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.[1]

Scope 2 emissions are calculated from grid electricity consumption using the location-based method.[2] 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_2e per Đ 1,000 of revenue (2024 restated: 191.63.0 gCO_2e).

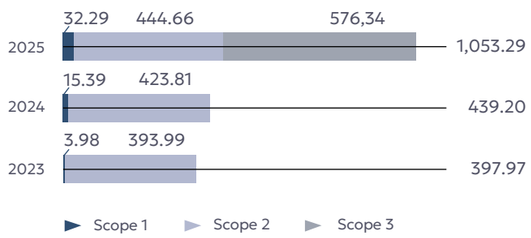
In 2025, Salik expanded its GHG inventory to include selected Scope 3 categories, aligned with the GHG Protocol Corporate Value Chain (Scope 3) Standard. Categories were screened for relevance to Salik's business model and value chain. The current inventory covers Category 5 (waste generated in operations), 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.

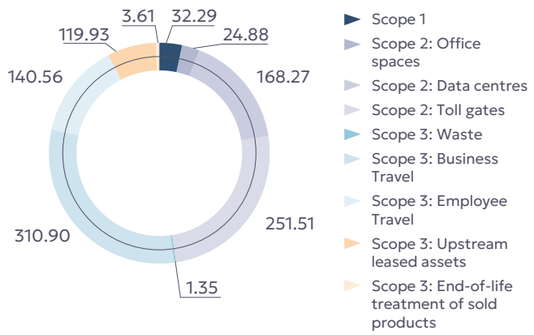
Following the screening, Categories 1–4 were assessed as applicable and are planned for progressive inclusion as data quality and coverage improve. Categories 9–11 and 13–15 were assessed as not relevant to Salik's business model (e.g., no downstream transportation and distribution of sold products; 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_2e. Given this addition, total GHG emissions intensity stood at 340.1 gCO_2e per Đ 1,000 of revenue.

Total GHG emissions, tCO_2e



Total GHG emissions breakdown in 2025, tCO_2e[3]



→ More detailed information can be found on page 66

[1] The DEFRA emission factor 2025 was used to account for Scope 1 emissions from petrol consumption of the company-owned vehicles.

[2] 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.

[3] 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.

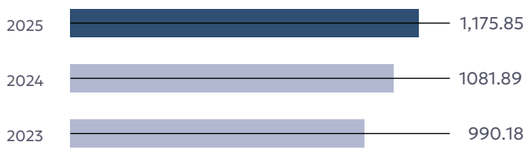
Under its HSE Policy, Salik is committed to building an Environmental Management System (EMS) aligned with international best practice, identifying and managing environmental aspects and impacts, and conducting Environmental Impact Assessments for new or upcoming projects. This approach is designed to 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.

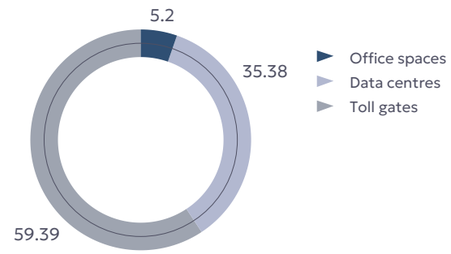
Energy consumption

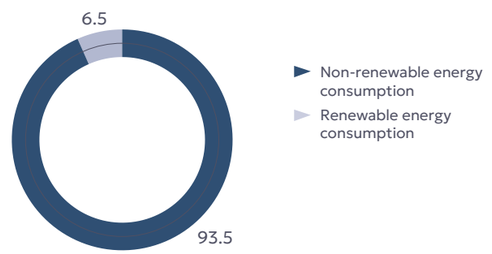
Electricity remains the most material resource in Salik's operational profile. In 2025, total electricity consumption increased by 8.7% to 1,175.85 MWh (FY2024 restated: 1,081.89 MWh)[3], reflecting the operational expansion. Of this total, 76.58 MWh (6.5%) was sourced from renewable electricity generated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

[4] 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_2e per year.

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.

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 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.

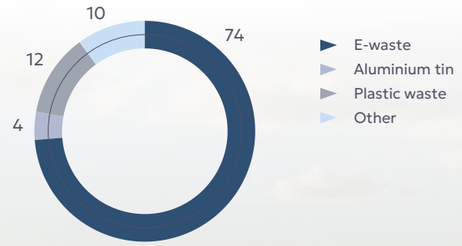
Digitalisation remains Salik's primary lever for waste prevention at source. In 2025, the Company improved paper efficiency, achieving an 11% reduction in paper consumption intensity per employee compared to 2024, supported by embedded digital workflows and controlled printing practices. Fully digital 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 Đ 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