

RSM in Kuwait ESG Newsletter

# Navigating the Green Horizon in GCC's Logistics and Transportation Sector



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## Executive Summary

The global logistics and transportation sector stands at a critical juncture, where ESG principles have evolved from compliance requirements to strategic imperatives for sustainable growth. This comprehensive analysis examines the ESG landscape within the Gulf Cooperation Council (GCC) region, with particular emphasis on Kuwait's emerging role as a regional logistics hub. As the sector contributes approximately 8.7 gigatonnes of CO<sub>2</sub>-equivalent emissions annually, representing 23% of global energy-related emissions. The urgency for transformative change cannot be overstated. This newsletter provides senior executives and decision-makers with essential insights into regulatory developments, market trends, and strategic opportunities that will define the future of sustainable logistics in the region.



## 1. Introduction: The ESG Imperative in Modern Logistics

The contemporary business environment has witnessed an unprecedented convergence of climate imperatives, regulatory evolution, and stakeholder expectations, fundamentally reshaping how organizations approach value creation. ESG considerations have transcended traditional compliance frameworks to become integral components of strategic planning, risk management, and competitive differentiation.

Within the logistics and transportation sector, the circulatory system of global commerce, this transformation carries particular significance. The sector's inherent environmental footprint, encompassing greenhouse gas emissions, resource consumption, and infrastructure impacts, positions it at the forefront of sustainability discourse. Simultaneously, its critical role in economic development, employment generation, and community connectivity underscores the social dimensions of its operations.

The Gulf Cooperation Council (GCC) region presents a compelling case study for this transformation. As these nations pursue ambitious economic diversification strategies while committing to net-zero targets, the logistics sector emerges as both a catalyst for change and a beneficiary of sustainable innovation. Kuwait, with its strategic geographical positioning and comprehensive Vision 2035 framework, exemplifies this regional commitment to sustainable development.

This analysis provides a comprehensive examination of ESG integration within the GCC's logistics landscape, offering strategic insights for organizations navigating this complex yet opportunity-rich environment. Through detailed case studies, regulatory analysis, and forward-looking projections, we illuminate the pathways toward sustainable logistics excellence in the region.



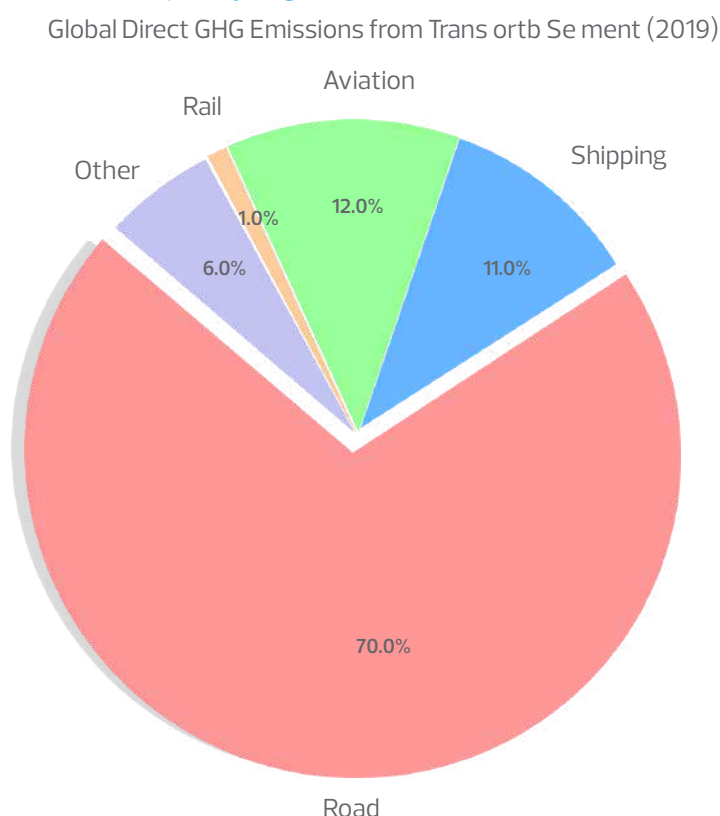
## 2. The Carbon Footprint of Transport & Logistics: Understanding the Scale of Challenge

### Global Emissions Profile and Sectoral Breakdown

The transportation sector's environmental impact represents one of the most significant challenges in global climate mitigation efforts. In 2019, direct greenhouse gas emissions from the transport sector reached 8.7 gigatonnes of CO<sub>2</sub>-equivalent (GtCO<sub>2</sub>-eq), accounting for approximately 23% of global energy-related CO<sub>2</sub> emissions. This substantial contribution underscores the sector's critical role in achieving international climate objectives.

The distribution of emissions across transport modes reveals important strategic considerations for decarbonization efforts. Road transport dominates the emissions profile, accounting for 70% of direct transport emissions, primarily from passenger vehicles, medium and heavy-duty trucks, and light commercial vehicles. Aviation contributes 12% of emissions, while maritime shipping accounts for 11%. Rail transport, despite its extensive global network, represents only 1% of direct emissions, highlighting its relative efficiency as a transport mode.

Figure 1: Global Direct GHG Emissions from Transport by Segment (2019)



## Historical Trends and Future Trajectories

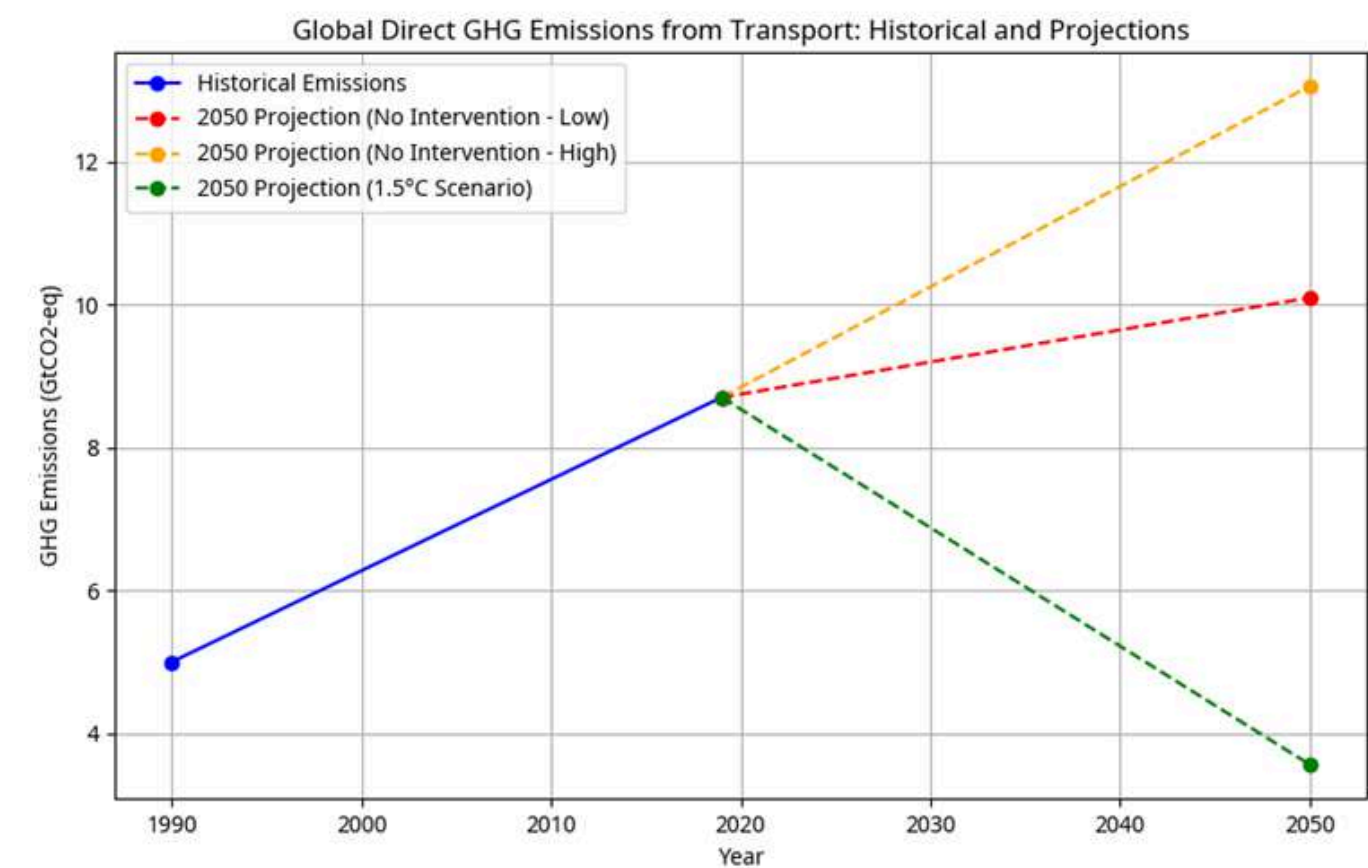


The evolution of transport emissions over the past three decades reveals both the scale of the challenge and the urgency of intervention. From 1990 to 2019, direct GHG emissions from the transport sector increased from **5.0 GtCO<sub>2</sub>-eq** to **8.7 GtCO<sub>2</sub>-eq**, representing a 74% increase over this period. This growth trajectory has been particularly pronounced in developing regions, driven by economic expansion, urbanization, and increasing mobility demands.

Looking toward 2050, scenario modeling presents starkly different futures depending on policy intervention and technological adoption. Without significant intervention, transport emissions could increase by **16% to 50%** compared to 2019 levels, potentially reaching between **10.1 and 13.05 GtCO<sub>2</sub>-eq**. This trajectory would fundamentally undermine global climate objectives and exacerbate environmental challenges.

Conversely, scenarios aligned with limiting global warming to 1.5°C require a dramatic transformation of the transport sector. These pathways necessitate approximately 59% reduction in transport-related CO<sub>2</sub> emissions by 2050 compared to 2020 levels, bringing emissions down to approximately **3.57 GtCO<sub>2</sub>-eq**. This transformation demands unprecedented coordination across technology development, infrastructure investment, policy implementation, and behavioral change.

Figure 2: Global Direct GHG Emissions from Transport: Historical and Projections



The divergence between these scenarios illustrates the profound impact of strategic choices made today. Organizations that proactively align with decarbonization pathways position themselves advantageously for regulatory compliance, market opportunities, and stakeholder expectations. Those that delay face increasing risks of stranded assets, regulatory penalties, and competitive disadvantage.





### 3. Kuwait's Sustainability Framework: Building the Foundation for Green Logistics

#### Regulatory Architecture and Compliance Requirements

Kuwait's commitment to sustainable development is exemplified through its comprehensive regulatory framework, which establishes clear expectations for corporate ESG performance and disclosure. The **Capital Markets Authority (CMA) Decision No. 136/2022** represents a watershed moment in the nation's sustainability journey, mandating annual ESG-related reports and comprehensive disclosures on climate, social, and governance risks for all publicly traded companies.

This regulatory mandate extends beyond simple compliance, requiring organizations to demonstrate substantive engagement with sustainability challenges and opportunities. The framework encompasses climate risk assessment, social impact evaluation, and governance effectiveness measurement, creating a holistic approach to corporate accountability.

Complementing this regulatory foundation, Boursa **Kuwait's 2023 ESG Reporting Guide** provides practical guidance for implementation, encouraging alignment with internationally recognized frameworks including the Global Reporting Initiative (GRI), Sustainability Accounting Standards Board (SASB), Task Force on Climate-related Financial Disclosures (TCFD), and the International Sustainability Standards Board (ISSB) standards S1 and S2. This alignment ensures that Kuwaiti organizations meet global best practices while maintaining local relevance.

#### Strategic Infrastructure Development and Economic Diversification

**Kuwait's Vision 2035** positions the nation as a regional financial and trade hub, with logistics and transportation infrastructure serving as critical enablers of this transformation. The government's commitment to this vision is evidenced through substantial infrastructure investments, with the transport sector accounting for 36% of total project value currently under construction.

The development of **Mubarak Al-Kabeer Port** exemplifies this strategic approach, creating world-class logistics capabilities that will enhance Kuwait's position in regional and global supply chains. These infrastructure investments create opportunities for sustainable logistics practices, including renewable energy integration, efficient transport modes, and advanced technology deployment.

Beyond physical infrastructure, Kuwait's renewable energy initiatives, particularly the Shagaya Renewable Energy Park, demonstrate the nation's commitment to clean energy transition. For the logistics sector, access to renewable energy sources presents opportunities for operational cost reduction, emissions mitigation, and enhanced sustainability credentials.

[Refer to Note No. 2: Capital Markets Authority (CMA) Kuwait, (2022). Decision No. 136/2022 on ESG Reporting Requirements]

[Refer to Note No. 3: Boursa Kuwait, (2023). ESG Reporting Guide]

[Refer to Note No. 4: Kuwait Direct Investment Promotion Authority (KDIPA), (2023). Infrastructure Development Report.]

[Refer to Note No. 5: Kuwait Institute of Scientific Research (KISR). Shagaya Renewable Energy Park]



## Emerging Opportunities in Sustainable Logistics

The convergence of regulatory requirements, infrastructure development, and renewable energy availability creates a fertile environment for sustainable logistics innovation in Kuwait. Organizations operating in this space can leverage these developments to achieve multiple objectives simultaneously: regulatory compliance, operational efficiency, cost optimization, and competitive differentiation.



The integration of solar power solutions in warehousing and distribution facilities represents an immediate opportunity for emissions reduction and cost savings. Similarly, the adoption of electric and hybrid vehicle fleets, supported by expanding charging infrastructure, can significantly reduce operational emissions while potentially lowering fuel costs.

These developments position Kuwait as a potential leader in sustainable logistics within the GCC region, creating opportunities for knowledge transfer, technology deployment, and best practice development that can benefit the broader regional market.



## 4. Global and Regional ESG Frameworks: Navigating the Compliance Landscape

### International Standards and Reporting Frameworks

- i. The global ESG landscape is characterized by an evolving constellation of standards, frameworks, and initiatives that collectively shape corporate sustainability practices. Understanding and navigating this complex environment is essential for organizations seeking to demonstrate credible commitment to sustainability while meeting diverse stakeholder expectations.
- ii. The Global Reporting Initiative (GRI) remains the most widely adopted framework for comprehensive sustainability reporting, providing standardized approaches to measuring and communicating economic, environmental, and social impacts. For logistics organizations, GRI standards offer sector-specific guidance on material issues including emissions, energy consumption, labor practices, and community engagement.
- iii. The International Sustainability Standards Board (ISSB) represents the latest evolution in global sustainability reporting, with IFRS S1 (General Requirements for Disclosure of Sustainability-related Financial Information) and IFRS S2 (Climate-related Disclosures) establishing a global baseline for investor-focused sustainability disclosures. These standards emphasize financial materiality and decision-usefulness, complementing broader sustainability reporting approaches.
- iv. The Sustainability Accounting Standards Board (SASB) provides industry-specific standards that focus on financially material sustainability factors. For the transportation sector, SASB standards address greenhouse gas emissions, fuel economy and emissions standards, driver working conditions, and accident and safety management.
- v. The Task Force on Climate-related Financial Disclosures (TCFD) framework has gained significant traction among investors and regulators, providing structured approaches to climate risk assessment and disclosure. The framework's focus on governance, strategy, risk management, and metrics and targets offers a comprehensive approach to climate-related financial risk management.

[Refer to Note No. 6: Global Reporting Initiative (GRI). Sustainability Reporting Standards]

[Refer to Note No. 7: International Sustainability Standards Board (ISSB). IFRS S1 and S2 Standards]

[Refer to Note No. 8: Sustainability Accounting Standards Board (SASB). Transportation Sector Standards]

[Refer to Note No. 9: Task Force on Climate-related Financial Disclosures (TCFD). Framework and Recommendations.]



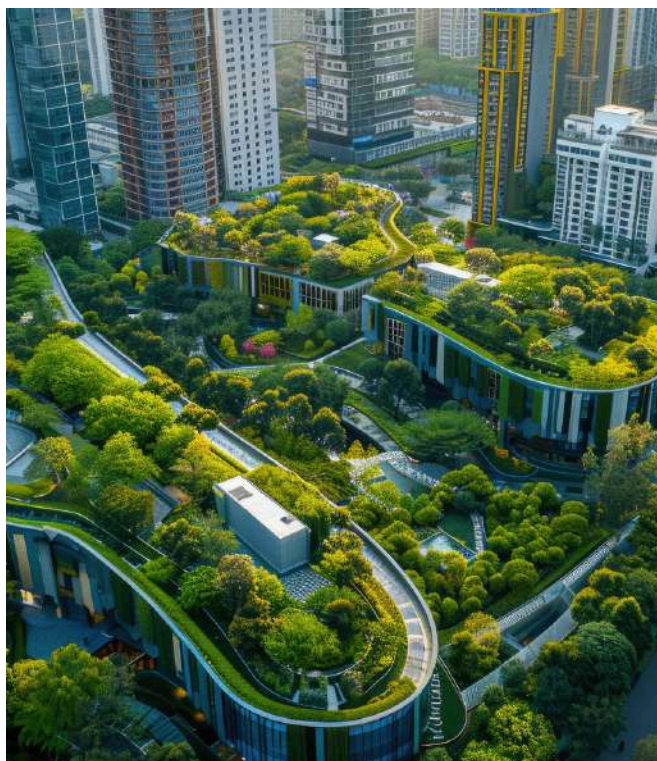
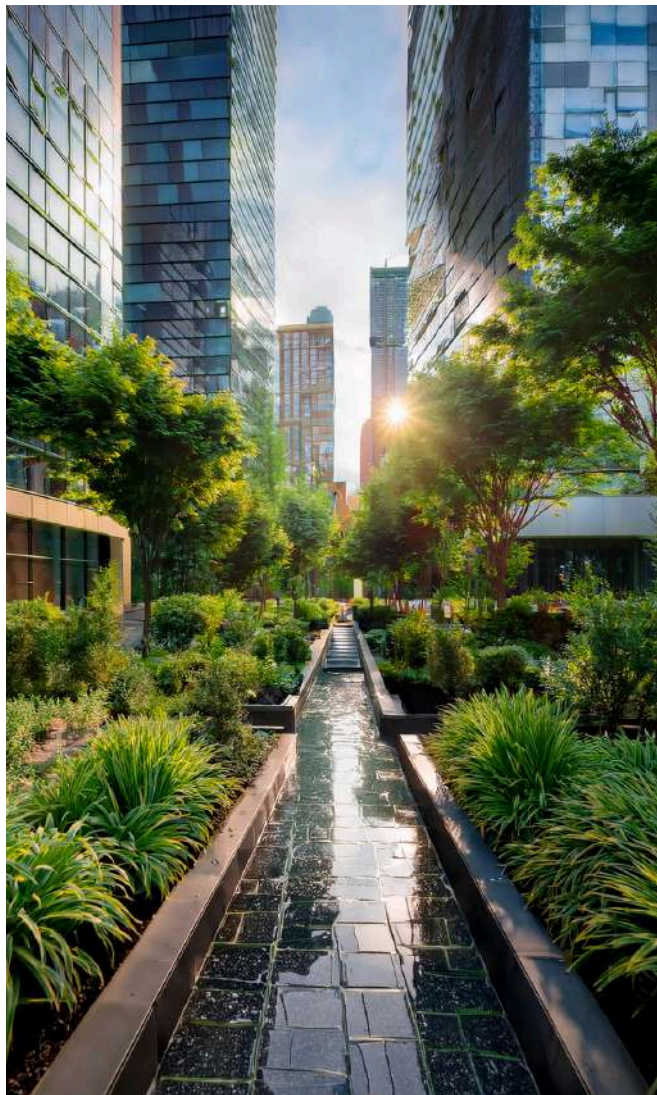
## Regional Developments and Harmonization Efforts

The GCC region has demonstrated remarkable progress in developing cohesive approaches to ESG integration, with national visions and regulatory frameworks increasingly aligned with international best practices. This regional coordination enhances market efficiency, reduces compliance complexity, and facilitates cross-border investment and operations.

Saudi Arabia's Vision 2030, the UAE's Net Zero 2050 strategy, and Kuwait's Vision 2035 share common themes of economic diversification, environmental stewardship, and social development. These national frameworks provide clear policy signals that encourage private sector investment in sustainable technologies and practices.

Regulatory harmonization efforts, including the GCC's unified ESG Disclosure Metrics introduced in 2023, streamline reporting requirements and enhance comparability across the region. This standardization reduces compliance costs for multinational organizations while improving the quality and consistency of sustainability information available to investors and stakeholders.

The emergence of sustainable finance initiatives across the region, including green bonds, sustainability-linked loans, and ESG-focused investment funds, creates financial incentives for sustainable business practices. These developments mobilize capital toward sustainability objectives while providing organizations with access to potentially lower-cost financing for green initiatives.



[Refer to Note No. 10: Government Strategic Planning Offices. National Vision Documents: Saudi Vision 2030, UAE Net Zero 2050, Kuwait Vision 2035]

[Refer to Note No. 11: Gulf Cooperation Council (GCC) Secretariat. (2023). Unified ESG Disclosure Metrics]  
[Refer to Note No. 12: PwC. (2025). The case for a GCC Common Sustainable Finance Framework]



## 5. Industry Best Practices: Learning from Global and Regional Leaders

### International Excellence in Sustainable Logistics

The global logistics industry features numerous organizations that have successfully integrated ESG principles into their core business strategies, demonstrating that sustainability and profitability can be mutually reinforcing. These leaders provide valuable insights into effective approaches, implementation strategies, and performance outcomes.

- i. A.P. Møller–Maersk’s commitment to achieving net-zero emissions by 2040 represents one of the most ambitious decarbonization targets in the maritime industry. The company’s investment in methanol-powered vessels, exemplified by the *Laura Maersk*, demonstrates practical pathways for deep decarbonization in ocean shipping. Maersk’s ECO Delivery service provides customers with verified emissions reductions, creating value propositions that align environmental performance with commercial success.
- ii. UPS has established itself as a leader in sustainable last-mile delivery through its comprehensive alternative fuel and advanced technology fleet. The company’s ORION route optimization system demonstrates how artificial intelligence and data analytics can simultaneously reduce emissions, lower costs, and improve service quality. This integration of sustainability and operational excellence illustrates the potential for technology-driven solutions to address multiple business objectives.

### Regional Pioneers in Sustainable Transportation

Within the GCC region, several organizations have emerged as sustainability leaders, demonstrating how local companies can achieve international standards of environmental and social performance while supporting regional development objectives.

- i. Emirates has positioned itself at the forefront of sustainable aviation through comprehensive fuel efficiency programs, fleet modernization initiatives, and investments in Sustainable Aviation Fuel (SAF). The airline’s successful demonstration flights using 100% SAF showcase the technical feasibility of deep decarbonization in aviation, while its community investment programs and diversity initiatives demonstrate holistic ESG integration.
- ii. Jazeera Airways, as Kuwait’s prominent carrier, emphasizes operational efficiency and fleet modernization as pathways to environmental performance improvement. The airline’s focus on newer, fuel-efficient aircraft and optimized flight operations demonstrates how operational excellence can align with environmental objectives.

[Refer to Note No. 13: A.P. Møller–Maersk. Sustainability Reports and Net-Zero Commitments]

[Refer to Note No. 14: Maersk. ECO Delivery Service Information]

[Refer to Note No. 15: UPS. Corporate Sustainability Report and ORION Technology]

[Refer to Note No. 16: Emirates Group. Sustainability Reports and Environmental Initiatives]

[Refer to Note No. 17: Jazeera Airways. Corporate Communications and Sustainability Initiatives]



- iii. Aramex has demonstrated remarkable agility in adapting to changing market conditions while maintaining focus on sustainability objectives. The company's rapid scaling of e-commerce logistics capabilities during the COVID-19 pandemic, combined with digital transformation initiatives, illustrates how sustainability considerations can be integrated into business resilience and growth strategies.
- iv. DHL Global Forwarding's partnership with FAMCO to integrate Volvo electric trucks into UAE operations represents practical implementation of electrification strategies in regional logistics networks. This initiative demonstrates alignment between global corporate sustainability commitments and local operational requirements.



- v. NAQEL Express has established leadership in Saudi Arabia's e-commerce logistics sector through digital platform investments and network optimization. The company's focus on technology-enabled efficiency improvements demonstrates how digital transformation can support both business growth and environmental performance.
- vi. Bahri's strategic diversification beyond crude oil transportation into chemicals, dry bulk, and general cargo enhances business resilience while supporting broader economic diversification objectives. The company's fleet modernization and digital optimization initiatives demonstrate comprehensive approaches to sustainable maritime operations.



## 6. Risk Assessment and Opportunity Identification

### Material ESG Risks in Logistics Operations

The logistics and transportation sector faces a complex array of ESG-related risks that can significantly impact operational performance, financial results, and stakeholder relationships. Understanding and proactively managing these risks is essential for sustainable business success.

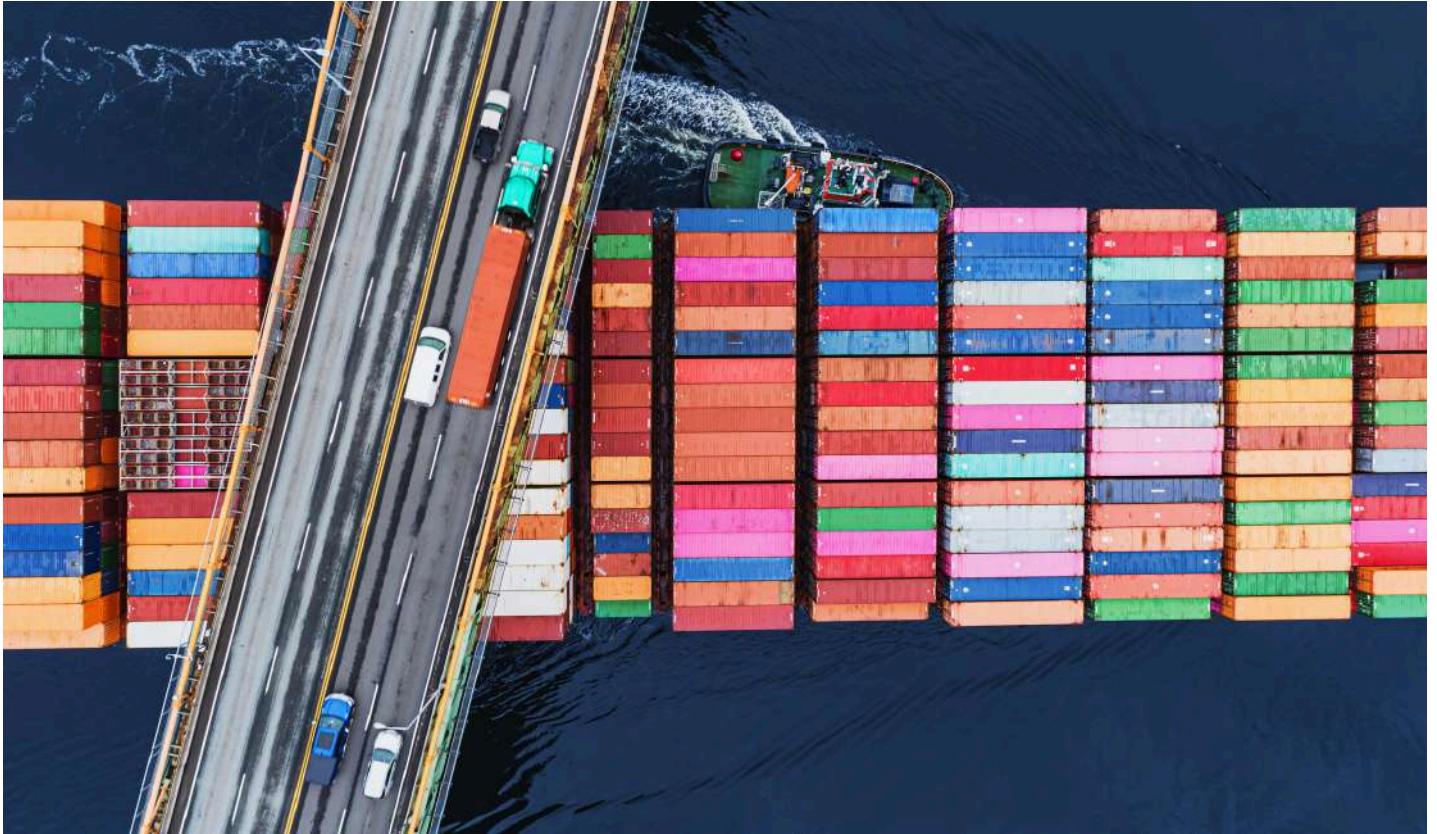
Environmental risks encompass both physical and transition elements. Physical climate risks include extreme weather events that can disrupt transportation networks, damage infrastructure, and increase operational costs. Transition risks arise from policy changes, technological developments, and market shifts associated with the low-carbon transition. These may include carbon pricing mechanisms, emissions regulations, and shifts in customer preferences toward sustainable logistics services.

Social risks in logistics operations often center on labor practices, workplace safety, and community impacts. The sector's reliance on human capital, from warehouse workers to professional drivers, creates exposure to labor-related risks including workplace injuries, labor disputes, and human rights concerns within supply chains. Community impacts from logistics operations, including noise, air quality, and traffic congestion, can generate social license to operate challenges.

Governance risks include transparency and disclosure challenges, cybersecurity vulnerabilities, and supply chain disruption risks. The increasing digitalization of logistics operations creates cybersecurity exposures, while complex global supply chains can obscure visibility into upstream and downstream ESG performance.



## Strategic Opportunities in Sustainable Logistics



Despite these challenges, the ESG transition creates substantial opportunities for forward-thinking logistics organizations. Operational efficiency improvements through route optimization, fuel efficiency measures, and waste reduction can simultaneously reduce environmental impacts and lower costs.

Access to sustainable finance represents a growing opportunity, with green bonds, sustainability-linked loans, and ESG-focused investment funds providing potentially favorable financing terms for qualifying projects and organizations. Strong ESG performance can also enhance access to capital markets and reduce financing costs.

Brand differentiation and customer loyalty opportunities arise from demonstrated commitment to sustainability. As customers increasingly prioritize environmental and social considerations in procurement decisions, sustainable logistics providers can command premium pricing and secure long-term partnerships.

Innovation and technology adoption opportunities abound in areas such as electric vehicles, alternative fuels, autonomous systems, and digital optimization platforms. Early adoption of these technologies can create competitive advantages while contributing to sustainability objectives.

Regulatory compliance and future-proofing benefits accrue to organizations that proactively address emerging requirements rather than reactively responding to mandates. This approach can reduce compliance costs, minimize regulatory risks, and position organizations advantageously for future developments.



## 7. Strategic Recommendations and Implementation Pathways

### Immediate Actions for ESG Integration

Organizations seeking to enhance their ESG performance in logistics operations should prioritize several immediate actions that can generate both short-term benefits and long-term strategic positioning.

Comprehensive ESG assessment and baseline establishment provide the foundation for effective sustainability programs. This includes greenhouse gas emissions measurement across Scopes 1, 2, and 3, social impact evaluation, and governance effectiveness review. Accurate baseline measurement enables target setting, progress tracking, and stakeholder communication.

Stakeholder engagement and materiality assessment ensure that sustainability efforts focus on issues that matter most to key stakeholders while addressing the most significant business impacts. This process should encompass customers, investors, employees, regulators, and communities to develop comprehensive understanding of expectations and priorities.

Quick wins identification and implementation can generate early momentum and demonstrate commitment to sustainability. These may include energy efficiency improvements, waste reduction initiatives, and employee engagement programs that require minimal capital investment but produce measurable results.



## Medium-term Strategic Initiatives

Building on immediate actions, medium-term initiatives should focus on systematic transformation of operations and business models to embed sustainability throughout the organization.

Technology adoption and digital transformation initiatives can simultaneously improve operational efficiency and environmental performance. This includes route optimization systems, fleet management platforms, warehouse automation, and predictive maintenance programs that reduce resource consumption while enhancing service quality.



Alternative fuel and vehicle transition strategies should be developed based on operational requirements, infrastructure availability, and total cost of ownership considerations. This may include electric vehicles for urban delivery, hybrid systems for medium-distance transport, and alternative fuels for long-haul operations.

Supply chain sustainability programs extend ESG considerations beyond direct operations to encompass upstream and downstream partners. This includes supplier assessment and development, customer collaboration on sustainability initiatives, and industry partnership development.

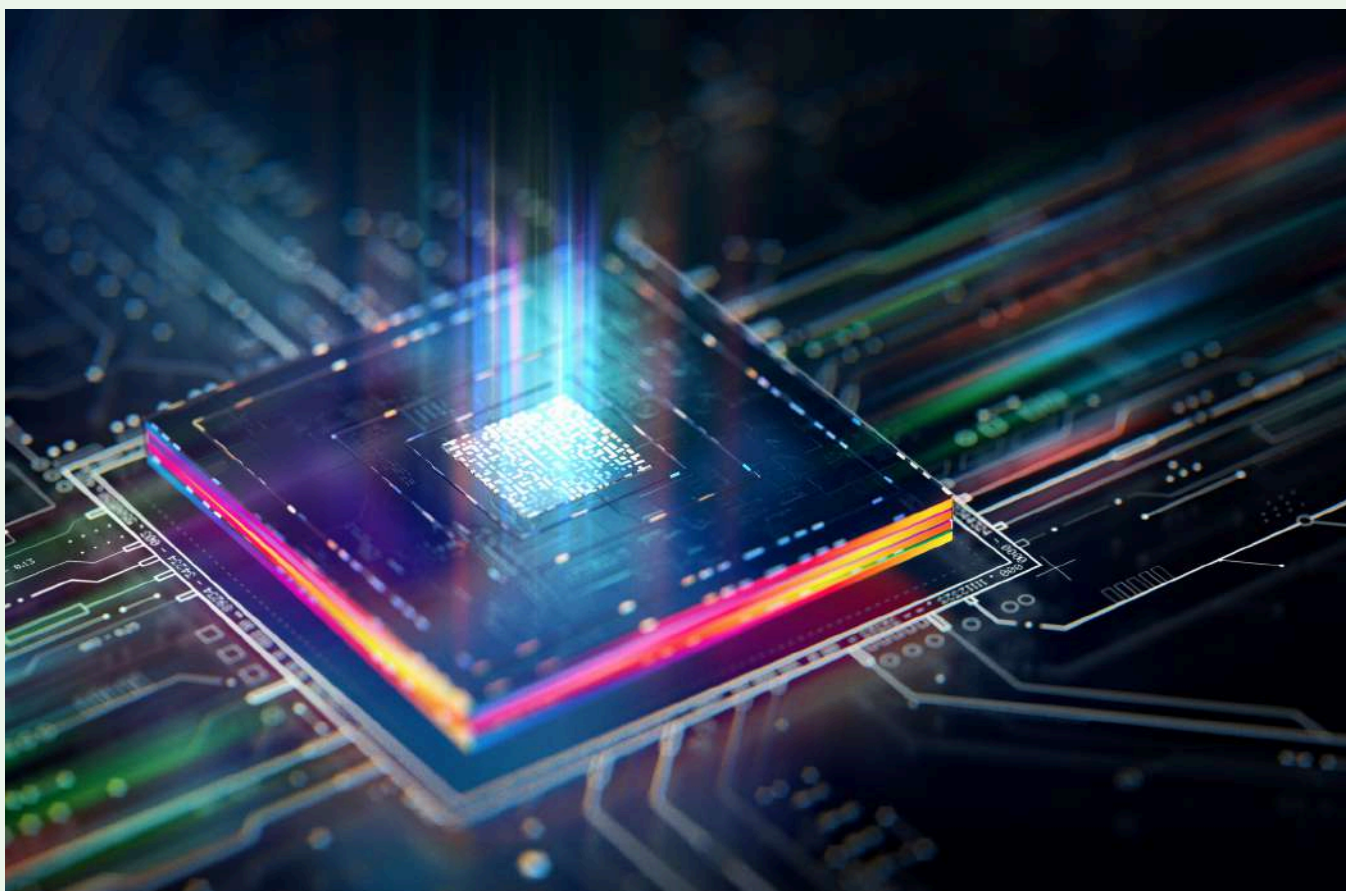
## Long-term Transformation and Leadership

Long-term success in sustainable logistics requires fundamental transformation of business models, organizational capabilities, and industry relationships.

Circular economy principles can be integrated into logistics operations through packaging optimization, reverse logistics development, and waste-to-resource conversion programs. These initiatives can reduce environmental impacts while creating new revenue streams and cost savings.

Innovation ecosystem development involves partnerships with technology providers, research institutions, and other industry participants to accelerate sustainable solution development and deployment. This collaborative approach can reduce individual organization risk while accelerating industry-wide transformation.

Thought leadership and industry advocacy positions organizations as sustainability leaders while contributing to broader industry development. This includes participation in industry associations, sustainability standard development, and public policy engagement.





## 8. How RSM in Kuwait Can Support Your ESG Journey

At RSM in Kuwait, we recognize that successful ESG integration requires specialized expertise, strategic guidance, and practical implementation support. Our comprehensive suite of services is designed to help organizations navigate the complexities of sustainability transformation while achieving business objectives.



### ESG Strategy Development and Implementation

Our ESG strategy development services begin with comprehensive assessment of current performance, stakeholder expectations, and industry best practices. We work collaboratively with leadership teams to develop ambitious yet achievable sustainability targets that align with business strategy and stakeholder expectations.

Implementation support includes program design, governance structure development, and performance management system creation. We help organizations establish the capabilities, processes, and systems necessary for effective ESG program execution and continuous improvement.



### Sustainability Reporting and Disclosure

Our sustainability reporting services ensure that organizations meet evolving disclosure requirements while effectively communicating their sustainability performance to stakeholders. We provide expertise across major reporting frameworks including GRI, SASB, TCFD, and ISSB standards.

IFRS S1 and S2 compliance support helps organizations prepare for the implementation of new international sustainability reporting standards. Our services include gap analysis, system development, and disclosure preparation to ensure readiness for these important requirements.



### Climate Risk Assessment and Adaptation

Climate risk assessment services help organizations understand and quantify their exposure to physical and transition climate risks. We provide scenario analysis, financial impact assessment, and adaptation strategy development to enhance organizational resilience.

Science-based target setting support enables organizations to establish emissions reduction targets aligned with climate science and international climate objectives. We provide technical expertise and implementation guidance to ensure targets are both ambitious and achievable.



## Sustainable Finance and Investment

Our sustainable finance services help organizations access the growing market for green and sustainability-linked financing. We provide guidance on green bond issuance, sustainability-linked loan structuring, and ESG investment attraction.

ESG due diligence services support mergers and acquisitions, investment decisions, and partnership development by providing comprehensive assessment of sustainability risks and opportunities.



## Assurance and Verification

Independent assurance services enhance the credibility and reliability of sustainability disclosures while providing stakeholders with confidence in reported performance. We provide both limited and reasonable assurance engagements across various sustainability metrics and frameworks.

ESG performance verification supports organizations in demonstrating the accuracy and completeness of their sustainability claims, enhancing stakeholder trust and regulatory compliance.



# Conclusion

The logistics and transportation sector stands at a pivotal moment in its evolution, where the integration of Environmental, Social, and Governance principles represents both an imperative for global climate action and an opportunity for sustainable competitive advantage. The data presented in this analysis underscores the sector's significant environmental footprint, contributing 8.7 gigatonnes of CO<sub>2</sub>-equivalent emissions annually, while simultaneously highlighting the transformative potential of strategic ESG integration.

Within the GCC region, and particularly in Kuwait, the convergence of ambitious national visions, evolving regulatory frameworks, and substantial infrastructure investments creates an unprecedented opportunity for sustainable logistics leadership. Organizations that proactively embrace this transformation will be positioned to capitalize on emerging opportunities while mitigating evolving risks.

The pathway forward requires coordinated action across multiple dimensions: technological innovation, operational optimization, stakeholder engagement, and strategic partnership development. Success will be measured not only by environmental performance improvements but also by enhanced operational efficiency, strengthened stakeholder relationships, and sustainable financial returns.

As the global economy continues its transition toward sustainability, the logistics and transportation sector will play an increasingly critical role in enabling this transformation. Organizations that recognize this reality and act decisively to integrate ESG principles into their core business strategies will emerge as leaders in the sustainable economy of the future. The journey toward sustainable logistics excellence is complex and challenging, but the destination, a more resilient, responsible, and profitable industry, justifies the effort required. With appropriate strategy, implementation support, and stakeholder commitment, the vision of sustainable logistics leadership in the GCC region can become reality.

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