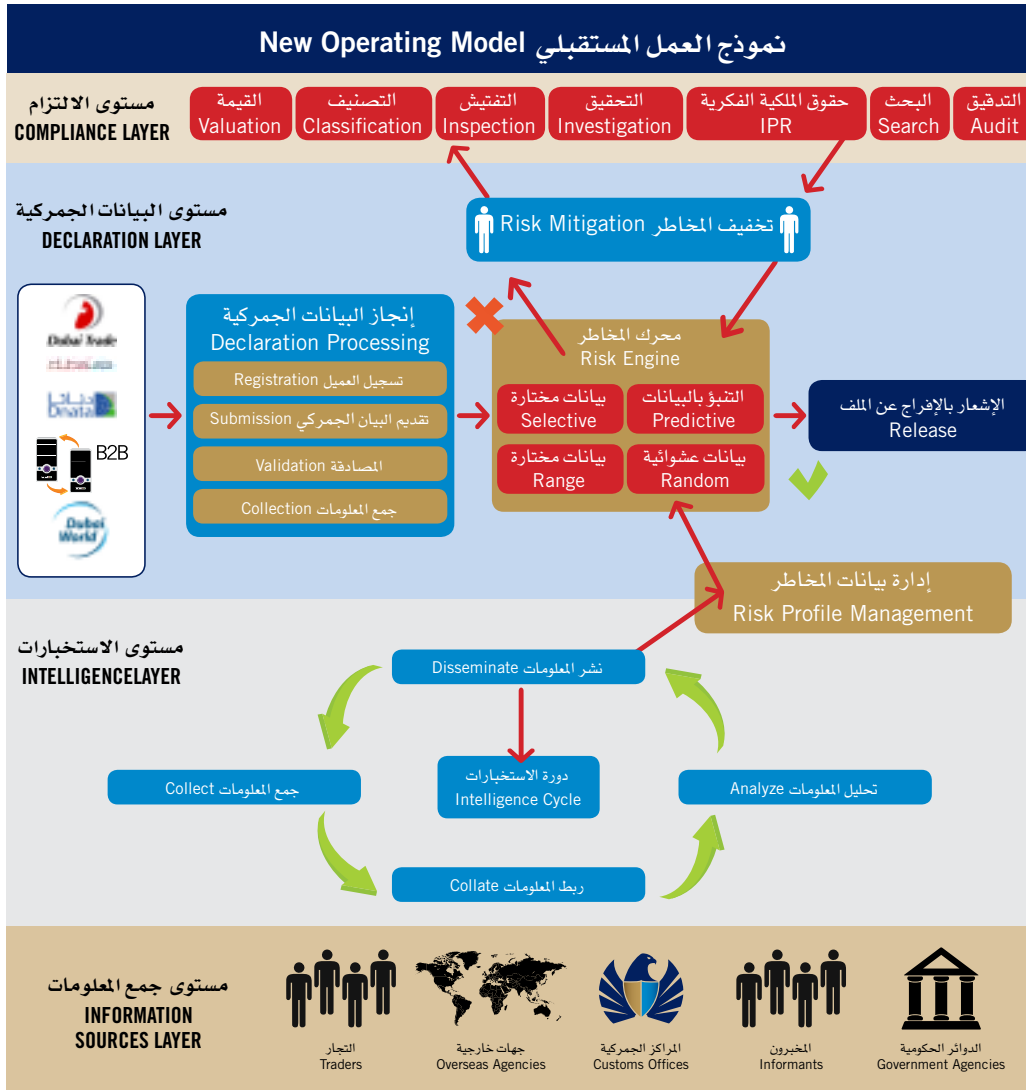
our negative impact through energy conservation, recycling and waste management is a strategy supporting the regional and global economy.

Focus on the Environment

DC seeks new and innovative methods to act responsibly towards the environment. We continuously upgrade and adopt new programs to achieve our goals of becoming a carbon neutral organization through the following initiatives:

- Encouraging paper usage management through reducing, reusing and recycling.
- Incorporating environmentally friendly technologies to ensure energy conservation and waste management.
- Adopting measures and inculcating a culture to promote recycling and re-use.





Focus on Community and Society

As an active member of the community, DC believes in contributing to the development of local communities to which we belong to. We consider social investments to be business investments for the future. Although the implementation of social activities involves time, effort and resources yet we have realized that it is one of the important ways in which we can distinguish ourselves from our peers. The tangible and intangible benefits associated are immense and it not only enhances the brand image and reputation of the business but also leads to improvement in our service and customer loyalty, and increased ability to attract and retain employees.

Focus on Quality Assurance & Corporate Performance

Upholding the highest standards of quality is of utmost importance to our organization and services and represents a core management principle. We are committed to maintain this principle through our Quality Assurance (QA) system. A dedicated department ensures efficient operation and delivery of our services, processes and standards. Our service delivery is designed and implemented with the utmost safety and health of our customers as a primary consideration. As part of our commitment to quality, and as another core management principle, we have committed ourselves to the systematic achievement of continuous improvement. The department is primarily responsible to establish key performance indicators (KPI)'s for all our operational and supportive functions and measures and track them on an ongoing basis. Any deviation from target is promptly and timely highlighted and measures are advised for its correction. Another critical element of our management approach is our recent commitment to sustainability management and reporting which not only encompasses all aspects of quality and continuous improvement, and expands our understanding of the business to incorporate a wider range of economic, environmental and social risks and opportunities and helps us achieve further clarity on the priorities and satisfaction of our stakeholders.



In an expedition to ascertain a culture of Total Quality Management (TQM) in DC, the Quality section has been established as the hub of employee involvement where sharing of information on quality objectives and initiatives is consistent and stimulates amongst employees a feeling of responsibility and commitment towards the achievement of quality objectives. A structured communication strategy helps cultivate employee involvement in the continuous improvement cycle which eventually leads to the possible implementation of a TQM culture. A program is designed named “I Aim for Excellence” with an objective to inculcate a culture of excellence in all functions through knowledge sharing and awareness.

Code of Conduct

Our Code of Conduct is a summary of how we do business with a commitment to integrity and honesty. By following this Code, we ensure that our business activities and decisions support DC's values and principles. We endeavour to deal with our employees, customers, suppliers and all our stakeholders honestly, openly, and impartially, adhering to the philosophy of service excellence and client satisfaction. All employees are required to comply with the standards and ethical conduct as stipulated and required in their jobs. Specifically, employees are required to;

- Behave in a manner that maintains and enhances the reputation and professional standing of Dubai Government in general, and their department in particular;
- Perform their duties with care, diligence, professionalism and integrity
- Strive for the highest ethical standards, not just the minimum required to meet legal or procedural requirements
- Treat colleagues with courtesy and be sensitive to their rights and duties
- Deliver outstanding quality services to customers (internal and external alike) and adopt a friendly and helpful attitude in dealing with the public
- Avoid waste, or the extravagant use of public resources
- Not take, or seek to take improper advantage of any official information acquired during the course of official duties



| INITIATIVE | NO. OF SESSIONS | NO. OF ATTENDEES |
|--------------------------|-----------------|------------------|
| I aim for Excellence | 28 | 774 |
| Quality Training Program | 31 | 497 |

Risk Management

Risk management continues to play an important part in the Company's business activities and is an essential component of its planning process. As DC operates in a highly competitive and challenging environment, we have in place ongoing processes to identify, evaluate and manage the risks faced by the organization as it pursues its business objectives and strategies. These risks are reviewed and evaluated on a regular basis when formulating our strategic as well as action plans. Our risk management process is managed by a dedicated department headed by a Director and made up of Senior Manager, advisors and coordinators. This department is tasked with identifying the key business risks the organization faces along with the level and impact.

The process has a proactive approach to manage these risks through identification of action plans and areas of related importance. The procedures and processes within the formal risk management framework is benchmarked against other international and current risk management practices, enabling the organization to regularly review its significant strategic business risks; consider the effectiveness of DC's system of internal controls to limit; mitigate and monitor identified risks; and consider the implementation of further action plans to manage strategic business risks which are reflective of changes in markets, products and emerging best practices. The controls set out within the risk management framework are intended to manage, and not expected to eliminate, all risks of failure to achieve business objectives. These controls provide reasonable, but not absolute, assurance against material misstatement of management and financial information or against financial losses and fraud.



Corporate Performance Management

Dubai Customs follows an integrated corporate performance management approach as a driving force behind cascading down the strategic plan into actionable, appropriate and accurate operational plans. The approach, as detailed below, is applied to all aspects of the business, including the measurement of social, environmental, health and safety performance:

1. Defining/reviewing the key performance indicators for business units as measures that can give an indication of the organization's performance with respect to the strategic direction (on a yearly basis);



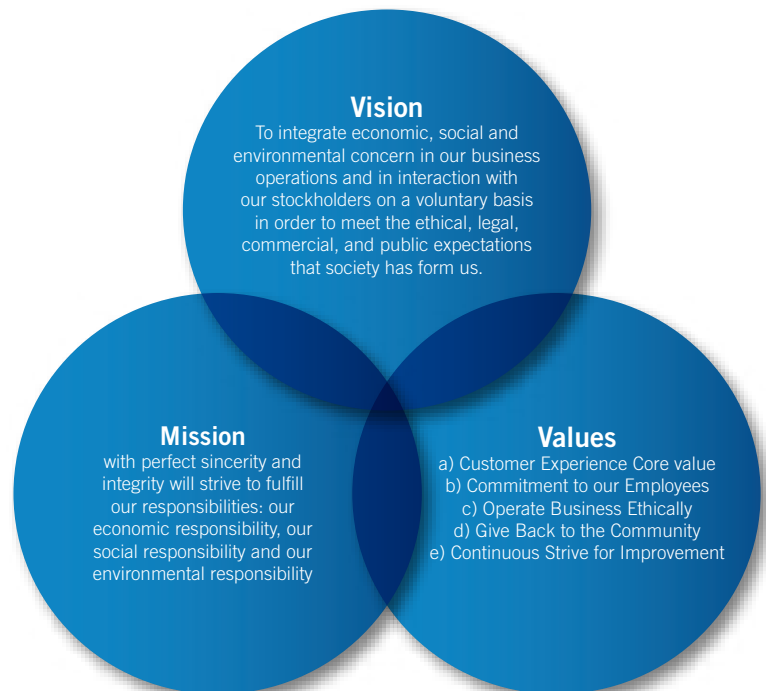
2. Setting the corresponding target performance the organization would like to achieve based on historical data analysis and benchmarking studies when available (on a yearly basis);
3. Establishing the procedures and mechanisms that will enable the collection of measurement data against the latter measures and targets from the business (on a yearly basis);
4. Establishing aggregation and consolidation relationship of KPIs from the departmental to the divisional and corporate levels (on a yearly basis);
5. KPI Monitoring with the following process elements(quarterly basis):
 - a. Data collection and validation
 - b. Performance Reporting:
 - c. Corrective/Preventive action plan follow-up:

OUR CORPORATE Responsibility Policy

Our overall economic objective is to build a strong economy and a fair society, where there is opportunity and security for all. We are committed to delivering a strong economy based not just on high and stable levels of growth and employment but also on high standards of environmental and social care. We promote fairness alongside flexibility and enterprise, to ensure that everyone can take advantage of opportunities to fulfil their potentials. Dubai Customs is committed to conducting its affairs in a socially responsible manner and to maintaining the highest standards of business ethics. Our aim is to treat all the Company's Stakeholders fairly at all times and to respect cultural, national and religious diversity. We also endeavour to have a positive social impact in the countries with which we operate by minimizing the environmental impact related to our operations, generating government income and working in partnership with local communities to promote sustainable welfare initiatives.

Given the above principles, we:

- Seek to comply with best corporate governance practices at all times
- Conduct our business activities in full compliance with legal and regulatory requirements
- Act ethically and ensure transparency in all our business activities
- Respect the rights of employees and other stakeholders and treat all without discrimination
- Provide equal employment and staff development opportunities
- Seek to treat our suppliers and contractors fairly and encourage them to follow our CSR standards
- Actively engage and consult with the local communities in which we operate
- Provide support for selected sustainable community welfare and development projects.



The main issues of concern covered by our CSR policy are the following:

Human Rights

It is a fundamental value of the Dubai Customs to respect the basic human rights, and we cannot accept forced or compulsory labour and the use of child labour in activities, which are dangerous to the moral or physical well-being and development of the child. We advocate non-discrimination and encourage promoting gender equality.

Employee and Labour Practices

Dubai Customs require that all employees in the organization have the right to rest, reasonable limitation of working hours, periodic holiday, and reasonable remuneration. All employees must be allowed freedom of participation in social, cultural and environmental activities.

Anti-Corruption

Dubai Customs do not accept corruption and bribery. The company and all its representatives should not accept a bribe in any form and should not provide improper benefits to customers, agents, contractors, suppliers, employers or to government officials.

Environment

Actively manage the environmental impact and take actions to improve overall environmental performance as appropriate. The organization supports a preventive and precautionary approach to environmental challenges.





Product Responsibility

Dubai Customs do not finance or support any projects, products or services that are prohibited in the UAE for any environmental, human rights or other CSR reasons.

Occupational Health and Safety (OHS)

Sound OHS procedures include application of principles of hygiene, substitution of hazardous substances, establishment of work procedures and material safety sheets and ensuring personal protective equipment.

Community Development and Society Aspects

Dubai Customs encourage contributing to the development of the local society within the ability and the scope of its core business and business concept.

Animal Welfare

Dubai Customs require that animals used in food production, for other commercial purposes or for testing are treated properly. The organization supports that vets and agriculture technicians do efficient controls and inspections.



Our Corporate RESPONSIBILITY STRATEGY

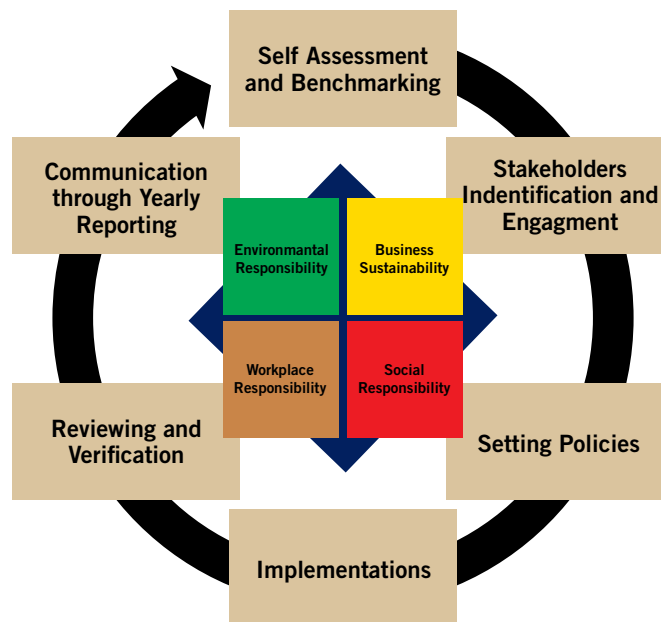
At Dubai Customs, we strongly believe that only when our business strategy aligns with our social responsibility efforts can our CSR program and our organization as a whole become sustainable. With a strong CSR management system, we have ensured that key CSR performance indicators are fully integrated across our operations, striking a balance between our economic, social, and environmental performance and enabling sustainable growth for us and our stakeholders.

Our CSR strategy aims at ensuring that business and CSR are integrated so we can achieve our objectives to grow together with our stakeholders. It also focuses on issues that are material to our stakeholders and our business and ensuring that in implementing our CSR programs, we contribute to the development of the society, the economy, the environment and our workplace through innovative solutions focused on key current issues.

Being a responsible government organization, our prime strategy is to convey ethical and sustainable performance. In order to attain this, we emphasize on our CSR values which are built around the 4 main pillars of:

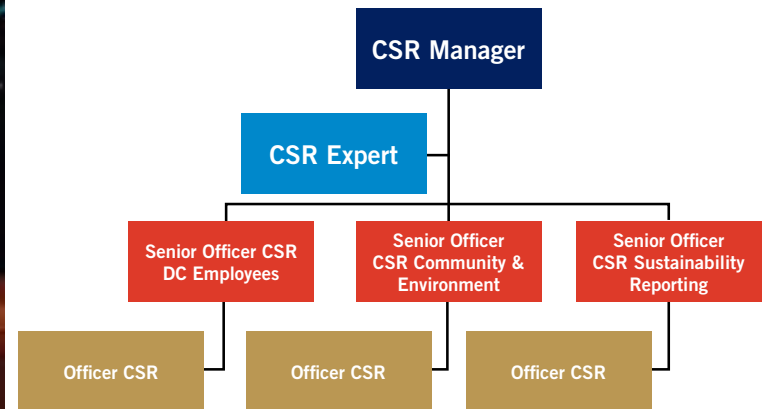
- Business Sustainability
- Social Responsibility
- Environmental Responsibility and
- Work Place Sustainability
-

A well designed CSR process which begins with self assessment and benchmarking helps us in achieving our CSR goals and plans. We continue to follow the annual reporting process of our CSR achievements through the GRI guidelines and standards.



Our Corporate RESPONSIBILITY TEAM

DC CSR initiatives are driven by a combination of a dedicated CSR team as well as CSR Agents and representatives from all departments within the organization. The CSR team comprises of an Executive Director along with a CSR Manager, CSR Expert and 3 CSR Senior CSR Officers and 1 CSR Officer. The representatives and agents from all over the organization comprises of employees from Director / Managerial level to Operational Inspector level. The Executive Director for the CSR team reports directly to the Director General who is updated on CR activities and plans every quarter while the Leadership Committee is kept abreast of CR activities every month.



Our Commitment TO STAKEHOLDERS ENGAGEMENT

Our stakeholders are those individuals or entities that affect, or can affect, our activities or decisions, or that are, or can be, affected by DC's actions and professional practice. DC engages in an open dialogue with all stakeholders and aims to balance economic, social, and ecological demands in order to secure and foster long-term relationships with all stakeholders. DC maintains constant contact with

| Stakeholder Type | Methods of Engagement | Stakeholders Expectation |
|----------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Customers | <ul style="list-style-type: none"> Customers Satisfaction Surveys Customer Complaint Management Customer Service Center | <ul style="list-style-type: none"> Providing high quality, innovative services to meet customer needs |
| Employees | <ul style="list-style-type: none"> Employee Representatives Open House Meetings | <ul style="list-style-type: none"> Provide equal employment and career development opportunities Recognize and work on employee health & safety issues Improved working environment |
| Government Authorities and Regulations | <ul style="list-style-type: none"> Regular Communications Memorandums of Understandings Service Agreements | <ul style="list-style-type: none"> Comply with relevant laws and regulations Reduce Energy use and waste management |
| Valuable Chain Partners | <ul style="list-style-type: none"> Training for value Chain Partners Contract Bidding & Procurement Management Supplier Assessment & Management | <ul style="list-style-type: none"> Work with value chain partners to meet the needs of customers Mutually beneficial growth |
| Industry Peers | <ul style="list-style-type: none"> Meetings Industry Discussion Forums Global Organizations Platforms | <ul style="list-style-type: none"> Build a fair competitive environment Promote sustained industry development |
| The Public | <ul style="list-style-type: none"> Community Engagement Philanthropic Activities | <ul style="list-style-type: none"> Build a harmonious society Actively engage in social activities Protect the environment and the economy |

a wide range of local, regional, and global entities and communicates in a transparent, comprehensive, and proactive manner. Stakeholder requirements are identified, reviewed and addressed regularly at various stages of operations (See Identified Stakeholders Expectations). Areas of key importance related to stakeholders are included in

Our Stakeholders



the yearly goal-setting process. Being one of the important aspects of our operations and processes, DC takes great care of the health and safety of human beings involved. All our processes and operations follow high safety, health, and environmental standards.

What our Stakeholders Say

Sustainable solutions develop when all societal groups work together. This being the reason, DC specifically seeks dialogue at the local, regional and global levels with representatives from governing bodies, industry peers and society in general. This includes all our stakeholders – employees, customers, suppliers, other government institutions, competitors and the general public. DC operates within a scope of activity that influence and is heavily influenced by traders, economic and financial institutions and public administration bodies, as well as by legislation. Close cooperation with these stakeholders creates value added for all involved, as their suggestions influence our planning and decisions. At the same time, such cooperation gives us access to platforms on which we can openly communicate our viewpoints and receive important impulses for innovation.

We recognize the needs of our stakeholders seriously and strive to contribute to solving the pressing issues of our time – based on our values and in harmony with internal and external directives and laws. At the same time, we are faced with the challenges of facilitating trade and achieving economy for the emirate while controlling and abiding by legislations. Creating transparency with regard to our business, activities and challenges is a basic principle of our stakeholder dialogue. We specifically engage our clients to review and provide feedback to our sustainability reporting, enabling improvements, creativity and innovation. With respect to dialogue, they prefer the exchange of viewpoints in smaller, direct responses rather than major group discussions or forums. This year again, we invite our stakeholders to evaluate our reporting and our sustainable development activities. At www.dubaicustoms.ae they can share with us their opinion on this year's Sustainability Report and formulate their expectations with regard to future development activities at DC.

Please find below my recommendation and feedback on the CSR 2009.

First of all I am very pleased to see such an organized set of detailed documents that was prepared by Dubai Customs with the Sustainability Report 2009.

In fact I wasn't aware that there was an excellent document that identifies the opportunities and the improvement of service and the commitment to CSR.

The Objectives of Dubai Customs is very clear and straight forward. However, I suggest to include also the major Clients & Stakeholders in the CSR that will be visible to all and also to know the major players and partners with Dubai Customs.

I would like to elaborate on the Role of the Senior Executive Director and mention the Org chart and their staff reporting to them along with the area of responsibilities.

Something to take into Consideration which is very important is the Client Management of Dubai Customs that should also be included in the CSR as it plays a major role with between

Customers and Dubai Customs.

Also, to include the Statistical report for all types of transactions with Dubai Customs. And lastly is to include the Major Events with Dubai Customs.

Please contact me if you have any questions. Thanks,

Jamal Nouredine
Manager Global Trade Services
FedEx Express - Middle East
Dubai - U.A.E



The sustainability report released by Dubai Customs is a professional and very useful document not only for the trading community but also for the society. The coverage is vast and excellent; it sheds light towards various glorious activities undertaken by Dubai Customs. The document talks about the vital contributions of Dubai Customs towards uplifting the society and the nation. The CSR initiative of Dubai Customs is one of the greatest initiatives and I take this opportunity to appreciate such noble activities as it sets good example for the corporate world.

Dubai Customs play a predominant role in facilitating and supporting legitimate trade in Dubai. The business friendly policies, pro-active initiatives and excellent service level make Dubai Customs, second to none and best in class. The role played by Dubai Customs to make Dubai conducive for traders and investors is greatly appreciated. This kind of an excellent and comprehensive report making accessible to the society is a very wise and intelligent move which will pay by itself. The rich contents of this report makes it a 'must read document' which will add value to planning process and strategy formulation for the corporate world.

On behalf of ZAFCO FZCO, I would like to thank HE Ahmed Butti Ahmed, The Executive Chairman of PCFC & The Director General, and his dedicated team at Dubai Customs for the continuous support and a great initiative of this kind enabling us to sustain growth.

We wish all the best for Dubai Customs to achieve more global recognitions.

Sebastian Thomas
Director - Projects



Excellent report! And a significant achievement of Dubai customs to standardize practices between customs departments to simplify the process by optimizing the electronic capability. I am sure this would facilitate transport of goods internationally in a secured supply chain environment, and expedite full implementation of international conventions like the RKC.

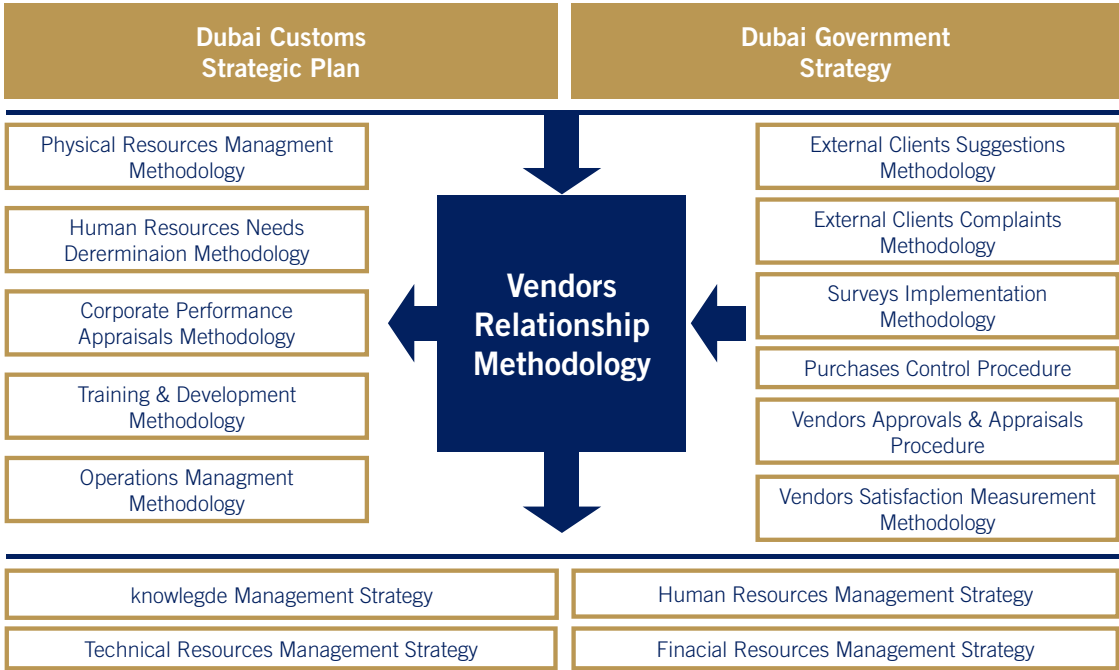
Sajan Thomas
Customs Affairs Manager
Middle East, North Africa & Turkey



STAKEHOLDER ENGAGEMENT **METHODOLOGY**

| SR | METHOD | HOW OFTEN | REMARKS |
|----|---------------------------------------|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Direct mail / Email / Telephone Calls | Very Regular | Direct mails and Telephone calls are always exchanged with employees, clients, suppliers etc to inform and involve them in our CSR plans and activities |
| 2 | Via website | Very Regular | The website is regularly updated to include all CSR events, news, volunteer invitation etc |
| 3 | Stakeholder dialog meeting | Regular | Meetings with clients, suppliers, employees and other stakeholders are regularly conducted to ensure transparency and involvement |
| 4 | Trained customer service staff | Very Regular | The Customer Service Center interacts with our clients and suppliers 24/7 as our CSR agents |
| 5 | Grievance and Suggestion Mechanism | Regular | In case of any dispute, disagreements or complaints, we have a defined process and methodology to handle these on regular basis. Similarly, Suggestion and ideas are always welcomed |
| 6 | Confidential Hotline | Regular | Direct confidential lines are available with Executives for Clients, Suppliers and our employees to have regular access |
| 7 | Stakeholder Expert Panel / forums | Rarely | This method is adopted on need only |

DUBAI CUSTOMS **SUPPLIER RELATIONSHIP METHODOLOGY**



Our Commitment **TO CREATING ECONOMIC VALUE**

Being a strong contributor to Dubai trade, we are mindful that we have a responsibility not only for our own sustainable growth, but the overall business and economy of Dubai and UAE. Year after year, we work hard to ensure our business activities impact positively upon a multitude of stakeholders. We are focused on generating positive economic growth all around through maintaining responsible business practices, creating job opportunities, developing work standards, providing training opportunities and supporting the local community initiatives.

DC's strategic direction to achieve and enhance efficient financial performance leads to systems and processes where the financial management develops, reviews and update its proceedings as per defined methodologies. As a fully government owned organization, we do not completely disclose our economic performance data due to the nature of its confidentiality and sensitivity. However, some selected figures and averages are presented as part of this report. Although we recognize that this is our least transparent area of operation, our economic approach is to first and foremost aim to achieve a financially secure state owned organization. We use standard accounting principles and our financial statements are audited annually by independent external auditors.

Our economic activity touches upon a wide range of our stakeholders. We are proud of the contribution we make to local and national economic development in UAE, particularly to Dubai. The nature of our business is to facilitate commerce and trade, which creates a positive indirect economic impact. All our centers, which operate as local individual units also, contribute towards improving local economic conditions. Our community outreach and partnerships with other government bodies, federal ministries, private organizations, NGOs and other organizations help raise the living conditions of marginalized communities. To support local talents, we have developed and implemented our procurement policies in favour of local suppliers for sourcing products and services. We select our suppliers based on their quality of products and services and best prices by following a well developed tendering procedures to assure transparency and efficiency.

Our policy is to support the local community and national economy by hiring UAE Nationals and training them in technical and

behavioural skills and know-how. Being a public service organization, DC emphasizes to recruit and retain highly qualified and experienced workforce. In a very highly competitive employee market of skilled professionals in the UAE, this present quite a challenge to the organization. DC is particularly proud to have created and sustained a highly qualified workforce of UAE nationals, except for a small percentage of highly skilled expatriates.

We endeavour to make a positive contribution to the underprivileged communities by supporting a wide range of socio-economic initiatives. Many of the community projects and programs are driven by active participation from our employees as well as association with NGOs and other organizations. Our commitment to address important societal needs extends throughout our philanthropic outreach programs through direct assistance and resources to individuals, families and other charitable organizations.

We also support and share expertise, knowledge and systems with other customs organizations in continuation to our strategy of promoting socio-economic initiatives beyond our scope of operations. The objective is to enhance efficiency and help others through bilateral relations and technical support. Our support to Djibouti Customs has resulted in a 90% increase in their overall revenues during the period from 2006 to 2010. More than 45

| Key Financial Data (in 000's) | 2008 | 2009 | 2010 |
|-------------------------------|-----------|-----------|---------|
| Net Operating Revenue | 1,111,956 | 1,085,423 | 895,326 |
| Staff Cost | 540,375 | 623,290 | 637,829 |
| Total Operating Cost | 691,661 | 803,026 | 781,163 |
| Community Contribution | 3,276 | 4,194 | |

| YEAR | Local Purchases | % | Foreign Purchases | % | TOTAL |
|------|-----------------|-------|-------------------|------|---------|
| 2008 | 47.1 m | 99.28 | 0.34 m | 0.71 | 47.44 m |
| 2009 | 37.9 m | 98.78 | 0.47 m | 1.22 | 38.37 m |
| 2010 | 23.9 m | 99.35 | 0.15 m | 0.64 | 24.05 m |

training and knowledge exchange session were conducted during this period sharing core customs expertise, processes and systems resulting in an overall improvement of a container clearance lead time from 2 week to 4 hours. Similarly, our collaboration with the Ras Al Khaimah Customs, sharing technical support, cus-

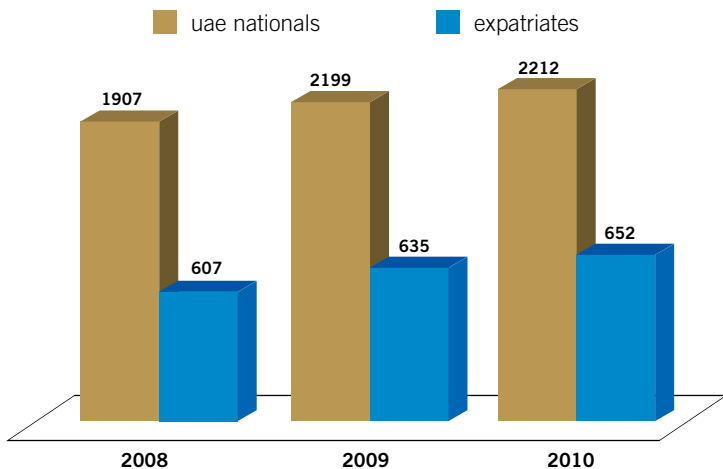


customer services tools, Mirsal operating system and all other core expertise has given them a 45% increase in duty value during the period 2005 to 2010.

OUR CSR PARTNERS FOR SOCIOECONOMIC INITIATIVES

- Community Development Authority
- UAE Red Crescent Society
- Mohammed Bin Rashid Al Maktoum Humanitarian & Charity Establishment
- Dar Al Ber Society
- Zakat Fund
- Emirates Environmental Group
- Ministry of Social Affairs
- National Crisis and Emergency Management Authority
- Ministry of Culture, Youth, and Community Development
- The Marriage Fund
- Islamic Affairs & Charitable Activities Department
- Dubai Quality Group
- Al Maktoum Charity Organization
- Dubai Women Establishment

DC - EMIRATIZATION COMMITMENT



Our Commitment
TO RESPONSIBLE
MARKETPLACE
PRACTICES

As we endeavour to be a responsible public body, DC is committed to undertaking sustainable and responsible business practices that deliver positive outcomes to our customers, employees and the communities and environment that we operate in. To protect DC's reputation and our stakeholder's interests, as well as to enhance our long-term competitive position, we self-regulate our behaviour and take full responsibility for the social and environmental impact of our marketplace practices and policies.

In line with our practice of self regulation throughout our organisation, DC's Client charter outlines strict guidelines that our employees and management are to follow when marketing and promoting our services. It spells out and provides the framework to enhance our customer services in a responsible manner to all our clients. Customers are at the heart of DC. Customer centricity has long been a driving force in the growth of DC services as we continuously design solutions that meet our customers' evolving needs. The year 2010 witnessed a major development where we were able to launch Mirsal 2 as our fully automated, electronic and paperless declaration system.

We view our customers as long-term partners and therefore aim to continuously build strong customer relationships. Service Excellence at DC is driven by our people. The Client Management department act as primary points of contact for all customers with presence at 24 centers across Dubai. DC provides a wide range of e-tools, client-based applications and online portals that provide convenient 24 hour access and support for customers. Not only does this provide reliable customer support, but it also streamlines processes to speed up the operations of the organization. All our electronic tools are free, user-friendly, dynamic, flexible and customizable according to customers' choice of use.

With regards to the information security of our customers, DC has adopted an extensive information security policy, which addresses security issues related to ownership, integrity and accessibility of

information both internally as well as externally. This policy deals in particular with risks associated with the use of computers and networks when storing, transferring and processing. To protect the privacy of our clients, DC is committed to protecting its critical information assets against unauthorized access and use, theft, modification, destruction and unauthorized disclosure. We regard the protection of our information assets as a common responsibility of all staff. Our efforts in this area are compliant with international information security standards. Customer privacy and service integrity are also fundamental to our communication media guidelines.

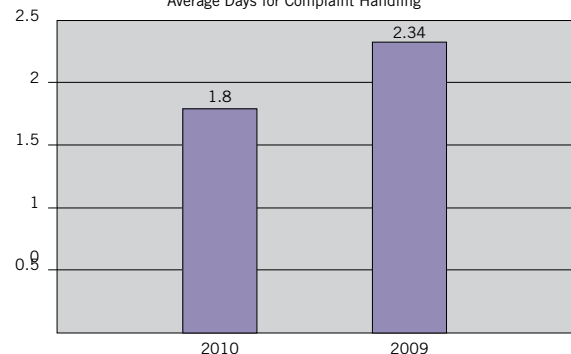
Customer Management Key Achievements – 2010

- Passenger Level of satisfaction is 83%
- Increase customer satisfaction by 9.6% in less than two years (77.2% in 2008 to 81% in 2009 and 86.8% in 2010)
- Best complaints management system in State-level public sector within the UAE. Star Awards for customer service week provided by the International Institute of customer service
- Conducted 9 workshops and trained 118 Custom Inspectors in the subject of “The Importance of DC role in servicing travelers”
- Upgraded Client Satisfaction through complaints to 99.9% in 2009 and 100% in 2010
- Reducing the days for resolving complaints from 5.14 day in 2008 to 2.38 day in 2009 and 1.8 days in 2010
- Conducted the 1st Forum for honoring the strategic partners in the VIP Terminal at Dubai International Airport
- Election of Mr. Saeed Ali Al Emad – Dubai Customs Client Management representative to be the chairperson the Learning & Development Council at Dubai Airport
- Received an award in the 2010 UAE Customer Service Week as a token of our contributions and achievements towards customer services

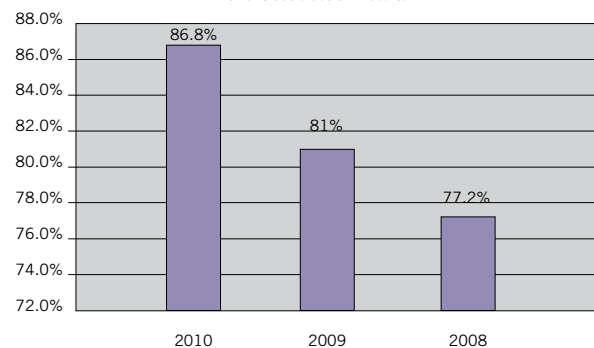
Count of Companies Registered with Dubai Customs

| Year | Total |
|------|---------|
| 2006 | 85,686 |
| 2007 | 97,249 |
| 2008 | 109,817 |
| 2009 | 120,749 |
| 2010 | 131,681 |

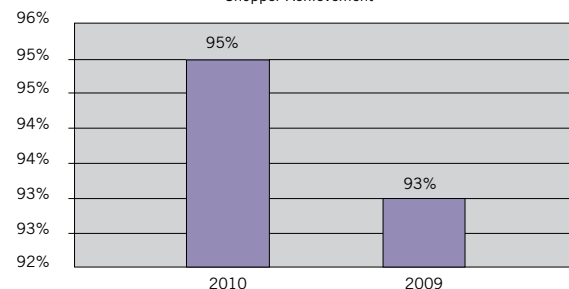
Average Days for Complaint Handling



Client Satisfaction Results



Shopper Achievement





Our Commitment TO ENRICHING COMMUNITIES

Society and Community contribution is an important element of our CSR strategy and our commitment towards this area is included in our Corporate Balanced Scorecard Perspective (contribution to economic and social growth). This contribution is measured through a set of KPIs:

1. Number of CSR initiatives, segmented into large-scale projects, small-scale activities and sponsorships as they contribute to each of the 7 Core CSR issues (Organizational Governance, Human Rights, Labor Practices, Environment, Fair Operating Practices, Consumer Issues, Social Development and Community Involvement);
2. Categories of beneficiaries (clients, stakeholders, employees, or general community) segmented by gender, nationality and age;
3. Number of beneficiaries;
4. Community survey results: the survey investigates the society's satisfaction with availability and accessibility of information related to CSR, equality in offered services to the society, nature of the relationship with other parties, participation in training and education, support of charity and health projects, support of cultural and sport activities, efforts and initiatives of voluntary and humanitarian nature, health risks and work accidents, pollution.

Dubai Customs has undertaken a unique approach of cultural change and community involvement through voluntary engagement for CSR initiatives both internally and externally. Around 500 internal and 400 external volunteers have participated in CSR programs during 2009 and 2010 which included various activities from cleaning of beaches, coastal areas, recycling campaigns, earth hour, environment day, water and energy conservation, social awareness week and many more.

In continuation to our sustainable projects aiming at attaining long term benefits to the community, DC at its own accord constructed a mosque in Somalia where funds were generated jointly through management dedication as well as employee volunteer. First prayers were established in the mosque on 5th November 2010. This initiative was undertaken as part of spreading institutional values and a culture of humanitarian volunteerism in the organization.





Dubai Customs has successfully signed a contract with Kidzania, which is one of the world's most powerful community engagement and experiential marketing concepts. Kidzania is a self-contained

Cases on Intellectual Property Rights

| YEAR | NO. OF IPR CASES | TREND |
|------|------------------|--------------|
| 2008 | 1572 | - |
| 2009 | 2055 | 31% Increase |
| 2010 | 2762 | 34% Increase |

„mini city“ built for children and entirely run by children. DC is the first and only Customs organization in the world to be having a pavilion in Kidzania to enhance community awareness and know-how of Customs among children. With an immense capacity of Kidzania where there are around 3000 visitors per day including special school programs which reach out to schools in Dubai and UAE attracting around 750 children per day, the aim is to spread awareness and attract children towards the customs function and profession with an objective to develop future inspectors.

Dubai Customs affirms that combating counterfeit is considered a top business priority and commitment toward the society as well as the economy which is very much in line with its vision

of being the leading customs administration in the world supporting legitimate trade. DC regularly engages in providing best practices and awareness-raising education programs to schools, colleges, universities and other educational institutions in Dubai to promote the concept of Intellectual Property Rights (IPR). The aim and objective is to inculcate a culture of loyalty and build a secure communal and economical role against counterfeiting and piracy especially among the youth and children of the emirate. During the year 2010, around 10 such events were organized which benefitted more than 1000 attendees.

Dubai, although is one of the most modern and affluent places in the Middle East region, but there are still many in our midst that need a helping hand. Supporting the less privileged encompasses assistance to

the elderly, sick, intellectually challenged and those with special needs, both physically as well as socially.

Blood donation campaigns and visits to Thalessemia center are spread all over the year 2010 benefiting more than 500 people



who needed blood to survive the fatal disease. Around 200 bags were donated by Dubai Customs to the Mohammed bin Rashid



Foundation for charitable and humanitarian work to be given to poor and needy students who are unable to afford them. DC has always supported and participated in events and activities of the Al Noor Training Center for Children with Special Needs. During the year 2010, these activities included participating in the Annual Fun Fair organized by the center, buying cookies and greeting cards made by these children, promoting their credit card scheme and many other initiatives. DC also donated 4903 pieces of clothing, and 1027 pairs of shoes and 1330 bags, to Mohammed bin Rashid Foundation for charitable and humanitarian work. These items were seized by the organization against the procedures for imports and trade in the emirate. Some 30 students were also

sponsored by DC for the memorizing of the Holy Quran through the Al Siddique Center.

To show our support to the youth and the growing talent in the country, Dubai Customs also sponsored the students at the Dubai International School for their project on small merchants. The aim was to encourage little entrepreneurs to learn and develop confidence towards their future growth. The Customs Inspectors at the Hatta Center participated in the celebration hosted by Shaikha Maitha Bint Rashed Al Maktoum Center for Special Needs on the occasion of the week for the deaf in the Arab World. On this occasion, they were given flowers and free gift vouchers.

Dubai Customs participates and supports in programs which aims at spreading awareness on the concept of corporate social responsibility in the region both internally as well as in collaboration with other bodies. like Dubai Chamber of Commerce and the Economic Zones World. The objective is essentially about achieving economic success and competitive advantage by building reputation and gaining the trust of people. As CSR is fast becoming an integral part of corporate strategy across many organizations, management practices, business operations and product development, it enhances business sustainability, provides new opportunities, develops customer loyalty and improves stakeholder relationships. In addition, effort was also made to highlight the role of CSR in corporate excellence and performance.



Dubai Customs is one of the leading public organizations in the region to have arranged training programs for its employees to be prepared for disasters and natural events. The program is conducted under National Crisis and Emergency Management Authority – Abu Dhabi. 34 employees volunteered in the first phase of the training program which was conducted during November 2010.






Our Commitment TO WORK PLACEBEST PRACTICES

Labor Practices and Human Rights - SA 8000

DC is committed to manage its operations and functions within an ethical framework in accordance with its core vision and mission. The aim is to continuously improve our employee condition of services which ultimately leads to overall life improvement in the community. We believe that for any organization, the most important asset is its human resources and implementing a comprehensive social accountability system and introducing fair labour policies and practices will strive to continuously improve our social

Dubai Customs Social Accountability Standard – SA 8000

- 3 audits to maintain implementation standards were conducted during the period 2009 – 2010. These included Certification, Surveillance and Un-Announced audits
- No Non-Compliance were reported during these audits
- Overall 9 recommendations were highlighted by the external auditors which were successfully implemented during the 2010

| <div>  <div>SA – 8000 AUDIT REPORT (SUMMARY)</div> </div> | | | | | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|-----|---------------------------------|-----|-----|-----|
| REQUIREMENT | AUD | NC1 | NC2 | REQUIREMENTS | AUD | NC1 | NC2 |
| 1. Child Labour | ✓ | | | 9.Management Cycle | ✓ | | |
| 2.Forced and Compulsory Labour | ✓ | | | (i) Policy | ✓ | | |
| 3.Health and Safety | ✓ | | | (ii) Mgmt Representative | ✓ | | |
| 4.Freedom of Association & Rights | ✓ | | | (iii) SA8000 Worker Rep | ✓ | | 1 |
| 5.Discrimination | ✓ | | | (iv) Mgmt Review & Intl Audit | ✓ | | |
| 6.Disciplinary Practices | ✓ | | | (v) Planning & Implement | ✓ | | 1 |
| 7.Working Hours | ✓ | | | (vi) Control of Suppliers | ✓ | | |
| 8.Remuneration | ✓ | | | (vii) Addressing Concerns | ✓ | | 1 |
| a) Worker SA8000 Training | ✓ | | | (viii) Outside Communication | ✓ | | |
| b) Worker SA8000 Awareness | ✓ | | | (ix) Access for Verification | ✓ | | |
| c) Complaints & Org Response | ✓ | | | (x) Records | ✓ | | |
| Use of Certification | ✓ | | | Effectiveness of previous Audit | ✓ | | |
| (AUD = Audited); (1 = Confirming); (NA = Not Applicable); (NC1 & NC2 = Non Conformities) | | | | | | | |

SA - 8000 Awareness Program

| Division's Employees | Actual No. of Employees | No. of Attendees | % |
|------------------------------------|-------------------------|------------------|-----|
| Cargo Operations | 195 | 93 | 47% |
| Customs Development | 281 | 62 | 22% |
| Community Affairs | 22 | 9 | 40% |
| Customers Management | 169 | 13 | 8% |
| Policy and Legislation | 123 | 20 | 16% |
| DG Office | 158 | 44 | 28% |
| HR, Finance & Administration | 210 | 70 | 33% |
| Total No. of employees in HQ | 1158 | 311 | 26% |
| Total No. of employees in Branches | 1589 | 242 | 15% |
| Total No. of employees in DC | 2747 | 553 | 20% |

and economical performance. Our Forced Labor Policy, Child and Young Labor Policy and the Diversity Policy ensures that no forced or compulsory Labor conditions exist within DC as well as disclosure of all the terms and conditions related to recruitment, pre-employment or during employment. DC review these policies on regular basis and ensures that these are understood, implemented and maintained at all levels in the organization and is readily available to the all the stakeholders.

Training and Development Opportunities for Employees

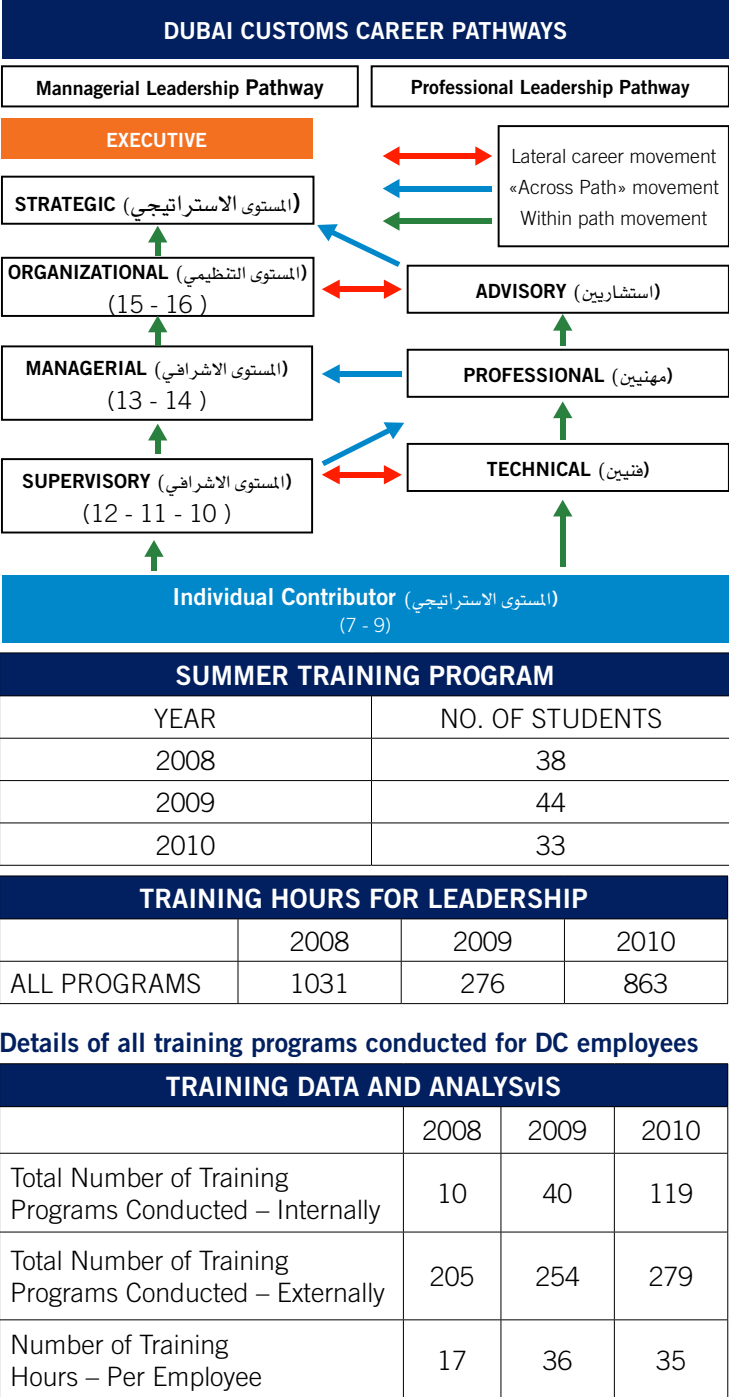
Dubai Customs Human Resources Department deals with developing and implementing the best methods & practices required for building leadership and functional competencies by developing the capacities and capabilities of staff across the whole organization. DC Succession & Career Planning Program believes and aims at “Choosing tomorrow’s Leaders Today”. It is a road map that provides progression milestone for each and every job in DC and also determines advancement options and opportunities for each job through training, certification, competencies and professional experience. The systematic training and development approach is designed to:

- Build a leadership pipeline/talent pool to ensure leadership continuity
- Develop potential successors in ways that best fit their strengths & DC needs
- Focus DC resources on talent development that yields greatest Returns on Investments.
- Recognize that some jobs are the lifeblood of the DC organization and too critical to be left vacant or filled by any but the best qualified persons, identifying best candidates for categories of positions.
- Framework for specific, individualized career & development plans for each DC employee.
- Critical to mission success and create an effective process for recognizing, developing, and retaining top leadership talent.



Diverse Work Force

| Nationality | Top Management Middle | Management | Lower Management |
|----------------|--------------------------|------------|------------------|
| Australia | | | 1 |
| Bahrain | | | 1 |
| Bangladesh | | | 3 |
| Canada | 4 | 1 | 1 |
| Comoros | | | 1 |
| Egypt | 8 | 29 | 17 |
| France | 2 | 1 | |
| Germany | 1 | | |
| Hungary | | 1 | |
| India | 26 | 122 | 107 |
| Iran | 1 | 4 | 34 |
| Iraq | 1 | 2 | 2 |
| Jamaica | | 1 | |
| Jordan | 22 | 35 | |
| Kuwait | | 1 | |
| Lebanon | 3 | 16 | |
| Morocco | | 1 | |
| New Zealand | 2 | | |
| Pakistan | 10 | 34 | |
| Palestine | 2 | 20 | |
| Philippines | | 4 | |
| Saudi Arabia | | 1 | |
| South Africa | | 1 | |
| Sri Lanka | | 1 | |
| Sudan | 2 | 10 | |
| Syria | 2 | 9 | |
| Tanzania | | 1 | |
| Tunisia | | 2 | |
| UAE | 149 | 908 | 1244 |
| USA | 2 | 1 | |
| United Kingdom | 5 | 3 | |
| Yemen | | 2 | |

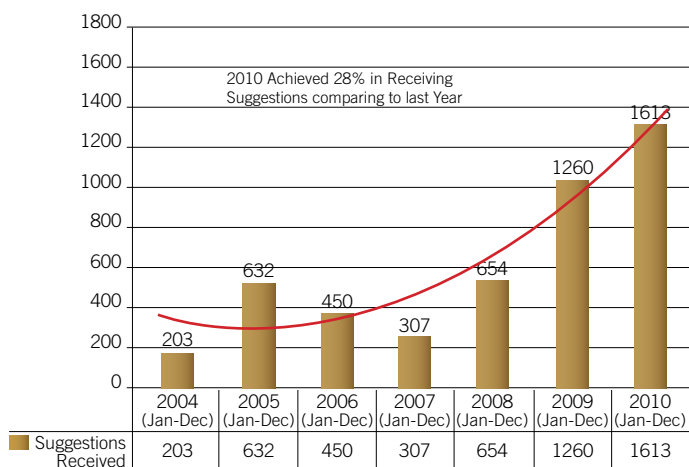


Employee Suggestions and Rewards

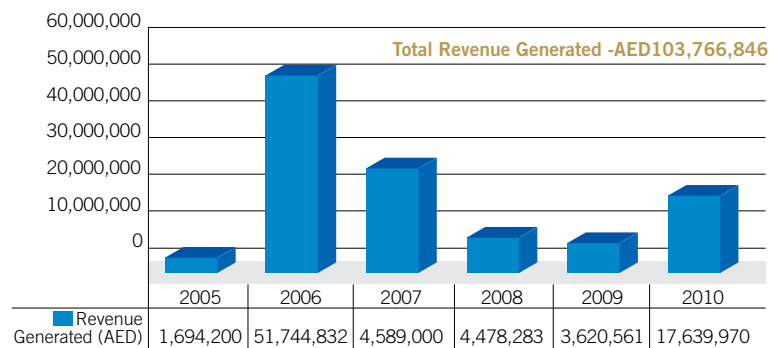
The Dubai Customs' Suggestion and Reward Scheme is a fundamental element of our organizational strategic plan and initiatives. Positive contributions and recommendations of our employees help and support in creating a culture of excellence, increases employees and stakeholders loyalty to the organization as well as guarantees improvement and enhancement of the performances and services offered to our employees and stakeholders.

In an extensive audit and assessment on 10th of October 2010, conducted by a senior official from Ideas UK, the Suggestion and Reward team in cooperation with the Quality Department was able to impress and convince about the administration and performance of the Dubai Customs Suggestions and Rewards Scheme (Bader) to attain the highest level of accreditation which is the

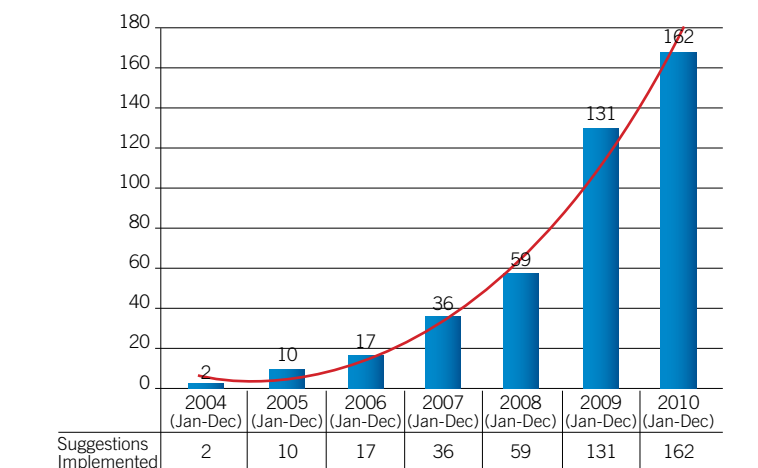
Suggestions Received in each month 2004 - 2010



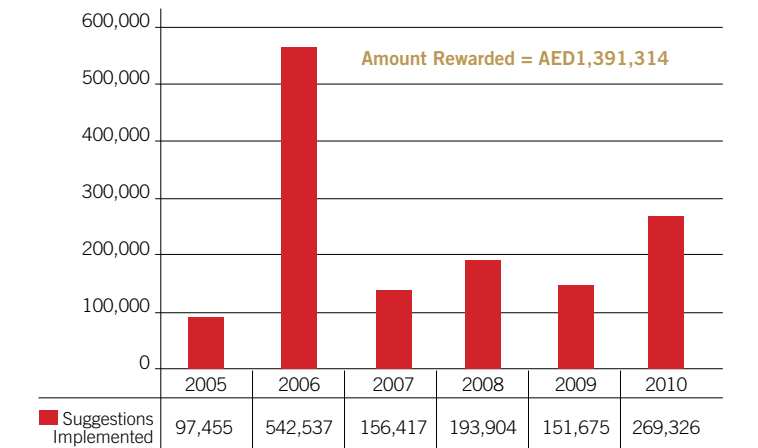
Revenue Generated 2004 - 2010



Suggestions Implemented in each month 2004 - 2010



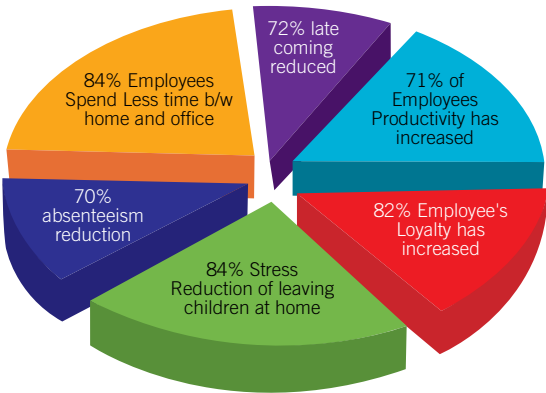
Amount Rewarded 2004 - 2010



Female Empowerment and Work Life Balance – Working Mother Award Launch

Dubai Customs is proud of claiming to be the best women friendly employers in the region following its proactive involvement in numerous initiatives and activities associated with development and growth of its female employees. One of our major CSR priorities is to plead diversity and equal opportunity in employment with special emphasis to females. We aim to achieve our objectives of lowering employee's stress levels, improved individual and family health, increased job satisfaction, balanced career-family responsibilities, decreased absenteeism, improved retention, enhanced productivity, and ability to attract competitive applicants through some of the distinct female programs as below:

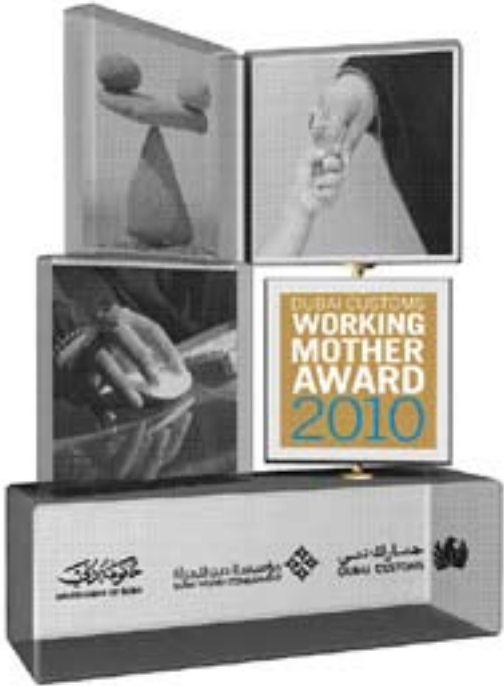
- In-house Child Care Centre for working mothers - as per International Standards
- Promote Work-Life Balance through Working Mother's Award – first of its kind
- Formalized, organized and active Female Employee Committee – to empower & support
- Leadership & Development Programs for Female Employees – Dubai Leadership program
- Policies on Female Employment and Internships – promoting equal opportunities
- Providing Flexible Working hours for female employees – working from home
- Opportunities for women occupying top positions – maintaining gender balance
- Embracing Diversity without gender restrictions – all jobs all levels
- Providing a workplace free of sexual and racial harassment – clear code of conduct
- Equal and fair compensation and benefits for females
- Providing special facilities – prayer room, declaration counter, health check-ups



| No. of female employees | | |
|--------------------------------------|------|------|
| PositionLevel | 2009 | 2010 |
| Senior Management & Management Level | 35 | 39 |
| Lower Management & SeniorStaffLevel | 321 | 349 |
| Office & Clerical Staff Level | 257 | 266 |

Platinum Accreditation, being the highest level of accreditation from the Ideas UK.

During 2010, DC launched the initiative of the Best Working Mother's award which is designed for female employees at Dubai Customs who prove to be role models for being working mothers and could achieve their Work Life Balance. This award is under the patronage of H.H Shaikha Manal Bin Mohammed bin Rashid Al Maktoum, aiming at recognizing working mothers and focusing on working mothers at



Dubai Customs from all ethnic groups, professional and reliable Assessment Committee. The objective of this initiative is:

- To Award Dubai Customs Best Mother amongst Women Society.
- Emphasize that Dubai Customs encourages its female employees by creating such competitions and enhances the role of women in our society
- Emphasize the strategic partnership with Dubai Women's Establishment
- Emphasize Dubai Women's Establishment support to Dubai Customs female employees
- Emphasize Dubai Women's Establishment role in supporting working mothers achieve their Work Life Balance
- Showcase Dubai Customs willingness towards maintaining such a rewarding relationship with Dubai Women's Establishment

Health and Safety of Employee (Walk programs, Lectures, Free Checkups, Sports)

Maintaining a healthy, safe and secure work environment and providing service to our internal and external customers is always a priority for Dubai Customs. We accomplish this through safety awareness and education, listening to the concerns and issues of our people, the continuous tracking of incidents and accidents, and by adhering closely to global best practices. Activities related



to health and safety management are in line with OHSAS 18001 standards, which are considered amongst the best guiding principles globally. General health and safety training is provided to all of our employees. We also provide specifically customized training programs for our ground office as well as ground employees to meet health and safety hazards related to our operations and premises. Special health and safety training programs are conducted for Customs Inspectors to ensure they are equipped with the necessary knowledge and techniques to handle their function. All newly-hired inspectors undergo these extensive health and safety training awareness program as part of their basic training and initial induction to handle inspection equipments and tools.

DC has a dedicated clinic located in the Head Quarters which is equipped with basic first aid and other medicines of general requirement. A trained nurse is available to take care of emergencies and provide medical assistance not only to the employees, but also to the children who are taken care by the Child Care Center at the premises. In addition, several lectures and seminars are regularly conducted where employees are provided information and awareness on chronic diseases, their prevention and cure by specialists and medical representatives in their fields. During the year 2010, programs were organized with free check ups and detailed knowledge on diseases such as Breast Cancer, Diabetes, H1N1, Thalassemia etc. DC also engages into activities of promoting personal health care among its employees which included organizing Walks, Football Tournaments and other recreational activities during the year 2010. One of these tournaments which were organized in April had the slogan "No to Drugs".

Our Commitment TO GOOD ENVIRONMENT PERFORMANCES

Our environmental initiatives and efforts are guided by our long-term goal of becoming a carbon-neutral organization. We realize that our initiatives and progress towards environmental sustainability require time to be developed and take effect. Therefore, we believe that seeking consistent annual progress is the way forward. We realize that our Headquarters and all our Centers are also accountable for significant electricity and water consumption and waste generation. As a green and responsible organization, DC recognises the impact our buildings may have on the environment and is committed to reducing our environmental impact. We place strong emphasis and care for the environment and our stakeholders. Our EHS Policy sets the strategic direction for all employees to take practical efforts to ensure effective EHS management so as to create a safe and green culture, continually striving to conserve resources and prevent pollution. Our environmental management focuses on energy and water conservation, recycling and minimisation of waste across our operations.

Paper-less Customs Declarations

DC, in 2010, formally launched the electronic customs declaration system developed internally that facilitates legitimate trade movement. Mirsal 2, as it is named, is a paperless system that allows electronic clearance of simple declarations through the internet, without the need to submit any papers before or after the arrival of goods. In addition to helping the clients in saving time,



effort and money, the system is an absolute initiative towards DC's environment support and saving the planet through protection of trees and reduction of paper usage.

DC - E - CLEARANCE STATISTICS

| Category | Explanation | 2008 | 2009 | 2010 |
|-------------|-------------------------------------------------------------------------------------------------------|---------|---------|---------|
| Approval | | 2437000 | 16000 | 1984 |
| Automated | Business to Business service offered for special clients to electronically transfer bulk declarations | 1356000 | 1355000 | 1195664 |
| Counter | Customers come to DC centre and counter employees input the declaration for them | 1260000 | 985000 | 772949 |
| E-Clearance | Mirsal - 1 | 160000 | 1606000 | 606041 |
| E-Clearance | Mirsal - 2 | 100 | 1092000 | 2578829 |





Energy Consumption

Responsible water and electricity consumption is constantly addressed and communicated with our employees across the organization. DC has introduced various energy conservation projects to reduce the energy consumption in our offices. This includes the use of motion sensors to activate the lights in toilets, corridors and offices. The use of energy -efficient lighting such as energy-savers, high energy air-conditioning systems and units equipped with variable speed drives. In terms of sewage, water used by our offices goes directly to public sewage systems available in the locations in which we operate. Our water usage and general operations do not pose any risk of pollution to any nearby water resources since the water is only used for personal and hygiene needs.

Total purchased electricity consumed during 2010 = 6,861,600 KWH or 24702 Gigajoules.

DC – ENERGY CHARGES (AED in 000s)

| DETAILS | 2008 | 2009 | 2010 |
|---------------------|------|------|------|
| Water Charges | 1108 | 1642 | 1326 |
| Electricity Charges | 3365 | 4670 | 4107 |

Recycling and Waste Management

Under the motto of “paper-less operations”, Dubai Customs has been committed to reducing paper consumption. Our philosophy is to consume paper only when it is necessary and this has been reinforced in all our operations. We also refrain from printing circulars, reports, and other announcements and encourage the use of electronic bulletins, LCD displays and digital distribution of mass communication information instead. Utilizing our intranet for business communications has also reduced our paper consumption. During the past many years, we have initiated several projects, some of which had been mentioned in our previous report, designed to cut down on paper usage. We are also introduc-

ing double sided printing facilities, which we believe would further reduce our paper usage by 50%. Moreover, we have encouraged recycling and reusing for paper, plastic and metal by providing recycling bins which are places in all of our offices.

Electronic Waste Recycling

We are also concerned about our electronic waste and have initi-

| Total of waste collection in DC owned properties | WEGHT IN TONS | |
|--------------------------------------------------|---------------|------|
| | 2009 | 2010 |
| Port Rashid Customs | 383 | 394 |
| Dry Ports | 5423 | 5763 |
| Others | - | 95 |



ated IT equipment recycling projects. We aim to carry this initiative across the network through several partnerships. For this purpose, we have agreements with Dubai Municipality and other NGOs to arrange disposal of all electronic and equipment waste in a manner which is suitable to the environment. In addition, our internal IT department facilitate to clean and make usable old PCs and other peripherals which we then donate to poor and needy students through NGOs. We are also seeking understandings with Mobile or cellular phone recycling organization which has been another area of interest for our recycling program. We also have our partnership with the ‘Emirates Environmental Group - Dubai to help us and advise us in tackling environmental issues such as the quality and quantity of our recycling, waste management, environmental awareness, and the conservation of biological diversity.

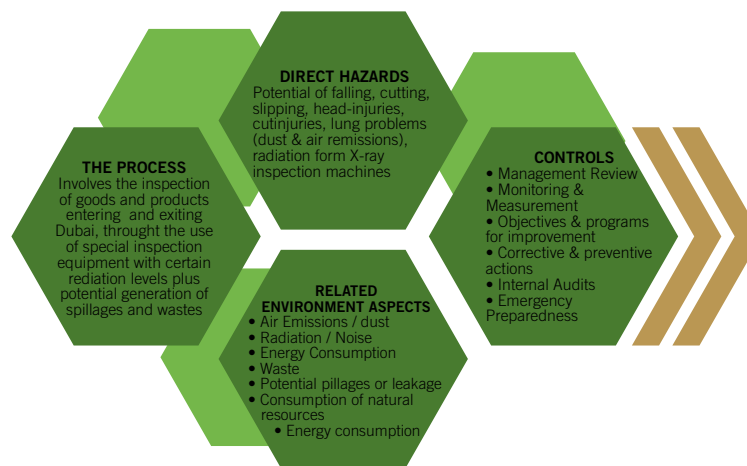


Standards and Trainings

In order to achieve our aim to be environment friendly, we utilize a quality management system consistent with the requirements of ISO 9001:2000 which is continually monitored and reviewed. We also have a published Environmental and Health policy (EHS) integrating the requirements of ISO 14001:2004 standard. DC acknowledges that all employees, whose jobs may cause significant environmental impacts, should have the necessary expertise, training or experience to carry out their work. Training and awareness programmes are provided to increase the environmental consciousness of not only our employees, but other stakeholders such as our clients, suppliers etc as and when necessary. All new employees are provided an introduction to DC's Corporate EHS Policy and their responsibilities as part of the organization. We also strongly encourage our employees to attend external seminars and work shops to upgrade their skills or knowledge related to environmental management. We are committed to take all necessary action to prevent the occurrence of potential non- conformance or recurrence of non-conformance to our standards.



Our Quality Management System



AUDIT RESULTS - 2010 ISO 14001 & OHSAS 18001

External Audit

| | |
|--------------------------------|---|
| No. of Non-conformities Raised | 0 |
| No. of Individual Findings | 6 |
| No. of Improve,emts Notes | 2 |

Internal Audit

| | |
|--------------------------------|----|
| No. of Non-conformities Raised | 16 |
| No. of Individual Findings | 32 |
| No. of Improve,emts Notes | 2 |

Goals and Achievements - Summary

| Plan Area | Goal / Objective and Link to DC Strategy | Activity / Project | Achievement / Progress (2010) | Way Forward |
|--------------------------|--------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|
| Workplace Responsibility | Increase services/ operations coherent with quality standards to 80% by the end of the year 2011 | Self-Assessment and GAP Analysis on CSR in conjunction with Global Best Practices | DC is 75% compliant in meeting a set of social and ethical standards based on the CSR Diagnostic | Emphasize, Plan and Implement measures on potential improvement areas as recommended |
| | Focus on raising the employee satisfaction rate to reach 80% by the end of the year 2011 | Promoting the CSR Awareness both internally as well as externally | Dedicated CSR Web Link – 2 Awareness Sessions on CSR | DC – CSR Newsletter, workshops and seminars |



| Plan Area | Goal / Objective and Link to DC Strategy | Activity / Project | Achievement / Progress (2010) | Way Forward |
|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| Workplace Responsibility | Increase awareness on the importance of DC's role in protecting the local community & the environment by 10% by the year 2011 | DC Employee Participation and Volunteer on CSR Activities | Several Volunteer programs including participation in National and International Days & events – more than 500 volunteers | A focused project on Volunteerism and engagement of employees and stakeholders during 2011 |
| | Focus on raising the employee satisfaction rate to reach 80% by the end of the year 2011 | Well-being of Dubai Customs employees at all locations | Free Medical checkups, Vaccinations, Special Offers and promotions, sponsored Hajj package for 10 employees | A Financial Support project for needy employees and extended special deals |
| | Encourage the increase of the implemented meaningful suggestions to 10% per annum and transform govt services to become 100% electronic by the year 2011 | Employee Participation and Engagement through DC Suggestions and Rewards Scheme | 300% increase in employee suggestions resulting in AED 104 million revenue and savings during the period 2004 – 2010 | Fully integrated E-Suggestion & Reward System linked to the Govt as per best practices |
| | Focus on raising the human resources' satisfaction rate to reach 80% by the end of the year 2011 | Projects and activities for female Empowerment and Promoting Work Life Balance | Launch of the Working Mother's Award, Female Committee activities and dedicated training for female employees | Implement the Working Mother Award during first quarter 2011 |
| Marketplace Responsibility | Continue to increase the suppliers and customer satisfaction rate to reach 85% by the end of 2011 | Customers and Suppliers Awareness on CSR | Published the second Annual Sustainability Report complying to B+ level in accordance with the GRI standards | Improve on the content, quality and impact of the reporting standard to achieve A+ level |
| | Increase partnership development initiatives/programs to reach 15 initiative/program by the year 2011 | Partnerships and Associations with NGOs | Partnership with the Emirates Environmental Group, Dar Al Bar, Dubai Municipality and others for CSR association | Expand partnership and membership network to UN Global Compact, UNEP, GRI and other local & Int'l bodies |
| | Achieve a strategic partners' satisfaction rate of 80% by the end of 2011 | Stakeholders engagement | Shared Sustainability Report with clients, suppliers and other stakeholders to obtain comments and improvement recommendations | Enhance the scope of stakeholders engagement to include the general community providing improvements |



| Plan Area | Goal / Objective and Link to DC Strategy | Activity / Project | Achievement / Progress (2010) | Way Forward |
|----------------------------|-------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|
| Environment Responsibility | 5% rationalization of expenditures by the year 2011 | Promote Paper use reduction and recycling of paper, metal, plastic and electronic equipments in DC | Collected and arranged recycling for paper, plastic and metal. Entered into partnership with the Dubai Municipality to ensure disposal of recyclable computers and peripherals maintaining the environment | A comprehensive program on Recycling including paper, plastic, metal, computer, e-waste engaging volunteers as well as NGOs and other stakeholders |
| | Increase the safety assurance levels for all residents, employees & visitors of the emirate by 25% by the year 2011 | Programs and activities related to beach, coast and land Cleaning | 15 employees from DC volunteered during the Clean Up the world campaign collecting trash and waste. 25 employees volunteered during the coastal cleanup initiative | Expand the volunteer activities and initiate programs for promoting the culture of environment care |
| | 5% rationalization of expenditures by the year 2011 | Program and initiatives on energy preservation and waste management | Participation in the International Earth Hour Day and saved 4684 kwh. Installed light sensors to preserve electricity | Improve on electricity and water saving through technological and behavioral measures |
| Society Responsibility | Increase the community satisfaction rate to reach 85% by the end of 2011 | Engagement in Community work and betterment of the society through short and long term programs and activities | Sponsored students for little merchant program. Donated clothes and shoes through NGOs. Sponsored 30 students for Quran memorizing program | Improve and enhance DC participation in community engagement activities through organized projects and events |
| | Increase awareness on the importance of DC's role in protecting the local community & the environment by 10% by the year 2011 | Project on building and engaging community involvement specially targeted to the children | Signed an agreement with Kidzania to have a pavilion of Dubai Customs in their premises promoting awareness about customs and its role for the betterment of the society and economy | Inauguration of the pavilion at Kidzania planned for the first quarter of 2011 |
| | Develop & implement 6 investment projects of innovative social and charitable nature by the year 2011 | Sustainable Philanthropy | Sponsored on building a mosque in Somalia. Distributed 2000 school bags for needy children. | Improve standard of living for fisherman living in Dubai through training & facilities |

| Plan Area | Goal / Objective and Link to DC Strategy | Activity / Project | Achievement / Progress (2010) | Way Forward |
|------------------------|-------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Society Responsibility | Increase the community satisfaction rate to reach 85% by the end of 2011 | Activities related to care for People with special needs, poor & needy, older citizens and sick | Partnership with the Community Development Authority to recruit people with Special Needs. Visits to Thalessemia Center, Pediatric Centers, Old Homes, Hospitals and Centers for children with special needs. Distribution of 7 used PCs to needy students | Dedicated projects to ensure volunteerism both internally and externally for community initiatives. Support the food and nutrition for children of third world countries. |
| | Increase awareness on the importance of DC's role in protecting the local community & the environment by 10% by the year 2011 | Programs on promoting CSR awareness through knowledge sharing and participation | Organized several Lectures, workshops and presentations through internal as well as external specialists for awareness of employees | Specialized seminars and workshops to be organized as well as sponsored by DC to promote CSR in the region |
| | Increase the community satisfaction rate to reach 85% by the end of 2011 | Special activities during the month of Ramadan and other occasions | Sponsored iftaar tent during the entire month of Ramadan breaking fast of over 750 people | Organized programs during the holy month and other occasions |



Awards and Accreditation



1st Position Winners
CSR Arabia Award – 2010
Large Organization Category
Among 12 Nations
More than 100 companies
EEG – UN Global Compact



First Time Winners
Most Women Friendly
Employer – 2010
Women in Leadership Forum
Abu Dhabi- Naseba Monaco



First Time Winners
Most Women Friendly
Employer – 2010
Women in Leadership Forum
Abu Dhabi- Naseba Monaco



Winner - Productivity of the
Year Category
Ideas of the Year – 2010
From
IDEAS ARABIA – 2010



Winner – Idea of the Year
Competition – 2010
From
IDEAS – U.K



Appreciation and Thanks
from the Rashid Pediatric
Therapy Organization
For support on programs
for disabled and needy



Appreciation from
Emirates Thalassemia
Society in Recognitions to
continuous support



Thanks and Appreciation
from Al Siddique center
for participating in
Children religious
education



Appreciation from the Higher
National Security Council of
the U.A.E for participating in
the National Emergency and
Crisis Management program



Appreciation from the
Ministry of Islamic Affairs
For efforts and support on
humanitarian activities and
programs



Appreciation and Thanks
from Dar Al Bar Society
For donations and financial
support for poor and needy



Appreciation and Thanks
from Dar Al Bar Society
For donations and financial
support for poor and needy



Memento on the occasion
of Dubai Police Third
Partners Forum
In Recognition to support
and partnership on



GRI INDEX - SUSTAINABILITY REPORT CONTENT

| GRI Section | Content | Page | Disclosure Level |
|-------------------------------|-------------------------------------------------------------------------------------------|-------------------------|------------------|
| Strategy and Analysis | | | |
| 1.1 | Statement from the Director General | 5 | Full |
| 1.2 | Description of key impacts, risks, and opportunities. | 18 | Full |
| Organizational Profile | | | |
| 2.1 | Name of the organization | Cover Page | Full |
| 2.2 | Primary brands, products, and/or services | 7 | Full |
| 2.3 | Operational structure of the organization | 15 | Full |
| 2.4 | Location of organization's headquarters | 8 | Full |
| 2.5 | Number of countries where the organization operates | UAE is the only country | Full |
| 2.6 | Nature of ownership and legal form | 8, 12 | Full |
| 2.7 | Markets served | 8, 12 | Full |
| 2.8 | Scale of the reporting organization | 27 | Full |
| 2.9 | Significant changes during the reporting period | 15 | Full |
| 2.10 | Awards received in the reporting period | 49 | Full |
| Report Parameters | | | |
| 3.1 | Reporting period for information provided. | 58 | Full |
| 3.2 | Date of most recent previous report | 58 | Full |
| 3.3 | Reporting cycle | 58 | Full |
| 3.4 | Contact point for questions regarding the report or its contents. | 58 | Full |
| 3.5 | Process for defining report content. | 58 | Full |
| 3.6 | Boundary of the report | 58 | Full |
| 3.7 | State any specific limitations on the scope or boundary of the report | 58 | Full |
| 3.8 | Basis for reporting on joint ventures, subsidiaries, etc. | No joint venture | Full |
| 3.9 | Data measurement techniques and the bases of calculations | 58 | Full |
| 3.10 | Explanation of the effect of any re-statements of information provided in earlier reports | No re-statements | Full |
| 3.11 | Significant changes from previous reporting periods in the scope | No significant changes | Full |

| | | | |
|------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|------|
| 3.12 | Table identifying the location of the Standard Disclosures in the report. | 50 | Full |
| 3.13 | Policy and current practice with regard to seeking external assurance for the report. | 58 | Full |
| Governance, Commitments, and Engagement | | | |
| 4.1 | Governance structure of the organization | 13 to 19 | Full |
| 4.2 | Indicate whether the Chair of the highest governance body is also an executive officer | 12 | Full |
| 4.3 | State the number of members of the highest governance body that are independent and/or non-executive members. | No such arrangement | Full |
| 4.4 | Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body. | 23 to 26 | Full |
| 4.5 | Linkage between compensation for members of the highest governance body, senior managers, and executives and the organization's performance | 13 to 19 | Full |
| 4.6 | Processes in place for the highest governance body to ensure conflicts of interest are avoided. | 13 to 19 | Full |
| 4.7 | Process for determining the qualifications and expertise of the members of the highest governance body for guiding the organization's strategy on economic, environmental, and social topics. | 13 to 19 | Full |
| 4.8 | Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance | 19 | Full |
| 4.9 | Procedures of highest governance body for overseeing the organization's identification & management of economic, environmental & social performance | 13 to 19 | Full |
| 4.10 | Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance. | 19 to 21 | Full |
| 4.11 | Explanation of whether and how the precautionary approach or principle is addressed by the organization. | 13 to 19 | Full |
| 4.12 | Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses. | 13 | Full |
| 4.13 | Memberships in associations and/or national/international advocacy organizations | No such membership | Full |
| 4.14 | List of stakeholder groups engaged by the organization. | 23 | Full |
| 4.15 | Basis for identification and selection of stakeholders with whom to engage. | 23, 24 | Full |

| | | | | |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------------|
| 4.16 | Approaches to stakeholder engagement | | 23 to 26 | Full |
| 4.17 | Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting. | | 23 to 26 | Full |
| Management Approach | | | | |
| DMA EC | Disclosure on Management Approach EC | | 27 | Partial |
| DMA EN | Disclosure on Management Approach EN | | 42 to 44 | Partial |
| DMA LA | Disclosure on Management Approach LA | | 36 to 41 | Full |
| DMA HR | Disclosure on Management Approach HR | | 36 to 41 | Full |
| DMA SO | Disclosure on Management Approach SO | | 31 to 35 | Full |
| DMA PR | Disclosure on Management Approach PR | | 28, 29 | Full |
| Performance Indicators | | | | |
| Economic | | | | |
| EC1 | Core | Direct economic value generated & distributed, including revenues, operating costs, employee compensation, donations & other community investments, retained earnings, and payments to capital providers and governments. | 27 | Full |
| EC2 | Core | Financial implications and other risks and opportunities for the organization's activities due to climate change. | Does not exist | Not Reported |
| EC3 | Core | Coverage of the organization's defined benefit plan obligations. | Does not exist | Not Reported |
| EC4 | Core | Significant financial assistance received from government. | Confidential | Not Reported |
| EC5 | Additional | Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation. | Does not exist | Not Reported |
| EC6 | Core | Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation. | 27 | Full |
| EC7 | Core | Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation. | 27, 28 | Full |
| EC8 | Core | Development & impact of infrastructure investments and services provided primarily for public benefit | Does not exist | Not Reported |

| | | | | |
|----------------------|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------------|
| EC9 | Additional | Understanding and describing significant indirect economic impacts, including the extent of impacts. | 27 | Partial |
| Environmental | | | | |
| EN1 | Core | Materials used by weight or volume. | Service organization | Full |
| EN2 | Core | Percentage of materials used that are recycled input materials. | 43 | Partial |
| EN3 | Core | Direct energy consumption by primary energy source. | Does not exist | Not Reported |
| EN4 | Core | Indirect energy consumption by primary source. | 43 | Full |
| EN5 | Additional | Energy saved due to conservation and efficiency improvements. | 43 | Partial |
| EN6 | Additional | Initiatives to provide energy-efficient or renewable energy based products & services, & reductions in energy requirements as a result of these initiatives. | 42, 43 | Partial |
| EN7 | Additional | Initiatives reduce indirect energy consumption & reductions achieved. | 42, 43 | Partial |
| EN8 | Core | Total water withdrawal by source. | 43 | Full |
| EN9 | Additional | Water sources significantly affected by withdrawal of water. | Only purchased water | Full |
| EN10 | Additional | Percentage and total volume of water recycled and reused. | Does not exist | Not Reported |
| EN11 | Core | Location & size of land owned, leased, managed in or adjacent to protected areas & of high biodiversity value outside protected areas | Does not exist | Not Reported |
| EN12 | Core | Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas. | Does not exist | Not Reported |
| EN13 | Additional | Habitats protected or restored. | Does not exist | Not Reported |
| EN14 | Additional | Strategies, current actions, & future plans for managing impacts on biodiversity. | Does not exist | Not Reported |
| EN15 | Additional | Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations | No such area | Full |
| EN16 | Core | Total direct and indirect greenhouse gas emissions by weight. | Does not exist | Not Reported |
| EN17 | Core | Other relevant indirect greenhouse gas emissions by weight. | Does not exist | Not Reported |
| EN18 | Additional | Initiatives to reduce greenhouse gas emissions & reductions achieved. | Does not exist | Not Reported |



| | | | | |
|------------------------------------------------|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|--------------|
| EN19 | Core | Emissions of ozone-depleting substances by weight. | Does not exist | Not Reported |
| EN20 | Core | NOx, SOx, and other significant air emissions by type and weight. | Does not exist | Not Reported |
| EN21 | Core | Total water discharge by quality and destination. | Does not exist | Not Reported |
| EN22 | Core | Total weight of waste by type and disposal method. | Does not exist | Not Reported |
| EN23 | Core | Total number and volume of significant spills. | Does not exist | Not Reported |
| EN24 | Additional | Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally. | No such transportation | Full |
| EN25 | Additional | Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization's discharges of water and runoff. | No water discharge | Full |
| EN26 | Core | Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation. | Does not exist | Not Reported |
| EN27 | Core | Percentage of products sold and their packaging materials that are reclaimed by category. | Service organization | Full |
| EN28 | Core | Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws & regulations. | No such fines | Full |
| EN29 | Additional | Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce. | Does not exist | Not Reported |
| EN30 | Additional | Total environmental protection expenditures and investments by type. | Does not exist | Not Reported |
| Social: Labor Practices and Decent Work | | | | |
| LA1 | Core | Total workforce by employment type, employment contract, and region. | 8, 38 | Partial |
| LA2 | Core | Total number & rate of employee turnover by age group, gender & region. | 38 | Partial |
| LA3 | Additional | Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations. | 38 | Partial |
| LA4 | Core | Percentage of employees covered by collective bargaining agreements. | No CBA | Full |
| LA5 | Core | Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements. | On line employee handbook | Full |



| | | | | |
|-----------------------------|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|--------------|
| LA6 | Additional | Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor & advise on occupational health and safety programs. | Does not exist | Not Reported |
| LA7 | Core | Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region. | Does not exist | Not Reported |
| LA8 | Core | Education, training, counselling, prevention, & risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases. | 38 | Full |
| LA9 | Additional | H&S topics covered in formal agreements with trade unions. | Does not exist | Not Reported |
| LA10 | Core | Average hours of training per year per employee by employee category. | 38 | Partial |
| LA11 | Additional | Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings. | 38 | Full |
| LA12 | Additional | Percentage of employees receiving regular performance and career development reviews. | 38 | Full |
| LA13 | Core | Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity. | 38 | Partial |
| LA14 | Core | Ratio of basic salary of men to women by employee category. | Confidential | Not Reported |
| Social: Human Rights | | | | |
| HR1 | Core | Percentage and total number of significant investment agreements that include human rights clauses or have undergone human rights screening. | Does not exist | Not Reported |
| HR2 | Core | Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken. | Does not exist | Not Reported |
| HR3 | Additional | Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained. | 38 | Full |
| HR4 | Core | Total number of incidents of discrimination and actions taken. | No such incidents | Full |
| HR5 | Core | Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights. | Does not exist | Not Reported |

| | | | | |
|---------------------------------------|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|--------------|
| HR6 | Core | Operations identified as having significant risk for incidents of child labor, & measures taken to contribute to the elimination of child labor. | 36, 37 | Full |
| HR7 | Core | Operations identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of forced or compulsory labor. | 36, 37 | Full |
| HR8 | Additional | Percentage of security personnel trained in organization's policies or procedures concerning aspects of human rights relevant to operations. | 37 | Full |
| HR9 | Additional | Total number of incidents of violations involving rights of indigenous people and actions taken. | 36 | Full |
| Social: Society | | | | |
| SO1 | Core | Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting. | Does not exist | Not Reported |
| SO2 | Core | Percentage and total number of business units analyzed for risks related to corruption. | Confidential | Not Reported |
| SO3 | Core | Percentage of employees trained in organization's anti-corruption policies and procedures. | 38 | Full |
| SO4 | Core | Actions taken in response to incidents of corruption. | 32 | Full |
| SO5 | Core | Public policy positions and participation in public policy development and lobbying. | Does not exist | Not Reported |
| SO6 | Additional | Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country. | Operations in UAE only | Full |
| SO7 | Additional | Total number of legal actions for anti-competitive behaviour, anti-trust, and monopoly practices and their outcomes. | No such legal actions | Full |
| SO8 | Core | Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations. | No such fines | Full |
| Social: Product Responsibility | | | | |
| PR1 | Core | Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures. | Does not exist | Not Reported |



| | | | | |
|-----|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|--------------|
| PR2 | Additional | Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes. | Does not exist | Not Reported |
| PR3 | Core | Type of product and service information required by procedures and percentage of significant products and services subject to such information requirements. | Does not exist | Not Reported |
| PR4 | Additional | Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labelling, by type of outcomes. | Does not exist | Not Reported |
| PR5 | Additional | Practices related to customer satisfaction, including results of surveys measuring customer satisfaction. | 28 to 29 | Full |
| PR6 | Core | Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship. | Does not exist | Not Reported |
| PR7 | Additional | Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes. | No such case | Full |
| PR8 | Additional | Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data. | No such complaint | Full |
| PR9 | Core | Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services. | No such case | Full |

We declare that our 2010 reporting qualifies for the GRI “B” Application level requirement in accordance with the criteria table below

| Report Application Level | C | C+ | B | B+ | A | A+ |
|------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| Standard Disclosures | Report on: 3.1 2.3 - 2.10 3.7 - 3.8, 3.10 - 3.12 4.1 - 4.4, 4.16 - 4.17 | | Report on all criteria listed for lowest 2 plans: 1.2 3.9, 3.13 4.3 - 4.11, 4.16 - 4.17 | | Same as requirement for lowest 3 | |
| Profile Disclosures | Not Required | | Management Approach Disclosures for each Indicator Category | | Management Approach Disclosures for each Indicator Category | |
| Disclosures on Management Approach | | | Report fully on a minimum of any 10 Performance Indicators, including at least one from each of: social, economic, and environment. ²⁴ | | Report on each core and Sector Supplement ²⁵ indicator with the regard to the materiality principle by either: a) reporting on the indicator or b) explaining the reasons for its omission. | |
| Performance Indicators & Sector Supplement Performance Indicators | | | Report fully on a minimum of any 10 Performance Indicators, at least one from each of: economic, environment, human rights, labor, society, product responsibility. ²⁶ | | | |

²⁴ Sector engagement in final review
²⁵ Performance Indicators may be selected from any finalized Sector Supplement, but 7 of the 10 must be from the original GRI Sub-Indicators
²⁶ Performance Indicators may be selected from any finalized Sector Supplement, but 14 of the 28 must be from the original GRI Sub-Indicators

REPORTING PROCESS

This is DC's third Annual Sustainability report, covering 2010 performance with comparable data for 2008 - 2009 wherever possible. Ensuring the best content for our sustainability reporting, we have determined our priority sustainability issues using a process consistent with the Global Reporting Initiative's (GRI) G3 Guidelines. In continuation to previous reports of 2008 and 2009, our annual reporting cycle follow these basic principles:

Report Content

DC has applied the Global Reporting Initiative (GRI) G3 guidelines to define the contents and inclusions of this report. In addition, reference has also been made to the previous Annual Sustainability Reports prepared for the years 2008 and 2009 to ensure determine priorities and ensure consistency. A detailed content index as well as the GRI index is an integral part of this report.

Reporting Boundaries

Dubai Customs has 24 offices (including the headquarters) which are all located in the UAE and it has no other operations outside the UAE. The data and information in this report covers all of the operations of Dubai Customs at all locations in the UAE.

Materiality

We have attempted to cover the most critical topics and issues reflecting DC's significant economic, environmental, and social impacts and/or that would substantively influence the assessments and decisions of key stakeholders. We have not prioritized these issues per se but we have indicated their approximate position on materiality basis.

Stakeholder Inclusiveness

We have identified our key stakeholders and have outlined how we engage them, our understanding of their interests and expectations, and how we have responded.

Sustainability Context

We considered our sustainability context, particularly the regional, local and sectoral contexts in which we operate, while also taking into account global trends towards sustainability.

Completeness

We believe this report scope, boundary and time to represent a complete view of our sustainability performance, with the exception of our financial performance as noted in the exceptions be-

low. We will continually review the completeness of our reporting over time based on feedback and circumstances. There are no other omissions from this report that would impact principles of materiality or completeness.

Balance

We have attempted to disclose our performance numbers transparently and in a balanced matter regardless of our performance. Sustainability is a journey – in areas in which we have actively managed we are proud of our solid performance, while on newer issues our performance still requires significant improvement.

Accuracy

We have been as accurate as our data and current information tracking would allow. We provide explanation of data collection techniques where important to do so.

Timeliness

The report, including performance up until end 2010, has been released in Q1 of 2011. DC is committed to publicly update its sustainability performance on an annual basis.

Clarity

This report will be available online as well in a print version. We have aimed to present the data in plain and concise language, recognizing that the concept is still new to the region.

Reporting Limitations

Being a sensitive government organization, Dubai Customs does not publicly declare its financial performance completely, except in confidentiality to appropriate authorities as required by law. We do include a very limited amount of financial data in this report.

Reliability

We have attempted to track and collect data in this report in a way that is auditable. We have identified means of improvement for future data collection. We also aim to invite stakeholders to provide feedback on the report to improve future reporting. Therefore, we encourage all our stakeholders to visit our website www.dubaicustoms.ae to view the report online, as we refrained printing the report in masses out of our commitment for environmental conservation.

**For your valuable views, comments and feedback
please contact:**

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GLOSSARY

| ITEM | DEFINITION |
|----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Accountability | The principle those individuals, organisations and the community are required to account to others for their actions. Organisations and their employees must be able to account to appropriate regulatory authorities, to shareholders or members and to the public to meet statutory obligations, audit requirements, relevant standards and codes of practice, and community expectations. |
| Benchmarking | Comparison of environmental and social management processes, performance and reporting. Benchmarking can be used to provide detailed comparisons of operating divisions within a company or companies within a particular sector. |
| Business Ethics | The critical, structured examination of how people & institutions should behave in the organization |
| Child | Any person age less than 15 years, unless local minimum age law stipulates a higher age for work or mandatory schooling, in which case the higher age apply. However, if local law is set at 14 years in accordance with developing-country exceptions under ILO Convention 138, the lower age will apply. |
| Child Labour | Any work by a child younger than the age(s) specified in the above definition of a child, except as provided for by ILO Recommendation 146. |
| Code of Conduct | Formal statement of the values and business practices of a company and sometimes its suppliers. |
| Corporate Governance | A system that direct & control businesses by a set of relationships between a company's management, its board, its shareholders & other stakeholders. |
| CSR or CR (Corporate Social Responsibility) | When companies integrate social & environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis. |
| Customs Declarations | A statement declaring goods brought into a country on which customs duty is to be paid |
| Forced Labour | All work or service that is extracted from any person under the menace of any penalty for which said person has not offered him/herself voluntarily or for which such work or service is demanded as a means of repayment of debt. |
| Governance | Term that refers broadly to the rules, processes, or laws by which businesses are operated, regulated, and controlled. The term can refer to internal factors defined by the officers, stakeholders or constitution of the organization, as well as to external forces such as clients, suppliers and government regulations |
| Health and Safety Policy | A statement of an organisation's strategy for achieving a safe and healthy working environment and the responsibility, organisation and arrangements for pursuing and implementing the strategy. |
| ISO 14001 | An international environmental management standard developed by the International Organisation of Standardisation. |
| Key Performance Indicator | A statistical measure (quantitative or qualitative) of how well an organisation is doing. |
| Legitimate | Complying with the law, having official status defined by law, complying with recognized rules, standards, or traditions |
| Monitoring | The process of regularly collecting information to check performance against certain criteria. |
| Non-Compliance | Failure or refusal to conform to or follow rules, regulations, or the policies and procedures |



| ITEM | DEFINITION |
|---------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| OHSAS 18001 | An assessment specification for Occupational Health and Safety Management Systems. It was developed in response to the need for companies to meet their health and safety obligations in an efficient manner. |
| Partnership | Both a strategy and a formal relationship between organisations that engenders cooperation for the benefit of both parties. |
| Reform and Modernization Program | Seeks to develop customs processes, procedures and technology. The commitment to integrating innovation and technology to ensure the best possible level of service and compliance with regulatory responsibilities |
| Risk Management | Introducing of change or control measures with the intention of eliminating or bringing the level of risk associated with a hazard within acceptable limits. |
| Social Accountability 8000 (SA 8000) | An initiative by Social Accountability International (SAI), a body created out of the Council on Economic Priorities Accreditation Agency (CEPAA). Its objective is to ensure ethical sourcing of goods and services. SA8000 is a voluntary standard and can be applied to any size of organisation across all industries. The standard can replace or augment company specific social accountability codes. SA8000 sets basic standards for: child labour, forced labour, health & safety, freedom of association & right to collective bargaining, discrimination, disciplinary practices, working hours, remuneration & management systems. |
| Stakeholder | An individual, community or organisation that affects or is affected by some of an organisation's products, operations, markets, industries, and outcomes. |
| Supply Chain | The movement of materials as they flow from their source to the end customer. Supply Chain includes purchasing, manufacturing, warehousing, transportation, customer service, demand planning , supply planning and Supply Chain management |
| Sustainability | Developments that meet present needs without compromising the ability of future generations to meet their needs |
| Training | A process that aims at improving knowledge, skills, attitudes, and/or behaviours in a person so that he/she will be able to accomplish a specific job task or goal. Training is often focused on business needs and driven by time-critical business skills and knowledge. Its goal is often to improve performance. |
| WCO | World Customs Organization |
| Work Culture | A combination of qualities in an organization and its employees that arise from what is generally regarded as appropriate ways to think and act |
| Work Life Balance | Term used to explain the balance that is achieved between the work and personal life. It encompasses dedication and accomplishment of one's professional working time without compromising the importance of personal life, health, society and responsibilities |
| Workforce Diversity | The similarities and differences in such characteristics as age, gender, ethnic heritage, physical abilities and disabilities, race, and sexual orientation among the employees of organisations. |
| WTO | World Trade Organization |





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