

# 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 Water and Effluents	E6.1) Total amount of water withdrawn	GRI 303: Water and Effluents 2018	E6.1) 1,003.6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

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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.

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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

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<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

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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

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<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
	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	