

Doing better every day

Sustainability Report 2022

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GRI content index

GRI Standard

Statement of use	Almarai Company has reported in accordance with the GRI Standards for the period 1st January 2023 to 31st December 2023
GRI 1 used	GRI 1: Foundation 2021

GRI 2: General Disclosures 2021	
GRI Disclosure	Location and Notes
2-1 Organizational details	About this report
2-2 Entities included in the organization’s sustainability reporting	About this report
2-3 Reporting period, frequency and contact point	About this report
2-4 Restatements of information	Health and safety , Employee talent and diversity , Community investment , Water management , Packaging innovation , Climate change , Waste management , Ethical sourcing
2-5 External assurance	About this report
2-6 Activities, value chain and other business relationships	About this report Annual Report 2023, 86-87
2-7 Employees	Sustainability governance , Managing sustainability at Almarai data Annual Report 2023, 78-84
2-8 Workers who are not employees	Sustainability governance , Managing sustainability at Almarai data Annual Report 2023, 78-84
2-9 Governance structure and composition	Sustainability governance , Managing sustainability at Almarai data Annual Report 2023, 78-84
2-10 Nomination and selection of the highest governance body	Sustainability governance , Managing sustainability at Almarai data Annual Report 2023, 78-84
2-11 Chair of the highest governance body	Sustainability governance , Managing sustainability at Almarai data Annual Report 2023, 78-84
2-12 Role of the highest governance body in overseeing the management of impacts	Sustainability governance , Managing sustainability at Almarai data Annual Report 2023, 78-84

2-13 Delegation of responsibility for managing impacts	Sustainability governance, Managing sustainability at Almarai data Annual Report 2023, 78-84
2-14 Role of the highest governance body in sustainability reporting	Sustainability governance, Managing sustainability at Almarai data Annual Report 2023, 78-84
2-15 Conflicts of interest	Sustainability governance, Managing sustainability at Almarai data
2-16 Communication of critical concerns	Sustainability governance, Managing sustainability at Almarai data Annual Report 2023, 123
2-17 Collective knowledge of the highest governance body	Sustainability governance, Managing sustainability at Almarai data Annual Report 2023, 78-84
2-18 Evaluation of the performance of the highest governance body	Sustainability governance, Managing sustainability at Almarai data
2-19 Remuneration policies	Sustainability governance, Managing sustainability at Almarai data Annual Report 2023, 114-115
2-20 Process to determine remuneration	Sustainability governance, Managing sustainability at Almarai data Annual Report 2023, 114-115
2-21 Annual total compensation ratio	Sustainability governance, Managing sustainability at Almarai data Annual Report 2023, 133-137
2-22 Statement on sustainable development strategy	Sustainability governance, Managing sustainability at Almarai data Annual Report 2023, 72
2-23 Policy commitments	Sustainability governance, Managing sustainability at Almarai data Annual Report 2023, 72,74,94,123
2-24 Embedding policy commitments	Sustainability governance, Managing sustainability at Almarai data
2-25 Processes to remediate negative impacts	Sustainability governance, Managing sustainability at Almarai data Annual Report 2023, 58-62
2-26 Mechanisms for seeking advice and raising concerns	Sustainability governance, Managing sustainability at Almarai data Annual Report 2023, 123
2-27 Compliance with laws and regulations	Sustainability governance, Managing sustainability at Almarai data Annual Report 2023, 58-62
2-28 Membership associations	Sustainability governance, Managing sustainability at Almarai data
2-29 Approach to stakeholder engagement	Stakeholder engagement Sustainability governance Annual Report 2023, 64-67 and 99
2-30 Collective bargaining agreements	KSA Labour Law presently contains no provisions on collective bargaining

GRI 3: Material Topics 2021 +

GRI Disclosure

Location and Notes

3-1 Process to determine material topics

[Stakeholder engagement](#),
[Alignment to national and international development frameworks](#),
[Defining and prioritizing the issues that matter the most](#),
Annual Report 2023, 72

3-2 List of material topics	Defining and prioritizing the issues that matter the most Our sustainability strategy , Annual Report 2023, 72-73
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GRI 417: Marketing and Labeling 2016 +

GRI Disclosure	Location and Notes
3-3 Management of material topics	Nutrition and wellbeing
417-1 Requirements for product and service information and labeling	Nutrition and wellbeing , Nutrition and wellbeing data
417-2 Incidents of non-compliance concerning product and service information and labeling	Nutrition and wellbeing , Nutrition and wellbeing data
417-3 Incidents of non-compliance concerning marketing communications	Nutrition and wellbeing , Nutrition and wellbeing data

GRI 403: Occupational Health and Safety 2018 +

GRI Disclosure	Location and Notes
3-3 Management of material topics	Health and safety
403-1 Occupational health and safety management system	Health and safety
403-2 Hazard identification, risk assessment, and incident investigation	Health and safety
403-3 Occupational health services	Health and safety
403-4 Worker participation, consultation, and communication on occupational health and safety	Health and safety
403-5 Worker training on occupational health and safety	Health and safety , Health and safety data
403-6 Promotion of worker health	Health and safety
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Health and safety
403-8 Workers covered by an occupational health and safety management system	Health and safety
403-9 Work-related injuries	Health and safety , Health and safety data
403-10 Work-related ill health	Health and safety , Health and safety data

GRI 401: Employment 2016 +

GRI Disclosure	Location and Notes
3-3 Management of material topics	Employee talent and diversity
401-1 New employee hires and employee turnover	Employee talent and diversity , Employee talent and diversity data
401-2 Benefits provided to full-time employees that are not provided to temporary or	Employee talent and diversity

part-time employees	
401-3 Parental leave	Employee talent and diversity data

GRI 404: Training and Education 2016



GRI Disclosure	Location and Notes
3-3 Management of material topics	Employee talent and diversity data
404-1 Average hours of training per year per employee	Employee talent and diversity data
404-2 Programs for upgrading employee skills and transition assistance programs	Employee talent and diversity data
404-3 Percentage of employees receiving regular performance and career development reviews	Employee talent and diversity data

GRI 405: Diversity and Equal Opportunity 2016



GRI Disclosure	Location and Notes
405-1 Diversity of governance bodies and employees	Employee talent and diversity , Annual report 2023 78-81
405-2 Ratio of basic salary and remuneration of women to men	Employee talent and diversity data

GRI 406: Non-discrimination 2016



GRI Disclosure	Location and Notes
406-1 Incidents of discrimination and corrective actions taken	Employee talent and diversity

GRI 413: Local Communities 2016



GRI Disclosure	Location and Notes
3-3 Management of material topics	Community investment
413-1 Operations with local community engagement, impact assessments, and development programs	Community investment , Community investment data
413-2 Operations with significant actual and potential negative impacts on local communities	Community investment

GRI 303: Water and Effluents 2018



GRI Disclosure	Location and Notes
3-3 Management of material topics	Water management
303-1 Interactions with water as a shared resource	Water management , Water management data
303-2 Management of water discharge-related impacts	Water management , Water management data

303-3 Water withdrawal	Water management, Water management data
303-4 Water discharge	Water management, Water management data
303-5 Water consumption	Water management, Water management data

GRI 301: Materials 2016

GRI Disclosure	Location and Notes
3-3 Management of material topics	Packaging innovation
301-1 Materials used by weight or volume	Packaging innovation, Packaging innovation data
301-2 Recycled input materials used	Packaging innovation, Packaging innovation data
301-3 Reclaimed products and their packaging materials	Packaging innovation, Packaging innovation data

GRI 302: Energy 2016

GRI Disclosure	Location and Notes
3-3 Management of material topics	Climate change
302-1 Energy consumption within the organization	Climate change, Climate change data
302-2 Energy consumption outside of the organization	Climate change, Climate change data
302-3 Energy intensity	Climate change, Climate change data
302-4 Reduction of energy consumption	Climate change, Climate change data
302-5 Reductions in energy requirements of products and services	Climate change, Climate change data

GRI 305: Emissions 2016

GRI Disclosure	Location and Notes	Reason for omission
305-1 Direct (Scope 1) GHG emissions	Climate change, Climate change data	
305-2 Energy indirect (Scope 2) GHG emissions	Climate change, Climate change data	
305-3 Other indirect (Scope 3) GHG emissions	Climate change, Climate change data	
305-4 GHG emissions intensity	Climate change, Climate change data	
305-5 Reduction of GHG emissions	Climate change, Climate change data	
305-6 Emissions of ozone-depleting substances (ODS)	Information unavailable	Not relevant to the industry
305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Information unavailable	Not relevant to the industry

GRI 306: Waste 2020 +	
GRI Disclosure	Location and Notes
3-3 Management of material topics	Waste management
306-1 Waste generation and significant waste-related impacts	Waste management , Waste management data
306-2 Management of significant waste-related impacts	Waste management
306-3 Waste generated	Waste management , Waste management data
306-4 Waste diverted from disposal	Waste management , Waste management data
306-5 Waste directed to disposal	Waste management , Waste management data

GRI 416: Customer Health and Safety 2016 +	
GRI Disclosure	Location and Notes
3-3 Management of material topics	Quality and food safety
416-1 Assessment of the health and safety impacts of product and service categories	Quality and food safety , Quality and food safety data
416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Quality and food safety , Quality and food safety data

GRI 204: Procurement Practices 2016 +	
GRI Disclosure	Location and Notes
3-3 Management of material topics	Ethical sourcing
204-1 Proportion of spending on local suppliers	Ethical sourcing , Ethical sourcing data

GRI 308: Supplier Environmental Assessment 2016 +	
GRI Disclosure	Location and Notes
308-1 New suppliers that were screened using environmental criteria	Ethical sourcing , Ethical sourcing data
308-2 Negative environmental impacts in the supply chain and actions taken	Ethical sourcing , Ethical sourcing data

GRI 414: Supplier Social Assessment 2016 +	
GRI Disclosure	Location and Notes
414-1 New suppliers that were screened using social criteria	Ethical sourcing , Ethical sourcing data
414-2 Negative social impacts in the supply chain and actions taken	Ethical sourcing , Ethical sourcing data

GRI 304: Biodiversity 2016 +		
GRI Disclosure	Location and Notes	Reason for omission
3-3 Management of material topics	Community investment	
304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Information unavailable	Our sites are not adjacent to protected areas and areas of high biodiversity value outside protected areas.
304-2 Significant impacts of activities, products and services on biodiversity	Information unavailable	Our sites are not adjacent to protected areas and areas of high biodiversity value outside protected areas.
304-3 Habitats protected or restored	Community investment	
304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Information unavailable	Our sites are not adjacent to protected areas and areas of high biodiversity value outside protected areas.

Topics in the applicable GRI Sector Standards determined as not material

GRI 408 and 409 +	
GRI Disclosure	Location and Notes
Child labour and forced or compulsory labour	Human right policy

We also report on topics that are not covered by the GRI Standards.

GRI 3: Material Topics 2021 +	
GRI Disclosure	Location and Notes
Sustainable agriculture	Sustainable agriculture, sustainable agriculture data

GRI 3: Material Topics 2021 +	
GRI Disclosure	Location and Notes
Animal welfare	Animal welfare, animal welfare data