

DFM ESG Metrics Index

Category	Metric	Indicator	Corresponding GRI standards	The 2024 results or the location in the report
Environmental	E1. GHG Emissions	E1.1) Total amount of Scope 1 emissions	GRI 305: Emissions 2016	E1.1) 15.39 tCO ₂ e
		E1.2) Total amount of Scope 2 emissions		E1.2) 426.99 tCO ₂ e
		E1.3) Total amount of Scope 3 emissions		E1.3) The assessment of Scope 3 emissions is in progress
		E1.4) Please describe investments, initiatives, and projects to reduce CO ₂ emissions		E1.4) Refer to GHG Emissions
	E2. Emissions Intensity	E2.1) GHG emissions intensity	GRI 305: Emissions 2016	E2.1) 193.02 gCO ₂ e per AED 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) 1,089.89 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) 0.48 kWh per AED 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 Energy Efficiency	
E5. Energy Mix	E5.1) Renewable energy used	GRI 302: Energy 2016	E5.1) 16.8 MWh (1.5%)	
	E5.2) Non-renewable energy used		E5.2) 1,073.1 MWh (98.5%)	
E6. Water and Effluents	E6.1) Total amount of water withdrawn	GRI 303: Water and Effluents 2018	E6.1) N/A	
	E6.2) Total amount of water discharged		E6.2) N/A	
	E6.3) Total amount of water consumed (If possible, a breakdown by source: surface water, groundwater, seawater, etc.)		E6.3) N/A	
	E6.4) Water intensity		E6.4) N/A	
	E6.5) Water recycled		E6.5) N/A	
	E6.7) Please describe investments, initiatives, and projects to reduce water consumption and increase water recycling		E6.7) Water consumption has been excluded from reporting based on our double materiality assessment which determined it to be immaterial to our operations with automated toll systems and limited office facilities. For brief information on this topic, please refer to Environmental Stewardship	

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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) 1,972.1 kg
		E7.2) Total amount of waste diverted from disposal (if possible, broken down by Hazardous and Non-hazardous)		E7.2) 234.5 kg
		E7.3) Total amount of waste directed to disposal (if possible, broken down by Hazardous and Non-hazardous)		E7.3) 1,737.6 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 GRI 2-24 Embedding 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 policies?		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 recognised environment and energy management systems such as ISO14001 and ISO50001?		E8.3) N/A
		E8.4) Does your company have targets in place for environment, energy, water, and waste?		E8.4) The 2028 targets: <ul style="list-style-type: none"> ▸ 25% of energy sourced from renewables ▸ 25% GHG emissions reduction ▸ At least two gantries using solar energy
		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 2024, 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) Does your Board/ Management Team oversee and manage climate-related risks and opportunities?	201-2 Financial implications and other risks and opportunities due to climate change	E9.1) Yes
		E9.2) Please describe the climate-related risks and opportunities the organisation has identified over the short, medium, and long term.		E9.2) Refer to Climate Change
E9.3) Please describe the organisation's processes for identifying and assessing climate-related risks	E9.3) Salik is developing its climate change approach and plans to conduct a climate scenario analysis in the coming years			
E9.4) Please describe the impact of climate-related risks and opportunities on the organisation's businesses, strategy, and financial planning	E9.4) Refer to Climate Change			
E9.5) Total amount invested periodically in climate-related infrastructure, resilience, and product development	E9.5) N/A			
E9.6) Please describe the greenhouse gas emission targets (Scope 1, Scope 2 and Scope 3) and the related risks	E9.6) The 2028 target: 25% GHG emissions reduction			
E9.7) Please share your actions to align with UAE's Net Zero Commitment by 2050. Do you have a net zero emissions target in place?	E9.7) Refer to Alignment to the UAE's Green Agenda – 2030			
	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	GRI 304: Biodiversity 2016	E10.1) N/A
		E10.2) Please describe the significant impacts of activities, products, and services on biodiversity		E10.2) N/A
Social	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) 3.6x S1.2) Yes

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	S3. Breakdown with Staff	S3.1) Please share the total enterprise headcount held by full-time employees (broken down by gender, age, and seniority level)	GRI 2-7 Employees GRI 2-8 Workers who are not employees	S3.1) 48 (for the breakdown please refer to Our Employees)
		S3.2) Please share the total enterprise headcount held by part-time employees (broken down by gender, age, and seniority level)		S3.2) 0
		S3.3) Please share the total enterprise headcount held by contractors and consultants		S3.3) 320
		S3.4) Please share the total of national employees (broken down by gender, age, and seniority level)		S3.4) 15 (10 male, 5 female)
	S4. Employee Turnover and New Hires	S4.1) Year-over-year change for full-time employees (broken down by gender, age, and seniority level)	GRI 401-1 New employee hires and employee turnover	S4.1) Refer to Our Employees
		S4.2) Year-over-year change for part-time employees		S4.2) N/A
		S4.3) Year-over-year change for contractors and consultants		S4.3) 9%
		S4.4) Year-over-year of new hires (broken down by age, gender, and seniority level)		S4.4) Refer to Our Employees
	S5. Gender Diversity and Equality	S5.1) Total enterprise headcount held by men and women	GRI 2-7 Employees GRI 405: Diversity and Equal Opportunity 2016	S5.1) 38 men, 10 women
		S5.2) Total entry and mid-level positions held by men and women		S5.2) N/A
		S5.3) Total senior and executive-level positions held by men and women		S5.3) The Board of Directors: 86% male, 14% female. Senior executives: 100% male
		S5.4) The ratio of median male employee compensation to median female employee compensation		S5.4) 2.01x
		S5.5) Please describe your company's initiatives or programmes to support the recruitment and retention of female employees and to help female employees advance to management positions		S5.5) Refer to Our Employees – Diversity and Inclusion

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	S6. Human Rights	S6.1) Does your company follow a harassment and non-discrimination policy?	GRI 2-23 Policy commitments	S6.1) The relevant articles are included in the Diversity and Inclusion Policy and the Code of Conduct S6.2) Yes, refer to Our Employees – Employee satisfaction S6.3-6.5) Yes, refer to Business Ethics and Compliance – Human rights
		S6.2) Does your company have a formal grievance mechanism in place?	GRI 2-24 Embedding policy commitments	
S6.3) Does your company follow a child and forced labour policy?				
S6.4) Does your company follow a human rights policy?				
S6.5) Does your company provide training on human rights and related internal policies for your employees?				
S7. Health and Safety		S7.1) Does your company follow an occupational health and safety policy?	GRI 403: Occupational Health and Safety 2018	S7.1-7.2) Yes, refer to Our Employees – Health and well-being
		S7.2) Does your company adopt a recognised health and safety management system such as ISO45001?		S7.3) N/A
		S7.3) Please share the total employee and total contractors (if available) person-hours		S7.4) 0
		S7.4) Please share the total employee fatalities		S7.5) 0
		S7.5) Please share the employee lost time injury (LTI)		S7.6) 0
		S7.6) Please share the lost time injury frequency (LTIF)		S7.7) 100% of employees took part in OHS training and refresher courses in 2024
		S7.7) Please share the total health and safety training provided to employees		
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) AED 500,000 S8.2) N/A
		S8.2) Please share the total employee volunteering completed during the reporting period		
Governance	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) 2 men, 0 women
		G1.2) Total committee chairs occupied by men and women		
	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) 6 out of 7
		G2.2) Please share the total board seats occupied by independents		

Category	Metric	Indicator	Corresponding GRI standards	The 2024 results or the location in the report
	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? G4.2) If yes, what percentage of your suppliers are formally certified and compliant with the Code? G4.3) Please share the suppliers that underwent a supplier's environmental audit during the reporting period G4.4) Please share the suppliers that underwent a supplier's social audit during the reporting period G4.5) Please share the new suppliers receiving warnings due to the environmental/ social screening
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) 100% G5.3-5.4) 1 (refer to Business Ethics and Compliance – Anti-corruption and whistleblowing)
		G5.2) Please share the workforce formally compliant with the Anti-Corruption Policy		
		G5.3) Please share the confirmed incidents of corruption during the reporting period		
		G5.4) Please share the corrective measures taken corresponding to the confirmed incidents of corruption (in case of any)		
G6. Data Security		G6.1) Does your company follow a Data Privacy policy?	GRI 418: Customer Privacy 2016	G6.1) Yes G6.2) N/A G6.3) 0
		G6.2) Has your company taken steps to comply with GDPR rules or similar standards?		
		G6.3) Data security breaches during the reporting period (if any)		

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G8. Sustainability Practices	G8. Sustainability Practices	G8.1) Does your company publish a sustainability report?	GRI 404: Training and Education 2016	G8.1) Yes
		G8.2) Does your company publish a GRI, WEF SCM, SASB, IIRC, UNGC, or CDP-based reporting?		G8.2) GRI 2021, UNGC. Salik joined the UN Global Compact in 2024 and will publish its first Communication on Progress (COP) by July 31, 2025
G9. External Assurance	G9. External Assurance	G8.3) Does your company train its employees regarding sustainability-related topics (environment, human rights, ethics, etc.)?	GRI 2-5 External assurance	G8.3) Yes
		G8.4) Please share the total sustainability-related training provided to employees		G8.4) Sustainability training was not provided; however, multiple training sessions related to compliance and ethics were given to raise employee awareness (please refer to Ethics and compliance training)
		G9.1) Are your sustainability disclosures assured or validated by a third party?		G9.1) QSZ Certification Services LLC will provide the assurance letter.

GRI Content Index

Statement of use	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.
GRI 1 used	GRI 1: Foundation 2021

Gri standard	Disclosure	Location (page numbers)
GRI 2: General Disclosures 2021	2-1 Organisational details	0, 1, 4
	2-2 Entities included in the organisation's sustainability reporting	0
	2-3 Reporting period, frequency and contact point	0
	2-4 Restatements of information	In 2024, the Company adopted a new GHG emissions assessment methodology and recalculated the previous year's data that had been disclosed in the 2023 Integrated Annual Report.
	2-5 External assurance	54
	2-6 Activities, value chain and other business relationships	1, 4-6 Annual Report 2024, pages 16-21
	2-7 Employees	34-35
	2-8 Workers who are not employees	34-35

Gri standard	Disclosure	Location (page numbers)
	2-9 Governance structure and composition	24-25 Annual Report 2024, pages 59, 70, 81
	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	24-25
	2-13 Delegation of responsibility for managing impacts	24-25
	2-15 Conflicts of interest	28
	2-19 Remuneration policies	25, 40, 42 Annual Report 2024, pages 74, 81
	2-20 Process to determine remuneration	Annual Report 2024, pages 74, 81
	2-21 Annual total compensation ratio	38
	2-22 Statement on sustainable development strategy	9, 12-15, 20-23
	2-23 Policy commitments	12-15, 20-23, 27-29, 36
	2-24 Embedding policy commitments	12-15, 20-23, 27-29, 36
	2-25 Processes to remediate negative impacts	29, 40
	2-26 Mechanisms for seeking advice and raising concerns	28
	2-27 Compliance with laws and regulations	In 2024, there were no incidents of non-compliance with laws and regulations in Salik
2-29 Approach to stakeholder engagement	16-17	
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	24-25, 30-31, 34-43
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	46
	201-3 Defined benefit plan obligations and other retirement plans	40
GRI 202: Market Presence 2016	202-2 Proportion of senior management hired from the local community	UAE nationals make up over 50% of Salik's senior management and the entirety of its Board of Directors
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Annual Report 2024, pages 16-17, 46-51
	203-2 Significant indirect economic impacts	1, 4-7, 12-15, 20-23, 41-43
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	28
	205-2 Communication and training about anti-corruption policies and procedures	28
	205-3 Confirmed incidents of corruption and actions taken	28