

Doing better every day

Sustainability Report 2022

| GRI content index



GRI content index

GRI Standard

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| 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 |

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| 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 |
| 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 |

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| 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 |

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|-------------------------|---|
| 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 |