Business Reporting and the SDGs 2025

AN IMPACT REPORT BY ***AIRLINK COMMUNICATION LIMITED*** THROUGH THE LENS OF THE SUSTAINABLE DEVELOPMENT GOALS

About the Report

To assess Airlink Communication Limited's alignment with the Sustainable Development Goals (SDGs) and the impact of its operations for FY'25, Airlink used the ISAR SDG Reporting framework. This framework uses core quantitative indicators across four key areas: economic, environmental, social, and institutional. These indicators are directly mapped to the SDGs, guiding businesses in addressing social concerns, promoting sustainable resource use, and upholding ethical practices. As this is Airlink's first report of this kind, some data is not yet available, and the information reported is primarily from the main site. This report sets a starting baseline for Airlink's sustainability metrics and shows that Airlink is contributing to all relevant SDGs.

Airlink is committed to the principles outlined in the Global Reporting Initiative (GRI) standards and the UN SDGs. This commitment is reflected in how the company prioritizes the targets and indicators set out in these frameworks, building a culture of transparency. As this is Airlink's first SDG report, the company is working to establish a strong baseline for its sustainability indicators, and plans to expand its data coverage in future reporting cycles. Airlink's focus extends across environmental, social, and economic areas, with a continued effort to create shared value within the communities around its operations and to provide a safe and dignified work environment for all employees.

The information provided in this report is accurate as of May 2026 and compiled for the FY 2025.

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Introduction

Airlink Communication Limited is a growing company that is working to embed sustainability into its business. Its approach is guided by the triple-bottom line framework, covering economic, social, and environmental considerations. This aligns with the Sustainable Development Goals (SDGs), which focus on responsible operations, resource management, and good business practices. As Airlink is in its early years of formal sustainability reporting, this first report sets a baseline for tracking progress going forward.

Airlink Communication Limited looks to use the opportunities presented by the SDGs to create value for local communities and contribute to Pakistan's economic health. The company is committed to reducing its environmental footprint and promoting good workplace practices. This commitment to sustainability supports Airlink's long-term growth and contributes to broader global sustainability objectives.

In FY'25, Airlink had a net revenue of PKR 104,379 million. The company continues to grow its presence in the consumer electronics and mobile device distribution market in Pakistan. As this is Airlink's first SDG report, year-on-year comparisons for some indicators are not yet available.

Airlink is committed to good business practices across its operations. The company is taking steps to align with national and international sustainability standards and aims to expand its reporting scope in future cycles as more data becomes available.

Sustainability at Airlink

Airlink Communication Limited is working to embed sustainability into its business strategy. Sustainability for Airlink covers six key areas: environmental stewardship, operating responsibly, excellence at work, respecting human rights, creating socioeconomic value, and transparency. As this is Airlink's first SDG report, the company is at the beginning of its formal sustainability journey.

Airlink is working to use resources like water and energy sustainably, manage waste from its operations responsibly, and comply with all relevant environmental, health, and safety regulations. The company also focuses on community development and providing a safe, supportive work environment for its employees. Data for several environmental indicators is currently only available for the main site, and coverage will be expanded in future reporting cycles.

Transparency, accountability, and integrity are central to how Airlink operates. The company is beginning to track and report on key sustainability metrics, with the goal of building a consistent baseline and improving its reporting over time. By integrating these practices into its business strategy, Airlink aims to create long-term value while minimizing its environmental impact and contributing positively to society.

Corporate reporting on the SDGs

The Sustainable Development Goals (SDGs) are a set of 17 goals adopted by all United Nations (UN) member states in 2015. They represent a global call to action to address critical challenges facing the planet and humanity represented by the 2030 Agenda for Sustainable Development. Pakistan is a signatory to Agenda 2030, having agreed to mainstream the SDGS into national policies, strategies, and development plans, while reporting on its progress for monitoring and evaluation. While the government sets the national framework, it's the collective action from all stakeholders, including businesses, that will truly drive progress towards a more sustainable future.

Corporate reporting for the SDGs is a relatively new concept that emerged alongside the adoption of Agenda 2030. Traditionally, corporate reporting focused primarily on financial performance, but investors are increasingly seeking sustainable investments, and consumers are making purchasing decisions based on a company's social and environmental responsibility. Hence, sustainability reporting is now being adopted by more and more organizations to meet stakeholder demands for information on a company's environmental and social impact, which is comprehensively encased by the SDGs in various frameworks.

Currently, corporate SDG reporting is voluntary but is considered a best practice for progressive organizations across the globe. To address issues related to consistency and comparability, organizations like the Global Reporting Initiative (GRI), the UN Global Compact (UNGC), and the United Nations Conference on Trade and Development (UNCTAD) have developed frameworks and guidelines against SDG targets and indicators. These frameworks offer guidance on which SDGs are relevant to a specific company and how to measure progress towards them.

ISAR SDG Reporting Guidelines

The United Nations Conference on Trade and Development (UNCTAD) plays a role in promoting and facilitating SDG reporting through its International Standards of Accounting and Reporting (ISAR) working group. This initiative provides a reliable and universally applicable set of quantitative core indicators by offering clear guidance for entities on how to measure these indicators, including the methodology, implementation steps, and practical application. In addition, the core indicators of ISAR sustainability reporting provide governments support in designing policies and building mechanisms that encourage private sector participation.

The core indicators are mainly quantitative and split into four areas, namely economic, environmental, social and institutional, which are mapped against the SDGs. They are also common to any business as they focus on social issues and the sustainable use of resources, while following ethical business standards. It also relies on leading reporting standards to leverage existing practices instead of creating new norms, helping companies develop a baseline of their sustainability indicators.

Table of Core Indicators

Contextual Information

Airlink Communication Limited is a Pakistani Smart technology manufacturer, distributor and retailer headquartered in Lahore. The company is publicly listed on the Pakistan Stock Exchange (PSX). Airlink is one of Pakistan's leading distributors of mobile phones, accessories, and consumer electronics, and operates primarily from its main site. Given this is Airlink's first SDG report, and the data reported here is mainly from the site operations, some indicators are not yet available and will be included in future reports as data collection processes are further developed.

Economic Area

A.1. Revenue and/or (net) value added
A.2. Payments to the Government
A.3. New investment/expenditures
A.4. Local supplier/purchasing programmes

Area	Core Indicator	SDG(s)	Relevant SDG target(s)/indictor(s)
A.1.	**A.1.1. Revenue** IFRS 15: Revenue from Contracts with Customers Airlink performance: 104,379.10 million	8 DECENT WORK AND ECONOMIC GROWTH	8.2.1. Annual growth rate of real GDP per employed person
	A.1.2. Value added Revenue minus costs of bought-in materials, goods and services from external suppliers (gross value added, GVA) Airlink performance: PKR 49,871.24 million	8 DECENT WORK AND ECONOMIC GROWTH	8.2.1. Annual growth rate of real GDP per employed person 8.5.1. Average hourly earnings of female and male employees, by occupation, age and persons with disabilities
		9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	9.2.1. Manufacturing value added as a proportion of GDP and per capita 9.3.1. Proportion of small-scale industries in total industry value added 9.4.1. CO2 emission per unit of value added 9.b. Support domestic technology development, research and innovation in developing countries, including by ensuring a conducive policy environment for, inter alia, industrial diversification and value addition to commodities 9.b.1. Proportion of medium and high-tech industry value added in total value added

	A.1.3. Net value added Revenue minus costs of bought-in materials, goods and services from external suppliers and minus depreciation on tangible assets (Net Value Added, NVA) Airlink performance: PKR 49,331.04 million	8 DECENT WORK AND ECONOMIC GROWTH	8.2.1. Annual growth rate of real GDP per employed person 8.5.1. Average hourly earnings of female and male employees, by occupation, age and persons with disabilities
		9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	9.2.1. Manufacturing value added as a proportion of GDP and per capita 9.3.1. Proportion of small-scale industries in total industry value added 9.4.1. CO2 emission per unit of value added 9.b: Support domestic technology development, research and innovation in developing countries, including by ensuring a conducive policy environment for, inter alia, industrial diversification and value addition to commodities 9.b.1. Proportion of medium and high-tech industry value added in total value added
A.2.	**A.2.1. Taxes and other payments to the Government** Total amount of taxes paid and payable (encompassing not only income taxes, but also other levies and taxes, such as property taxes or value added taxes) plus related penalties paid, plus all royalties, licence fees, and other payments to Government for a given period Airlink performance: PKR 16,091.14 million (taxes and duties)	17 PARTNERSHIPS FOR THE GOALS	17.1.2. Proportion of domestic budget funded by domestic taxes
A.3.	**A.3.1. Green investment** Total amount of expenditures for renewable energy (e.g. wind energy, solar energy) in the reporting period in absolute amount and in % terms Airlink performance: Not applicable	7 AFFORDABLE AND CLEAN ENERGY	7.b.1. Installed renewable energy-generating capacity in developing and developed countries (in watts per capita)
	A.3.2. Community Investment Total amount of charitable/voluntary donations and investments of funds (both capital expenditure and operating ones) in the broader community where the target beneficiaries are external to the enterprise incurred in the reporting period in absolute amount and in % terms Airlink performance: Total direct: PKR 54.39 million (equivalent to 0.052% of total revenue)	17 PARTNERSHIPS FOR THE GOALS	17.17. Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships 17.17.1. Amount in United States dollars committed to public-private partnerships for infrastructure

	A.3.3. Expenditures on research and development Total amount of expenditures on research and development by the reporting entity during the reporting period in absolute amount and in % terms Airlink performance: Not applicable	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	9.5.1. Research and development expenditure as a proportion of GDP
A.4.	**A.4.1. Share of local procurement** Proportion of procurement spending of a reporting entity at local suppliers (based on invoices or commitments made during the reporting period) in % terms and in absolute amount Airlink performance: Not available for this reporting period	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	9.3.1. Proportion of small-scale industries in total industry value added

Environmental Area

B.1. Sustainable use of water
B.2. Waste management
B.3. Greenhouse gas emissions
B.4. Ozone-depleting substances and chemicals
B.5. Energy consumption
B.6. Land and Biodiversity

Area	Core Indicator	SDG(s)	Relevant SDG target(s)/indictor(s)
B.1.	**B.1.1. Water recycling and reuse** Total volume of water recycled and/or reused by a reporting entity during the reporting period in absolute amount and in % terms Airlink performance: Not applicable as Airlink's operations do not require water. In the coming years, Airlink can look at other sites and see where this applies best.		6.3.1. Proportion of domestic and industrial wastewater flows safely treated 6.4.1. Change in water-use efficiency over time 6.4.2. Level of water stress: freshwater withdrawal as a proportion of available freshwater resources
	B.1.2. Water use efficiency Net value added divided by the water use in the reporting period as well as change of net value added divided by the change of water use between two reporting periods (where water use is defined as water withdrawal plus total water received from third party) Airlink performance: Total water use: 0.00518 million m3 in FY'25. Year-on-year comparison not available.		
	B.1.3. Water stress Water withdrawn with a breakdown by sources (surface, ground, rainwater, wastewater) and with reference to water-stressed or water-scarce areas (expressed as a percentage of total withdrawals) in absolute amount and in % terms Airlink performance: Not applicable		
B.2.	**B.2.1. Waste generation** Change in the entity's waste generation per net value added in % terms, in terms of change and in absolute amount Airlink performance:		12.5. By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse

	No waste is generated directly from Airlink's site operations. Office waste data not yet collected.		
	B.2.2. Waste reused, remanufactured and recycled Total amount of waste reused, remanufactured and recycled in absolute amount, in % terms and in terms of change Airlink performance: Not applicable	12 RESPONSIBLE CONSUMPTION AND PRODUCTION	12.5.1. National recycling rate, tons of material recycled
	B.2.3. Hazardous waste generation Total amount of hazardous waste, in absolute terms, as well as proportion of hazardous waste treated, given total waste reported by the reporting entity (in absolute amount, in % terms and in terms of change) Airlink performance: No hazardous waste is generated from Airlink's operations.	12 RESPONSIBLE CONSUMPTION AND PRODUCTION	12.4.2. (a) Hazardous waste generated per capita; and (b) proportion of hazardous waste treated, by type of treatment
B.3.	**B.3.1. Greenhouse gas emissions (scope 1)** Scope 1 contribution in absolute amount, in % terms and in terms of change Airlink performance: Total direct: 32.16 teCO2 in FY'25. Year-on-year comparison not available as prior year data has not been collected.	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	9.4.1. CO2 emission per unit of value added
		13 CLIMATE ACTION	13.2.2. Total greenhouse gas emissions per year
	B.3.2. Greenhouse gas emissions (scope 2) Scope 2 contribution in absolute amount, in % terms and in terms of change Airlink performance: Total direct: 782.6 teCO2 in FY'25. Note: Scope 2 coverage is limited to a partial set of facilities. Year-on-year comparison not available.	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	9.4.1. CO2 emission per unit of value added
		13 CLIMATE ACTION	13.2.2. Total greenhouse gas emissions per year
B.4.	**B.4.1. Ozone-depleting substances and chemicals** Total amount of ozone-depleting substances (ODS) (bulk chemicals/substances existing either as a pure substance or as a mixture) per net value added Airlink performance: Not applicable	12 RESPONSIBLE CONSUMPTION AND PRODUCTION	12.4. By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their

			adverse impacts on human health and the environment 12.4.2. (a) Hazardous waste generated per capita; and (b) proportion of hazardous waste treated, by type of treatment
B.5.	**B.5.1. Share of renewable energy** Renewable energy consumption as percentage of total energy consumption in the reporting period Airlink performance: Not applicable. Airlink does not currently have renewable energy installations.		7.2.1. Renewable energy share in the total final energy consumption
	B.5.2. Energy efficiency Energy consumption per net value added Airlink performance: Total energy consumption: 19.87 TJ in FY'25. Year-on-year comparison not available.		7.3.1. Energy intensity measured in terms of primary energy and GDP
B.6.	**B.6.1. Land use adjacent to biodiversity sensitive areas** Number and area (in hectares) of sites owned, leased or managed in or adjacent to protected areas and/or key biodiversity areas Airlink performance: Not applicable		15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss

Social Area

C.1. Gender equality
C.2. Human capital
C.3. Employee health and safety
C.4. Coverage by collective agreements

Area	Core Indicator	SDG(s)	Relevant SDG target(s)/indictor(s)
C.1.	**C.1.1. Share of women in managerial positions** Number of women in managerial positions to total number of employees in managerial positions (in terms of headcount or FTE) Airlink performance: 5 female managers, 57 male managers	5 GENDER EQUALITY	5.5.2. Proportion of women in managerial positions
C.2.	**C.2.1. Hours of employee training** Average number of hours of training per employee per year (as total hours of training per year divided by total employees) possibly broken down by employee category Airlink performance: 10 hours per employee on average	4 QUALITY EDUCATION	4.3.1. Participation rate of youth and adults in formal and non-formal education and training in the previous 12 months, by sex
	C.2.2. Expenditures on employee training Direct and indirect costs of training (including costs such as trainers' fees, training facilities, training equipment, related travel costs etc.) per employee per year possibly broken down by employee category Airlink performance: PKR 2 million	4 QUALITY EDUCATION	4.3.1. Participation rate of youth and adults in formal and non-formal education and training in the previous 12 months, by sex
	C.2.3. Employee wages and benefits Total costs of employee workforce (wages and benefits) divided by the net value added in that reporting period Airlink performance: Total direct: PKR 1,675.43 million in FY'25. Normalized against Net Value Added: 0.034	8 DECENT WORK AND ECONOMIC GROWTH 10 REDUCED INEQUALITIES	8.5.1. Average hourly earnings of female and male employees, by occupation, age and persons with disabilities 10.4.1. Labour share of GDP
C.3.	**C.3.1. Expenditures on employee health and safety** Total expenses for occupational safety and health-related insurance programmes, for health care activities financed directly by the company, and all expenses sustained for working environment issues related to occupational safety and health incurred	3 GOOD HEALTH AND WELL-BEING	3.8. Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines for all

	during a reporting period; divided by the net value added in that same period Airlink performance: PKR 28.10 million	8 DECENT WORK AND ECONOMIC GROWTH	8.8. Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment
C.4.	**C.4.1. Share of employees covered by collective agreements** Number of employees covered by collective agreements to total employees (in terms of headcount or FTE) Airlink performance: Not applicable, Airlink does not currently operate under collective agreements.	8 DECENT WORK AND ECONOMIC GROWTH	8.8.2. Level of national compliance with labour rights (freedom of association and collective bargaining) based on International Labour Organization (ILO) textual sources and national legislation, by sex and migrant status

Institutional Area

D.1. Corporate governance disclosures

D.2. Anti-corruption practices

Area	Core Indicator	SDG(s)	Relevant SDG target(s)/indictor(s)
D.1.	**D.1.1. Board meetings and attendance** Number of board meetings during the reporting period and number of Board members who participate at each Board meeting during the reporting period divided by the total number of directors sitting on the Board multiplied by the number of Board meetings during the reporting period Airlink performance: 4 board meetings; 7 board members, 4 members attended all meetings Attendance rate: 4/7*4 = 2.28	16 PEACE, JUSTICE AND STRONG INSTITUTIONS	16.6. Develop effective, accountable and transparent institutions at all levels
	D.1.2. Share of female board members Female board members to total board members Airlink performance: 1 female board member, 6 male board members	5 GENDER EQUALITY	5.5.2. Proportion of women in managerial positions
	D.1.3. Board members by age range Number of Board members by age range (e.g. under 30 years old, between 30 and 50, over 50) Airlink performance: Under 30: 0 Between 30-50: 2 Over 50: 5	16 PEACE, JUSTICE AND STRONG INSTITUTIONS	16.7.1. Proportions of positions in national and local institutions, including (a) the legislatures; (b) the public service; and (c) the judiciary, compared to national distributions, by sex, age, persons with disabilities and population groups
	D.1.4. Audit committee meetings and attendance Number of board meetings during the reporting period and number of Audit committee members who participate at each Audit committee meeting during the reporting period divided by the total number of members sitting on the Audit committee multiplied by the number of Audit committee meetings during the reporting period Airlink performance: 4 audit committee meetings; 3 members, 1 member attended all 3 meetings Attendance rate: 1/3*3 = 1	16 PEACE, JUSTICE AND STRONG INSTITUTIONS	16.6. Develop effective, accountable and transparent institutions at all levels
	D.1.5. Compensation per board member Total annual compensation (including base salary and variable compensation) for each executive and non-executive director Airlink performance:	16 PEACE, JUSTICE AND STRONG INSTITUTIONS	16.6. Develop effective, accountable and transparent institutions at all levels

	Not disclosed for this reporting period.		
D.2.	**D.2.1. Corruption incidence** Number of confirmed incidents of corruption in the reporting period Airlink performance: 0 confirmed incidents		16.5. Substantially reduce corruption and bribery in all their forms 16.5.2. Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships
	D.2.2. Management training on anti-corruption Total number and percentage of managers who have received training on anti-corruption issues Airlink performance: 0 trainings till date		16.5. Substantially reduce corruption and bribery in all their forms 16.5.2. Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships

Future of SDG Reporting for Airlink

Airlink recognizes the growing importance of sustainability reporting. As a company in its early years of formal SDG reporting, Airlink is committed to building on this first report and improving its data coverage over time. The company will continue to identify gaps in its data collection and work to ensure that future reports cover all sites and operations more completely.

Airlink remains committed to the GRI standards and UN SDGs, and will continue to prioritize the targets and indicators set out in these frameworks to maintain a culture of transparency. Going forward, Airlink aims to expand the scope of its environmental data collection beyond the main site, track year-on-year changes as historical data becomes available, and continue creating shared value for the communities around its operations while maintaining a safe and dignified work environment for all employees.

Moreover, in the coming years, Airlink plans to strengthen its investment in employee training across all levels of the organisation. This includes developing structured training programmes for staff as well as dedicated board-level training on ESG and anti-corruption practices. Building awareness and capacity at all levels will support Airlink's broader commitment to good governance, ethical business conduct, and sustainable operations.