

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.