

Dubai Electricity and Water Authority (DEWA): a case study on sustainability

Amjad Suri and Abdullah Al-Hadrami

Higher Colleges of Technology, Fujairah, United Arab Emirates

Adel Sarea

Ahlia University, Manama, Bahrain, and

Ali ElAsad

Higher Colleges of Technology, Fujairah, United Arab Emirates

84

Received 6 August 2022
Revised 18 October 2022
1 November 2022
7 November 2022
Accepted 8 November 2022

Abstract

Purpose – The main purpose of the Dubai Electricity and Water Authority (DEWA) sustainability case is to allow students to explore how nonfinancial information reported in sustainability plays a vital role in maintaining a trade-off between current economic pressure and future environmental needs.

Design/methodology/approach – This is an exploratory study in nature using a qualitative case study approach. The case requires an examination of DEWA's sustainability reporting (SR) in the context of Global Reporting Initiatives (GRIs). This case is designed to assist students in gauging DEWA's sustainability and explore how the company evaluates the materiality of sustainability issues.

Findings – With stakeholders' and investors' increased interest in sustainability, the authors argue that accounting programs should incorporate this topic into their curricula. The case enables students to focus on sustainability-related initiatives with DEWA that are aligned with GRI initiatives. The case might be instructive for both undergraduate and postgraduate students studying environmental and management accounting.

Originality/value – This case study is the first of its kind in the Gulf Cooperation Council (GCC) region to comprehensively analyze DEWA's sustainability practices concerning GRI-based SR. This study widens the understanding of DEWA's implementation of GRI standards in the preparation of its sustainability reports.

Keywords Sustainability, GRI framework, UAE, Accounting

Paper type Case study

Introduction

Researchers and scholars have paid significant attention to corporate sustainability and disclosure. The World Commission on Environment and Development Sustainability defines sustainability as the “development that meets the needs of the present without compromising the ability of future generations to meet their own needs” (WCED, 1987, p. 8). Sustainability focuses on how companies draw their strategies and manage their operations to maximize their economic, environmental and social performance in light of the prevailing risks and opportunities to maintain and support the continuity of their business processes over time. Although stand-alone sustainability disclosure is only voluntary, corporations continue to publish their efforts in this area to enhance their accountability to current and potential investors as well as other networks of stakeholders and pressure groups. The more corporate



transparency in this regard, the more information stakeholders will have to make informed decisions about their resources. Sustainability reporting (SR) has become a widespread practice, with 93% of the world's largest 250 companies and 75% of the top 100 companies in 49 countries reporting on sustainability (KPMG 2017). SR is becoming increasingly popular among listed GCC companies (Serraj, 2018; Farooq *et al.*, 2021; Frutos-Bencze, 2021). Farooq *et al.* (2021) found a remarkable rise in the number of listed GCC companies engaging in SR in 2017 compared to 2013. They indicated that Bahrain and Qatar scored the highest percentage of SR due to several government initiatives in both nations to develop sustainability. However, most of the GCC companies do not follow the Global Reporting Initiative (GRI) guidelines or any other recognized standards. They found that only 8.2% of the listed GCC companies use the GRI guidelines in their SR.

Frutos-Bencze (2021) conducted a study to examine the country and firm level of environmental sustainability of a sample of countries from three regions, namely Latin America, the Middle East and North Africa. Using composite indexes to measure a country's sustainability level and the GRI frame and the UN Global Compact Participation to measure the sustainability level of listed firms in these three regions, the findings revealed that Argentina was the only country that applied the required sustainability criteria.

UAE on sustainability

The United Arab Emirates (UAE) 2021 Vision aims to make the UAE a leading country by the Union's golden jubilee. To achieve this aim, the UAE Vision focuses on six main priorities, including a "sustainable environment and infrastructure." This priority focuses on improving air quality, preserving water resources, expanding the contribution of renewable energy and putting green growth plans into effect (UAE vision, 2022). According to Frutos-Bencze (2021), there is an increasing interest in renewable energy in the GCC area in general, and in Saudi Arabia and the UAE in particular. They indicated that on the firm level, the findings revealed an increasing trend in GRI filing throughout the three regions (Latin America, the Middle East and North Africa). In comparison to other GCC countries, the UAE has the highest number of firms that fill the GRI reports.

On the other hand, there is an increasing trend in the literature in investigating the impact of SR on firms' voluntary disclosure and financial performance. Some studies found a positive relationship between some SR factors and voluntary disclosure among listed GCC companies (Maskati and Hamdan, 2017; Alotaibi and Hussainey, 2016; Al-Shammari and Al-Sultan, 2010). Other studies discovered a significant relationship between SR and financial performance (Al-Ali Mubarak *et al.*, 2020). From the above discussion regarding the significance of SR and its impact, it is very important to thoroughly investigate this topic.

In tandem with the UAE Vision, Dubai plan 2021 also aims to provide an integrated concept for a brighter future for Dubai, focusing on six main themes seeking to achieve a bright, sustainable, clean, healthy, safe and resilient city with the highest level of environmental sustainability. Additionally, the UAE Ministry of Climate Change and Environment published a white paper outlining critical milestones [1] accomplished since the 2016 state of green finance.

The UAE is focusing on its Green Economy Initiative, which was launched in 2012 to diversify its revenue sources away from oil. It is attempting to boost its competitiveness and sustainability to ensure long-term economic growth and a better environment for future generations. This initiative consists of policies and programs directed toward energy, water and sustainable climate-friendly transportation, as well as procedures in other environment-related development projects. Dubai Clean Energy Strategy was launched by H.H. Sheikh Mohammed bin Rashed Al Maktoum with the primary goal of "Reducing carbon emissions by 16% by 2021 and transforming Dubai into a city with the world's smallest carbon footprint by

2050" (Dubai Economic Report, 2022). There are plans to lower the use of natural gas in the energy mix by 16% while steadily increasing the share of clean and renewable energy from 7% in 2020 to 25% in 2030 and 75% in 2050 (Dubai Electricity and Water Authority, 2022). Several initiatives have been implemented to achieve the aim of this strategy, including the Mohammed bin Rashid Al Maktoum Solar Energy Park, the Shams Dubai Initiative and the Dubai Green Mobility Initiative (Dubai Economic Report, 2022).

Dubai Electricity and Water Authority

The Dubai Electricity and Water Authority (DEWA) is a Public Joint-Stock Company (PJSC) was created in 1992 by the merger of the Dubai Electricity Company and the Dubai Water Department. DEWA is an electric and water utility company that distributes and transmits potable water and electricity throughout Dubai. DEWA's core business is the operation and maintenance of power stations, desalination plants, aquifers, power and water transmission lines and distribution networks in Dubai. Its power generation and water desalination stations are mainly powered by natural gas. DEWA purchases gas exclusively from the Dubai Supply Authority (DUSUP), which is in charge of procuring, transmitting, storing and delivering all-natural gas to end customers in Dubai (DEWA, 2022).

DEWA was established in tandem with Dubai's expanding population, economy and infrastructure due to an increase in the demand for electricity and water. According to the Dubai 2040 Urban Masterplan, the number of Dubai residents is expected to reach 5.8 million by 2040, with a daytime population increasing to 7.8 million in 2040. DEWA meets the demand for energy and water while maintaining the highest quality, availability and efficiency standards to enhance comprehensive and sustainable development and make citizens, residents and visitors happy. In line with this plan, the UAE energy strategy 2050, with a budget of AED 600 billion, primarily strives to balance the country's economic requirements and its environmental goals (Dubai Electricity and Water Authority, 2022).

The group currently derives around 11.4% of its power from clean energy sources, the highest percentage in the region (as compared to other regional utility companies). The Dubai Net Zero Carbon Emissions Strategy 2050 is supported by DEWA. It is well-aligned with the Dubai Clean Energy Strategy 2050, which aims to provide 100% of Dubai's energy production capacity from clean energy sources by 2050. The Group also expects to supply 100% of its water capacity from desalinated water using clean energy and waste heat by 2030. DEWA benefits from Dubai's past and current economic growth by maintaining the highest efficiency, quality, and availability standards. Listed on Dubai financial markets in 2022, DEWA is proud to disclose its sustainability performance following the GRI SR Standards, an internationally recognized framework.








As part of the Dubai Government, DEWA's core objectives are:

- (1) To establish, manage, operate and maintain electricity generation, water desalination plants and power and water transmission and distribution networks in Dubai.
- (2) To develop and preserve water resources, as well as to supply drinking water.
- (3) To support the vision of the Dubai Government to promote sustainable development by increasing energy and water use efficiency and investing in alternative energy sources.

In addition to producing and supplying electricity and water, DEWA has a portfolio of related business interests (Figure 1).

DEWA embedded its sustainability strategy with its corporate strategy and focused on the following aspects:

- (1) Robust policies, programs and board-level ESG management.

Companies	Business operations and types	DEWA ownership
	EMPOWER is the largest provider of district cooling services in the region.	70%
	Mai Dubai distributes bottled water throughout the UAE and other regions	100%
	ETIHAD ESCO provides buildings with energy-efficiency services	100%
	Dubai Carbon is an energy consultancy with a focus on renewable energy and carbon credits	100%
	Digital DEWA is a holding company delivering digital business solutions in B2B communications, energy services, AI, and other digital services. It also owns the digital companies MORO, Digital X, Infra X, Smart energy X, and Secure X.	100%
	MORO is a data hub integrated solutions company that provides data services, cloud solutions, and IT-managed services to DEWA and other organizations.	100%
	DUCAB-HV manufactures and supplies high-voltage cables	25%

Source(s): Adapted from DEWA(2022) financial reports (https://feeds.dfm.ae/documents/2022/Aug/10/db8f5554-6fa2-4736-bd0b-68f595b7aa03/DEWA_FS_Q2_E_11_08_2022.pdf)

Figure 1.
DEWA's business
interest

- (2) Strong focus on de-carbonization, renewable energy and energy-efficient technologies.
- (3) Strong code of business ethics for stakeholders, employees and communities and implementing best-in-class corporate governance practices.
- (4) Fostering a whistle-blowing system, and zero tolerance for fraud, bribery and corruption.
- (5) Alignment with the UN Sustainable Development Goals (SDGs).

DEWA's energy initiatives. In 2017, the UAE launched the “Energy Strategy 2050”, which is considered the country’s first comprehensive energy strategy based on supply and demand. The strategy intends to increase the contribution of clean energy to the total energy mix from 25% to 50% by 2050 and reduce power generation’s carbon footprint by 70%, thus saving AED 700 billion by 2050. It also seeks to boost individual and corporate consumption efficiency by 40% (the UAE Energy Strategy 2050).

DEWA also focuses on other clean energy initiatives such as:

Global environmental events – DEWA organizes awareness and interactive activities to encourage everyone to support national and international efforts to reduce carbon emissions, climate change and global warming.

Earth Hour – Earth Hour in Dubai has achieved a cumulative savings of 3.45 GWh and a reduction of 1,739.3 tons of carbon emissions.

Noor and Hayat Adventures – DEWA broadcasts the animated series “The Adventures of Noor and Hayat” (2018) on its YouTube channel DEWA Official. DEWA’s two characters represent electricity and water. DEWA uses edutainment to raise environmental awareness among the new generation and encourage them to use electricity and water responsibly.

“Let’s Make This Summer Green” – DEWA launches a three-month campaign called “Let’s Make This Summer Green” to encourage individuals and institutions to adopt an innovative and sustainable lifestyle that positively impacts the environment.

Green Charger – The Green Charger initiative supports the concepts of sustainability and mobility in Dubai. This is done by providing charging stations across Dubai to encourage the public to use electric vehicles.

Smart Living through the Smart Living initiative – Customers can monitor their home usage through this initiative. They can log into their DEWA accounts via the website or smart app, check their digital dashboards to track their usage, learn about slab rates, obtain conservation tips and recommendations and create conservation plans.

Innovation Center – The Innovation Center at the Mohammed bin Rashid Al Maktoum Solar Park is the world’s largest single-site solar park for clean and renewable energy innovations in 2022 (DEWA, 2022).

DEWA has signed a Memorandum of Understanding with Eutelsat, the French global satellite operator, to provide technical support for DEWA’s Space-D program and DEWA’s 3U nanosatellite DEWA-SAT1. DEWA’s Space-D program has contributed to increasing DEWA’s resilience and agility in managing and monitoring electricity and water networks. The program also lowers costs, improves its asset utilization and management and provides proactive network assistance (DEWA, 2022).

DEWA and ESG framework

Environmental, social and economic disclosures are the three primary elements of DEWA’s ESG. Such disclosures provide fertile ground for analyzing the progress of ESG initiatives at DEWA and whether or not such initiatives are positively contributing to the community at large.

Environment disclosures. Environmental disclosures relate to how the company manages the natural resources required for its business while minimizing its negative environmental impacts, including biodiversity. The environmental disclosures are presented in Figure 2.

Economic disclosures. Economic disclosures may be derived from the annual report and other audited financial publications. Nonetheless, the goal of the DEWA’s report is to provide a broader picture of its economic impact and contribution to sustainable development by integrating economic and environmental data. The economic disclosures are depicted in Figure 3.

Social disclosures. DEWA’s social initiatives include affordable and accessible healthcare facilities, employee benefits, customer happiness and management compliance. The social disclosures are presented in Figure 4.

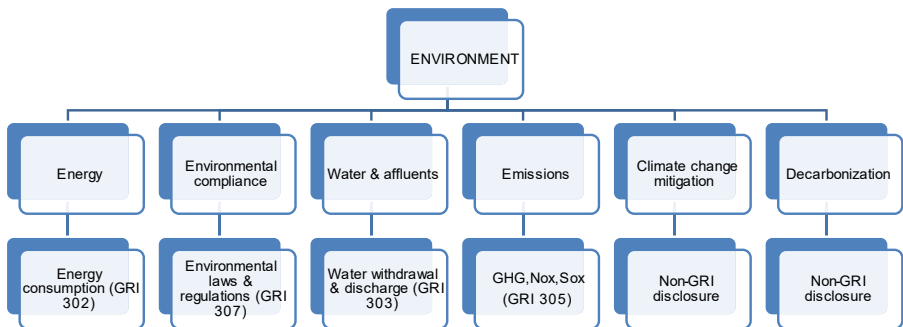
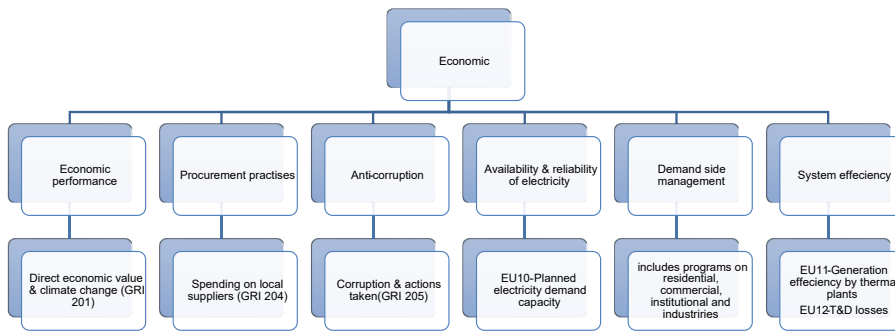


Figure 2.
DEWA’s
Environmental
disclosure

Source(s): Author’s compilations



Source(s): Author's compilations

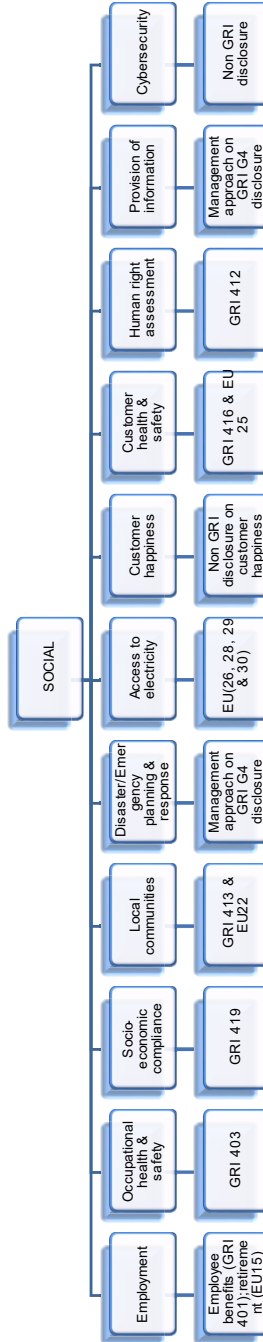
Figure 3.
DEWA's Economic
disclosure

Sustainability reports help organizations prioritize their environmental and social impact goals by disclosing positive and negative influences on the economy, society and the planet. Several external bodies have appeared to provide guidelines for SR. Sustainability Accounting Standards Board (SASB) Standards guide the disclosure of financial material sustainability information by companies to their investors. SASB created and released 77 comprehensive industry standards, covering five broad sustainability topics: environment, social capital, business model and innovation, human capital and leadership and governance. Task Force on Climate-Related Financial Disclosures (TCFD) was created by the Financial Stability Board (FSB) to provide a recommendation on the information that firms should disclose about risks associated with climate change. The International Framework and Integrated Thinking Principles were developed and are used in 75 countries around the world to advance communication about value creation, preservation, and erosion. GRI is an independent, international organization that provides disclosure guidelines for businesses and other organizations to help them be more transparent and accountable for their environmental impacts (Adams *et al.*, 2021; GRI, 2022). Since the inception of GRI standards, this framework has provided the most comprehensive and widely utilized sustainability guidelines, with over 10,000 users globally (Adams *et al.*, 2021; KPMG, 2020).

The GRI pioneered and developed a comprehensive SR framework that is extensively used throughout the world. The GRI includes four template categories from which a company may choose to use all or part of it to report specific information about its material issues. The standards are divided into universal, economic, environmental and social templates and are summarized in Table 1:

The first version of GRI guidelines was published in 2000, modified in 2002 (G2) and again in 2006 (G3), with the most recent version published in 2013 (G4) (GRI, 2022). In 2016, the GRI's Global Sustainability Standards Board launched the first global standards, which comprise a series of reporting guidelines designed to assist organizations to communicate the effects of their operations on economic growth, society and the environment (de Villiers *et al.*, 2022; GRI, 2022). The GRI recently updated and revised these standards in October 2021 to emphasize governance disclosures and human rights, as well as to enhance consistency and comparability.

GRI's universal standards consist of three primary standards. GRI 1 outlines the principles that must be considered during the reporting process. GRI 2 specifies the information that must be disclosed about the organization's operations, governance, strategies and policies. GRI 3 outlines the process for identifying and managing material topics – those with the most significant impact on the economy, environment, and people (Adams *et al.*, 2021). In September 2020, GRI and four leading frameworks, including SASB,



Source(s): Author's compilations

Figure 4.
DEWA's Social
disclosure

<i>Universal Templates</i>	The 100 series of GRI standards consist of three standards (101,102,103) related to an organization's general information on materiality management
<i>Financial Standards</i>	The 200 series of GRI standards cover financial performance and economic topics, such as anti-corruption, taxes and procurement practices
<i>Environmental standards</i>	The 300 series of GRI standards address compliance and impact on environmental issues, including energy, water and waste management, biodiversity and carbon dioxide (CO ₂) emissions
<i>Social standards</i>	The 400 series of GRI standards cover social issues, such as employment, health and safety of employees, training and education, local communities, diversity and equal opportunities

Source(s): GRI website

IIRC, CDP and CDSB, released a shared vision that works towards a holistic reporting system that caters to financial accounting and sustainable disclosure. Later that year, in December 2020, the same group launched a collaborative initiative to expand reporting on climate-related financial disclosures.

DEWA & GRI

DEWA's ESG practices have become an integral part of its strategy. DEWA has evolved to increasingly invest in sustainable activities, as envisioned in the UAE Strategy 2050.

Since 2013, DEWA has adopted the GRI framework to guide its SR, which is based on world-class GRI standards. DEWA is a member of the GRI Gold Community and a participant in the Standards Pioneers Program and is one of the first 100 organizations worldwide to adopt the new standards starting with the 2016 report (DEWA website). DEWA has implemented various ESG initiatives such as economic, environmental, labor, human rights, society and product responsibility, as well as sector-specific guidance. A case study methodology is used to understand ESG and GRI frameworks at DEWA. The GRI reports, sustainability, annual reports and other press releases, along with additional pertinent information on electric utilities and water in the UAE, have been thoroughly investigated. DEWA's disclosure represents the most significant economic, environmental and social impacts on operation and sustainability in the communities where it operates (DEWA sustainability,2020). As we proceed, we will examine how DEWA adheres to the guidelines and provides a holistic view of the company's engagement and commitment to ESG. DEWA's primary influence on the ESG framework is centered on the following ESG belief and the impact on stakeholders' assessments and decisions.

Case objectives

The case's primary sources of information are sustainability reports and supporting websites. The scope of this case is an investigation of sustainability at DEWA based on nine indicators (five indicators from GRI-G4 sector disclosures for electric utilities [2](EU) and four indicators from employer responsibility (LA)). The nine indicators were chosen with the understanding that DEWA operates in a specific sector of electricity and water distribution services. To maintain simplicity, this case excludes indicators measuring water. The nine selected reporting indicators are:

- (1) EU10: Planned capacity against projected electricity demand over the long term, broken down by energy source and regulatory regime.
- (2) EU11: Average generation efficiency of thermal plants by energy source and regulatory regime.

- (3) EU12: Transmission and distribution losses as a percentage of total energy.
- (4) EU15: Employees eligible to retire in the next 5 and 10 years, broken down by job category or region.
- (5) EU30: Average plant availability factor by energy source and regulatory regime.
- (6) LA1: Total workforce by employment type, contract and region, broken down by gender.
- (7) LA6: Percentage of total workforce represented in official joint management–worker health and safety committees that monitor and advise on occupational health and safety programs.
- (8) LA8: Education, training, counseling, prevention and risk-control programs to assist workforce members, their families or community members regarding serious diseases.
- (9) LA10: Average annual training hours per employee by gender and employee category.

Overview of the selected indicators

EU10 – Planned capacity against projected electricity demand over the long term, broken down by energy source and regulatory regime

- (1) Calculate planned capacity in megawatt (MW), for each regulatory regime, including purchased power and reserve margins, broken down by both energy source and by:
 - Under construction capacity
 - Planned future investments including utility commitments
- (2) Identify any uncertainties in planned capacity and/or any constraints, for example, wind generation intermittency.
- (3) Provide a comparison of planned capacity against projected demand for the same period.

EU11 – Average generation efficiency of thermal plants by energy source and regulatory regime

- (1) Specify the assumptions and the confidence level of the figures reported for this indicator.
- (2) Determine overall efficiency (electricity sent out and heat supplied/energy input) and electricity efficiency when operating heat and power plant simultaneously.
- (3) Report the fleet's average annual efficiency by energy source and regulatory regime. Express the net efficiency as a percentage (electricity sent out divided by energy input).

EU12 – Transmission and Distribution (T&D) losses as a percentage of total energy

- (1) For distribution efficiency, differentiate between technical and nontechnical losses and describe critical estimation assumptions.
- (2) Separately report transmission and distribution losses. Losses are measured as energy lost divided by energy entering the system over one year.

EU15 – Employees who are eligible to retire in the next 5 to 10 years, broken down by job category or region.

The indicator is broken down into the following compilation points:

- (1) The actual or estimated percentage of employees eligible to retire over the next five years is broken down by category and region.
- (2) The actual or estimated percentage of employees eligible to retire over the next 10-year period is broken down by category and region.

EU30 – Average plant availability factor by energy source and regulatory regime

- (1) Identify the number of hours of planned outages (an outage scheduled at least two weeks in advance of the actual outage).
- (2) Identify the number of hours of forced outages (unplanned outage that requires the plant to be taken out of service immediately or before the next planned outage).
- (3) Report the average availability factor by energy source and regulatory regime.

LA1 – Total workforce by employment type, contract and region, broken down by gender.

- (1) The total workforce broken down by employees and supervised workers
- (2) The total number of employees broken down by type of employment
- (3) The total number of permanent employees broken down by employment type
- (4) The entire workforce broken down by region using a geographic breakdown based on the scale of the organization's operations.

LA6 – Percentage of total workforce represented in official joint management–worker health and safety committees that monitor and advise on occupational health and safety programs.

The indicator is broken down into the following compilation points:

- (1) The percentage of the total workforce represented in official joint management–worker health and safety committees.
- (2) The level(s) at which the committee(s) typically operates.

LA8 – Education, training, counseling, prevention and risk-control programs to assist workforce members, their families or community members regarding serious diseases

The indicator is composed of the following compilation points:

- (1) Education/training program(s) to help workforce members, their families or community members.
- (2) Counseling program(s) to assist workforce members, their families or community members.
- (3) Prevention/risk control program(s) to support workforce members, their families or community members.
- (4) Treatment program(s) to help workforce members, their families or community members.
- (5) Whether workers are involved in occupational activities that have a high incidence or risk of specific diseases.

LA10 – Average annual training hours per employee by gender and employee category.

The indicator includes the following point:

- (1) The average annual number of hours of training per employee broken down per employee category.

Case requirement

The goal is to analyze why DEWA reports or does not report on specific indicators. GRI is widely recognized as an essential voluntary tool that organizations can use to improve and facilitate reporting on nonfinancial aspects of their operations. Students should study DEWA or any other company situated in the UAE and find the latest sustainability report as well as any associated or supplementary websites. The GRI content indexes of the report should be used to find the relevant information for each indicator within the sustainability reports. Using the information in the case regarding the nine investigated indicators and DEWA’s most recent sustainability report, a good starting point for evaluating the company is reading annual reports and the company’s sustainability report. Other resources could include notes attached to financial statements or press releases by the management that typically include additional information. All sources used must be properly cited using in-text referencing.

Students are required to complete the following tasks.

Task A

This task requires the students to study and answer the following questions using the latest DEWA’s sustainability report and G4 EU standards. The answer should be based solely on “Yes or No or Limited/moderate” information as well as any other comments students wish to include. Companies that meet all GRI application levels are rated A+, showing extensive use of GRI guidelines and that the report was externally assured. Companies not complying with the highest level of standards are rated below A such as B+, B, C or N/A. Companies released ratings after certifying the sustainability report by an external auditor. Students can select “not available (N/A)” if no such information is available in the sustainability reports.

- (1) Whether or not the company has published a sustainability/CSR report.
- (2) Whether or not the company used the GRI Guidelines in its most recent CSR or sustainability report. If yes, please specify which version.
- (3) Whether or not the company used the EUSS (electrical utility sector supplement).
- (4) Whether or not the report was externally assured.
- (5) Whether or not the application level was checked.
- (6) Whether or not the CSR/sustainability report was integrated into the annual reporting.
- (7) The GRI application level.

Once the information is successfully identified, the student should compile it in [Table 2](#) below.

Task B

The second task requires the student to study and answer the following questions using the latest DEWA sustainability report. Students should read the report and find out whether the company “fully”, “partially,” or “does not report” on the indicator. Students need to mark their responses with an arrow in [Table 3](#) below.

Table 2.
DEWA GRI-related
information

Company	Published a CSR/ sustainability report	Use of GRI	Use of the EUSS	GRI version (G3 or G3.1)	Report externally assured	Application- level checked	CSR/ sustainability in the annual report	GRI application level
---------	---	------------------	-----------------------	-----------------------------------	---------------------------------	----------------------------------	---	-----------------------------

Indicators	N/A	Partial	Fully
EU10	Planned capacity broken down by energy source and regulatory regime	How does the company claim to report on this indicator? Planned capacity in MW broken down by both energy sources Any uncertainties in planned capacity	
EU11	Average generation efficiency of thermal plants by energy source and regulatory regime	How does the company claim to report on this indicator? Specify the assumptions for the figures Overall efficiency from heat and power plant Average annual efficiency of the fleet by energy source	
EU12	Transmission and distribution losses as a percentage of total energy	How does the company claim to report on this indicator? Differentiate between technical and nontechnical losses Report transmission and distribution losses separately	
EU15	Employees who are eligible to retire in the next 5 to 10 years	How does the company claim to report on this indicator? The percentage of employees eligible to retire over the next five years by category and region The percentage of employees eligible to retire over the next ten years by category and region	
EU30	Average plant availability factor by energy source and regulatory regime	How does the company claim to report on this indicator? The number of hours of planned outages The number of hours of forced outages The average availability factor by energy source and regulatory regime	
LA1	Total workforce by employment type and gender	How does the company claim to report on this indicator? The workforce broken down by employees and supervised workers The total number of employees broken down by type of employment The total workforce broken down by region using a geographic breakdown based on the scale of the organization's operations	

(continued)

Table 3.
Report compliance

Indicators	N/A	Partial	Fully
LA6 Percentage of total workforce represented in official joint management – worker health and safety committees	How does the company claim to report on this indicator? The percentage of the total workforce represented in official joint management–worker health and safety committees The level(s) at which the committee(s) typically operates		
LA8 Programs to assist workforce members, their families or community members regarding serious diseases	How does the company claim to report on this indicator? Education/training program(s) to help workforce members, their families or community members Counseling program(s) to assist workforce members, their families or community members Prevention/risk control program(s) to support workforce members, their families or community members Treatment program(s) to help workforce members, their families or community members Whether workers are involved in occupational activities that have a high incidence or high risk of specific diseases		
LA10 Average annual training hours per employee	How does the company claim to report on this indicator? The average annual number of hours of training per employee broken down by employee category		

Table 3.

Fully compliance – Meets all indicators requirements
 Partially compliance – Partially meets all indicators requirements
 No compliance – No information is available for the selected indicator “N/A”

Task C

Students should conclude their findings about DEWA’s compliance with the GRI framework and recommend to the DEWA management steps they should take to achieve the highest ratings and full compliance. Students can refer to any company receiving the highest ratings and mention missed goals in DEWA’s strategy for achieving that target. Analysis of the results from a careful assessment of the company’s reporting on the selected GRI indicators reveals several significant trends and patterns.

Use of the case in practice

The case originated in a course offered in higher colleges of technology (HCT) called contemporary issues in accounting, which is part of a bachelor’s degree in accounting at HCT in the UAE. In previous semesters, students in HCT’s contemporary issues in accounting

classes were instructed to work on a Padlet to identify climate-related financial disclosures (TCFD) and to answer questions on governance, strategy, risk management and metrics and targets. It should be noted that not all companies are using GRI standards worldwide. As the report is specific to the UAE region, major players like DEWA in Dubai and TAQA in Abu Dhabi follow the GRI framework. It will be interesting to locate companies in the MENA region that use nonGRI standards. SR based on these standards provides information about an organization's positive or negative contributions to sustainable development. The main objective of this case is to familiarize students, practitioners and regulators with the application of the GRI. The GRI standards represent global best practices for publicly reporting economic, environmental and social impacts. The scope of the case study focuses only on nine indicators from the GRI reporting framework. Future studies should conduct extensive analyses of other indicators or widen the scope of the study on water services and other thematic areas.

Notes

1. https://www.moccae.gov.ae/assets/download/24b84d14/UAE_Sustainable_framework_21.pdf.aspx
2. The Electric Utilities Sector Disclosures document is based on the "GRI Electric Utilities Sector Supplement" <https://www.globalreporting.org/search/?query=electric>

References

- Adams, C., Alhamood, A., He, X., Tian, J., Wang, L. and Wang, Y. (2021), *The Double-Materiality Concept Application and Issues*, Durham University Business, Durham.
- Al-Ali Mubarak, Y.M., Gorgenyi-Hegybes, E. and Fekete-Farkas, M. (2020), "Perceived corporate sustainability practices and performance of small and medium enterprises (SMEs) in Qatar", *Polish Journal of Management Studies*, Vol. 22 No. 1, pp. 26-42.
- Al-Shammari, B. and Al-Sultan, W. (2010), "Corporate governance and voluntary disclosure in Kuwait", *International Journal of Disclosure and Governance*, Vol. 7 No. 3, pp. 262-280.
- Alotaibi, K. and Hussainey, K. (2016), "Quantity versus quality: the value relevance of CSR disclosure of Saudi companies", *Corporate Ownership and Control*, Vol. 13 No. 2, pp. 167-179.
- de Villiers, C., La Torre, M. and Molinari, M. (2022), "The Global Reporting Initiative's (GRI) past, present and future: critical reflections and a research agenda on sustainability reporting (standard-setting)", *Pacific Accounting Review*, Vol. 34 No. 5, pp. 1-20.
- DEWA official (2018), "Noor & Hayat Adventures - Episode 1 [Video]", July 26, Youtube, available at: <https://www.youtube.com/watch?v=IUUkGWU5oRw>
- Dubai Economic Report (2022), "Dubai economic report", DED, available at: https://ded.ae/page_report/en/report_2019.
- Dubai Electricity & Water Authority (2022), "Dubai clean energy strategy 2050", *Dubai Electricity & Water Authority*, available at: <https://www.dewa.gov.ae/en/about-us/media-publications/latest-news/2020/01/renewable-energy-shaping-the-future-of-sustainability>.
- Farooq, M.B., Zaman, R., Sarraj, D. and Khalid, F. (2021), "Examining the extent of and drivers for materiality assessment disclosures in sustainability reports", *Sustainability Accounting, Management and Policy Journal*, Vol. 12 No. 5, pp. 965-1002.
- Frutos-Bencze, D. (2021), "Country and firm level environmental sustainability in Latin America and the MENA region", *The CYRUS Global Business Perspectives (CGBP)*, Vol. 6, pp. 9-30.
- GRI (2022), "Standards", *Globalreporting*, available at: <https://www.globalreporting.org/standards/>.
- KPMG (2020), "The time has come: the KPMG survey of sustainability reporting 2020", KPMG International, available at: <https://home.kpmg/xx/en/home/insights/2020/11/the-time-has-come-survey-y-of-sustainability-reporting.html>

Maskati, M.M.A. and Hamdan, A.M.M. (2017), "Corporate governance and voluntary disclosure: evidence from Bahrain", *International Journal of Economics and Accounting*, Vol. 8 No. 1, pp. 1-28.

Sarraj, D. (2018), "Examining materiality in sustainability reporting: evidence from GCC countries", Master of Business dissertation, Auckland University of Technology, Auckland.

UAE vision (2022), "UAE vision 2021", Vision 2021, available at: <https://www.vision2021.ae/en>.

WCED, S.W.S. (1987), "World commission on environment and development", *Our Common Future*, Vol. 17 No. 1, pp. 1-91.

Corresponding author

Amjad Suri can be contacted at: asuri@hct.ac.ae

For instructions on how to order reprints of this article, please visit our website:

www.emeraldgroupublishing.com/licensing/reprints.htm

Or contact us for further details: permissions@emeraldinsight.com