



# DRIVING SUSTAINABLE MOBILITY

Sustainability  
Report  
2025

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# About the Report

Salik Company P.J.S.C. ('Salik' or 'the Company') presents its 2025 Sustainability Report, covering the calendar year from 1 January to 31 December 2025, unless stated otherwise. This report's financial and non-financial data correspond to Salik's financial statements for the same period, reflecting the Company's boundaries and reporting timeline. The Company does not own any subsidiaries, hold stakes, or have operational control in other legal entities. Accordingly, the sustainability disclosures presented in this report cover all activities that are fully consolidated within Salik's financial statements and under its direct operational control, representing 100% of the Company's consolidated revenues and operations.

This report complements our 2025 integrated annual report, which includes a dedicated section on Salik's sustainability progress. Together, these reports consistently disclose our operational, financial, environmental, social, and governance performance. The 2025 integrated annual report is available on our website.

Approved by the Board of Directors, this report references the GRI 2021 Standards. It adheres to DFM's Guide to ESG Reporting 2025 (refer to the [Appendix](#) for index tables). The report's framework is grounded in our materiality assessment (see [pages 18-19](#)), underscoring Salik's contributions toward the 'UAE Green Agenda – 2030', other national development programmes, and the United Nations Sustainable Development Goals (UN SDGs). As a United Nations Global Compact (UNGC) participant, Salik reported on its progress against the Ten Principles in its first Communication on Progress (CoP) report in 2025, reflecting its ongoing commitment to ethical business conduct and sustainable practices.

In 2025, the Company expanded its greenhouse gas assessment to include Scope 3 emissions (see [Climate change and GHG Emissions](#) for more details). The sustainability information presented in this report underwent an internal review by a multidisciplinary team to ensure data accuracy. As part of this process, some prior-period figures have been revised and recalculated to reflect improved methodologies and data. Where applicable, such restatements are clearly identified through footnotes and narrative notes in the relevant sections. The sustainability information presented in this report was

independently verified by an external verification body to enhance transparency and strengthen the credibility of the Company's disclosures (see [pages 62-64](#)).

No statement in this document is intended to be nor may be construed as a profit forecast. Any statements made in this document which could be classed as 'forward-looking' are based upon various assumptions, including management's examination of historical operating trends, data contained in the Company's records, and other data available from third parties. Although the Company believes these assumptions were reasonable when made, they are inherently subject to significant risks, uncertainties, and contingencies. Forward-looking statements are not guarantees of future performance. Risks, uncertainties, and contingencies could cause the Company's actual results of operations, financial condition, and liquidity to differ materially from those expressed or implied by such forward-looking statements. No representation or warranty is made that any of these forward-looking statements or forecasts will come to pass or that any forecast result will be achieved. No reliance should be placed on any forward-looking statement. We undertake no obligation to update any forward-looking statements to reflect events or circumstances after the date of this communication.

Furthermore, no representation or warranty is made as to the accuracy, completeness, or reliability of the information contained in this document. The information, statements, and opinions provided herein do not constitute a public offer under any applicable legislation or an offer to sell or solicitation of an offer to buy Salik Shares. In the event of any discrepancy or error in the numbers presented in this document, the information provided in the official financial statements shall prevail. We do not accept any liability for errors or omissions in the information contained herein.

Feedback from internal and external stakeholders helps us improve our practices and performance. We invite you to contact Wassim El Hayek, Head of Investor Relations, at [wassim.elhayek@salik.ae](mailto:wassim.elhayek@salik.ae), for any questions or comments.

# About Salik

## Above and Beyond Urban Mobility

As the exclusive operator of Dubai's advanced tolling system, Salik works in close partnership with the Roads and Transport Authority (RTA) to keep the city moving. Its world-class, technology-driven tolling and parking solutions network is designed around user convenience, reliability, and fair, transparent charges.

In Arabic, 'Salik' (سالك) means 'open' or 'seamless', capturing the idea of a smooth, obstacle-free journey. Staying true to its name, Salik enables fast and easy travel for 4.7 million vehicles in Dubai through free-flow tolling, automatic number plate recognition, and simple digital payment options.

Salik goes above and beyond toll collection. Its free-flow gates help reduce congestion, fuel consumption, and GHG emissions. Of its ten gates, two are powered primarily by solar energy, and one is partially solar-powered. The Company supports workforce diversity and community initiatives and, since joining the United Nations Global Compact in July 2024, has aligned its practices with the Compact's Ten Principles and the UAE's wider sustainability agenda.

→ [Watch a video on how Salik enables seamless transportation in Dubai](#)

# Overview

Salik provides a technologically advanced, free-flowing road tolling solution. Operating under a 49-year Concession Agreement with the Roads and Transport Authority (RTA), Salik has a commitment to giving drivers the best user experience.



## Mission

Enable people to spend their time doing what matters the most by providing a seamless and convenient mobility experience.



## Vision

To be the global leader in providing sustainable and smart mobility solutions.

## Salik's Toll Gates

Salik's ten toll gates are strategically positioned along Sheikh Zayed Road and Al Khail Road, the main corridors linking Dubai's major landmarks with Abu Dhabi and the Northern Emirates. Under the Concession Agreement, Salik is responsible for the construction, operation and maintenance of all toll gates and holds the exclusive right to operate them until June 2071.

Salik is a publicly listed company, with 75.1% of its shares owned by the Dubai Investment Fund and 24.9% traded on the Dubai Financial Market (DFM). Its listing offered investors a unique opportunity to participate

in Dubai's dynamic growth through a high-quality, sustainable infrastructure asset backed by strong governance and robust financial position.

Salik's gates are engineered for energy efficiency. The new toll gates are equipped with on-grid solar PV systems, enabling substantial on-site renewable electricity generation and reducing reliance on grid power. Future gates are expected to follow a similar design approach, supporting Dubai's Net Zero ambitions.

→ [For more information, see the Climate Change and GHG Emissions section](#)

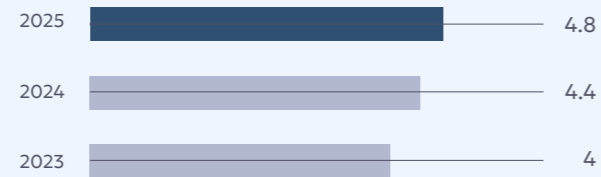


## Operations Highlights

**10**  
toll gates

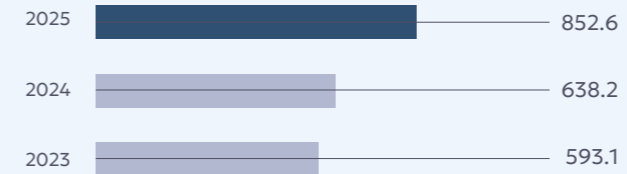
**Number of registered active vehicles, million**

**+8.7% YoY**



**Number of trips, million**

**+33.6% YoY**



## Governance Highlights

**100%**  
of the Board members are Non-Executive Independent Directors

**0**  
incidents of corruption and bribery in 2025

## Environmental Highlights

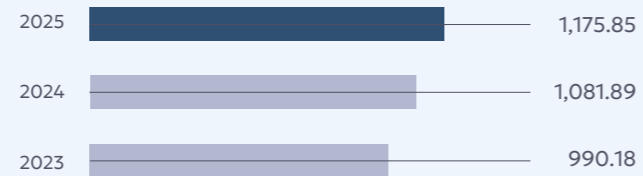
**3 of 10**  
toll gates utilize solar energy

**2**  
predominantly solar-powered

**1**  
partially solar-powered

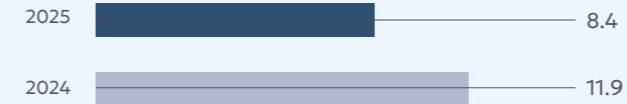
**Total energy consumption, MWh**

**+8.7% YoY**



**Share of recycled waste, %**

**-3.5 p.p. YoY**

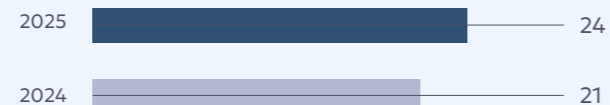


## Social Highlights

**14**  
nationalities in the workforce

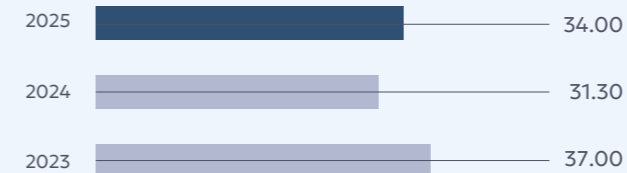
**Female representation in the workforce, %**

**+3 p.p. YoY**



**Emiratization rate, %**

**+2.7 p.p. YoY**



## Salik's Business Activities



### Tolling operations

Salik's core business is a toll gate system that supports free-flowing traffic across Dubai's main transport corridors. The tolling platform uses RFID tags and ANPR cameras to identify vehicles and record trips. Under its 49-year concession with the RTA, Salik also designs, installs and commissions new toll gates.



### Parking Management and payment solutions

Salik provides seamless, automatic and barrier-less parking payments across the UAE. In July 2024, the Company launched its first parking project at Dubai Mall. Building on this initial deployment, Salik entered into a five-year strategic partnership with Parkonic in January 2025 to expand convenient, fast and seamless access to parking services nationwide, supporting the UAE's smart city ambitions.



### Insurance Referral services

Through a strategic partnership with multi-line insurer Liva, Salik streamlined insurance services for drivers in the UAE. Customers receive reminders to prevent lapses in insurance coverage and ensure timely vehicle registration renewals. These notifications include a link that directs customers to a Liva-managed portal, where they can renew their motor insurance policy in a few simple steps. In 2025, 25% of customers completed their renewals entirely online in an average of three minutes, benefitting from Salik's seamless digital solution.



### Seamless EV charging and fuel payment services – to be implemented in 2026

Salik has entered into a collaboration with Schneider Electric and Vcharge, an EV charging point operator, to deliver seamless electric vehicle charging solutions across the UAE. The integration is expected to be implemented in 2026, allowing drivers to make payments directly from existing Salik accounts without downloading additional applications.



### Data and mobility insights

Salik's tolling and parking network provides data-driven insights into traffic and mobility patterns across Dubai. The Company uses this to support citywide planning, congestion management, and sustainability initiatives, with robust safeguards in place to protect customer data privacy.



## ESG Awards and Recognitions



### S&P Global ESG Score

- 58/100 ESG Score
- #1 in Transportation sector in Middle East

### Gulf Sustainability Awards 2025

- Overall Winner
- Gold for 'Best Sustainable Business Model'
- Silver for 'Best ESG Initiative'

### Dubai Chamber of Commerce ESG Label

89%

### Global Good Governance Summit in Brunei 2025

- 3G Excellence Award for Advocacy and Commitment to Corporate Governance 2025 (Cambridge IFA)

### Golden Peacock Global Award (Institute of Directors, India)

- Excellence in Corporate Governance

### The Middle East's Sustainability Leaders 2025 by Forbes

- Ibrahim Al Haddad (CEO) – Salik

### CSR Majra Impact Seal Awards

- Silver Tier for SME Category

### EV Charging Partnership with Schneider Electric and Vcharge

Salik signed an agreement with Schneider Electric and Vcharge to deploy over 1,800 smart EV charging points across the UAE, integrated with the Salik E-Wallet for seamless, cashless payments. The partnership moves Salik beyond tolling into low-carbon mobility infrastructure, directly supporting the UAE's electrification agenda and Net Zero ambitions.

### ISO 37001 Anti-Bribery Certification

Salik achieved ISO 37001 certification for its Anti-Bribery Management System following an external assessment of its anti-bribery and anti-fraud controls against international and UAE regulatory standards. The certification strengthens Salik's governance and compliance framework, reduces corruption risks, and reinforces stakeholder trust in the integrity of its operations.

The Company is already certified to ISO 9001 (Quality Management), ISO 14001 (Environmental Management), and ISO 45001 (Occupational Health and Safety), reflecting our commitment to robust management systems and responsible, sustainable operations.

### PARKONIC AI-Powered Autonomous Parking Partnership with Parkonic and Dubai Holding

Salik partnered with Parkonic and Dubai Holding to roll out the region's first fully autonomous, AI-powered parking system across more than 36,000 on- and off-street spaces in Dubai, offering ticketless, barrier-free, automatic payment via Salik's infrastructure. The project reduces congestion and emissions linked to cruising and queuing for parking, supporting Dubai's Smart City 2030 and Net Zero goals while embedding Salik deeper into the city's low-carbon, digitally enabled mobility ecosystem.

→ For more information on Salik's operational and financial performance, refer to the 2025 Integrated Annual Report

# Chairman's Message



**Mattar Al Tayer**  
Chairman | Board of Directors

## A Steadfast Commitment to Sustainability

Salik continuously strives to exceed expectations in terms of the value it delivers to customers and investors. The Company's performance was recognised in 2025 at the Gulf Sustainability Awards when it was Overall Winner and won the Best Sustainable Business Model award (Gold) and the Best ESG Initiative award (Silver). These accolades are a testament to the robustness of our corporate approach and our steadfast commitment to sustainability practices.

Salik's vision is to be a global leader in providing smart and sustainable mobility solutions. This vision is supported by an integrated framework of corporate values that include excellence in customer service, achieving sustainable growth, and embedding responsible business practices, fairness, and transparency. Collectively, these values serve as the compass guiding us in delivering sustainable value for stakeholders.

For toll network users, we continue to ensure journey fluidity and seamless transaction processing, as well as world class customer experience and service standards. For our employees, we strive to provide a stimulating work environment characterised by openness and appreciation, promoting professional development and excellence. For our suppliers, we are committed to building long-term strategic relationships based on trust and transparency, while providing competitive business opportunities that support mutual growth. For investors, we focus on achieving rewarding and sustainable returns consistent with our commitment to long-term value creation. We remain equally dedicated to our social role through local community initiatives that have a tangible positive impact.

Sustainability is a core pillar in guiding our strategic decisions and Salik aligns with national and international frameworks, including The UAE's Green Agenda 2030, the United Nations Sustainable Development Goals, and the United Nations Global Compact, confirming our role as a responsible company contributing to the achievement of sustainable development.

Driven by our commitment to implementing best sustainability practices, we have ensured the integration of Environmental, Social, and Governance (ESG) criteria within our management structure and operational processes. This forms an integrated framework that supports the Board of Directors and Senior Management in making sustainability-based strategic decisions.

During the past year, Salik issued its Communication on Progress (CoP) report for the United Nations Global Compact, reaffirming our commitment to transparency

and our dedication to documenting our performance in implementing the Ten Principles and our contribution to achieving the Sustainable Development Goals. We also successfully operated two new toll gates, relying primarily on on-site generated solar power, illustrating our shift towards sustainable operational solutions. The digital transformation rate of our services reached 100% within a paperless operating environment, reflecting the maturity of our digital model. To enhance the culture of diversity and inclusion, women's representation reached 24%, while employee satisfaction hit 94%, and our efforts culminated in obtaining the 'Great Place to Work' certification. Additionally, Salik was ranked among the top 10% in the S&P Global ESG Scores.

Salik remains committed to embedding sustainability and enhancing the quality of our practices and disclosures, and to maintaining our position as a leading company in creating sustainable value year after year.



# SUSTAINABILITY APPROACH

**58/100**  
S&P Global CSA

## ABOVE AND BEYOND

Salik's sustainability approach is embedded in its corporate strategy and governed by clear policies, Board oversight and management accountability. It is informed by periodic materiality assessments and aligned with leading frameworks, including the GRI Standards, the UAE Green Agenda 2030, the UN SDGs and the UN Global Compact's Ten Principles.

# Building ESG Stewardship

Sustainability is an integral, strategically important part of Salik’s business. The Company’s approach to sustainability governance is guided by internal policies and procedures, as well as by national and international frameworks, including the UAE Green Agenda 2030, the United Nations Sustainable Development Goals (SDGs), and the United Nations Global Compact (UNGC)’s Ten Principles.

Sustainability is embedded in Salik’s corporate strategy alongside the Company’s other strategic priorities. Salik has identified three focus areas covering environmental performance, social responsibility, and ethical business conduct, and has established targets for each.

Implementation across day-to-day operations is supported by the Company’s [Sustainability Policy](#), which defines commitments for each focus area and sets out the internal governance arrangements for managing sustainability matters.

During the period 2023–2025, Salik recorded zero regulatory violations and zero fines or penalties related to environmental compliance, labour practices, or ethical business conduct. No related provisions or liabilities were recognised at the end of each fiscal year, reflecting consistent adherence to regulatory requirements.

## Salik’s corporate strategy



Reduce carbon footprint and environmental impact				
<b>Green energy usage</b> Plans to increase the share of renewable energy in toll gate energy consumption	<b>Reduced environmental impact</b> Free-flow gates to reduce traffic congestion and save fuel	<b>Digital transformation</b> Paperless strategy	<b>EV incentives</b> Free Salik tags for owners of electric vehicles	<b>Reducing carbon footprint</b> Development in line with Dubai’s goal of achieving net zero emissions by 2050

Performance in 2025	
<b>2</b> new toll gates are net annual producers of solar electricity, exporting 105,255.4 kWh of surplus energy to the grid.	<b>100%</b> services are entirely digital, supported by paperless processes
<b>~90%</b> of Corporate IT services are hosted on Microsoft Azure within a hybrid infrastructure, reducing energy use and on-site hardware reliance	The Company initiated reporting on several Scope 3 categories, strengthening its GHG emissions reporting.

2028 targets		
<b>25%</b> of energy consumption to be sourced from renewables	<b>20%</b> GHG emissions reduction	<b>Maintain at least three gates</b> using solar energy



## Contribute to people's happiness, safety, and community development

<b>Social contributions</b> Exemptions to People of Determination, public transport, and school buses	<b>Best-in-class customer service</b>	<b>Focused on human capital</b> Fostering equality and inclusivity
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### Performance in 2025

<b>3</b> new partnerships with NGOs have been established, bringing the total number of partnerships to five.	<b>92%</b> customer satisfaction rate	<b>23.7%</b> female representation in the workforce	<b>Employee Well-being Commitment</b> was published
<b>3 CSR events</b> were organised: Labour Day, Dubai Charity Association collaboration for Eid al-Adha, Moments of Giving. The Company also participated in the EEG's Clean UAE campaign.	<b>Toll fee exemptions</b> apply to all categories of People of Determination, as well as public transport, school buses and emergency services.		Introduced a pilot <b>work-from-home arrangement</b> (two days per week) and flexible working hours.



**Great Place to Work®** certification achieved with an employee satisfaction of 94%.

### 2028 targets

**5 partnerships** with NGOs

## Adopt and showcase best-in-class ESG practices or approaches

<b>Committed to transparency</b> Salik's relationship with the RTA is governed by a transparent Concession Agreement	<b>Robust business ethics</b> Strict ESG screening for all vendors
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### Performance in 2025

<b>100%</b> of the Board members are Non-Executive Directors	<b>0</b> corruption cases and <b>0</b> conflicts of interest in 2025	<b>100%</b> of the suppliers were screened against Salik's ESG criteria in 2025.
<b>0</b> Human rights violations were identified in 2025, supported by the implementation of Human Rights Due Diligence (HRDD) processes as part of Salik's internal governance framework.		Salik ranked in the top 10% of the S&P Global ESG assessment for sustainability practices, placing the Company among the top performers globally within its industry.

### 2028 targets

**100%** compliance with the ESG screening

In 2026, the Company plans to expand Scope 3 emissions coverage, and initiate the SBTi target-setting process, while continuing to strengthen climate-related resilience through ongoing risk workshops, infrastructure assessments and the integration of climate considerations into materiality and enterprise risk management processes. Salik also aims to progress towards ISO/IEC 27001 certification while strengthening ESG monitoring and disclosures in line with evolving best practices.

Operationally, Salik will continue monitoring and optimising the performance of solar-powered toll gates, including assessing energy generation and the export of surplus electricity to the grid. Collaboration opportunities with public entities and potential partners will also be explored to advance decarbonisation initiatives.

In parallel, the Company will continue participating in external ESG benchmarks and ratings to reinforce its sustainability positioning.

## UN Global Compact – First Communication on Progress (CoP)

In accordance with applicable UAE labour law, trade unions and collective bargaining arrangements are not permitted. Within this legal framework, Salik supports structured employee engagement, open communication, and formal grievance mechanisms to uphold the intent of the UN Global Compact's Labour principles. In 2025, Salik submitted its first [UNGC Communication on Progress \(CoP\)](#), providing a structured disclosure of how the Company embeds the UN Global Compact's Ten Principles in policies, controls, and day-to-day practices:



### Human Rights

- Support and respect the protection of internationally proclaimed human rights
- Ensure non-complicity in human rights abuses



### Labour

- Uphold freedom of association and effective recognition of the right to collective bargaining
- Eliminate all forms of forced and compulsory labour
- Abolish child labour
- Eliminate discrimination in respect of employment and occupation



### Environment

- Support a precautionary approach to environmental challenges
- Undertake initiatives to promote greater environmental responsibility
- Encourage the development and diffusion of environmentally friendly technologies



### Anti-corruption

- Work against corruption in all its forms, including extortion and bribery

The CoP establishes a transparent baseline of actions and measurable progress, strengthens internal accountability for ESG data and ownership, and supports ongoing UNGC participant status through regular public reporting.

# Materiality Assessment

The materiality assessment provides a strategic reference for Salik, highlighting the ESG topics with the greatest potential impact on stakeholders and on the Company’s long-term value creation.

Salik’s most recent materiality assessment was completed in 2023, in line with the Global Reporting Initiative (GRI) Standards and applying a double materiality perspective. The Company continues to report in accordance with the outcomes of this assessment.

The 2023 process started with a comprehensive long list of ESG topics. This list was refined using criteria aligned with GRI’s reporting approach and methodologies, as well as those from MSCI, Refinitiv, and Sustainalytics, complemented by peer benchmarking.

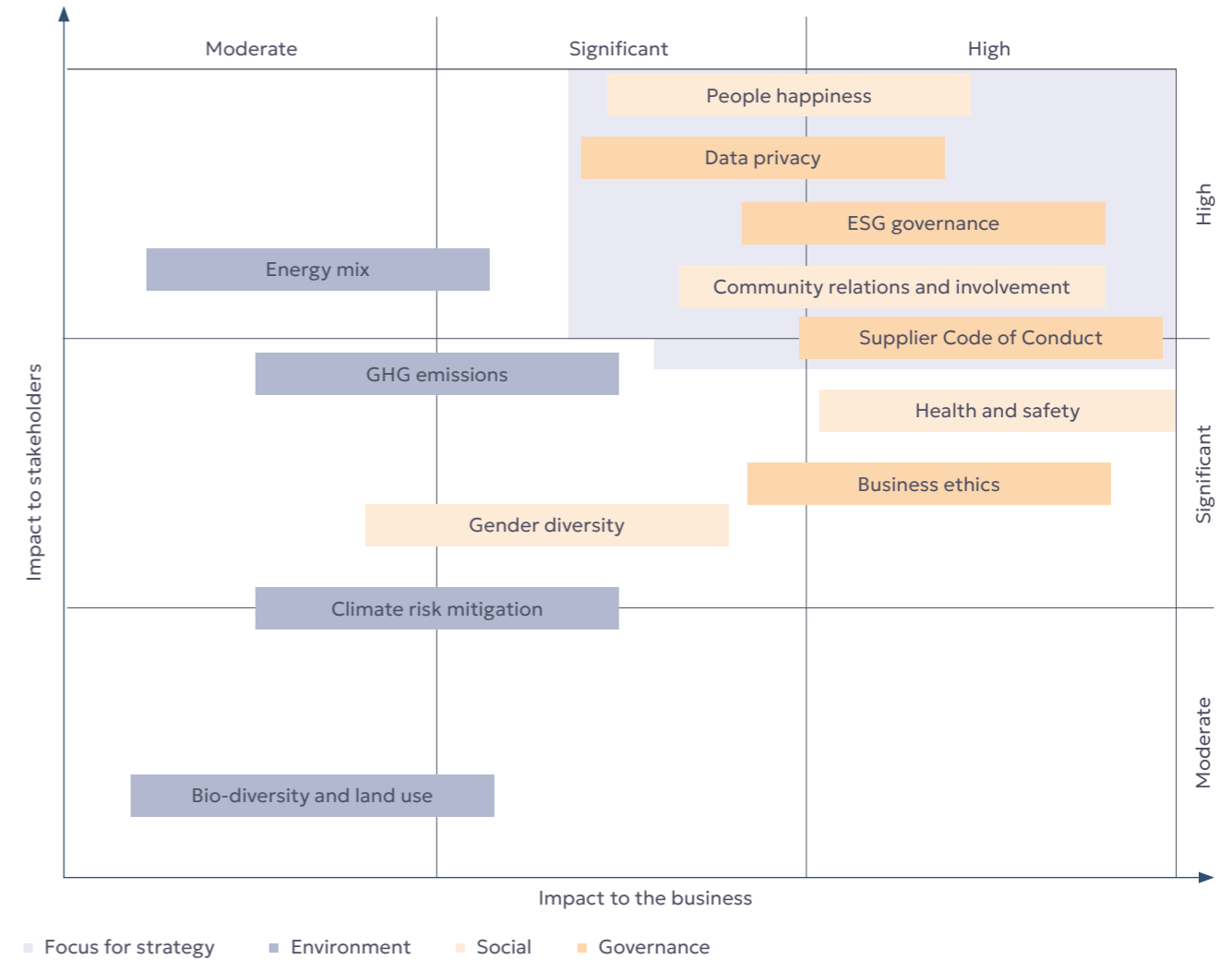
Stakeholder input was then gathered through surveys and interviews to evaluate the relevance of each topic. Engagement covered senior executives, employees,

customers, investors, Board members, and the RTA representatives. The results informed the prioritisation of topics and the development of the materiality matrix, which was subsequently approved by the Board.

Topics were assessed for their impact on stakeholders and on the business. Those positioned in the upper-right quadrant of the matrix are considered material for sustainability reporting. The matrix is reviewed every two to three years to ensure it remains relevant. A reassessment may be initiated earlier if there are significant changes in Salik’s business model, operating context, or stakeholder expectations. Salik plans to conduct a materiality review or validation in 2026.













## Salik’s Materiality Matrix







## Disclosure of the material topics in Salik’s reporting

Topic	Location
ESG governance	Sustainability Governance
People happiness	People Happiness
Community relations and involvement	Our Community
Supplier Code of Conduct	Responsible Supply Chain
Data privacy	Data Privacy

# Alignment to the United Nations SDGs

UN SDGs	Relevant reporting sections	Salik's contribution in 2025
<b>DIRECT CONTRIBUTION</b>		
	Climate Change and GHG Emissions	By reducing traffic congestion and transport-related GHG emissions, Salik contributes to better air quality in Dubai, thereby reducing deaths and illnesses from air pollution.
	Our Employees	Salik is strongly committed to diversity and inclusion, prioritising new female hires and upholding a discrimination-free environment.  <b>23.7% female representation in the workforce</b>
	Climate Change and GHG Emissions Responsible Resource Use	Three of Salik's gates partially or largely rely on solar power to cover their energy needs, and any future gates are expected to follow a similar design approach. In line with Dubai's Net Zero ambitions, Salik encourages the use of electric vehicles by offering exemptions on tag activation fees.  <b>+2% increase in the number of EVs with free tags from Salik in 2025</b>
	<a href="#">Annual Report – How Salik Works</a> <a href="#">Annual Report – Operational Review</a>	Salik uses custom-built technologies to underpin its efficient, seamless operations, including best-in-class Radio Frequency Identification (RFID) and Automatic Number Plate Recognition (ANPR) systems at 10 automatic gates.  The Company enables barrier-free parking payments at Dubai Mall and, through Parkonic, is expanding eWallet-enabled parking across 120 locations, improving access and convenience for road users.
	Overview <a href="#">Annual Report – How Salik Works</a>	Salik's free-flow tolling infrastructure and digital services support efficient, barrier-free mobility across Dubai and other Emirates. The Company applies technology-led solutions to improve network performance and user experience, while selected gates use solar power to reduce energy demand. By extending its role in mobility services, including parking-related solutions, Salik helps strengthen integrated, reliable urban transport infrastructure.
	Overview Responsible Resource Use	Salik supports urban mobility through smart, barrier-free tolling infrastructure and digital payment solutions, including parking. These capabilities enhance traffic flow and strengthen the overall transport network.
	Waste Management Responsible Resource Use	Salik's operations are designed around a digital-first, low-resource-intensity model that minimises material consumption and limits waste generation. Digital tolling, cashless payments, and paperless customer interfaces significantly reduce reliance on physical documentation and printed materials. The Company's digital-first approach supports efficient resource use while maintaining a low operational footprint.
	Climate Change and GHG Emissions	Salik uses Solar PV energy systems that power its toll gates and export excess electricity to the DEWA grid, reducing its Scope 2 GHG emissions.  <b>31 tCO<sub>2</sub>e of GHG emissions reduced in 2025</b>
	Business Ethics and Compliance	Salik maintains a strict policy against business ethics violations, including bribery, corruption, or fraud. The Company adopted a Whistleblowing Policy and operates a Whistleblowing Portal through a third-party provider.
	Building ESG Stewardship	Salik joined the United Nations Global Compact, reinforcing its commitment to ethical business conduct and sustainable practices, and submitted its first Communication on Progress report in 2025.

UN SDGs	Relevant reporting sections	Salik's contribution in 2025
<b>INDIRECT CONTRIBUTION</b>		
 	Our Community	Toll fee exemptions, including those for People of Determination, charitable and public benefit organisations, improve transportation access and alleviate the financial burden for the underprivileged.
	Overview	By contributing to the fast, barrier-free movement in Dubai, Salik facilitates the proper functioning of food markets and supports local companies working in the food production and delivery industries.
	Our Employees	Salik is committed to cultivating a skilled workforce and continually expanding its knowledge base.  In 2025, Salik launched the LinkedIn Learning platform to expand employee access to self-directed digital learning. In addition, the company partnered with external training establishments to support employee development, delivering a total of 964 training hours during the year.  <b>16.3 average training hours per employee in 2025</b>



# Alignment to the UAE's Green Agenda – 2030

## The relevant UAE Green Agenda Programs

Program	Sub-program	Salik's Contribution in 2025	Relevant reporting sections
1. Competitive Knowledge Economy	1.2 Green Diversification Program	By increasing the share of renewables in its energy consumption, promoting the use of electric vehicles, Salik supports the manufacturing and use of renewable energy-based products and services.	Annual Report – How Salik Works Responsible Resource Use
2. Social Development & Quality of life	2.1 Integrated Green Infrastructure Program	Salik plays an integral part in Dubai's urban planning, enabling fast, barrier-free transportation, smart transport management, and reducing GHG emissions and air pollution.	Overview
3. Sustainable Environment & Valued Natural Resources	3.1 Natural Capital & Resilience Program	The Company contributes to better air quality and energy efficiency in Dubai, increasing the city's resilience to climate change and promoting responsible resource usage.	Climate Change and GHG Emissions
4. Clean Energy & Climate Action	4.2 National Renewable Energy Program	Salik contributes to the UAE Government's strategic initiative to achieve a net-zero goal by 2050 by gradually transitioning to predominantly solar power usage in the long term.	Climate Change and GHG Emissions
	4.3 National Green Economy Data Program	The Company is committed to continually reporting its GHG emissions data and ensuring precise, detailed calculations and monitoring.	Climate Change and GHG Emissions
5. Green Life & Sustainable Use of Resources	5.1 National Energy & Water Efficiency Program	Salik works in a modern, LEED Gold-certified headquarters that utilises next-generation green technologies to reduce energy consumption. The Company chooses efficient, sustainable components for its data centres, thereby maintaining a low carbon footprint.	Responsible Resource Use
	5.2 National Waste-to-Resource Program	Salik's paperless system enables customers to complete all transactions seamlessly through the Smart Salik App, the website and customer communications, with documentation managed through fully digital channels.	Waste Management
	5.3 National Sustainable Transport Program	Salik's operations are an integral part of Dubai's smart transportation system. They enable safe, comfortable, and fast movement, reduce traffic congestion, and support the development of intelligent traffic management systems.	Annual Report – How Salik Works



# SUSTAINABILITY GOVERNANCE

## ABOVE AND BEYOND

**100%**  
of the Board members are  
Non-Executive Directors

**100%**  
of Salik's supplier base  
underwent ESG screening in 2025

Salik translates ESG commitments into decisions and controls through structured sustainability management, disciplined engagement with stakeholders, and integrated sustainability risk oversight. The Company reinforces integrity and accountability across its value chain by embedding expectations for responsible business conduct that go beyond baseline requirements.

# Sustainability Management

Salik’s sustainability management is anchored in a governance framework that integrates sustainability considerations into decision-making and the broader business strategy, supported by policies, clear accountabilities, and continuous performance improvement.

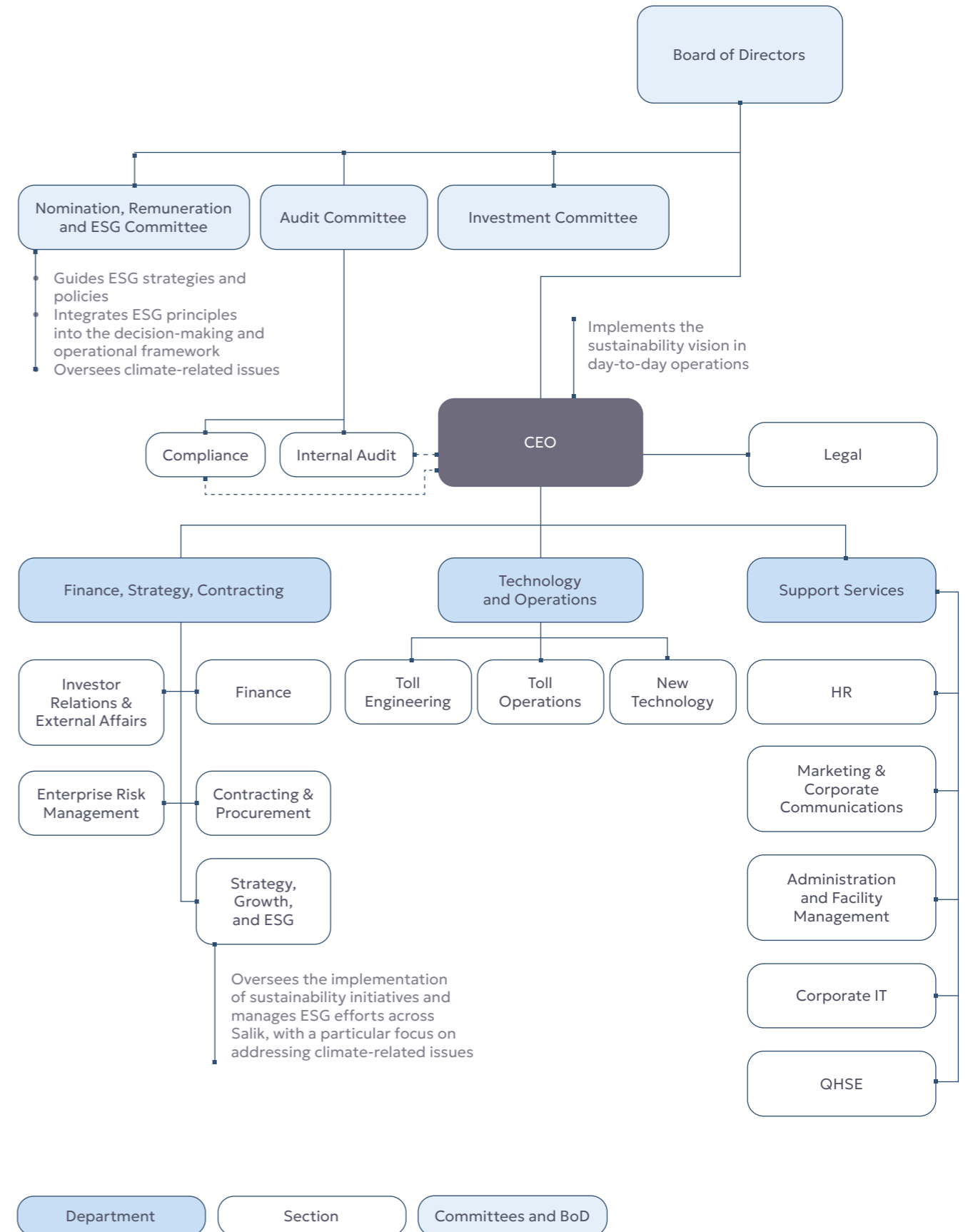
Salik’s Sustainability Management is anchored in its Sustainability Policy, which sets the baseline for the Company’s commitment to sustainable development and frames how sustainability goals are delivered. The Policy is designed to integrate sustainability into business objectives and strategy, translate sustainability commitments into practice, and build leadership accountability. It applies across operations and business relationships, including key partners and the supply chain, and is reviewed and updated under a defined governance and approval process.

The Sustainability Policy is supported by a wider suite of governance and sustainability-related documents that translate commitments into enforceable standards for employees and partners. These include:

- [Salik’s Code of Conduct](#)
- [Conflict of Interest Policy](#)
- [Whistleblower Policy](#)
- [Anti-Money Laundering Policy](#)
- [Fraud Control Policy](#)
- [Human Rights Policy](#)
- [Diversity and Inclusion Policy](#)
- [HSE Policy](#)
- [Stakeholder Engagement Policy](#)

Operationally, sustainability is managed through cross-functional ownership, with clear separation between governance, execution and oversight.

## The sustainability governance system in Salik



## Board of Directors

The Board provides strategic leadership, sets core management policies, and serves as the principal decision-making body for matters significant to Salik, including sustainability-related matters. Its effectiveness is assessed annually through a structured process that combines self-assessment and independent evaluation. While the scope varies year on year, it consistently covers ESG awareness and oversight, and the integration of sustainability considerations into strategy and decision-making. Assessment outcomes inform tailored Board and Committee training programmes, with sustainability remaining a standing focus in recognition of evolving regulatory, market and stakeholder expectations.

The Board brings deep sector and public-infrastructure expertise, collectively representing over 150 years of experience in planning and managing Dubai's mobility needs, with backgrounds that have shaped the Emirate's urban landscape.

## Nomination, Remuneration and ESG Committee

The Committee oversees the nomination process for Board members elections and monitors the independence of Directors. It also guides relevant Salik's strategies and policies, integrates ESG principles into the Company's decision-making and operational framework, and oversees climate-related matters. The Committee reviews sustainability initiatives periodically and recommends policy updates to the Board, as required.

## Senior Management

Sustainability execution is driven through executive management and the relevant functions across the Company.

The Board comprises seven members, each appointed to a three-year term. The Board initially appointed pursuant to Dubai Executive Council Resolution 34 of 2022 served its full term, which concluded in April 2025. Following the expiry of this mandate, Salik's shareholders elected a new Board of Directors at the Annual General Meeting held on 9 April 2025, in accordance with applicable laws, the Company's Articles of Association and relevant regulatory requirements. All seven Board members are independent Directors.

**100%**  
of the Board members are Non-Executive Directors

### Board of Directors' Sustainability Expertise



**Mr. Abdul Muhsen Ibrahim Kalbat**  
Vice-chairman

Deep transport-sector expertise with a clear sustainability lens, covering governance and long-term planning for public transport systems. Track record in emissions reduction through energy efficiency across Metro/Tram operations, renewables deployment and regenerative energy solutions. Also experienced in sustainable infrastructure planning aligned with Al Sa'fat and LEED standards for stations and network expansions.



**His Excellency Mohammed Abdulla Lengawi**  
Board member

Executive leadership in sustainability-relevant governance, spanning regulatory frameworks, safety and security, environmental sustainability, and operational and climate-related risk management. Strong focus on resilience and continuity of critical infrastructure, emergency preparedness, and embedding sustainability and long-term continuity into sector-wide policies and institutional governance.



**Mr. Abdulla Ali Al Madani**  
Board Member

Sustainability-related experience rooted in digital and smart city leadership, including establishing Dubai's Data Strategy, law and roadmap to enable data-driven optimisation of resource use. Contributions cited include the Driverless Strategy and flying taxi programme, the Enterprise Command and Control Center for real-time oversight of citywide movement, and the NOL contactless ticketing system.

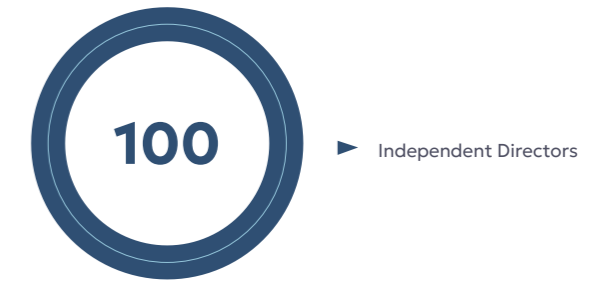


**Mr. Sabah Salem Al Shamsi**  
Board member

Sustainability-relevant experience includes structured governance models emphasising performance management, risk oversight and accountability, as well as engagement with digital innovation and the use of data and analytics to support more proactive, long-term planning.

### Board structure

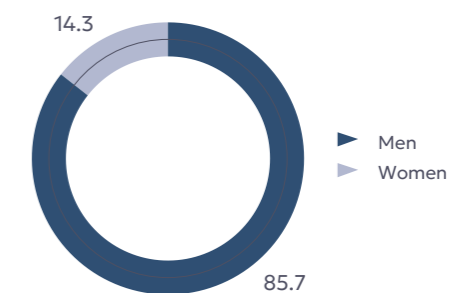
#### By independence, %



#### By nationality, %



#### By gender, %



To ensure clear accountability, the Board delegates implementation of Salik's ESG plan to management through the approved Delegation of Authority (DoA) framework. Management monitors emerging ESG trends and developments and reports them to the Board and its Committees, with senior executives providing updates on sustainability matters during scheduled committee meetings in line with the committee calendar.

In parallel, Salik is strengthening accountability for sustainability outcomes by embedding ESG priorities into performance management and executive incentives. In 2025, Salik further integrated ESG criteria into its performance management system. The Board approved the CEO's KPIs, with ESG accounting for 15% of the total weighting. These KPIs are assessed through measurable outcomes, including the S&P Corporate Sustainability Assessment (CSA) ESG rating score, the proportion of solar-powered gantries, and the number of fatal workplace injuries. ESG KPIs are also cascaded down to senior executives and incorporated into management scorecards, fostering a sense of shared responsibility throughout the Company.

# Stakeholder Engagement

Salik depends on trusted relationships with stakeholders to deliver on its purpose. Ongoing collaboration and regular interaction help the Company understand stakeholder needs, interests and expectations, strengthening decision-making and long-term value creation.

Salik's Stakeholder Engagement Policy provides a structured framework to ensure stakeholder concerns and viewpoints are heard and routinely reflected in decisions. Engagement is expected to be conducted in good faith, free of manipulation, interference, coercion and intimidation, and based on timely, relevant, understandable and accessible information, communicated in a culturally appropriate format.

Salik's Stakeholder Engagement Policy applies across all divisions and covers both Salik's own operations and its supply chain. The Policy is administered and reviewed on a formal cadence.

## Stakeholder Engagement Priorities



## Stakeholder Engagement in 2025

Stakeholders	Communication Channels
<b>External</b>	
Customers	<ul style="list-style-type: none"> <li>SMS</li> <li>Smart Salik App</li> <li>Salik Customer Happiness Centres</li> <li>Official Salik WhatsApp channel</li> <li>Website</li> <li>News and press releases</li> <li>Customer surveys</li> <li>Whistleblowing Portal</li> <li>RTA's customer centre</li> <li>Social media</li> </ul>
Regulators (the RTA, the Dubai Government, Capital Market Authority (CMA), DFM)	<ul style="list-style-type: none"> <li>Financial statements and other reports</li> <li>Investor events, Earnings release, calls and presentations</li> <li>Regular meetings with RTA, conferences and workshops</li> </ul>
Local communities	<ul style="list-style-type: none"> <li>Website</li> <li>News and press releases</li> <li>Social media</li> <li>SMS and WhatsApp</li> </ul>
Partners and suppliers	<ul style="list-style-type: none"> <li>Procurement procedures</li> <li>ESG screening</li> <li>Whistleblowing Portal</li> </ul>
Rating agencies	<ul style="list-style-type: none"> <li>Financial statements and other reports</li> <li>Meeting with rating agencies</li> </ul>
<b>Internal</b>	
Shareholders and investors	<ul style="list-style-type: none"> <li>Annual general meeting</li> <li>Investor relations communications</li> <li>Financial statements</li> <li>Annual and sustainability reports</li> <li>Website</li> <li>News and press releases</li> <li>Investor events, presentations, and conference calls</li> </ul>
Employees	<ul style="list-style-type: none"> <li>Code of Conduct and other policies</li> <li>In-person communications</li> <li>Emails</li> <li>Training</li> <li>Employee satisfaction surveys</li> <li>Grievance channels</li> <li>Whistleblowing Portal</li> </ul>
The Board	<ul style="list-style-type: none"> <li>Senior executives' reports to the Board</li> <li>Materials for the Board meetings</li> <li>Financial statements, annual and sustainability reports, and other reporting</li> <li>Accounting data</li> <li>Internal audit, ERM review and strategy review</li> <li>External auditor statements</li> </ul>



# Sustainability Risk Management

Salik cultivates a culture where risk management, business continuity, and resilience are integrated into its operations. This approach is reinforced by technologies with built-in continuity capabilities and an organisational commitment to embedding risk management, response, and recovery protocols across all levels.

Salik follows a comprehensive approach to Enterprise Risk Management (ERM), business continuity management, and crisis response. The Board of Directors establishes the Company's risk appetite, defining acceptable risk levels across all business units and types of risk.

The ERM Policy standardises processes for identifying, documenting, and communicating risks. This policy is implemented across all levels of the organisation, ensuring that risks are managed within the risk appetite defined by the Board. A dedicated management committee monitors these risks, including those related to critical vendor and third-party relationships.

The materiality assessment and the resultant focus areas driving Salik's ESG Strategy provide the context for Salik's sustainability risk management. Managing these risks is an integral part of Salik's ERM process. An aggregated view of Salik's top risks includes key risks pertaining to these material aspects, which are reviewed by executive management and reported quarterly to the Board of Directors. The Audit Committee independently assesses these risks to maintain oversight and ensure timely interventions. Additionally, the Company conducts emerging risk workshops for employees and performs risk analyses for revenue diversification projects. Risks associated with toll gates construction, as and when required, are evaluated on a project-by-project basis.

Salik operates a 'three lines of defence' model to delineate roles and responsibilities for risk management and compliance:

1. Business and process owners who manage risks and are responsible for implementing day-to-day controls.
2. Functions that support management in monitoring risks and controls, providing expertise, guidance, and process improvements.
3. The Internal Audit function, which operates independently to review the effectiveness of governance, risk management, and internal controls, assuring senior management and the Board.



# Business Ethics and Compliance

Salik positions business ethics as a daily discipline that protects trust in a regulated environment and safeguards the Company's reputation. The Company promotes a 'speak-up' culture built on openness, transparency, integrity and accountability.

Ethics and integrity are treated as non-negotiable operating principles at Salik, with clear accountability across the Company to uphold ethical business practices. This commitment is anchored in a Board-approved [Code of Conduct](#), which sets the baseline for ethical and personal behaviour and frames integrity as essential to protecting Salik's culture, reputation, and relationships with shareholders, business partners, and the wider community.

Oversight of the Code is embedded in governance. The Compliance Section supports compliance with applicable laws and regulations, develops and reviews related policies, and maintains channels for confidentially raising concerns. The Internal Audit Section provides independent assurance and reports to the Board and the Audit Committee as needed.

Salik has a strong anti-fraud governance based on the Fraud Control Policy. It sets out a structured model covering governance, prevention, detection, and response, supported by controls such as screening, third-party due diligence, conflict-of-interest declarations, access restrictions, and periodic control reviews.

In 2025, employees received awareness training on Salik's corporate ethics policies and procedures and recorded zero breaches or violations related to corruption or bribery, discrimination, harassment, customer privacy data, conflicts of interest, fraud, money laundering, or insider trading.

Salik does not make any contributions or donations that could constitute bribery or corruption. In 2025, the Company also made zero contributions to or expenditures for political campaigns, political organisations, lobbyists, lobbying organisations, trade associations, or other tax-exempt groups. These activities are prohibited under the UAE law.

## Anti-corruption and whistleblowing

Salik maintains a strict stance against business ethics violations, including bribery, corruption, and fraud. Employees are prohibited from offering, soliciting, or accepting bribes or engaging in corrupt practices. Anti-corruption due diligence is applied to new business partners and is overseen by the procurement team.

The Whistleblowing Policy is designed to detect unethical, corrupt, or illegal conduct and to support sound governance by enabling concerns to be raised without fear of retaliation. It applies not only to employees but also to a wide range of external parties interacting with Salik, such as suppliers, contractors, consultants, and service providers. Reports can be made openly or anonymously and are handled confidentially to the extent possible. Whistleblowers are protected from adverse action, such as demotion, harassment, or discrimination, for raising a concern or cooperating with an investigation.

Should you have any concerns or wish to report corruption incidents or fraudulent activity, please use one of the following reporting channels:

- Compliance and Ethics Hotline +971-523181299
- Email [IAC@salik.ae](mailto:IAC@salik.ae)

→ [Whistleblowing Portal](#)

### Salik obtained ISO 37001 certification for its Anti-Bribery Management System (ABMS)

The certification followed an independent assessment of the Company’s anti-bribery and anti-fraud framework, aligned with relevant governance expectations for listed entities, including CMA and DFM requirements and the UAE Companies Law.

ISO 37001 is an international standard that sets requirements for establishing, implementing, and continuously improving

an anti-bribery management system. For Salik, certification strengthens the consistency of anti-bribery controls across operations, reinforces accountability within the compliance framework, and supports a structured approach to preventing, detecting, and addressing bribery risks, including through clear escalation and investigation processes.

## Conflicts of Interest

The Company’s approach to this topic is preventative: it focuses on early identification, transparent disclosure, and active management of both actual and perceived conflicts.

Salik’s Conflict of Interest Policy provides practical guidance for identifying situations that may give rise to conflicts and establishes measures to prevent them, while clarifying the responsibilities of Salik and those working for or with the Company when conflicts arise. In addition, conflict of interest requirements are also reflected in the Company’s Articles of Association. The policy requires Directors and employees to avoid situations in which personal, business, or financial interests could, or be perceived to, influence their duties and decisions. When an actual or potential conflict exists, it is expected to be disclosed promptly, removed or avoided wherever possible, and the involved person should step away from related discussions and decisions.

The policy, aligned with relevant UAE legislation and the CMA’s corporate governance regulations, establishes procedural safeguards to protect the integrity of decision-making. Salik maintains a dedicated register to document declared conflicts and the mitigating measures taken. Directors are under an enhanced duty to disclose conflicts as soon as they arise and to abstain from relevant deliberations and voting, with the Board able to structure discussions to preserve independence and quorum where required.

**0** conflicts of interest were reported in 2025.

## Tax Compliance

Salik applies a systematic approach to tax compliance supported by internal controls and external validation. Tax reporting is completed with the support of tax consultants, while the Finance Department, led by the Financial Controller, conducts regular reviews to ensure accurate accounting and tax remittance before filing via the Federal Tax Authority (FTA) portal. External auditors and tax consultants validate compliance with regulatory standards, and Salik maintains transparent communication with the FTA regarding filings and information requirements.

Given the current VAT profile, monitoring focuses on service revenues, with close attention to accruals and revenue recognition. The Financial Controller maintains regular communication with the Chief Financial Officer and promptly updates him on any developments related to tax compliance.

## Ethics and Compliance Training

Ethics and compliance expectations are reinforced through structured learning. Salik implements a Compliance & Ethics Learning and Development Plan, approved by the Audit Committee, with initiatives spanning Code of Conduct workshops, information security and gifts-related compliance training, simulated phishing exercises, and ISO 37301 certification as a marker of compliance excellence. Training is repeated regularly to address changes in legislation and emerging risks related to corruption, fraud, and other relevant topics.

# Human Rights

Salik’s human rights approach is grounded in respect and fairness across its operations and value chain. The Company commits to comply with applicable UAE regulations while seeking to follow international human rights standards.

Salik’s Human Rights Policy applies across the Company and extends to all employees, regardless of grade, as well as the Board of Directors. It also extends to suppliers and partners across Salik’s value chain. To support awareness and consistent application, the Policy is communicated to employees internally and is publicly available on Salik’s website.

The Policy aligns with international frameworks, including the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and applicable UAE regulations. Key commitments include:

- Zero tolerance for forced or compulsory labour, child labour, and modern slavery.

- Providing equal pay for equal work.
- Promoting diversity and inclusion.
- Creating a workplace free from harassment, intimidation, and discrimination.
- Maintaining safe and healthy working conditions.
- Supporting fair work hours, wages, and benefits, with salaries paid through the UAE Wages Protection System.
- Upholding the rights of People of Determination.
- Ensuring that suppliers and third parties adhere to ethical sourcing practices, environmental standards, and labour law compliance requirements.

## Human Rights Due Diligence

Salik operationalises its policy commitment through a structured Human Rights Due Diligence (HRDD) procedure aligned with the UNGPs’ ‘corporate responsibility to respect’ approach. HRDD covers Salik’s own activities and business relationships and extends to partners and entities across the value chain, including suppliers, service providers, consultants, contractors, and subcontractors, as well as customers and the communities in which Salik operates. It prioritises topics relevant to the Company’s operating context and value chain, including forced labour, migrant worker welfare, discrimination, health and safety, and data privacy.

The HRDD process is designed to identify, prevent, and mitigate potential adverse impacts and to demonstrate accountability through regular monitoring and reporting. The procedure is structured around five connected elements.

1. Human Rights Impact Assessment
2. Ongoing assessment of human rights risks
3. Value chain assessment
4. Oversight and grievance handling
5. Monitoring, reporting, and improvement

→ [For further detail, refer to the Human rights DDP.](#)

→ [For further detail, refer to the HRDD report.](#)

Human rights mitigation measures are embedded within Company policies, supplier requirements, and grievance mechanisms and apply across Salik’s workforce and operating activities. In the event of an adverse human rights impact, Salik maintains established remediation processes, including confidential reporting channels, investigation procedures, corrective actions, and access to remedy, in line with its [Human Rights Policy](#) and [Whistleblower Policy](#).

### 2025 HRDD assessment

In 2025, Salik completed its first HRDD assessment, covering relevant business units and value chain elements, including supplier ESG screening, and supported by established grievance mechanisms. No material human rights concerns were identified during the reporting period. Salik will continue to implement its HRDD framework in the coming years to uphold its commitment to responsible business conduct and respect for human rights. For further details, refer to the Human Rights Due Diligence Report.

## Responsible Business

### Responsible Supply Chain

Salik aims to develop a responsible and sustainable supply chain that aligns with its sustainability commitments and strategic goals. The Company builds long-term partnerships with suppliers and contractors, prioritising collaboration with local vendors to enhance local economic development.

Procurement decisions are overseen by the CEO and senior management to ensure sustainability principles are embedded into supply chain management. These expectations are then formalised through Salik’s Supplier Code of Conduct, which applies to direct suppliers, who are expected to uphold these standards within their operations and across their supply chains. The Code defines core expectations on business integrity and responsible conduct, including effective governance and internal controls, fair and transparent procurement practices, proactive conflict-of-interest disclosure, protection of personal data, human rights compliance, and a zero-tolerance stance towards bribery and corruption.

The Supplier Code of Conduct includes a publicly available grievance mechanism that is communicated to suppliers. Grievances can be submitted through different channels and are always investigated fairly and impartially. Retaliation against whistleblowers is not tolerated. Where grievances are substantiated, Salik may implement corrective actions, remediation, and additional training or operational changes to prevent recurrence.

In 2025, Salik implemented a Supplier ESG Programme integrated into procurement and supplier engagement processes. The programme introduced an automated ESG Screening through the Enterprise Resource Planning (ERP) at the supplier registration stage. In addition, the Company plans to embed ESG clauses into supplier contracts and integrate a supplier ESG score as a weighted input within tender evaluations in the coming years. These measures will support technical evaluation outcomes and provide preferential consideration during supplier selection and contract award. Sustainability performance supports technical evaluation outcomes and preferential consideration during supplier selection and contract award. Where gaps are identified, suppliers receive structured feedback and improvement actions. Suppliers that are unable to meet minimum sustainability requirements will be restricted from participation in procurement processes until alignment is achieved. Oversight is provided at the executive management level, with implementation coordinated through the Contracting & Procurement Section in collaboration with the ESG team.

In 2025, Salik’s approved supplier base comprised 51 suppliers. ESG screening was conducted across the full supplier base within the Company’s procurement and supplier governance framework. Based on defined screening criteria that consider business relevance, operational criticality, and ESG relevance of the services provided, one supplier was identified as significant and underwent a more detailed evaluation during the reporting period. No substantial actual or potential negative ESG impacts were identified, and therefore, no corrective action plans were required.

### Responsible Artificial Intelligence

Salik recognises the growing role of artificial intelligence (AI) in enabling digital transformation and improving operational efficiency across corporate and operational systems.

To support responsible adoption, Salik is developing a Responsible Artificial Intelligence Governance Policy, expected to be finalised in 2026. The policy will set principles for ethical AI use across the organisation, including safeguards related to data privacy, transparency, human oversight of AI-assisted decisions and clearly defined boundaries on permitted and prohibited AI use cases.

Within Salik, selected AI-enabled tools are currently used to support productivity and software development activities, while the formal governance framework is under development, foundational controls are already applied, including human review of AI-generated outputs, employee awareness on the ethical use of AI tools, data privacy safeguards aligned with existing information security practices and vendor compliance requirements for third-party AI platforms. At this stage, AI applications are primarily used to support internal productivity and development, and related financial impacts are limited and not separately quantified.

Across Salik, we continue to assess opportunities to responsibly leverage advanced technologies to enhance customer service, operational efficiency and system reliability. Any future deployment of AI-enabled capabilities within operational environments will be subject to established information security, data protection and operational governance controls, supported by appropriate human oversight and safeguards.

**100%**  
of all the suppliers  
screened in 2025

**0**  
significant suppliers were identified with substantial  
actual or potential negative ESG impacts



بهاة تفرقة مرورية  
Toll Gate

سالک  
Salik



# PEOPLE HAPPINESS

## ABOVE AND BEYOND

**₪ 500,000**  
total social contribution  
in 2025

**13.3** million  
toll exempted trips

Salik's social agenda goes beyond just collecting tolls; it focuses on the daily experiences of travellers and local communities interacting with the Company. Salik's commitment to diversity, inclusivity, and a discrimination-free environment extends to the broader community through initiatives such as toll exemptions for People of Determination, support for public transport and school buses, and partnerships with NGOs that assist children and vulnerable groups.

# Our Employees

Salik is committed to creating an equitable and supportive working environment that enables our employees to thrive.

Salik's business continues to grow, and so does our team. To support this expansion, Salik approved a new HR Policy in 2025, formalising and systemising the Company's approach to people management. Salik follows fair recruitment practices, reviewing all job applications exclusively against role requirements, without bias based on gender, age, or disability, using objective selection criteria, and providing equal opportunity to all candidates.

In 2026, HR processes will be updated, including grievance handling, disciplinary procedures, internal recruitment and overtime processes, alongside enhanced guidance on annual leave management and the introduction of part-time contracts to increase workforce flexibility.

During the reporting year, Salik's full-time workforce increased by 22.9%, reaching 59 employees. The Company continues to enhance the representation of women and UAE nationals, with both percentages rising by 3 points in 2025. The number of nationalities in our workforce has increased to 14, up from 12 last year. This strengthens diversity as a key component of Salik's corporate culture.

Salik is committed to providing fair working conditions, fostering open relationships, and supporting employee well-being. As a result, we maintain consistently strong employee retention. In 2025, 17 employees joined the Company, while six employees left, and overall staff turnover remained broadly in line with the previous year at 11.2%.

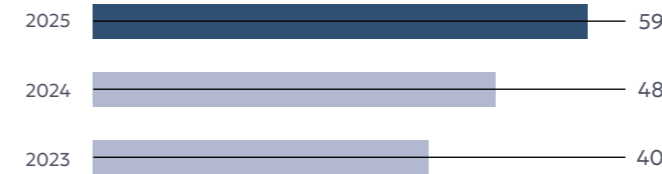
With a long-standing tradition of exceptional employee retention, with many team members bringing over a decade of relevant operational experience. Looking ahead, Salik aims to consistently maintain a 80% employee retention rate from 2025 to 2028. The Company also integrates people happiness into executive compensation, linking a portion of variable remuneration to employee satisfaction and engagement outcomes, reinforcing accountability for wellbeing, retention and workplace culture improvements.

**87.5%**  
employee retention rate in 2025

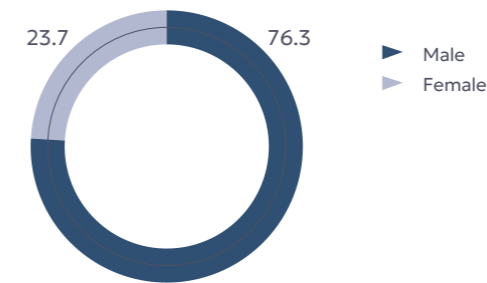


## Full-time employees (2025)

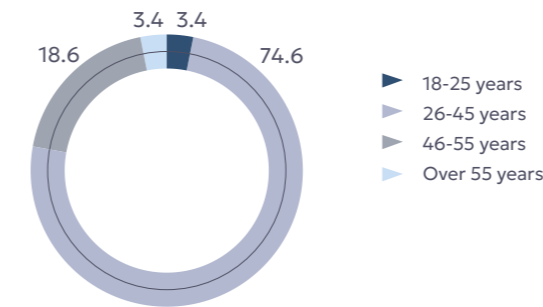
### Total number



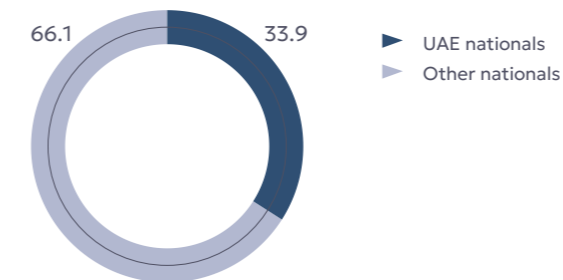
### By gender, %



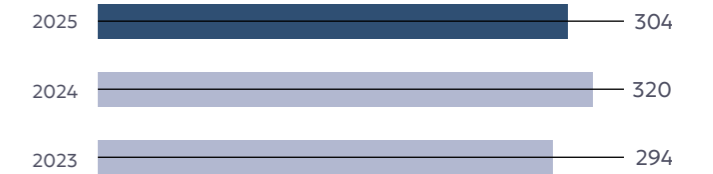
### By age, %



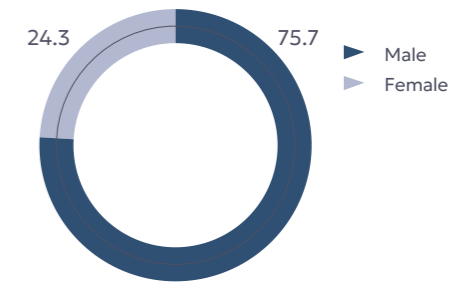
### By nationality, %



### Total number of outsourced personnel



### Outsourced personnel by gender, %



The number of outsourced personnel decreased by 5%, reflecting Salik's continued focus on strengthening its internal workforce and enhancing in-house capabilities.

More detailed information can be found in the [Appendix](#)

## Diversity and inclusion

Salik remains committed to building a workplace where different backgrounds and perspectives are valued, and where every employee is treated fairly, with respect and dignity. This commitment is anchored in Salik's [Diversity and Inclusion Policy](#), which is owned and managed by the Human Resources Section and applies across the organisation, including to permanent employees at all levels and the Board. The policy is communicated to employees and made available to external stakeholders, supporting consistent awareness and shared expectations across Salik's operations.

Under the Policy, Salik has put in place practical mechanisms to support equal opportunities, including regular communications and training, as well as equal access to learning and career progression for all employees. The focus is on bias-free recruitment practices, compliance with applicable national requirements and international conventions ratified by the UAE, and alignment with the ethical principles set out in Salik's Code of Conduct.

Salik continues to advance workforce diversity and inclusion as part of its broader human capital strategy. As of 2025, women represented 23.7% of full-time employees (an increase of 3 percentage points) and 14.3% of the Board. This year, the number of full-time women employees at Salik increased by 40.0%.

The turnover rate for women was also significantly lower than for men, at 1.9% compared to 9.3%. This difference is a result of our efforts to provide a comfortable workplace and benefits to retain women staff. During the reporting year, Salik recorded zero cases of discrimination and received no employee complaints related to discrimination or harassment.

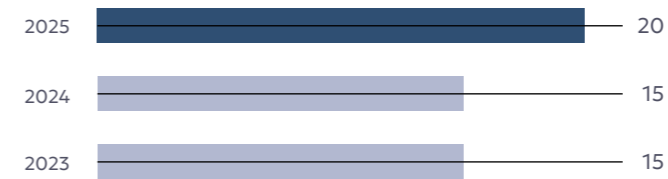
Equal opportunities remain a clear priority. Salik is committed to equal pay for equal work, while strengthening a culture of fairness and inclusion. In 2025, the Company delivered workshops focused on women's health and wellbeing and supported working mothers through flexible hours and work-from-home options.

→ [Watch Salik's video on Emirati Women's Day 2025](#)

## Emiratisation

Salik is committed to developing Emirati talent and creating meaningful career opportunities for UAE nationals. During the reporting year, the number of UAE nationals in the workforce increased from 15 to 20, representing 33.9% of total employees. UAE nationals representation on the Board of Directors stands at 100%.

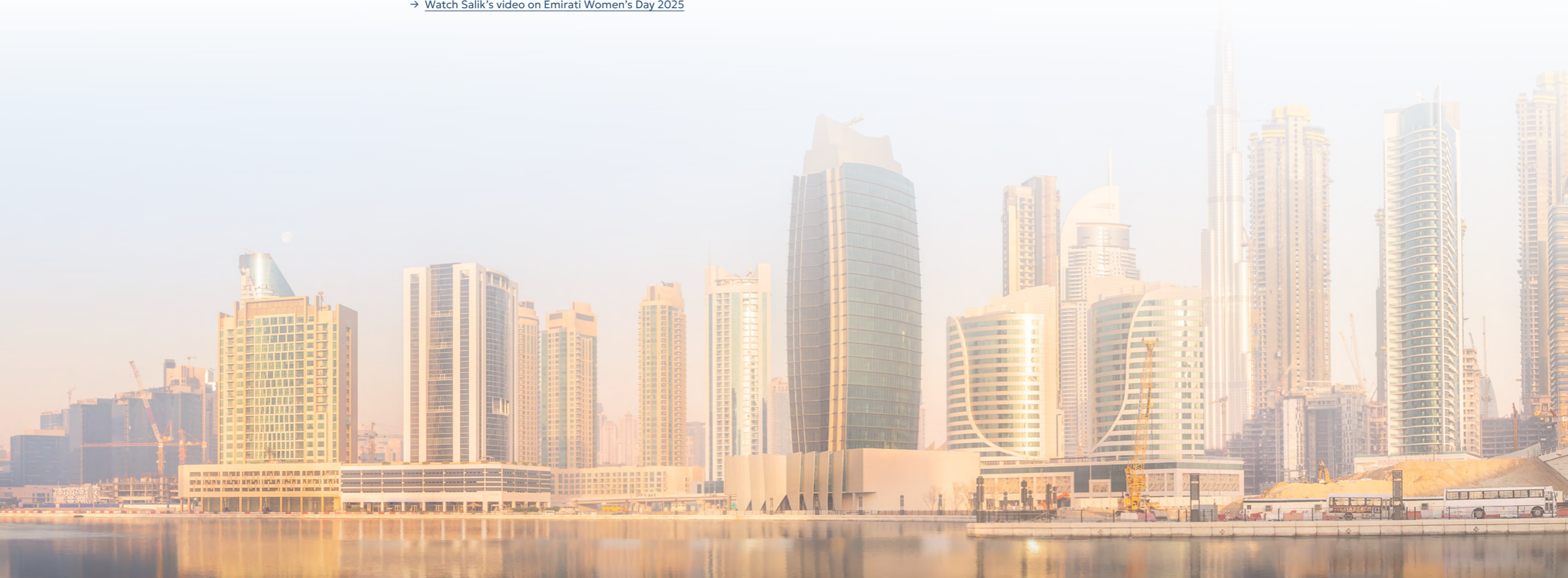
### Number of UAE nationals among full-time employees



Our Emirati attraction and retention programme, enhances employee retention by offering improved benefits and clear career pathways. During the reporting period, the programme attracted five UAE Nationals, including three women, and recorded zero attrition among UAE Nationals, reflecting strong retention outcomes supported through targeted recruitment, onboarding and career development initiatives.

In 2025, Salik strengthened its benefits framework and introduced additional initiatives aligned with Dubai Government G35. The Company also introduced 10 days of Marriage Leave for UAE Nationals and enhanced benefits for Emirati employees through education and travel allowances.

In 2026, Salik will further strengthen Emiratisation support through more structured training and career development pathways for UAE Nationals.



# Training and development

## Approach

Salik invests in growth and development to equip employees with future-ready skills and support both personal progression and organisational performance. During the reporting year, the approach to talent and skills development was refined through stronger planning, greater use of external expertise and closer alignment of learning activities with organisational priorities. Access to self-directed learning was also expanded through digital platforms such as LinkedIn Learning, supporting continuous development alongside structured training and external engagement. In 2025, all 59 employees participated in learning and development activities.

## How we learn

Learning is delivered through facilitated capability-building programmes led by internal subject-matter experts and external training providers. These sessions combine guided learning with practical application. Selected workshops focus on decision-making frameworks and internal processes, complemented by targeted functional capability development across the organisation.

**964**  
total training hours

**₪ 347,710**  
training spend

**16.3**  
average training hours per employee



## Key programmes



### Leadership Development Program

Delivered for senior management in collaboration with the Mohammed bin Rashid Leaders Programme, focused on strengthening strategic leadership, governance capabilities and executive decision-making.



### Cultural education and awareness

Activities designed to promote understanding of local heritage and national values. As part of UAE National Day, employees participated in experiential cultural learning, including heritage-based demonstrations, traditional Emirati arts and music, cultural quizzes and knowledge-sharing sessions supported by senior management engagement.



### Digital transition programme

Structured internal training to support adoption of enterprise systems and digital tools across the organisation, strengthening digital skills and improving operational efficiency.



### ESG integration training and awareness

Targeted training was delivered to the Procurement team on ESG integration and supplier ESG screening requirements. In parallel, ESG awareness sessions were held with relevant internal teams, including IT, QHSE, Finance, Technology & Operations, and Contracting & Procurement, to support consistent implementation of ESG initiatives across the Company.

## Learning through global networks

During the reporting year, Salik became a member of the International Bridge, Tunnel and Turnpike Association (IBTTA), enabling access to global knowledge-sharing, peer learning and industry best practices in tolling and mobility infrastructure. Participation in IBTTA-led forums and events supports organisational learning, external benchmarking and exposure to international developments relevant to Salik's operations.

Salik promotes a culture of creativity and continuous improvement through its Think Up Programme, a company-wide innovation platform that encourages employees to propose ideas aimed at improving operational efficiency, service quality, cost optimisation, digital enhancement, sustainability related initiatives and long-term value creation. The programme also provides recognition and incentives for impactful ideas contributed by employees. Some ideas under the programme also deliver environmental and sustainability co-benefits, such as improved resource efficiency, reduced energy consumption and process optimisation with lower environmental impact. Through this approach, Salik promotes employee-led innovation that supports overall business performance while also contributing, where relevant, to the Company's environmental and climate-related objectives. These incentives function as innovation- and contribution-based recognition mechanisms and are distinct from role-specific performance metrics applied within the organisation.

In 2026, Salik plans to further enhance its structured learning and development programmes to support skill-building and long-term career growth for all employees.

## Performance and reward

Salik's approach to performance and reward is designed to support business growth while reinforcing fairness, transparency and accountability. Employees are annually assessed through performance reviews, with HR oversight in place to ensure consistency across the organisation. Career progression is supported through a structured process: employees may be nominated for their next career step based on strong performance, demonstrated potential and readiness, and alignment with business needs.

Salik benchmarks employee compensation against prevailing market practices and average local wage levels. Salary structures are reviewed regularly to keep remuneration competitive and within market ranges, supporting fair pay as well as talent attraction and

retention. Pay structures and benefits are managed through centralised HR controls, ensuring consistency, transparency and compliance with applicable requirements. All employees are engaged under formal contracts and are remunerated equally for roles of equal value, with no gender-based differentiation.

In 2025, 86.44% of employees underwent an annual performance assessment. Eight employees (out of 59) were excluded because they were still on probation.

In 2026, manpower planning and performance management processes will be further strengthened to support long-term workforce planning and organisational needs.

## Health and safety

Salik is committed to maintaining the highest standards of health and safety across all business activities. In 2025, Salik approved an updated [Health, Safety, and Environment \(HSE\) Policy](#) and established a clear governance and accountability framework. The Policy includes requirements for hazard identification and risk control, incident reporting and investigation, worker training and awareness, and contractor and vendor HSE oversight.

Salik's Occupational Health and Safety Management System (OHSMS) is aligned with ISO 45001 and OSHA standards and is intended to cover employees across roles and levels. The Company ensures 100% internal audit coverage under its OHSMS.

While Salik's operations are generally associated with lower physical risk exposure, work-related hazards are assessed based on the nature of business activities undertaken, including office functions, toll gate visits, and other official engagement activities. The Company identifies hazards, assesses risks, and applies controls

within the OHSMS, with particular focus on contractor activities where risk levels may be higher. Incident reporting is supported through multiple channels, including online portal, email and designated personnel, and is underpinned by a non-retaliation approach. Employees are also empowered through 'Stop Work Authority', enabling them to halt any task they perceive as unsafe.

For contractor-related incidents, the HSE Policy requires reporting to the Senior Specialist QHSE within 48 hours and sets expectations for investigation, corrective action and follow-up, including coordination with Salik and escalation where independent investigations are directed by top management.

Contractor and vendor HSE management is integrated into procurement and operational supervision. Significant suppliers are assessed through the QHSE requirements. In 2025, all registered vendors passed Salik's QHSE assessment.

Occupational health is addressed through a prevention-led approach. Salik's framework emphasises the early identification and management of workplace health risks, including ergonomics and other occupational exposure considerations, alongside well-being initiatives and awareness. The office is equipped with essential safety features, and first-aid boxes are strategically placed to ensure prompt access to medical supplies in an emergency. In 2025, Salik continued its employee health programmes, including regular check-ups and screenings, supported by workshops focused on mental and physical well-being.

Training is a core lever for maintaining safe practices and emergency readiness. Salik runs structured health and safety training for new joiners and provides refresher training on safety policies, emergency procedures, and compliance with established protocols. Designated first aiders and fire wardens receive specialised training, and role-based hazard training is delivered where relevant.

**100%**  
of employees took part in OHS training and refresher courses in 2025

During the reporting period, Salik recorded zero lost time injuries (LTI)<sup>1</sup> and zero fatalities among personnel working at Salik HQ premises, consistent with the Company's objective of maintaining a safe, incident-preventive workplace culture.

**0** fatalities<sup>2</sup> and lost-time injuries

<sup>1</sup> Lost Time Injury (LTI): A work-related injury or illness resulting in at least one full day of lost work after the incident (excluding the day of the incident).

<sup>2</sup> Fatalities: Work-related incidents resulting in the death of an employee or contractor.

## Employee well-being

The Company's approach to employee well-being goes beyond compliance and is aligned with the UAE's vision for sustainable development and international best practices. The Workforce Well-being Commitment sets out the Company's pledge to provide a safe, fair and supportive environment for everyone who works with Salik, including employees, contractors and partners.

In practice, this is reflected in regular reviews of fair and competitive pay against market benchmarks, a focus on work-life balance through regulated working hours and flexible practices, and a 'change with care' approach that prioritises open communication and fair support in line with the UAE Labour Law notice-period requirements (30 days for non-probationary employees, with a maximum of 90 days).

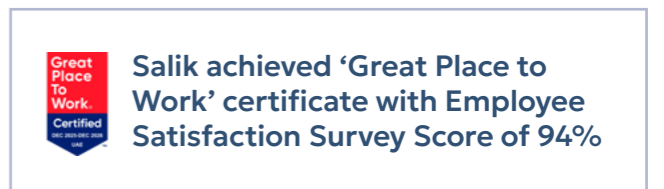
Salik offers a wide range of benefits for full-time employees, including 100% comprehensive medical insurance coverage, gratuity, loyalty program such as Esaad and Fazaad cards, mobile phone and ticket allowances, expatriate housing allowance, UAE national retention allowance, education allowances and performance bonuses. Beyond active service, Salik supports long-term financial security for UAE nationals through its pension scheme, under which both employees and the Company contribute. In 2025, 20 employees participated in this programme.

**20** participants  
in the Company's pension programme

Employee leave entitlements, including annual, parental, sick, and special leave categories, are formally defined in the Company's HR Policy and monitored through established HR systems. Salik provides 90 days of fully paid maternity leave and 5 days of fully paid paternity leave, with the option to add annual, unpaid leave to maternity leave, increasing the maximum entitlement to 120 days. In 2025, seven employees took parental leave. After returning to work, mothers are also entitled to reduced working hours for one year from the baby's birth. Additional childcare leave is available where a child is born with special needs.

In 2026, new leave categories will be introduced, including Garden Leave, Companion/Exceptional Leave, Training Leave, and UAE National Marriage Leave (10 days), alongside improved clarity on existing leave entitlements, including Sick Leave, Paternity Leave, and Accumulated Leave.

Employee well-being is further supported through workplace stress management initiatives, flexible working hours, work-from-home arrangements and access to a dedicated wellness room that also accommodates nursing mothers. In addition, Salik manages workloads



through structured people-management practices, including resource planning and role design that support productivity while helping prevent excessive working hours. The Company also promotes work-life balance and an active lifestyle through year-round sports and health activities, supported by its Active Sports Committee and access to Fitness First.

In 2025, business travel benefits were updated, with domestic and international entitlements refined based on job grade and travel duration, aligned with prevailing industry practices.

Employees can raise concerns through dedicated grievance channels, including disciplinary and grievance committees, supporting transparency and open communication. In 2025, these mechanisms were further strengthened through updates to the HR Policy, providing clearer guidance on reporting processes and escalation pathways. Salik continues to reinforce confidential routes for feedback and timely resolution of workplace issues. There were zero grievances related to Human Resources in 2025.

In addition to formal grievance mechanisms, employee feedback is gathered through periodic surveys, with results reviewed by senior management to inform workforce planning and continuous improvement initiatives.

While formal worker representative structures are not recognized under UAE labor law, employee engagement on working conditions is supported through direct management communication, Human Resources support, and a confidential reporting mechanism. These channels enable employees to raise matters related to workload balance, working arrangements, leave utilization, and workplace conduct.

Accessibility considerations are integrated into workplace design, and Salik remains committed to inclusive hiring practices.

# Our Customers

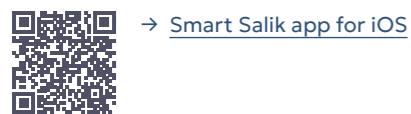
Salik is committed to maintaining high standards of customer service and engaging transparently with customers through a wide range of channels.

Customer communications span social media, email, SMS, the call centre and digital self-service platforms, covering day-to-day needs such as account services, tag-related requests, technical support and service updates. Since its establishment in 2007, Salik has received more than 22 national and regional awards recognising customer service excellence.

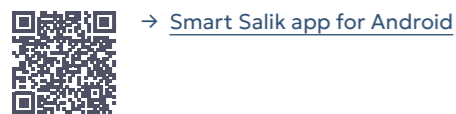
## Customer relationship management

Customer relations are managed through a structured, governance-driven approach focused on service quality, transparency and continuous improvement. Customer feedback is systematically collected through multiple channels, including customer satisfaction surveys, mystery shopper programmes, the Salik mobile application, call centre interactions and social media. Feedback is reviewed and analysed by relevant operational teams to identify trends, address service gaps and strengthen the customer experience. During the reporting year, customer feedback insights supported targeted improvements to balance notification SMS alerts.

Service reliability is reinforced through structured complaint handling supported by a formal complaints management framework and a customer relationship management (CRM) system. All complaints are recorded in the system, with customers receiving confirmation upon registration and clear communication of expected resolution timelines. Complaint data and trends are periodically reviewed to identify systemic issues and inform service improvement initiatives. In 2025, the most common complaint categories related to violations, balance inquiries and tag activation. Salik operates under a Service Level Agreement (SLA) for customer complaints, with responses targeted within 24 hours and most cases resolved significantly faster through predefined workflows and daily oversight of the complaint management process.



→ [Smart Salik app for iOS](#)



→ [Smart Salik app for Android](#)

**100%**  
resolution rate

Digital delivery remains central to the customer experience. 100% of the Company's revenue is generated online, supported by automated tolling and account-based payments. As a result, Salik uses a range of digital channels to engage with customers, provide timely updates and enable fast, convenient self-service.

On 25 July 2025, Salik launched an upgraded mobile app to strengthen the digital customer journey. The updated version introduced a refreshed user interface, improved performance, and enhanced self-service functionality for day-to-day account management. Since its launch, the app has recorded more than 89,667 downloads across iOS and Android and has reached over 800,000 active users, enabling customers to manage their accounts and access key services anytime, anywhere.

### Proactive customer communications via WhatsApp

In 2025, the Company introduced direct digital communications through WhatsApp channel. It supports proactive messaging and selected customer journeys, helping reduce customer effort by delivering relevant prompts and guidance in a familiar, high-usage platform.

During the reporting year, Salik used WhatsApp notifications to support vehicle insurance renewal journeys, reaching 150,000 customers.

Since the start of 2025, more than 10.5 million transactions have been completed across Salik's digital channels. Customer satisfaction exceeded 92%, underscoring the impact of a more accessible, responsive service model.



Salik is also committed to inclusive and equitable access to services for all customer segments, including elderly customers and People of Determination. The Salik website is designed in alignment with World Wide Web Consortium accessibility standards. In addition, a dedicated service line for People of Determination is available through direct redirection from the call centre interactive voice response system, and walk-in customer service centres are designed to be fully accessible.

**92%**  
customer satisfaction rate in 2025

## Data Privacy

Salik is committed to protecting customer data and maintaining compliance with applicable laws and regulations. The Company maintains an organisation-wide Information Security Management Program designed to the confidentiality, integrity and availability of information assets throughout their lifecycle.<sup>1</sup> The next milestone will be obtaining the ISO/IEC 27001 certification for the system.

Governance of cybersecurity and data privacy is supported by an Information Security Steering Committee, with oversight at the Board level through the Audit Committee, and operational implementation managed by senior management within Salik's

governance and risk management framework. [Salik's Information Security Policy](#), [Personal Data Protection Policy](#), and [Privacy Policy](#) set out how personal data is collected, stored, used, protected, and shared, and outline customers' rights and the escalation routes for raising concerns. Controls include role-based access management, asset inventory, classification and protection, and supplier security requirements for vendors and third parties that access or process Salik-managed information.

The Company's approach is underpinned by an Information Security Management System (ISMS), supported by risk assessments and vulnerability management processes, information security-related business continuity and recovery arrangements, continuous monitoring, and defined incident reporting and escalation mechanisms. Security controls are reviewed through internal audits and independent external reviews. Information security awareness training is provided to employees, with content updated to reflect evolving risks.

Salik maintains a strong record in data protection, with zero customer complaints related to privacy breaches and no reported data security breaches in 2025, continuing its performance from the previous year. Looking ahead, the Company aims to sustain its record of zero data leaks or losses caused by cyberattacks over 2025–2028, keeping customer privacy a priority.

**0** security breaches, data leaks, or losses in 2025

<sup>1</sup> The framework is aligned with the UAE Federal Law No. 34 of 2021 on Cybercrimes, the UAE Personal Data Protection Law (PDPL), and the Dubai Electronic Security Center (DESC) Information Security Regulation.

# Our Community

2025 was designated as the UAE’s Year of Community. As a vital component of mobility in Dubai, Salik enhances connectivity throughout the city, improves access to reliable services for residents, and supports community-focused initiatives.

The Company’s community agenda focuses on inclusive access, practical support for those who need it most, and partnerships that deliver measurable social impact. In line with its mission to facilitate mobility, Salik extends toll exemptions for eligible vehicles used by People of Determination, charitable and public benefit organisations. Applications can be submitted through multiple channels, including Customer Happiness Centres, the website and 24-hour self-service support.

In 2025, free-of-charge trips through Salik’s ten toll gates increased by 50.1% to 13.3 million. People of Determination are also exempt from parking fees at the Dubai Mall.



## Empowering People of Determination

A key milestone on this journey is the partnership agreement signed in December 2025 with Dubai’s Community Development Authority (CDA) to support programmes dedicated to People of Determination, aligned with the objectives of the Dubai Social Agenda 33. Under the agreement, CDA allocates Salik’s contributions to fund community projects and address the priority needs of People of Determination, with the aim of scaling support to reach a wider base of beneficiaries.

→ [Watch a video on the collaboration between Salik and the Community Development Authority in Dubai](#)

Community investment is anchored in targeted partnerships and support programs. In 2025, Salik’s total social contributions reached **₹ 500,000**, including both financial and in-kind support. Under the ‘Year of Community’ theme, Salik strengthened collaboration with government and charitable organisations and focused initiatives on inclusion and community wellbeing.

## Supporting the UAE Clean-Up Programme

Salik was among the main sponsors of the Clean UAE 2025 campaign for the second year in a row. The campaign is led by the Emirates Environmental Group (EEG), under the patronage of the Ministry of Climate Change and Environment. The 24th cycle launched its nationwide journey in Dubai on 6 December 2025 and ran through 16 December.

The Dubai kick-off mobilised 8,500 volunteers in the Bur Ruwayyah area, where participants covered more than 12 km of natural terrain and collected waste that was subsequently sorted for recycling.



## Moments of Giving

During Ramadan, Salik supported families through its ‘Moments of Giving’ initiative, contributing to community solidarity during a period traditionally centred on generosity and social connections. The initiative focused on practical support aligned with the Year of Community’s agenda and complemented the Company’s broader approach to responsible corporate citizenship.

Beyond external programmes, Salik supports community engagement through its corporate volunteering programme, managed by the QHSE team. Volunteering initiatives have expanded beyond limited events, with a broader pipeline of opportunities throughout the year.

**₹ 500,000**  
total social contribution in 2025

## Celebrating Labour Day

As part of the Year of Community activities, Salik marked Labour Day with a dedicated event recognising blue-collar workers. It reflected our appreciation for the essential contribution of frontline and operational teams to everyday community well-being.

→ [Watch a video on Labour Day 2025 in Salik](#)



## Supporting orphans

In celebration of Eid Al Adha, Salik collaborated with the Dubai Charity Association to host an event for orphaned children at the Association’s headquarters. The gathering featured a mix of entertainment and educational activities, including an interactive drawing and colouring workshop. Support provided during the celebration included clothing vouchers, gifts and cash, aimed at bringing a tangible sense of joy and inclusion during the holiday period.

→ [Watch a video on the Eid Al Adha event](#)

In 2026, Salik will build on the initiatives delivered in 2025 by expanding its community partnerships, including collaboration with organisations such as the Rashid Centre and Dubai Charity. The Company also plans to increase its community investment budget in 2026. Community programmes will align with the UAE’s ‘Year of the Family’ agenda, with greater focus on supporting families, children and vulnerable groups, alongside continued environmental and inclusion initiatives.

# ENVIRONMENTAL STEWARDSHIP

**2** new toll gates operate predominantly on on-site solar power

**31** tCO<sub>2</sub>e saved through Solar PV during the year

## ABOVE AND BEYOND

Salik supports Dubai's net-zero ambition by enabling barrier-free tolling that reduces congestion and GHG emissions, while cutting the carbon intensity of its own assets through renewable energy and enhanced efficiency.

# Climate Change and GHG Emissions

Salik’s approach to climate change is aligned with the UAE’s Net Zero 2050 direction and Dubai’s sustainable mobility priorities. By enabling barrier-free tolling, the Company helps reduce vehicle idling and improve traffic flow, contributing to lower vehicle emissions along key corridors. Within its own operations, Salik is reducing the carbon intensity of its infrastructure by expanding renewable electricity use, improving energy efficiency, and strengthening resilience to climate-related risks to protect service continuity.

Salik’s climate-related efforts sit within its broader environmental stewardship agenda and align with national and local priorities, including the UAE National Energy Strategy 2050, the UAE Climate Change Adaptation Strategy, and the Green Mobility Strategy 2030.

Governance of climate-related matters sits with Salik’s Board of Directors and executive management. The Nomination, Remuneration, and ESG Committee monitors climate considerations, and these topics are discussed annually at Board meetings. To support execution, Salik has appointed the Director of Strategy, Growth & ESG at a senior management level to lead the development and implementation of the Company’s ESG strategy, including climate-related initiatives.

By design, Salik’s barrier-free tolling helps reduce congestion and vehicle idling, supporting lower fuel consumption and vehicle emissions in key corridors. An independent analysis by Dubai’s Roads and

Transport Authority (RTA) prior to the launch of new toll gates highlights the mobility efficiency impact of the tolling system, including 6 million hours of reduced travel time annually, a 26% decrease in traffic volumes on critical bridges, and a 24% improvement in journey times on major highways (including Sheikh Zayed Road and Al Ittihad Street).

Salik’s current climate-related focus is on reducing reliance on non-renewable energy sources for toll gate operations and minimising electricity consumption across its assets.

The Company also supports lower-carbon mobility through digital, barrier-less and ticketless parking solutions, which help improve traffic flow and reduce paper consumption. In parallel, Salik continues to strengthen its broader approach to climate-related considerations as part of its evolving sustainability framework.

When solar output is insufficient (e.g., at night or during low-irradiance periods), the toll gate draws the required electricity from the DEWA grid to ensure uninterrupted operations.

In 2025, Salik’s three solar-enabled toll gates generated 181,837 kWh of renewable electricity. Of this, 76,581.6 kWh was consumed on-site, reducing grid electricity imports and resulting in an estimated approximately 31 tCO<sub>2</sub>e reduction in Scope 2 emissions. A further 105,255.4 kWh was exported to the DEWA grid under the Shams Dubai net metering programme. As this electricity is delivered to the grid and lies outside Salik’s operational boundary, it corresponds to approximately 42.6 tCO<sub>2</sub>e of avoided emissions.

## Turning goals into action

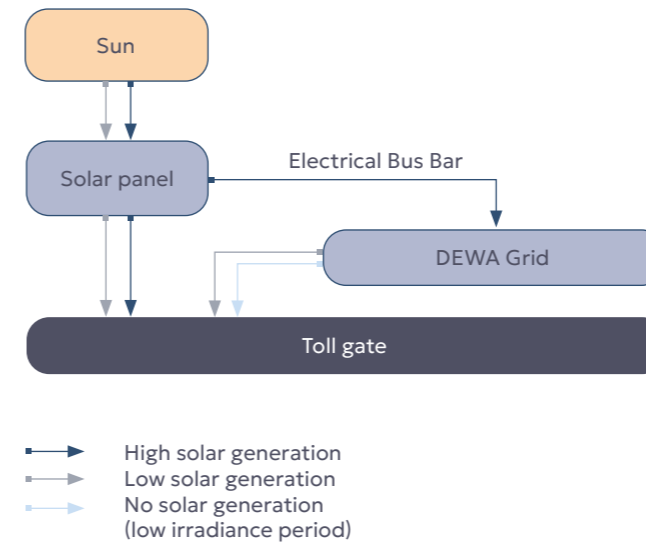
### Scaling the solar power use

Salik continues to scale the use of solar power within its tolling infrastructure to reduce reliance on grid electricity. Today, three out of ten toll gates use solar power to cover part of their energy needs, and Salik aims to ensure that the future gates will also be powered by solar energy.

Salik’s Jebel Ali toll gate served as the pilot site, where solar energy was integrated to cover 18% of the gate’s power needs for 2025. Building on this experience, the two new toll gates introduced in 2024—Business Bay Crossing and Al Safa South—were designed with solar power as a core energy source. When on-site generation exceeds consumption, the surplus is exported to the DEWA grid through Shams Dubai net metering initiative.



### Salik’s solar-powered tolling setup



### Enabling paperless transactions

Salik continues to reduce emissions through its digital-first operating model, minimising reliance on physical documentation and in-person processing. Since the transition to fully digital tag registration, approximately 1.2 million paper forms per year have been avoided compared to the previous manual process (equivalent to around 5.2 tonnes of paper annually).

In 2025, the continued use of the paperless registration model avoided an estimated 15.3 tCO<sub>2</sub>e. On average, each transaction completed digitally instead of through a service centre reduced travel-related emissions by approximately 6 kg CO<sub>2</sub>e per transaction.

### Supporting electric vehicles

To encourage the adoption of electric vehicles, Salik exempts their owners from paying the tag activation fee. By 31 December 2025, the number of EVs with free tags increased by 2% compared to 2024. Salik reported that it granted 18,125 tag activation fee exemptions to EV owners in 2025.

### Key outcomes and advantages in 2025:

- 181,837 kWh renewable electricity generated
- ₪ 23,319 in financial savings
- 31 tCO<sub>2</sub>e reduction in Scope 2 emissions from onsite solar use

## Climate-related risks

Salik recognises that climate change may increase the frequency of extreme weather events and other physical risks that could affect operations, infrastructure and workforce safety. Managing these risks is embedded into the Company’s operational resilience approach, underpinned by business continuity planning and crisis management protocols. Protection measures are incorporated into the design criteria of key assets, including toll gates and data centres, and response arrangements are supported by well-established crisis management procedures in coordination with the Roads and Transport Authority (RTA) to enable timely identification of events and mitigation of potential impacts. Adequate insurance coverage is maintained to address potential physical damage to assets and any resultant interruption losses.

Salik also conducts emerging risk workshops for employees and regularly assesses physical and IT infrastructure to identify vulnerabilities and strengthen resilience against climate-related disruptions. In parallel, the Company is working towards establishing climate scenario analysis capabilities and further integrating climate-related considerations into enterprise risk assessments and long-term infrastructure planning.

Salik is also in the process of revisiting its materiality assessment to reflect changes in internal and external context, including climate-related factors, and to determine whether any additional actions are required to strengthen its approach to understanding and managing climate risks.

## GHG emissions

Salik's GHG inventory is prepared in line with recognised international approaches, including the GHG Protocol corporate standard and ISO-aligned principles applied in the Company's reporting.

At the operational level, Salik's GHG emissions are relatively low and primarily associated with electricity consumption for toll gate operations, office spaces, and supporting technology infrastructure (including data-centre-related activities). Scope 1 emissions mainly arise from fuel consumed by Company-owned vehicles. Refrigerant leakage from the centralised air-conditioning system was assessed as part of the Scope 1 boundary review. As Salik operates from leased office space within a centrally managed building, the HVAC system is owned and maintained by building management and is not under the Company's operational control; accordingly, related emissions were excluded from the Scope 1 inventory. In 2025, Scope 1 emissions increased year-on-year, primarily due to higher fuel consumption resulting from increased operational travel and greater utilisation of company vehicles in line with expanded business activities.<sup>1</sup>

Scope 2 emissions are calculated from grid electricity consumption using the location-based method.<sup>2</sup> In 2025, Scope 2 emissions increased by 4.92%, driven by the expansion of operations and workforce. As a result, the sum of Scope 1 and Scope 2 emissions increased by 8.6%. Despite the year-on-year increase in absolute Scope 1 and Scope 2 suggested to include emission intensity per gate revenue growth outpaced emissions growth. As a result, Scope 1 and Scope 2 GHG emissions intensity fell by 19.6% to 154.0 gCO<sub>2</sub>e per ₪ 1,000 of revenue (2024 restated: 191.63.0 gCO<sub>2</sub>e).

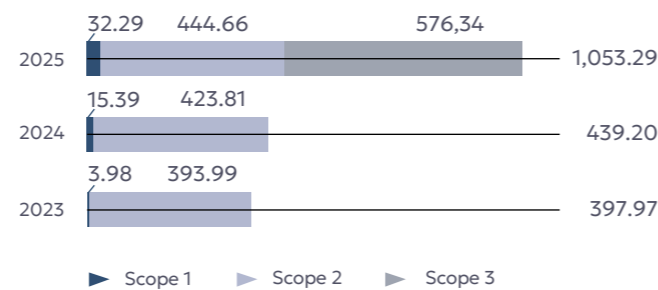
In 2025, Salik expanded its GHG inventory to include selected Scope 3 categories, aligned with the GHG Protocol Corporate Value Chain (Scope 3) Standard. Categories were screened for relevance to Salik's business model and value chain. The current inventory covers Category 5 (waste generated in operations), Category 6 (business travel), Category 7 (employee commuting), Category 8 (upstream leased assets), and Category 12 (end-of-life treatment of sold products).

Emissions were quantified using category-appropriate calculation methods consistent with GHG Protocol guidance: activity-based approaches for waste and end-of-life treatment, spend-based approach for business travel, distance-based approach for employee commuting, and an area-based approach for upstream leased assets. Emission factors were sourced from recognised references, including DEFRA conversion factors and applicable regional factors.

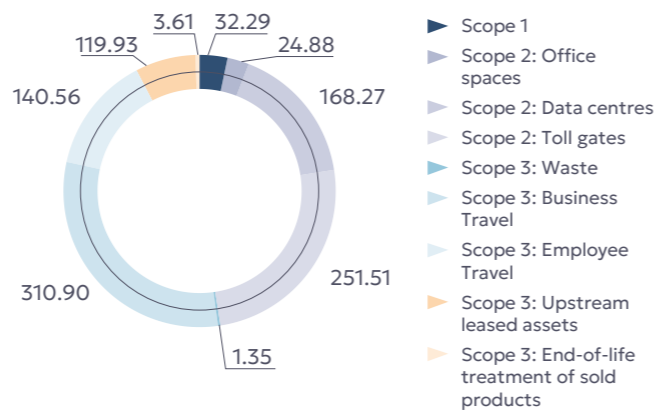
Following the screening, Categories 1–4 were assessed as applicable and are planned for progressive inclusion as data quality and coverage improve. Categories 9–11 and 13–15 were assessed as not relevant to Salik's business model (e.g., no downstream transportation and distribution of sold products; no processing or use of sold products; no downstream leased assets; no franchise operations; no material investment portfolio emissions relevant for reporting). The Scope 3 inventory reflects both screening outcomes and the availability of reliable data during the reporting period. The Company will continue to enhance value-chain data collection and incorporate additional applicable categories as reporting processes mature.

Total GHG emissions in 2025, including Scope 3, amounted to 1,053.29 tCO<sub>2</sub>e. Given this addition, total GHG emissions intensity stood at 340.1 gCO<sub>2</sub>e per ₪ 1,000 of revenue.

### Total GHG emissions, tCO<sub>2</sub>e



### Total GHG emissions breakdown in 2025, tCO<sub>2</sub>e<sup>3</sup>



→ More detailed information can be found on page 66

<sup>1</sup> The DEFRA emission factor 2025 was used to account for Scope 1 emissions from petrol consumption of the company-owned vehicles.

<sup>2</sup> For Scope 2 emissions, the DEWA Grid Emission Factor 2024 was used, reflecting the carbon intensity associated with electricity consumption from the Dubai Electricity and Water Authority's grid. The energy generated by solar panels.

<sup>3</sup> 2024 Scope 2 emissions have been restated to correct prior-year double counting. Electricity generated by on-site solar PV and consumed within the Company is excluded from Scope 2 calculations and treated as emission-free.

# Responsible Resource Use

The Company's HSE Policy sets the backbone for responsible resource use, pollution prevention, monitoring of environmental performance, staff awareness, and continual improvement supported by integrated ESG reporting.

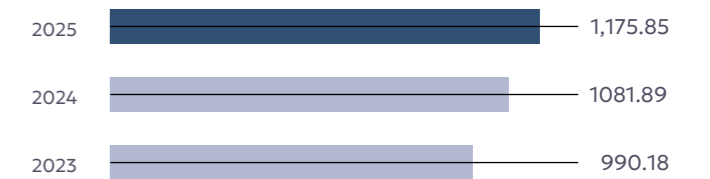
Under its HSE Policy, Salik is committed to building an Environmental Management System (EMS) aligned with international best practice, identifying and managing environmental aspects and impacts, and conducting Environmental Impact Assessments for new or upcoming projects. This approach is designed to ensure that environmental considerations, such as electricity and water use, emissions and waste, are addressed systematically across operations and the wider value chain.

The Policy also emphasises practical levers: improving resource efficiency, monitoring and measuring key environmental parameters, and strengthening environmental awareness through training and communication.

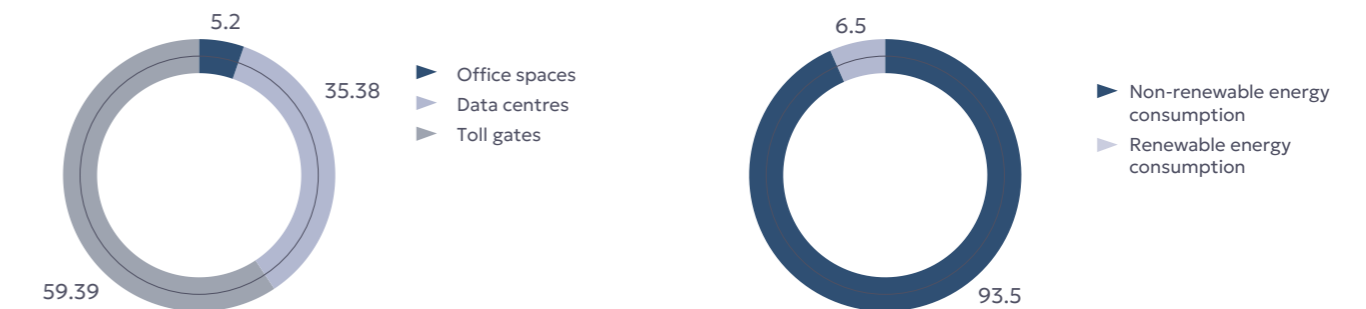
## Energy consumption

Electricity remains the most material resource in Salik's operational profile. In 2025, total electricity consumption increased by 8.7% to 1,175.85 MWh (FY2024 restated: 1,081.89 MWh)<sup>3</sup>, reflecting the operational expansion. Of this total, 76.58 MWh (6.5%) was sourced from renewable electricity generated on-site. Energy intensity decreased to 0.38 kWh per ₪ 1,000 of revenue (FY2024 restated: 0.47)<sup>4</sup>, as revenue growth outpaced the increase in electricity consumption.

### Total electricity consumption, MWh



### Electricity consumption breakdown in 2025, %



→ More detailed information can be found on page 66

<sup>4</sup> During the 2025 reporting cycle, a review of prior-year energy data identified a data consolidation issue affecting HQ electricity consumption for FY2024. The originally reported value included an overlap in the allocation of data centre consumption within the HQ total. The figures have been recalculated to ensure accurate representation of electricity use and to avoid duplication. The revision does not materially impact total electricity consumption or related emissions disclosures. Comparative data for FY2024 has been restated accordingly.

## Energy efficiency

Salik’s approach to energy efficiency is two-track: reducing demand through smarter design and operations and increasing the share of renewables in the energy mix. Salik is scaling renewables in a way that fits its operating reality: decentralised, asset-level generation at toll gates, integrated with the grid.

Commissioned in 2018, the Jebel Ali gate was used in 2024 as a solar pilot, with solar energy meeting 18% of its power needs. Building on this foundation, the new gates at Business Bay and Al Safa South were designed with integrated on-site solar PV systems as part of Salik’s renewable energy strategy for its tolling infrastructure.

In 2025, Salik’s three solar-enabled toll gates generated 180,724 kWh of clean electricity and exported 39,819 kWh of surplus energy to the DEWA grid. Exported electricity represented 22.03% of total solar generation. This highlights the potential for toll gate infrastructure to support on-site renewable energy generation while reducing reliance on grid electricity.

In data centre operations, Salik reduced physical equipment footprint from three full server racks to around half a rack, lowering space requirements and associated electricity consumption. A key infrastructure upgrade was the migration from legacy storage, which reduces storage power consumption by 78% and saves approximately 222 MWh annually. The upgrade also eliminated over 25 kW of cooling demand, reduced storage rack footprint by ~83%, and is estimated to reduce Scope 2 emissions by ~90 tCO<sub>2</sub>e per year.

## Water stewardship

Water is not a core operational input for Salik’s automated tolling model. Salik’s toll systems operate without water requirements, and the corporate office is located within a leased space where water systems are centrally managed without tenant-level metering. The water consumption data reported therefore

Salik’s headquarters at Festival Tower is in a building that has officially achieved LEED Gold certification (Operations & Maintenance: Existing Buildings) and is dual-certified under both LEED and WELL. It features motion-sensor lighting and energy-efficient HVAC systems, supported by 5-star energy-rated appliances. Designed with sustainable materials and carpet-free flooring, the office maximises natural light and is equipped with energy-efficient IT infrastructure, including virtualisation and cloud computing to optimise resource use. Biometric security features also optimise associated energy consumption by replacing the conventional access-card system.

Salik introduces an environmental initiative to reduce its carbon footprint and promote energy conservation by switching off office lights from 9:00 AM to 4:00 PM during the summer months (July and August). In 2025, Salik continued implementing scheduling measures and continuous monitoring of electricity consumption to optimise energy use. Operational adjustments, including the managed use of pantry appliances during Ramadan and limiting non-essential equipment during periods of lower occupancy, were also introduced to improve energy efficiency and reduce unnecessary consumption.

In 2026, Salik plans to continue its resource-efficiency initiatives, hosting all new IT systems and applications on the Microsoft Azure secure cloud platform and implementing targeted automation. These measures will reduce reliance on energy-intensive on-premises infrastructure, minimise manual interventions, and improve overall system and process efficiency.

reflects estimated office-related water use, calculated based on the number of employees and typical water consumption benchmarks for office buildings. The building is equipped with high-efficiency, low-water fixtures, and internal awareness efforts encourage responsible water use among employees.

# Waste Management

Salik’s HSE Policy frames waste management as part of a wider environmental management approach focused on resource efficiency, waste reduction, and pollution prevention.

Salik’s waste footprint is primarily office-based, and the Company is developing a waste management approach aligned with its HSE Policy. In 2025, Salik generated 2,828.1 kg of waste, of which 8.4% (238.6 kg) was recycled. At Salik, waste is segregated at source, and both recyclable and general waste streams are collected and managed through the building’s waste management system.

Digitalisation remains Salik’s primary lever for waste prevention at source. In 2025, the Company improved paper efficiency, achieving an 11% reduction in paper consumption intensity per employee compared to 2024, supported by embedded digital workflows and controlled printing practices. Fully digital tag registration eliminated around 1.2 million physical forms annually, equivalent to approximately 5.2 tonnes of paper avoided, and delivered estimated annual cost savings of around ₪ 0.26 million, primarily from reduced printing and courier costs.

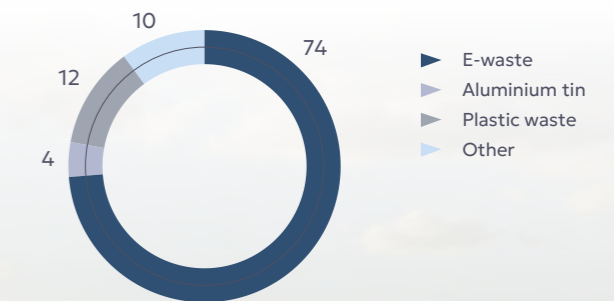
Salik continues to strengthen day-to-day waste reduction practices through biometric access controls, the use of reusable utensils in the office, and consistent waste segregation and tracking. Segregation is

supported through dedicated bins for recyclable and non-recyclable materials, complemented by tracking of recycled volumes and employee awareness sessions.

In addition, Salik embeds circular economy considerations in IT procurement by selecting components with a high share of recyclable materials and prioritising repair, reuse, and rebuilding of hardware where feasible.

In 2025, Salik employees participated in several initiatives organised by the Emirates Environmental Group (EEG) to promote responsible waste management and environmental stewardship. As part of EEG’s E-Waste Gathering Day, employees collected 177 kg of e-waste, making Salik eligible to plant one tree under the “For Our Emirates We Plant” programme. In addition, employees contributed 10.2 kg of aluminium cans through EEG’s Can Collection Campaign and 28 kg of plastic waste through EEG’s Plastic Collection Campaign, supporting recycling and resource recovery efforts.

Types of collected waste, %



→ More detailed information can be found in the Appendix

# APPENDIX

# Independent Limited Assurance Statement



## 1. Engagement Description

TÜV Rheinland Middle East FZE (hereinafter “we” or “Assurance Practitioner”) has been engaged by Salik Company PJSC (“Salik” or “the Company”) to provide independent limited assurance over selected Environmental, Social and Governance (“ESG”) Key Performance Indicators (“KPIs”) disclosed in Salik’s Sustainability Report for the period 1 January 2025 to 31 December 2025 (“the Report”).

The Report is prepared by Salik in accordance with the reporting frameworks and methodologies described therein. Salik’s management is responsible

for the selection, preparation, and fair presentation of the Sustainability information contained in the Report. Assurance Practitioner’s responsibility is to express an independent limited assurance conclusion on the selected ESG KPIs based on the procedures we performed.

This is a limited assurance engagement. The procedures performed in a limited assurance engagement are less extensive in nature, timing and extent than those required for a reasonable assurance engagement.

## 2. Responsibilities

### Company’s Responsibilities

Management of Salik is responsible for:

- (i) the design, implementation and maintenance of appropriate internal controls over the collection, collation and reporting of ESG data.
- (ii) the selection and consistent application of reporting criteria and methodologies.
- (iii) the accuracy, completeness and fair presentation of the ESG information disclosed in the Report.
- (iv) the prevention and detection of errors, fraud and non-compliance in relation to Sustainability reporting.

### Assurance Practitioner’s Responsibilities

Our responsibility is to:

- (i) planning and performing a limited assurance engagement.
- (ii) reporting conclusion to Salik’s management.
- (iii) not accepting or assuming any responsibility or liability for any purpose or to any person to whom this Statement is shown or into whose hands it may come, save where expressly agreed by our prior written consent.

## 3. Independence and Assurance Standards

Assurance Practitioner has complied with applicable independence and ethical requirements and confirm that we are independent of Salik. We have not been

involved in the preparation of the Sustainability Report, and no conflicts of interest were identified in relation to this engagement.

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The engagement was conducted in accordance with the International Standard on Assurance Engagements ISAE 3000 (Revised) – Assurance Engagements Other Than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board (“IAASB”).

This is a limited assurance engagement. The procedures performed in a limited assurance engagement are less extensive in nature, timing and extent than those required for a reasonable assurance engagement conducted under ISAE 3000 (Revised). Accordingly, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

## 4. Scope of the Assurance Engagement

Our assurance engagement covered the following ESG KPIs, as disclosed within the pages of the Report referenced below. All other information and disclosures contained in the Report, including forward-looking

statements, targets, narrative commentary, and qualitative disclosures not directly related to the KPIs listed below, are expressly excluded from the scope of this engagement.

ESG Key Performance Indicator	Page Reference(s)
Total Electrical Energy Consumption	6, 57, 66
Total Waste Disposal and Recycled Waste	6, 59, 67
Total Suppliers, Significant Suppliers, and Significant Suppliers with ESG Issues	37
Work-related Fatalities	46, 72
Lost Time Injury Frequency Rate (LTIFR)	46, 72
Scope 1 Greenhouse Gas Emissions	56, 66
Scope 2 Greenhouse Gas Emissions	56, 66
Scope 3 Greenhouse Gas Emissions	56, 66
Water Withdrawal and Water Discharge	67

## 5. Summary of Procedures Performed

The procedures we performed were designed to obtain sufficient appropriate evidence to support our limited assurance conclusion.

Our procedures included, but were not limited to, the following:

- (i) Enquiries of management and relevant personnel responsible for ESG data collection, collation and reporting, including representatives from Sustainability, Human Resources, Quality Health Safety & Environment (QHSE) and Risk Management.
- (ii) Evaluation of the design and implementation of processes, systems and internal controls in place for the collection, management, validation and reporting of the in-scope ESG KPIs.
- (iii) Review of the appropriateness of the reporting criteria, definitions, calculation methodologies and assumptions applied to the in-scope ESG KPIs.

- (iv) Obtaining and reviewing selected supporting documentation, including energy and utility invoices, waste transfer documentation, environmental monitoring records, and health and safety incident logs, on a sample basis.
- (v) Analytical procedures, including trend analysis and comparison of KPI data against prior reporting periods, to assess the plausibility and consistency of reported information.
- (vi) Sample-based re-performance of selected calculations and reconciliation of reported KPI values back to source systems and underlying records.
- (vii) Review of the presentation and disclosure of the in-scope ESG KPIs in the final Report.

Minor discrepancies identified during our fieldwork were communicated to management. Management subsequently reviewed and corrected the relevant data prior to publication of the Report. We confirmed that appropriate corrections were made before issuing this Statement.

## 6. Inherent Limitations

Non-financial performance information is subject to more inherent limitations than financial information, given the nature and diversity of methods used to determine, calculate or estimate such information. Quantitative ESG data may be subject to measurement uncertainty arising from estimation techniques, evolving industry guidance, rounding conventions and limitations in the precision of monitoring equipment. These limitations are not specific to Salik's reporting.

Our engagement does not constitute an audit or review of historical financial information.

Assurance Practitioner has not verified: financial statements or financial data; forward-looking statements, targets or aspirations; qualitative disclosures or narrative content not directly associated with the in-scope KPIs; or the completeness of the Report's content.

## 7. Conclusion

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the selected ESG Key Performance Indicators of Salik Company PJSC, as disclosed in the Sustainability Report for the reporting period 1 January 2025 to 31 December 2025, have not been prepared, in all material respects, in accordance with the reporting criteria and methodologies described in the Report.

This Statement has been prepared for and only for the management of Salik Company PJSC in connection with the Sustainability Report and for no other purpose. It should be read in conjunction with the Report and the basis of reporting described therein.



Md. Wakil Hossain  
Senior Program Manager, Sustainability Services  
19 March 2026

This statement is issued solely for the information and use of Salik Company PJSC in connection with the Sustainability Report for the year 2025.

# Additional Quantitative Data

### Workforce composition

	2024	2025	2025 to 2024
<b>Total number of full-time employees</b>	<b>48</b>	<b>59</b>	<b>+22.9%</b>
Employees of 18-25 years (men)	0	0	-
Employees of 18-25 years (women)	1	2	+100%
Employees of 26-45 years (men)	29	34	+17.2%
Employees of 26-45 years (women)	8	10	+25.0%
Employees of 46-55 years (men)	8	9	+12.5%
Employees of 46-55 years (women)	1	2	+100%
Employees of 55+ years (men)	1	2	+100%
Employees of 55+ years (women)	0	0	-
<b>Total number of men in the total workforce</b>	<b>38</b>	<b>45</b>	<b>+18.4%</b>
<b>Total number of women in the total workforce</b>	<b>10</b>	<b>14</b>	<b>+40%</b>

### Outsourced personnel

	2024	2025	2025 to 2024
<b>Total number of outsourced personnel</b>	<b>320</b>	<b>304</b>	<b>-5.0%</b>
Total number of men in outsourced personnel	244	230	-5.7%
Total number of women in outsourced personnel	76	74	-2.6%

### Workforce dynamics

	2024	2025	2025 to 2024
Number of employees who left the Company	5	6	+20.0%
Number of new hires	13	17	+30.8%
Number of new hires (men)	11	12	+9.1%
Number of new hires (women)	2	5	+60.0%
<b>Total employee turnover</b>	<b>11.4%</b>	<b>11.2%</b>	<b>-0.2 p. p.</b>
Total employee turnover (men)	8.8%	9.3%	+0.5 p. p.
Total employee turnover (women)	20%	2%	-18 p. p.

GHG emissions, tCO<sub>2</sub>e

	2023	2024	2025	2025 to 2024
Scope 1	3.98	15.39	32.29	+109.8%
Scope 2, including:	393.99	423.81	444.66	+4.9%
Scope 2: Office spaces	24.26	23.61	24.88	+5.4%
Scope 2: Data centres	147.77	173.83	168.27	-3.2%
Scope 2: Toll gates	221.96	226.36	251.51	+11.1%
Scope 3, including:	-	-	576.34	-
Waste generated in operations	-	-	1.35	-
Business travel	-	-	310.90	-
Employee commuting	-	-	140.56	-
Upstream leased assets	-	-	119.93	-
End-of-life treatment of sold products	-	-	3.61	-
<b>Total emissions (Scope 1 + Scope 2 + Scope 3)</b>	<b>397.97</b>	<b>439.20</b>	<b>1,053.29</b>	<b>+139.82%</b>

## Energy consumption, kWh

	2023	2024	2025	2025 to 2024
Office spaces	60,975.46	59,329.43	61,505.10	+3.7%
Data centres	371,374.46	436,879.59	415,992.07	-4.8%
Toll gates	557,826.00	585,688.00	698,360.60	+19.2%
<b>Total energy consumption, including:</b>	<b>990,175.92</b>	<b>1,081,897.02</b>	<b>1,175.85</b>	<b>+8.7%</b>
Total non-renewable energy consumption	972,770.92	1,065,105.02	1,099.27	+3.2%
Total renewable energy consumption	17,405.00	16,792.00	76,581.60	+356.1%
Share of renewables in total electricity consumption	1.8%	1.5%	6.5%	5 p.p.

Water withdrawal, consumption<sup>1</sup> and discharge, m<sup>3</sup>

	2023	2024	2025
<b>Total net water consumption</b>	<b>186.5</b>	<b>223.8</b>	<b>275.1</b>
Water withdrawal	680.4	816.5	1,003.6
Water discharge	493.9	592.7	728.5

Waste data<sup>2</sup>, kg

	2024	2025	2025 to 2024
<b>Total waste generated</b>	<b>1,972.1</b>	<b>2,828.1</b>	<b>+44.0%</b>
Waste recycled	234.5	238.6	+1.7%
Waste disposed	1,737.6	2,589.5	+49.0%
Recycling share	11.9%	8.4%	-3.5 p.p.

<sup>1</sup> Water data represents estimated office-related consumption based on employee headcount and typical water consumption benchmarks for office buildings.

<sup>2</sup> Waste data and associated emissions reported reflects waste generated from Salik's office operations. Waste associated with operational infrastructure and managed by external parties is not included in these figures.

# DFM ESG Metrics Index

Metric	Indicator	Corresponding GRI standards	The 2025 results or the location in the report
<b>Environmental</b>			
E1. GHG Emissions	E1.1) Total amount of Scope 1 emissions	GRI 305: Emissions 2016	E1.1) 32.29 tCO <sub>2</sub> e
	E1.2) Total amount of Scope 2 emissions		E1.2) 444.66 tCO <sub>2</sub> e
	E1.3) Total amount of Scope 3 emissions		E1.3) 576.34 tCO <sub>2</sub> e
	E1.4) Please describe investments, initiatives, and projects to reduce CO <sub>2</sub> emissions	E1.4) Refer to Climate Change and GHG Emissions	
E2. Emissions Intensity	E2.1) GHG emissions intensity	GRI 305: Emissions 2016	E2.1) 340.1 gCO <sub>2</sub> e per ₪ 1,000 of revenue
	E2.2) Non-GHG emissions intensity		E2.2) N/A
E3. Energy Usage	E3.1) Total amount of direct energy consumed	GRI 302: Energy 2016	E3.1) 1,175.85 MWh
	E3.2) Total amount of indirect energy consumed		E3.2) N/A
E4. Energy Intensity	E4.1) Direct energy use intensity	GRI 302: Energy 2016	E4.1) 0.38 kWh per ₪ 1,000 of revenue
	E4.2) Total indirect energy usage per output scaling factor		E4.2) N/A
	E4.3) Please describe investments, initiatives, and projects to reduce energy consumption and increase energy efficiency		E4.3) Refer to Responsible Resource Use
E5. Energy Mix	E5.1) Renewable energy used	GRI 302: Energy 2016	E5.1) 76.58 MWh (6.5%)
	E5.2) Non-renewable energy used GJ, MWh or %		E5.2) 1,099.27 MWh (93.5%)
E6. Water and Effluents	E6.1) Total amount of water withdrawn	GRI 303: Water and Effluents 2018	E6.1) 1,003.6
	E6.2) Total amount of water discharged		E6.2) 728.5
	E6.3) Total amount of water consumed (If possible, a breakdown by source: surface water, groundwater, seawater, etc.)		E6.3) 275.1
	E6.4) Water intensity		E6.4) N/A
	E6.5) Water recycled		E6.5) N/A
	E6.6) Please describe investments, initiatives, and projects to reduce water consumption and increase water recycling		E6.6) Based on the previously conducted double materiality assessment, water consumption was determined to be immaterial to our operations. For brief information on this topic, please refer to Responsible Resource Use

Metric	Indicator	Corresponding GRI standards	The 2025 results or the location in the report
E7. Waste	E7.1) Total amount of waste generated (if possible, broken down by Hazardous and Non-hazardous)	GRI 306: Waste 2020	E7.1) 2,828.1 kg
	E7.2) Total amount of waste diverted from disposal (if possible, broken down by Hazardous and Non-hazardous)		E7.2) 238.6 kg
	E7.3) Total amount of waste directed to disposal (if possible, broken down by Hazardous and Non-hazardous)		E7.3) 2,589.5 kg
	E7.4) Total amount of spills		E7.4) N/A
	E7.5) Please describe investments, initiatives, and projects to reduce waste generation consumption and to increase waste recycling		E7.5) Refer to Waste Management
E8. Environmental Management	E8.1) Does your company follow a formal Environmental Policy?	GRI 2-23 Policy commitments	E8.1) Salik addresses environmental aspects in its HSE and Sustainability Policies.
	E8.2) Does your company follow specific waste, water, energy, and recycling polices?	GRI 2-24 Embedding policy commitments	E8.2) Salik's environmental policy includes managing resource consumption, promoting waste reduction, and monitoring environmental parameters like waste generation.
	E8.3) Does your company adopt a recognized environment and energy management systems such as ISO14001 and ISO50001?		E8.3) In 2025, the Company obtained ISO 9001 (Quality Management) and ISO 14001 (Environmental Management) certifications.
	E8.4) Does your company have targets in place for the environment, energy, water, and waste?		E8.4) The 2028 targets: <ul style="list-style-type: none"> <li>• 25% of energy sourced from renewables</li> <li>• 20% GHG emissions reduction</li> <li>• Maintain at least three gates using solar energy</li> </ul>
	E8.5) Please indicate if any fines received (> USD 10000) for non-compliance with laws and regulations regarding environmental management during the last reporting period		E8.5) In 2025, there were no incidents of non-compliance with laws and regulations, including environmental violations and associated penalties.

Metric	Indicator	Corresponding GRI standards	The 2025 results or the location in the report
E9. Climate Risk Management and Oversight	E9.1) Please describe the climate-related risks and opportunities that could reasonably be expected to affect your company's prospects. Also explain, for each climate-related risk your organization has identified, whether your organization considers the risk to be a climate-related physical risk or transition risk.	GRI 102: Climate Change 2025	E9.1-9.3) Refer to Climate Change and GHG Emissions E9.4) N/A E9.5-9.10) Refer to Climate Change and GHG Emissions E9.11) N/A E9.12) N/A E9.13) The 2028 target: 20% GHG emissions reduction
	E9.2) Please describe the current and anticipated impacts of climate-related risks and opportunities on your company's business model and value chain. E9.3) How has your company responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including the plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation? E9.4) What are the current effects, during the reporting period, of climate-related risks and opportunities on your company's financial position, financial performance and cash flows? E9.5) Please describe the processes and policies your company uses to identify, assess, prioritize, and monitor climate-related risks, and the inputs and parameters used in these processes. E9.6) Please indicate if and how your company uses climate-related scenario analysis to identify and assess climate-related risks. E9.7) Which governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) is responsible for oversight of climate-related risks and opportunities? E9.10) How does the body or individual consider climate-related risks and opportunities when overseeing your company's strategy? E9.11) Are performance metrics related to climate targets included in remuneration policies? If so, how? E9.12) Has your company delegated the role of overseeing climate-related risks and opportunities to a specific management-level position or committee, and how is oversight over this role or committee exercised? E9.13) Please disclose any quantitative and qualitative climate-related targets to monitor progress towards strategic goals, incl. any GHG emissions targets and specify the metric used to set the target.		
E10. Biodiversity	E10.1) Please share the number of operational sites owned, managed, and/or leased in or adjacent to protected areas and areas of high biodiversity value. E10.2) Please describe the significant impacts of activities, products, and services on biodiversity	GRI 101: Biodiversity 2024	E10.1) N/A E10.2) N/A

Metric	Indicator	Corresponding GRI standards	The 2025 results or the location in the report				
<b>Social</b>							
S1. CEO pay ratio	S1.1) Please share the ratio of CEO total compensation to median full-time employee (FTE) total compensation S1.2) Does your company report this metric (above) in any regulatory filings?	GRI 2-21 Annual total compensation ratio	S1.1) N/A S1.2) N/A				
	S2. Breakdown with Staff		S2.1) Please share the total enterprise headcount held by full-time employees (broken down by gender, age, and seniority level) S2.2) Please share the total enterprise headcount held by part-time employees (broken down by gender, age, and seniority level) S2.3) Please share the total enterprise headcount held by contractors and consultants S2.4) Please share the total of national employees (broken down by gender, age, and seniority level)	GRI 2-7 Employees GRI 2-8 Workers who are not employees	S2.1) 59 (for the breakdown please refer to Our Employees) S2.2) 0 S2.3) 304 S2.4) 20		
S3. Employee Turnover and New Hires		S3.1) Year-over-year change for full-time employees (broken down by gender, age, and seniority level) S3.2) Year-over-year change for part-time employees S3.3) Year-over-year change for contractors and consultants S3.4) Year-over-year of new hires (broken down by age, gender, and seniority level)	GRI 401-1 New employee hires and employee turnover	S3.1) Refer to Additional Quantitative Data S3.2) N/A S3.3) -5% S3.4) Refer to Additional Quantitative Data			
		S4. Gender Diversity and Equality		S4.1) Total enterprise headcount held by men and women S4.2) Total entry and mid-level positions held by men and women S4.3) Total senior and executive-level positions held by men and women S4.4) The ratio of median male employee compensation to median female employee compensation S4.5) Please describe your company's initiatives or programs to support the recruitment and retention of female employees and to help female employees advance to management positions.	GRI 2-7 Employees GRI 405: Diversity and Equal Opportunity 2016	S4.1) 45 men, 14 women S4.2) N/A S4.3) The Board of Directors: 86% male, 14% female S4.4) N/A S4.5) Refer to Our Employees – Diversity and Inclusion	
				S5. Human Rights		S5.1) Does your company follow a harassment and non-discrimination policy? S5.2) Does your company have a formal grievance mechanism in place? S5.3) Does your company follow a child and forced labor policy? S5.4) Does your company follow a human rights policy? S5.5) Does your company provide training on human rights and related internal policies for your employees?	GRI 2-23 Policy commitments GRI 2-24 Embedding policy commitments

Metric	Indicator	Corresponding GRI standards	The 2025 results or the location in the report
S6. Health and Safety	S6.1) Does your company follow an occupational health and safety policy?	GRI 403: Occupational Health and Safety 2018	S6.1-6.2) Yes, refer to Our Employees – Health and safety
	S6.2) Does your company adopt a recognized health and safety management system such as ISO45001?		S6.3) N/A
	S6.3) Please share the total employee and total contractors (if available) person-hours		S6.4) 0
	S6.4) Please share the total employee fatalities, with a breakdown of gender		S6.5) 0
	S6.5) Please share the employee lost time injury (LTI), with a breakdown of gender		S6.6) 0
	S6.6) Please share the lost time injury frequency (LTIF), with a breakdown of gender		S6.7) 100% of employees took part in OHS training and refresher courses in 2025
	S6.7) Please share the total health and safety training provided to employees		
S7. Training and Development	S7.1) Please share the average annual training hours allocated per employee, with a breakdown of gender and employment category	GRI 404: Training and Education 2016	S7.1) 16.3 hours per employee
	S7.2) Please share the total hours of training per employee on sustainability policies and practices, including human rights.		S7.2) N/A
S8. Community Engagement	S8.1) Please share the total amount invested in the community, including philanthropy, donations, and sponsorships	GRI 413: Local Communities 2016	S8.1) ₪ 500,000
	S8.2) Please share the total employee volunteering completed during the reporting period		S8.2) N/A

Metric	Indicator	Corresponding GRI standards	The 2025 results or the location in the report
<b>Governance</b>			
G1. Board Diversity	G1.1) Total board seats occupied by men and women	GRI 405: Diversity and Equal Opportunity 2016	G1.1) 6 men, 1 woman
	G1.2) Total committee chairs occupied by men and women		G1.2) N/A
G2. Board Independence	G2.1) Does the company prohibit the CEO from serving as board chair?	GRI 2-11 Chair of the highest governance body	G2.1) Yes
	G2.2) Please share the total board seats occupied by independents		G2.2) 7 out of 7
G3. Collective Bargaining	G3.1) Please share the total enterprise headcount covered by collective bargaining agreement(s)	2-30 Collective bargaining agreements	G3.1) Collective bargaining is not permitted under UAE law, and therefore not reported of Salik
G4. Supply Chain Management	G4.1) Do your vendors or suppliers follow a Code of Conduct?	GRI 308: Supplier Environmental Assessment 2016  GRI 414: Supplier Social Assessment 2016	G4.1) Yes
	G4.2) If yes, what percentage of your suppliers are formally certified and compliant with the Code?		G4.2) N/A
	G4.3) Please share the suppliers that underwent a supplier's environmental audit during the reporting period		G4.3) 100%
	G4.4) Please share the suppliers that underwent a supplier's social audit during the reporting period		G4.4) N/A
	G4.5) Please share the new suppliers receiving warnings due to the environmental/social screening		G4.5) 0
G5. Ethics and Anti-corruption	G5.1) Does your company follow an Ethics and Anti-Corruption policy?	GRI 205: Anti-corruption 2016	G5.1) Yes (the Whistleblowing Policy and the Code of Conduct)
	G5.2) Please share the workforce formally compliant with the Anti-Corruption Policy		G5.2) 100%
	G5.3) Please share the confirmed incidents of corruption during the reporting period		G5.3) 0
	G5.4) Please share the corrective measures taken corresponding to the confirmed incidents of corruption (in case of any)		G5.4) N/A
G6. Data Security	G6.1) Does your company follow a Data Privacy policy?	GRI 418: Customer Privacy 2016	G6.1) Yes
	G6.2) Has your company taken steps to comply with GDPR rules or similar standards?		G6.2) N/A
	G6.3) Data security breaches during the reporting period (if any)		G6.3) 0

Metric	Indicator	Corresponding GRI standards	The 2025 results or the location in the report
G7. Sustainability, Risks, Opportunities and Governance	G7.1) Describe the sustainability-related risks and opportunities that could reasonably be expected to affect your organization's prospects.	IFRS S-1	G7.1) Salik's prospects may be affected by sustainability-related risks linked to operational resilience and continuity, including climate-driven extreme weather.
	G7.2) Describe the current and anticipated impacts of sustainability-related risks and opportunities on your organization's business model and value chain.		G7.2) N/A
	G7.3) Describe how your organization responded to, and plans to respond to, sustainability-related risks and opportunities in its strategy and decision-making.		G7.3) Refer to Sustainability Risk Management
	G7.4) Describe the current and anticipated effects (during the reporting period) of sustainability-related risks and opportunities on your organization's business model, financial position, performance, and cash flows. How are these risks considered in financial planning (current financial effects)?		G7.4) N/A
	G7.5) Describe the processes and policies your organization uses to identify, assess, prioritize, and monitor sustainability-related risks, and the inputs and parameters used in these processes.		G7.5-7.8) Refer to Sustainability Risk Management
	G7.6) How are the processes for identifying, assessing, prioritizing and monitoring sustainability-related risks and opportunities integrated into and informing your organization's overall enterprise risk management process?		G7.9) N/A
	G7.7) Which governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) is responsible for oversight of sustainability-related risks and opportunities?		G7.10) N/A
	G7.8) How does the body or individual consider sustainability-related risks and opportunities when overseeing your organization's strategy?		G7.11) N/A
	G7.9) Are performance metrics related to these targets included in remuneration policies? If so, how?		
	G7.10) Has your organization delegated the role of overseeing sustainability-related risks and opportunities to a specific management-level position or committee, and how is oversight over this role or committee exercised?		
	G7.11) What metrics does your organization use to measure and monitor each sustainability-related risk or opportunity identified above?		
G9. External Assurance	G9.1) Are your sustainability disclosures assured or validated by a third party?	GRI 2-5 External assurance	

# GRI Content Index

<b>Statement of use</b>	Salik Company P.J.S.C. has reported the information cited in this GRI content index for the period from 1 January to 31 December 2024 with reference to the GRI Standards.
<b>GRI 1 used</b>	GRI 1: Foundation 2021

GRI Standard	Disclosure	Location
GRI 2: General Disclosures 2021	2-1 Organisational details	2, 4
	2-2 Entities included in the organisation's sustainability reporting	2
	2-3 Reporting period, frequency and contact point	2
	2-4 Restatements of information	In 2025, the Company recalculated its 2024 electricity consumption and Scope 2 emissions after identifying duplicated energy consumption data for Salik's HQ office and data centres. The report narrative includes the relevant notes.
	2-6 Activities, value chain and other business relationships	Annual Report 2025, pages 20-23
	2-7 Employees	41, 65
	2-8 Workers who are not employees	41, 65
	2-9 Governance structure and composition	27-29
	2-10 Nomination and selection of the highest governance body	Annual Report 2025, page 79
	2-11 Chair of the highest governance body	The Chairman of the Board of Directors is not a senior executive of the Company
	2-12 Role of the highest governance body in overseeing the management of impacts	28-29
2-13 Delegation of responsibility for managing impacts	27-29	
2-15 Conflicts of interest	34	
2-19 Remuneration policies	29	
	Annual Report 2025, page 71	
2-20 Process to determine remuneration	Annual Report 2025, page 71	
2-22 Statement on sustainable development strategy	9-10	
2-23 Policy commitments	26, 30, 33, 35, 40, 42, 46	
2-24 Embedding policy commitments	26, 30, 33, 35, 40, 42, 46	
2-25 Processes to remediate negative impacts	33-35	
2-26 Mechanisms for seeking advice and raising concerns	33	
2-27 Compliance with laws and regulations	In 2025, there were no incidents of noncompliance with laws and regulations in Salik	
2-29 Approach to stakeholder engagement	30-31	

GRI Standard	Disclosure	Location
GRI 3: Material Topics 2021	3-1 Process to determine material topics	18-19
	3-2 List of material topics	18-19
	3-3 Management of material topics	26-29, 36-37, 40-47, 49, 50-51
GRI 102: Climate Change 2025	102-2 Climate change adaptation plan	Annual Report, pages 90-91
	102-4 GHG emissions reduction targets and progress	15, 56
	102-5 Scope 1 GHG emissions	56, 66
	102-6 Scope 2 GHG emissions	56, 66
	102-7 Scope 3 GHG emissions	56, 66
	102-8 GHG emissions intensity	56
GRI 103: Energy 2025	103-1 Energy policies and commitments	57
	103-2 Energy consumption and self-generation within the organization	57, 66
	103-4 Energy intensity	57
	103-5 Reduction in energy consumption	57, 66
	GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed
201-2 Financial implications and other risks and opportunities due to climate change		55
201-3 Defined benefit plan obligations and other retirement plans		47
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	51 Annual Report 2025, pages 41-51
	203-2 Significant indirect economic impacts	20-22, 50-51
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	33-34
	205-2 Communication and training about anti-corruption policies and procedures	34
	205-3 Confirmed incidents of corruption and actions taken	34
GRI 207: Tax 2019	207-4 Country-by-country reporting	Annual Report 2025, pages 145-146
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	58
	303-3 Water withdrawal	67
	303-4 Water discharge	67
	303-5 Water consumption	67
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	59
	306-3 Waste generated	67
	306-4 Waste diverted from disposal	67
	306-5 Waste directed to disposal	67

GRI Standard	Disclosure	Location
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	36-37
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	40, 62
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	47
	401-3 Parental leave	47
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	46
	403-2 Hazard identification, risk assessment, and incident investigation	46
	403-3 Occupational health services	46
	403-4 Worker participation, consultation, and communication on occupational health and safety	46
	403-5 Worker training on occupational health and safety	46
	403-6 Promotion of worker health	46
GRI 404: Training and Education 2016	403-9 Work-related injuries	46
	404-1 Average hours of training per year per employee	44
	404-2 Programs for upgrading employee skills and transition assistance programs	44-45
GRI 405: Diversity and Equal Opportunity 2016	404-3 Percentage of employees receiving regular performance and career development reviews	45
	405-1 Diversity of governance bodies and employees	29, 41
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	In 2025, no incidents of discrimination or harassment were reported.
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	50-51
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	36-37
GRI 415: Public Policy 2016	415-1 Political contributions	In 2025, as in previous years, Salik did not make any contributions to or expenditures for political campaigns, political organisations, lobbyists, lobbying organisations, trade associations, or other tax-exempt groups. These activities are prohibited under UAE law.
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	In 2025, no customer complaints related to privacy breaches were recorded.