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RSM

RSM in Kuwait
Sustainability Report 2024

Sustainability: Reflection of Ongoing Commitment

Content

His Highness Sheikh

Mishal Al-Ahmad Al-Jaber Al-Sabah

Amir of the State of Kuwait

May Allah Grant Him Protection

His Highness Sheikh

Sabah Al-Khaled Al-Hamad Al-Mubarak Al-Sabah

Crown Prince of Kuwait

May Allah Grant Him Protection

About the Report

RSM in Kuwait is delighted to present its 6th consecutive sustainability report, marking a significant milestone. In this report, we outline our ongoing efforts to embed environmental, social, and governance (ESG) considerations into the way we do business. It is a testament to our commitment to building a sustainable future, focusing on both the actions we have taken and current performance.

The content of this report is based on comprehensive data collected from our operations, stakeholder feedback, and our internal sustainability process and analysis. It has also been developed in reference to internationally recognized standards, such as the GRI framework, to ensure that we maintain transparency, accountability, and consistency in our disclosures

This report, which covers the period from 1 January 2024 to 31 December 2024, reflects our dedication to responsible business practices. It highlights our achievements alongside the challenges we face and the steps we are taking to improve. Through this report, we aim to build trust and engage in an ongoing conversation about how we are contributing to a sustainable future.

Reporting Boundaries

This report is published by RSM Albazie & Co. (referred to throughout this report as "the Firm", "RSM in Kuwait", "RSM", "we", and "our").

Contact Us

For any questions regarding this report, please reach out to our dedicated sustainability team, who are available to assist. Contact us via postal mail, phone, fax, email, or through our online platforms.

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Message from the Chairman

Dear Stakeholders,

It is with genuine pride—and with great optimism for what lies ahead—that I share RSM in Kuwait's Sustainability Report 2024, our sixth annual record of progress and promise. Each edition enlarges the same conviction: that long-term commercial success and long-term social value are inseparable. Our role, as trusted advisers to Kuwait's business community, is to prove this truth every day.

Digital transformation continues to be the catalyst of that proof. By weaving advanced analytics, AI-enabled Tax & Assurance tools and paper-free client portals into the fabric of our practice, we have lowered our environmental footprint, sharpened our governance controls and elevated the experience of everyone who works with us—clients, colleagues and community partners alike. Technology is not a project we finish; it is the living system through which we measure, manage and magnify every ESG ambition.

Yet numbers tell only part of the story. Behind each metric stand our people—a diverse and growing team whose curiosity and commitment power our achievements. Investment in continuous learning has opened new career pathways, while transparent digital workflows ensure that quiet excellence is recognized as surely as celebrated leadership. Together we have built a culture where integrity, inclusion and innovation reinforce, rather than compete with one another.

Our clients feel the difference. **Streamlined touch-points, real-time insights and co-created solutions now define every engagement.** In turn, the trust they place in us strengthens Kuwait's broader ecosystem of responsible growth.

Governance and transparency remain our immovable foundation. Zero tolerance for misconduct, data breaches or non-compliance is not an aspiration; it is an expectation we fulfil through disciplined processes, clear accountability and constant vigilance.

Looking forward, we will deepen our alignment with Kuwait Vision 2035 and the United Nations Sustainable Development Goals, set science-based emissions targets, and launch new programmes that translate professional expertise into community impact. Our destination is clear: a resilient, inclusive, and digitally empowered economy that creates lasting value for every stakeholder.

I thank our clients for their confidence, our colleagues for their dedication, and our partners for their collaboration. **Together we will continue to instill confidence in a world of change and build a sustainable future worthy of Kuwaits ambitions.**

Warm regards,

Dr. Shuaib A. Shuaib

Chairman, RSM in Kuwait

Message from the Office Managing Partner (OMP)

Dear Stakeholders,

It is with immense pride and a deep sense of responsibility that I present RSM in Kuwait's 6th annual Sustainability Report. This document is more than a report; it is a reflection of **our unwavering commitment to embedding Environmental, Social, and Governance (ESG) principles** into the very fabric of our operations and a testament to our journey of continuous evolution towards a truly sustainable future.

Our efforts are not mere intentions but decisive actions and strategic collaborations driving profound transformations.

Central to our progress and our forward-looking strategy is our profound commitment to Digital Transformation. We view this not as a singular initiative, but as an ongoing, dynamic journey, a foundational pillar that is reshaping every facet of how we operate, innovate, and deliver value. This is a continuous evolution, and we are actively integrating cutting-edge technologies, including Artificial Intelligence, to ensure we not only adapt to but also lead in a world of constant change. Our advancements in the digital realm are pivotal, creating a cohesive synergy that significantly enhances our environmental stewardship, fortifies our governance practices, empowers our people's growth, deepens our community engagement, and elevates the value and support we provide to our esteemed clients.

The impact of our digital focus on our environmental footprint is tangible and significant. Through the strategic automation of processes and a firm-wide embrace of digital workflows, we have achieved a notable 37% reduction in paper consumption this past year. This conscious move towards a more digitized operational environment is a clear demonstration of how technology directly underpins our sustainability objectives, enabling us to conserve vital resources and minimize waste effectively.

The transformative power of our digital strategy extends deeply into how we support and empower Our People and Our Community. It cultivates a more transparent, efficient, and empowering work environment where the dedication, skills, and structured efforts of every colleague are amplified and recognized.

Technology is key to upskilling our diverse colleagues, providing them with the advanced tools necessary to enhance their capabilities and achieve greater job satisfaction. We are proud that **100%** of our colleagues received regular performance and career development reviews, supported by a significant investment of KD 199,256 in training, culminating in a **22%** increase in total training hours. Our belief in diversity and inclusion is reflected in the **24%** growth in our female colleagues. Beyond our internal environment, we remain steadfast in our engagement with and support for our wider community, leveraging our resources and expertise to foster positive and lasting impacts.

For Our Clients, our ongoing digital evolution translates into a more agile, insightful, and collaborative service experience. We are dedicated not only to meeting their immediate needs but also to partnering with them on their own sustainability journeys, helping them navigate the complexities of the modern business landscape.

Innovative platforms such as **"RSM Kuwait Engage"** are streamlining our client communication and project management, offering unparalleled transparency and operational efficiency. Furthermore, our "Voice of Client" initiative, an automated and digitally driven feedback system, ensures that we are consistently attuned to their experiences and expectations, allowing us to proactively optimize our service delivery. We are increasingly harnessing the power of data analytics to offer more profound insights and facilitate more impactful engagements, empowering our clients to make confident decisions and achieve their strategic aspirations.

Underpinning all our endeavors is a robust and proactive framework of Governance and Transparency. Our comprehensive digital systems significantly enhance our compliance capabilities, ensuring stringent checks and balances are maintained across all our operations. This commitment to transparency extends to our clients and our people, fostering an environment of trust, accountability, and ethical conduct. It is with great satisfaction that we report zero incidents of data breaches and zero incidents of corruption or bribery, a testament to our resilient ethical framework and disciplined governance practices.

Our sustainability journey is one of perpetual motion and ambition. As we cast our gaze forward, we are invigorated by new horizons and opportunities. This, among other future initiatives, will further solidify our commitment to knowledge sharing, capacity building, and contributing to a lasting legacy of positive impact and sustainable development, in alignment with both Kuwait Vision 2035 and the United Nations Sustainable Development Goals.

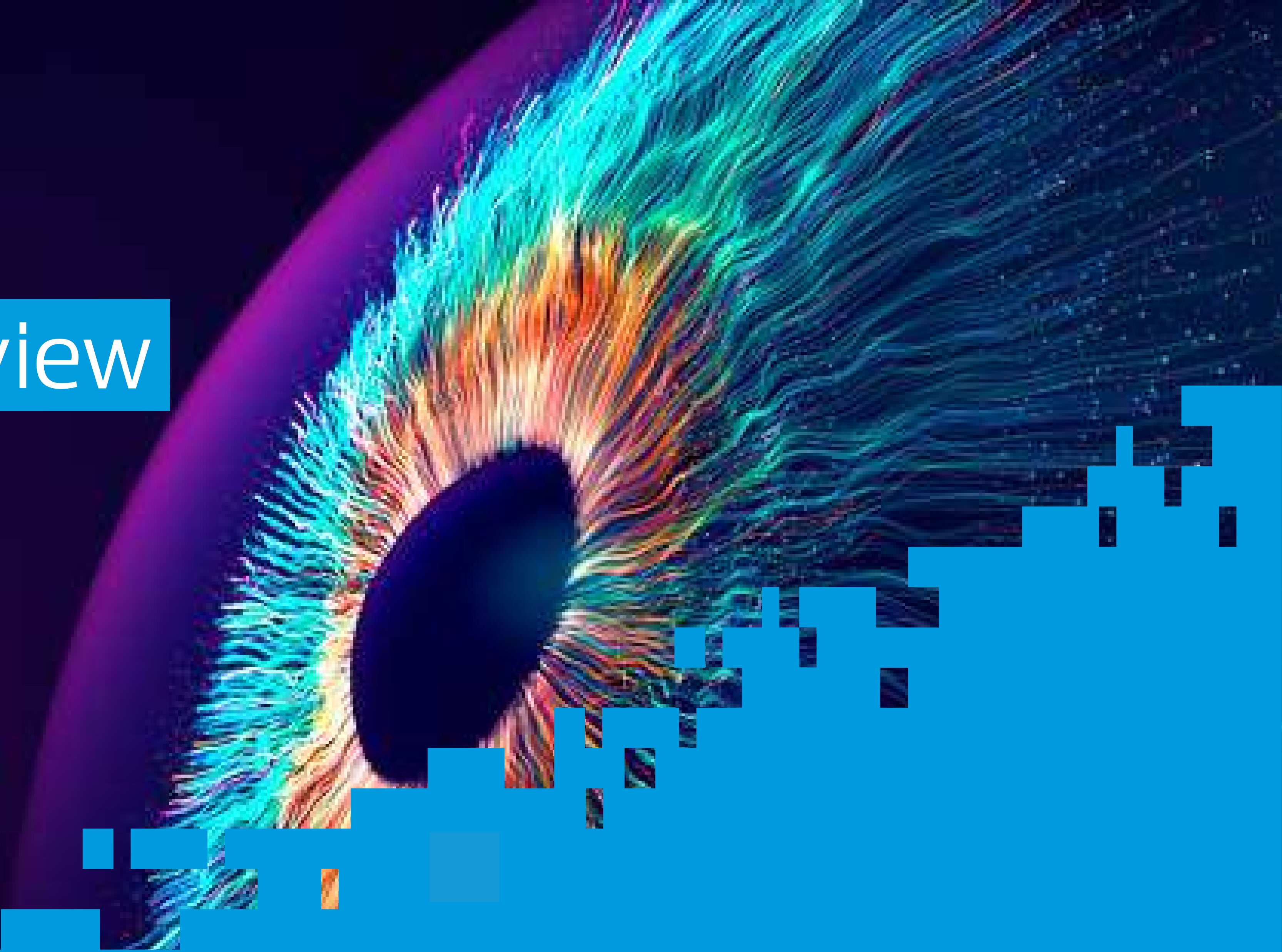
I extend my most sincere gratitude to our valued clients, our dedicated colleagues, and our trusted partners for their continued confidence and collaboration. **It is together that we will continue to instill confidence in a world of change, drive purposeful growth, and collectively build a resilient and sustainable future for all.**

Sincerely,

Nayef Al Yaseen

OMP, RSM in Kuwait

1.Overview



1.1. Report Highlights

11
Knowledge-sharing through insights

24%
Increase in the number of female colleagues

0
Incidents of data breaches

0
Incidents of corruption or bribery

-37%
Decrease in paper consumption

38%
Increase in number of fresh graduates

63%
Expenditure towards local suppliers

199,256
Colleagues' training investment (in KD)

23
Knowledge-sharing through videos

22%
Increase in total training hours

3
Community initiatives

1,834.28
Total Greenhouse Gas (GHG) emissions (in tCO2e)

118
Testimonials collected (client, personnel)

0
Colleagues' related complaints

31
Cumulative number of interns

9.26
GHG emissions intensity (in tCO2e)

2
Emission savings from digitization (in tCO2e)

9
Colleagues' initiatives

100%
Colleagues who received regular performance and career development reviews

1.2. Enabling ESG

Over the years, we have remained committed to reporting on our sustainability progress, continuously evolving our approach to meet the demands of a dynamic business environment. This year, as we look ahead, we are placing greater emphasis on innovative solutions, particularly through digitization and automation. By leveraging technology, we aim to reduce our environmental footprint while enhancing overall business excellence through operational efficiency, client experience, colleagues' satisfaction, and among others.

One of the key accomplishments in our ongoing sustainability journey has been the reduction of paper consumption. The automation of several administrative functions has enabled us to significantly cut down on physical paperwork, contributing to a more sustainable workplace. Moreover, by converting manual processes into digital workflows, we have reduced the need for physical resources and office presence, which in turn has decreased fuel consumption associated with travel and commuting.

The adoption of these innovative solutions has also positively impacted colleagues' satisfaction. With the integration of digital tools, colleagues now have access to real-time information that enables them to track their projects and performance with ease, creating a more efficient and transparent work environment.

Looking ahead, we are focused on advancing our technological capabilities to further enhance our sustainability initiatives. An overview of our initiatives and projects is provided in Sections 3.5, 4.2, and 4.3.

In reforming our Employee Engagement Committee last year, we aspired to implement positive changes in a multitude of key areas. This initiative has played a key role in fostering a more inclusive and supportive work environment. This restructuring has helped improve communication and create a more engaging work environment, ensuring that colleagues' well-being is given the attention it deserves.

As we move forward, we remain committed to further advancing these innovative initiatives, ensuring that our operations continue to evolve in alignment with emerging trends and technologies, striving for excellent delivery, and sustainability.

> **Shaping our organization for today and tomorrow.**

1.3. About the Firm

RSM in Kuwait . was established as Kuwait Auditing Office – Bader Al Bazie & Co. in 1963 by Mr. Bader Al Bazie, who was allotted Auditor Registration Number 1-A.

The Firm has steadily grown since then to become one of the key professional services firms in the State of Kuwait, offering Assurance, Tax and Consulting.

> **Global vision backed by local knowledge.**

Diverse Markets

Over the years, RSM in Kuwait. has expanded its services and expertise, growing into a prominent player in the Kuwaiti market and maintaining a strong presence in the business landscape.

As a multi-disciplinary firm, RSM in Kuwait. operates across a wide range of sectors, serving clients from diverse industries. Our comprehensive suite of services includes specialized solutions for a range of sectors, including financial institutions, oil and gas, manufacturing, healthcare, education and leisure and hospitality sectors. Additionally, we cater to the growing needs of clients in construction and civil works, real estate, logistics, services, retail, distribution, technology and trading.

This broad sector expertise enables us to tailor our services to meet the unique demands of each sector, helping our clients navigate complex environments and achieve sustainable growth. Our deep understanding of these diverse sectors strengthens our ability to provide effective, impactful solutions that align with the specific challenges and opportunities of each sector.

Regional Expertise on a Global Scale

Engaging with RSM in Kuwait., provides you with access to our global expertise, as well as professionals with a deep understanding of the local and regional challenges your business may face. We know that one size does not fit all, and so our regional experts will provide you with skills, insights and resources that suit your business depending on the jurisdictions in which you operate.

Part of a Global Network

We are proud to be part of RSM Global, one of the fastest growing networks of assurance, tax and consulting firms in the world.

Through our international network, we provide premier services worldwide, drawing on specialist industry and service line experts globally.

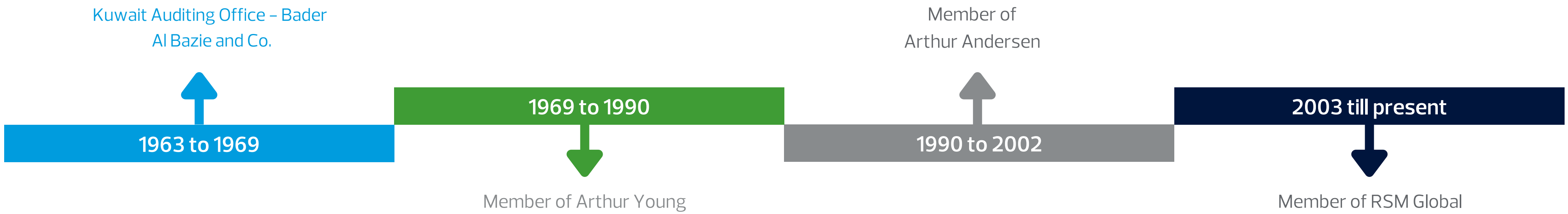
6th largest global assurance, tax and consulting network

65,000 people worldwide, **900** offices, **120** countries

Revenue growth of **6%** in **2024** to **US$10bn**

Over the years, the Firm has been associated with various international firms. Below is a timeline of our international associations:

Figure: Organization Transformation Timeline



Our Purpose

At RSM in Kuwait., our Purpose is to instill confidence in a world of change.

As a guiding principle for every aspect of our business – from strategy and solutions to governance and behaviors – our Purpose defines our approach towards our people, clients, services, and community, and shapes the very essence of the RSM brand.

As one of the world's leading assurance, tax and consulting organizations, we recognize the important role we must play in inspiring change.

Our role is to support our clients in better understanding their businesses, helping them to overcome challenges and achieve their aspirations. We are advocates internally and externally for purposeful growth, compelling solutions and collective responsibility.

We help clients overcome new challenges, embrace change and adapt to thrive. By working together, creating deep insights, combining world-class technology and real-world experience, we deliver understanding that's unmatched, and confidence that builds.

For a changing world. For the future. For all.

Our Values

Every decision we make is guided by our values. They are the foundation of everything we do.

Respect and uncompromising integrity:
We do the right thing, ensuring our actions speak louder than our words.

Succeeding together:
We embrace inclusivity and individuality and collaborate effectively to build strong relationships based on deep understanding.

Excellence in all we do:
We continuously focus on quality and strive to be the best in all we do, as individuals and collectively.

Impactful innovation:
We welcome change and put insight and technology to work, making a real difference for our clients and our people.

Acting responsibly:
We build a better future by demonstrating a responsibility to our people, clients, communities and planet.

Distinctive Delivery, Distinctive Results – Our DNA

The importance of understanding our clients is deeply rooted in our approach, blossoming from characteristics carefully weaved to reflect it.

The Power of Being Understood is a promise to our clients and our people that when they work with RSM in Kuwait., they are working with professionals who will take the time to truly understand them, who will bring tailored ideas and insight to their environment, and who are committed to helping them make confident decisions about their future. With a strategic vision centered around the objective of being known for delivering lasting value and confidence, delivering on our brand promise is what creates an experience that sets us apart.

The core values within RSM in Kuwait. are based on the following characteristics, which make up the RSM DNA in each and every one of us and ensure we fulfil our Purpose to instill confidence in a world of change:

RSM

Caring

We build strong, long-term relationships by understanding others and their aspirations, and remaining empathetic to their unique challenges, needs and preferences.

Curious

We ask probing questions and seek diverse perspectives to gain understanding, challenge thinking and generate new ideas.

Collaborative

We believe that collaboration leads to better outcomes, and we seek and share perspectives to encourage innovative thinking to solve problems and enable others to seize opportunities.

Courageous

We demonstrate strength and confidence in challenging traditional ways of thinking – having the courage to look forward and prepare for tomorrow.

Critical Thinkers

We simplify complex information and concepts, providing clarity, objectivity and depth, and bring our best thinking and advice to help others make confident decisions.

1.4. Stakeholder Engagement

Effective stakeholder engagement is essential to fostering strong, lasting relationships with those we serve. At RSM in Kuwait., we prioritize clear and accessible communication, ensuring that our stakeholders have a dedicated point of contact for seamless interactions. Our approach is built on understanding the unique needs of our clients and colleagues, enabling us to provide insightful, timely, and personalized support. We utilize a wide range of communication channels and engagement mechanisms, ensuring that all stakeholders are kept informed and engaged at every step of our collaborative efforts. By maintaining open lines of communication, we strive to build trust and deliver value, supporting the continued success and growth of all our business relationships.

Ease of Navigation and Reach

One point of contact

When you are under pressure, quick and easy communication is of paramount importance. With us, you have one trusted senior contact who will connect you to a well-informed team, exactly when and where you need them.

Quick answers

We are part of a large network of partners, comprised of member firms around the world. This means we can personally recommend colleagues in other international offices and draw on those relationships to connect you with a professionals around the globe.

Understanding your business

We devote a great deal of time, thought and energy to understanding your needs and your organization. We will immerse ourselves in your business, in order to serve you well. Your management team will receive continuous feedback on issues that are pertinent to your business, together with personalized advice from experts in your sector.

Maximising potential

When you engage with our Firm, you have a team of professionals who are constantly looking out for your business interests, aiming to support you every step of the way.

A selection of constant engagement with our stakeholders group wise is as follows:

Figure: List of Stakeholder Engagement Mechanisms

Stakeholder Category	Stakeholder	Selected Engagement Mechanism
External	Clients	▪ Sustainability Report ▪ Meetings ▪ Webinars ▪ Emails ▪ Phone calls ▪ Engagement letters ▪ Website ▪ Proposals, pricing / quotes, invoices ▪ Client satisfaction and feedback ▪ Brochures, presentations, and other business development material ▪ RSM Kuwait Engage ▪ Social media ▪ RSM in Kuwait. Insights
	Government Authorities	▪ Letters ▪ Compliance/ governmental reports ▪ Direct meetings ▪ Emails ▪ Phone calls
	Suppliers and Vendors	▪ Emails ▪ Contracts and invoices ▪ Meetings ▪ Phone calls
	Community	▪ Sustainability Report ▪ Website ▪ Social media ▪ Events ▪ RSM in Kuwait-Insights

Stakeholder Category	Stakeholder	Selected Engagement Mechanism
External	Colleagues	■ Training ■ Human Resources (HR) announcements ■ MenaMe HR system ■ Staff orientation and workshops ■ Reports, including Sustainability Report ■ RSM in Kuwait. portal (Intranet) ■ Performance evaluations ■ Colleagues' survey ■ Engagement survey ■ Happiness survey ■ 360 Degrees survey ■ Policies on the Intranet ■ Meetings ■ Daily interactions (emails, WhatsApp, and phone calls) ■ Code of Conduct ■ Client Relationship Management (CRM) system ■ RSM in Kuwait. Insights ■ Colleague engagement events ■ Social media
	Partners and Executive Management (EM)	■ HR announcements ■ MenaMe HR system ■ Reports, including sustainability report ■ Performance evaluations ■ Policies on the Intranet ■ Meetings ■ Emails ■ Phone calls ■ Client Relationship Management (CRM) system ■ Client satisfaction and feedback results

1.5. Materiality Assessment

At our firm, we conduct a double materiality assessment (DMA) to identify and evaluate the most significant environmental, social, and governance (ESG) topics that impact our operations and stakeholders. This process ensures that we not only understand the financial risks and opportunities related to these topics but also assess their broader societal and environmental impacts. Our assessment process is grounded in the principle of double materiality, which considers both the potential impact of activities on the environment and society, as well as the impacts that external factors, such as regulations, industry trends, and stakeholder concerns, have on the overall performance.

The process begins with a thorough analysis of key sustainability topics, engaging internal and external stakeholders to gather insights on which issues matter most to them. This helps us prioritize areas that have both a significant impact on the Firm and a broader effect on society and the environment. We assess each material topic in terms of its potential financial impact and its importance to our stakeholders. The result is a clear picture of the most pertinent issues, which are then plotted on a materiality matrix.

The following material topics were identified through this process:

Figure: List of Material Topics

E	▪ Emissions ▪ Resource Management
S	▪ Colleagues' Health & Well-being ▪ Colleagues' Development ▪ Colleagues' Engagement ▪ Colleagues' Diversity & Inclusion ▪ Talent Attraction ▪ Community Engagement ▪ Training & Upskilling ▪ Client Experience & Satisfaction
G	▪ Business Continuity & Governance ▪ Resilience ▪ Regulatory Compliance ▪ Data Security & Privacy ▪ Digital Transformation ▪ Innovative Solutions ▪ Financial Performance

Environmental-related topics | Social-related topics | Governance-related topics

Materiality Matrix 2024

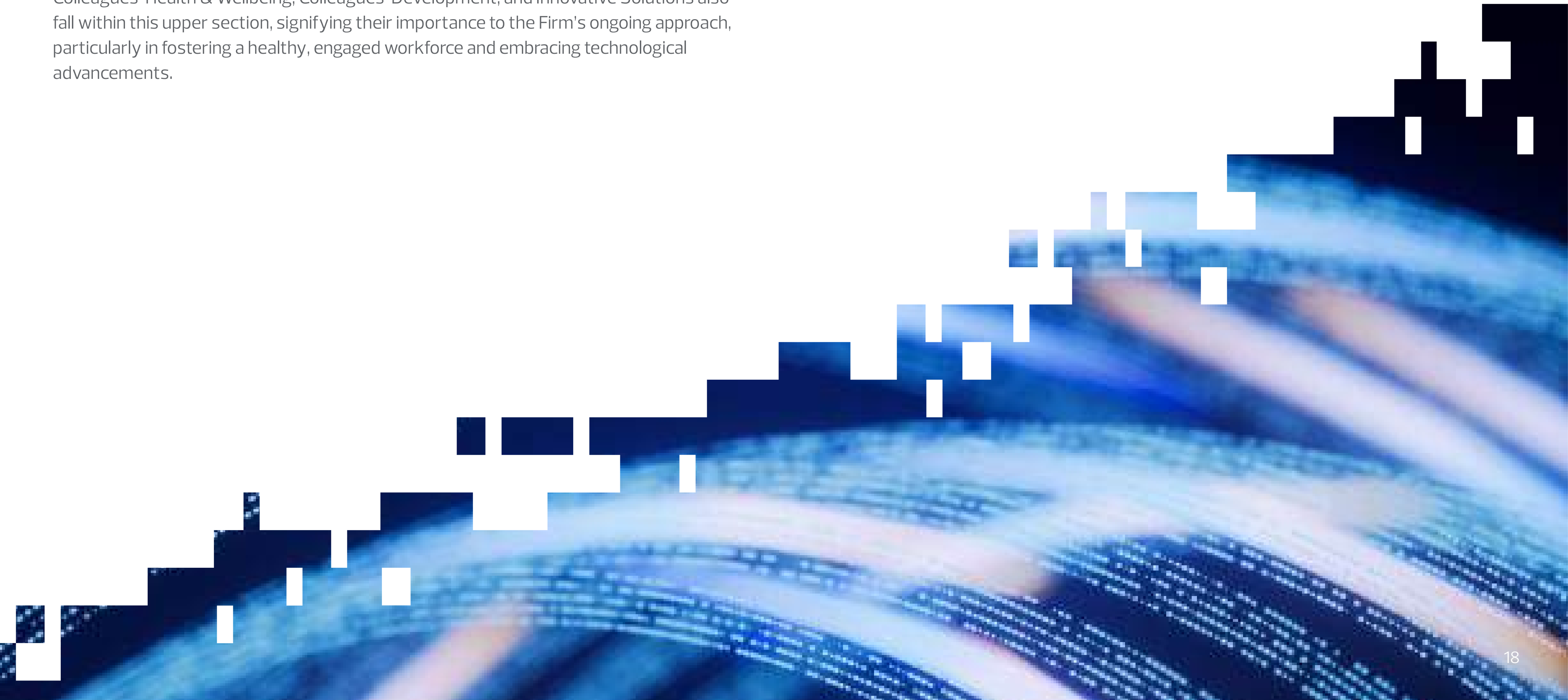
The materiality matrix visually represents the relative significance of each material topic, positioning them according to their financial materiality and impact materiality. Topics positioned higher on the matrix indicate greater financial relevance, while those farther to the right indicate higher impact materiality.

As shown in the matrix, the topics in the top-right section, such as Business Continuity & Governance Resilience, Regulatory Compliance, Client Experience & Satisfaction, Data Security & Privacy, Digital Transformation, and Training & Upskilling, are considered the most critical. These topics are highly significant both to the Firm and its stakeholders, demonstrating their dual relevance to financial performance and broader societal impact and aligning with the Firm's direction for enabling sustainability.

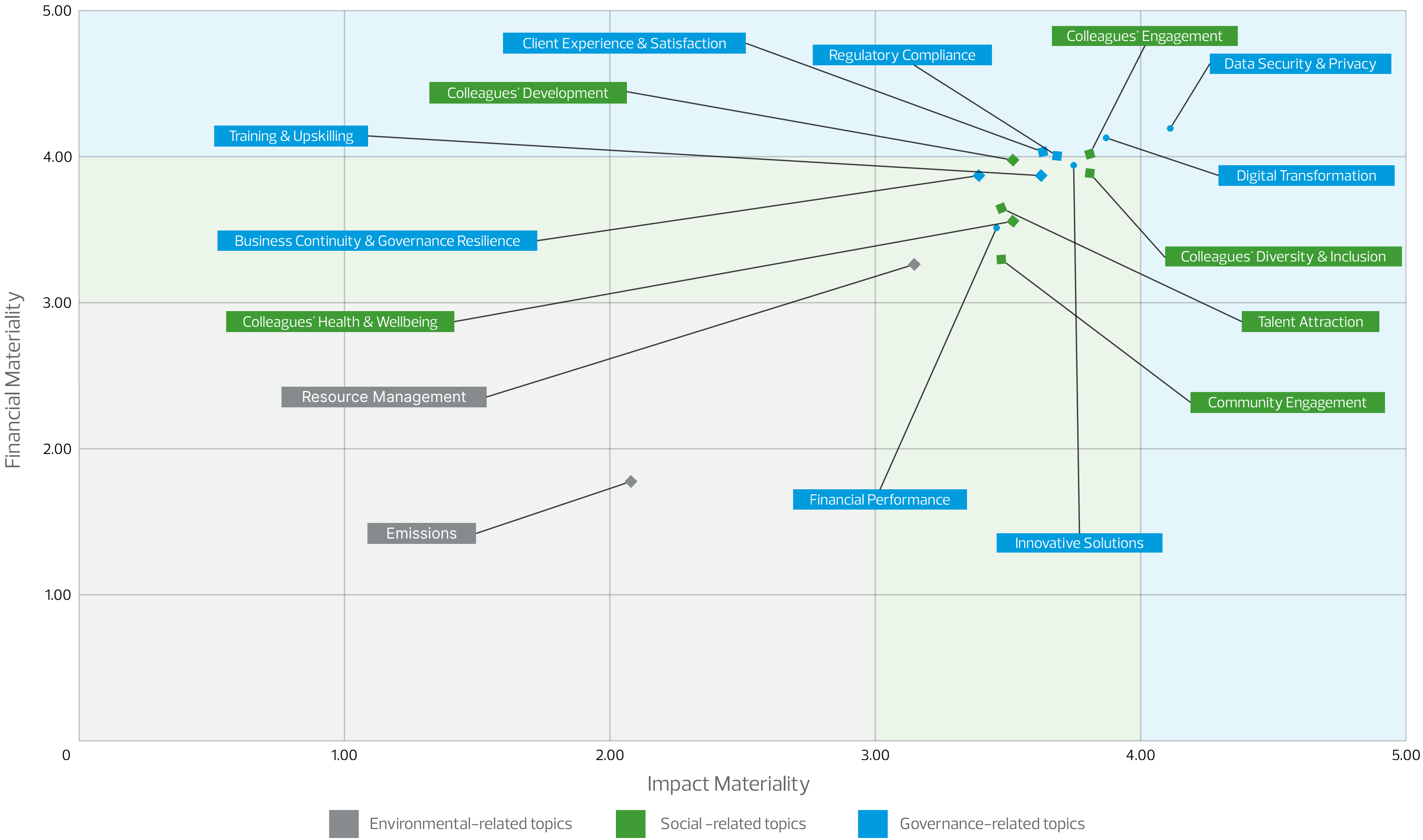
Colleagues' Health & Wellbeing, Colleagues' Development, and Innovative Solutions also fall within this upper section, signifying their importance to the Firm's ongoing approach, particularly in fostering a healthy, engaged workforce and embracing technological advancements.

On the other hand, Emissions and Resource Management are positioned lower on the matrix, indicating they are of less financial importance but still have a meaningful societal impact, particularly in terms of environmental sustainability. Community Engagement is similarly positioned, reflecting its importance to external stakeholders but with lesser direct financial implications for the business.

This materiality matrix serves as a strategic tool to prioritize our efforts, ensuring that we focus resources and initiatives on the topics that matter most to both our stakeholders and the long-term success.



2024 Materiality Matrix



United Nations Sustainable Development Goals (UN SDGs)

We continue to uphold our commitment towards the SDGs. We integrate the SDGs into our approach by aligning our key priorities and the actions we take to address them. The following figure illustrates how our material topics correspond to the SDGs.

Figure: SDGs mapping

#	Material Topics	SDGs
1	Emissions	SDG 12 – Responsible Consumption and Production SDG 13 – Climate Action
2	Resource Management	SDG 12 – Responsible Consumption and Production SDG 13 – Climate Action
3	Colleagues' Health and Wellbeing	SDG 3 – Good Health and Well-being SDG 8 – Decent Work and Economic Growth
4	Colleagues' Development	SDG 4 – Quality Education SDG 8 – Decent Work and Economic Growth
5	Colleagues' Engagement	SDG 8 – Decent Work and Economic Growth SDG 16 – Peace, Justice and Strong Institutions
6	Colleagues' Diversity and Inclusion	SDG 5 – Gender Equality SDG 8 – Decent Work and Economic Growth SDG 10 – Reduced Inequalities
7	Talent Attraction	SDG 5 – Gender Equality SDG 8 – Decent Work and Economic Growth SDG 11 – Sustainable Cities and Communities
8	Community Engagement	SDG 11 – Sustainable Cities and Communities SDG 16 – Peace, Justice and Strong Institutions SDG 17 – Partnerships for the Goals

#	Material Topics	SDGs
9	Training and Upskilling	SDG 8 – Decent Work and Economic Growth SDG 12 – Responsible Consumption and Production
10	Client Experience and Satisfaction	SDG 12 – Responsible Consumption and Production SDG 17 – Partnerships for the Goals
11	Business Continuity and Governance Resilience	SDG 8 – Decent Work and Economic Growth SDG 11 – Sustainable Cities and Communities SDG 16 – Peace, Justice and Strong Institutions SDG 17 – Partnerships for the Goals
12	Regulatory Compliance	SDG 16 – Peace, Justice and Strong Institutions
13	Data Security and Privacy	SDG 9 – Industry, Innovation and Infrastructure SDG 16 – Peace, Justice and Strong Institutions
14	Digital Transformation	SDG 9 – Industry, Innovation and Infrastructure SDG 16 – Peace, Justice and Strong Institutions
15	Innovative Solutions	SDG 9 – Industry, Innovation and Infrastructure SDG 16 – Peace, Justice and Strong Institutions
16	Financial Performance	SDG 8 – Decent Work and Economic Growth SDG 9 – Industry, Innovation and Infrastructure

2.Our Proactive Governance

UN Sustainable Development Goals (SDGs) alignment:

2.1. Firm Governance

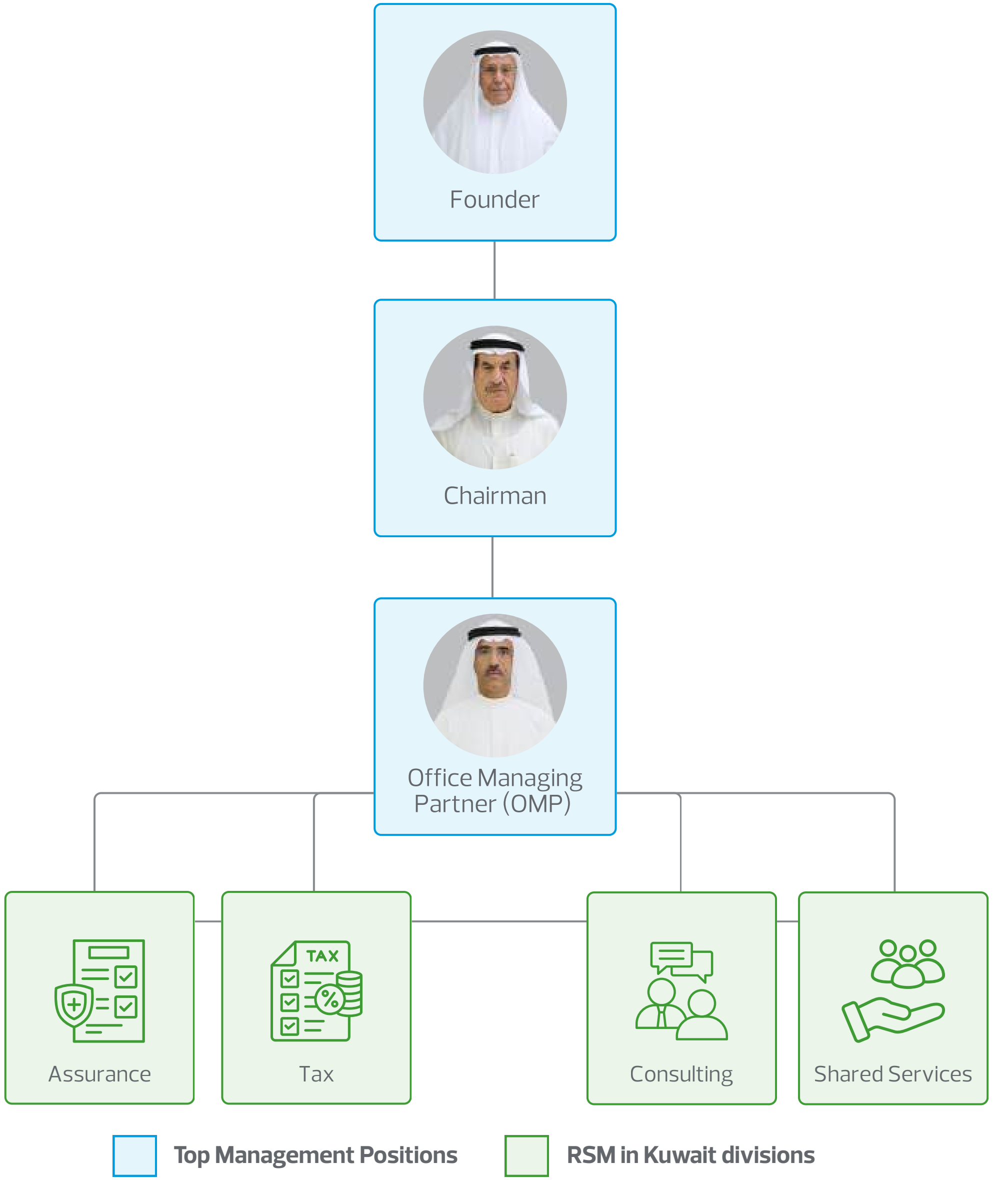
Our governance mechanisms are established by RSM Global, which also sets the framework rules and oversees their implementation. RSM Global manages these processes, and we are required to comply with their standards. They also conduct periodic peer reviews to ensure compliance, and stipulate the Risk Containment Policy, Cyber Insurance Policy, RSM Intrust for independence, Client acceptance, Firm Champion, and RSM Peer Review Policy, as well as providing an automation portal for client complaints.

Organizational Structure

Our structure has not changed over the reporting period and we continue to follow the same clear hierarchical model, with a focus on maintaining efficient communication and streamlined decision-making. At the top is the Founder, and the Firm is headed up by the Chairman and the Office Managing Partner (OMP), who are central pillars of the Firm, overseeing the Firm's strategic direction, leadership, market and workplace matters.

The structure branches out from the OMP into four main divisions: Assurance, Tax, Consulting, and Shared Services, each of which operates within its specific area. This clear division enables the Firm to manage its services effectively and maintain a structured approach to business operations.

Figure: Organizational Structure



Executive Management (EM)

Formed under the guidance of the Founder, reinforced by seasoned executives the EM at the Firm plays a critical role in overseeing our core business operations. They are responsible for managing key areas such as automation & digital transformation, governance, strategic direction, quality, client experience, business development, training, and human resources, all of which contribute to the Firm's efficiency and smooth functioning. Furthermore, the EM ensures that there is a system of checks and balances throughout the engagement process, from pre-engagement activities to client satisfaction during and post-engagement, through our Voice of Client (VOC) platform. The Firm's focus on business development and client acceptance ensures that all client interactions are handled in a manner that aligns with our objectives and operational standards.

The management works closely to review and evaluate the effectiveness of the Firm's business processes. They oversee departmental performance across the board, ensuring that operations are aligned with the Firm's overall objectives. This involves conducting thorough reviews of data and processes from each department to ensure that all activities are executed with the necessary oversight.

For sustainability reporting, the OMP follows a well-defined process for reviewing and approving reported information. Each department reviews its respective area, and the OMP conducts an overall review to ensure consistency and accuracy. Confirmation is then sought from all departments on the data provided before final approval, ensuring transparency and accountability throughout our operations.

Figure: The Firm's EM

Name	Position	Date of joining
Bader Bazie Al Yaseen	Founding partner	1963
Shuaib Adullah Mohamed Shuaib	Chairman	1977
Nayef Musaed Bazie Al Yaseen	Office Managing Partner (OMP)	29 June 1992
Husni Mostafa Husni Salameh	Partner	20 February 1982

***Note: Various other Partner positions exist across RSM in Kuwait., heading up various divisions and service lines.**

Advancing Knowledge

In order to advance our collective knowledge and skills, we have well-defined KPIs that demonstrate capabilities and identify top performers. Our training programs are integral to ensure those individuals excel. These KPIs are closely linked to job descriptions and training programs, allowing the best to shine through clearly defined and well-measured standards.

Ethical Conduct

RSM in Kuwait. is committed to the highest standards of ethical conduct across all aspects of its operations. Our ethical commitments are defined in ten core ethical conduct related policies, ranging from the Code of Conduct to Anti-Bribery & Corruption (among others), are based on RSM Global standards and formally approved by the Office Managing Partner, ensuring that ethical behavior is embedded in our leadership and governance framework.

To ensure these commitments are transparent and actionable, we adhere to two clear communication channels. First, colleagues can access and acknowledge our ethical standards through the Intranet portal, where each policy is presented and acceptance is tracked. Second, our 4Policies portal hosts all ten ethics-related policies (including those from RSM Global), issues automated reminders, and records confirmations of understanding, giving us real-time visibility into awareness levels across the Firm.

The list of our ten ethics-related policies:

- Acknowledgment | Ethics and Independence Policy - Consulting & Tax
- Sanctions Policy
- Anti-Bribery and Corruption Policies and Procedures 2022.1
- Handbook 2024 | International Code of Ethics for Professional Accountants
- RSM Ethics and Independence Policy 2025
- Confidentiality Agreement - RSM Albazie & Co.
- RSM Peer Review Global Inspection Policy
- RSM Albazie & Co. Code of Conduct
- RSM Quality Assurance & Risk Containment Policy 2025
- Data Protection and Activity Monitoring Policy V2025.1

By combining these tools, we ensure that every colleague understands and upholds our ethical commitments.

Spotlight: Why RSM in Kuwait.? Our Tools – 4 Policies

The 4 Policies portal enables us to educate our colleagues on policies and identify their level of awareness.

Positioned as the cornerstone of how we communicate, track, and enforce our ethical commitments, via integration into the Firm's digital infrastructure —we ensure that the Firm's collective policies are both accessible and actionable. This system aims to educate colleagues on our standards alongside providing real-time visibility into who has reviewed and acknowledged each policy.

Key features of our 4 Policies implementation include:

Centralized Policy Management	Clearly Assigned Ownership	Role-Based Access	Mandatory Acknowledgment	Integrated Tracking and Reporting	Embedded in Daily Operations
The Firm's management uploads all policies, procedures, and directives directly to the portal, keeping them current and governed in-house.	Each policy is maintained by a designated owner, with the Human Resources (HR) department overseeing the overall process.	Colleagues see only the policies relevant to their division and level, ensuring clarity and relevance.	As part of our KPIs, every colleague must read and electronically acknowledge the Code of Conduct and any other applicable policies within the portal.	The portal logs each acknowledgment, feeding into the individual KPIs, which is overseen by HR.	These ethical commitments are woven into our internal procedures and applied systematically across all activities and business relationships.

This combination of clear communication, accountability, and integration ensures that our ethical standards are consistently upheld, promoting a culture of integrity and trust across the Firm.

Anti-Bribery and Corruption (ABC)

RSM Global has developed a comprehensive set of policies and procedures that serve as the foundation for RSM in Kuwait.'s Anti-Bribery and Corruption (ABC) Policies, which all colleagues must adhere to.

RSM in Kuwait. adheres to a comprehensive set of ABC policies and procedures, developed by RSM Global. These policies form the foundation of our commitment to maintaining ethical business practices.

To ensure that these standards are well understood and followed, the Firm makes the policies easily accessible through the 4Policies Portal.

By extension, we are proud to report that there have been no confirmed incidents of corruption within the Firm, reflecting the effectiveness of our policies and the adherence to ethical conduct by all involved.

In relation to political contributions, our ABC Policies explicitly prohibit any form of direct or indirect political contributions. This provision ensures that the Firm remains impartial and free from undue political influence in its business activities.

Additionally, in pursuit of remaining impartial, the Firm is not a member of any industry associations or national or international advocacy organizations with significant involvement.

Managing Sustainability Impacts

The management and oversight of the Firm's sustainability-related data and impacts are primarily guided and supported by the Employee Engagement Committee, HR Team, Training Manager, Technology Team, and Service Excellence Working Group. With such composition of committees, teams, and individuals, each play essential roles in ensuring that our impacts are appropriately managed.

This effort in managing sustainability impacts and driving positive outcomes is further reinforced through ongoing communication initiatives such as newsletters, events, and value-added client reports, which help convey the Firm's economic, environmental, and social contributions to the broader community in a meaningful and effective way.

Sustainability Reporting and Evaluation Process

Senior executives and other colleagues report on the Firm's sustainability impacts as part of the annual sustainability reporting cycle. This process is structured under a project management plan with clear steps and dependencies, ensuring proper and comprehensive information. The frequency of this process aligns with the annual sustainability reporting cycle, and the project plan ensures consistency in evaluating the Firm's sustainability performance.

Contributing to National and International Goals

Our positive indirect economic impacts are driven by our community and employee engagement plans, which are integral to our annual objectives. These initiatives support both the UN SDGs and the Kuwait New Vision 2035, ensuring alignment with global and national sustainability agendas. Through these efforts, we maximize our positive impact locally and internationally.

Critical Concerns

We are dedicated to fostering an open environment for critical concerns to be communicated directly to the Chairman, OMP, and HR Director. Mechanisms such as client satisfaction surveys, the Open Door Policy, and discussions within the HR Committee provide clear channels for colleagues and senior executives to voice concerns and share their perspectives. Although there is no formal system currently in place to track the total number of concerns, the emphasis on open dialogue ensures that critical issues are promptly addressed. Throughout the valuation period, concerns were communicated as needed, with a focus on maintaining transparency and responsiveness in all communications.

Conflict of Interest

To prevent and mitigate conflicts of interest, the Firm has established a robust automated process within its CRM and Opportunity Model systems. This process is further supported by the Independence Committee including the Head of Ethics & Independence, who ensure that potential conflicts are identified and addressed in a timely and effective manner. This structured approach helps maintain the integrity of our operations and relationships with our stakeholders.

Remunerations

The Firm's remuneration policies are now enabled by an automated, two-layer process that ensures a balanced, innovative, and transparent approach to determining compensation. In the first layer, system-driven factors; such as Partner Valuation and overall Financial Performance, are automatically calculated to align remuneration with the Firm's success. The second layer uses the same automated platform to assess individual promotion eligibility based on Key Performance Indicators (KPIs), defined Career Paths, and a well-defined Business Case for each colleague. By embedding these steps into an automated process, the Firm remains committed to fair compensation practices that consistently tie individual performance to our collective achievements.

Regulatory Compliance

Significant instances of non-compliance are determined through our internal processes, which ensure full adherence to CMA regulations. In relation to ensuring compliance with RSM Global standards, we have also applied RSM Intrust. The Firm also undergoes a periodical peer review to conduct a comprehensive compliance check, ensuring alignment with both national and international standards and best practices.

Incidents of Non-compliance Concerning Product and Service Information and Labeling	0

2.2. Risk Management

RSM Global developed the Quality Assurance & Risk Containment Policy to support the RSM Network in managing, assessing, and monitoring the overall risks associated with our practice. Under this policy, RSM in Kuwait. been continuously developing and implementing a fully integrated system of quality management that is embedded into our strategy, operational activities, and business processes, it is a continuous journey of development and improvement. Key responsibilities and structures include*:

Assurance of Professional Standards

- The Firm ensures that all personnel fulfill their responsibilities in accordance with professional standards, legal and regulatory requirements.
- Engagement reports and other deliverables are reviewed to confirm they are appropriate in each circumstance, with professional judgment applied throughout.

Integrated Quality Management

- Quality management is not treated as a standalone function but woven into governance, strategy, and daily operations.
- Senior leadership recognizes and champions quality as an inherent part of service delivery.

Comprehensive Policy Framework

Documented policies and procedures cover seven core elements:

- Governance & Leadership
- Acceptance & Continuance of Client Relationships and Engagement
- Relevant Ethical Requirements
- Engagement Performance
- Resources
- Information & Communication
- Monitoring & Remediation

Local Adaptation and Oversight

- While the policy sets global minimum requirements, each practice location (domestic or foreign) supplements these with any additional local regulatory procedures.
- Any amendments or local supplements are submitted to the Global Executive Office for review and approval, ensuring consistency across the network.

Clear Assignment of Responsibilities

- Specific quality assurance roles are defined and assigned to individuals at each level of the firm.
- The names of those responsible are communicated firm-wide, and the HR department oversees ongoing compliance monitoring.

End-to-End Coverage

- This system applies to all practice locations, related entities, and foreign offices, ensuring a consistent, firm-wide approach to quality and risk containment.
- Policies are communicated to every partner and staff member, with mandatory acknowledgment built into our performance tracking.

By embedding these structures and responsibilities into our daily operations, RSM in Kuwait. ensures robust quality assurance, effective risk containment, and consistent delivery of high-quality services.

*This does not depict our full-fledged policy and does not contain all the minute details, but rather a segment displaying what guides us.

2.3. Data Privacy and Security

At RSM in Kuwait., protecting data is paramount. To reinforce our defenses, streamline workflows, and ensure uninterrupted operations, we launched several initiatives aimed at fortifying our information security posture traced back to and based on our Data Protection and Activity Monitoring Policy, IT Service Management Policy, and RSM in Kuwait. IT Policy. Each initiative underpins key pillars of our security framework, forming a cohesive shield around every aspect of our systems and data integrity:

Implementation of MS Planner for Admin Task & Workflow Organization

Backup Infrastructure Upgrade

Firewall Upgrade

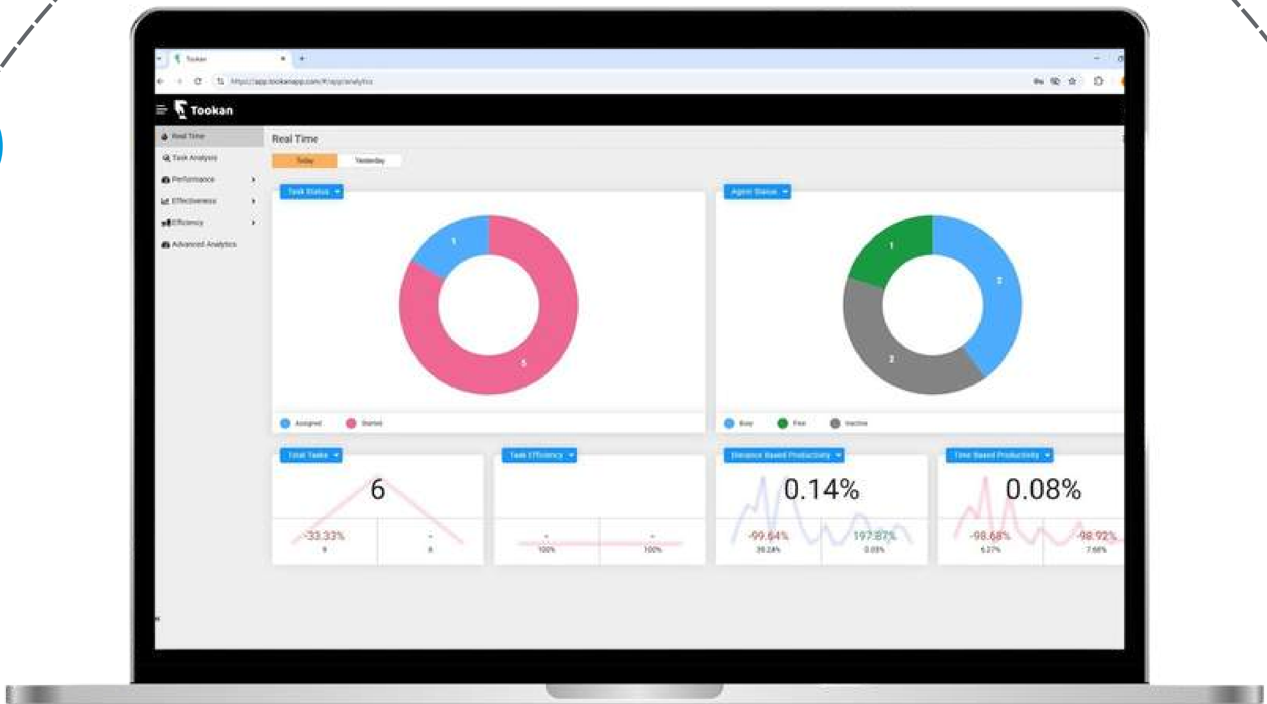
Policies and Procedures Development

Network Core Switch Upgrade

ISO Certification Audits

VMware Virtual Infrastructure Upgrade

IT Operations Continuity Plan Formalized



Aligned with Global and Regional Regulations

Our Data Privacy and Protection Framework aligns with leading international and regional data protection laws, including:

- EU General Data Protection Regulation (GDPR)
- Bahrain Personal Data Protection Law (PDPL)
- Kingdom of Saudi Arabia Personal Data Protection Law (PDPL)
- Kuwait's Communications and Information Technology Regulatory Authority (CITRA) Data Privacy Protection Regulation

These regulations are implemented internally through comprehensive internal policies, most notably our Data Privacy Policy, which governs:

- Conducting Data Protection Impact Assessments (DPIAs) for high-risk processing
- Enabling legitimate and proportionate data processing
- Ensuring consent management and honoring data subject rights
- Upholding confidentiality and conducting transparent investigations into incidents
- Enforcing principles of data minimization, accuracy, and lifecycle governance

Our Privacy Policy is clearly communicated to all stakeholders, detailing the purposes, methods, and durations of data processing, along with mechanisms for individuals to exercise their rights and seek redress.

Certified Information Security Management

RSM in Kuwait. maintains an integrated, certified management system that reflects our commitment to quality, security, and service continuity:

ISO/IEC 27001	ISO 9001	ISO/IEC 20000
Information Security Management	Quality Management	IT Service Management

Our cybersecurity program is further guided by globally recognized frameworks such as the NIST Cybersecurity Framework (CSF) and Cybersecurity and Infrastructure Security Agency (CISA) best practices.

We implement the following technical and Firm-wide controls:

- Annual third-party Vulnerability Assessments and Penetration Testing (VAPT)
- Cyber Insurance for risk mitigation and recovery assurance
- Real-time monitoring through Security Information and Event Management (SIEM) platforms
- Multi-Factor Authentication (MFA) and role-based access control
- End-to-end encryption for data both at rest and in transit
- Secure patching and configuration management
- Validated Business Continuity and Disaster Recovery (BC/DR) plans

People, Technology, and Vigilance: Strengthening the Human and Technical Defenses

RSM in Kuwait.'s commitment to data protection is both technological and human-centered, ensuring that people and systems together form a resilient defense posture.

Colleagues Awareness and Internal Training

Our IT Department regularly conducts internal training sessions for all colleagues, focusing on:

- Data privacy obligations under applicable laws (e.g., GDPR, CITRA)
- Safe data handling and digital hygiene practices
- Threat awareness (phishing, malware, ransomware, social engineering)
- Secure device use, password protocols, and information classification

This mandatory training is refreshed annually and adapted to reflect evolving cyber risks and compliance requirements, ensuring every colleague is equipped to act as a frontline defender of our data assets.

Continuous Security Enhancements, Vulnerability Assessments and Penetration Testing

We. maintains a proactive and dynamic cybersecurity strategy to address evolving digital threats. As part of our continuous improvement cycle, we implement the following security enhancement practices:

- Regular Vulnerability Assessments and Penetration Testing (VAPT), conducted by accredited third-party experts to simulate real-world attack scenarios, identify and remediate weaknesses across systems, networks, and applications and validate the effectiveness of our security controls.
- Zero-trust architecture principles, enforcing strict access control and authentication across all endpoints and systems
- Frequent security patching and secure configuration reviews, ensuring systems remain hardened against known vulnerabilities
- Technology stack upgrades, aligned with current threat intelligence and cybersecurity best practices

This integrated and proactive approach ensures our security controls remain resilient, adaptive, and capable of safeguarding sensitive information and operational continuity.

Real-Time Threat Detection and Response

To bolster our cyber defense posture, we have deployed a fully operational third-party Managed Detection and Response (MDR) that delivers AI-powered, real-time monitoring and response capabilities.

The MDR platform provides:

- A live dashboard monitoring all network activity and endpoint traffic across RSM in Kuwait.
- Automated detection and remediation of malware, unauthorized access attempts, system tampering, and anomalous behavior
- 24/7 surveillance and incident response by cybersecurity experts
- Immediate alerts and escalations to our IT Department for containment and remediation

This layered defense, combining internal expertise with cutting-edge external technology, ensures we maintain a robust, responsive, and continuously monitored security perimeter.

Transparency, Resilience, and Results

We reinforce governance and compliance through regular internal and external audits, aligned with RSM Global standards and local legal obligations. With notable outcomes the Firm reported zero data breaches or client privacy violations in 2024.

Through embedding data protection and information security practices via a multitude of policies and continuous monitoring, RSM in Kuwait. continues to foster trust, uphold compliance, and deliver operational resilience, essential foundations for ethical and sustainable growth in today's digital economy.

3.Our Colleagues and Community

UN Sustainable Development Goals (SDGs) alignment:

3.1 Introducing our Colleagues

We recognize that our success is built on the dedication and talent of our colleagues, and we value the diverse perspectives they bring to RSM in Kuwait. Understanding the importance of a supportive and inclusive environment, we are committed to fostering a workplace where every colleague feels valued and empowered to thrive. This section highlights the diversity within our workforce, showcasing the range of experiences, skills, and backgrounds that contribute to our collective success. By continuing to support and invest in our colleagues, we ensure that we remain dynamic and innovative, equipped to meet the challenges of the future.

Statements by the Firm – to our colleagues and clients

> **Empowering you to face the future with confidence.**

Colleagues' Profiles

The composition of our workforce reflects a balanced representation of male and female colleagues. Over the past year, the number of male colleagues has slightly increased, while the number of female colleagues has seen a more significant rise, demonstrating our ongoing efforts to promote diversity and inclusion. This positive trend in workforce diversity contributes to a more dynamic and collaborative work environment, ensuring that we continue to cultivate an inclusive culture that values diverse perspectives.

Table: Colleagues per Gender

	Total number of colleagues per gender (As of 31 December 2024)
Male	142
Female	56
Total	**198**

Table: Colleagues per Gender per Year

Colleagues per Gender	2023	2024	% Change
Male	139	142	2%
Female	45	56	24%
Total	**184**	**198**	**8%**

Managerial Positions

The Firm's composition displays a higher male representation in managerial and higher roles, though there has been a noticeable increase in female leadership over the past year. While the number of male managers has declined, the Firm remains committed to empowering more female colleagues to take on leadership positions. These efforts are part of our ongoing dedication to fostering a more diverse and inclusive leadership team, ensuring that opportunities for advancement are available to our colleagues, regardless of gender.

Table: Management and Higher Per Gender

	Number of managers and above per gender (As on 31 December 2024)	Percentage of managers and above per gender
Male	36	95%
Female	2	5%
Total	**38**	**100%**

Table: Management and Higher per Gender per Year

	Number of managers and above	
	Male	**Female**
2023	39	3
2024	36	2
% Change	-8%	-33%
Total % Change	**-10%**	

Fresh Graduates

In 2024, the number of fresh graduates employed by RSM in Kuwait saw a notable increase, with female representation experiencing a significant rise compared to the previous year. This positive shift reflects a commitment to attracting diverse young talent. The total number of fresh graduates within the workforce also grew, reinforcing efforts to strengthen the team with new, dynamic perspectives. Both male and female graduates alike are gaining valuable experience, helping to shape the future of the Firm.

Table: Fresh Graduates Employed

	Number of fresh graduates employed in the reporting year (During 2024)	Total number of fresh graduates within workforce (As on 31 December 2024)
Male	16	11
Female	13	12
Total	**29**	**23**

	Fresh graduates employed per gender per year	
	Male	**Female**
2023	16	5
2024	16	13
% change	**0%**	**160%**

	Total number of fresh graduates
2023	21
2024	29
% Change	**38%**

Colleagues per Age Group

Age distribution within our colleagues has shown a significant increase in colleagues under 30, reflecting the Firm's successful recruitment of younger talent. While the number of colleagues in the 30-50 age group has slightly decreased, the rise in colleagues over 50 highlights our balanced approach, bringing in individuals with extensive experience. This creates a healthy mix of fresh perspectives and seasoned expertise, ensuring a dynamic and well-rounded composition of colleagues that can drive both innovation and stability.

Table: Colleagues per Age Group Breakdown

	Number of colleagues per nationality (As on 31 December 2024)
Under 30	98
30 - 50	75
Over 50	25
Total	**198**

Table: Colleagues per Age Group per Year

	Under 30	30-50	Over 50
2023	60	78	18
2024	98	75	25
% Change	**63%**	**-4%**	**39%**

New Hires and Turnover

The Firm experienced a healthy influx of new talent in 2024, with an increase in new hires compared to the previous year. While turnover saw a rise, reflecting the natural dynamics of a growing workforce, the net change remains positive, contributing to the Firm's ongoing efforts to refresh and diversify its professional team. Further details about our turnover and hiring figures, in total as well as breakdowns across years and demographics, are displayed as follows.

Table: Colleagues per New Hires and Turnover Breakdown

	Number of colleagues (During the reporting period)
Newly Hired Colleagues	64
Turnover Colleagues	50
Net Change	**14**

Table: Colleagues per New Hires and Turnover per Year

New hires and turnover	Newly hired	Turnover
2023	56	38
2024	64	50
% Change	**14%**	**32%**

Table: Colleagues Turnover Rate

	Female	Male	**Total**
Number of colleagues at 1 January 2024	45	139	**184**
Number of colleagues at 31 December 2024	56	142	**198**
Turnover colleagues	12	38	**50**
Turnover rate	**24%**	**27%**	**26%**

Colleagues per Employment Type

As of 31 December 2024, the majority of colleagues are employed full-time. Additionally, a number of interns are part of the team, while part-time and non-guaranteed hours positions are not represented. Throughout 2024, the total number of our professional team increased, reflecting our focus on maintaining a strong full-time team while providing valuable internship opportunities.

Table: Colleagues Per Employment Type (As of 31 December 2024)

Employment Type	Total(s)
Full-time	198
Part-time	0
Non-guaranteed hours colleagues	0
Intern*	4
Non-employed workers	0
Total	**202**

Table: Colleagues Per Employment Type (Cumulative total number of colleagues from 1 January 2024 to 31 December 2024)

Employment Type	Total(s)
Full-time	248
Part-time	0
Non-guaranteed hours colleagues	0
Intern	31
Non-employed workers	0
Total	**279**

Parental Leave

During the reporting period, one female colleague took parental leave and, upon returning, seamlessly rejoined the team. This reflects the Firm's supportive environment, which fosters a smooth transition for colleagues balancing family responsibilities with their professional roles.

Table: Parental Leave

	Male	Female
Colleagues who took parental leave	0	1
Colleagues who returned after their parental leave	0	1
Colleagues due to return after their parental leave	0	0

Women Empowerment

RSM in Kuwait is committed to empowering women by ensuring equality. Women are provided with the same opportunities and benefits as their male counterparts, including compensation equity. The Firm also celebrates World Women's Day annually, recognizing and honoring the contributions of women in the workplace. These initiatives reflect the Firm's ongoing efforts to promote gender equality and create a supportive environment for women.

Compensation

We offer a range of colleague benefits, including health insurance and an annual airfare allowance, to ensure colleagues have access to essential health coverage. In terms of work/life balance, we support flexible arrangements and promote an environment that values both professional development and personal well-being.
Compensation practices are designed to ensure fairness, with a gender pay ratio of 1:1, reflecting the Firm's commitment to equal pay for equal work.

Colleagues Wages

Entry-level wages are standardized, with both male and female colleagues receiving the same salary and benefits, demonstrating the Firm's commitment to fairness and equity across the spectrum

Colleagues' Journey

Joining our team marks the beginning of a thoughtfully designed journey — one that extends from a seamless onboarding experience to a respectful and well-rounded farewell. Even before day one, we ensure everything is in place for new colleagues to support a smooth start and a confident transition into our culture. Once onboard, new colleagues are welcomed into an environment built on clarity, connection, and development. Our focus does not end there; through continuous support and engagement, we create space for growth throughout their time with us. When it's time to part ways, we approach offboarding with the same level of care, celebrating achievements, supporting future steps, and maintaining lasting ties through our alumni community. Every step is intentional, because we believe that the journey, whether starting or concluding, should be meaningful. From the moment someone becomes part of our team to the moment they step into their next chapter, we aim to provide an experience that feels complete and connected, through the steps found in the following (but are not limited to):

Figure: Our Colleagues' Journey

1

Pre-Onboarding

- Send offer letter and contract
- Collection of official documents
- Setup IT accounts and other necessary tools/equipment
- Assign buddy to support the new joiner

2

Onboarding

- Welcome the new joiner
- Handover of IT assets and IT Orientation
- Conduct HR orientation session
- Explain job description, responsibilities, and expectations
- Review and assign the training schedule
- Arrange buddy and team introductions

3

Engagement & Development

- Schedule regular check-ins
- Collect colleague feedback via surveys
- Provide role-specific training
- Conduct performance reviews (Probation, Mid-year, Annual)
- Introduce employee engagement activities

4

Offboarding

- Conduct exit interviews
- Download Udemy Certificates for colleagues to carry on with their journey
- Record Testimonials
- Plan and hold the Farewell Event
- Conduct Employee Exit Survey
- Prepare and handover Experience Certificate
- Enroll the colleague in the alumni program

Completing the journey

Transitions out of the Firm are treated with the same level of thoughtfulness as the time spent within it. We ensure the end of the journey for our colleagues is met with gratitude and care. Departing colleagues are given the space to reflect on their journeys through personal testimonials, while farewell gatherings offer a chance to honor their contributions in a meaningful way. These practices reflect our belief that a respectful and well-managed exit is just as important as a strong beginning. The following figures highlight the number of testimonials recorded and farewells organized:

Alumni testimonials	31

Mohammed Hassan

Senior Auditor | Assurance and Advisory, RMS in Kuwait

Sharon Jacob

Senior Associate| Assurance , RMS in Kuwait

Number of farewells organized

8

3.2 Colleagues' Development and Capacity Building

Building a capable, skilled, and adaptable professional team is essential to RSM in Kuwait ongoing success. Through a combination of targeted training, performance appraisals, and career development initiatives, we empower our colleagues to enhance their skills and grow within the Firm. This section outlines how the Firm fosters an environment of continuous learning and development, ensuring that colleagues are well-equipped to navigate the evolving demands of their roles while contributing to the Firm's long-term goals and their personal career growth.

Colleagues' Training, Development and Appraisals

Focused on colleague development, the Firm conducts two performance evaluations per year for all colleagues. These reviews ensure that colleagues receive consistent feedback, which is based on well-defined KPI's. Every colleague, from executives to non-executives, is evaluated and provided with constructive feedback.

Colleagues' Advancement

The Firm has implemented a structured process for nominating and selecting colleagues for promotion, built on a foundation of transparency and performance-based advancement. As part of this process, all job descriptions have been updated, and KPIs strengthened to better support career progression into leadership roles. These enhancements ensure that promotions are based on the achievement of clearly defined KPIs and ensure a more streamlined and effective pathway for professional growth across the Firm.

Table: Colleagues' Training, Development and Appraisals

	Figures
Colleagues who received regular performance and career development reviews	100%
Total number of colleagues who received performance appraisals	146
Frequency of conducting performance appraisals	2 per year
Total number of executive-level colleagues who received feedback on their performance evaluation	20
Total number of non-executive level colleagues who received feedback on their performance evaluation	126

Training

In 2024, we continued to prioritize colleague development through comprehensive training programs. A significant achievement this year was the enhancement of our training dashboard, which introduced two key features: an electronic attendance sheet integrated with training QR codes and an automated training suggestion system. The latter feature analyzes colleagues' skill gaps and recommends relevant training opportunities, streamlining the learning process and ensuring that colleagues are equipped with the necessary skills to excel in their roles.

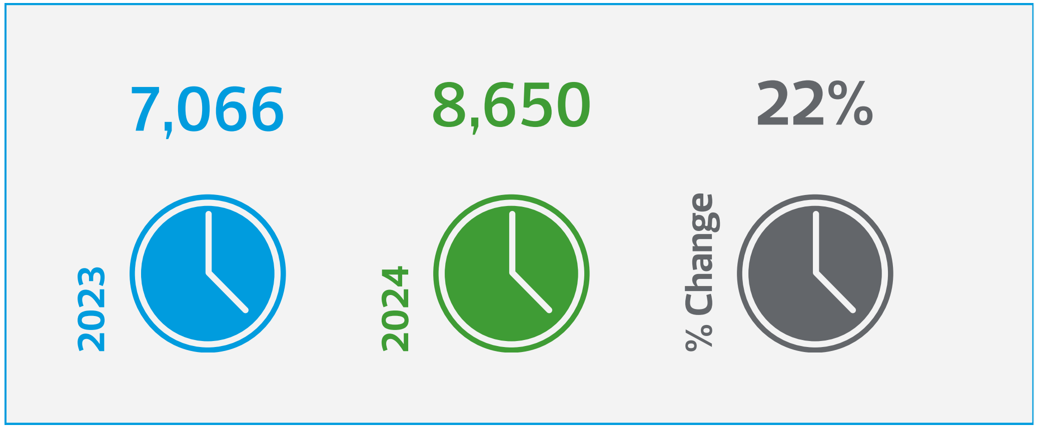
A substantial portion of colleagues engaged in training during the reporting year, with a notable percentage of colleagues receiving training. The Firm tracked thousands of training hours, offering a robust training experience across various departments. On average, each colleague participated in significant training hours, further demonstrating our commitment to fostering continuous learning and professional development. These efforts, supported by the new dashboard features, enable more targeted and efficient development opportunities for all colleagues.

Total (in KD) amount invested in the training program	199,256

Table: Colleagues Training

Training indicators	Figures
Total number of colleagues receiving training (with double counting)	2,584
Total number of colleagues receiving training (without double counting)	160
Total training hours	8,650
Average training hours per colleague	54
Average training days per colleague	6
Percentage of colleagues receiving training out of total colleagues	81%

Figure: Total training hours YOY



Udemy Partnership

In 2020, RSM in Kuwait partnered with Udemy as a third-party training provider, enabling our colleagues to access a vast array of training resources. Since then, colleagues have utilized the platform not only to complete their assigned training but also to enhance their skillsets. Udemy's extensive library of courses, available through accounts provided by the Firm, offers opportunities for personal and professional growth across various areas.

The partnership has had a significant internal impact, with our team members completing a wide range of soft skills and technical training programs in 2024. These programs ensure that our colleagues remain up to date with current market demands, contributing to both individual growth and the Firm's overall capability. With this initiative now completed, the Udemy partnership continues to be a valuable resource for ongoing development within the Firm.

Department-specific Training

In 2024, RSM in Kuwait recognized the importance of tailoring training to the specific needs of each department. To address this, all department heads were asked to provide technical training plans for their team members. This initiative acknowledged that each department has unique training requirements, and the plans were designed to ensure that colleagues received both essential technical skills and necessary soft skills to enhance their performance.

These plans were implemented and monitored closely to track progress and ensure that team members were gaining the skills needed to excel in their roles. By focusing on technical, computer (technological), soft skills development, the Firm aimed to provide a well-rounded training experience that would benefit individuals and departments alike. This initiative has been completed and has proven effective in strengthening the Firm's overall capabilities.

Health and Well-being

We are committed to maintaining a safe and healthy working environment for all colleagues. As part of our Occupational Health and Safety Management System, 10 colleagues have received occupational health and safety training, ensuring that immediate health concerns can be addressed effectively. Additionally, 4 Fire Wardens have been trained to handle fire safety issues, further enhancing workplace safety preparedness.

To continuously promote employee health, the Firm organizes annual CPR training for selected colleagues, keeping them equipped with essential life-saving skills. This ongoing focus on health and safety ensures that a majority of colleagues are well-prepared to respond to emergencies, contributing to a safe and supportive workplace in case another trained colleague is not present.

Number of incidents and information with respect to ill health that occurred in the workplace	0

Table: Training on Occupational Health and Safety

	Figure(s)
Total number of colleagues receiving training (with double-counting)	10
Total number of colleagues receiving training (without double counting)	10
Total training hours	80
Average training hours per colleague	8
Average training days per colleague	0.9
Percentage of colleagues receiving training out of total colleagues	5%

Table: Occupational Health and Safety

	Figure(s)
Confirmed incidents of discrimination occurred during the reporting period	0
Incidents reviewed by the Firm	0
Remediation plans being implemented for confirmed incidents of discrimination	As per the Kuwait Labor Law (KLL)
Remediation plans that have been fully implemented for confirmed incidents of discrimination, with results reviewed through routine internal management review processes	0
Incidents no longer subject to action	0
Percentage of colleagues covered by an occupational health and safety management system	–
Number of incidents with respect to injuries that occurred in the workplace	0
Number of incidents and information with respect to ill-health that occurred in the workplace	0

Human Rights

The Firm is committed to upholding responsible business conduct, grounded in our Employee Handbook as well as our Code of Conduct that instills ethical behavior across all operations

One of the central tenets of our approach is respect. The Firm ensures equal opportunities for all individuals, with no differentiation in salary, service, or promotion based on religion. Promotions and advancements are based solely on individual competency and capabilities. All decisions regarding performance and progression are measured transparently and systematically, with no reported issues regarding discrimination.

Respect is embedded in the Firm's Code of Conduct, which emphasizes fairness for all colleagues. The Firm treats each individual with dignity, ensuring that colleagues work in a professional, inclusive, and friendly environment where diverse cultural backgrounds are appreciated. colleagues are encouraged to foster teamwork and promote participation, creating an environment where respect and inclusion are paramount.

Although RSM in Kuwait would be proud to show the comprehensiveness of the Code of Conduct, the link to the policies portal cannot be shared publicly. However, these policies are accessible to all colleagues through the Firm's intranet, where they can review and acknowledge the commitments outlined in the 4Policies portal.

Number of Confirmed Incidents of Violations Involving Rights of National People	0

Grievance Mechanisms

Currently, the Firm does not have a formal grievance mechanism in place. However, in the event of concerns or complaints, the concerned party can directly notify the Service Line Leader or HR, who then takes responsibility for addressing the issue. HR follows up with the involved party to ensure that the concern is resolved in a fair and timely manner. On average, colleague-related complaints are resolved within a short period, reflecting our commitment to addressing issues promptly.

3.3 Workplace Engagement

At the core of RSM in Kuwait culture there is strong emphasis on employee engagement, which we actively encourage through a variety of events and initiatives throughout the year. With a focus on creating meaningful connections, one or more events are held each month, ranging from cultural celebrations to wellness and team-building activities. In addition to these events, the Firm regularly sends out employee survey emails to gather valuable feedback and suggestions from colleagues, ensuring their voices are heard, their experiences are continuously improved, and they are engaged. Last year, the Employee Engagement Committee was reformed to further enhance these efforts, reflecting our ongoing commitment to fostering a positive and collaborative work environment.

Colleagues' Events

Colleague engagement is a vital part of fostering a positive workplace culture, and the Firm regularly organizes various events to connect colleagues, celebrate milestones, and encourage team bonding. Throughout the year, a wide range of events took place, each catering to different interests and promoting a healthy work-life balance.

For cultural engagement, the Firm organized events like the Kuwait Liberation/Independence Day quiz, where colleagues participated in a fun and educational activity about the country's history. Additionally, an International Women's Day yoga class was arranged for female colleagues, emphasizing general health and wellness.

Social and team-building activities included a Ghabga celebration at a local resort, where colleagues enjoyed quizzes and team-bonding activities. The Fun Day invited colleagues and their families for a day of bowling and arcade games, reinforcing the importance of work-life balance. For sports enthusiasts, a Padel Tournament and a Bowling Event were organized, offering colleagues an opportunity to compete and celebrate together.

Cultural experiences were also prioritized, with events like the Sheikh Abdullah Salem Cultural Center visit and RSM International Day, where colleagues celebrated global cultures and traditions with vibrant cuisines and attire.

Each event aimed to strengthen the bond between colleagues, promote physical and mental well-being, and celebrate the diverse, inclusive nature of the workplace.

Table: Selected Colleague-related Events

Event title	Brief on the event	Duration of event	Number of colleagues attending the event	Investment made (in KD)	Event category
International Women's Day	Yoga class for the female colleagues that was done in private gym.	1 Hour	10	150	General Health
Ghabga	This was for all the Firm's colleagues and held at the Hilton Resort. The event included several engaging activities for the colleagues such as general quizzes and the winners who received gift cards from the Sultan Center.	4 Hours	102	2990	General Event
Fun Day	The colleagues and their families were invited to have a fun day at venue 56 playing bowling and arcades.	2 Hours	45	375	General Event
Escape Room Event	The colleagues were invited to participate in an escape room activity where each team tried to solve the puzzles of each room.	2 Hours	32	264	General Event
RSM International Day	We hosted International Day, where our team came together to celebrate the cultures and traditions. We shared global cuisines to vibrant traditional attires.	2 Hours	60	600	General Event
Sheikh Abdualla Salem Cultural Center	We organized a visit to the cultural center for the colleagues and their families for the whole day.	1 Day	108	351	Cultural event

Table: Selected Colleague– related Events

Event title	Brief on the event	Duration of event	Number of colleagues attending the event	Investment made (in KD)	Event category
Kuwait Liberation / Independence Day	A cultural quiz that included questions about the history of Kuwait. It was conducted through emails and forums and the winners received gift cards from the Sultan center.	3 Weeks	105	-	Cultural event
Bowling Event	We organized a visit to the Kuwait Bowling Club for the colleagues and their families for the whole day.	2 Hours	29	350	Sports
Padel Tournament	We organized a Padel Tournament and different departments competed. In which we awarded the winning teammedals and tokens.	2 Hours	20	580	Sports
Total(s)			**511***	**5,510**	

***This includes double-counting for colleagues that attended more than 1 event.**

3.4 Community Engagement

RSM in Kuwait deeply values its role in fostering employee engagement alongside giving back to the community. This commitment is reflected through a variety of initiatives designed to positively impact both internal and external stakeholders. Colleagues actively participate in community-focused programs, further strengthening the Firm's ties to the wider community.

Our initiatives, as shown in the following figure, are varied in nature, from donations to health-focused campaigns, and highlight the Firm's commitment to both community well-being and colleagues' participation, aligning with our values of collaboration, responsibility, and care for the broader society.

RSM

Figure: Community Initiatives

Name of initiative	Brief description of initiative	Any third-party partner or NGO	Cost (KD)	Number of colleagues participated as volunteers	Number of community attendees or beneficiaries	Initiative Duration	Type of initiative
Sharing The Blessings (Food Donation)	We collaborated with Al Najat Charity to collect donations to prepare meals in the holy month of Ramadan, and we were involved in the distribution.	Al Najat Charity	15	4	300	–	Donation
Blood Donation	We collaborated with the blood bank to do a blood donation campaign in the office.	Blood Bank	–	13	–	1 day	Donation
Dress Donation (Seasonal)	We collaborated with a charity to collect dress donations in the office for three weeks and we were able to collect more than three boxes of donations.	Tanmeia Charity	–	–	–	3 weeks	Donation
Total(s)			**15**	**17**	**300**		

Digital Presence and Outreach

We actively engage in targeted marketing campaigns across various social media platforms, promoting a wide range of topics related to sustainability, health, economy, and community. These campaigns are strategically designed to raise awareness and foster engagement with both internal and external stakeholders.

Across platforms like Instagram, Facebook, Twitter, LinkedIn, and YouTube, the Firm regularly posts content on sustainability-related topics, community initiatives, and environmental efforts. These efforts have led to increased visibility and engagement, with followers interacting through views, likes, shares, and comments, strengthening the Firm's connection with its audience.

The marketing campaigns also highlight key topics such as health, economy, and tax, ensuring a well-rounded communication strategy that resonates with a diverse audience. By consistently sharing content and engaging with the community, we continue to enhance our presence and promote our values on both social and professional platforms.

Table: Social Media Statistics

Marketing Communication Channels	Number of Followers	Sustainability Topics Posted (Specifying the number related to health, economy, community, and environmental topics)	Frequency of Posting	Estimated posting numbers per year	Engagement Views, Likes and Shares
Website	-	2 economy, 1 tax, 3 sustainability	6 per year	6	-
Instagram	7,140	2 sustainability, 10 community, 1 environmental, 2 health, 2 economy	1-2 per month	18	21.6 K views, 8.3 K reach 792 interactions.
Facebook	41,300	2 sustainability, 10 community, 1 environmental, 2 health, 1 economy	1-2 per month	18	74.6 K views, 118 K reach, and 5.7 k interactions.
Twitter	5,244	2 sustainability, 10 community, 1 environmental, 2 health, 2 economy	1-2 per month	18	4 K impressions and 1.8 K Engagement
Youtube	859	1	-	1	121 views
Linkedin	39,233	6 sustainability, 10 community, 1 environmental, 2 health, 2 economy, 11 tax	1-2 per week	72	488,431 impressions and 2.4 K reactions
Total	**93,776**			**133**	

Spreading Awareness and Knowledge

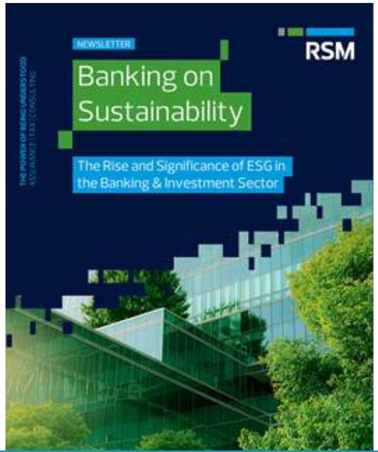
The Firm is committed to spreading knowledge and sharing valuable information with both internal and external stakeholders through RSM in Kuwait Insights. These insights are designed to keep the community informed on key topics that influence our business and societal landscape. During the reporting period, the Firm focused on providing insights related to the economy, tax, and sustainability, offering a well-rounded view on critical issues.

Through these insights, we strive to help stakeholders make more informed decisions. By regularly sharing these perspectives, RSM in Kuwait continues to enhance its role as a knowledge leader, fostering a culture of learning and awareness in the industry.

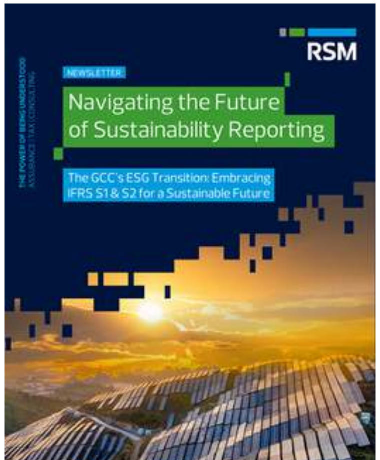
Table: RSM in Kuwait Insights

Topic	# of Insight
Economy	2 (Newsletters)
Tax	5 (4 Newsletters & 1 Tax Alert).
Sustainability	4 (3 newsletters & 1 RSM in Kuwait sustainability report).
Total insights	**11**

Green Horizons: Navigating the ESG Landscape in the Gulf's Energy Sector



Banking on Sustainability



Navigating the Future of Sustainability Reporting

Building a Sustainable Future in the GCC Construction and Real Estate Sector

Employee Engagement Committee Efforts

In 2024, the Employee Engagement Committee organized a variety of events, as shown below, that engaged colleagues and fostered team spirit and community involvement:

Kuwait Liberation/Independence Day

A cultural quiz was organized to celebrate the history of Kuwait. The quiz was conducted through emails and forums, with the winners receiving gift cards from the Sultan Center. 105 colleagues participated in the quiz, enhancing cultural awareness and team bonding.

International Women's Day

A yoga class was held for female colleagues in a private gym to mark International Women's Day. The session allowed 10 female colleagues to relax, connect, and unwind outside of the office environment.

Ghabga

The Ghabga celebration at the Hilton Resort included engaging activities such as quizzes, with winners receiving gift cards from Sultan Center. 102 colleagues enjoyed a memorable evening, strengthening bonds with colleagues in a relaxed setting outside the office.

Sharing The Blessings (Food Donation)

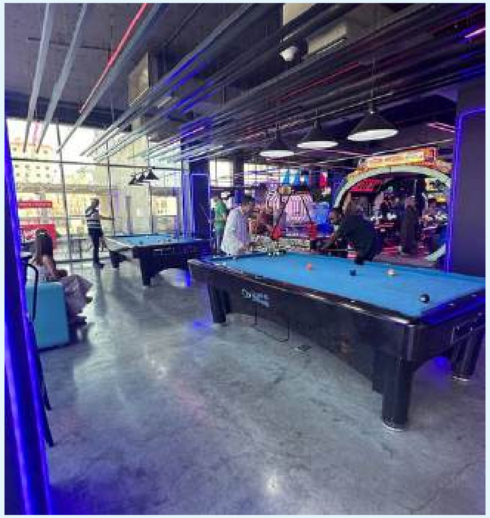
In collaboration with Al Najat Charity, RSM in Kuwait contributed to the preparation and distribution of meals during the holy month of Ramadan. 300 meals were distributed to those in need across various locations in Kuwait, reflecting our commitment to social responsibility.

Eid Gathering (in Office)

The first day after the Eid vacation was celebrated with an office gathering, where colleagues enjoyed sweets and drinks in the training room. The entire office participated, coming together to celebrate the spirit of Eid and reconnect after the break.

Fun Day

Colleagues and their families were invited to Venue 56 for a fun-filled day of bowling and arcade games. 45 colleagues and their families enjoyed the day, fostering family-friendly connections and giving everyone the chance to unwind and bond outside the office.



Padel Tournament

A Padel Tournament was organized, with colleagues from different departments competing for medals and tokens. 20 colleagues participated in the tournament, promoting inter-departmental collaboration and healthy competition.

Assurance Excellence Workshop

A technical workshop was held for the assurance department, enhancing their professional skills. The session provided valuable learning opportunities for colleagues, equipping them with the knowledge to perform their roles more effectively.

Escape Room

An Escape Room event was organized, where colleagues worked together to solve puzzles, enhancing teamwork and problem-solving skills. 32 colleagues participated, strengthening connections between colleagues from different departments.

Blood Donation

A Blood Donation campaign was held in collaboration with the blood bank. 13 colleagues participated in donating blood, contributing to the community's healthcare needs.

RSM International Day

RSM International Day was celebrated with colleagues and their families, showcasing global cultures through food and traditional attire. 60 colleagues and their families came together to celebrate the diversity of cultures within RSM in Kuwait

Dress Donation Seasonal

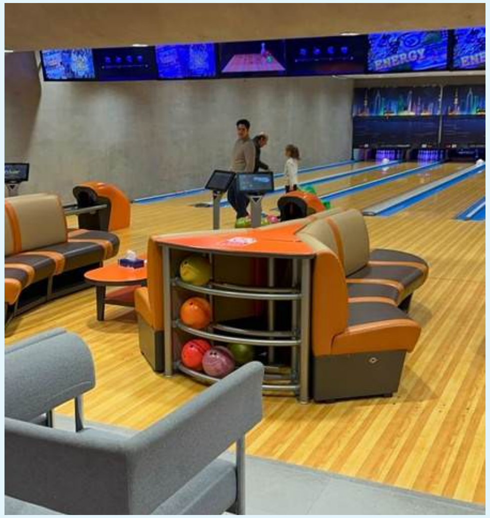
A seasonal Dress Donation initiative was organized in collaboration with Tanmeia Charity, where colleagues contributed clothing donations. Several boxes of clothing were collected, benefiting those in need and supporting RSM in Kuwait charitable efforts.

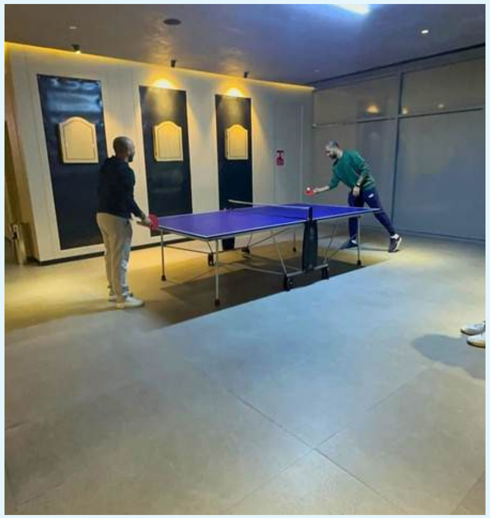
Sheikh Abdullah Salem Cultural Center (ASCC)

A cultural trip was organized for colleagues and their families to the Sheikh ASCC, providing a day of exploration and enrichment. 108 colleagues and their families attended, gaining cultural exposure and strengthening family connections.

Bowling Day

A fun-filled Bowling Day was held at the Kuwait Bowling Club, where colleagues and their families enjoyed a day of friendly competition. 29 colleagues and their families participated, bonding over a shared, recreational experience.





Awareness Panels for our Community

In 2024, we hosted an awareness panel that focused on knowledge sharing, offering the Firm an opportunity to showcase its services to the business community of Chartered Accountants in England and Wales (ICAEW) . The event allowed us to engage with local industry professional expertise. This initiative, which was well received by attendees, saw 73 participants from ICAW taking part in the event. By fostering these connections and sharing expertise, the Firm continues to strengthen its ties with the local business ecosystem. The event was successfully completed, contributing to both the Firm's visibility and its ongoing commitment to supporting the growth of the business community.

Responsible Procurement

Engaging both local and international suppliers ensures that operations are supported by a diverse network of partners. A significant portion of expenditure is directed towards local suppliers, underscoring the commitment to support the local economy. At the same time, international suppliers play a crucial role, providing essential goods and services to meet broader operational needs. This approach strikes a balance between fostering local partnerships and maintaining a global supply chain, ensuring efficiency and flexibility in the Firm's operations.

Figure: Total Expenditure on Suppliers

Suppliers Type	Allocations
Number of local suppliers	39%
Number of foreign suppliers	61%
Total expenditure with local suppliers	63%
Total expenditure with foreign suppliers	37%

3.5 Digitized Internal Practices

In line with the Firm's ongoing digital transformation, several initiatives have been introduced to enhance productivity, improve decision-making, accountability, transparency, governance, compliance, and engage clients more efficiently. These efforts align with our firm Global's technology initiatives, including participation in pilot projects to integrate emerging technologies into the Firm's operations. The positive impact of these digital solutions has been significant, driving improved decision-making and efficient client engagement. However, the Firm also acknowledges challenges such as cybersecurity concerns and technology fatigue, which are addressed through regular vulnerability assessments and the implementation of security best practices. By following our firm Global's technology recommendations and aligning new technologies with business needs, the Firm continues to refine its digital approach, ensuring both internal efficiencies and external competitiveness, serving our colleagues and valued clients.

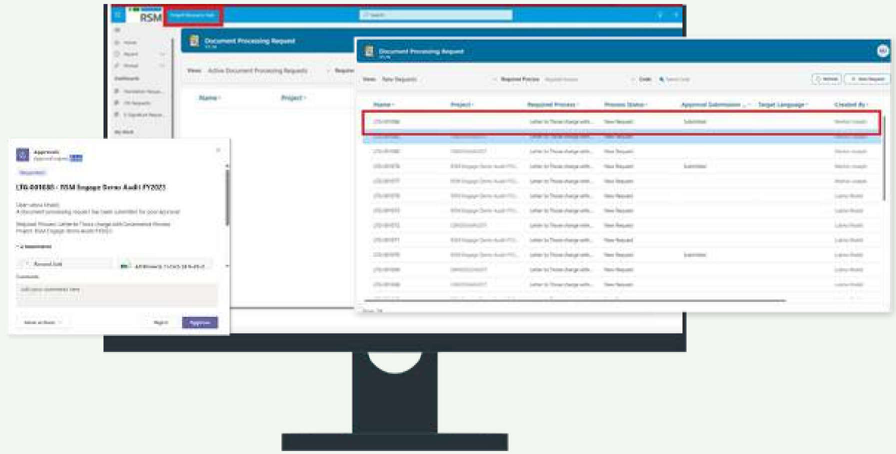
Advancing Through Innovation

Driving continuous improvement, the Firm actively embraces innovation and digital transformation. Our focus on staying ahead of technological trends is reflected in the implementation of new systems and processes that improve efficiency, foster collaboration, and enhance overall business performance. Our range of innovative solutions include the following:

1. Resource Planning
2. Letter to Those Charged with Governance
3. RSM Kuwait Engage V4
4. Data Analytics Communication with the Assurance Team
5. Digital Attendance for Training
6. Concurrent Review Meeting Dates Population
7. Component Companies Population
8. Related Party Data Population

Document Processing (DP) System

Enhancing Workflow Oversight and Approval Efficiency at RSM in Kuwait



Introduction

At RSM in Kuwait, we continue to advance our use of technology to improve the way practice-related documentation is managed and processed. **The Document Processing (DP) system** is a centralized platform that streamlines the preparation, review, approval, and dispatch of critical documents, helping reduce manual steps, enhance process visibility, support operational consistency, transparency, and governance.

The Challenge: Managing Multi-Step, Manual Document Workflows

Prior to the implementation of the DP system, document routing and approvals were often handled manually or across multiple systems, leading to:

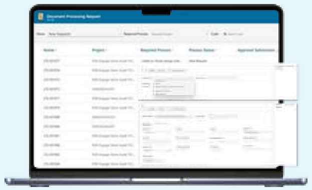
- Time-intensive coordination between teams
- Risk of communication gaps and status uncertainty
- Multiple handoffs with limited tracking of changes
- Inconsistent approaches to dispatch and e-signature processes
- Lack of central access to document history and approval records

These challenges impacted internal coordination and made oversight more complex.

The Solution: Document Processing System

The DP system was developed to address these issues through a structured and transparent process—from document creation to final dispatch—ensuring greater control and process alignment. It allows users to initiate and monitor document workflows through a centralized interface embedded within the firm's Project Resource Hub.

Core Functionalities



Structured Request Initiation

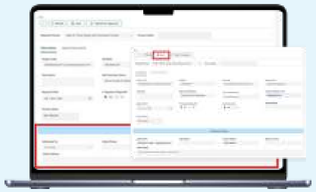
Capture of key project details (portfolio, client, department, contacts) via a project code.

Option to include e-signature and dispatch tasks, where applicable.

Multi-Stage Document Review and Approval

Review routing based on project roles with visibility into each reviewer's stage.

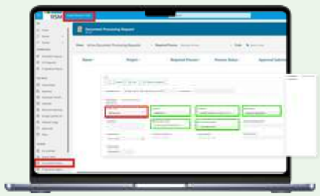
Approval trail visible under "Approval History" with integration to Outlook and Microsoft Teams notifications.



Dispatch and E-Signature Management

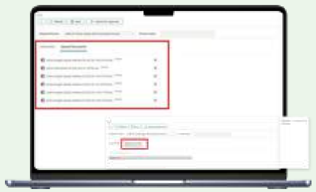
Dedicated fields and workflows for capturing delivery details when dispatch is required.

Option to enable or skip e-signature processing based on engagement requirements.



Automated Field Prepopulation

Linked client data auto-fills fields to minimize input errors and improve accuracy.



Integrated Upload & Tracking

Users can attach multiple documents, upload and track progress from draft through final approval and dispatch.

Key Benefits

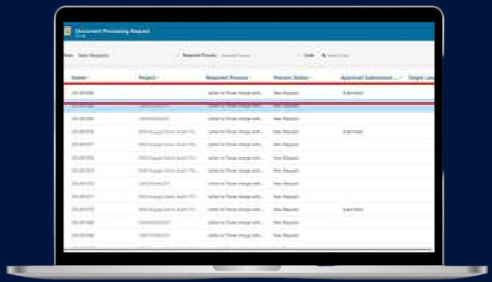
Process Consistency – Standardized workflows help ensure consistent documentation handling across teams.

Fewer Manual Steps– Pre-filled fields, automated routing, and integrated tools help reduce administrative follow-up.

Greater Visibility – Engagement teams can monitor real-time status updates and access complete approval histories at any time.

Improved Collaboration – Built-in notifications and Microsoft Teams integration streamline communication among reviewers.

Technology Accessibility & Security



Access: Desktop, laptop, mobile (iOS & Android)

Governance: Compliant with firm policy and relevant standards

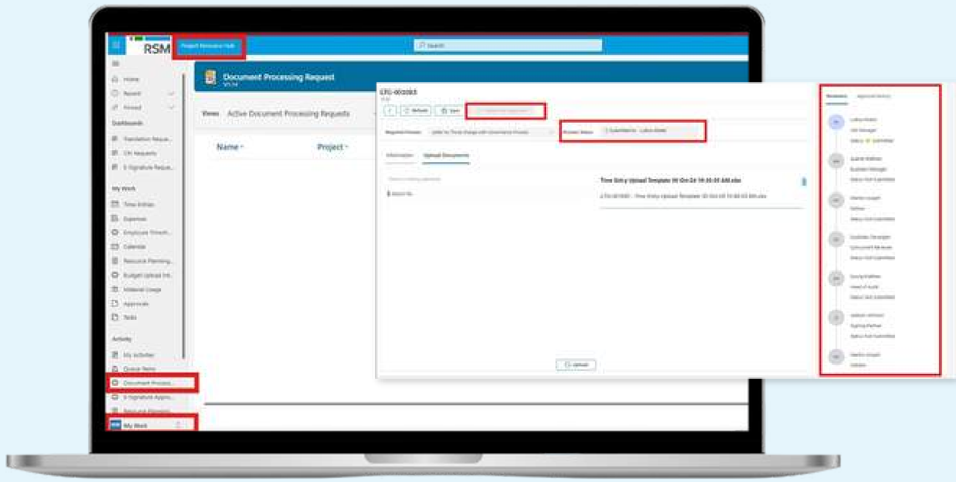
Sustainability: Paperless process with electronic logs

Security: Password protection and Multi-Factor Authentication (MFA)

Built for Practical Use, Backed by Experience

The DP system is designed to support internal coordination and documentation workflows—not to replace professional judgment. It reflects our ongoing commitment to improving how teams manage document approvals and client deliverables by combining:

- Experienced professionals who understand documentation standards
- Process-aligned technology that reinforces consistency
- Continuous enhancements based on user input and operational needs



CaseWare Archival

The CaseWare Archival automated workflow was developed to streamline the process of archiving audit files for clients once their reports have been issued. This system allows the assurance team to submit requests for archival, with the expected date automatically set based on the final report date. Notifications are sent to the assurance team when the file is due for archival, ensuring that no files are overlooked and that the archiving process is completed on time.

This module has had a significant internal impact, particularly for the assurance team and project coordinators, as it simplifies file management and ensures compliance with relevant standards.

Audit Automation using AI

In an effort to improve efficiency and effectiveness in audit engagements, RSM in Kuwait developed a module that is integrated with RSM Kuwait Engage using AI. This module is designed to automate several key activities in the audit process, providing the assurance team with a streamlined and efficient workflow. Key functionalities of the system include:

Document Extraction:
The system reads documents from RSM Kuwait Engage to automatically extract relevant data.

Data Validation:
It ensures that the extracted data is properly and adheres to predefined standards.

Data Storage:
Once validated, the data and documents are saved for future reference and processing.

References and Cross-referencing:
The system references and cross-references the data in the relevant document for audit trail.

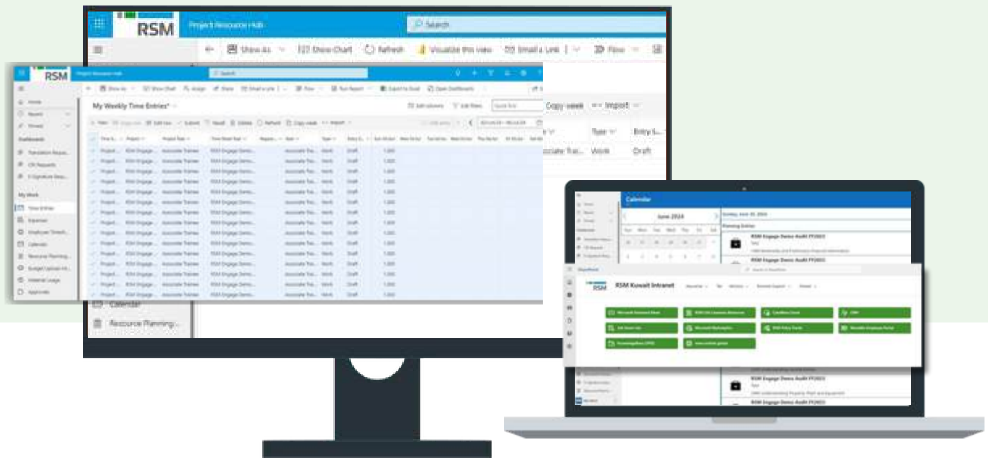
Review Process Submission:
After validation, references, cross-referencing, and arithmetic calculations, the data is submitted for a review process, ensuring it meets the necessary standards.

Generation of Working Papers:
The module automatically generates working papers, significantly reducing manual effort and errors.

The module has a substantial internal impact, particularly for the assurance team, as it significantly speeds up and enhances the effectiveness of the audit process . While the module is still in progress, it has the potential to greatly enhance the efficiency of the audit process and improve overall audit quality.

Resource Planning Management

Streamlining Resource Allocation Through Technology



The Digital Transformation Journey

RSM in Kuwait embraces technological advancements to enhance service delivery and operational efficiency. The firm is aiming to continuously adapt new technologies to enhance current practices and uphold professional service standards.

Challenges in Traditional Resource Management

Resource allocation in professional services often faces several obstacles:

- Manual tracking leading to errors and inefficiencies
- Optimizing staff utilization across multiple projects
- Limited visibility into available resources and skill sets
- Delayed response to changing project requirements
- Inefficient communication with respect to resource assignments

Without automated systems, firms often struggle with:

- Time-consuming manual scheduling processes
- Risk of resource conflicts and double-booking
- Inability to quickly adjust to changing priorities
- Lack of real-time visibility into resource utilization
- Resource not having clear visibility into future assignment.

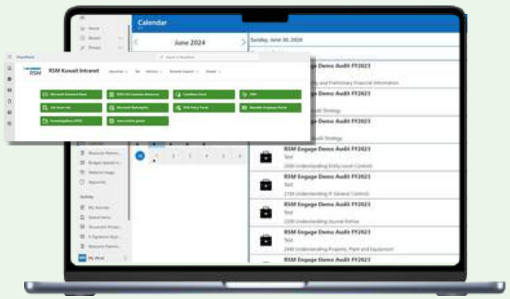
Resource Planning Management Platform

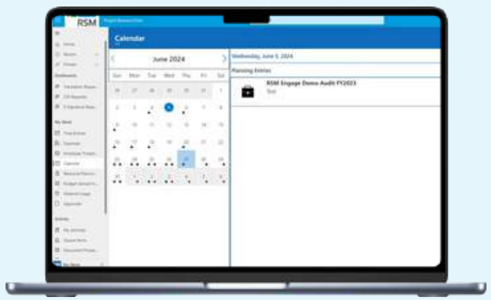
The cloud-based Resource Planning Management module represents RSM in Kuwait's commitment to technological excellence. Integrated seamlessly with existing CRM and budgeting systems, this solution optimizes resource allocation while enhancing timely assignment of resources to client projects.

Core Functionality

Smart Resource Allocation

- Budget-aware assignment preventing over-allocation
- Automatic restriction of hours based on available capacity
- Real-time validation against project budgets



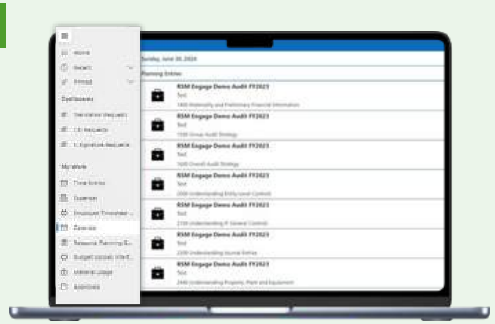


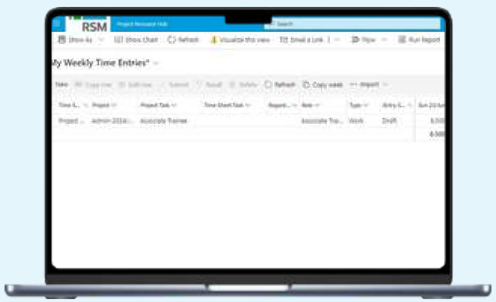
Dynamic Scheduling Interface

- Intuitive drag-and-drop functionality for task reassignment
- Automatic hours adjustment based on availability
- Visual calendar interface with planning indicators

Seamless Time Entry Integration

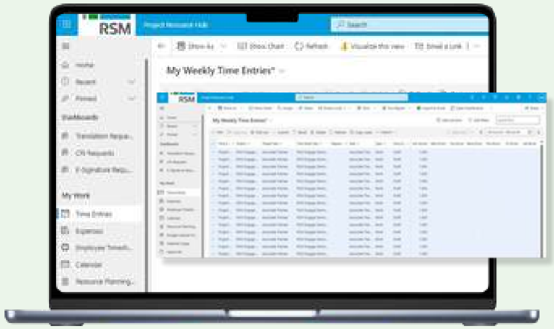
- Direct conversion of planned schedules to actual time entries
- Streamlined workflow between planning and tracking
- Accurate measurement of resource utilization





Automated Communication

- Weekly email notification for the next week plan.
- Real-time updates when schedules change
- Dashboard access for personnel visibility



Analytics and Reporting

- Weekly reports for resource optimization
- Data-driven insights for decision making
- Comprehensive view of resource allocation across projects

Business Value

Enhanced Productivity

The system significantly improves resource scheduling efficiency by automating manual processes and providing clear visibility into resource allocation.

Budget Control

Automatic restrictions based on project budgets help maintain financial discipline while optimizing resource utilization.

Operational Flexibility

Dynamic scheduling capabilities enable quick adaptation to changing project needs and priorities, ensuring optimal resource utilization.

Improved Collaboration

Real-time notifications and shared dashboards enhance team coordination and communication, reducing delays and misunderstandings.

Resource Visibility

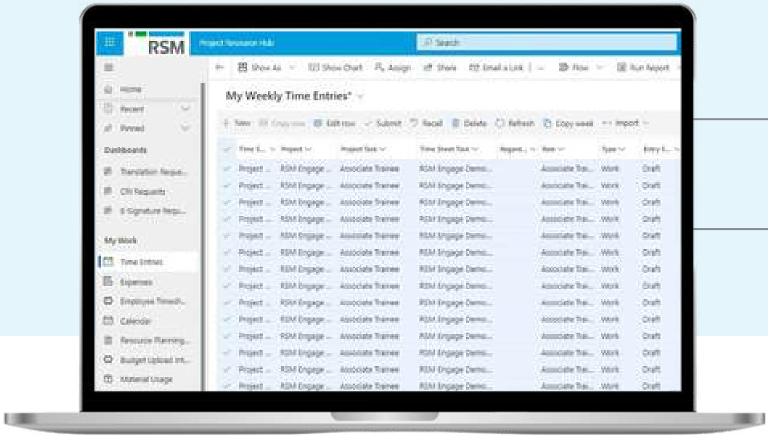
Leaders gain clear insight into available resources, helping identify potential bottlenecks and opportunities for optimization.

Environmental Responsibility

The digital-first approach promotes paperless workflows, contributing to RSM in Kuwait's sustainability initiatives.

Technology Accessibility

The platform supports diverse work environments:



- Multi-platform compatibility (desktop, laptop, iOS, Android)
- Password policies and Multi-Factor Authentication (MFA)
- Secured integration with existing systems

Optimizing Efficiency Through Strategic Allocation

RSM in Kuwait's Resource Planning ensures optimal utilization by:

Automating routine tasks to free up expert bandwidth

Balancing workloads for improved productivity

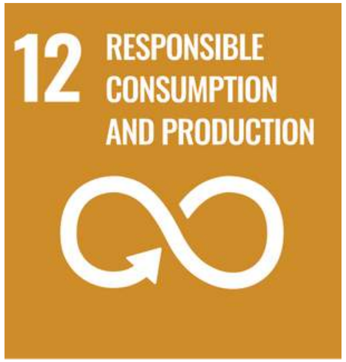
Adapting to dynamic business needs through scalable solutions

Enhancing transparency in resource allocation and performance

This blend of technology and human expertise maximizes operational effectiveness while maintaining a client-focused approach.

4. Our Clients

UN Sustainable Development Goals (SDGs) alignment:



4.1. Diversified Market Solutions

RSM in Kuwait takes pride in offering a comprehensive suite of services designed to meet the diverse needs of our clients across a wide range of sectors. With a focus on delivering tailored solutions, we provide a multitude of services that aid clients navigate challenges of all sorts.

Our market solutions consist of:

Assurance	Audit	Review	Agreed upon Procedures	Compilation	Special Reports
Tax	Income Tax	VAT	National Labour Support Tax (NLST)	Zakat	Pillar two
Consulting	Corporate Finance	Risk Consulting	ESG/Sustainability	Data Analytics	

By providing this broad spectrum of services, we ensure that our clients receive expert guidance and practical solutions to address their unique needs, regardless of the sector or business complexity.

> **The depth of insight and understanding we bring could make all the difference.**

4.2. Digitized External Practices

In today's world, we understand the importance of leveraging technology and the transformative power it possesses when it comes to enhancing the client experience as well as the general flow of work. This is why we continually invest in digital tools and systems that streamline interactions and improve efficiency. With a focus on providing ease and convenience for our clients, we have implemented several platforms that support smooth communication and transparent service delivery. RSM Kuwait Engage, an integrated cloud-based platform, enables seamless communication between the Firm and our clients. In addition, tools like the Client Report Issuance (CRI) workflow is designed to simplify complex processes, ensuring clients receive timely, reliable, and personalized service. Through these efforts, the Firm strives to offer a unique experience that prioritizes client satisfaction and ease of engagement.

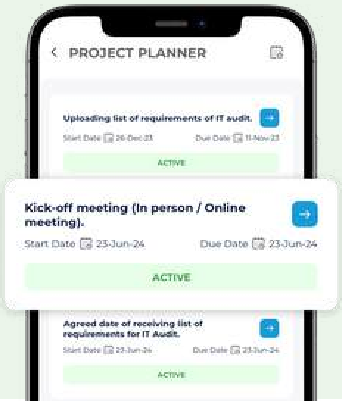
RSM Kuwait Engage:
Revolutionizing Client Engagement

A cutting-edge platform that integrates with Microsoft Dynamics 365, transforming client engagement for modern businesses. Seamless collaboration, real-time insights, and AI-powered automation bring efficiency, transparency and accountability into one intuitive digital hub.

AI-Powered Automation
Enhances productivity with intelligent workflows.

Intelligent Document Review
AI-driven approval processes to ensure compatibility.

Automated LoR Generation
Creates a tailored list of requirements.



Enhanced Collaboration

Centralized Communication
Client interactions, messages, and updates in one place.

Smart Notifications
AI-driven alerts for critical updates, deadlines, and approvals.

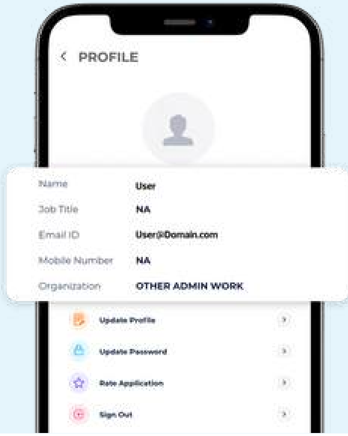
Detailed Reporting
Reports shared with management for collaborative decision-making.

Security & Compliance

Enterprise-Grade Security:
Built-in enterprise-grade security that protects both customer and business data.

Role-Based Access for Data Relevance:
With role-based access controls, users only see relevant data.

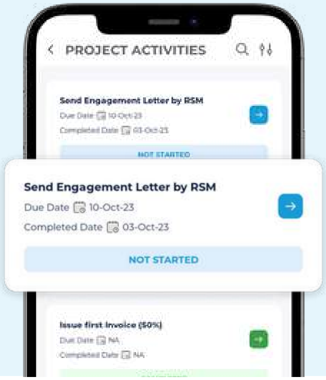
End-to-End Encrypted Data Transfers:
Provides encrypted connections, ensuring data is transferred securely.

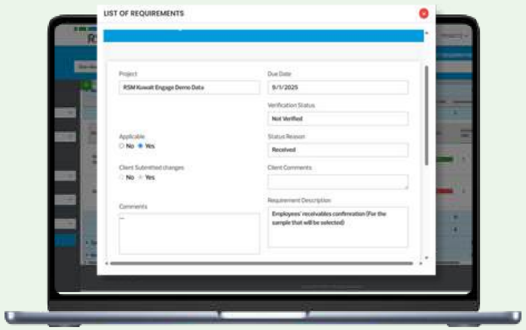


Mobile Optimization

Cross-Platform Access
Seamless functionality on desktop, tablet, and mobile.

Native Mobile Apps
Dedicated iOS and Android applications.



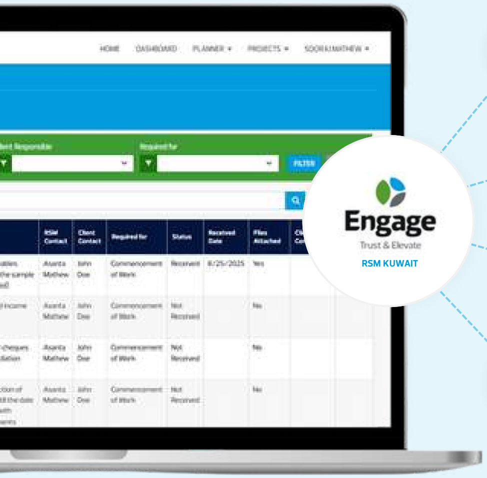


User-Friendly Interface

Dynamic Dashboard
Instantly view project progress and updates.

Visual Planning Tools
Interactive Gantt Charts & Calendar Views.

Client-Centric Approach



Personalized Portals: Custom spaces for each client with dedicated access.

Self-Service Analytics: Interactive dashboards for real-time insights.

Continuous Improvement: Regular updates based on user feedback.

Automated Reminders: Stakeholders receive timely notifications to stay on track.

Client Benefits

Centralized Management: One platform for all client data, tasks & documents.

Real-Time Visibility: Live tracking & instant alerts on project updates.

Enhanced Efficiency: Automated workflows reduce turnaround times.

Data-Driven Insights: Make smarter decisions with real-time analytics.

Scalable Solution: Adapts to projects of any size or complexity.

Sustainability Focus

Digital Workflows:
Saving paper; otherwise, significant paper will be printed for each engagement.

Green Infrastructure:
Powered by energy-efficient cloud services.

Impact Reporting:
Track and measure sustainability metrics.

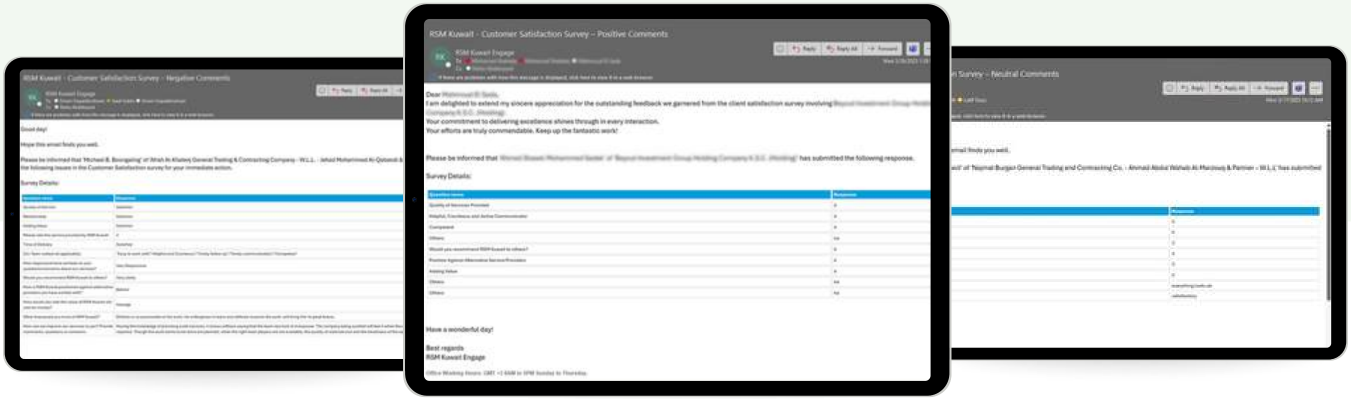
4.3. Optimized Client Experience

Our firm's places a high priority on delivering an exceptional client experience by integrating advanced technologies that streamline interactions, enhance service delivery, and promote client satisfaction. Recognizing the importance of continuous improvement, we have developed and implemented various systems designed to address client needs proactively and effectively. These technologies not only ensure smoother communication but also provide valuable insights into client preferences and concerns, helping the Firm refine its offerings and build long-term relationships. By leveraging tools such as **Voice of Client (VOC)** and integrated, we are dedicated to enhancing how we engage with clients, making the process more efficient and personalized.

> **Helping you move forward with confidence.**

Voice of Client (VoC)
Designed to Listen. Built to Respond

At RSM in Kuwait, client experience is at the core of everything we do. The Voice of Client (VoC) platform was developed to help us engage in a structured, proactive, and thoughtful way with those who matter most to us – our clients.



This platform reflects our belief that feedback is more than just a formality, it is an essential part of creating meaningful, lasting partnership. Integrated directly with our CRM, VoC enables us to understand how clients experience our services and what matters to them the most.

Why We Created It

VoC was envisioned to bridge the gap between service delivery and client sentiment. Built with a clear objective to improve responsiveness, VoC empowers RSM in Kuwait to:

Collect feedback
at relevant moments in the engagement lifecycle.

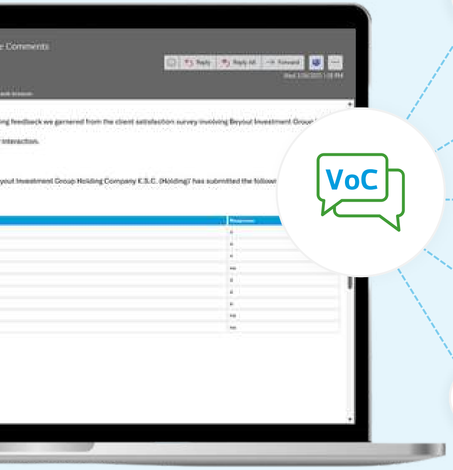
Transform feedback
into clear, actionable steps.

Ensure accountability and resolution
through internal follow-up mechanisms.

By automating feedback loops and embedding transparency into our service model, VoC turns insights into action, strengthening our partnership with our client.

Insight into Internal Operation

VoC is not just a digital tool—it is a coordinated effort led by dedicated team within RSM in Kuwait:



Client Dedicated Team: Oversees survey logic, communication schedules, and overall feedback result.

Engagement Team: Receive real-time notifications once feedback (positive, neutral or negative) is submitted.

Firm management: Monitors escalated cases to ensure resolutions align with Firm belief and commitments to client experience.

Operations Team: Automates task assignments and reminders for unresolved client concerns.

Firm Management: Receives performance insights and trends to guide improvement efforts.

Key Features That Drive Engagement

Automated Client Targeting
Identifies relevant contacts for survey distribution.

Escalation Flows –
Pushes critical feedback to firm management & engagement teams for timely response.

Milestone – Based Triggers –
Sends surveys at defined engagement milestones.

Case Closure –
Feedback cases close only after client satisfaction is confirmed, via auto email.

Embedded Email Links –
Makes responding easy and quick for clients

Positive Feedback Routing –
Shares appreciation emails with involved personnel.

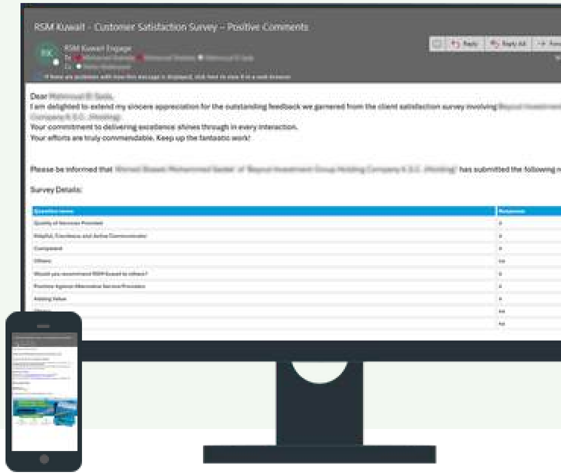
Smart Reminders – Auto reminder for pending feedback to maintain high response rates.

Automated Alerts –
Notifies internal teams based on satisfaction scores.

Real-Time Monitoring –
Tracks completion and flags areas requiring attention.

Task Automation –
Creates internal tickets for resolution with follow-up tracking.

Delivered Value for Clients



Timely Feedback Capture
Understand service experience as it unfolds.

Consistent Engagement
Every response is followed up through a standard and fair process.

Transparency
Clients are consulted before closing any issues reported by them.

Benefits for Our Clients

Together, we grow through your insights. Engage, share, and let's shape the future.

- Minimizes manual touchpoints with **automated workflows**
- Encourages active participation with **scheduled auto reminders**
- **Strengthens communication and engagement** throughout the engagement
- Allows quicker **review and response** to feedback
- Ensures **consistent handling of feedback** with documented workflows
- Makes the feedback process more **transparent and collaborative**
- Helps shape continuous **service improvements**
- **Integrates with Outlook** for notifications and visibility

Accessible & Secure

Clients receive targeted emails with Survey links, which are specific to their engagement and the response data is captured using encrypted connections.

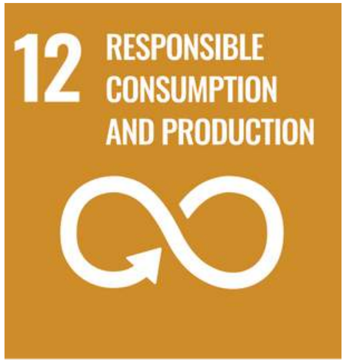
Supporting a Sustainable Feedback Culture

Fully digital platform that reduces the need for paper-based forms.

Supports transparent communication and engagement accountability.

5. Our Planet

UN Sustainable Development Goals (SDGs) alignment:



5.1. Resource Management

RSM in Kuwait has made notable progress in its resource and waste management efforts over the reporting year, particularly in reducing paper consumption within its office operations. A key focus has been on minimizing paper waste, which aligns with the Firm's broader commitment to sustainability. Significant reductions in paper consumption reflect the effectiveness of strategies implemented to encourage digital processes and efficient use of resources.

Recycling efforts also achieved remarkable success, as evidenced by a significant increase in the volume of paper recycled. This sharp rise surpassing the level of paper consumed during the reporting year, is primarily due to a one-time disposal of archived files accumulated over the years. As part of a structured document management process, the Firm cleared a backlog of files from 2010 to 2012 and facilitated the removal of outdated records, in addition to routine recycling bin collections. Showcasing our dedication and commitment to environmental responsibility.

These efforts are supported by the Firm's ongoing investments in digital transformation, such as the promotion of electronic communication and the adoption of cloud-based document sharing. The Firm's Certificate of Recycling 2025 serves as a recognition of these achievements and its continued dedication to resource management and sustainability.

Expenditure on waste management efforts (in KD)
1,200

Figure: Paper Consumption

2023	2.84
2024	1.8
% Change	**-37%**

Figure: Quantity of Paper Recycled (in Tons)

2023	2.84
2024	14.80
% Change	**421%**

Figure: Quantity of Paper Saved (in Sheets)

2023	55,068
2024	1,694,809
% Change	**2,978%**

Paper Savings Through Technology and Digitization

Through our ongoing digitization, our efforts have proven successful in driving efficiency and reducing operational costs, while taking our planet into consideration. By implementing digital solutions, the Firm has saved over 1 million sheets of paper, translating into notable cost savings. Additionally, these efforts have streamlined internal and external processes leading to significant environmental benefits via avoided printing, as shown in the following figure. The successful implementation of these initiatives highlights our ability to adapt to digital solutions while making a positive impact on both our operations and the environment.

Figure: Paper Savings Through Technology and Digitization

Saving type	Estimated Paper savings (in sheets)
Opening new opportunities	18,550
Client Report Issuance (CRI)	191,600
List of Requirements (LoR)	637,120
E-signature	90,100
Receipts	1,880
Purchase Orders (POs)	306
Goods Receipts (GRs)	334
Avoided printing	54,394
Dispatchments	6,453
Total paper savings	**1,000,737**

Moreover, specifically from the amount of paper avoided through our printing system, a number of saving and environmental outcomes have been estimated, provided as follows:

Figure: Saving Outcomes from Avoided Printing through the Printing System

Total cost savings (in KD)	Trees saved	Water saved (in US gallons)	CO2 saved (in tCO2e)
1,128	5	2,100	2

Sustainable Printing Solutions Through Technology

To promote sustainability and improve operational efficiency, RSM in Kuwait has implemented a sustainable printing solution, specifically through Equitrac Follow-Me Printing. This technology allows users to release and print documents only when they are physically at the printer, reducing unnecessary printing and encouraging responsible paper use.

Key Benefits and Outcomes:

- The system helps save significant resources, including around five trees, 2,100 US gallons of water, and 2 tCO2e of CO2. Reflecting the Firm's commitment to reducing its environmental footprint.
- By promoting responsible printing, the Firm not only saves paper but also enhances time efficiency in document management.

The initial investment in the solution was KD 231, a worthwhile commitment considering the environmental and operational savings it generates.

Additionally, it is managed in-house, allowing the Firm to maintain full control over its implementation and optimization.

As such, this initiative highlights our dedication to sustainable operations and continuous improvements in resource management, ensuring a balance between productivity and environmental responsibility.

Paper Waste and Recycling

RSM in Kuwait has introduced several initiatives to reduce paper waste and promote recycling, aiming to create a more sustainable and environmentally friendly workplace, through an extensive list of multiple initiatives, including the following:

Collaboration with Certified Vendors:
We partnered with a certified waste management company to ensure proper segregation, collection, and recycling of waste.

Provision of Recycling Bins:
We installed bins for paper, plastic, and other recyclables at key office locations.

Personnel Engagement:
Colleagues are encouraged to segregate waste at the source, depositing recyclable materials in designated bins.

Non-recyclable and Hazardous Waste Management:
Such waste is handled separately to ensure compliance with disposal regulations.

Timely Clearance and Certification:
Waste bins are cleared monthly or upon reaching capacity, adhering to environmental compliance protocols, with vendors providing certificates for recycling and secure destruction.

Monitoring and Reporting:
We maintained records of waste volumes and types, contributing to sustainability metrics and annual reporting.

Digital Transformation Initiatives:
We encouraged the use of electronic communication and cloud-based document sharing; implemented e-signature solutions for contracts and approvals; and trained staff to utilize digital tools for internal and external processes.

These have led to several benefits:

Improved Workplace Practices:
Colleagues have adopted waste segregation habits, leading to a cleaner and more organized work environment.

Sustainability Culture:
The initiatives have instilled a culture of sustainability, with active participation from personnel in reducing waste.

Enhanced Reputation:
This has strengthened the Firm's standing as an environmentally conscious organization, fostering goodwill among stakeholders.

5.2. Greenhouse Gas (GHG) Footprint

As part of our ongoing commitment to sustainability, RSM in Kuwait continuously monitors and manages its GHG across specific operational areas, including energy consumption, waste management, and employee-related activities. Understanding the environmental impact of our activities is essential, and we strive to minimize emissions through various practices, including energy-efficient practices and waste reduction efforts. This section highlights the Firm's emissions across different scopes, providing insight into our efforts to reduce our carbon footprint and enhance environmental performance.

Scope 1 Emissions

We report zero Scope 1 emissions, as there are no owned or controlled sources of emissions, such as company-owned vehicles or generators.

Scope 2 Emissions

Primarily driven by electricity consumption, estimated Scope 2 emissions saw a slight increase over the reporting period. Although emissions' intensity remained steady, total emissions associated with electricity use rose, reflecting a typical increase in operational energy needs from an increase in number of colleagues.

Figure: Scope 2 Emissions

Activity	2023	2024	Difference
Electricity emissions	1,378.00	1,482.85	8%
Electricity emissions' intensity	7.49	7.49	0%
GHG emissions (tCO2e)	**1,378.00**	**1,482.85**	**8%**

Scope 3 Emissions

Encompassing indirect emissions from sources such as paper usage, employee commuting, and business travel, a mixed trend was revealed during the reporting period. Emissions from paper consumption significantly decreased, reflecting the Firm's ongoing efforts to reduce paper waste and improve resource efficiency. Similarly, the intensity of paper-related emissions also declined, reinforcing the success of these initiatives.

On the other hand, business travel emissions saw an increase, likely driven by higher travel activity within the reporting period, as business travel demands may vary year by year.

Additionally, emissions from employee commuting were recorded for the first time, contributing to the overall Scope 3 emissions footprint. This marked an improvement for the Firm and its progress to better environmental practices.

Figure: Scope 3 Emissions

Activity	2023	2024	Difference
Paper emissions	3.31	2.10	-37%
Paper emissions intensity	0.02	0.01	-41%
Employee commute emissions	-	339.77	It was not recorded in the previous year
Employee commute intensity	-	1.72	It was not recorded in the previous year
Business travel emissions	6.07	9.56	58%
Business travel emissions intensity	0.03	0.05	46%
Total GHG emissions (tCO2e)	**9.38**	**351.43**	**It is not comparable due to different sources of emission between previous and present year**

***Paper emissions results were restated as a new emissions factor (EF) was applied.**

Total GHG Emissions

Our total GHG emissions saw a slight increase during the reporting period, driven by a modest rise in Scope 2 emissions linked to electricity consumption, as well as an increase in Scope 3 emissions due to business travel and employee commuting. While Scope 1 emissions remained zero, the increase in overall emissions reflects ongoing operational needs. Despite this, the Firm continues to make incremental improvements in optimizing energy use and implementing sustainable practices, with efforts to reduce emissions ongoing across various areas of operations.

Figure: Total GHG Emissions

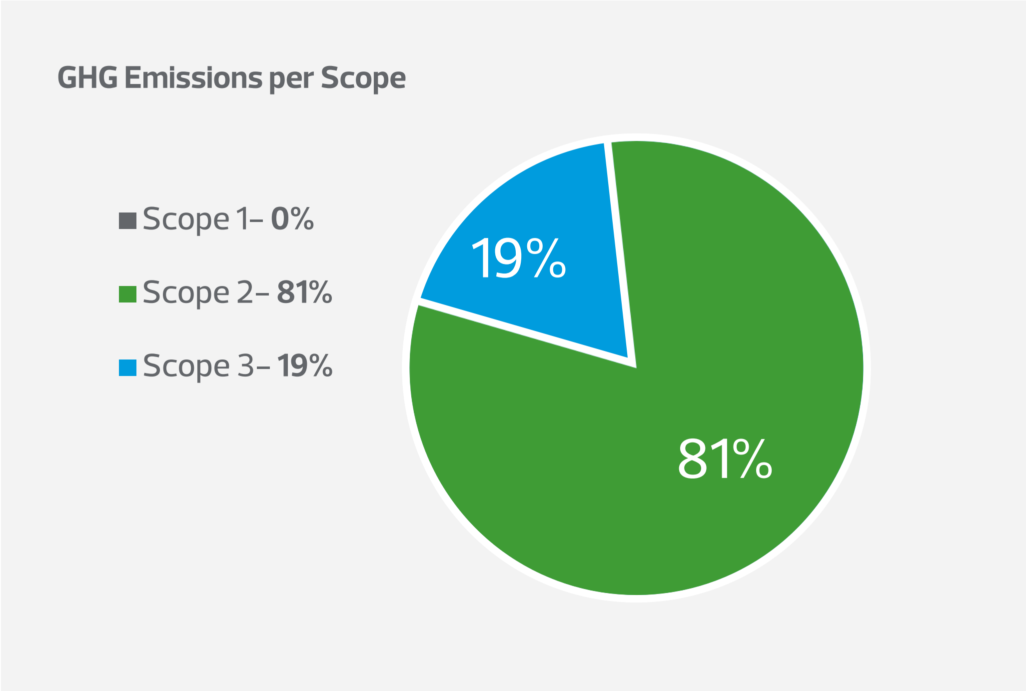
Activity	2023	2024	Difference
Scope 1 emissions (tCO2e)	0.00	0.00	-
Scope 2 emissions (tCO2e)	1,378.00	1,482.85	8%
Scope 3 emissions (tCO2e)	9.38	351.43	It is not comparable due to different sources of emission between previous and present year
Total GHG emissions (tCO2e)	**1,387.38**	**1,834.28**	**It is not comparable due to different sources of emission between previous and present year**

Figure: GHG Emissions Intensity

GHG emissions intensity	2023	2024	% difference
Scope 1	0.00	0.00	0%
Scope 2	7.49	7.49	0%
Scope 3	0.05	1.77	It is not comparable due to different sources of emission between previous and present year
Total intensity	**7.54**	**9.26**	**–**

*The total GHG emissions intensity comparison is not comparable due to different sources between previous and present year.

Figure: GHG Emissions Breakdown per Scope



6.Appendices

6.1 GRI Index

Statement of use	RSM in Kuwait has reported the information cited in this GRI content index for the period 1 January 2024 to 31 December 2024 with reference to the GRI Standards.	
GRI 1 used	GRI 1: Foundation 2021	
GRI STANDARD	DISCLOSURE	LOCATION
GRI 2: General Disclosures 2021	2-1 Organizational details	Section 2.1
	2-2 Entities included in the organization's sustainability reporting	About the Report section
	2-3 Reporting period, frequency and contact point	About the Report section
	2-4 Restatements of information	The Firm has used a new emissions factor when conducting GHG emissions calculations for paper emissions, leading to restatements in 2023 paper emissions.
	2-5 External assurance	None
	2-6 Activities, value chain and other business relationships	a. Section 1.3 b. Sections 5.1 and 5.2 c. Reformed employee engagement committee d. Throughout chapters 1, 2, 3, 4, and 5
	2-7 Employees	Section 3.1
	2-8 Workers who are not employees	Section 3.1
	2-9 Governance structure and composition	Section 2.1
	2-10 Nomination and selection of the highest governance body	Section 2.1
	2-11 Chair of the highest governance body	a. The chair of the highest governance body is not also a senior executive in the Firm b. –
	2-12 Role of the highest governance body in overseeing the management of impacts	Section 2.1
	2-13 Delegation of responsibility for managing impacts	Section 2.1
	2-14 Role of the highest governance body in sustainability reporting	Section 2.1

GRI STANDARD	DISCLOSURE	LOCATION
	2–15 Conflicts of interest	Section 2.1
	2–16 Communication of critical concerns	Section 2.1
	2–17 Collective knowledge of the highest governance body	Section 2.1
	2–18 Evaluation of the performance of the highest governance body	–
	2–19 Remuneration policies	Section 2.1
	2–20 Process to determine remuneration	Section 2.1
	2–21 Annual total compensation ratio	Confidential
	2–22 Statement on sustainable development strategy	–
	2–23 Policy commitments	Section 2.1
	2–24 Embedding policy commitments	Section 2.1
	2–25 Processes to remediate negative impacts	–
	2–26 Mechanisms for seeking advice and raising concerns	Section(s) 2.1 and 4.3
	2–27 Compliance with laws and regulations	RSM in Kuwait complies with Kuwait's laws and regulations
	2–28 Membership associations	None
	2–29 Approach to stakeholder engagement	Section 1.4
	2–30 Collective bargaining agreements	–
GRI 3: Material Topics 2021	3–1 Process to determine material topics	Section 1.5
	3–2 List of material topics	Section 1.5
	3–3 Management of material topics	Found under Figure: GRI 3–3
GRI 201: Economic Performance 2016	201–1 Direct economic value generated and distributed	Confidential
	201–2 Financial implications and other risks and opportunities due to climate change	–
	201–3 Defined benefit plan obligations and other retirement plans	Confidential
	201–4 Financial assistance received from government	None

GRI STANDARD	DISCLOSURE	LOCATION
GRI 202: Market Presence 2016	202–1 Ratios of standard entry level wage by gender compared to local minimum wage	Section 3.1
	202–2 Proportion of senior management hired from the local community	Section 3.1
GRI 203: Indirect Economic Impacts 2016	203–1 Infrastructure investments and services supported	–
	203–2 Significant indirect economic impacts	–
GRI 204: Procurement Practices 2016	204–1 Proportion of spending on local suppliers	Section 3.4
GRI 205: Anti–corruption 2016	205–1 Operations assessed for risks related to corruption	Section 2.1
	205–2 Communication and training about anti–corruption policies and procedures	Section 2.1
	205–3 Confirmed incidents of corruption and actions taken	None
GRI 206: Anti–competitive Behavior 2016	206–1 Legal actions for anti–competitive behavior, anti–trust, and monopoly practices	None
GRI 207: Tax 2019	207–1 Approach to tax	–
	207–2 Tax governance, control, and risk management	–
	207–3 Stakeholder engagement and management of concerns related to tax	–
	207–4 Country–by–country reporting	–
GRI 301: Materials 2016	301–1 Materials used by weight or volume	Section 5.1
	301–2 Recycled input materials used	Section 5.1
	301–3 Reclaimed products and their packaging materials	–
GRI 302: Energy 2016	302–1 Energy consumption within the organization	Section 5.2
	302–2 Energy consumption outside of the organization	–
	302–3 Energy intensity	Section 5.2
	302–4 Reduction of energy consumption	Section 5.2
	302–5 Reductions in energy requirements of products and services	–

GRI STANDARD	DISCLOSURE	LOCATION
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	– (as RSM in Kuwait is in a rented office building)
	303-2 Management of water discharge-related impacts	– (as RSM in Kuwait is in a rented office building)
	303-3 Water withdrawal	– (as RSM in Kuwait is in a rented office building)
	303-4 Water discharge	– (as RSM in Kuwait is in a rented office building)
	303-5 Water consumption	– (as RSM in Kuwait is in a rented office building)
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	–
	304-2 Significant impacts of activities, products and services on biodiversity	–
	304-3 Habitats protected or restored	–
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	–
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Section 5.2
	305-2 Energy Indirect (Scope 2) GHG emissions	Section 5.2
	305-3 Other indirect (Scope 3) GHG emissions	Section 5.2
	305-4 GHG emissions intensity	Section 5.2
	305-5 Reduction of GHG emissions	Section 5.2
	305-6 Emissions of ozone-depleting substances (ODS)	–
	305-7 Nitrogen oxides (NOx), sulphur oxides (SOx), and other significant air emissions	–
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Section 5.1
	306-2 Management of significant waste-related impacts	Section 5.1
	306-3 Waste generated	Section 5.1
	306-4 Waste diverted from disposal	Section 5.1
	306-5 Waste directed to disposal	Section 5.1

GRI STANDARD	DISCLOSURE	LOCATION
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	–
	308-2 Negative environmental impacts in the supply chain and actions taken	–
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Section 3.1
	401-2 Benefits provided to full-time colleagues that are not provided to temporary or part-time colleagues	Section 3.1
	401-3 Parental leave	Section 3.1
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	2 weeks
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Section 3.2
	403-2 Hazard identification, risk assessment, and incident investigation	–
	403-3 Occupational health services	–
	403-4 Worker participation, consultation, and communication on occupational health and safety	Section 3.2
	403-5 Worker training on occupational health and safety	Section 3.2
	403-6 Promotion of worker health	Section 3.2
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	–
	403-8 Workers covered by an occupational health and safety management system	–
	403-9 Work-related injuries	None
	403-10 Work-related ill health	None
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Section 3.2
	404-2 Programs for upgrading employee skills and transition assistance programs	Section 3.2
	404-3 Percentage of colleagues receiving regular performance and career development reviews	Section 3.2

GRI STANDARD	DISCLOSURE	LOCATION
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and colleagues	Sections 2.1 and 3.1
	405-2 Ratio of basic salary and remuneration of women to men	1:1
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	None
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	–
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	–
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	–
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	–
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	None
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Section 3.4
	413-2 Operations with significant actual and potential negative impacts on local communities	None
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	–
	414-2 Negative social impacts in the supply chain and actions taken	–
GRI 415: Public Policy 2016	415-1 Political contributions	None
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	–
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	–
GRI 417: Marketing and Labelling 2016	417-1 Requirements for product and service information and labelling	Section 2.1
	417-2 Incidents of non-compliance concerning product and service information and labelling	None
	417-3 Incidents of non-compliance concerning marketing communications	None
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	None

Figure: GRI 3–3

Material Topics	Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on your human rights	Is your organization involved with the negative impacts through its activities or as a result of its business relationships? If yes, describe the activities or business relationships	Describe your policies or commitments regarding the material topic	Describe actions taken to prevent or mitigate potential negative impacts	Describe actions taken to address actual negative impacts, including actions to provide for or cooperate in their remediation	Describe actions taken to manage actual and potential positive impacts	Describe the processes used to track the effectiveness of the aformentioned actions	Describe goals, targets, and indicators used to evaluate progress of the aformentioned actions	Describe the effectiveness of the actions, including progress toward the goals and targets	Describe lessons learned and how these have been incorporated into your Firm's operational policies and procedures
Emissions	Section 5.2	Section 5.2	Section 5.2	Section 5.2	Section 5.2	Section 5.2	Section 5.2	–	KPIs are found in Section 5.2. Other elements are not yet embedded.	We are aiming for further reductions in our emissions footprint.
Innovative Solutions	1) Reduced paper consumption as a result of automating several admin functions within the Firm 2) By converting many manual procedures to the automated system, the need for physical availability of resources in the office or client premises are reduced hence positively impacting the fuel consumption 3) Employee satisfaction has increased because of the availability of information to track their projects and performance	Section(s) 3.5 and 4.2	Section(s) 3.5 and 4.2	Section(s) 3.5 and 4.2	Section(s) 3.5 and 4.2	Section(s) 3.5 and 4.2	Section(s) 3.5 and 4.2	–	–	Our major future projects include: 1) Auto Audit using Artificial intelligence tools 2) Advance compliance tools 3) Enhanced CRI module 4) Enhanced Budgeting module

Material Topics	Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on your human rights	Is your organization involved with the negative impacts through its activities or as a result of its business relationships? If yes, describe the activities or business relationships	Describe your policies or commitments regarding the material topic	Describe actions taken to prevent or mitigate potential negative impacts	Describe actions taken to address actual negative impacts, including actions to provide for or cooperate in their remediation	Describe actions taken to manage actual and potential positive impacts	Describe the processes used to track the effectiveness of the aformentioned actions	Describe goals, targets, and indicators used to evaluate progress of the aformentioned actions	Describe the effectiveness of the actions, including progress toward the goals and targets	Describe lessons learned and how these have been incorporated into your Firm's operational policies and procedures
Digital Transformation	Positive impact: Enhanced productivity, market expansion, improved decision-making, efficient client engagement Negative impact: Job displacement, high investments, digital device, cyber security concerns, technology fatigue	Positive impact: improved decision-making & efficient client engagement Negative impact: Cyber security concerns & technology fatigue	Follow our firm Global technology initiative through involvement in pilot projects	Regular vulnerability assessments and security best practice implementation to deal with security concerns	Regular vulnerability assessments and security best practice implementation to deal with security concerns	None	Has been effective	Implement our firm Global technology recommendation	our firm Global audits	Align emerging technologies with business needs
Client Experience and Satisfaction	Client satisfaction is higher because of the organized and reliable information available to them on time	-	-	We have enabled multiple levels of review and approval controls on the data before it is made visible to client	We have enabled multiple levels of review and approval controls on the data before it is made visible to client	-	Very effective	We aim at 100% client satisfaction, and one of our key measurement methods is through our system being the Voice of Client (VoC)	As per the feedback from our VOC system	Enhancing RSM Kuwait Engage

Material Topics	Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on your human rights	Is your organization involved with the negative impacts through its activities or as a result of its business relationships? If yes, describe the activities or business relationships	Describe your policies or commitments regarding the material topic	Describe actions taken to prevent or mitigate potential negative impacts	Describe actions taken to address actual negative impacts, including actions to provide for or cooperate in their remediation	Describe actions taken to manage actual and potential positive impacts	Describe the processes used to track the effectiveness of the aformentioned actions	Describe goals, targets, and indicators used to evaluate progress of the aformentioned actions	Describe the effectiveness of the actions, including progress toward the goals and targets	Describe lessons learned and how these have been incorporated into your Firm's operational policies and procedures
Financial Performance	–	No material ESG impact to disclose	No	–	–	–	–	No ESG-related KPI's assigned	No ESG-related KPI's assigned	Improvement in the finance system
Colleagues' Development	Section 3.2	Section 3.2	Section 3.2	Section 3.2	Section 3.2	Section 3.2	Section 3.2	Section 3.2	Section 3.2	Section 3.2
Training and Upskilling	Section 3.2	Section 3.2	Section 3.2	Section 3.2	Section 3.2	Section 3.2	Section 3.2	Section 3.2	Section 3.2	Section 3.2
Colleagues' Engagement	Section 3.3	Section 3.3	Section 3.3	Section 3.3	Section 3.3	Section 3.3	Section 3.3	Section 3.3	Section 3.3	Section 3.3
Colleagues' Diversity and Inclusion	Section 3.1	Section 3.1	Section 3.1	Section 3.1	Section 3.1	Section 3.1	Section 3.1	Section 3.1	Section 3.1	Section 3.1
Talent Attraction	Section 3.1	Section 3.1	Section 3.1	Section 3.1	Section 3.1	Section 3.1	Section 3.1	Section 3.1	Section 3.1	Section 3.1

Material Topics	Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on your human rights	Is your organization involved with the negative impacts through its activities or as a result of its business relationships? If yes, describe the activities or business relationships	Describe your policies or commitments regarding the material topic	Describe actions taken to prevent or mitigate potential negative impacts	Describe actions taken to address actual negative impacts, including actions to provide for or cooperate in their remediation	Describe actions taken to manage actual and potential positive impacts	Describe the processes used to track the effectiveness of the aformentioned actions	Describe goals, targets, and indicators used to evaluate progress of the aformentioned actions	Describe the effectiveness of the actions, including progress toward the goals and targets	Describe lessons learned and how these have been incorporated into your Firm's operational policies and procedures
Community Engagement	Positive impact on both colleagues' lives and the community in general	Positive in an indirect way since colleagues' happiness may increase their service excellence as a result	No related policies yet	None	None	Increase the events that had more satisfaction rates and were most voted.	The satisfaction rates for all of the events that were rated "satisfied" and higher was more than 60%	None	None	Increase the satisfaction rates
Colleagues' Health and Well-being	Section 3.2	Section 3.2	Section 3.2	Section 3.2	Section 3.2	Section 3.2	Section 3.2	Section 3.2	Section 3.2	Section 3.2
Agile Marketing	Positive impact on social media platforms	-	No policies yet	None	None	Increase the frequency of posting	Impressions and engagement rates increased on LinkedIn	None	None	Increase impressions and engagement rates increased on LinkedIn

Material Topics	Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on your human rights	Is your organization involved with the negative impacts through its activities or as a result of its business relationships? If yes, describe the activities or business relationships	Describe your policies or commitments regarding the material topic	Describe actions taken to prevent or mitigate potential negative impacts	Describe actions taken to address actual negative impacts, including actions to provide for or cooperate in their remediation	Describe actions taken to manage actual and potential positive impacts	Describe the processes used to track the effectiveness of the aformentioned actions	Describe goals, targets, and indicators used to evaluate progress of the aformentioned actions	Describe the effectiveness of the actions, including progress toward the goals and targets	Describe lessons learned and how these have been incorporated into your Firm's operational policies and procedures
Performance Tracking	Positive impact on both colleagues in real life and social media platforms	–	No policies yet	None	None	Increase the frequency of events and posting about them	Increase interaction between colleagues and increase the impact on social media platforms	None	None	None
Data Security and Privacy	Positive Impact: Trust and client loyalty, competitive advantage, compliance to global standards, privacy protection Negative impact: Reputational damage, compliance cost, cyber crimes	Positive Impact: Trust and client loyalty, competitive advantage, compliance to global standards, privacy protection Negative impact: Reputational damage, compliance cost, cyber crimes	Yes, data privacy and Information security policies	Continuous monitoring and review of security, regular training	Continuous monitoring and review of security, regular training	ISO certification on IT service and Information security management	Very effective	Annual surveillance audits	Yes, they were met	Continuous security enhancements as per NIST/CISA and our firm Global recommendations
Business Continuity and Governance Resilience	Chapter 2	Chapter 2	Chapter 2	Chapter 2	Chapter 2	Chapter 2	Chapter 2	Chapter 2	Chapter 2	Chapter 2
Regulatory Compliance	Section 2.1	Section 2.1	Section 2.1	Section 2.1	Section 2.1	Section 2.1	Section 2.1	–	–	–

6.2 Training Index

Training Course	Hours per Employee	Number of Colleagues Trained	Total Training Hours per Course	Department	Employee Level	Virtual / Physical	Training Area
Business Etiquette 101: Social Skills for Success	4	25	100	All	Associate Trainee to Assistant Manager	Virtual	Soft Skills
Customer Experience Management (CX): MASTERCLASS 2021	8	21	168	All	Associate Trainee to Engagement Auditors/Consultants	Virtual	Soft Skills
Productivity and Time Management for the Overwhelmed	2	24	48	All	Associate Trainee to Assistant Manager	Virtual	Soft Skills
Assertive Communication Skills Masterclass	3	21	63	All	Associate Trainee to Engagement Auditors/Consultants	Virtual	Soft Skills
Presentation Skills: Master Confident Presentations	2	2	4	All	Assistant Manager	Virtual	Soft Skills
Project Management Fundamentals: Crash Course for Beginners	6	1	6	Sustainability	Assistant Manager	Virtual	Soft Skills
Decision Making: Solve Problems with Emotional Intelligence	3.5	3	10.5	All	Senior Associate	Virtual	Soft Skills
Stress Management: 40+ easy ways to deal with stress	1	8	8	All	Engagement Auditor/Consultant to Assistant Manager	Virtual	Soft Skills
Management Skills: New Manager Training in Essential Skills	11	1	11	Sustainability	Assistant Manager	Virtual	Soft Skills
How to Become a Workplace Coach: The Fundamentals	1.5	3	4.5	All	Assistant Manager to Manager	Virtual	Soft Skills
Mentor for Impact – Start Mentoring	1	2	2	All	Assistant Manager	Virtual	Soft Skills

Training Course	Hours per Employee	Number of Colleagues Trained	Total Training Hours per Course	Department	Employee Level	Virtual / Physical	Training Area
Master Microsoft Word Beginner to Advanced	7	15	105	All	Associate Trainee to Engagement Auditors/Consultants	Virtual	Technical
EXCEL at Work – Complete MS Excel Mastery Beginner to Pro	7	16	112	All	Associate Trainee to Engagement Auditors/Consultants	Virtual	Technical
Beginner to Pro in PowerPoint: Complete PowerPoint Training	4.5	13	58.5	All	Associate Trainee to Engagement Auditors/Consultants	Virtual	Technical
Better Business Writing Skills	3.5	21	73.5	All	Associate Trainee to Engagement Auditors/Consultants	Virtual	Soft Skills
Renewable Energy and Sustainable Development	1.2	4	4.8	Sustainability	Associate to Assistant Manager	Virtual	Technical
Green Jujitsu: Smart Employee Engagement for Sustainability	1.6	4	6.4	Sustainability	Associate to Assistant Manager	Virtual	Technical
Conduct a Strategy Analysis using Business Analysis	7.8	4	31.2	Sustainability	Associate to Assistant Manager	Virtual	Technical
Customer | How to Build a Customer Service Strategy	0.5	4	2	Sustainability	Associate to Assistant Manager	Virtual	Technical
Applying Innovation	3.8	4	15.2	Sustainability	Associate to Assistant Manager	Virtual	Technical
Business Strategy Development: The Art of Differentiation	1.4	4	5.6	Sustainability	Associate to Assistant Manager	Virtual	Technical
KPI and Metrics for Management Consultants & Managers	5.5	4	22	Sustainability	Associate to Assistant Manager	Virtual	Technical
Business Analyst: Project Management Techniques and Tools	5.2	4	20.8	Sustainability	Associate to Assistant Manage	Virtual	Technical

RSM

Training Course	Hours per Employee	Number of Colleagues Trained	Total Training Hours per Course	Department	Employee Level	Virtual / Physical	Training Area
The Economic Model of Emerging Countries	1.25	1	1.25	Sustainability	Assistant Manager	Virtual	Technical
Innovation Master Class	3.5	1	3.5	Sustainability	Assistant Manager	Virtual	Technical
Consulting Approach to Problem Solving	1.5	1	1.5	Sustainability	Assistant Manager	Virtual	SoftSkills
Digital Banking – Masterclass	2	1	2	Sustainability	Senior Associate	Virtual	Technical
Value Investing Bootcamp: How to Invest Wisely	4.5	1	4.5	Sustainability	Senior Associate	Virtual	Technical
The Circular Economy	3	1	3	Sustainability	Senior Associate	Virtual	Technical
Strategy for Management Consultants & Business Analysts	5.7	1	5.7	Sustainability	Assistant Manager	Virtual	Technical
Supply Chain for Management Consultants & Business Analysts	5.3	1	5.3	Sustainability	Senior Associate	Virtual	Technical
Management Consulting Skills Mastery	7.5	2	15	Sustainability	Associate	Virtual	Technical
The Complete Investment Banking Course 2024	9	2	18	Sustainability	Associate	Virtual	Technical
A Course in Innovations of Digital Banking – a global view	3.5	2	7	Sustainability	Associate	Virtual	Technical
Tesla Company Analysis: Strategy, Marketing, Financials	4	3	12	Sustainability	Associate to Senior Associate	Virtual	Technical
Introduction to Waste Management	1	3	3	Sustainability	Associate to Senior Associate	Virtual	Technical
Creativity, Design Thinking, and Innovation for Business	2	3	6	Sustainability	Associate to Senior Associate	Virtual	Technical
Being Strategic: Thinking and Acting with Impact	1.5	3	4.5	Sustainability	Associate to Senior Associate	Virtual	Technical

Training Course	Hours per Employee	Number of Colleagues Trained	Total Training Hours per Course	Department	Employee Level	Virtual / Physical	Training Area
Basic Governance for Board Members	1	3	3	Sustainability	Associate to Senior Associate	Virtual	Technical
Beginner to Pro in Excel: Financial Modeling and Valuation	19.5	3	58.5	Sustainability	Associate to Senior Associate	Virtual	Technical
Basic Financial Modeling	8.5	1	8.5	Corporate Finance	Associate Trainee	Virtual	Technical
Budgeting for Business	4	1	4	Corporate Finance	Associate Trainee	Virtual	Technical
Cryptocurrencies – Blockchain Introduction	6	1	6	Corporate Finance	Associate Trainee	Virtual	Technical
Excel Dynamic Arrays: Beginner to Expert (Microsoft 365)	11	1	11	Corporate Finance	Associate Trainee	Virtual	Technical
Lending, Crowdfunding, and Modern Investing	7	1	7	Corporate Finance	Associate Trainee	Virtual	Technical
Introduction to RSM – History	0.8	11	8.8	All	Associate Trainee to Senior Associate	Virtual	Technical
RSM New Hire Onboarding	5	38	190	All	Associate Trainee to Senior Associate	Virtual	Technical
Overview of Ethics and Independence	0.15	14	2.1	All	Associate Trainee to Senior Associate	Virtual	Technical
Independence for Non-Assurance Partners and Staff	0.3	6	1.8	All	Associate Trainee to Senior Associate	Virtual	Technical
Independence for Assurance Partners and Staff	1	7	7	Assurance	Associate Trainee to Engagement Auditors	Virtual	Technical
Audit Training – ISAs & RSM Orb	30	22	660	Assurance	Associate Trainee to Supervisor	Virtual	Technical
IAS 1-Presentation of Financial Statements	0.3	22	6.6	Assurance	Associate Trainee to Engagement Auditors	Virtual	Technical

Training Course	Hours per Employee	Number of Colleagues Trained	Total Training Hours per Course	Department	Employee Level	Virtual / Physical	Training Area
IAS 2–Inventories	0.3	21	6.3	Assurance	Associate Trainee to Supervisor	Virtual	Technical
IAS 7–Statement of Cash Flows	0.3	21	6.3	Assurance	Associate Trainee to Supervisor	Virtual	Technical
IAS 8–Accounting Policies, Changes in Accounting Estimates and Errors	0.3	21	6.3	Assurance	Associate Trainee to Engagement Auditors	Virtual	Technical
IAS 10–Events After the Reporting Period	0.3	21	6.3	Assurance	Associate Trainee to Supervisor	Virtual	Technical
IAS 16–Property, Plant and Equipment	0.3	21	6.3	Assurance	Associate Trainee to Supervisor	Virtual	Technical
IAS 21–The Effects of Changes in Foreign Exchange Rates	0.3	21	6.3	Assurance	Associate Trainee to Engagement Auditors	Virtual	Technical
IAS 23–Borrowing Costs	0.3	21	6.3	Assurance	Associate Trainee to Supervisor	Virtual	Technical
IAS 24–Related Party Disclosures	0.3	21	6.3	Assurance	Associate Trainee to Supervisor	Virtual	Technical
IAS 28–Investment in associate and Joint ventures	0.3	21	6.3	Assurance	Associate Trainee to Supervisor	Virtual	Technical
IAS 32–Financial Instruments Presentation	0.3	21	6.3	Assurance	Associate Trainee to Supervisor	Virtual	Technical
IAS 33–Earnings Per Share	0.3	4	1.2	Assurance	Senior Associate to Supervisor	Virtual	Technical
IAS 34–Interim Financial Reporting	0.3	21	6.3	Assurance	Associate Trainee to Supervisor	Virtual	Technical
IAS 37–Provisions, Contingent Liabilities and Contingent Assets	0.3	21	6.3	Assurance	Associate Trainee to Supervisor	Virtual	Technical

Training Course	Hours per Employee	Number of Colleagues Trained	Total Training Hours per Course	Department	Employee Level	Virtual / Physical	Training Area
IAS 38–Intangible Assets	0.3	4	1.2	Assurance	Senior Associate to Supervisor	Virtual	Technical
IAS 40–Investment Properties	0.3	21	6.3	Assurance	Associate Trainee to Supervisor	Virtual	Technical
IFRS 3–Business Combinations	0.3	4	1.2	Assurance	Senior Associate to Supervisor	Virtual	Technical
IFRS 5–Non-current Assets Held for Sale and Discontinued Operations	0.3	4	1.2	Assurance	Senior Associate to Supervisor	Virtual	Technical
IFRS 7–Financial Instruments Disclosures	0.3	4	1.2	Assurance	Senior Associate to Supervisor	Virtual	Technical
IFRS 8–Operating Segments	0.3	4	1.2	Assurance	Senior Associate to Supervisor	Virtual	Technical
IFRS 9–Financial Instruments – Classification and Measurement	0.3	20	6	Assurance	Associate Trainee to Supervisor	Virtual	Technical
IFRS 9–Financial Instruments – Impairment	0.3	21	6.3	Assurance	Associate Trainee to Supervisor	Virtual	Technical
IFRS 10–Consolidated Financial Statements	0.3	21	6.3	Assurance	Associate Trainee to Supervisor	Virtual	Technical
IFRS 11–Joint Arrangements	0.3	4	1.2	Assurance	Senior Associate to Supervisor	Virtual	Technical
IFRS 13–Fair Value Measurement	0.3	4	1.2	Assurance	Senior Associate to Supervisor	Virtual	Technical
IFRS 15–Revenue from Contracts with Customers	0.3	21	6.3	Assurance	Associate Trainee to Supervisor	Virtual	Technical
IFRS 16–Leases	0.3	9	2.7	Assurance	Associate Trainee to Supervisor	Virtual	Technical
Risk Advisory Services – Expert	1.6	5	8	Risk Consulting	Associate	Virtual	Technical

Training Course	Hours per Employee	Number of Colleagues Trained	Total Training Hours per Course	Department	Employee Level	Virtual / Physical	Training Area
ISO 14001:2015 Environmental Management System	2	4	8	Sustainability	Associate to Assistant Manager	Virtual	Technical
Defining a Digital Transformation Roadmap	1	1	1	Sustainability	Senior Associate	Virtual	Technical
Risk Advisory Services – Fundamentals	1.5	5	7.5	Risk Consulting	Associate	Virtual	Technical
IT Security Awareness	1	3	3	All	Associate	Virtual	Technical
Annual Audit Training 2023 – Batch 2	5	13	65	Assurance	Associate	Classroom	Technical
Complete Time Management Course Raise Personal Productivity	26.5	1	26.5	Information Technology	Assistant Manager	Virtual	Soft Skills
Developing Your Team – Teamwork from Forming to Performing	1.5	3	4.5	All	Associate to Assistant Manager	Virtual	Soft Skills
ChatGPT: Complete ChatGPT Course For Work 2023 (Ethically)	2.5	2	5	All	Associate to Senior Associate	Virtual	Technical
Business English: Professional e-mail writing	1	3	3	All	Senior Associate to Assistant Manager	Virtual	Soft Skills
Project Management Fundamentals: Run projects effectively	1	3	3	All	Senior Associate to Assistant Manager	Virtual	Soft Skills
Stress Management: Avoid Burnout and Prevent Stress	2	3	6	All	Senior Associate to Assistant Manager	Virtual	Soft Skills
Productivity and Time Management for the Overwhelmed	2	1	2	Finance & Accounting	Associate	Virtual	Soft Skills
Best Practices in Document Management	1.25	3	3.75	Administration & Support	Associate to Senior Associate	Virtual	Soft Skills
Assertiveness Masterclass – How to be Assertive & Likeable	3	3	9	Administration & Support	Associate to Senior Associate	Virtual	Soft Skills

Training Course	Hours per Employee	Number of Colleagues Trained	Total Training Hours per Course	Department	Employee Level	Virtual / Physical	Training Area
Introduction / IFRS S1&2/ Action required	1	16	16	Assurance	Senior Associate to Partner	Virtual	Technical
OPD 2023	1	59	59	Assurance	All	Virtual	Technical
Better Business Writing Skills	4.5	1	4.5	FSA	Associate	Virtual	Soft Skills
Technical Report Writing	2.5	1	2.5	FSA	Associate	Virtual	Technical
Excel for Beginners	2.5	1	2.5	FSA	Associate	Virtual	Technical
How to Read Financial Statements: Build Financial Literacy	2.5	1	2.5	FSA	Associate	Virtual	Technical
Financial Statements: Balance Sheet, Income Statement, Cash Flow	1.5	1	1.5	FSA	Associate	Virtual	Technical
Accounting & Financial Statement Analysis: Complete Training	3.5	1	3.5	FSA	Associate	Virtual	Technical
Accounting Made Easy: A Quick Guide to Financial Accounting	1.5	1	1.5	FSA	Associate	Virtual	Technical
Introduction to Financial Ratio Analysis	2.5	1	2.5	FSA	Associate	Virtual	Technical
Financial Statement Analysis – Master the Financial Statements!	2.5	1	2.5	FSA	Associate	Virtual	Technical
Financial Analysis and Financial Modeling using MS Excel	10.5	1	10.5	FSA	Supervisor	Virtual	Technical
Microsoft Excel Beginners & Intermediate Excel Training	4.5	1	4.5	FSA	Associate	Virtual	Technical
Microsoft Excel: Advanced Excel Dashboard Design	6.5	1	6.5	FSA	Supervisor	Virtual	Technical
Excel Formulas and Functions: Make Basic & Advanced Formulas	5.5	2	11	FSA	Associate to Supervisor	Virtual	Technical

Training Course	Hours per Employee	Number of Colleagues Trained	Total Training Hours per Course	Department	Employee Level	Virtual / Physical	Training Area
Master Cashflow in 60 Mins: Business Financial Planning	2	2	4	FSA	Associate to Supervisor	Virtual	Technical
The Complete Business Analysis Fundamentals Course + CERT	12.5	1	12.5	FSA	Supervisor	Virtual	Technical
Power BI Financial Reporting & Financial Analysis: A to Z	12.5	1	12.5	Finance & Accounting	Supervisor	Virtual	Technical
ACCA: FA (F3) Financial Accounting	5	1	5	Finance & Accounting	Supervisor	Virtual	Technical
How to Read Financial Statements: Build Financial Literacy.	2.5	1	2.5	Finance & Accounting	Supervisor	Virtual	Technical
Financial Reporting & Analysis: Complete Preparation	11	1	11	Finance & Accounting	Supervisor	Virtual	Technical
Financial Planning & Analysis: Building a Company's Budget	4.5	1	4.5	Finance & Accounting	Supervisor	Virtual	Technical
Accounting & Financial Statement Analysis: Complete Training	3.5	1	3.5	Finance & Accounting	Associate	Virtual	Technical
Intermediate Accounting: Learn Everything!	4.5	1	4.5	Finance & Accounting	Associate	Virtual	Technical
Financial Accounting: The Complete Introductory Crash Course	10	1	10	Finance & Accounting	Associate	Virtual	Technical
Financial Reporting & Analysis: Complete Preparation	11	1	11	Finance & Accounting	Associate	Virtual	Technical
Certification Course in Financial Management	2.5	1	2.5	Finance & Accounting	Associate	Virtual	Technical
Accounting: From Beginner to Advanced!	10	1	10	Finance & Accounting	Associate	Virtual	Technical

Training Course	Hours per Employee	Number of Colleagues Trained	Total Training Hours per Course	Department	Employee Level	Virtual / Physical	Training Area
IT Audit Fundamentals | Introduction to Controls	1	3	3	IT Audit	Associate to Assistant Manager	Virtual	Technical
Cloud Security Course: Cloud Compliance, Audits, Legal issues	5	3	15	IT Audit	Associate to Assistant Manager	Virtual	Technical
Certified Information System Auditor – CISA Complete Course	17.5	3	52.5	IT Audit	Associate to Assistant Manager	Virtual	Technical
Manual Testing course for IT and Non-IT Folks	23	2	46	IT Audit	Associate	Virtual	Technical
Risk Management for Cybersecurity and IT Managers	3	3	9	IT Audit	Associate to Assistant Manager	Virtual	Technical
IT Governance: A Guide for IT Professionals	2	2	4	IT Audit	Associate	Virtual	Technical
The Complete Cyber Security Course: End Point Protection!	16.5	3	49.5	IT Audit	Associate to Assistant Manager	Virtual	Technical
ISO 27001 Lead Auditor course	2	2	4	IT Audit	Associate	Virtual	Technical
COBIT® 2019 Foundation – official, accredited	4.5	2	9	IT Audit	Associate	Virtual	Technical
Introduction to Service Management with ITIL 4	2	2	4	IT Audit	Associate	Virtual	Technical
ITIL 4 Foundation Practice Certification Exams (6 Exams)	6	1	6	IT Audit	Associate	Virtual	Technical
IT Governance: A Guide for IT Professionals	3	1	3	IT Audit	Assistant Manager	Virtual	Technical
Excel Crash Course: Master Excel for Financial Analysis	3.5	1	3.5	Finance & Accounting	Manager	Virtual	Technical
Financial Statement Analysis – Master the Financial Statements!	3.5	1	3.5	Finance & Accounting	Manager	Virtual	Technical

Training Course	Hours per Employee	Number of Colleagues Trained	Total Training Hours per Course	Department	Employee Level	Virtual / Physical	Training Area
Learn How To Budget – Personal budgeting made easy	1.5	1	1.5	Finance & Accounting	Manager	Virtual	Technical
Financial Modeling for Business Analysts and Consultants	3.5	1	3.5	Finance & Accounting	Manager	Virtual	Technical
The Complete Finance Manager Course	13	1	13	Finance & Accounting	Manager	Virtual	Technical
Step-by-Step 3 Statement Financial Modeling	1.5	1	1.5	FSA	Supervisor	Virtual	Technical
PMP Certification Exam Prep Course 35 PDU Contact Hours/PDU	35	1	35	Project Management	Associate	Virtual	Technical
Project Management with ChatGPT	3	2	6	Administration & Support	Associate to Manager	Virtual	Technical
Microsoft Dynamics 365 Project Service Automation Mastery	3.5	2	7	Project Management	Associate to Assistant Manager	Virtual	Technical
The Project Management Office (PMO) Bootcamp (find the job, ace it, & master the PMO)	23.5	1	23.5	Project Management	Assistant Manager	Virtual	Technical
Project Management Office (PMO) for Management Consultants	3.5	1	3.5	Project Management	Assistant Manager	Virtual	Technical
Becoming an Agile Coach | Mindset, Frameworks, Tools, Skills	12	1	12	Project Management	Assistant Manager	Virtual	Technical
IFRS Update Seminar – 12 February 2024	3	13	39	All	Senior Manager to Partner	Classroom	Technical
Ethics and Independence newsletter	1	10	10	All	Senior Manager to Partner	Classroom	Technical
IT Security Awareness 2023/24	1	125	125	All	All	Virtual	Technology

Training Course	Hours per Employee	Number of Colleagues Trained	Total Training Hours per Course	Department	Employee Level	Virtual / Physical	Training Area
IFRS 16 Leases – Beginner to Advance	3	5	15	Tax	Associate to Senior Manager	Virtual	Technical
Emotional Intelligence: Master Anxiety, Fear, & Emotions	6.5	4	26	Tax	Associate to Senior Manager	Virtual	Technical
Excel Financial Modeling and Business Analysis Masterclass	10.5	4	42	Tax	Associate to Senior Manager	Virtual	Technical
How to use ChatGPT and Generative AI to help create content	6	4	24	Tax	Associate to Senior Manager	Virtual	Technical
Microsoft Fabric	13.5	1	13.5	Enterprise Applications	Associate	Virtual	Technical
Power Apps – Complete Guide to Microsoft PowerApps	9	1	9	Enterprise Applications	Associate	Virtual	Technical
PL-300 certification: Microsoft Power BI Data Analyst	28.5	1	28.5	Enterprise Applications	Associate	Virtual	Technical
The Beginners 2024 Cyber Security Awareness Training Course	3.5	143	500.5	All	All	Virtual	Technology
Mastering Microsoft 365 SharePoint Online: Essential Guide	3	1	3	Information Technology	Senior Associate	Virtual	Technical
Complete VMWare vSphere ESXi and vCenter Administration	11	1	11	Information Technology	Senior Associate	Virtual	Technical
Windows Server 2022 Administration	22.5	1	22.5	Information Technology	Senior Associate	Virtual	Technical
CompTIA Security+ SY0-701 Full Course, Labs, and Study Plan	26	1	26	Information Technology	Associate	Virtual	Technical
Transfer Pricing Fundamentals	2.5	3	7.5	Tax	Associate to Senior Manager	Virtual	Technical

Training Course	Hours per Employee	Number of Colleagues Trained	Total Training Hours per Course	Department	Employee Level	Virtual / Physical	Training Area
Accounting & Financial Statement Analysis: Complete Training	3.5	4	14	Tax	Associate to Senior Manager	Virtual	Technical
UAE Corporate Tax Law Masterclass (Updated: March 2024)	3.5	5	17.5	Tax	Associate to Senior Manager	Virtual	Technical
Intro to Business Taxation | Breezy CPA	4.5	5	22.5	Tax	Associate to Senior Manager	Virtual	Technical
Level 1 CFA® Exam Prep Bootcamp (Part 1/2)	26	1	26	Corporate Finance	Associate Trainee	Virtual	Technical
Level 1 CFA® Exam Prep Bootcamp (Part 2/2)	29.5	1	29.5	Corporate Finance	Associate Trainee	Virtual	Technical
IFRS Quarterly Update – IAS 36 Impairment Masterclass	1	17	17	Assurance	All	Virtual	Technical
CFA Level 2 – Corporate Finance	5.5	1	5.5	Corporate Finance	Associate	Virtual	Technical
CFA Level 2 – Derivatives	5	1	5	Corporate Finance	Associate	Virtual	Technical
CFA Level 2 – Portfolio Management	8.5	1	8.5	Corporate Finance	Associate	Virtual	Technical
Bond Valuation Mastery – Learn To Value Bonds From Scratch	3.5	1	3.5	Corporate Finance	Associate	Virtual	Technical
5-in-1 Alternative Assets Masterclass	23	1	23	Corporate Finance	Associate	Virtual	Technical
The Complete Investment Banking Course 2024	13.5	1	13.5	Corporate Finance	Associate	Virtual	Technical
Microsoft Power BI for Financial Reporting	6	1	6	Corporate Finance	Associate	Virtual	Technical

Training Course	Hours per Employee	Number of Colleagues Trained	Total Training Hours per Course	Department	Employee Level	Virtual / Physical	Training Area
Practical Aspects of Information System Audit (For Beginner)	3.5	3	10.5	IT Audit	Associate to Assistant Manager	Virtual	Technical
IBFD Webinar	1	7	7	Tax	All	Virtual	Technical
RSM Academy 2024 Africa and MENA	72	2	144	Assurance	Senior Manager	Virtual	Technical
IFRS Foundational Training	25	33	825	Assurance	Associate to Manager	Virtual	Technical
VEEAM Backup & Replication V12 course / LAB & VMCE questions	11	1	11	Information Technology	Supervisor	Virtual	Technical
Complete VMWare vSphere ESXi and vCenter Administration	11	1	11	Information Technology	Supervisor	Virtual	Technical
AZ-900 Bootcamp: Microsoft Azure Fundamentals (APR 2024)	9	1	9	Information Technology	Supervisor	Virtual	Technical
Clear and Simple vSphere 8 Professional – VMware VCP DCV	13.5	1	13.5	Information Technology	Associate	Virtual	Technical
ISO/IEC 27001:2022. Information Security Management System	7	1	7	Information Technology	Associate	Virtual	Technical
FortiGate Firewall NSE4 Version 7 Training Part1/2	18.5	1	18.5	Information Technology	Associate	Virtual	Technical
FortiGate Firewall NSE4 Version 7 Training Part2/2	15.5	1	15.5	Information Technology	Associate	Virtual	Technical
ISO/IEC 27001:2022. Information Security Management System	7	1	7	Information Technology	Assistant Manager	Virtual	Technical
ISO 27001:2022 Implementation Step by Step with Templates	4	1	4	Information Technology	Assistant Manager	Virtual	Technical
The Complete Course For Becoming A Successful Project Manager	7.5	1	7.5	Information Technology	Assistant Manager	Virtual	Technical

Training Course	Hours per Employee	Number of Colleagues Trained	Total Training Hours per Course	Department	Employee Level	Virtual / Physical	Training Area
FortiGate Firewall NSE4 Version 7 Training Part1/2	18.5	1	18.5	Information Technology	Assistant Manager	Virtual	Technical
FortiGate Firewall NSE4 Version 7 Training Part2/2	15.5	1	15.5	Information Technology	Assistant Manager	Virtual	Technical
Employee Engagement Performance Management Certificate 2024	2.5	12	30	All	Assistant Manager to Partner	Virtual	Technical
Refresher on IFRS – 8 September 2024	4	43	172	Assurance	Associate to Engagement Auditor	Classroom	Technical
Refresher on IFRS – 9 September 2024	4	43	172	Assurance	Associate to Engagement Auditor	Classroom	Technical
Refresher on IFRS – 10 September 2024	4	43	172	Assurance	Associate to Engagement Auditor	Classroom	Technical
Refresher on IFRS – 17 September 2024	4	22	88	Assurance	Senior Associate to Director	Classroom	Technical
Refresher on IFRS – 18 September 2024	4	23	92	Assurance	Senior Associate to Director	Classroom	Technical
Refresher on IFRS – 19 September 2024	4	23	92	Assurance	Senior Associate to Director	Classroom	Technical
Annual Audit Training – Group 2	7	44	308	Assurance	Associate Trainee to Engagement Auditor	Classroom	Classroom
Annual Audit Training – Day 2	7	39	273	Assurance	Associate Trainee to Engagement Auditor	Classroom	Classroom
Annual Audit Training – Day 1	7	22	154	Assurance	Senior Associate to Director	Classroom	Technical
Excel Interactive Dashboards and Data Analysis	4	1	4	Corporate Finance	Supervisor	Virtual	Technical

Training Course	Hours per Employee	Number of Colleagues Trained	Total Training Hours per Course	Department	Employee Level	Virtual / Physical	Training Area
ChatGPT: Complete ChatGPT Course For Work 2023 (Ethically)!	5	1	5	Corporate Finance	Supervisor	Virtual	Technical
Working Under Pressure – RSM KSA	2	27	54	Assurance	Associate to Engagement Auditor	Classroom	Soft Skills
Writing & Documentation – RSM KSA	2	30	60	Assurance	Associate to Engagement Auditor	Classroom	Soft Skills
Client Communication – RSM KSA	2	27	54	Assurance	Associate to Engagement Auditor	Classroom	Soft Skills
How to Gain Client's Confidence – RSM KSA	2	31	62	Assurance	Associate to Engagement Auditor	Classroom	Soft Skills
Multitasking – RSM KSA	2	28	56	Assurance	Associate to Engagement Auditor	Classroom	Soft Skills
Customer Satisfaction – RSM KSA	2	30	60	Assurance	Associate to Engagement Auditor	Classroom	Soft Skills
How to Prioritize Work in Busy Schedule – RSM KSA	2	30	60	Assurance	Associate to Engagement Auditor	Classroom	Soft Skills
Pillar 2 – Session 1	1	7	7	Tax	All	Virtual	Technical
Pillar 2 – Session 2	1	7	7	Tax	All	Virtual	Technical
Pillar 2 – Session 3	1	6	6	Tax	All	Virtual	Technical
Applied Training – PP&E Cycle – Session 1	2	30	60	Assurance	Associate Trainee to Supervisor	Virtual	Technical
Applied Training – Procurement Cycle – Session 1	2	30	60	Assurance	Associate Trainee to Supervisor	Virtual	Technical

Training Course	Hours per Employee	Number of Colleagues Trained	Total Training Hours per Course	Department	Employee Level	Virtual / Physical	Training Area
Applied Training – Payroll Cycle – Session 1	2	29	58	Assurance	Associate Trainee to Supervisor	Virtual	Technical
Applied Training – Procurement Cycle – Session 2	2	28	56	Assurance	Associate Trainee to Supervisor	Virtual	Technical
Applied Training – Payroll Cycle – Session 2	2	30	60	Assurance	Associate Trainee to Supervisor	Virtual	Technical
Applied Training – PP&E Cycle – Session 2	2	29	58	Assurance	Associate Trainee to Supervisor	Virtual	Technical
Applied Training – Inventory Cycle – Session 1	2	30	60	Assurance	Associate Trainee to Supervisor	Virtual	Technical
Applied Training – Inventory Cycle – Session 2	2	28	56	Assurance	Associate Trainee to Supervisor	Virtual	Technical
Excel for Beginners	2	2	4	Enterprise Applications	Associate Trainee	Virtual	Technical
Learn HR Fundamentals for Career In Human Resources	0.7	1	0.7	Enterprise Applications	Associate Trainee	Virtual	Technical
Certification Course In Human Resource Management (HRM)	4.5	1	4.5	Enterprise Applications	Associate Trainee	Virtual	Technical
Microsoft Applied Skills: Processes using Power Automate	2	1	2	Enterprise Applications	Associate Trainee	Virtual	Technical
Mastering Microsoft Word 365	1.5	1	1.5	Enterprise Applications	Associate Trainee	Virtual	Technical
Power BI Zero to Hero	2.5	1	2.5	Enterprise Applications	Associate Trainee	Virtual	Technical
[2024] Recruiting: Talent Acquisition & Hiring (Now w/ AI!)	2	1	2	Enterprise Applications	Associate Trainee	Virtual	Technical

Training Course	Hours per Employee	Number of Colleagues Trained	Total Training Hours per Course	Department	Employee Level	Virtual / Physical	Training Area
Recruitment, Interviewing and Emotional Intelligence	2.5	1	2.5	Enterprise Applications	Associate Trainee	Virtual	Technical
Microsoft Excel 2024 – From Beginner to Expert in 6 Hours	5.5	1	5.5	Enterprise Applications	Associate Trainee	Virtual	Technical
Power Apps – Complete Guide to Microsoft PowerApps	9	1	9	Enterprise Applications	Associate Trainee	Virtual	Technical
Microsoft Fabric	14	2	28	Enterprise Applications	Associate Trainee	Virtual	Technical
Power Apps – Complete Guide to Microsoft PowerApps	9	1	9	Enterprise Applications	Associate Trainee	Virtual	Technical
MB-910: Microsoft Dynamics 365 Fundamentals (CRM)	6	1	6	Enterprise Applications	Associate Trainee	Virtual	Technical
CRM: Customer Relationship Management	1.5	1	1.5	Enterprise Applications	Associate Trainee	Virtual	Technical
Microsoft Power BI – Beginner to Pro	7.5	1	7.5	Enterprise Applications	Associate Trainee	Virtual	Technical
Microsoft Copilot Masterclass – Microsoft 365 Copilot Office	6.5	7	45.5	Administration & Support	Associate Trainee to Assistant Manage	Virtual	Technical
ISO 9001:2015 Quality management system auditor	5	9	45	Administration & Support	Associate Trainee to Assistant Manager	Virtual	Technical
Quality Management for Business Excellence	4	9	36	All	Assistant Manager to Director	Virtual	Technical
Critical Thinking with Emotional Intelligence	2.5	1	2.5	Business Development	Partner	Virtual	Technical
Problem-solving and Decision-making for Supervisors	1.5	1	1.5	Business Development	Partner	Virtual	Soft Skills

Training Course	Hours per Employee	Number of Colleagues Trained	Total Training Hours per Course	Department	Employee Level	Virtual / Physical	Training Area
Effective Business English for Service Staff	3.5	1	3.5	Business Development	Partner	Virtual	Soft Skills
Conscious Listening	1.5	1	1.5	Business Development	Partner	Virtual	Soft Skills
Fundamentals of Compliance and Compliance Governance Model	2	5	10	Risk Consulting	Associate to Senior Manager	Virtual	Technical
Global ICFR Training Deck Day One	6	9	54	Risk Consulting	Associate to Senior Manager	Virtual	Technical
Global ICFR Training Deck Day Two	6	9	54	Risk Consulting	Associate to Senior Manager	Virtual	Technical
Assessing the Control Environment in Relation to Privacy Requirements	1	9	9	Risk Consulting	Associate to Senior Manager	Virtual	Technical
Cyber Threats in 2023 – Board and Exec Awareness	0.75	8	6	Risk Consulting	Associate to Senior Manager	Virtual	Technical
Project Assurance and Large Contracts	1	9	9	Risk Consulting	Associate to Senior Manager	Virtual	Technical
Process Mapping	1	10	10	Risk Consulting	Associate to Senior Manager	Virtual	Technical
Use of Data Analytics in Audit	1	10	10	Risk Consulting	Associate to Senior Manager	Virtual	Technical
SOX/Internal Controls	16.3	8	130.4	Risk Consulting	Associate to Senior Manager	Virtual	Technical
How to Undertake a Payroll Internal Audit	0.5	8	4	Risk Consulting	Associate to Senior Manager	Virtual	Technical
Talent Acquisition: HR Planning, Recruiting and Onboarding	1.5	1	1.5	Administration & Support	Supervisor	Virtual	Technical
IT Security Awareness 2024	2	141	282	All	All	Classroom	Technology
Microsoft Power BI – The Practical Guide 2024	17.5	1	17.5	Data Analytics	Associate Trainee	Virtual	Technical

Training Course	Hours per Employee	Number of Colleagues Trained	Total Training Hours per Course	Department	Employee Level	Virtual / Physical	Training Area
Excel in Microsoft Excel 2: Intermediate to Expert advanced	11	1	11	Data Analytics	Associate Trainee	Virtual	Technical
Auditing Standards – 23 September 2024	2	20	40	Assurance	Senior Associate to Partner	Classroom	Technical
Auditing Standards – 24 September 2024	2	20	40	Assurance	Senior Associate to Partner	Classroom	Technical
Auditing Standards – 29 September 2024	2	40	80	Assurance	Associate Trainee to Engagement Auditor	Classroom	Technical
Auditing Standards – 30 September 2024	2	39	78	Assurance	Associate Trainee to Engagement Auditor	Classroom	Technical
PowerBI Zero to Hero	2.5	1	2.5	Administration & Support	Associate	Virtual	Technical
5 Steps to Destroy your Procrastination	4.5	1	4.5	Administration & Support	Manager	Virtual	Technical
Microsoft Planner – The Complete Course	1.5	1	1.5	Administration & Support	Manager	Virtual	Technical
Development Consulting Growth Platform	0.75	1	0.75	Business Development	Partner	Virtual	Technical
Being prepared to engage with tax authorities on transfer pricing	1	6	6	Tax	All	Virtual	Technical
Online International Tax Conference 2024	3	6	18	Tax	All	Virtual	Technical
RSM in Kuwait CX Workshop (Day 1)	4	13	52	All	Assistant Manager to Director	Virtual	Soft Skills
RSM in Kuwait CX Workshop (Day 2)	4	14	56	All	Assistant Manager to Director	Virtual	Soft Skills

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