Sustainability Report 2025

أطياب
Atyab



Driving Sustainability Through Innovation

Est. 1977

His Majesty

Sultan Haitham bin Tarik



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About This Report



About This Report

We are pleased to present Atyab Group S.A.O.G.'s third Sustainability Report, reflecting our continued commitment to responsible growth, transparency, and long-term value creation. This 2025 report marks an important milestone as it is developed internally for the first time, demonstrating the growing maturity of our sustainability governance, data management, and ESG integration across the organization.

This report provides a comprehensive overview of our Environmental, Social, and Governance (ESG) performance for the period 1 January to 31 December 2025, highlighting our progress, achievements, challenges, and areas for continuous improvement. It represents our ongoing efforts to embed sustainability into our core business strategy, operations, and corporate decision-making.

As a leading company in Oman's agri-food sector, Atyab Group recognizes its responsibility to safeguard food security, support national economic development, protect the environment, and create positive social impact. Our sustainability strategy is closely aligned with Oman Vision 2040 and the United Nations Sustainable Development Goals (SDGs), ensuring our initiatives meaningfully contribute to national and global priorities.

By integrating ESG principles into our strategic planning, risk management, and day-to-day operations, we aim to strengthen business resilience, enhance operational efficiency, and foster a strong culture of accountability and innovation. This report reflects not only our performance outcomes but also our commitment to transparent disclosure, stakeholder engagement, and continuous enhancement of our sustainability practices.









Reporting Boundary

- Covers Atyab Group's operations within the Sultanate of Oman
- Reporting period: 1 January – 31 December 2025
- Standalone Sustainability Report for Atyab Group S.A.O.G.
- Subsidiaries and associates are not included unless otherwise stated.

Reporting Frameworks

This report is prepared with reference to the following frameworks:

- Muscat Stock Exchange (MSX) ESG Disclosure Guidelines
- Global Reporting Initiative (GRI) Standards
- United Nations Sustainable Development Goals (SDGs)
- Oman Vision 2040

Assurance

For the 2025 reporting cycle, Atyab Group has engaged an independent external professional consultant to provide limited assurance over selected sustainability disclosures included in this report. The limited assurance engagement aims to enhance the credibility, transparency, and reliability of the reported Environmental, Social, and Governance (ESG) information, while providing stakeholders with an appropriate level of confidence in the accuracy of our disclosures.

Contact Us

We value the trust our stakeholders place in us and welcome their feedback to further strengthen our sustainability journey. For additional information or comments regarding this report, please contact us at **sustainability@omanflourmills.com**

CEO’s Message



Dear Shareholders and Stakeholders,

I am pleased to present Atyab Group 2025 Sustainability Report, which reflects our continued commitment to responsible growth, transparency, and long-term value creation. In an evolving global environment shaped by climate, supply chains, and regulatory challenges, sustainability remains a strategic priority for ensuring resilience and sustained performance.

Sustainability is embedded within our corporate strategy and aligned with Oman Vision 2040 and the United Nations Sustainable Development Goals. Throughout 2025, we made continued progress in energy efficiency, emissions management, waste reduction, food quality and safety, employee development, and community engagement, demonstrating our commitment to operational excellence and shared value creation.

Strong governance underpins our sustainability approach. We continued to enhance risk management, internal controls, and compliance frameworks, and engaged an independent external consultant to provide limited assurance on selected ESG disclosures, reinforcing the credibility of this report.

Our people remain at the heart of our success. Through ongoing investment in health and safety, training, and well-being, alongside impactful community initiatives across the Sultanate, we continue to strengthen our role as a responsible corporate citizen.

Looking ahead, we remain committed to integrating sustainability across all aspects of our business, driving continuous improvement, and responding proactively to future risks and opportunities. I extend my sincere appreciation to our Board, employees, and stakeholders for their continued trust and support as we advance Atyab Group’s sustainable growth journey.

Sincerely,

Haitham bin Mohamed bin Ali Al-Fannah

CEO, Atyab Group

2025 Sustainability Highlights



Energy Transition & Emissions Reduction

Introduced electric prime mover, forklifts, and road-sweeping equipment, supported by fuel-monitoring and access-control systems, thereby lowering emissions, improving energy efficiency, and optimizing costs.



Health & Safety Excellence

Sustained a Zero Lost Time Incident (LTI) record, strengthened controls in high-risk areas, enhanced fall-prevention measures, and implemented a centralized digital HSSE reporting platform to improve transparency and proactive risk management.



Food Quality & Safety

Achieved key certifications, including Halal certification for flour products and GMP+ and FAMI-QS certifications for feed and premix operations, reinforcing food safety, regulatory compliance, and export readiness.



Operational Efficiency

Upgraded critical equipment across feed mills and logistics operations, improved production efficiency, optimized supply chain performance, and implemented cost-saving initiatives without compromising quality or reliability.



Digital Transformation & Innovation

Advanced automation, robotics, AI-enabled safety systems, Power BI dashboards, and digital recruitment and reporting platforms to enhance efficiency, workforce productivity, and data-driven decision-making.



Governance & Transparency

Strengthened governance through enhanced fuel monitoring systems, gate-pass controls, and embedded ESG considerations across operational, safety, quality, and environmental management systems.



External Recognition & ESG Leadership

Received regional and international recognition, including the Arabia CSR & Sustainability Award and Gold recognition at the Global ESG Awards, reflecting the Group's growing ESG maturity and leadership.



Workforce Safety & Capability Building

Implemented standardized safety onboarding, training videos, and refresher HSSE programs for employees, contractors, and visitors, reinforcing a strong Zero Harm culture across all sites.

About Atyab Group



About Atyab Group

Atyab Group S.A.O.G. has been a cornerstone of food manufacturing in the Sultanate of Oman since its establishment in 1977. Originally founded as the country's first wheat-milling facility, Atyab Group began operations with a production capacity of 150 metric tons per day of wheat flour. Over the decades, the Company has grown substantially and today operates with a flour-milling capacity of approximately 800 metric tons per day, alongside large-scale animal feed production capabilities.

Through continuous expansion, diversification, and strategic investment, Atyab Group has evolved from a single production facility into a leading integrated agri-food group with multiple subsidiaries operating across food manufacturing, animal nutrition, agriculture, poultry, and allied sectors. The Group serves both domestic and international markets and markets its products through well-established brands such as Dahabi, Barakat, and Alpha, which are recognized for their quality and reliability.

At Atyab Group, quality, food safety, and operational excellence are core priorities. The Company applies stringent quality control systems and adheres to internationally recognized food safety and management standards to ensure that all products consistently meet regulatory and customer requirements. This commitment supports Atyab Group's role in strengthening Oman's food security and ensuring safe, high-quality nutrition for consumers.

As a national champion in the agri-food sector, Atyab Group plays a vital role in supporting Oman's economic diversification, agricultural development, and food self-sufficiency. The Company actively contributes to local value creation, supports national farmers and suppliers, and invests in advanced production technologies to enhance efficiency and sustainability across its value chain.

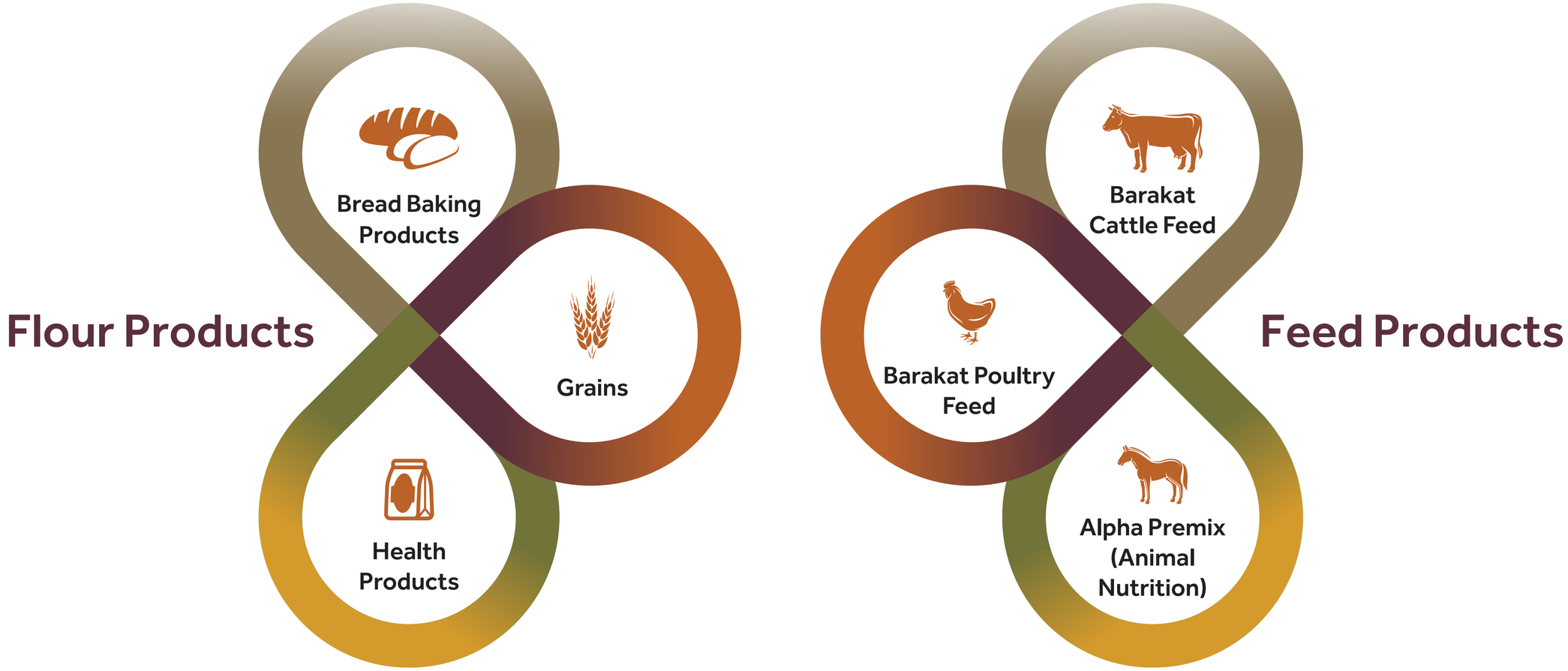
Guided by strong corporate values, Atyab Group is committed to integrity, responsibility, innovation, and people development. The Company strives to provide a safe, inclusive, and high-performance working environment while maintaining long-term partnerships with customers, suppliers, and communities.

Looking ahead, Atyab Group remains focused on strengthening its leadership in the food industry, enhancing sustainability performance, driving innovation, and delivering long-term value to stakeholders while contributing meaningfully to Oman's sustainable development agenda.

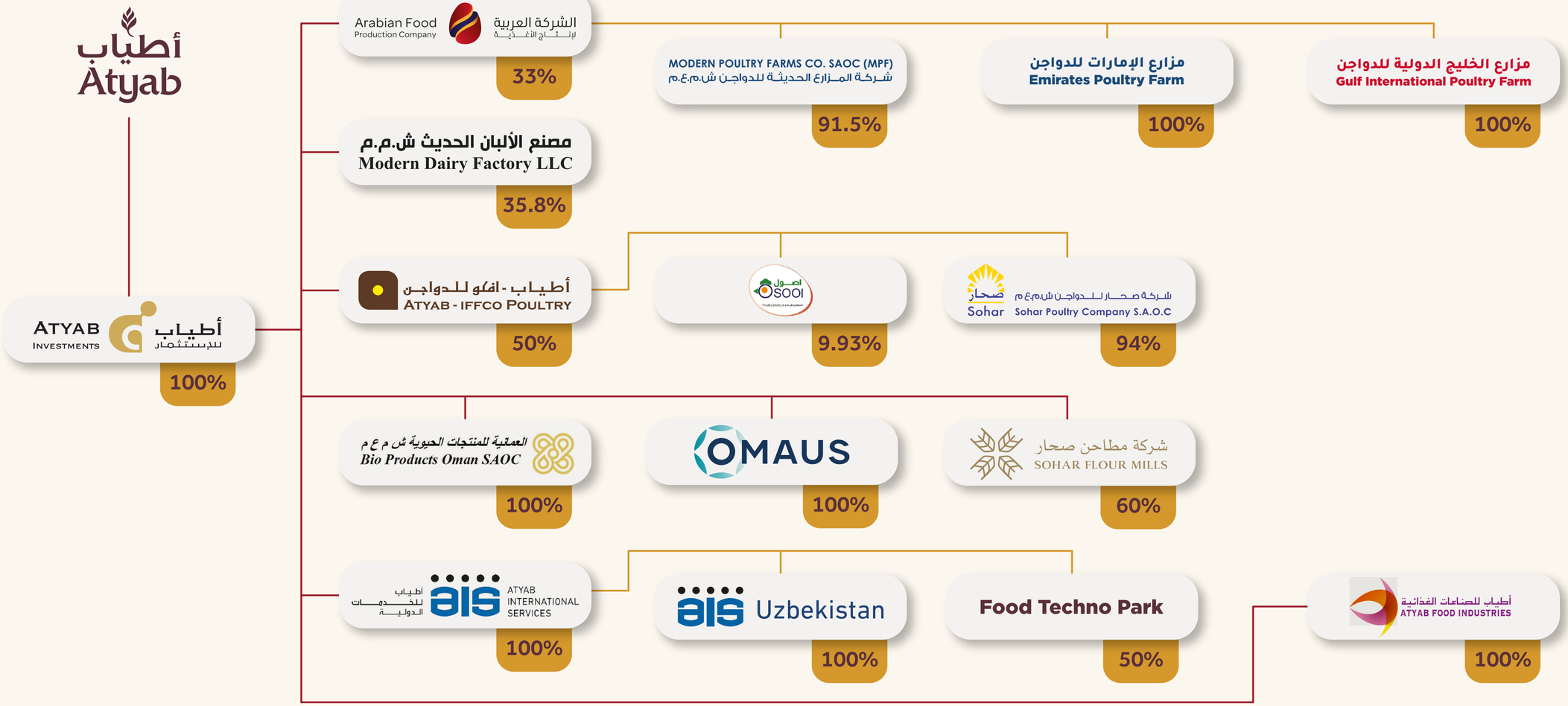


1.1 Our Products and Services

We are proud to showcase our premium range of products:



1.2 Group Structure



1.3 Our Group Companies

أطياب للصناعات الغذائية
ATYAB FOOD INDUSTRIES

ATYAB INVESTMENTS أطياب للإستثمار

مصنع الألبان الحديث ش.م.م
Modern Dairy Factory LLC

أطياب للخدمات الدولية ais ATYAB INTERNATIONAL SERVICES

ais Uzbekistan

شركة مطاحن صحار
SOHAR FLOUR MILLS

Arabian Food Production Company الشركة العربية لإنتاج الأغذية

OMAUS

مزارع الإمارات للدواجن
Emirates Poultry Farm

صحار Sohar شركة صحار للدواجن ش.م.ع م
Sohar Poultry Company S.A.O.C

أطياب - افكو للدواجن
ATYAB - IFFCO POULTRY

MODERN POULTRY FARMS CO. SAOC (MPF)
شركة المزارع الحديثة للدواجن ش.م.ع.م

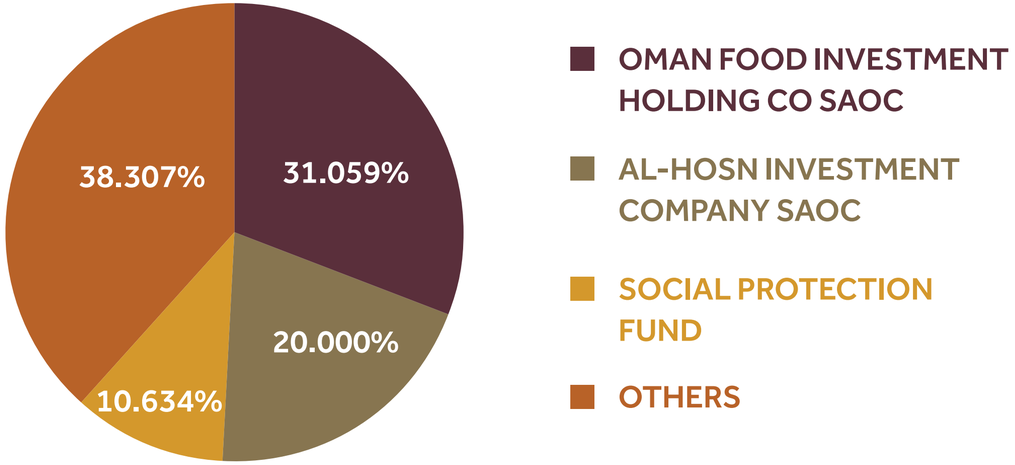
العمانية للمنتجات الحيوية ش م ع م
Bio Products Oman SAOC

مزارع الخليج الدولية للدواجن
Gulf International Poultry Farm

اصول OSOOL Poultry SAOC للدواجن ش م ع م

1.4 Ownership Structure

The following graph outlines Atyab Group's ownership structure.



1.5 Financial Performance

Below is an overview of the Atyab Group's consolidated financial performance over the last three years.

	2023 ﷼ '000	2024 ﷼ '000	2025 ﷼ '000
Revenue	123,944	128,823	135,034
Net Profit after tax	1,544	6,616	7,707
Shareholders' Equity	71,167	76,397	80,367
Dividend Paid (Cash)	12.50	11.08	25.00
Bonus Share Issue	-	-	5%

1.6 Awards and Achievements

The Atyab Group's awards and key achievements for the year 2025 are presented below.



- Winner at the Arabia Corporate Social Responsibility & Sustainability Awards for the year 2025.
- Gold Award for (Education and Awareness Program) at the Global ESG Awards 2025.
- Special recognition received under Al Roya Business Award 2025 – Industrial Sector, organized by Al Roya Newspaper, acknowledging Atyab Group's excellence and contribution to the Omani economy.
- Recognized by the Ministry of Commerce, Industry & Investment Promotion as an Elite Company (Category A) for meeting high standards in performance, compliance, and economic contribution.

Sustainability at Atyab Group



Sustainability at Atyab Group

2.1 Reporting Framework

Sustainability at Atyab Group is treated as an integral part of business strategy, governance, and operations. Environmental, Social, and Governance (ESG) considerations are embedded across core activities to support responsible decision-making, long-term resilience, and sustainable value creation.

The sustainability framework focuses on the efficient use of resources, reduction of environmental impacts, protection of employee health and well-being, contribution to local communities, and adherence to strong governance and ethical practices. Sustainability-related risks and opportunities are identified, monitored, and managed through defined governance structures and performance oversight mechanisms.

This integrated approach supports alignment with national priorities, including Oman Vision 2040, while strengthening long-term business continuity and stakeholder confidence.



2.1.1 MSX ESG 30 Metrics

Sustainability disclosures are prepared in accordance with the Muscat Stock Exchange (MSX) ESG 30 Metrics, which serve as the primary regulatory framework for ESG reporting. The MSX ESG framework was introduced on a voluntary basis in 2023 and became mandatory for listed entities from 2024 onward, supporting enhanced transparency, comparability, and accountability across the market.

The MSX ESG 30 Metrics provide a structured basis for identifying, monitoring, and disclosing key ESG indicators. Reporting processes, data governance practices, and cross-functional coordination mechanisms have been established to support accurate and consistent ESG data collection and reporting in line with MSX requirements.



2.1.2 GRI Standards

To enhance international comparability and align with global best practices, this report is prepared with reference to the Global Reporting Initiative (GRI) Standards. While MSX ESG requirements serve as the primary reporting baseline, alignment with the GRI Standards enhances the depth, consistency, and transparency of sustainability disclosures.

The application of GRI Standards supports a structured approach to identifying material topics, disclosing performance, and improving narrative clarity. This alignment reflects an ongoing commitment to improving sustainability reporting maturity and meeting the expectations of a broader range of stakeholders, including investors, regulators, and business partners.

2.2 Stakeholder Engagement

Stakeholder engagement is a foundational element of Atyab Group's sustainability approach. Engagement activities are designed to understand stakeholder expectations, inform decision-making, and support the identification and prioritization of material ESG topics.

Structured engagement mechanisms are used to gather input from key stakeholder groups, including employees, customers, suppliers, regulators, and the wider community. Stakeholder feedback is reviewed periodically and considered in the development, implementation, and review of sustainability initiatives, ensuring continued alignment with business objectives, regulatory requirements, and societal expectations.

2.3 Our Key Stakeholder Groups & Engagement Approach

Employees

Employee engagement is a key driver of sustainability integration across operations, with a focus on awareness, participation, and shared ownership of ESG objectives. During the reporting period, engagement was strengthened through initiatives to embed sustainability into organizational culture and daily practices.

Key mechanisms included internal communication channels and interactive platforms, as well as the launch of the ESG Champions Program, which empowers employees to act as sustainability ambassadors within their departments. The ESG Internal Competition 2025 encouraged cross-departmental collaboration and practical sustainability solutions, while Sarmad's internal website enhanced engagement, knowledge sharing, and internal interaction on sustainability initiatives.

Board of Directors

Engagement with the Board centers on oversight and strategic alignment. Sustainability matters are addressed through regular updates and structured discussions to support informed governance and accountability.

Regulatory Bodies

Engagement with regulators is maintained through compliance reporting, ongoing communication, and participation in relevant consultations, ensuring alignment with regulatory requirements and emerging ESG expectations.

Customers

Customer engagement focuses on understanding expectations for product quality, safety, and environmental performance through direct communication and market interactions.

Suppliers

Supplier engagement aims to promote alignment with sustainability expectations through regular communication and collaboration, supporting responsible practices across the supply chain.

Stakeholder engagement supports effective sustainability management by enabling the identification of expectations, impacts, and priorities. Engagement activities are designed to maintain transparency, inform decision-making, and ensure alignment between sustainability initiatives, business objectives, and stakeholder interests.

Broader engagement is supported through public disclosure and external interaction. The Sustainability Report 2024 enhances transparency and accessibility of sustainability information, while participation in industry and sustainability-related events facilitates dialogue, knowledge exchange, and engagement with a wider stakeholder base.

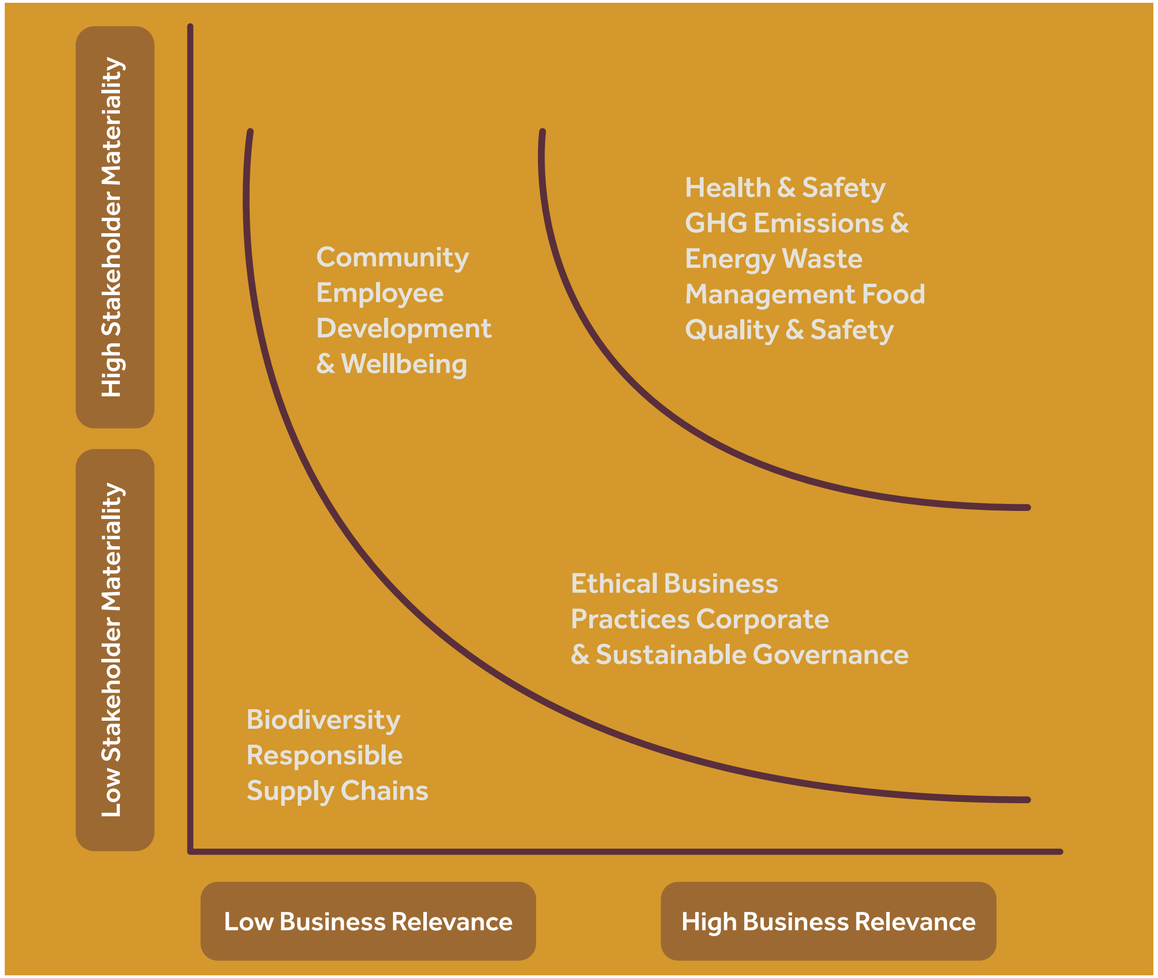
2.4 Materiality Assessment

The materiality assessment is a fundamental component of Atyab Group's sustainability framework, supporting the identification and prioritization of Environmental, Social, and Governance (ESG) topics that are most relevant to the Company's stakeholders and business operations. The process ensures that sustainability priorities are informed by stakeholder feedback and aligned with Atyab Group's strategic objectives and long-term business success.

For the 2025 reporting cycle, Atyab Group retained the stakeholder engagement results from the 2023 comprehensive materiality assessment. These results continue to provide a robust and representative foundation for identifying the Company's material sustainability topics, following the enhancement introduced in the previous reporting cycle to explicitly incorporate Atyab Group's business relevance into the materiality matrix.

The material topics were followed up on and validated through ongoing stakeholder engagement activities during the reporting period, including employee engagement initiatives, operational interactions with customers and suppliers, regulatory engagement, and community programs. This continuous engagement enabled the Company to monitor relevance, identify emerging considerations, and confirm the continued applicability of the identified material topics from both stakeholder and business perspectives.

A full materiality assessment, including renewed stakeholder engagement, is planned for 2026 to ensure continued alignment with evolving stakeholder expectations, regulatory developments, and the Company's strategic sustainability objectives.





Responsible Supply Chains

Atyab Group manages responsible supply chains through a general governance approach that embeds ethics into procurement relationships. Supplier engagement has been enhanced by introducing a Supplier Assessment Form that incorporates sustainability criteria, enabling structured evaluation of environmental and social performance. The Company requires suppliers to adhere to the formal Supplier Code of Conduct as a prerequisite for commercial engagement. The Code obliges compliance with Atyab Group business ethics, policies, anti-corruption principles, and health & safety requirements. This framework reflects Atyab Group's expectation that value-chain partners support transparent and resilient sourcing practices.

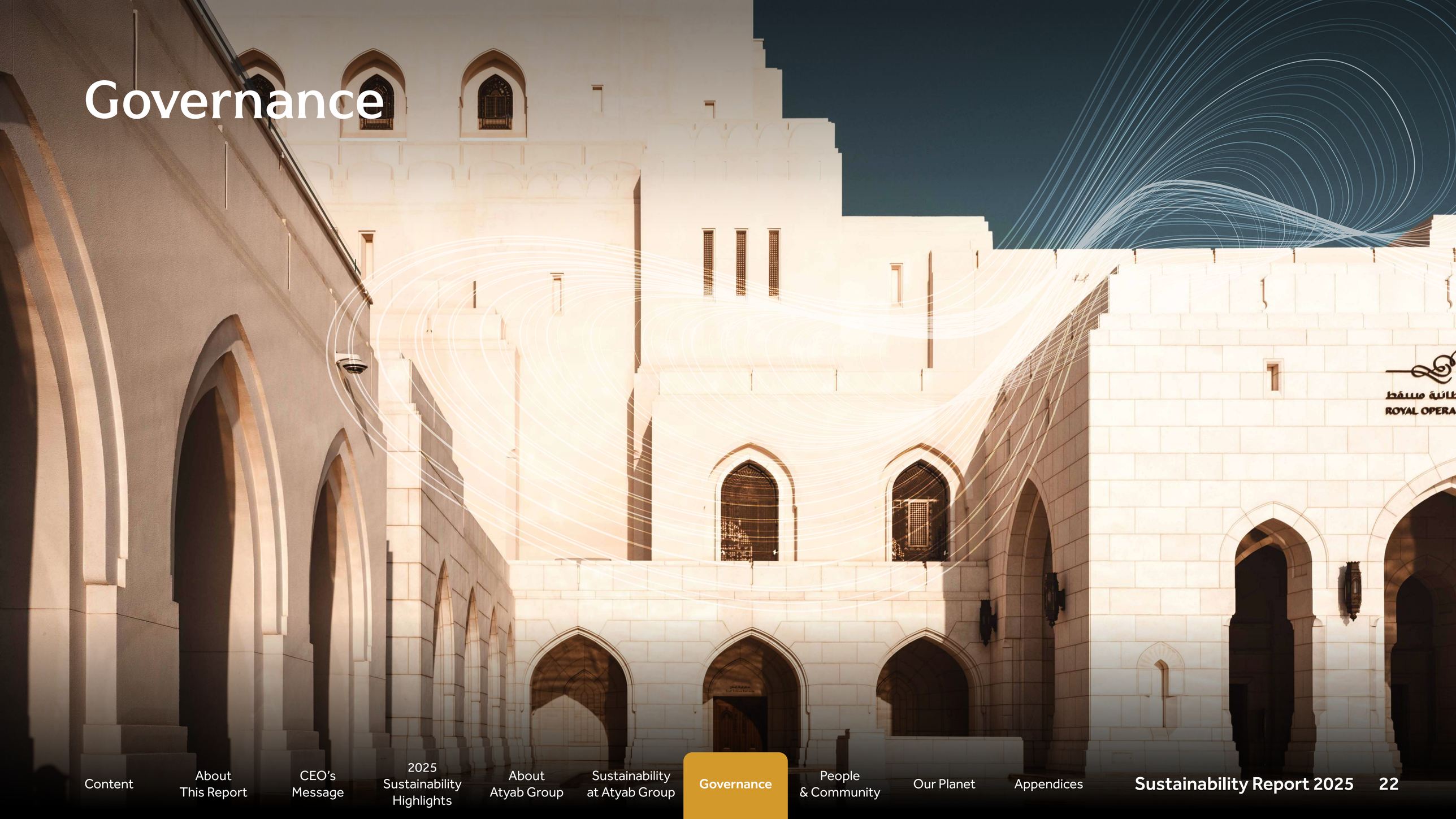
Biodiversity

Atyab Group acknowledges biodiversity considerations as part of its general commitment to environmental sustainability and responsible future planning. Biodiversity is not classified as a material topic for 2025; therefore, it is addressed through an overarching, context-based approach. The direct ecological impacts associated with milling, feed production, and silo activities are limited due to the industrial location of facilities. Employees and contractors are encouraged to support green initiatives and efficient resource use to minimize any unintended pressure on nature. Atyab Group will continue to observe environmental interactions and engage specialized experts whenever required to safeguard local ecosystems and support Oman's natural heritage.

2.5 Alignment with Sustainable Development Goals (SDGs) and Oman Vision 2040

Material Topic	Relevant SDGs	Alignment with Oman Vision 2040
Waste		Contributes to sustainable resource management and environmental protection. Aligns with Vision 2040's goal of sustainability.
GHG Emissions & Energy		Supports the transition to sustainable energy and climate action, aligning with Vision 2040's emphasis on environmental sustainability.
Community		Promotes social responsibility and local development, aligning with Vision 2040's focus on inclusive economic growth and community empowerment.
Health & Safety		Enhances employee well-being and safety, aligning with Vision 2040's goal of improving healthcare and quality of life.
Food Quality & Safety		Ensures food safety and sustainability, contributing to Vision 2040's focus on food security and public health.
Employee Development & Wellbeing		Focuses on employee development, fair work practices, and well-being, supporting Vision 2040's goal of human capital development.
Corporate Governance & Ethical Business Practices		Supports transparent and ethical business practices, aligning with Vision 2040's commitment to effective governance and integrity.
Diversity, Equity, & Inclusion		Promotes inclusion and equal opportunities in the workforce, supporting Vision 2040's focus on social inclusion and equity.

Governance



Governance

At Atyab Group, governance is the foundation upon which sustainable performance, ethical conduct, and long-term value creation are built. The Company is committed to maintaining high standards of transparency, accountability, and integrity across all aspects of its operations. Governance practices are designed not only to ensure regulatory compliance but also to cultivate stakeholder trust, promote ethical behavior, and support resilient, responsible decision-making.

The governance framework is led by the Board of Directors and supported by defined committees, policies, procedures, and internal control mechanisms. Together, these elements provide effective oversight, manage risks, safeguard stakeholder interests, and ensure that sustainability considerations are embedded within strategic and operational decisions.



3.1 Corporate Governance

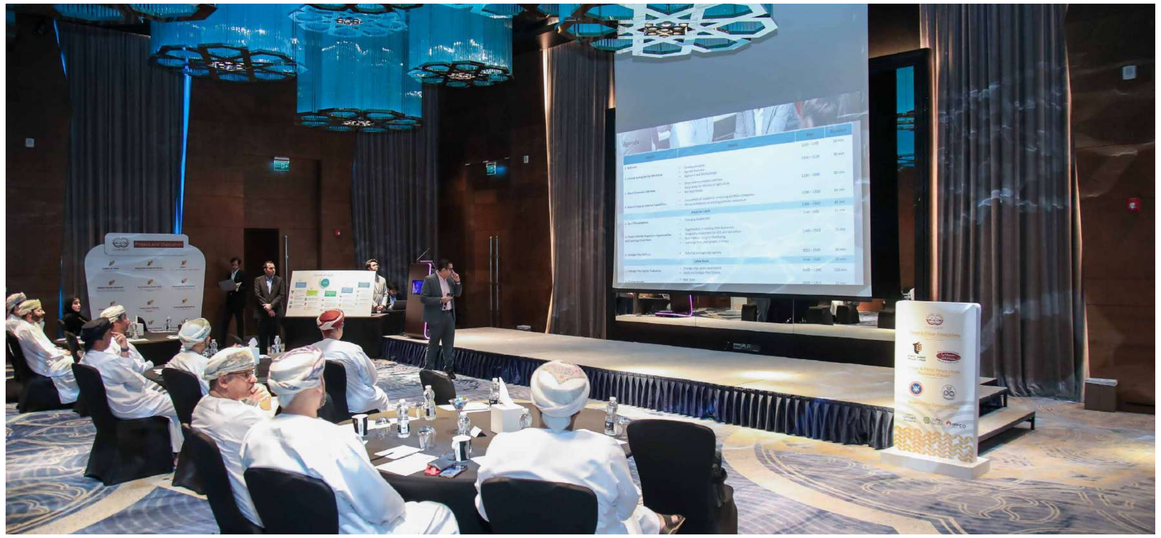
Atyab Group's corporate governance framework supports effective oversight, strategic alignment, and responsible risk management. Led by the Board of Directors and reinforced through established policies, procedures, and internal controls, the framework guides decision-making across the organization and ensures adherence to applicable laws, regulations, and governance codes.

This structured approach enhances organizational resilience, supports sustainable growth, and aligns governance practices with stakeholder expectations and regulatory requirements applicable to publicly listed companies in the Sultanate of Oman.

3.1.1 Board of Directors

The Board of Directors comprises a diverse group of experienced professionals entrusted with overseeing the Company's strategic direction, long-term performance, and governance integrity. Board members bring a broad range of expertise across finance, logistics, engineering, governance, and business leadership, strengthening the Board's collective ability to guide the Company through operational, market, and regulatory challenges.

Ahmed bin Ali bin Sulaiman Al Bulushi	Chairman of the Board and Chairman of the Executive, Nomination and Remuneration Committee
Hamad bin Mohammad bin Hamood Al Wahaibi	Vice Chairman of the Board
Mohammed bin Talib bin Hamed Al Busaidi	Chairman of the Audit Committee
Hamood bin Hamed bin Rashid Al Rushaidi	Member
Mohammed bin Khamis bin Khalfan Al Ghufaili	Member
Khalifa bin Abdullah bin Musabah Al Makhmari	Member
Saleem Pir Bakhsh Shahdad Al Raisi	Member



The Board is predominantly independent, with six out of seven members classified as independent, representing approximately 85.7% of the Board, and one member classified as non-independent. The current Board composition consists entirely of male members. While female representation on the Board is not currently present, the Company recognizes the value of diversity in governance and will continue to consider diversity and inclusion factors in future Board nominations and appointments. This composition supports objective oversight, balanced decision-making, and alignment with corporate governance best practices.

The Board is responsible for approving corporate strategies, policies, and objectives, overseeing their implementation, and ensuring that adequate financial and human resources are available to support the Company's operations and long-term ambitions. In fulfilling its mandate, the Board establishes the Company's core values, ethical standards, and stakeholder engagement principles, while safeguarding shareholder interests in accordance with applicable laws and regulations.

3.1.2 Executive, Nomination, and Remuneration Committee

The Executive, Nomination, and Remuneration Committee supports the Board in overseeing leadership effectiveness, succession planning, and remuneration practices. The Committee ensures that appointments and evaluations of Board members and executive management are transparent, merit-based, and aligned with the Company's strategic objectives and long-term sustainability.

The Committee also oversees governance enhancement initiatives, director development, and succession planning, and regularly reports its deliberations and recommendations to the Board to support informed decision-making and accountability.

Ahmed bin Ali bin Sulaiman Al Bulushi	Chairman of the Board
Hamad bin Mohammad bin Hamood Al Wahaibi	Vice Chairman of the Board
Hamood bin Hamed bin Rashid Al Rushaidi	Member
Saleem Pir Bakhsh Shahdad Al Raisi	Member

3.1.3 Audit Committee

The Audit Committee is established in accordance with the Commercial Companies Law, the Code of Corporate Governance issued by the Financial Services Authority, and the Regulation for Public Joint Stock Companies, as well as its approved Terms of Reference. The Committee provides independent oversight of financial reporting, internal controls, risk management, audit functions, and regulatory compliance.

The Committee meets regularly throughout the year and reviews the effectiveness of internal and external audit activities, the integrity of financial statements, and the adequacy of internal control systems. Its findings and recommendations are reported to the Board, reinforcing transparency, accountability, and the robustness of the Company's governance framework.

Mohammed bin Talib bin Hamed Al Busaidi	Chairman of the Audit Committee
Khalifa bin Abdullah bin Musabah Al Makhmari	Member
Mohammed bin Khamis bin Khalfan Al Ghufaili	Member



3.1.4 Board Remuneration

The remuneration of Board members is proposed by the Board and submitted to shareholders for approval at the Annual Ordinary General Meeting, ensuring transparency and shareholder oversight. Board remuneration does not include fixed or variable salaries, performance-based incentives, sign-on bonuses, termination payments, claw-back arrangements, or retirement benefits. This approach supports independence and aligns Board remuneration with governance best practices.

3.2 Ethical Business Practices

Integrity and ethical conduct are fundamental principles guiding Atyab Group's governance framework. The Company maintains a zero-tolerance approach toward corruption, fraud, bribery, and any form of unethical business behavior. Ethical expectations are established through the Company's Code of Conduct and related governance policies, which set clear standards for responsible business practices, transparency, and accountability across all operations.

These policies apply to all employees and management and are supported by internal controls, reporting mechanisms, and oversight processes designed to prevent and detect unethical conduct. The governance framework is further reinforced through whistleblowing and grievance mechanisms that allow employees and stakeholders to report concerns confidentially and without fear of retaliation.

To ensure that all employees have clear access to the Company's ethical guidelines and governance policies, the relevant policies have been published on the Company's internal intranet platform. This internal platform serves as a centralized channel through which the entire workforce can access corporate policies, governance procedures, and compliance-related guidance, ensuring consistent availability of ethical and governance information across the organization.

Through this approach, Atyab Group aims to ensure that employees remain informed of the Company's ethical standards, responsibilities, and expectations related to integrity, anti-corruption, and responsible business conduct across all areas of operation.

3.2.1 Compliance with Laws and Regulations

Atyab Group maintains a structured approach to regulatory compliance, supported by internal policies, defined responsibilities, and monitoring mechanisms. Compliance obligations are communicated across relevant functions, and adherence is overseen through internal controls and audit processes.

During the reporting period, one instance of regulatory non-compliance was recorded, resulting in a monetary fine of OMR 200 related to the delayed submission of a regulatory report. Corrective actions were implemented, and compliance monitoring procedures were strengthened to prevent recurrence. No other significant cases of non-compliance, fines, or non-monetary sanctions were recorded during the year.

3.2.2 Managing Conflict of Interest

Managing conflicts of interest is an integral part of the Company's governance framework. Policies and procedures are in place to ensure that personal, financial, or commercial interests do not improperly influence business decisions.

Conflict-of-interest considerations are addressed through Board and management oversight, internal approval processes, and contractual safeguards with suppliers and business partners. These measures support transparency, objectivity, and ethical conduct across procurement and commercial activities.

3.2.3 Managing Critical Concerns

The Company has established mechanisms for employees and stakeholders to report concerns about unethical behavior, misconduct, or breaches of Company policies. These mechanisms are defined within the Code of Conduct and Whistleblowing Policy and are accessible through internal reporting channels.

Reported concerns are reviewed and addressed through structured investigation and escalation procedures, with appropriate confidentiality safeguards in place. The Company is committed to protecting individuals who raise concerns in good faith from retaliation.



3.2.4 Remediation and Grievance Mechanisms

Formal remediation and grievance mechanisms are in place to ensure that issues are addressed in a timely, consistent, and transparent manner. These mechanisms cover employees and, where applicable, external stakeholders and include procedures for investigation, corrective action, and follow-up.



Grievances are handled confidentially, and outcomes are monitored to support continuous improvement in governance and ethical practices.

3.2.5 Business Continuity and Risk Management

Risk management is embedded within the Company's governance framework to support business continuity, operational resilience, and ethical conduct. Risk assessments are conducted across key operational areas, including financial, operational, compliance, and sustainability-related risks.

Identified risks are monitored through internal control systems and reviewed by management and the Audit Committee. This approach enables proactive risk mitigation and supports informed decision-making in a dynamic operating environment.

3.3 Sustainable Governance

Sustainable governance reflects the integration of Environmental, Social, and Governance (ESG) considerations into strategic oversight and decision-making processes. The Board provides direction to ensure that sustainability is embedded within governance structures, policies, and performance oversight mechanisms.

This approach supports alignment with Oman Vision 2040 and strengthens accountability, transparency, and long-term value creation for stakeholders.

3.3.1 Governance Framework for Sustainability

The governance framework for sustainability is supported by defined roles, policies, and oversight mechanisms that guide the management of ESG-related risks and opportunities. Sustainability responsibilities are integrated across governance structures and management functions, ensuring that ESG considerations are reflected in strategic planning and operational oversight.

Ethics, anti-corruption, and data protection are governed through the Code of Conduct, Anti-Fraud Policy, Whistleblowing Policy, and Information Security Policy. Awareness initiatives are conducted periodically to reinforce understanding of ethical responsibilities and reporting mechanisms across the organization.

3.4 Ongoing Governance Initiatives

Atyab Group continues to strengthen its governance framework through targeted initiatives to enhance risk management, compliance, and sustainability integration.

3.4.1 Sustainability Strategy

Atyab Group has initiated the development of its Sustainability Strategy through the issuance of a Sustainability Strategy – Strategic Direction Statement, which establishes the Group's overarching sustainability purpose, principles, and long-term direction.

This Strategic Direction Statement serves as a foundational governance document designed to guide the integration of Environmental, Social, and Governance (ESG) considerations into the Group's business model and decision-making processes. It outlines high-level sustainability priorities and areas of focus aligned with Atyab Group's operational context and strategic ambitions.

While not yet a detailed implementation roadmap, the Statement provides a structured reference point to support internal alignment, strengthen sustainability governance, and embed ESG thinking across business functions. It also reinforces alignment with national priorities, including Oman Vision 2040, and evolving regulatory and market expectations.

The Strategic Direction Statement represents an important step in formalizing the Group's sustainability direction and will inform future phases of strategy development, performance management, and sustainability reporting.

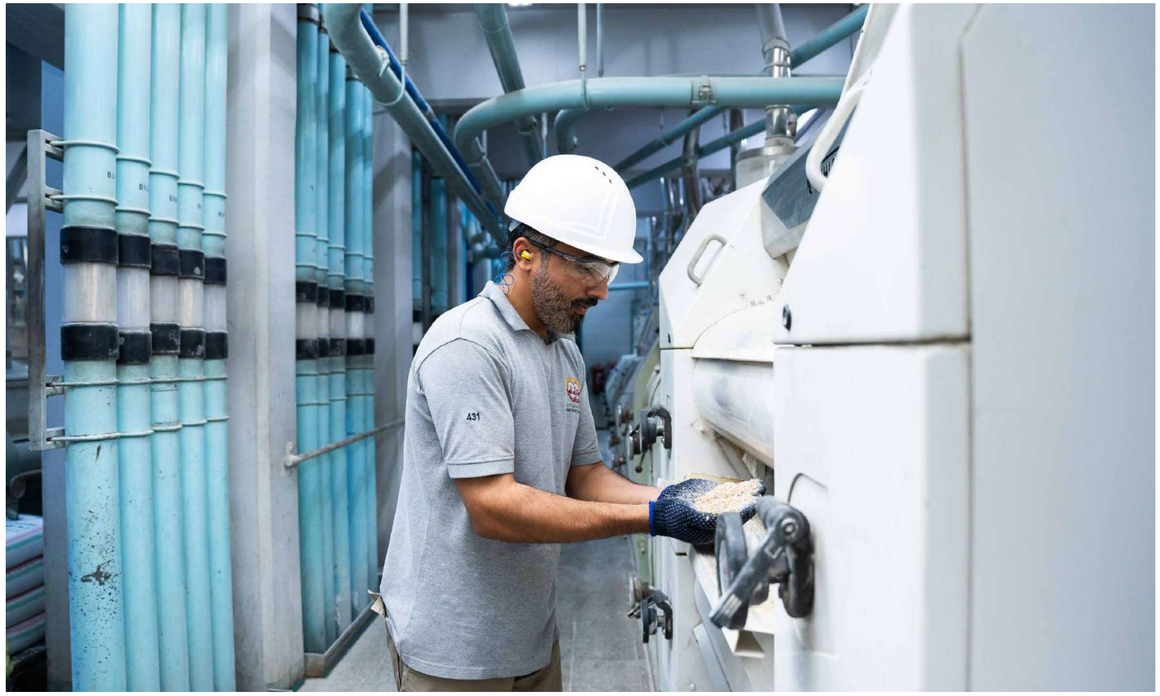
3.4.2 Independent Sustainability Assessment

Atyab Group plans to undertake an independent third-party assessment of its sustainability practices in 2026 as part of its continuous improvement approach. The assessment is intended to provide an objective evaluation of the Company's sustainability maturity across environmental, social, and governance dimensions.

The scope is expected to include a review of material sustainability topics, governance arrangements, policies and processes, data availability, and stakeholder engagement practices. The findings will support the identification of key strengths and gaps and inform the further refinement and implementation of the Company's Sustainability Strategy and roadmap.

3.4.3 Updating Risk Register and Strengthening Compliance

The risk register is being reviewed and updated to reflect evolving operational and sustainability risks, and compliance monitoring processes are being enhanced to support continuous improvement and regulatory alignment.



People & Community



People & Community

Atyab Group recognizes that its people, customers, and communities are central to the Company's long-term success and operational resilience. Social considerations are embedded across operations through policies, management systems, and engagement practices that aim to protect employee well-being, ensure safe and high-quality products, and contribute positively to the communities in which the Company operates.

The Company's social approach focuses on fostering a safe and inclusive workplace, strengthening employee capabilities, maintaining high standards of food quality and safety, and engaging responsibly with customers, suppliers, and local communities.



4.1 Our Employees

Atyab Group is committed to creating a fair, inclusive, and supportive working environment that enables employees to perform effectively and develop professionally. Workforce management practices are guided by applicable labor laws, internal policies, and established procedures that promote equal opportunity, employee well-being, and engagement.

4.1.1 Employment

The Company's workforce comprises permanent employees across operational, technical, administrative, and managerial roles. Recruitment, retention, and turnover trends are monitored to support workforce planning and operational continuity.

Employee benefits are provided in accordance with local labor regulations and internal policies and include statutory benefits as well as additional provisions aimed at supporting employee well-being and stability. Workforce composition, new hires, and employee turnover data are disclosed in the accompanying tables, providing transparency on workforce dynamics during the reporting period.

4.1.2 Labor Management Relations

Atyab Group maintains constructive labor relations through open communication and compliance with applicable legal requirements. Where organizational or operational changes occur, employees are informed in accordance with established notice period requirements, supporting transparency, continuity, and workforce stability.

4.1.3 Training and Development

Employee development is recognized as a key driver of operational excellence and long-term sustainability. The Company delivers training programs covering technical competencies, health and safety, compliance, and professional development.

Training hours are monitored across employee categories, and performance reviews are conducted to support employee development and career progression, contributing to continuous improvement across business functions.

Average Training Hours



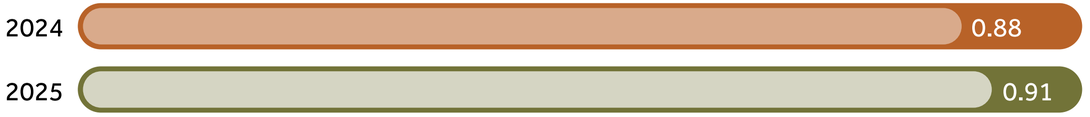
Compared to 2024, average training hours per employee increased significantly in 2025 for both male and female employees. Average training hours for male employees increased from 8.45 hours in 2024 to 37.08 hours in 2025, while average training hours for female employees increased from 21.28 hours in 2024 to 54.32 hours in 2025. This reflects an expanded focus on training delivery across the workforce, particularly in operational, safety, and role-specific competencies.

4.1.4 Diversity, Equity, and Inclusion

Atyab Group promotes equal opportunity and fair treatment across all stages of employment. Workforce diversity data, including gender and age distribution, are monitored and disclosed to support transparency and inclusivity. The Company applies the principle of equal pay for work of equal value, with remuneration determined based on role, experience, and responsibilities, without differentiation based on gender or other personal characteristics.

S2. Gender Pay Equity

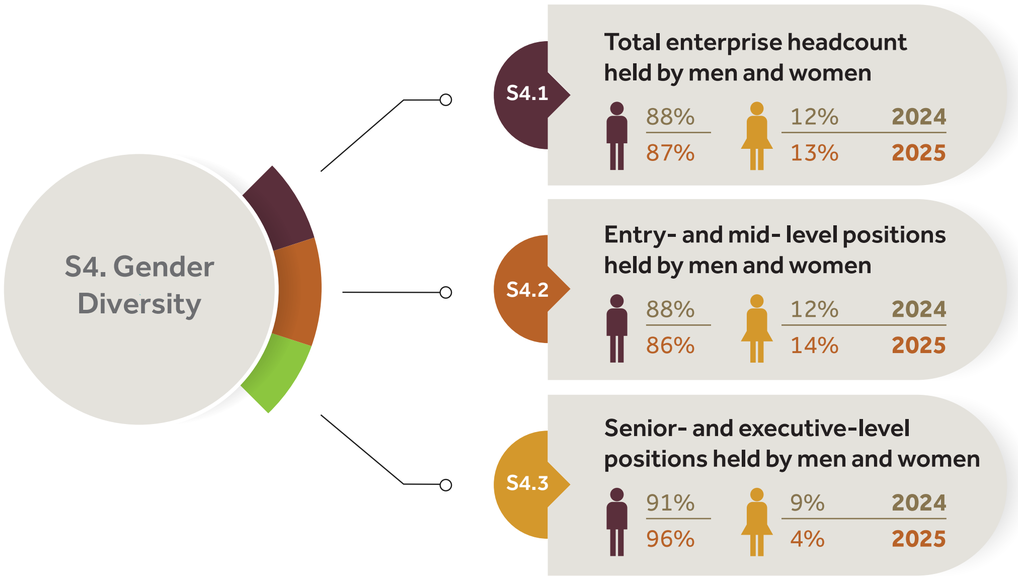
The gender pay ratio showed an improvement in 2025 compared to 2024, indicating continued progress toward greater pay equity across comparable roles. The Company continues to monitor remuneration practices to support fairness and consistency across the workforce.





S4. Gender Diversity

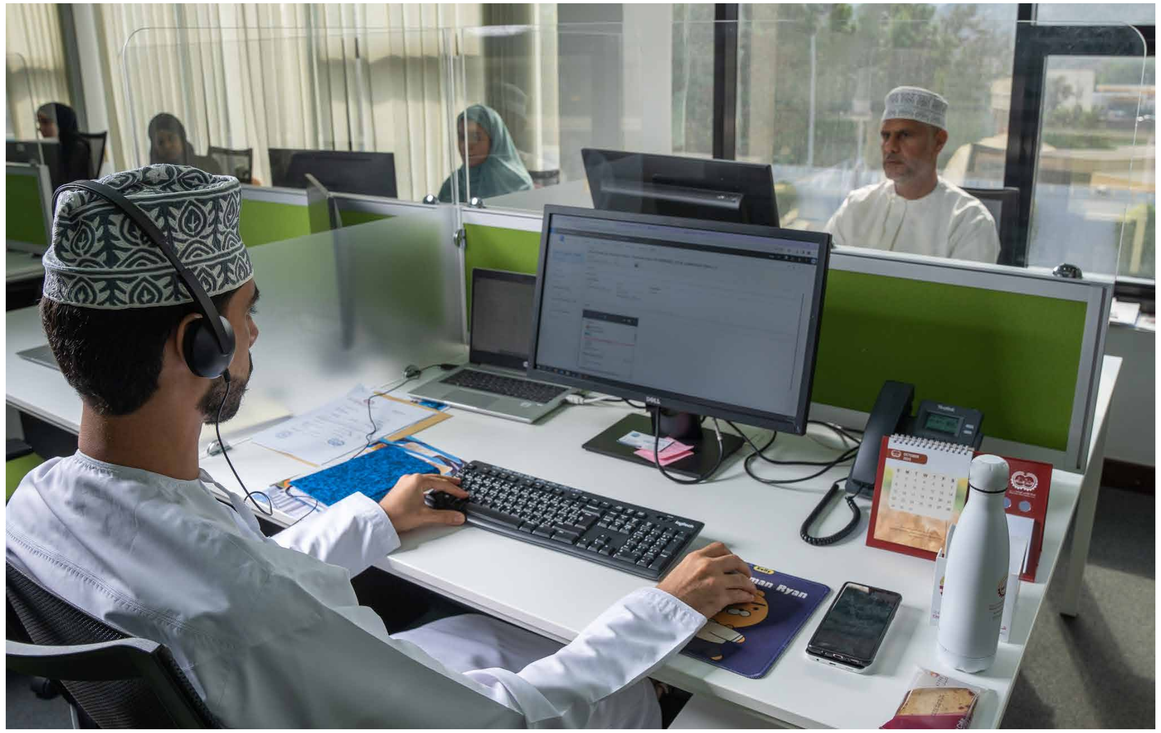
Gender diversity across the workforce remained broadly stable between 2024 and 2025, with a slight increase in female representation at the overall workforce level and at entry- and mid-level positions.



At the senior and executive level, female representation declined during the reporting period, reflecting workforce movements and role-specific changes. Gender representation across all organizational levels continues to be monitored to support inclusive employment practices.

4.1.5 non-discrimination

The Company maintains a zero-tolerance approach to discrimination. During the reporting period, no incidents of discrimination were reported. Policies and internal procedures are in place to address any concerns related to unfair treatment, supporting a respectful and inclusive workplace culture.



4.1.6 Employee Turnover

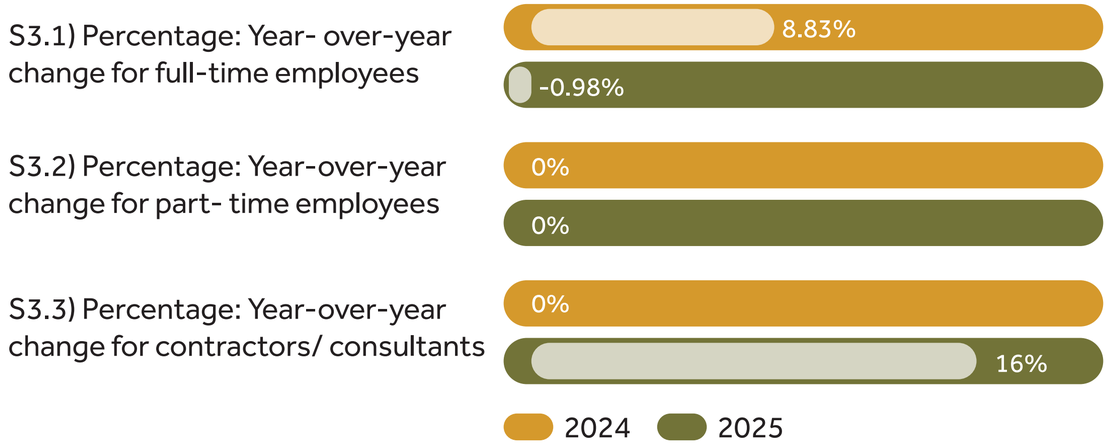
Employee turnover is monitored as part of Atyab Group's workforce management approach to understand changes in employee movement and support workforce stability across operations. Monitoring turnover trends helps the Company assess workforce dynamics and identify opportunities to strengthen employee engagement, retention, and workforce planning.

In 2025, the year-over-year change in turnover among full-time employees recorded a decrease compared with the previous year, indicating relatively stable workforce movement within the organization. The 2024 employee turnover figure has been updated to reflect refined underlying data. Turnover among part-time employees remained unchanged during the reporting period.

For contractors and consultants, the year-over-year change reflects fluctuations associated with project-based and operational requirements. Such changes are typical in roles that are engaged on temporary or specialized assignments depending on operational needs.



S3. Employee Turnover



The Company continues to monitor employee turnover trends across all employment types as part of its broader human capital management approach.

4.1.7 Temporary Worker Ratio

Atyab Group monitors the composition of its workforce to ensure effective workforce planning and operational flexibility while maintaining responsible employment practices. The Company's workforce includes full-time employees as well as contractors and consultants who support specific operational activities and specialized functions.

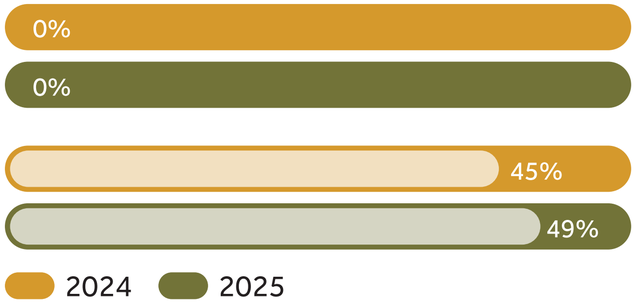
Part-time employment remains minimal within the Company's workforce structure. During both reporting years, part-time employees represented 0% of the total enterprise headcount, reflecting the Company's operational preference for full-time employment arrangements.

Contractors and consultants play an important role in supporting operational requirements, particularly in areas that require specialized expertise, project-based engagement, or operational support services. In 2025, contractors and consultants represented 49% of the total enterprise headcount, compared with 45% in 2024.

S5. Temporary Worker Ratio

S5.1) Percentage: Total enterprise headcount held by part-time employees

S5.2) Percentage: Total enterprise headcount held by contractors and/or consultants



The use of contractors allows the Company to maintain operational flexibility while ensuring that core functions remain supported by a stable full-time workforce. Atyab Group continues to monitor workforce composition to maintain an appropriate balance between permanent employees and contracted personnel in line with operational needs.

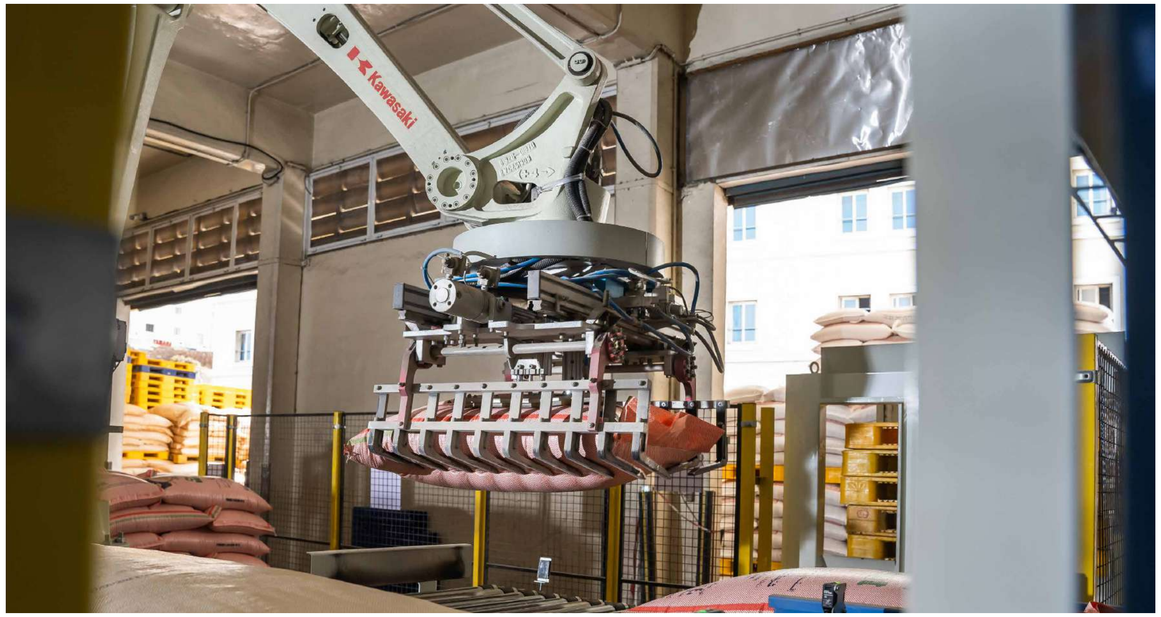
4.2 Health and Safety

Protecting the health and safety of employees and contractors is a core operational priority at Atyab Group. Occupational health and safety practices are implemented through a structured management system covering all operational activities and locations.

During the reporting period, the Company sustained a Zero Lost Time Incident (LTI) record, reflecting the effectiveness of its health and safety management practices, workforce engagement, and continuous improvement initiatives. Efforts during the year focused on strengthening controls in high-risk areas, enhancing fall-prevention measures, and reinforcing safe access arrangements across operational sites.

4.2.1 Occupational Health and Safety Management

The occupational health and safety management system applies to all employees and contractors and is designed to identify, assess, and mitigate workplace hazards. Risk assessments, inspections, and safety procedures are implemented across operations to reduce the likelihood of incidents and occupational injuries.



To further strengthen oversight and transparency, the Company implemented a centralized digital HSSE reporting platform, enabling consistent incident reporting, monitoring, and analysis across operations. The platform supports proactive risk management, timely corrective actions, and enhanced visibility of health and safety performance.

4.2.2 Worker Participation and Training

Health and safety training is provided to employees and contractors based on role-specific risks and operational requirements. Training programs support awareness of safe working practices, emergency preparedness, and the proper use of equipment and personal protective equipment.

Worker participation is encouraged through reporting mechanisms that enable employees to raise safety concerns, report near misses, and contribute to continuous improvement in safety performance.



4.2.3 Occupational Injuries and Ill Health

Health and safety performance is monitored using established indicators, including injury and incident data. During the reporting period, no fatalities were recorded. Occupational injury and work-related ill-health data are disclosed in the accompanying tables with reference to GRI requirements.

Incidents and near misses are investigated to identify root causes and implement corrective actions to prevent recurrence.

4.2.4 Access to Healthcare Services

Employees have access to occupational health services and medical care in accordance with applicable regulations and internal procedures. These services support employee well-being and help identify and manage work-related health issues early.

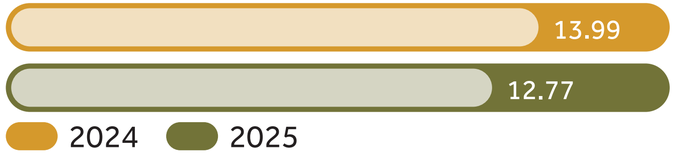
4.2.5 Injury Rate

The injury rate is a key indicator used by Atyab Group to monitor occupational health and safety performance across its operations. It reflects the frequency of injury events relative to total workforce time and supports the assessment of the effectiveness of hazard controls, safety procedures, and workforce awareness initiatives.

In 2025, the injury rate was 12.77 per 1,000,000 hours worked, compared with 13.99 per 1,000,000 hours worked in 2024. This indicates a year-on-year improvement in injury frequency and reflects the Company’s continued focus on preventive measures, safety training, and the consistent implementation of occupational health and safety controls across operational sites.

S7 Injury Rate

S7.1 Frequency of injury events relative to total workforce time (per 1,000,000 hours worked)



Atyab Group continues to monitor injury-related indicators as part of its broader health and safety management approach, supporting continuous improvement and proactive risk management.

4.3 Food Quality and Safety

Ensuring product safety and quality is fundamental to Atyab Group's operations and to customer trust. The Company applies quality management systems and controls across production processes to ensure compliance with regulatory requirements and recognized food safety standards.

During the reporting period, the Company achieved key certifications, including Halal certification for flour products and GMP+ and FAMI-QS certifications for feed and premix operations. These certifications reinforce product safety, regulatory compliance, and export readiness.

Product categories are assessed for potential health and safety impacts, and appropriate controls are implemented to mitigate risks. No incidents of non-compliance related to customer health and safety were recorded during the year.

Marketing and labeling practices comply with applicable regulations and internal standards. No incidents related to misleading marketing or labeling were reported.

Customer data protection and privacy are managed in accordance with applicable laws and internal policies. During the reporting period, no substantiated complaints related to customer privacy or data breaches were recorded.

4.4 Our Community

Atyab Group is committed to contributing positively to the communities in which it operates by supporting initiatives that enhance social well-being, education, health, and community development. The Company's community investment programs focus on areas that align with national priorities and address the needs of local communities across the Sultanate.



The Company's corporate social responsibility initiatives are primarily structured around four key areas: education and innovation, social development and charitable support, healthcare initiatives, and broader community and governance partnerships. Through these focus areas, Atyab Group collaborates with charitable organizations, educational institutions, and community stakeholders to deliver initiatives that create meaningful and lasting social impact.

During 2025, several initiatives were implemented to support individuals, families, and institutions across these focus areas. One of the key programs was the “For You” Campaign, which provided flour products to underprivileged families during the holy month of Ramadan in cooperation with charitable associations and Zakat committees. This initiative reflects the Company’s commitment to supporting food security and assisting vulnerable groups during important community occasions.

In the area of education and innovation, Atyab Group contributed to initiatives aimed at improving school environments and supporting educational development, helping create better learning conditions for students.

Community partnerships also extended to social development initiatives, including collaboration with the Muttrah Zakat Committee to renovate houses for families in need, contributing to improved living conditions and community well-being.



In the health sector, the Company supported healthcare infrastructure by contributing to the purchase of a device for recycling and purification of chemical materials at Khoula Hospital, supporting medical services and environmental safety within healthcare operations.

In addition, Atyab Group continues to support national charitable initiatives through its commitment to allocate no less than 20% of its annual community investment budget to the Oman Charitable Organization, contributing to broader humanitarian and social programs across the Sultanate.

Through these initiatives, Atyab Group seeks to strengthen its relationship with communities, support national development priorities, and contribute to sustainable social impact.

Community Investment

S11. Community Investment



Community investment remains a core component of Atyab Group’s social responsibility framework, reflecting the Company’s commitment to supporting national development priorities and enhancing societal well-being.

In 2025, community investment amounted to 1.40%, compared to 2.10% in 2024. While the proportional contribution reflects normal year-on-year variation aligned with financial performance and project cycles, the Company continued to sustain meaningful social impact through the implementation of targeted community initiatives.

During the reporting period, the Group's community programs reached a total of 19,515 beneficiaries, spanning multiple sectors including social welfare, food security, health, education, and community development. These initiatives were delivered in collaboration with charitable organizations and government entities, reinforcing the Company's role as a responsible corporate citizen.

Atyab Group remains committed to maintaining structured community investment practices, ensuring that contributions continue to create measurable social value while aligning with national priorities and stakeholder expectations.

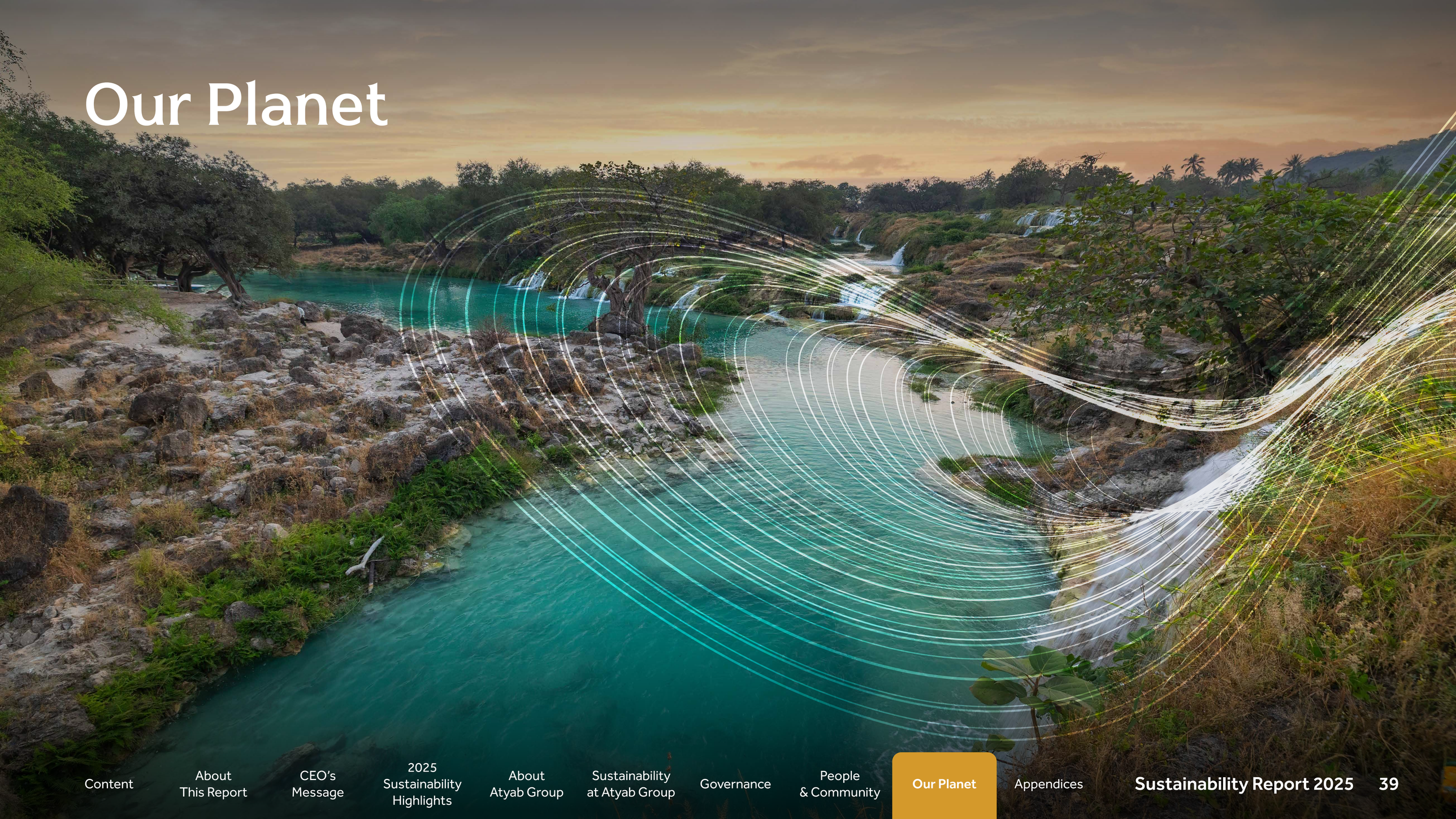
4.5 Responsible Supply Chains

Formal supplier social assessment processes are currently limited in scope. However, the Company has established foundational elements to support responsible supply chain practices, including supplier selection criteria, contractual compliance requirements, and adherence to applicable regulatory and quality standards.

As outlined in the Responsible Supply Chains section, the Company continues to strengthen its approach to supplier governance through enhanced due diligence practices and consideration of broader ESG-related factors within procurement processes.



Our Planet



Our Planet

Atyab Group is committed to managing its environmental impacts responsibly and improving operational efficiency through disciplined resource management, emissions monitoring, and continuous improvement initiatives. Environmental considerations are integrated into operational decision-making through established procedures, monitoring mechanisms, and governance oversight.

The Company's environmental focus areas include energy efficiency, greenhouse gas emissions management, responsible water use, waste management readiness, biodiversity protection, and environmental compliance, all of which support operational resilience and regulatory compliance.



5.1 Environmental Policy and Management Framework

Atyab Group recognizes the importance of responsible environmental management and is committed to minimizing the environmental impact of its operations. The Company has established a formal Environmental Policy that outlines its commitment to environmental protection, regulatory compliance, and continuous improvement in environmental performance.

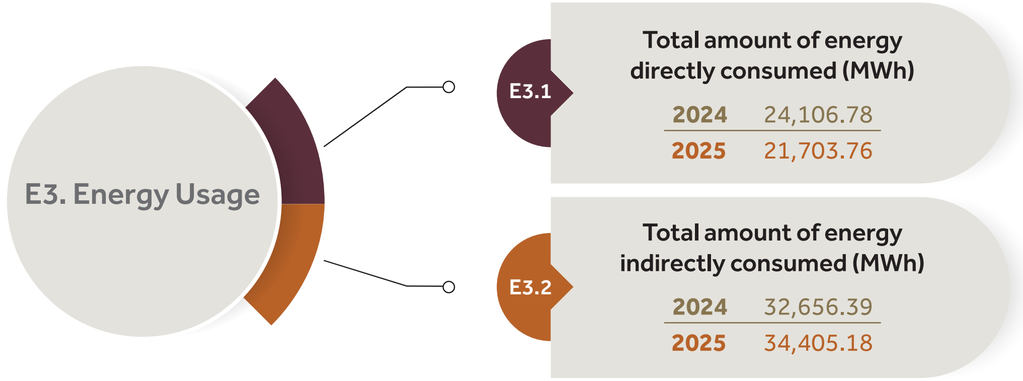
The Environmental Policy provides a framework for managing environmental aspects across the Company's operations and guides the implementation of environmental initiatives related to energy efficiency, emissions management, waste reduction, and responsible resource use. The policy applies to all operational activities and supports the integration of environmental considerations into day-to-day business practices.

Under this framework, the Company seeks to promote efficient use of energy and natural resources, reduce environmental impacts associated with production and logistics activities, and ensure compliance with applicable environmental laws and regulations. The policy also supports awareness and accountability across the workforce by encouraging employees to adopt environmentally responsible practices within their areas of work.

The Environmental Policy forms the foundation for the Company's environmental management approach and supports ongoing efforts to monitor environmental performance indicators, including energy consumption, greenhouse gas emissions, and other environmental metrics disclosed in this report.

5.2 Energy

Energy management is an important component of Atyab Group's environmental performance and operational efficiency. The Company monitors both direct and indirect energy consumption across its operations to support responsible resource use, improve energy efficiency, and reduce environmental impacts associated with production activities.



Direct energy consumption, which primarily includes energy used in operational processes and equipment, amounted to 21,703.76 MWh in 2025, compared with 24,106.78 MWh in 2024. This decrease reflects ongoing efforts to improve operational efficiency and optimize energy use across production and supporting activities.

Indirect energy consumption, mainly associated with purchased electricity used in operations, amounted to 34,405.18 MWh in 2025, compared with 32,656.39 MWh in 2024. Variations in indirect energy consumption may occur due to operational requirements, production volumes, and changes in facility utilization during the reporting period.

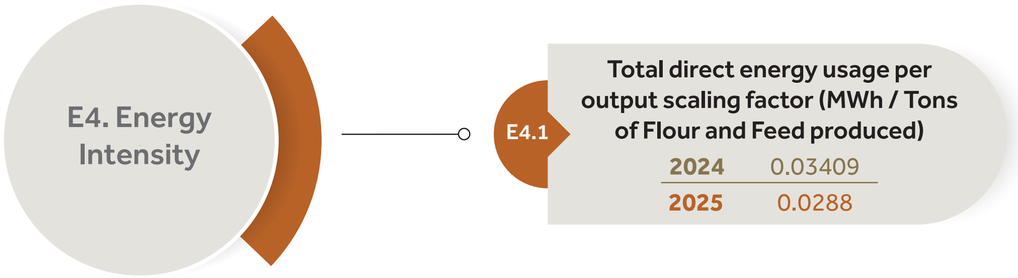
Energy Mix (2025)

The Company's energy consumption is derived from a combination of fuels and electricity used in operational processes and logistics activities. The distribution of energy sources during the reporting period is summarized below.

Energy Source	Energy Consumption (MWh)	Share of Total Energy
Petrol	811	1%
LPG	13,687	24%
Diesel	7,205	13%
Electricity	34,405	61%
Total	56,108	100%

Energy intensity

Energy intensity, which measures the amount of direct energy used relative to production output, improved during the reporting period. In 2025, energy intensity decreased to 0.0288 MWh per output factor, compared with 0.03409 MWh per output factor in 2024. This improvement indicates a more efficient use of energy relative to production output.



Compared to the previous year, changes in the energy mix were influenced by operational requirements and logistics activities. During the year, the installation of energy-saving equipment across selected operations improved energy efficiency and better managed electricity consumption, contributing to the observed improvement in energy intensity.



5.3 Emissions

Atyab Group monitors greenhouse gas (GHG) emissions as part of its environmental management approach to better understand the carbon footprint associated with its operations. The Company tracks emissions from both direct operational sources (Scope 1) and indirect emissions associated with purchased electricity (Scope 2).

In 2025, Scope 1 emissions, which represent direct emissions from fuel consumption and operational activities, amounted to 5,021.09 tons of CO_2 equivalent (tCO_2e), compared with 6,104.07 tCO_2e in 2024. This decrease reflects improved operational management and more efficient use of energy resources across the Company's facilities.

Scope 2 emissions, which represent indirect emissions associated with purchased electricity, amounted to 13,206.08 tCO_2e in 2025, compared with 17,203.37 tCO_2e in 2024. Variations in Scope 2 emissions are influenced by electricity consumption patterns and the emission factors used to convert energy consumption into greenhouse gas emissions.

Year	2024	2025
Scope 1	6,104.07	5,021.09
Scope 2	17,203.37	13,206.08
Emission Intensity (tons CO_2e per ton of output)	0.03375	0.02421

During the reporting period, the Company also observed an improvement in emissions intensity, which measures emissions relative to production output. Emissions intensity decreased from 0.03375 tons of CO_2e per ton of output in

2024 to 0.02421 tons of CO_2e per ton of output in 2025, indicating improved carbon efficiency relative to production levels.

It should be noted that the emission factor used for electricity-related emissions was updated during the reporting period. In 2024, an emission factor of 0.5 was applied, while in 2025 the Company adopted an updated emission factor of 0.38 in line with revised calculation assumptions. As a result, year-on-year comparisons should be interpreted with consideration of this methodological update.

Atyab Group continues to monitor and manage its emissions profile while exploring opportunities to improve energy efficiency and reduce the environmental impact of its operations.

Scope 3 Emissions

Indirect greenhouse gas emissions (Scope 3) occur across Atyab Group's value chain and may include emissions associated with purchased goods and services, upstream transportation and distribution, fuel- and energy-related activities, waste generated in operations, and downstream logistics.

Consistent with the approach applied in the 2024 Sustainability Report, Scope 3 emissions are not yet comprehensively quantified. This reflects current limitations in data availability, boundary definition, and the complexity of obtaining consistent information across the value chain. As data maturity improves and systems are strengthened, Atyab Group will consider expanding the scope of emissions reporting to enhance transparency and completeness in future reporting cycles, while maintaining alignment with recognized reporting standards.

5.4 Water and Effluents

Water is used across Atyab Group's operations primarily for production processes, cleaning activities, and employee welfare. The Company sources its water exclusively from government supply systems and does not withdraw water from surface or groundwater sources.

E6. Water Usage	2024	2025
E6.1) Total amount of water consumed (m^3)	54,679.06	55,039.00
E6.2) Total amount of water reclaimed (m^3)	0.00	0.00

Based on consolidated utility-bill records, total water consumption amounted to 54,679.06 m^3 in 2024 and 55,039 m^3 in 2025. No water was reclaimed or reused during either reporting period.

Wastewater generated from operations is discharged through approved sanitary systems in accordance with applicable regulatory requirements.

Water consumption levels remained broadly stable between 2024 and 2025, reflecting consistent operational processes and production activities. The Company continues to monitor water use and effluent discharge practices and will evaluate opportunities to strengthen water management approaches as data maturity and operational capabilities evolve.



5.5 Waste Management

Waste management is a key environmental focus area for Atyab Group. During the reporting period, the Company progressed foundational work toward strengthening its waste management approach through the development of a Waste Management System (WMS). This phase focused on collecting baseline data on waste streams across operations and reviewing existing waste handling, segregation, and disposal practices.

In parallel, Atyab Group engaged with specialized waste management consultants to explore suitable waste management solutions aligned with the Company's operational context, regulatory requirements, and sustainability objectives.

Based on the outcomes of the baseline assessment and solution evaluation, the Company intends to progress toward the phased implementation of an improved Waste Management System, subject to internal approvals, resource availability, and operational priorities. Further updates on implementation progress will be considered in future reporting cycles.



5.6 Biodiversity

Atyab Group's operations are located within industrial and urban areas and are not situated in or adjacent to protected areas or areas of high biodiversity value. As such, the Company does not currently identify significant direct impacts on biodiversity.

While biodiversity-related risks are considered limited, the Company remains committed to complying with applicable environmental regulations and monitoring potential environmental impacts associated with its operations.

5.7 Environmental Compliance

Environmental compliance is managed through established procedures, internal controls, and monitoring mechanisms designed to ensure adherence to applicable laws and regulatory requirements. Environmental obligations are overseen through internal governance structures and compliance processes.

During the reporting period, one instance of environmental non-compliance was recorded, resulting in a monetary fine. Corrective actions were implemented, and monitoring practices were strengthened to reduce the risk of recurrence. No other significant environmental non-compliance cases were recorded during the year.

5.8 Environmental Performance Improvement Initiatives

Atyab Group continues to enhance its environmental performance through targeted operational and technological initiatives. During the reporting period, these included improvements in operational efficiency, the gradual transition toward electric equipment within logistics and site operations, the installation of energy-saving equipment, and the use of digital tools to strengthen monitoring and reporting.

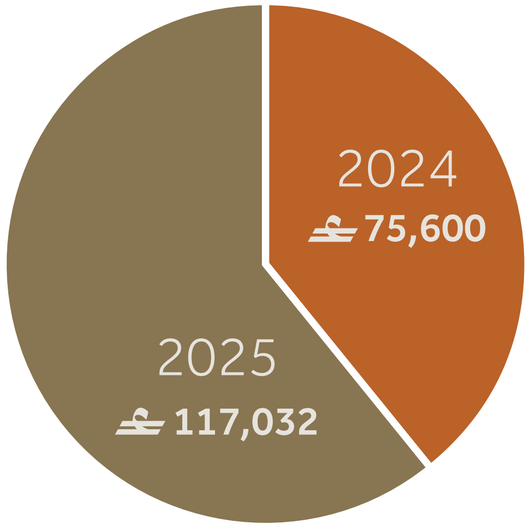
Digitalization initiatives support improved oversight of energy use, emissions, and environmental performance, contributing to cost optimization, emissions

management, and more informed decision-making, while maintaining operational reliability and compliance.

5.8.1 Climate-Related Investments

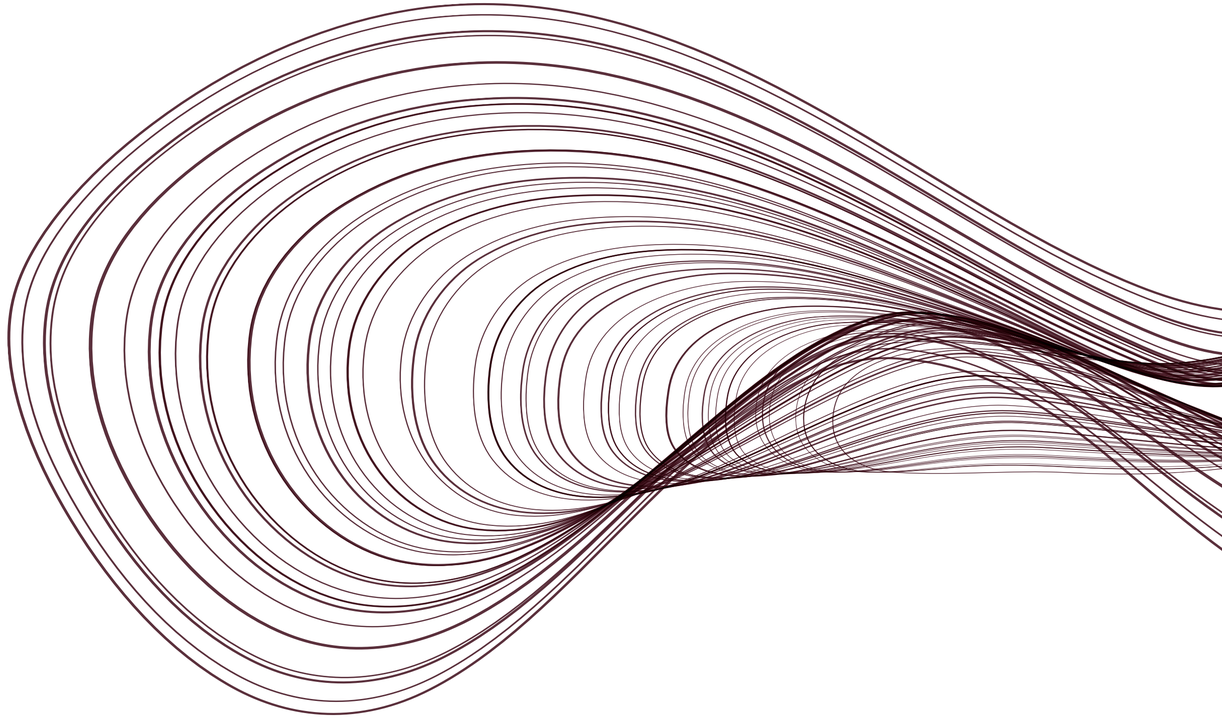
Atyab Group continues to allocate capital toward climate-related initiatives that support emissions management, energy efficiency, and the gradual transition toward lower-emission operational solutions.

E10.1) Total amount invested annually in climate-related infrastructure, resilience, and product development.



In 2025, total climate-related investments totaled OMR 117,032, up from OMR 75,600 in 2024. Investments during the reporting period focused on introducing one electric prime mover and four electric forklifts, supporting a reduction in reliance on conventional fuel-powered equipment in logistics and material-handling operations.

The increase in climate-related investment reflects the Group's continued prioritization of practical, operationally relevant measures to improve energy efficiency and reduce Scope 1 emissions exposure. Climate-related investments are assessed against operational needs, technological feasibility, and broader sustainability objectives, with a focus on delivering measurable, long-term environmental and operational benefits.



Appendices



Appendices

GRI Content Index

Reporting Organization: Atyab Group S.A.O.G.

Reporting Period: 2025

Reporting Standards: GRI Standards

External Assurance: Limited assurance

Statement of Use

Atyab Group reports with reference to the GRI Standards for the period from 1 January 2025 to 31 December 2025, using the GRI Core option. The report is prepared with reference to the GRI Universal Standards 2021 and applicable Topic-Specific Standards for economic, environmental, and social disclosures, aligned with available data and defined reporting boundaries. Selected disclosures are subject to limited external assurance, as outlined in the Independent Assurance Statement.

GRI 2: General Disclosures

GRI Disclosure	Description	Location
2-1	Organizational details	About the Company
2-2	Entities included in sustainability reporting	About the Report
2-3	Reporting period, frequency and contact point	About the Report
2-4	Restatements of information	About the Report
2-5	External assurance	About the Report
2-6	Activities, value chain and business relationships	Company Overview
2-7	Employees	Section 4.1 Our Employees
2-8	Workers who are not employees	Section 4.1 Our Employees
2-9	Governance structure and composition	Section 3 Governance
2-10	Nomination and selection of the highest governance body	Section 3 Governance
2-11	Chair of the highest governance body	Section 3 Governance
2-12	Role of highest governance body in overseeing impacts	Section 3 Governance
2-13	Delegation of responsibility	Section 3 Governance
2-14	Role of highest governance body in sustainability reporting	Section 3 Governance
2-15	Conflicts of interest	Section 3 Governance

GRI Disclosure	Description	Location
2-16	Communication of critical concerns	Section 3 Governance
2-17	Collective knowledge of the highest governance body	Section 3 Governance
2-18	Evaluation of highest governance body	Section 3 Governance
2-19	Remuneration policies	Section 3 Governance
2-20	Process to determine remuneration	Section 3 Governance
2-21	Annual total compensation ratio	Section 3 Governance
2-22	Statement on sustainable development strategy	Section 3.4 Sustainability Strategy
2-23	Policy commitments	Section 3 Governance
2-24	Embedding policy commitments	Section 3 Governance
2-25	Processes to remediate negative impacts	Section 3 Governance
2-26	Mechanisms for seeking advice and raising concerns	Section 3 Governance
2-27	Compliance with laws and regulations	Section 3 Governance
2-28	Membership associations	About the Company
2-29	Approach to stakeholder engagement	Section 2.2 Stakeholder Engagement
2-30	Collective bargaining agreements	Section 4.1.2 Labor Management Relations

GRI 3: Material Topics

GRI Disclosure	Description	Location
3-1	Process to determine material topics	Section 2 Materiality Assessment
3-2	List of material topics	Section 2 Materiality Assessment
3-3	Management of material topics	Governance, Social, Environment Sections

Environmental Disclosures

GRI Standard	Description	Location
GRI 302	Energy consumption	Section 5.2 Energy
GRI 302	Energy intensity	Section 5.2 Energy
GRI 302	Reduction of energy consumption	Section 5.2 Energy
GRI 303	Water withdrawal	Section 5.4 Water and Effluents
GRI 303	Water consumption	Section 5.4 Water and Effluents
GRI 304	Biodiversity impacts	Section 5.6 Biodiversity
GRI 305	Direct (Scope 1) GHG emissions	Section 5.3 Emissions
GRI 305	Energy indirect (Scope 2) emissions	Section 5.3 Emissions
GRI 305	GHG emissions intensity	Section 5.3 Emissions

GRI Standard	Description	Location
GRI 305	Reduction of GHG emissions	Section 5.3 Emissions
GRI 305	Other indirect (Scope 3) emissions	Section 5.3 Emissions (Scope 3 subsection)
GRI 306	Waste	Section 5.5 Waste Management
GRI 307	Environmental compliance	Section 5.7 Environmental Compliance

Social Disclosures

GRI Standard	Description	Location
GRI 401	New employee hires and turnover	Section 4.1.1 Employment
GRI 401	Benefits provided to employees	Section 4.1.1 Employment
GRI 402	Labor/management relations	Section 4.1.2 Labor Management Relations
GRI 403	OHS management system	Section 4.2 Health and Safety
GRI 403	Hazard identification & incident investigation	Section 4.2 Health and Safety
GRI 403	Worker training on OHS	Section 4.2 Health and Safety
GRI 403	Work-related injuries	Section 4.2.3 Occupational Injuries and Ill Health
GRI 404	Training and education	Section 4.1.3 Training and Development
GRI 405	Diversity and equal opportunity	Section 4.1.4 Diversity, Equity, and Inclusion
GRI 406	Non-discrimination	Section 4.1.5 non-discrimination
GRI 413	Local community engagement	Section 4.4 Our Community
GRI 414	Supplier social assessment	Section 4.5 Responsible Supply Chain
GRI 416	Customer health and safety	Section 4.3 Food Quality and Safety
GRI 417	Marketing and labeling	Section 4.3 Food Quality and Safety
GRI 418	Customer privacy	Section 4.3 Food Quality and Safety

List of Acronyms

Acronym	Definition
ESG	Environmental, Social, and Governance
GRI	Global Reporting Initiative
MSX	Muscat Stock Exchange
SDGs	Sustainable Development Goals
HSSE	Health, Safety, Security, and Environment
OHS	Occupational Health and Safety
LTI	Lost Time Incident
WMS	Waste Management System
GHG	Greenhouse Gas
MWh	Megawatt-hour
CO_2e	Carbon Dioxide Equivalent
tCO_2e	Tons of Carbon Dioxide Equivalent
Scope 1	Direct GHG Emissions
Scope 2	Indirect GHG Emissions from Purchased Electricity
Scope 3	Other Indirect Value Chain GHG Emissions
CSR	Corporate Social Responsibility
﷼	Omani Rial
S.A.O.G.	Public Joint Stock Company (Oman)

