

# Doing Better Every Day

Sustainability Report 2024



## GRI Content Index



# GRI Content Index Table

|                  |  |
|------------------|--|
| Statement of use | Almarai Company has reported in accordance with the GRI Standards for the period 1 <sup>st</sup> January 2024 to 31 <sup>st</sup> December 2024. |
| GRI 1 used       | GRI 1: Foundation 2021   |

| GRI 2: General Disclosures 2021                                      |   |
|--|---|
| GRI Disclosure   | Location and Notes  |
| 2-1 Organizational details   | <a href="#">About this report</a>   |
| 2-2 Entities included in the organization’s sustainability reporting | <a href="#">About this report</a>   |
| 2-3 Reporting period, frequency and contact point                    | <a href="#">About this report</a>   |
| 2-4 Restatements of information                                      | <a href="#">Health and safety</a> , <a href="#">Employee talent and diversity</a> , <a href="#">Community investment</a> , <a href="#">Water management</a> , <a href="#">Packaging innovation</a> , <a href="#">Climate change</a> , <a href="#">Waste management</a> , <a href="#">Ethical sourcing</a> |
| 2-5 External assurance   | <a href="#">About this report</a>   |
| 2-6 Activities, value chain and other business relationships         | <a href="#">About this report</a><br>Annual Report 2024, 92-93  |
| 2-7 Employees  | <a href="#">Sustainability governance</a> , <a href="#">Managing sustainability at Almarai data</a>   |
| 2-8 Workers who are not employees                                    | <a href="#">Sustainability governance</a> , <a href="#">Managing sustainability at Almarai data</a>   |

| GRI 2: General Disclosures 2021  |   |
|--|---|
| GRI Disclosure   | Location and Notes  |
| 2-9 Governance structure and composition   | <a href="#">Sustainability governance</a> , <a href="#">Managing sustainability at Almarai data</a> |
| 2-10 Nomination and selection of the highest governance body                     | <a href="#">Sustainability governance</a> , <a href="#">Managing sustainability at Almarai data</a> |
| 2-11 Chair of the highest governance body  | <a href="#">Sustainability governance</a> , <a href="#">Managing sustainability at Almarai data</a> |
| 2-12 Role of the highest governance body in overseeing the management of impacts | <a href="#">Sustainability governance</a> , <a href="#">Managing sustainability at Almarai data</a> |
| 2-13 Delegation of responsibility for managing impacts                           | <a href="#">Sustainability governance</a> , <a href="#">Managing sustainability at Almarai data</a> |
| 2-14 Role of the highest governance body in sustainability reporting             | <a href="#">Sustainability governance</a> , <a href="#">Managing sustainability at Almarai data</a> |
| 2-15 Conflicts of interest   | <a href="#">Sustainability governance</a> , <a href="#">Managing sustainability at Almarai data</a> |
| 2-16 Communication of critical concerns  | <a href="#">Sustainability governance</a> , <a href="#">Managing sustainability at Almarai data</a> |
| 2-17 Collective knowledge of the highest governance body                         | <a href="#">Sustainability governance</a> , <a href="#">Managing sustainability at Almarai data</a> |
| 2-18 Evaluation of the performance of the highest governance body                | <a href="#">Sustainability governance</a> , <a href="#">Managing sustainability at Almarai data</a> |
| 2-19 Remuneration policies   | <a href="#">Sustainability governance</a> , <a href="#">Managing sustainability at Almarai data</a> |
| 2-20 Process to determine remuneration   | <a href="#">Sustainability governance</a> , <a href="#">Managing sustainability at Almarai data</a> |
| 2-21 Annual total compensation ratio   | <a href="#">Sustainability governance</a> , <a href="#">Managing sustainability at Almarai data</a> |
| 2-22 Statement on sustainable development strategy                               | <a href="#">Sustainability governance</a> , <a href="#">Managing sustainability at Almarai data</a> |
| 2-23 Policy commitments  | <a href="#">Sustainability governance</a> , <a href="#">Managing sustainability at Almarai data</a> |
| 2-24 Embedding policy commitments  | <a href="#">Sustainability governance</a> , <a href="#">Managing sustainability at Almarai data</a> |
| 2-25 Processes to remediate negative impacts                                     | <a href="#">Sustainability governance</a> , <a href="#">Managing sustainability at Almarai data</a> |
| 2-26 Mechanisms for seeking advice and raising concerns                          | <a href="#">Sustainability governance</a> , <a href="#">Managing sustainability at Almarai data</a> |
| 2-27 Compliance with laws and regulations  | <a href="#">Sustainability governance</a> , <a href="#">Managing sustainability at Almarai data</a> |
| 2-28 Membership associations   | <a href="#">Sustainability governance</a> , <a href="#">Managing sustainability at Almarai data</a> |
| 2-29 Approach to stakeholder engagement  | <a href="#">Stakeholder engagement</a> , <a href="#">Sustainability governance</a>                  |
| 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 | <a href="#">Stakeholder engagement</a> ,<br><a href="#">Alignment to national and international development frameworks</a> ,<br><a href="#">Defining and prioritizing the issues that matter the most</a> . |
| 3-2 List of material topics              | <a href="#">Defining and prioritizing the issues that matter the most</a> ,<br><a href="#">Our sustainability strategy</a>  |

### Nutrition and wellbeing

| GRI 3: Material Topics 2021       |   |
|-----------------------------------|---|
| GRI Disclosure                    | Location and Notes                      |
| 3-3 Management of material topics | <a href="#">Nutrition and wellbeing</a> |

| GRI 417: Marketing and Labeling 2016  |  |
|---|--|
| GRI Disclosure  | Location and Notes   |
| 417-1 Requirements for product and service information and labeling                       | <a href="#">Nutrition and wellbeing</a> , <a href="#">Nutrition and wellbeing data</a> |
| 417-2 Incidents of non-compliance concerning product and service information and labeling | <a href="#">Nutrition and wellbeing</a> , <a href="#">Nutrition and wellbeing data</a> |
| 417-3 Incidents of non-compliance concerning marketing communications                     | <a href="#">Nutrition and wellbeing</a> , <a href="#">Nutrition and wellbeing data</a> |

### Health and Safety

| GRI 3: Material Topics 2021       |                                   |
|-----------------------------------|-----------------------------------|
| GRI Disclosure                    | Location and Notes                |
| 3-3 Management of material topics | <a href="#">Health and safety</a> |

| GRI 403: Occupational Health and Safety 2018                             |                                   |
|--|-----------------------------------|
| GRI Disclosure   | Location and Notes                |
| 403-1 Occupational health and safety management system                   | <a href="#">Health and safety</a> |
| 403-2 Hazard identification, risk assessment, and incident investigation | <a href="#">Health and safety</a> |

| GRI 3: Material Topics 2021   |  |
|---|--|
| GRI Disclosure  | Location and Notes   |
| 403-3 Occupational health services  | <a href="#">Health and safety</a>  |
| 403-4 Worker participation, consultation, and communication on occupational health and safety                       | <a href="#">Health and safety</a>  |
| 403-5 Worker training on occupational health and safety   | <a href="#">Health and safety</a> , <a href="#">Health and safety data</a> |
| 403-6 Promotion of worker health  | <a href="#">Health and safety</a>  |
| 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | <a href="#">Health and safety</a>  |
| 403-8 Workers covered by an occupational health and safety management system  | <a href="#">Health and safety</a>  |
| 403-9 Work-related injuries   | <a href="#">Health and safety</a> , <a href="#">Health and safety data</a> |
| 403-10 Work-related ill health  | <a href="#">Health and safety</a> , <a href="#">Health and safety data</a> |

## Employee Talent and Diversity

| GRI 3: Material Topics 2021       |   |
|-----------------------------------|---|
| GRI Disclosure                    | Location and Notes                            |
| 3-3 Management of material topics | <a href="#">Employee talent and diversity</a> |

| GRI 401: Employment 2016   |  |
|--|--|
| GRI Disclosure   | Location and Notes   |
| 401-1 New employee hires and employee turnover   | <a href="#">Employee talent and diversity</a> , <a href="#">Employee talent and diversity data</a> |
| 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees | <a href="#">Employee talent and diversity</a>  |
| 401-3 Parental leave   | <a href="#">Employee talent and diversity data</a>   |

| GRI 404: Training and Education 2016                  |  |
|---|--|
| GRI Disclosure  | Location and Notes                                 |
| 404-1 Average hours of training per year per employee | <a href="#">Employee talent and diversity data</a> |

| GRI 404: Training and Education 2016   |  |
|--|--|
| GRI Disclosure   | Location and Notes                                 |
| 404-2 Programs for upgrading employee skills and transition assistance programs            | <a href="#">Employee talent and diversity data</a> |
| 404-3 Percentage of employees receiving regular performance and career development reviews | <a href="#">Employee talent and diversity data</a> |

| GRI 405: Diversity and Equal Opportunity 2016                |  |
|--|--|
| GRI Disclosure   | Location and Notes                                 |
| 405-1 Diversity of governance bodies and employees           | <a href="#">Employee talent and diversity.</a>     |
| 405-2 Ratio of basic salary and remuneration of women to men | <a href="#">Employee talent and diversity data</a> |

| GRI 406: Non-discrimination 2016                               |  |
|--|--|
| GRI Disclosure   | Location and Notes                             |
| 406-1 Incidents of discrimination and corrective actions taken | <a href="#">Employee talent and diversity.</a> |

### Community Investment

| GRI 3: Material Topics 2021       |                                      |
|-----------------------------------|--------------------------------------|
| GRI Disclosure                    | Location and Notes                   |
| 3-3 Management of material topics | <a href="#">Community investment</a> |

| GRI 413: Local Communities 2016  |   |
|--|---|
| GRI Disclosure   | Location and Notes  |
| 413-1 Operations with local community engagement, impact assessments, and development programs | <a href="#">Community investment, Community investment data</a> |
| 413-2 Operations with significant actual and potential negative impacts on local communities   | <a href="#">Community investment</a>                            |

### Water Management

| GRI 413: Local Communities 2016   |                                  |
|-----------------------------------|----------------------------------|
| GRI Disclosure                    | Location and Notes               |
| 3-3 Management of material topics | <a href="#">Water management</a> |

| GRI 303: Water and Effluents 2018                   |   |
|---|---|
| GRI Disclosure                                      | Location and Notes                                      |
| 303-1 Interactions with water as a shared resource  | <a href="#">Water management, Water management data</a> |
| 303-2 Management of water discharge-related impacts | <a href="#">Water management, Water management data</a> |
| 303-3 Water withdrawal                              | <a href="#">Water management, Water management data</a> |
| 303-4 Water discharge                               | <a href="#">Water management, Water management data</a> |
| 303-5 Water consumption                             | <a href="#">Water management, Water management data</a> |

### Packaging innovation

| GRI 3: Material Topics 2021       |                                      |
|-----------------------------------|--------------------------------------|
| GRI Disclosure                    | Location and Notes                   |
| 3-3 Management of material topics | <a href="#">Packaging innovation</a> |

| GRI 301: Materials 2016                                |   |
|--|---|
| GRI Disclosure   | Location and Notes  |
| 301-1 Materials used by weight or volume               | <a href="#">Packaging innovation, Packaging innovation data</a> |
| 301-2 Recycled input materials used                    | <a href="#">Packaging innovation, Packaging innovation data</a> |
| 301-3 Reclaimed products and their packaging materials | <a href="#">Packaging innovation, Packaging innovation data</a> |

### Climate Change

| GRI 3: Material Topics 2021       |                                |
|-----------------------------------|--------------------------------|
| GRI Disclosure                    | Location and Notes             |
| 3-3 Management of material topics | <a href="#">Climate change</a> |

| GRI 302: Energy 2016   |   |
|--|---|
| GRI Disclosure   | Location and Notes  |
| 302-1 Energy consumption within the organization                 | <a href="#">Climate change, Climate change data</a>       |
| 302-2 Energy consumption outside of the organization             | <a href="#">Climate change, Climate change data</a>       |
| 302-3 Energy intensity   | <a href="#">Climate change, Packaging innovation data</a> |
| 302-4 Reduction of energy consumption                            | <a href="#">Climate change, Climate change data</a>       |
| 302-5 Reductions in energy requirements of products and services | <a href="#">Climate change, Packaging innovation data</a> |

| GRI 305: Emissions 2016   |   |                              |
|---|---|------------------------------|
| GRI Disclosure  | Location and Notes                                  |                              |
| 305-1 Direct (Scope 1) GHG emissions  | <a href="#">Climate change, Climate change data</a> |                              |
| 305-2 Energy indirect (Scope 2) GHG emissions   | <a href="#">Climate change, Climate change data</a> |                              |
| 305-3 Other indirect (Scope 3) GHG emissions  | <a href="#">Climate change, Climate change data</a> |                              |
| 305-4 GHG emissions intensity   | <a href="#">Climate change, Climate change data</a> |                              |
| 305-5 Reduction of GHG emissions  | <a href="#">Climate change, Climate change data</a> |                              |
| 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 |

### Waste Management

| GRI 3: Material Topics 2021       |                                  |
|-----------------------------------|----------------------------------|
| GRI Disclosure                    | Location and Notes               |
| 3-3 Management of material topics | <a href="#">Waste management</a> |



| GRI 306: Waste 2020  |   |
|--|---|
| GRI Disclosure   | Location and Notes                                      |
| 306-1 Waste generation and significant waste-related impacts | <a href="#">Waste management, Waste management data</a> |
| 306-2 Management of significant waste-related impacts        | <a href="#">Waste management</a>                        |
| 306-3 Waste generated  | <a href="#">Waste management, Waste management data</a> |
| 306-4 Waste diverted from disposal                           | <a href="#">Waste management, Waste management data</a> |
| 306-5 Waste directed to disposal                             | <a href="#">Waste management, Waste management data</a> |

### Quality and Food Safety

| GRI 3: Material Topics 2021       |   |
|-----------------------------------|---|
| GRI Disclosure                    | Location and Notes                      |
| 3-3 Management of material topics | <a href="#">Quality and food safety</a> |

| GRI 416: Customer Health and Safety 2016  |   |
|---|---|
| GRI Disclosure  | Location and Notes  |
| 416-1 Assessment of the health and safety impacts of product and service categories                 | <a href="#">Quality and food safety, Quality and food safety data</a> |
| 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services | <a href="#">Quality and food safety, Quality and food safety data</a> |

### Ethical Sourcing

| GRI 3: Material Topics 2021       |                                  |
|-----------------------------------|----------------------------------|
| GRI Disclosure                    | Location and Notes               |
| 3-3 Management of material topics | <a href="#">Ethical sourcing</a> |

| GRI 204: Procurement Practices 2016             |   |
|---|---|
| GRI Disclosure                                  | Location and Notes                                      |
| 204-1 Proportion of spending on local suppliers | <a href="#">Ethical sourcing, Ethical sourcing data</a> |

| GRI 308: Supplier Environmental Assessment 2016                            |   |
|--|---|
| GRI Disclosure   | Location and Notes                                      |
| 308-1 New suppliers that were screened using environmental criteria        | <a href="#">Ethical sourcing, Ethical sourcing data</a> |
| 308-2 Negative environmental impacts in the supply chain and actions taken | <a href="#">Ethical sourcing, Ethical sourcing data</a> |

| GRI 414: Supplier Social Assessment 2016                            |   |
|---|---|
| GRI Disclosure  | Location and Notes                                      |
| 414-1 New suppliers that were screened using social criteria        | <a href="#">Ethical sourcing, Ethical sourcing data</a> |
| 414-2 Negative social impacts in the supply chain and actions taken | <a href="#">Ethical sourcing, Ethical sourcing data</a> |

## Biodiversity

| GRI 3: Material Topics 2021       |                                      |                     |
|-----------------------------------|--------------------------------------|---------------------|
| GRI Disclosure                    | Location and Notes                   | Reason for omission |
| 3-3 Management of material topics | <a href="#">Community investment</a> |                     |

| GRI 304: Biodiversity 2016  |                                      |   |
|---|--------------------------------------|---|
| GRI Disclosure  | Location and Notes                   | Reason for omission   |
| 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  | <a href="#">Community investment</a> |   |
| 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 | <a href="#">Human right policy</a> |

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     | <a href="#">Sustainable agriculture, sustainable agriculture data</a> |

|                             |   |
|-----------------------------|---|
| GRI 3: Material Topics 2021 |   |
| GRI Disclosure              | Location and Notes                                  |
| Animal welfare              | <a href="#">Animal welfare, animal welfare data</a> |