

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.

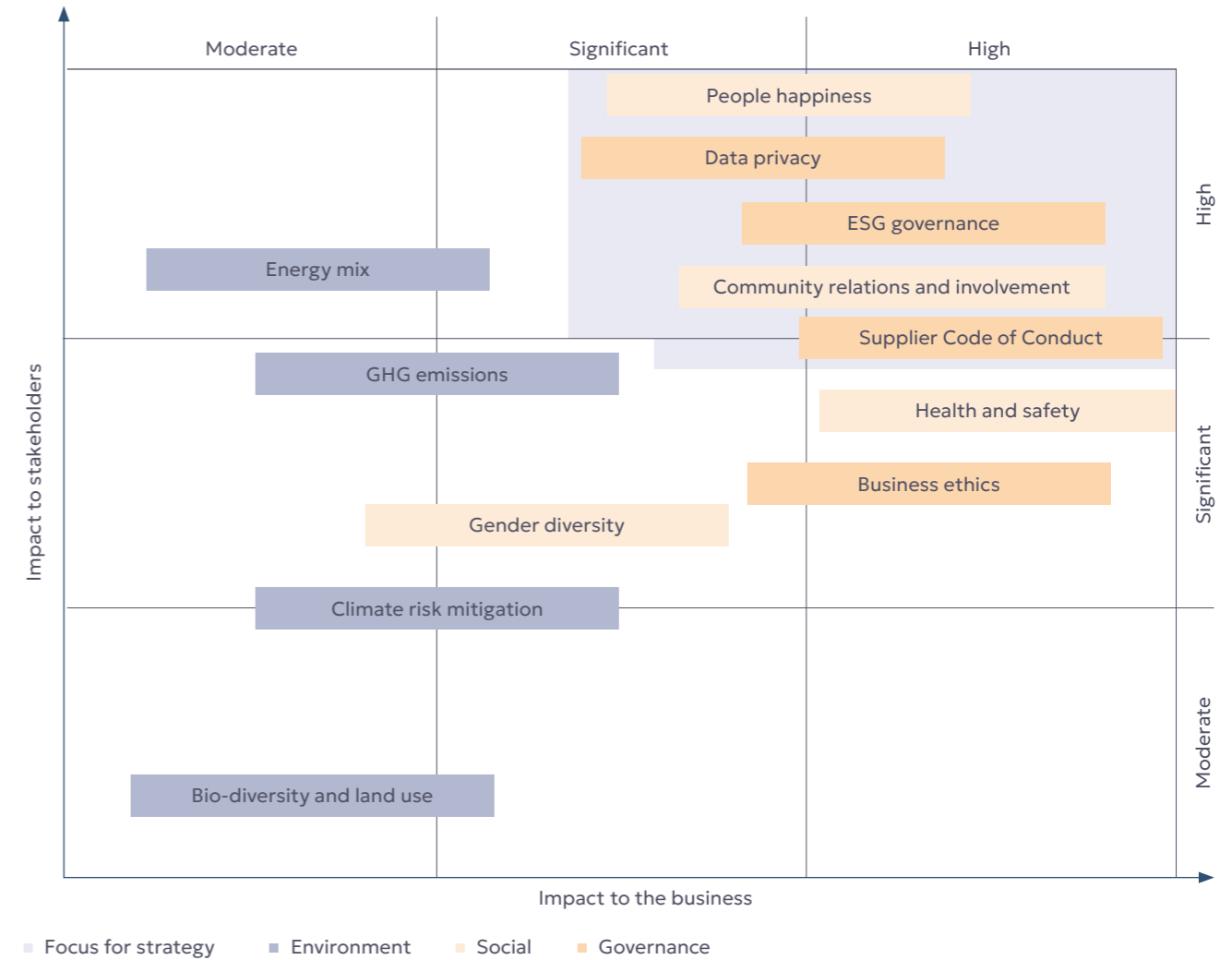
Stakeholder input was then gathered through surveys and interviews to evaluate the relevance of each topic. Engagement covered senior executives, employees,

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