

GRI Content Index

Statement of use	Aramex has reported in accordance with the GRI Standards for the period [1 January 2023- 31 December 2023]
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	Not applicable



*The material topics in the GRI Content Index are highlighted in green.

The threshold for materiality for stakeholders is defined starting from 3.5 and 4 for top management, out of 5. Considering the set thresholds, the defined material topics are the following:

Employee Health and Safety	Carbon Emissions	Human Rights Management
Ethics and Business Conduct	Customer Relations and Engagement	Data Protection and Security

For the Content Index –Advanced Service, GRI Services reviewed that the GRI content index has been presented in a way consistent with the requirements for reporting in accordance with the GRI Standards, and that the information in the index is clearly presented and accessible to the stakeholders.

The service was performed on the English version of the report.

				OMISSION					
GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	TOPIC BOUNDARY	REQUIREMENT(S) OMITTED	REASON	EXPLANATION	NOTES	GRI SECTOR STANDARD REF. NO.	
General disclosures – Sustainability Communication and Engagement									
GRI 2: General Disclosures 2021	2-1 Organizational details	About Aramex (Page 9)	Includes all our fully owned operations (Franchisees only included in financials)	A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.					
	2-2 Entities included in the organization’s sustainability reporting	About Aramex, About Our Integrated Report, Reporting Approach (Pages 9,20,108-114)	Includes all our fully owned operations (Franchisees only included in financials)						
	2-3 Reporting period, frequency and contact point	The report’s contact point is our Senior Sustainability Manager, Natalie Na’was. (nataliena@aramex.com)	Includes all our fully owned operations (Franchisees only included in financials)						
	2-4 Restatements of information	There have been no re-statements of information	Includes all our fully owned operations						
	2-5 External assurance	External Assurance (Pages 131-132)	Our owned operations						
	2-6 Activities, value chain and other business relationships	About Aramex, Our Business Model, Procurement and Supplier Relations (Pages 9,17,70)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders						
	2-7 Employees	Our people (Pages 41-54)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					*National Employees are defined as those who are nationals/ citizens of the country in which they are employed, whereas expats indicate that the employees are not nationals/citizens of the country where they are employed.	
	2-8 Workers who are not employees	Our people, Annex 3 (Pages 41-54, 176-178)	Within our entire operations and outside the organization as it relates to subcontracts and business partnerships						
	2-9 Governance structure and composition	Governance (Pages 72-103)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders						
	2-10 Nomination and selection of the highest governance body	Governance (Pages 72- 103)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders						

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GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	TOPIC BOUNDARY	REQUIREMENT(S) OMITTED	REASON	EXPLANATION	NOTES	GRI SECTOR STANDARD REF. NO.
General disclosures - Sustainability Communication and Engagement								
GRI 2: General Disclosures 2021	2-11 Chair of the highest governance body	Governance (Pages 72-103)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders	A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.				
	2-12 Role of the highest governance body in overseeing the management of impacts	Governance (Pages 72-103)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
	2-13 Delegation of responsibility for managing impacts	Governance (Pages 72-103)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
	2-14 Role of the highest governance body in sustainability reporting	Disclosures on Management Approaches (Page 114)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
	2-15 Conflicts of interest	Governance (Pages 72-103)	Within our entire fully owned operations and outside the organization as it relates to our shareholders					
	2-16 Communication of critical concerns	Governance, Disclosures on Management Approaches (Pages 72-103, 114)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
	2-17 Collective knowledge of the highest governance body	Governance (Pages 72-103)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
	2-18 Evaluation of the performance of the highest governance body	Governance (Pages 72-103)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
	2-19 Remuneration policies	Governance (Pages 72-103)	Within our entire fully owned operations and outside the organization as it relates to our shareholders					
	2-20 Process to determine remuneration	Governance (Pages 72-103)	Within our entire fully owned operations and outside the organization as it relates to our shareholders					

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General disclosures - Sustainability Communication and Engagement								
GRI 2: General Disclosures 2021	2-21 Annual total compensation ratio	Governance (Pages 72-103)	Within our entire fully owned operations and outside the organization as it relates to our shareholders					
	2-22 Statement on sustainable development strategy	About Our Integrated Report, Sustainability and ESG at Aramex (Pages 20, 21-23)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
	2-23 Policy commitments	About Our Integrated Report, Sustainability and ESG at Aramex, Risk and Compliance (Pages 20, 21-23, 104 -107)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
	2-24 Embedding policy commitments	About Our Integrated Report, Sustainability and ESG at Aramex, Risk and Compliance (Pages 20, 21-23, 104 -107)	Within our entire fully owned operations and outside the organization as it relates to our shareholders					
	2-25 Processes to remediate negative impacts	About Our Integrated Report, Sustainability and ESG at Aramex, Disclosures on Management Approaches (Pages 20, 21-23,114)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
	2-26 Mechanisms for seeking advice and raising concerns	Disclosures on Management Approaches, Risk and Compliance, Our people (Pages 114, 104-107, 41-54)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
	2-27 Compliance with laws and regulations	Risk and Compliance (Pages 104-107)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
	2-28 Membership associations	Memberships and Associations (Pages 71)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
	2-29 Approach to stakeholder engagement	Stakeholder Mapping, Annex 4 (Pages 29, 68, 179-186)	Within our entire fully owned operations and outside the organization as it relates to our shareholders					
	2-30 Collective bargaining agreements	Sustainability Reporting Approach, Risk and Compliance, Disclosures on Management Approaches (Pages 106, 108-114)	Within our entire fully owned operations and outside the organization as it relates to our shareholders					

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Material and Non-Material Topics								
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Sustainability Reporting Approach (Pages 108-114)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders	A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.				
	3-2 List of material topics	Sustainability Reporting Approach (Pages 21,111 108-114) List of material topics (Page 181)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
Economic performance – Economic Impact								
GRI 3: Material Topics 2021	3-3 Management of material topics	Disclosures on Management Approaches (Pages 114)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Group Financial Performance Commentary (Pages 30-31)	Within our entire fully owned operations (and our franchisees)					
	201-2 Financial implications and other risks and opportunities due to climate change	Environment, Risk and Compliance (Pages 32-39, 104-107)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
	201-3 Defined benefit plan obligations and other retirement plans	Our Financial Performance (Pages 133-170)	Within our entire fully owned operations (excluding our franchisees)					
	201-4 Financial assistance received from government	Risk and Compliance (Pages 104-107)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders				Aramex has a strict policy against receiving or giving any financial government assistance. It is important for our stakeholders to ensure that our company is not affiliated with any political or governmental system	
Market presence								
GRI 3: Material Topics 2021	3-3 Management of material topics	Disclosures on Management Approaches (Page 114)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
GRI 202: Market presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Annex 3 (Pages 176-178)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders				We aim to offer competitive wages to our employees – for our entry level employees, these are equal and often in excess of the local minimum wage. Our wages are important to our employees as well as other stakeholders as they are indicative of our impact on the community.	
	202-2 Proportion of senior management hired from the local community	Our People (Page 43)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					

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Indirect economic impacts								
GRI 3: Material Topics 2021	3-3 Management of material topics	Disclosures on Management Approaches (Page 114)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Our Services, Value Creation Model, Environment, Our Customers (Pages 10 - 15, 24, 32-39, 55-59)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
	203-2 Significant indirect economic	Sustainability and ESG at Aramex, Value Creation Model, Environment, Our Communities, Risk and Compliance (Pages 21-23, 24, 32-39, 60-69, 104-107)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
Procurement practices - Sustainable Supply Chain								
GRI 3: Material Topics 2021	3-3 Management of material topics	Disclosures on Management Approaches (Page 114)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Procurement and Supplier Relations (Page 70)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
Anti-corruption - Ethics and Business Conduct								
GRI 3: Material Topics 2021	3-3 Management of material topics	Disclosures on Management Approaches (Page 114)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Risk and Compliance (Pages 104-107)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders				Any such risks are assessed and evaluated (and investigated where required). The results of any such investigations are internal and confidential	
	205-2 Communication and training about anti-corruption policies and procedures	Our People, Risk and Compliance (Pages 41-54, 104-107)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
	205-3 Confirmed incidents of corruption and actions taken	GRI Index (Page 119)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders				To the best of our knowledge, no incidents of corruption took place in 2023.	

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Anti-competitive behavior								
GRI 3: Material Topics 2021	3-3 Management of material topics	Disclosures on Management Approaches (Page 114)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	GRI Index (Page 120)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders				To the best of our knowledge, no legal action for anti-competitive behavior anti-trust and monopoly practices took place in 2023. However, Aramex received requests for information in two jurisdictions in relation to certain anti-competition inquiries in these markets.	
Tax								
GRI 3: Material Topics 2021	3-3 Management of material topics	Disclosures on Management Approaches (Page 114)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
GRI 207: Tax 2019	207-1 Approach to tax	Our Financial Performance (Pages 133-170)	All Financial boundaries are included in the financial statements				We are a public shareholding company; we abide by local and international tax laws and regulations. Information on our financials and taxation can be found in our financial statements	
	207-2 Tax governance, control, and risk management	Our Financial Performance (Pages 133-170)	All Financial boundaries are included in the financial statements				We are a public shareholding company; we abide by local and international tax laws and regulations. Information on our financials and taxation can be found in our financial statements	
	207-3 Stakeholder engagement and management of concerns related to tax	Our Financial Performance (Pages 133-170)	All Financial boundaries are included in the financial statements				We are a public shareholding company; we abide by local and international tax laws and regulations. Information on our financials and taxation can be found in our financial statements	
	207-4 Country-by-country reporting	Our Financial Performance (Pages 133-170)	All Financial boundaries are included in the financial statements				We are a public shareholding company; we abide by local and international tax laws and regulations. Information on our financials and taxation can be found in our financial statements and reported at Group level.	

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Materials								
GRI 3: Material Topics 2021	3-3 Management of material topics	Disclosures on Management Approaches (Page 114)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Annex 2 (Page175)	Within our fully owned operations				In our operations, our degradable pouches are used for 99% of our shipments, making up a large proportion of the materials we use. Other materials include envelopes, labels, AWBs, canvas and bag tags.	
	301-2 Recycled input materials used	Environmental Stewardship and Climate Change Mitigation, Annex 2 (Pages 32-39, 175)	Within our fully owned operations				Given that most of the materials we use in our operations are sourced from degradable plastics (non-renewable) and paper, both have environmental impacts – it is important that we work to recycle these materials in order to reduce our environmental impacts.	
	301-3 Reclaimed products and their packaging materials	Environmental Stewardship and Climate Change Mitigation, Annex 2 (Pages 32-39, 175)	Within our fully owned operations				We aim to reduce our waste and also planning to launch a campaign to recycle reclaimed packaging material	
Energy - Energy Efficiency								
GRI 3: Material Topics 2021	3-3 Management of material topics	Disclosures on Management Approaches (Page 114)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Environment (Pages 32-39)	Within our fully owned operations					
	302-2 Energy consumption outside of the organization	Environment (Pages 32-39)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
	302-3 Energy intensity	Value Creation Model, Environment (Pages 24, page 32-39)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
	302-4 Reduction of energy consumption	Value Creation Model, Environment (Pages 24, page 32-39)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
	302-5 Reductions in energy requirements of products and services	Value Creation Model, Environment (Pages 24, page 32-39)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					

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GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	TOPIC BOUNDARY	REQUIREMENT(S) OMITTED	REASON	EXPLANATION	NOTES	GRI SECTOR STANDARD REF. NO.
Water and effluents								
GRI 3: Material Topics 2021	3-3 Management of material topics	Disclosures on Management Approaches (Page 114)	Within our fully owned operations and outside our organization as it relates to impact on water resources					
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Environment (Pages 32-39)	Within our fully owned operations and outside our organization as it relates to impact on water resources	Low Relevance	Not applicable	Our water usage is limited to municipal water resources utilized within our offices and warehouses for municipal use.		
	303-2 Management of water discharge-related impacts	Environment (Pages 32-39)	Within our fully owned operations and outside our organization as it relates to impact on water resources	Low Relevance	Not applicable	Our water usage is limited to municipal water resources utilized within our offices and warehouses for municipal use.		
	303-3 Water withdrawal	GRI Index, Annex 2 (Pages 175)	Within our fully owned operations and outside our organization as it relates to impact on water resources	Low Relevance	Not applicable	Our water usage is limited to municipal water resources utilized within our offices and warehouses for municipal use.		
	303-4 Water discharge	GRI Index, Annex 2 (Pages 175)	Within our fully owned operations and outside our organization as it relates to impact on water resources	Low Relevance	Not applicable	Our water usage is limited to municipal water resources utilized within our offices and warehouses for municipal use.		
	303-5 Water consumption	GRI Index, Annex 2 (Pages 175)	Within our fully owned operations and outside our organization as it relates to impact on water resources	Low Relevance	Not applicable	Our water usage is limited to municipal water resources utilized within our offices and warehouses for municipal use.	Water Consumption for 2023 is 127,764.94 M3	
Biodiversity - Climate Change								
GRI 3: Material Topics 2021	3-3 Management of material topics	Disclosures on Management Approaches (Page 114)	N/A					
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	N/A	N/A	Low Relevance	Not applicable	Not applicable, since we ensure that we do not lease or own land adjacent to protected or high biodiversity areas		
	304-2 Significant impacts of activities, products and services on biodiversity	N/A	N/A	Low Relevance	Not applicable	Not applicable, since we ensure that we do not lease or own land adjacent to protected or high biodiversity areas		
	304-3 Habitats protected or restored	N/A	N/A	Low Relevance	Not applicable	We are a service-oriented company. Therefore, we do not manufacture products. The products we use for our services are degradable.		
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	N/A	N/A	Low Relevance	Not applicable	We were not involved in any habitat protection or restoration activities		

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Emissions - Carbon Emissions								
GRI 3: Material Topics 2021	3-3 Management of material topics	Disclosures on Management Approaches (Page 114)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Environment (Pages 32-39)	Within our fully owned operations					
	305-2 Energy indirect (Scope 2) GHG emissions	Environment (Pages 32-39)	Within our fully owned operations					
	305-3 Other indirect (Scope 3) GHG emissions	Environment (Pages 32-39)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
	305-4 GHG emissions intensity	Value Creation Model, Environment (Pages 24, 32-39)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
	305-5 Reduction of GHG emissions	Value Creation Model, Environment (Pages 24, 32-39)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
	305-6 Emissions of ozone-depleting substances (ODS)	Environment (Pages 32-39)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Environment (Page 34)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
Waste - Waste Management and Recycling								
GRI 3: Material Topics 2021	3-3 Management of material topics	Disclosures on Management Approaches (Page 114)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Annex 2 (Page 175)	Within our fully owned operations					

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Waste								
GRI 306: Waste 2020	306-2 Management of significant waste-related impacts	Annex 2 (Page 175)	Within our fully owned operations					
	306-3 Waste generated	Annex 2 (Page 175)	Within our fully owned operations					
	306-4 Waste diverted from disposal	Annex 2 (Page 175)	Within our fully owned operations					
	306-5 Waste directed to disposal	GRI Index	Within our fully owned operations				Waste which is directed to disposal is handled by waste management companies according to local regulations. Much of the waste is municipal waste or as a result of packaging (much of it is degradable). As such, this information is not captured.	
Supplier environmental assessment								
GRI 3: Material Topics 2021	3-3 Management of material topics	Disclosures on Management Approaches (Pages 114)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Procurement and Supplier Relations (Page 70)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
	308-2 Negative environmental impacts in the supply chain and actions taken	Procurement and Supplier Relations (Page 70)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					

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Employment								
GRI 3: Material Topics 2021	3-3 Management of material topics	Disclosures on Management Approaches (Page 114)	Within our fully owned operations					
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Our People, Annex 3, (Pages 41-54, 176-178)	Within our fully owned operations					
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Our People (Pages 41-54)	Within our fully owned operations					
	401-3 Parental leave	Our People (Pages 41-54)	Within our fully owned operations					
Labor/management relations								
GRI 3: Material Topics 2021	3-3 Management of material topics	Disclosures on Management Approaches (Page 114)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	GRI Index (page 125)	Within our entire fully owned operations				Whenever we have any operational changes, we meet with related stakeholders and ensure proper communication for the roll-out of these changes	

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Occupational health and safety - Employee Health and Safety								
GRI 3: Material Topics 2021	3-3 Management of material topics	Disclosures on Management Approaches (Page 114)	Within our entire fully owned operations and outside the organization (relevant to subcontractors and business partners) as it relates to our shareholders, suppliers and other stakeholders					
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Health and Safety (Pages 50-54)	Within our entire fully owned operations and outside the organization (relevant to subcontractors and business partners) as it relates to our shareholders, suppliers and other stakeholders					
	403-2 Hazard identification, risk assessment, and incident investigation	Health and Safety (Pages 50-54)	Within our entire fully owned operations and outside the organization (relevant to subcontractors and business partners) as it relates to our shareholders, suppliers and other stakeholders					
	403-3 Occupational health services	Health and Safety (Pages 50-54)	Within our entire fully owned operations and outside the organization (relevant to subcontractors and business partners) as it relates to our shareholders, suppliers and other stakeholders					
	403-4 Worker participation, consultation, and communication on occupational health and safety	Our People, Health and Safety (Pages 41-54)	Within our entire fully owned operations and outside the organization (relevant to subcontractors and business partners) as it relates to our shareholders, suppliers and other stakeholders					
	403-5 Worker training on occupational health and safety	Our People, Health and Safety (Pages 41-54)	Within our entire fully owned operations and outside the organization (relevant to subcontractors and business partners) as it relates to our shareholders, suppliers and other stakeholders					
	403-6 Promotion of worker health	Our People, Health and Safety (Pages 41-54)	Within our entire fully owned operations and outside the organization (relevant to subcontractors and business partners) as it relates to our shareholders, suppliers and other stakeholders					
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Health and Safety (Pages 50-54)	Within our entire fully owned operations and outside the organization (relevant to subcontractors and business partners) as it relates to our shareholders, suppliers and other stakeholders					
	403-8 Workers covered by an occupational health and safety management system	Health and Safety (Pages 50-54)	Within our entire fully owned operations and outside the organization (relevant to subcontractors and business partners) as it relates to our shareholders, suppliers and other stakeholders					
	403-9 Work-related injuries	Health and Safety (Pages 50-54)	Within our entire fully owned operations and outside the organization (relevant to subcontractors and business partners) as it relates to our shareholders, suppliers and other stakeholders					
	403-10 Work-related ill health	Health and Safety (Pages 50-54)	Within our entire fully owned operations and outside the organization (relevant to subcontractors and business partners) as it relates to our shareholders, suppliers and other stakeholders					

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Training and education								
GRI 3: Material Topics 2021	3-3 Management of material topics	Disclosures on Management Approaches (Page 114)	Within our entire fully owned operations					
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Learning and Development (Page 48)	Within our entire fully owned operations					
	404-2 Programs for upgrading employee skills and transition assistance programs	Learning and Development (Page 48)	Within our entire fully owned operations					
	404-3 Percentage of employees receiving regular performance and career development reviews	Our People (Pages 41- 54)	Within our entire fully owned operations. %100 for system users and in 2024 will include non-system users.					
Diversity and Equal Opportunity - Diversity and Equal Opportunity								
GRI 3: Material Topics 2021	3-3 Management of material topics	Disclosures on Management Approaches (Page 114)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Governance (Pages 72-103)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
	405-2 Ratio of basic salary and remuneration of women to men	Annex 3 (Page 176-178)	Within our entire fully owned operations					
Non-discrimination								
GRI 3: Material Topics 2021	3-3 Management of material topics	Disclosures on Management Approaches (Page 114)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Annex 3 (Page 176-178)	Within our entire fully owned operations				To the best of our knowledge, no incidents of discrimination and corrective actions taken took place in 2023.	

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Freedom of association and collective bargaining								
GRI 3: Material Topics 2021	3-3 Management of material topics	Disclosures on Management Approaches (Page 114)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
GRI 407: Freedom of Association and Collective bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Risk and Compliance, Procurement and Supplier Relations (Pages, 70, 104 - 107)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
Child labor								
GRI 3: Material Topics 2021	3-3 Management of material topics	Disclosures on Management Approaches (Page 114)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Disclosures on Management Approaches, Risk and Compliance, Procurement and Supplier Relations (Pages 114, 104-107, 70)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
Forced or compulsory labor - Human Rights Management								
GRI 3: Material Topics 2021	3-3 Management of material topics	Disclosures on Management Approaches (Page 114)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Risk and Compliance, Procurement and Supplier Relations (Pages 70, 104-107)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
Security practices								
GRI 3: Material Topics 2021	3-3 Management of material topics	Disclosures on Management Approaches (Page 114)						
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	Risk and Compliance, GRI Index (Page 104-107, 128)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders.. %44 of full-time security personnel trained in human rights policies or procedures					
Rights of indigenous peoples								
GRI 3: Material Topics 2021	3-3 Management of material topics	Disclosures on Management Approaches (Page 114)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	N/A	N/A	Low Relevance	Not applicable	We do not own or lease land in areas with indigenous populations or that have indigenous rights – therefore this is not applicable to our operations		

				OMISSION				
GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	TOPIC BOUNDARY	REQUIREMENT(S) OMITTED	REASON	EXPLANATION	NOTES	GRI SECTOR STANDARD REF. NO.
Local communities - Road and Public Safety								
GRI 3: Material Topics 2021	3-3 Management of material topics	Disclosures on Management Approaches (Page 114)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Sustainability and ESG at Aramex, Our Communities (Pages 21-23, 60-69)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
	413-2 Operations with significant actual and potential negative impacts on local communities	Sustainability and ESG, About our Integrated Report, Our Communities (Pages 20-23, 60-69)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
Supplier social assessment								
GRI 3: Material Topics 2021	3-3 Management of material topics	Disclosures on Management Approaches (Page 114)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Procurement and Supplier Relations, Risk and Compliance (Pages 70, 104-107)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
	414-2 Negative social impacts in the supply chain and actions taken	Procurement and Supplier Relations, Risk and Compliance (Pages 70, 104-107)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders				To the best of our knowledge, no negative social impacts took place in 2023. The event reported on page 183 of the 2022 Annual Report is still ongoing	
Public policy								
GRI 3: Material Topics 2021	3-3 Management of material topics	Disclosures on Management Approaches (Page 114)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
GRI 415: Public Policy 2016	415-1 Political contributions	Risk and Compliance, GRI index (Pages 104-107, 129)	Within our entire operations and outside the organization as it is related to our stakeholders, the governments and policies of the countries in which we operate				As we do not affiliate ourselves with any political or governmental system, we have a strict policy against giving or receiving any political contributions/ governments assistance	

				OMISSION				
GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	TOPIC BOUNDARY	REQUIREMENT(S) OMITTED	REASON	EXPLANATION	NOTES	GRI SECTOR STANDARD REF. NO.
Customer health and safety - Sustainable Products and Services								
GRI 3: Material Topics 2021	3-3 Management of material topics	Disclosures on Management Approaches (Page 114)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	N/A	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders	Low Relevance	Not applicable	We do not sell or manufacture any products. We consider the health and safety of the provision of our services, which is elaborated on in our health and safety section		
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	GRI Index (Page 130)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders				In 2023, there was no incidents of non-compliance concerning health and safety of our services. With regards to the event reported in the 2022 Annual Report, such matter is now closed.	
Marketing and labeling - Customer Relations and Engagement								
GRI 3: Material Topics 2021	3-3 Management of material topics	Disclosures on Management Approaches (Page 114)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	GRI Index (Page 130)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders				We do not produce any products, we abide by relevant national and international labeling and service information where applicable.	
	417-2 Incidents of non-compliance concerning product and service information and labeling	GRI Index (Page 130)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders				To the best of our knowledge, no incidents of non-compliance concerning product and service information and labeling took place in 2023	
	417-3 Incidents of non-compliance concerning marketing communications	GRI Index (Page 130)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders				To the best of our knowledge, no incidents of non-compliance concerning marketing communications.	
Customer privacy - Data Protection and Security								
GRI 3: Material Topics 2021	3-3 Management of material topics	Disclosures on Management Approaches (Page 114)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Our Customers (Page 59)	Within our entire fully owned operations and outside the organization as it relates to our shareholders, suppliers and other stakeholders					