

| Category | Metric | Indicator | Corresponding GRI standards | The 2024 results or the location in the report |
|----------|------------------------------|--|--------------------------------------|--|
| | G8. Sustainability Practices | <p>G8.1) Does your company publish a sustainability report?</p> <p>G8.2) Does your company publish a GRI, WEF SCM, SASB, IIRC, UNGC, or CDP-based reporting?</p> <p>G8.3) Does your company train its employees regarding sustainability-related topics (environment, human rights, ethics, etc.)?</p> <p>G8.4) Please share the total sustainability-related training provided to employees</p> | GRI 404: Training and Education 2016 | <p>G8.1) Yes</p> <p>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</p> <p>G8.3) Yes</p> <p>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)</p> |
| | G9. External Assurance | G9.1) Are your sustainability disclosures assured or validated by a third party? | GRI 2-5 External assurance | G9.1) QSZ Certification Services LLC will provide the assurance letter. |

GRI Content Index

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| 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 |

| Gri standard | Disclosure | Location (page numbers) |
|---|---|---|
| GRI 302: Energy 2016 | 302-1 Energy consumption within the organisation | 50 |
| | 302-3 Energy intensity | 49 |
| | 302-4 Reduction of energy consumption | 49-50 |
| GRI 303: Water and Effluents 2018 | 303-1 Interactions with water as a shared resource | 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 page 50 . |
| GRI 305: Emissions 2016 | 305-1 Direct (Scope 1) GHG emissions | 48 |
| | 305-2 Energy indirect (Scope 2) GHG emissions | 48 |
| | 305-4 GHG emissions intensity | 47 |
| | 305-5 Reduction of GHG emissions | 47 |
| GRI 306: Waste 2020 | 306-3 Waste generated | 51 |
| | 306-4 Waste diverted from disposal | 51 |
| | 306-5 Waste directed to disposal | 51 |
| GRI 401: Employment 2016 | 401-1 New employee hires and employee turnover | 35 |
| | 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees | 40 |
| | 401-3 Parental leave | 40 |
| GRI 403: Occupational Health and Safety 2018 | 403-1 Occupational health and safety management system | 39 |
| | 403-2 Hazard identification, risk assessment, and incident investigation | 39 |
| | 403-4 Worker participation, consultation, and communication on occupational health and safety | 39 |
| | 403-5 Worker training on occupational health and safety | 39 |
| | 403-7 Prevention and mitigation of occupational health and safety impacts directly linked to business relationships | 39 |
| | 403-8 Workers covered by an occupational health and safety management system | 39 |
| | 403-9 Work-related injuries | In 2024, no work-related fatalities or LTIs were recorded among employees and contractors |
| GRI 404: Training and Education 2016 | 404-1 Average hours of training per year per employee | 38 |
| | 404-2 Programmes for upgrading employee skills and transition assistance programmes | 38 |
| | 404-3 Percentage of employees receiving regular performance and career development reviews | 38 |

| Gri standard | Disclosure | Location (page numbers) |
|--|--|---|
| GRI 405: Diversity and Equal Opportunity 2016 | 405-1 Diversity of governance bodies and employees | 25, 34, 36 |
| | 405-2 Ratio of basic salary and remuneration of women to men | 36 |
| GRI 406: Non-discrimination 2016 | 406-1 Incidents of discrimination and corrective actions taken | In 2024, no incidents of discrimination or harassment were reported. |
| GRI 413: Local Communities 2016 | 413-1 Operations with local community engagement, impact assessments, and development programmes | 43 |
| GRI 415: Public Policy 2016 | 415-1 Political contributions | In 2024, 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 2024, no customer complaints related to privacy breaches were recorded |