





# **GRI Content Index Table**

Statement of use

Almarai Company has reported in accordance with the GRI Standards for the period 1st January 2024 to 31st December 2024.

**GRI1used** 

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 2024, 92-93
2-7 Employees	Sustainability governance, Managing sustainability at Almarai data
2-8 Workers who are not employees	Sustainability governance, Managing sustainability at Almarai data,



GRI 2: General Disclosures 2021	
GRI Disclosure	Location and Notes
2-9 Governance structure and composition	Sustainability governance, Managing sustainability at Almarai data
2-10 Nomination and selection of the highest governance body	Sustainability governance, Managing sustainability at Almarai data
2-11 Chair of the highest governance body	Sustainability governance, Managing sustainability at Almarai data
2-12 Role of the highest governance body in overseeing the management of impacts	Sustainability governance, Managing sustainability at Almarai data
2-13 Delegation of responsibility for managing impacts	Sustainability governance, Managing sustainability at Almarai data
2-14 Role of the highest governance body in sustainability reporting	Sustainability governance, Managing sustainability at Almarai data
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
2-17 Collective knowledge of the highest governance body	Sustainability governance, Managing sustainability at Almarai data
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
2-20 Process to determine remuneration	Sustainability governance, Managing sustainability at Almarai data
2-21 Annual total compensation ratio	Sustainability governance, Managing sustainability at Almarai data
2-22 Statement on sustainable development strategy	Sustainability governance, Managing sustainability at Almarai data
2-23 Policy commitments	Sustainability governance, Managing sustainability at Almarai data
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
2-26 Mechanisms for seeking advice and raising concerns	Sustainability governance, Managing sustainability at Almarai data
2-27 Compliance with laws and regulations	Sustainability governance, Managing sustainability at Almarai data
2-28 Membership associations	Sustainability governance, Managing sustainability at Almarai data
2-29 Approach to stakeholder engagement	Stakeholder engagement, Sustainability governance
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,
3-2 List of material topics	Defining and prioritizing the issues that matter the most, Our sustainability strategy

## **Nutrition and wellbeing**

GRI 3: Material Topics 2021	
GRI Disclosure	Location and Notes
3-3 Management of material topics	Nutrition and wellbeing

GRI 417: Marketing and Labeling 2016	
GRI Disclosure	Location and Notes
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

## **Health and Safety**

GRI 3: Material Topics 2021	
GRI Disclosure	Location and Notes
3-3 Management of material topics	<u>Health and safety</u>

GRI 403: Occupational Health and Safety 2018	
GRI Disclosure	Location and Notes
403-1 Occupational health and safety management system	Health and safety
403-2 Hazard identification, risk assessment, and incident investigation	Health and safety



GRI 3: Material Topics 2021	
GRI Disclosure	Location and Notes
403-3 Occupational health services	Health and safety
403-4 Worker participation, consultation, and communication on occupational health and safety	<u>Health and safety</u>
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	<u>Health and safety</u>
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

#### **Employee Talent and Diversity**

GRI 3: Material Topics 2021	
GRI Disclosure	Location and Notes
3-3 Management of material topics	Employee talent and diversity
GRI 401: Employment 2016	
GRI Disclosure	Location and Notes
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 part-time employees	Employee talent and diversity
401-3 Parental leave	Employee talent and diversity data
GRI 404: Training and Education 2016	
GRI Disclosure	Location and Notes
404-1 Average hours of training per year per employee	Employee talent and diversity data



GRI 404: Training and Education 2016	
GRI Disclosure	Location and Notes
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,
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,

# **Community Investment**

GRI 3: Material Topics 2021	
GRI Disclosure	Location and Notes
3-3 Management of material topics	Community investment
5-5 Management of Material topics	Community investment

GRI 413: Local Communities 2016	
GRI Disclosure	Location and Notes
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

#### **Water Management**

GRI 413: Local Communities 2016	
GRI Disclosure	Location and Notes
3-3 Management of material topics	<u>Water management</u>



GRI 303: Water and Effluents 2018	
GRI Disclosure	Location and Notes
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

# Packaging innovation

GRI 3: Material Topics 2021	
GRI Disclosure	Location and Notes
3-3 Management of material topics	Packaging innovation,

GRI 301: Materials 2016	
GRI Disclosure	Location and Notes
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

#### **Climate Change**

GRI 3: Material Topics 2021	
GRI Disclosure	Location and Notes
3-3 Management of material topics	Climate change



GRI 302: Energy 2016	
GRI Disclosure	Location and Notes
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, Packaging innovation data
302-4 Reduction of energy consumption	Climate change, Climate change data
302-5 Reductions in energy requirements of products and services	Climate change, Packaging innovation data

GRI 305: Emissions 2016		
GRI Disclosure	Location and Notes	
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

## **Waste Management**

GRI 3: Material Topics 2021	
GRI Disclosure	Location and Notes
3-3 Management of material topics	Waste management



GRI 306: Waste 2020	
GRI Disclosure	Location and Notes
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

## **Quality and Food Safety**

GRI 3: Material Topics 2021	
GRI Disclosure	Location and Notes
3-3 Management of material topics	Quality and food safety

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	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

## **Ethical Sourcing**

GRI 3: Material Topics 2021	
GRI Disclosure	Location and Notes
3-3 Management of material topics	Ethical sourcing

GRI 204: Procurement Practices 2016	
GRI Disclosure	Location and Notes
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

#### **Biodiversity**

GRI 3: Material Topics 2021		
GRI Disclosure	Location and Notes	Reason for omission
3-3 Management of material topics	Community investment	

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

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GRI Disclosure	Location and Notes
Animal welfare	Animal welfare, animal welfare data