

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.

স্বাক্ষর: ওয়াকিল হোসেন

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
Total number of full-time employees	48	59	+22.9%
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	-
Total number of men in the total workforce	38	45	+18.4%
Total number of women in the total workforce	10	14	+40%

Outsourced personnel

	2024	2025	2025 to 2024
Total number of outsourced personnel	320	304	-5.0%
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%
Total employee turnover	11.4%	11.2%	-0.2 p. p.
Total employee turnover (men)	8.8%	9.3%	+0.5 p. p.
Total employee turnover (women)	20%	2%	-18 p. p.