aldahra

2024

Sustainability Report

Sustainably Feeding a Growing World

Photo from Al Dahra Romania operations

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About This Report

Welcome to Al Dahra's fifth annual Sustainability Report, covering our environmental, social, and governance achievements and activities for the year 2024. In this report, readers will find details of our progress in embedding sustainability across our global agribusiness operations and, where possible, our value chain.

Purpose

We intend for this document to serve as a key accountability tool for sharing our achievements, lessons learnt, and forward-looking commitments with stakeholders, including our team members, customers, investors, and local communities. Al Dahra remains focused on delivering responsible agricultural solutions and contributing to 'Sustainably Feeding a Growing World'. By openly communicating our challenges and achievements, we hope to drive collective progress with stakeholders who share our vision, while convincing more stakeholders to join the journey.

Frameworks

We primarily adhere to the Global Reporting Initiative (GRI) Standards, applying rigorous stakeholder engagement and data-gathering methods to ensure balanced, comparable, and accurate disclosures for topics material to our business. During this process, we have also considered the requirements of the European Sustainability Reporting Standards (ESRS) to better align with upcoming mandates. This report also serves as our Communication on Progress Report to the United Nations Global Compact (UNGC), of which we became members in 2023.

Scope

The reporting period is from January 1, 2024, to December 31, 2024. All data and performance insights presented here reflect Al Dahra's owned and leased sites, as well as the primary farming, sourcing, and logistics activities we operate worldwide, unless explicitly noted otherwise. Specific exclusions and limitations to our scope are outlined in the Appendix section of this report.

Disclaimer

Certain statements, estimates, targets, and projections in this report may constitute forward-looking statements. These are based on current expectations, assumptions, and market conditions. Actual outcomes and results could differ materially due to various risks and uncertainties. The forward-looking statements in this report do not imply, nor should they be interpreted as, any legal obligation or guarantee of future performance. Please note that some figures in this report have been rounded for clarity. For detailed data, refer to the data tables in the Annex.

Strategic Highlights of 2024

Growing More With Less

Total Farmland Operated (ha)	104K
Total Farmland Irrigated (ha)	77K
Countries of Operation	13

Regenerative & No-till Farming on Cultivated Land	35%
Carbon Credits Generated (2023)	+53K
Sand-to-soil Transformation till Date (ha)	+16.5K

435K	tCO2e Total Emissions
0.3	tCO2e Emissions ton/yield

498	million m3 Water Consumed
376	m3 Water Consumed ton/yield

First Local Biodiversity Impact Study Conducted in Romania

Global Water Risk Assessment Completed for All Sites

Strategic Highlights continued

Treating People Fairly

Hours of QHSSE Training **+40K**

Global launch of the **12 Golden Safety Rules**

Multilingual training materials, **covering over 90% of the global workforce**

Global launch of the **the QHSSE Policy**

Number of Employees **+3.1K**

Number of Nationalities **+60**

Women in Workforce **13%**

Women in Senior Leadership **14%**

Hours of Total Employee Training **+49K**

Lost Recordable Injury Frequency Rate (LTIFR) **5.08**

UNGC Women Empowerment Principles Self-Assessment Conducted

Strategic Highlights continued

Sustainable Value Chain

Conducted first end-to-end logistics emissions mapping

Global Vendor Code of Conduct Updated with ESG Principles

- Business Ethics
- Health and Safety
- Climate and Environment
- Employment and Working Conditions

Innovative partnerships for multimodal low-carbon logistics

Reduced our ocean freight emissions by forging partnerships for green fuel

1K tCO2e avoided

235 equivalent of cars driven for one year

MESSAGE FROM CHIEF EXECUTIVE OFFICER

Sustainability is integral to Al Dahra: it guides our strategy and decisions and fuels practical, measurable progress against our business goals, as well as pressing global challenges at the intersection of climate change and food supply. As I reflect on our journey, I'm proud to share the strides and learnings we have made toward "Sustainably Feeding a Growing World" while marking a year of success in innovative and sustainable farming in the sector.

In 2024, we have made significant progress in strengthening our sustainability-driven, resilient growth approach and embedding sustainability performance as the central piece of our market leadership while maturing our practical approach to our 2030 goals.

We continued to push the boundaries of innovative and responsible farming, delivering measurable value in every market we serve. On the ground, we expanded practical solutions such as dragon lines, no-till farming, and crop trials, achieving meaningful gains in soil health and resource efficiency.
Our Romania farm obtained the Group's first carbon credits through regenerative farming, drawing a model for expansion to our other global locations and demonstrating our expertise and commitment to leveraging farming for climate action.

Supporting people, our own employees and the communities around us, also remained a priority. Our Global Women's Network and NextGen Leaders initiatives continued to evolve, guiding our roadmap for enhanced diversity and representation.

We introduced new mentorship programs, scholarships, and inclusive sponsorships in multiple countries and will continue to extend our care for the communities surrounding our business.

Our Health, Safety, and Environment (HSE) metrics reached a new level of rigor with the launch of our Golden Rules, but this was underscored by the tragic loss of two colleagues in separate work-related incidents. Their passing is a profound reminder that safety must remain embedded in every aspect of our daily work and on everyone's mind. We are thoroughly investigating each incident, reinforcing training and oversight, and strengthening accountability at all levels to ensure tragedies like these never happen again.

As members of the UNGC, we furthered our commitment to human rights, labor conditions, and ethical oversight of our value chain through our Supplier Code of Conduct. We also laid the groundwork for a comprehensive supplier engagement approach to better trace our impact. We expect 2025 to be a year of significant progress in these areas.

We refined our approach to sustainability governance by establishing our executive-level Sustainability Committee and held our first meeting in early 2025. I am confident that the way forward will entail many more milestones and further cascading of accountability and sustainability culture at Al Dahra.

To everyone at Al Dahra, I extend my sincere gratitude for their commitment to constant learning and teamwork. Grounded in our SEED values—Sustainable, Engaged, Empowered, and Determined—we look forward to building on this momentum and tackling the agribusiness challenges of tomorrow with unwavering focus on impact.

MESSAGE FROM GROUP SUSTAINABILITY DIRECTOR

2024 has been a transformative year for Al Dahra, marking a period of heightened awareness and involvement in our sustainability strategy. We focused on engaging every member of our organization to ensure that our sustainability mission is actively embraced.

Internally, we conducted a comprehensive engagement process that has bolstered our data collection and increased visibility into our environmental and social performance. The insights we gathered helped us refine our KPIs and translate strategic goals into targeted, on-the-ground initiatives that drive tangible impact. Sustainability performance is now a priority at every level of our business. Our metrics are periodically reviewed and remain at the forefront of our operations and decision-making processes.

Externally, we solidified Al Dahra's standing as a knowledge leader and expert partner in sustainable agriculture. We became full members of the World Business Council for Sustainable Development (WBCSD). As a member whose foundation is built on extensive, hands-on farming operations, we bring a perspective rooted in transformative applications in sustainable agriculture. Further, our active participation at flagship events such as New York Climate Week and COP29 has allowed us to benchmark our methods against global best practices while contributing our practical insights to enrich the collective expertise and drive innovation and real impact across the sector.

At the heart of our environmental approach is regenerative agriculture, where we combine no-till techniques, deliberate biodiversity integration, and crop rotations for healthier soils and water efficiency. In Egypt, our sand-to-soil transformations advanced further through drip irrigation and organic enrichment—proving that even desert landscapes can be reclaimed and farmed sustainably with the right stewardship. Romania continued to scale large regenerative operations, monitoring soil health from no-till planting and rotation patterns. We plan to expand our initial carbon-credit pilots in Romania to new regions, leveraging responsible farming for climate action. In Serbia, Al Dahra implemented fertigation, a technique that delivers nutrients through the irrigation system, with the goal of improving nutrient uptake and supporting more efficient fertilization. This initiative supports our ongoing efforts to enhance resource optimization across operations.

These efforts all share the same goal: building resilient ecosystems and minimizing our environmental footprint while meeting the growing food and feed demands of a rapidly changing world.

Beyond farming, we took a closer look at supply chain emissions. From launching electric trucking trials to scaling up rail logistics, we aimed to balance efficiency with reduced carbon impact. We began baselining Scope 3 emissions in our logistics and are committed to conducting a comprehensive review of all Scope 3 categories, ensuring that we capture every material aspect with high-quality data.

On the social side, we introduced the Community Support, Donations & Sponsorships (CSDS) Policy. Our key local teams identified community programs that meet real, on-the-ground needs and delivered exemplary social impact programs aimed at supporting marginalized groups. We also engaged with UNGC's Women Empowerment Principles guidance; however, we recognize that fostering diversity, equity, and inclusion (DEI) calls for sustained effort, which we have prioritized on our agenda moving forward.

Message from Group Sustainability Director continued

We have achieved significant enhancements in our HSE monitoring, reporting, and training and set the goal of achieving a minimum of 12 hours of training per employee, double the industry average and within compliance with all global regulations.

Alongside these efforts, we established our Sustainability Governance Model to drive the execution of our strategy and establish accountability and transparency across all regions of operation. In our new governance model, our sustainability approach is steered by the executive Sustainability Committee, while implementation is cascaded through KPI-specific leaders and working groups at group and country levels.

One core lesson is that solid sustainability outcomes rest on practical data and close collaboration among our internal teams, partners, and local communities. None of these achievements would have been possible without the unwavering dedication of our Al Dahra teams. By staying true to our values and focusing on evidence-based actions, we will continue to shape Al Dahra into an agribusiness leader standing out with sustainability.

About Al Dahra

Since our inception in 1995, Al Dahra, headquartered in Abu Dhabi, United Arab Emirates, has evolved into a leading global agribusiness, rooted in a large-scale irrigated farming platform that underpins our growth strategy. We specialize in the cultivation, production, and trading of grains, feed, and other row crops, along with essential food commodities such as rice, flour, fruits, and vegetables. With more than 3,100 employees across 13 countries serving over 45 markets, we have firmly established our presence in the Middle East, Asia, Europe, Africa, Australia, and the Americas.

PURPOSE

Sustainably Feeding a Growing World

MANDATE

Build the World's Largest Irrigated Farming Platform

VISION

Build sustainable, digital, innovative platforms totalling >500K ha

Our Journey

Foundations

Al Dahra is founded in the UAE with a responsibility to enhance availability, accessibility and affordability of food and crops

Scaling & Diversification

Al Dahra grows through strategic plays focused on increased scale, diversified sourcing capabilities, and vertical integration

Institutionalization

Further commercialization of the Al Dahra platform combined with strategic investor attraction

Transformation & Performance

Transformation aimed at enhancing Al Dahra's ability to sustainably feed a growing world while securing attractive financial returns

Key Milestones

1995
Al Dahra is founded.

2008
Entry and start of Al Dahra projects in Egypt

2018
Acquisition of 56K ha farming land in Romania (Agricost)

Acquisition of 20K+ ha in Serbia (PKB)

2020
Launch of grain trading office in the Black Sea region (Romania)

2021
Acquisition by ADQ of a 50% stake in Al Dahra

2022
Commenced new approach to partnership to penetrate new markets

2023
Launch of Everest strategy to set the company on its next growth S-curve

Launch of the 'Sustainably Feeding a Growing World' purpose and centering sustainability as key driver of growth.

2024
Leveraging Regenerative Agriculture for carbon reduction; first carbon credits issued in Romania

VALUES

SEED

Sustainable
We are responsible stewards, committed to delivering positive impact through our decision-making and our actions.

Engaged
We work openly and together, actively nurturing creativity and agility to resolve challenges and achieve common goals.

Empowered
We behave with integrity and boldness, taking ownership of our actions and responsibility for our impact.

Determined
We are passionate about what we do, and challenge ourselves continuously to improve

Business Overview

Al Dahra's strategic focus on large-scale irrigated farming has redefined our operational and growth blueprint. We are committed to positioning ourselves as a broad-acre, irrigation-focused farming platform and becoming the world's largest in this domain.

By deploying advanced agricultural technologies across diverse climates and geographies, we optimize water resource management and achieve stable, reliable crop yields while minimizing input costs and reducing environmental impact. This integrated approach is the cornerstone of our dual strategy for growth and sustainability. Supported by targeted strategic investments, acquisitions, and global partnerships, our significant farmland portfolio and high-efficiency farming assets consistently deliver dependable food quantities with a "more-with-less" methodology. In doing so, we not only reinforce our commitment to food security but also set new benchmarks in sustainable agribusiness.

Beyond the farm gate, Al Dahra specializes in sourcing, trading, processing, and logistics of feed and food through state-of-the-art facilities—an integrated network of mills, hubs, and distribution systems that ensures consistent product quality and timely delivery.

This infrastructure allows us to produce and supply millions of MT of feed and food each year, effectively meeting the growing demand. Guided by our purpose of "Sustainably Feeding a Growing World", we remain committed to innovative farming practices, climate-resilient crops, and responsible supply chain solutions that bolster sustainability across our entire value chain.

Al Dahra in Numbers

162K+
Landbank (ha)

109K
Fully controlled

~6M MT
Supply Capacity

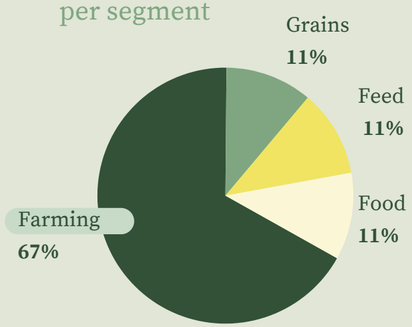
~3M MT
Feed Commodities

~3M MT
Food Commodities

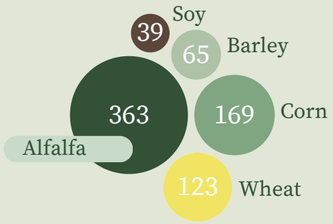
20+
Sourcing Countires

30+
Markets Served

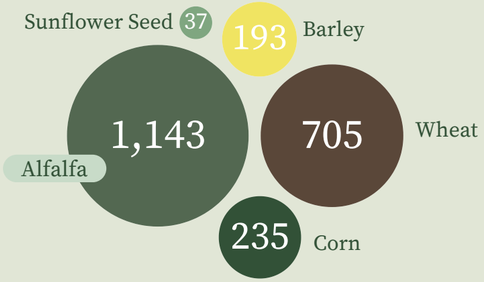
EBITDA
per segment



Top 5 Crop Volume Produced
Total 2024 (K MT)



Top 5 Volume Traded
Total 2024 (K MT)



Key Farming Countries
Total Land Operated (ha)

56K Romania

22K Serbia

16K Egypt

13K USA

Our Business & Operating Model

Our strategy is designed to scale both profitability and impact, with a core focus on our irrigated farming platform. By expanding farmland through resilient farming practices and enhancing our logistics and trading capabilities, we unlock synergies across multiple lines of agribusiness and secure a diversified supply for both feed and food, enabling us to serve customers reliably.

SOURCING & TRADING

We ensure excellence in global sourcing and trading by partnering with reputable producers and suppliers worldwide. Strategic relationships and thorough market analysis guarantee the consistent supply of high-quality agricultural products.

FARMING

At the core of our operations is advanced farming practices, where cutting-edge technology meets sustainability. No-till farming, precision agriculture, smart irrigation systems, and renewable energy sources optimize efficiency and quality. Our commitment to sustainable agriculture ensures long-term productivity and supports global food supply, while leveraging regenerative agriculture for climate action.

PROCESSING

State-of-the-art processing facilities enhance the value and quality of our agricultural outputs. Through stringent quality control, efficient resource utilization, and innovative production techniques, we transform raw materials into superior finished products.

LOGISTICS NETWORK

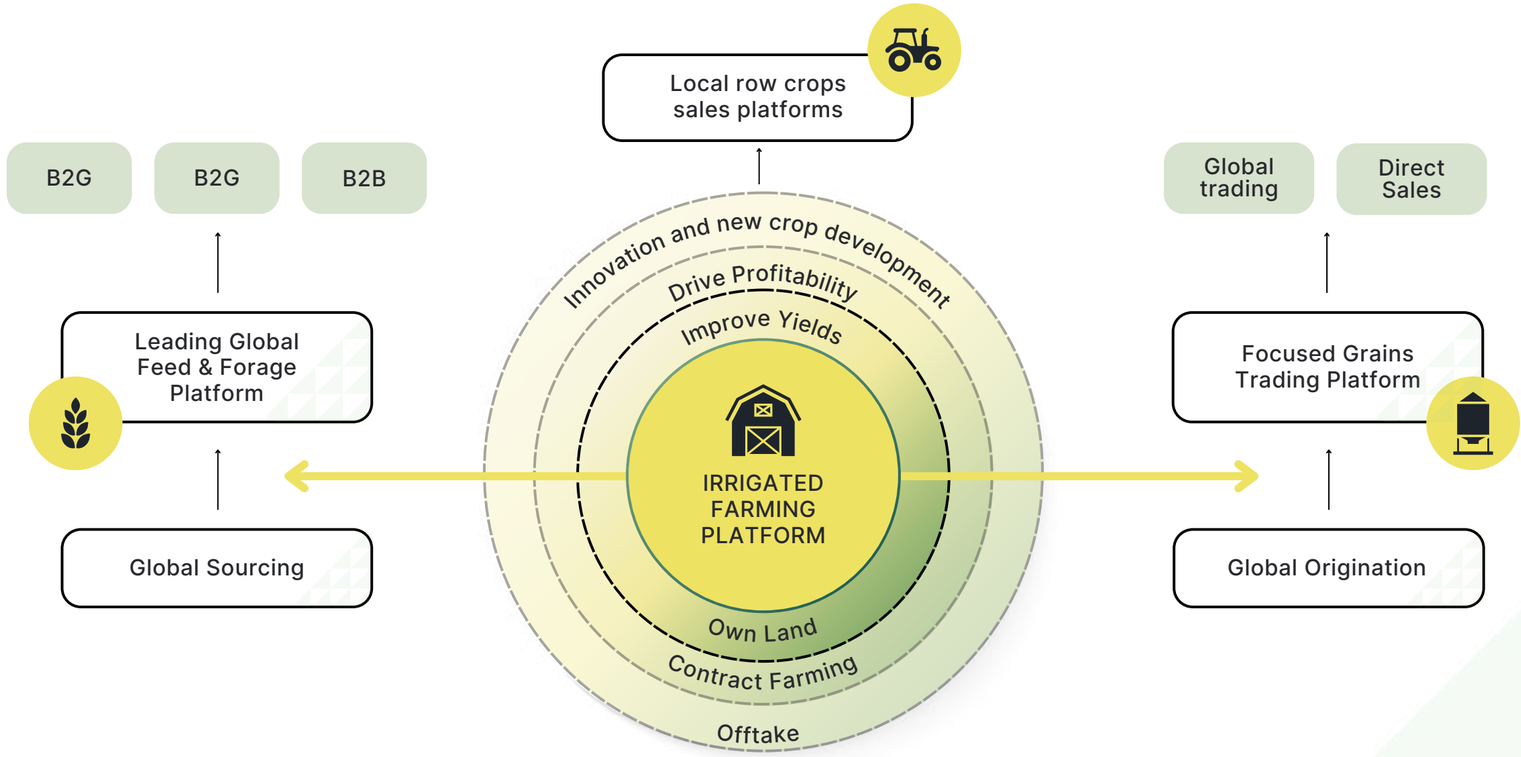
Our integrated logistics approach, supported by end-to-end digitized solutions, combines maritime, air, rail, and road transportation modes to optimize delivery, cost-efficiency, and reliability, while granting us control over a significant portion of our supply chain emissions.

IRRIGATED FARMING PLATFORM

A **third of our traded volume** originates from own farmland, providing stable outputs and full traceability. We leverage our farming expertise to expand into new markets, all while delivering measurable benefits to local communities and economies. At the core of our farming approach is a commitment to **resource efficiency and sustainable innovation**. We optimize water consumption through techniques such as drip irrigation, pivot systems, and strategic land reclamation, all designed to conserve precious resources while improving yields. Precision farming at scale, powered by sensors, data analytics, and advanced machinery, allows us to tailor inputs to specific field conditions, minimizing waste and lowering our environmental impact.

These initiatives converge in regenerative agriculture, where healthy soils, biodiverse habitats, and long-term resilience define our vision for the future of food and feed production.

In **Romania**, Al Dahra operates the largest consolidated farm in Europe, spanning 56,000 hectares with direct access to the Danube. This strategic asset allows us to implement precision and regenerative farming practices at scale, enhancing soil health and optimizing water use.



In **Serbia**, our 22,000-hectare farm is supported by on-site silos and cold storage facilities that maintain the highest crop quality and reduce post-harvest losses.

In **Egypt**, our 16,000-hectare farms leverage advanced irrigation and land reclamation techniques near the Nile, transforming desert landscapes into high-yielding, sustainable croplands.

In the **USA**, where we manage 13,500 hectares of farmland, we apply cutting-edge feed farming techniques that maximize resource efficiency, yielding multiple rounds of feed supply throughout the year.

Beyond these core regions, we also manage specialty crop production in Morocco and Namibia, catering to niche markets and diversifying our portfolio.

FEED PLATFORM

Complementing our farming activities, our integrated feed business is built on a dual model: sourcing feed both through our own farming and via external partnerships. We source approximately 2.1 million MT of feed annually and process up to 40% of this volume in-house. We operate 16 advanced processing facilities across five continents, giving us the largest sourcing capacity in the industry—over five times that of our nearest competitor. Our contract farming and offtake arrangements are operational at strategic facilities in Spain, Italy, Northwest USA, and South Africa, ensuring a reliable, global supply chain. Our extensive commercial network spans more than 30 countries, with a notable concentration in the GCC and Asia, where we serve as a pricing and quality benchmark in key import markets.

GRAINS

Our grains business trades around 2.5 million metric tons annually, underpinned by a robust sourcing model that leverages both owned farmland and external partnerships. We maintain strategic storage facilities—including a major hub in Fujairah, UAE, with a 300K MT capacity—which enable us to serve a diverse range of customers such as government entities, global traders, and food processors.

Product Portfolio

Our diversified use of our land stock underpins a broad product portfolio:

FEED

Over 40 diverse varieties, including alfalfa, roughage, and other plant protein sources.

GRAINS

A robust range including wheat, soy, barley, corn, sunflower, and additional staples.

SPECIALTY CROPS

Complementary products such as sesame, sugar beet, sorghum, and others.

FRESH PRODUCE

In smaller volumes, fruits and vegetables like apples, dates, citrus, olives, and pomegranates.

Governance

Al Dahra is committed to effective corporate governance, and our corporate governance framework is intended to support our purpose of Sustainably Feeding a Growing World through financial performance and long-term value creation for our shareholders, employees and other stakeholders based on our SEED Values.

Our Governance Structure

Our primary governance bodies are our **Board of Directors,** the **Executive Committee (ExCom)** and the **Executive Leadership Team (ELT)** of Al Dahra. Each has different roles and responsibilities within our overall governance system.

Our Board of Directors has ultimate decision-making authority (for those decisions not reserved for shareholders). The Board operates through permanent committees, such as the Executive Committee (ExCom) and the Audit Risk and Compliance Committee (ARCC). The ExCom represents the interests of all stakeholders and oversees the work of the ELT. It is in regular contact with the ELT through quarterly meetings and monthly CEO reporting.

Led by our CEO, the ELT is responsible for operational management, including financial performance, as well as fulfilment of the company's purpose, strategic priorities and targets. The ELT has 8 members, including the CEO and CFO, the leaders of our organizational units — Feed, Grains and Farming — as well as those of other functions. In addition, our external auditor provides regular opinions to management and shareholders on the Company's compliance with applicable reporting laws, standards and requirements.

The Board oversees strategic, operational, and financial issues. Key strategic discussions of 2024 included:

- Oversaw the company's strategy to establish Al Dahra as the world's largest irrigated farming platform, ensuring every decision aligns with our mission of sustainably feeding a growing world.
- Reviewed and refined the development of our talent pipeline to strengthen the organization's foundations and cultivate future leaders.
- Evaluated strategic considerations regarding mergers and broader transformative initiatives aimed at driving sustainable growth.
- Examined the Company's sustainability strategy, plans, and progress—updating nonfinancial disclosure regulations and enhancing our sustainability reporting governance.
- Analyzed the evolving geopolitical landscape, with a special focus on the impact of the US election, to ensure our strategic decisions remain resilient in a complex global environment.

Executive compensation is linked to the achievement of Al Dhara's sustainability KPIs.

Board of Directors

Al Dahra's Board of Directors and Executive Committee members represent the joint shareholders.

H.H. Sheikh Hamdan Bin Zayed Al Nahyan

Chairman of the Board of Directors

H.H. Sheikh Zayed Bin Hamdan Al Nahyan

Vice Chairman of the Board of Directors

H.E. Mohamed Hassan Al Suwaidi

Minister of Investment
Board Member

H.E. Khedaim Abdulla Al Derei

Co-founder & Board Member

Hamdan Al Dahmani

Board Member

Marcos De Quadros

Board Member

Gil Adotevi

Board Member
Chairman of the ExCom

Supun Ranasinghe

Board Member
ExCom Member

Executive Leadership Team

The ELT is responsible for operational management, including financial performance, fulfilment of the Company's purpose, strategic priorities and targets.

Arnoud van den Berg
Group Chief Executive Officer

- Internal Audit
- M&A
- Transformation

Susan Corkeron
Chief People Officer

- Organizational Agility
- Talent Strategy
- People Operations
- Internal Communications
- People and Culture

Dawn Sanderson
Chief Legal and Compliance Officer

- Legal
- Compliance
- Corporate Secretary
- Regulatory

Wissam Abbas
EVP Feed

- Feed Sales
- Sourcing and Operations Network
- Logistics Operations

Stuart Donald
EVP Farming

- Romania
- Serbia
- USA
- Egypt
- Morocco
- Technology and Best Practices

Nils Krage
EVP Grains

- Trading Romania
- Trading UAE
- Fujairah Silos
- Commodity Price Risk Management

Ahmed Al Suwaidi
Chief Corporate Affairs Officer

- QHSE
- Sustainability
- Communication and Marketing
- Government Relations

Michael Baum
Chief FinancialOfficer

- Country FDs
- Treasury
- Accounting
- Tax
- FP&A
- Procurement
- IT

As of January 2025, Procurement has transitioned to the finance department

Ethics & Compliance

At Al Dahra, ethics and compliance are embedded in our business. Our Compliance program is led by our Chief Legal & Compliance Officer, who reports to Al Dahra's Group Chief Executive Officer and, periodically, to the Audit, Risk and Compliance Committee of the Board of Directors.

CODE OF CONDUCT

Al Dahra's Code of Conduct sets clear standards and expectations and is closely aligned with our business transformation strategy and industry best practices. Its mandatory provisions apply to all Al Dahra employees, officers, and directors. Key risk areas addressed in this document include, but are not limited to, anti-bribery and anti-corruption, anti-competitive practices, conflicts of interest, information protection security and data privacy, supply chain responsibility, and workplace integrity, among others. Internal Al Dahra policies provide more specific guidance on these and other topics.

Al Dahra Code of Conduct is reviewed and updated annually, and a full revamp is planned for 2025.

EMPLOYEE COMMUNICATION AND TRAINING

At Al Dahra, we use training and communication to help employees understand the compliance-related standards and rules that are relevant to their roles and how to apply them in their daily work.

In 2024, we continued implementing our Code of Conduct and Business Ethics certification process. To date, 100% of targeted employees, including senior leaders, have completed the 2024 Al Dahra Code of Conduct and Business Ethics certifications.

Throughout the year, we also promote compliance messaging and share case studies by sharing fortnightly communications on specific Compliance topics such as Conflict of Interest, Trade Sanctions, Use of social media, Speaking Up and Workplace integrity, among others. Furthermore, we regularly update our Ethics and Compliance intranet site, including publishing information on relevant compliance topics for our employees.

EVALUATION OUR COMPLIANCE CULTURE

In 2024, an independent external evaluation affirmed the strength and maturity of our compliance function and its management system, confirming it to be well-established and effectively designed.

In a proactive step to understand and strengthen our ethical culture, we successfully conducted our first-ever Speaking Up online employee survey in 2024. This survey focused on employee experiences and attitudes regarding ethical business conduct and Speaking Up. We are committed to repeating this valuable exercise every two to three years.

We also launched a new internal, user-friendly tool to digitalize Al Dahra's compliance approvals, operations and share knowledge. The portal will enable, and further increase, data insights and monitoring.

100% completed the Code of Ethics training

100+ training conducted in-person sessions on compliance

98% of our entities completed the compliance and Fraud Global Assessment

POLICIES AND PROCEDURES

In response to emerging laws and regulations, as well as customer needs and expectations, we are continuously assessing and updating our existing policies and processes, as well as creating new ones. In 2024 we published the following policies:

- Data Protection
- Investigations
- Social Media
- Global Vendor Code of Conduct
- Community Support, Donations, and Sponsorships Policy

We also updated our Global Vendor Code of Conduct to ensure our suppliers uphold similar principles when doing business on our behalf.

SPEAKING UP

At Al Dahra, individuals may ask questions, raise concerns, or report instances of observed or suspected misconduct by contacting any of the following:

- The individual's supervisor, department head, or function leadership,
- Compliance key contacts (e.g., Global Compliance Officers and Local Compliance Champions),
- Compliance confidential email address,
- Speaking Up platform (online or by telephone), which is a third-party-operated reporting channel available 24 hours a day, seven days a week, in all languages spoken at Al Dahra. Individuals may use it anonymously, subject to local laws and regulations.

Al Dahra has also implemented a Global Speak Up Policy, the principles of which are reinforced by the Code of Conduct and all compliance policies. Employees are required to report actual or suspected incidents of misconduct and can do so in confidence while being protected against retaliation. The Compliance function provides regular updates to ARCC, as well as to the Board.

Recognizing the importance of a robust speak-up culture, we launched the Speaking Up campaign as a key initiative under our broader Compass communication campaign. This campaign has demonstrated its effectiveness, evidenced by a significant increase in speak-up reports, indicating a greater willingness among employees to raise concerns. As part of this ongoing effort, the Compliance team actively communicates with employees about Al Dahra's comprehensive speak-up program. For instance, on a regular basis, the Compliance team publishes key statistics on speak-up reports, substantiated compliance violations, and resulting disciplinary actions. Furthermore, during the in-person training they share anonymized real-life examples of misconduct and provide clear advisory guidance to educate employees on identifying and reporting potential issues.

COMPLIANCE INVESTIGATIONS

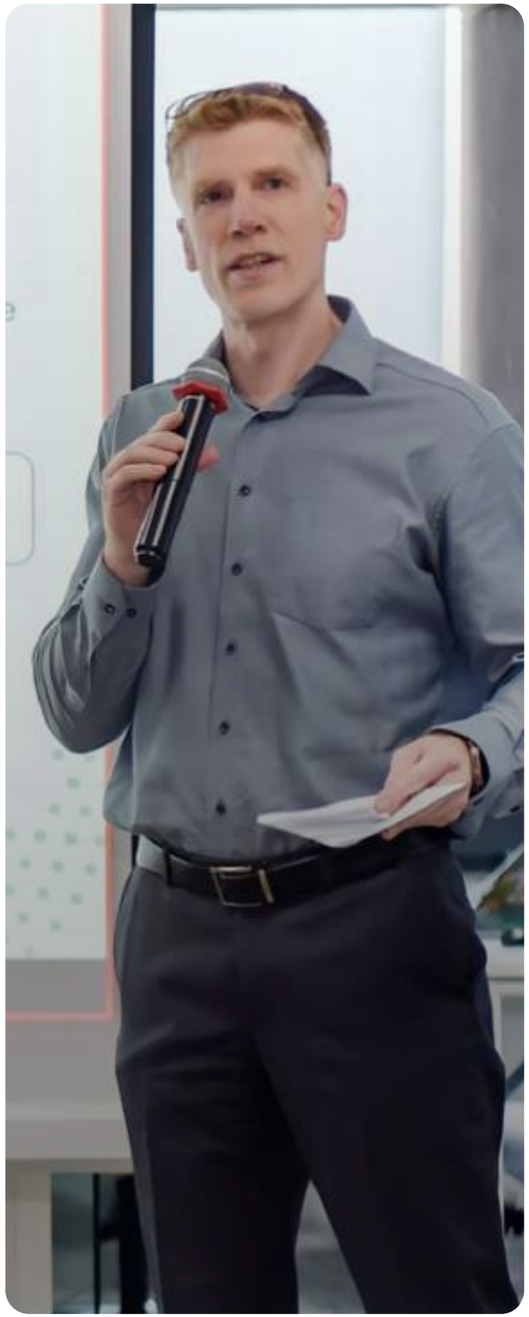
At Al Dahra, we take all reports received through our Speak Up platform seriously and are committed to following up objectively and in a timely manner. We investigate all reports that raise compliance concerns, and we involve other functions or line management as warranted. We implement corrective measures to address investigation findings and calibrate disciplinary actions against past outcomes to keep the process fair. All Compliance personnel have been trained in the best global investigations standards, which are designed to ensure an equitable and respectful process.

In 2024, a total of 95 allegations of misconduct were handled by the Ethics and Compliance department, compared with 21 in 2023. Of the total allegations, 73% were classified as misconduct allegations warranting investigation. 28 allegations have been substantiated. These include allegations reported in previous years and concluded in 2024. We observed an increase in HR and conflicts of interest allegations being substantiated in 2024. The number of substantiated allegations indicates that the detection measures are effective.

We devote substantial resources to monitoring and addressing these cases. In addition, regular mandatory training on conflicts of interest and workplace behaviour is in place to raise awareness.

PREVENTING BRIBERY AND CORRUPTION

Al Dahra maintains an unequivocal stance: bribery and corruption are strictly prohibited. While we acknowledge that our commitment to ethical conduct may present challenges in certain markets, engaging in corrupt practices is unacceptable and will not be tolerated at Al Dahra. To proactively manage compliance and fraud risks, we successfully rolled out our first global risk assessment to all active entities, achieving a 98% completion rate. The key findings from this assessment have been addressed, and we anticipate continued robust compliance engagement throughout 2025.



Financial Oversight

Our financial mission is to drive excellence and create sustainable value for all stakeholders. In 2024, our focus has been integrating sustainability into our workstreams. By aligning our finance transformation initiatives with the ESG principles, we are strengthening our commitment to creating long-term value while supporting Al Dahra's vision of feeding a growing world sustainably.

Our commitment is to deliver meaningful insights that empower strategic decision-making and ensure Al Dahra is investor-ready. By leveraging cutting-edge technology and the diverse expertise of our team, we transform financial data into actionable strategies that fuel growth and sustainability execution.

STRATEGY FOR SUSTAINABLE FINANCE

A **Finance Maturity Assessment** was conducted in 2024 to evaluate the finance capabilities and identify areas for improvement. Based on the findings, the Finance strategy and priorities were structured under three pillars:

- Strategic Contribution
- Operational Excellence
- People and Collaboration

All finance projects and initiatives were reevaluated for prioritization and new initiatives were introduced under these Finance pillars in alignment with Al Dahra's vision. In November 2024, we held our first virtual Global Finance Townhall, aligning our global finance community around the new strategy and setting a clear direction to drive our transformation agenda.

Centering Sustainability
Aligning Our Targets

In 2024, we also significantly strengthened our finance governance and PMO practices to ensure a comprehensive oversight and efficient execution of our financial goals.

- We introduced robust risk management practices guided by our Al Dahra Enterprise Risk Management framework, thereby enhancing our ability to anticipate and mitigate risks.
- Our FP&A processes and roles were refined to bolster financial decision-making, driving greater clarity and responsiveness in our operations.
- We achieved notable operational efficiencies by reviewing and streamlining finance processes, which resulted in cost savings and improved resource allocation.
- We implemented a new tax governance platform and launched initiatives to ensure adherence to local and global tax regulations, including the UAE Corporate Tax and BEPS Pillar 2 regulations.
- We deepened our strategic partnerships by collaborating closely with stakeholders, cross-business and entity teams, fostering a culture of knowledge sharing and peer-to-peer support.

INTEGRATED FINANCIAL GOVERNANCE FOR IMPACT

During FY24, we enhanced IT governance through the establishment of the monthly Digital SteerCo under the Finance Department. In early 2025, the Procurement team also transitioned under the Finance Department, broadening our operational scope and creating new opportunities to integrate sustainability initiatives into our financial processes. Together, these governance improvements have cultivated a more resilient and accountable financial function that robustly supports Al Dahra's broader sustainability strategy.

OUTLOOK

ESG as a Strategic Finance Priority

Under the Strategic Contribution pillar, ESG initiatives have been prioritized for 2025 and targets set for the Finance team. This marks a pivotal shift from awareness to action to support Al Dahra's wider sustainability strategy and KPIs.

Compliance with CSRD & ESG Reporting

We are closely monitoring the evolving Corporate Sustainability Reporting Directive (CSRD) requirements and proactively working to ensure full readiness for reporting, reinforcing our commitment to compliance with the ESG regulations

TAX COMPLIANCE

- We respect all relevant laws in all relevant jurisdictions and the take into consideration the underlying intention of tax policy, as well as the letter of the law.
- We prepare and file all tax returns in the specified form and at the specified time.
- We do not tolerate violations of the tax law or tax fraud.
- We seek to work cooperatively with tax authorities in relevant jurisdictions.
- Our tax positions are consistent with our business profile, processes, and value creation.

Data Governance, Cybersecurity & Digital Efficiency

A key milestone achieved in 2024 was the strengthening of our cybersecurity measures to protect Al Dahra's assets against fraud, ensuring robust governance and financial integrity.

Further, by migrating from data centers to a single cloud-hosted platform, we achieved significant performance gains and cost reductions. This initiative improved our app performance by 10x and cut costs by 60%.

The AWS Customer Carbon Footprint tool estimates that this transition saved approximately 4.9 MT CO2e in emissions.

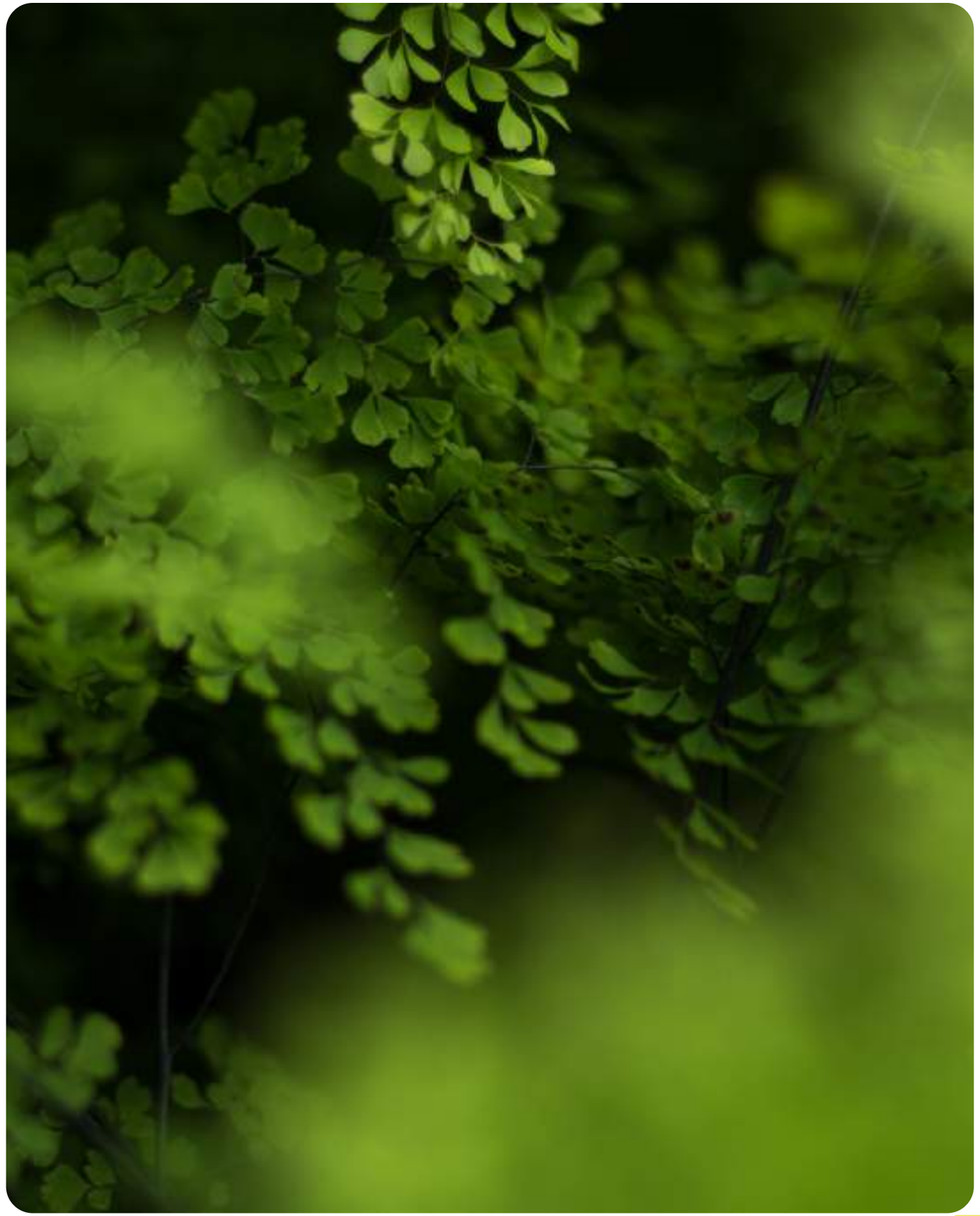
This system is built in accordance with international frameworks such as ISO/IEC 27001 for information security management and, where applicable, complies with data protection regulations like GDPR. We have enhanced our cybersecurity posture through advanced features such as multi-factor authentication, end-to-end encryption, and continuous threat monitoring.

10x improvement in app performance

4.9 MT tCO2e avoided

60% reduction in data storage costs

Sustainablity at Al Dahra



In this chapter:

- Sustainability Strategy
- Sustainability Governance
- Material Topics & KPIs

Our Strategy: Sustainably Feeding a Growing World

OUR APPROACH

Our sustainability approach is rooted in our purpose of Sustainably Feeding a Growing World and our objective to enhance the availability, accessibility, and affordability of food and crops, especially in regions with agricultural and climatic challenges. It reflects our commitment to supporting global food systems in a responsible and resilient manner.

This approach is structured around three mutually reinforcing pillars: Growing More with Less, Treating People Fairly, and Sustainable Value Chain. Through these, we aim for our agribusiness to deliver tangible benefits for people, the planet, and our shared prosperity.

Under Growing More with Less, we leverage our expertise in large-scale irrigated farming to optimize water resources and deploy advanced, regenerative practices such as no-till farming, strategic cover cropping, and active rotation. These methods enable us to achieve stable, resilient yields while minimizing input use and environmental impact, ensuring we produce dependable food and feed quantities even as we reduce our resource footprint.

Treating People Fairly reflects our commitment to creating a supportive and inclusive workplace. We prioritize diversity, inclusion, and safety, empowering our employees through robust training and a culture that values gender parity and employee well-being. This focus on our people not only drives operational excellence but also strengthens our positive social impact in the communities where we operate.

Our Sustainable Value Chain extends our sustainability commitment beyond our own operations to every link in our supply chain. Through responsible sourcing practices and sustainable logistics solutions, we ensure that every step meets high sustainability standards. This integrated approach allows us to create long-term value for our stakeholders while driving innovation and collaboration across the entire agribusiness sector.

A FLAGSHIP YEAR

Building on last year's momentum, 2024 has been a pivotal year in embedding sustainability across our entire business. In 2023, Al Dahra embarked on a transformative journey to elevate its sustainability strategy and launched a comprehensive approach addressing environmental, social, and value chain-related topics and targets. This year has been a continuation of these efforts, centring sustainability through a robust and structured approach to meet our 2030 goals.

In 2024, we placed a strong emphasis on communicating sustainability at every level, from the boardroom to the operational teams, ensuring that our mission resonates throughout the organization. We emphasized clear accountability and coordination, reinforcing our commitment to transparent performance tracking and continuous improvement.

To drive localized impact, we developed detailed five-year roadmaps for our operations in Romania, Serbia, and Egypt. These roadmaps outline strategic initiatives that address specific challenges while aligning with our global sustainability objectives. Currently, these roadmaps cover environmental metrics, and in 2025, will be fully aligned with our 10 material topics.

We have also introduced 'Green Wave', a stage-gate system that streamlines governance, accountability, and insight throughout all functions of the business against trackable year-on-year milestones aligned with the country roadmaps. Leadership and function teams proactively align their operations with our strategic goals, putting innovative and sustainable thinking into practice to attain our objectives for 2030 and beyond.

Sustainability Governance

In 2024, we laid the groundwork for establishing our Sustainability Governance model. A comprehensive executive-level engagement process was completed, leading to the 2025 launch of a structured and practical framework that reinforces accountability and drives action across the organization.

The Sustainability Committee (SusCom) provides executive oversight and strategic guidance. Chaired by the Group CEO and comprising key leaders including the CFO, Head of Corporate Affairs, and the Group Sustainability Director, the SusCom is responsible for endorsing our corporate sustainability strategy, annual plans, and budgets. This committee evaluates sustainability risks and performance, ensuring that our initiatives align with global best practices and meet stakeholder expectations.

Supporting the SusCom is the Sustainability Council, which translates strategic priorities into day-to-day operational actions. Chaired by the Group Sustainability Director, the Council brings together cross-functional experts from farming countries, as well as enabling functions including finance, communication, and data quality.

Critical to our approach are the KPI Working Groups, which focus on specific performance indicators spanning environmental, social, and governance dimensions. These independent groups drive targeted projects from optimizing water efficiency and enhancing biodiversity to refining social impact measures. This data-driven process fosters continuous improvement and ensures accountability at every level.

Together, these elements of our sustainability governance model serve as critical enablers for operational excellence and transparent, long-term value creation.

Material Topics and KPIs

We did not undertake a new materiality assessment this year, as we are preparing for a comprehensive CSRD-compliant double materiality evaluation in 2026, building on the detailed benchmarking and gap analysis conducted last year. In the 2023 strategy review, we have compared our performance against global frameworks and best practices, informing the refinement of our current KPIs. Our priorities and targets have also been shaped by insights from our expert team members, stakeholder expectations, and enhanced data visibility. We actively consulted our local teams who manage day-to-day farming and supply chain operations, social initiatives, and DEI efforts, to deepen our understanding of the key environmental and social challenges we face and remain aligned with the realities on the ground. In line with this, we aim to review and improve our KPIs in 2025. Importantly, we are already implementing targeted reduction plans for agrochemical use and water intensity, along with expanding regenerative agriculture practices across our largest farms in Romania, Serbia, and Egypt.

This year, due to enhanced data quality, we have revised some of our baseline numbers. Details of these changes can be seen in the Data Tables section at the end of this report.

Focus Area	Material Topic	Target KPI	Current Status	Next Steps
Growing More With Less	**CLIMATE ACTION** Initiatives to mitigate greenhouse gas emissions, adapt to climate change, and promote renewable energy usage.	Reduce total emissions* by 30% (2030)	435 kilotons of CO2e 0.33 CO2e kg/tonne of yield	Enhance energy efficiency, boost on-site solar and biomass energy, improve manure management, and optimize soil carbon sequestration. Overall, further detail our decarbonization plan.
	WATER STEWARDSHIP -15% Strategies to optimize water usage, minimize water footprint, and address water scarcity challenges.	Reduce water intensity by 15% (2030)	376 m3/tonne of yield	Expanding the utilization of innovative irrigation methodologies, along with implementing strategies to enhance water retention in soil.
	NATURE & BIODIVERSITY Efforts to preserve and enhance biodiversity, including habitat restoration, conservation projects, and biodiversity assessments both subsoil and above soil.	Reduce pesticides by 20% (2030)	0.38 kilotons total 0.3 kg/tonne of yield	Optimize methods to mitigate nutrient leaching from agricultural activities. Additionally, promote further adoption of alternative pest control methods to reduce pesticide use. Al Dahra also monitors and actively supports biodiversity in agriculture, recognizing its role in maintaining ecosystem balance. In 2025, we are introducing biodiversity-related KPIs to better track our impact.
	CIRCULARITY Initiatives reducing input and waste, promoting recycling, and implementing circular business models to maximize resource efficiency.	Reduce fertilizer use by 30% (2030)	58.4 kilotons total 44 kg/tonne of yield	Implement alternative solutions and precision agriculture techniques to optimize resource utilization, while simultaneously increasing the valorization of waste and crop residue through improved processes and practices.
	REGENERATIVE AGRICULTURE Implementation of regenerative farming practices to improve soil health, enhance ecosystem resilience, and promote long-lasting sustainable agriculture.	Practice regenerative agriculture across more than 80% of our farmland (2030)	18.6 thousand ha (22%) under regenerative farming. 35.8 thousand ha (35%) of regenerative and no-till land.	Expand the area of no-till farming hectares and enhance soil health management practices, while continuously refining regenerative agriculture methodologies to ensure alignment with key performance metrics. Expand strategies to monetize carbon sequestration.

**Total emissions encompass Scope 1,2 and 3 Emissions as well as out-of-scope emissions and biogenic emissions*

Focus Area	Material Topic	Target KPI	Current Status	Next Steps
Treating People Fairly	**DIVERSITY & INCLUSION** Strategies to promote diversity, equity, and inclusion within the workforce, including gender parity, equal opportunities, and initiatives to create an inclusive workplace culture.	Women representing 18% of leadership (5% increase from 2023 baseline of 13%)	Women represent 14% of leadership	Develop and implement a leadership development program specifically for high-potential women employees to support their growth and prepare them for senior management roles. Engage employees through initiatives that reinforce our core values. Identify and start tracking wider diversity KPIs.
	HEALTHY AND SAFE WORKPLACE Measures to ensure the health, safety, and well-being of employees, including workplace safety protocols, training programs, and initiatives to prevent occupational hazards and accidents.	Train 100% of workforce on health and safety	100% completion of Group HSE Policy and Golden Safety Rules training	100% completion of Group HSE Policy and Golden Safety Rules training across business units has beend achieved in 2024. Further enhance incident and near-miss reporting and analysis, and year-on-year reduction.
	OUR COMMUNITIES Activities aimed at engaging with local communities, supporting community development initiatives, and fostering positive relationships with stakeholders to promote social welfare and economic development.	Support local communities in all countries of operation	Countries active in taking community initiatives: UAE, Serbia, Romania, Morocco, Egypt, USA	A centralized Community Support, Donations and Sponsorship Policy has been approved in 2024, and will be further implemented in 2025. Initiatives will focus on strengthening community support and encouraging employee volunteering.
Sustainable Value Chain	**SUSTAINABLE LOGISTICS** Initiatives to minimize the environmental impact of logistics, including optimizing transportation, reducing emissions, implementing sustainable packaging, and promoting green procurement.	Reduce transport related CO2 emissions by 20% through partnerships (2030)	Established logistics-related emissions baseline	Enhance collaboration with suppliers, governmental entities, and shipping partners to drive collective progress toward sustainability goals. Establish and implement a comprehensive CO_2 emissions mapping across the supply chain and logistics operations to accurately track performance over time.
	RESPONSIBLE SOURCING Practices ensuring ethical and sustainable sourcing, including transparent procurement, supplier engagement, and traceability across ingredients and trading products.	Increase supplier ESG compliance to 80% (2030)	Supplier Code of Conduct aligned with ESG priorities	Communicate our Supplier Code of Conduct in alignment with our ESG priorities. Development of supplier ESG assessment.

Growing More With Less

At Al Dahra, we are acutely aware of the growing pressures facing global agriculture in 2024. Rapid population growth and the intensifying climate crisis continue to strain critical natural resources: land, soil, water, and biodiversity. As a global agribusiness, we recognize our responsibility to respond decisively. Our strategy places regenerative agriculture at its core, enabling us to balance productive farming with environmental protection and long-term business value. Through this approach, we bring the philosophy of Growing More with Less to life, building resilient food systems while playing an active role in climate mitigation and adaptation.

To ensure impact across every level of our operations, we have identified five key focus areas that are embedded into all farming and processing practices. These pillars serve as a framework to guide our actions, track our progress, and ensure that sustainability remains integrated, measurable, and actionable across our business. As part of this approach, we have devised reduction plans for agrochemical use and water intensity, alongside the expansion of regenerative agriculture in Romania, Serbia, and Egypt—our three largest farms, which together account for the majority of our impact footprint.

Material Topic	Definition	Target	SDG Impact
Climate Action	Initiatives to mitigate greenhouse gas emissions, adapt to climate change, and promote renewable energy usage.	Reduce total GHG emissions* by 30% by 2030	
Water Stewardship	Strategies to optimize water usage, minimize water footprint, and address water scarcity challenges.	Reduce water intensity by 15% by 2030	
Nature & Biodiversity	Efforts to reduce chemicals use and nutrient loss and impact assessments to preserve and enhance biodiversity, habitat restoration and conservation.	Reduce pesticides by 20% by 2030	
Circularity	Initiatives reducing agricultural resource input, reducing waste, reusing and recycling, and implementing circular business models to maximize resource efficiency.	Reduce fertilizer use by 30% by 2030	
Regenerative Agriculture	Implementation of regenerative farming practices to improve soil health, reduce water and nutrient leaching, reduce chemicals, enhance ecosystem resilience, and promote longlasting sustainable agriculture.	Practice regenerative farming across >80% of our farmland by 2030	

*Total emissions encompass Scope 1,2 and 3 Emissions as well as out-of-scope emissions and biogenic emissions

Our Methods & Milestones

In 2024, we accelerated the momentum established in 2023, scaling up efforts across our operations. Our work includes advancing soil health, sequestering carbon, and rehabilitating land. These efforts are supported by smart technologies and data-driven precision agriculture solutions that improve water efficiency and reduce resource use – critical measures as climate variability increasingly impacts agricultural productivity.

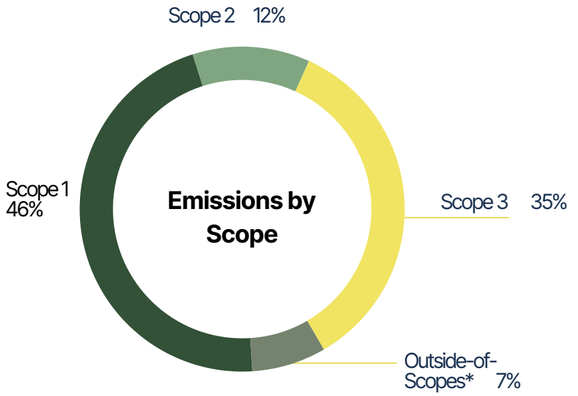
By practicing regenerative agriculture, we promote healthier soils, support thriving ecosystems, and push the boundaries of planet-positive farming. At the same time, we continue to reduce our reliance on synthetic inputs and minimize waste across the value chain, advancing our contribution to a more circular and sustainable agricultural model.

435K
Tons of CO2e emitted in 2024

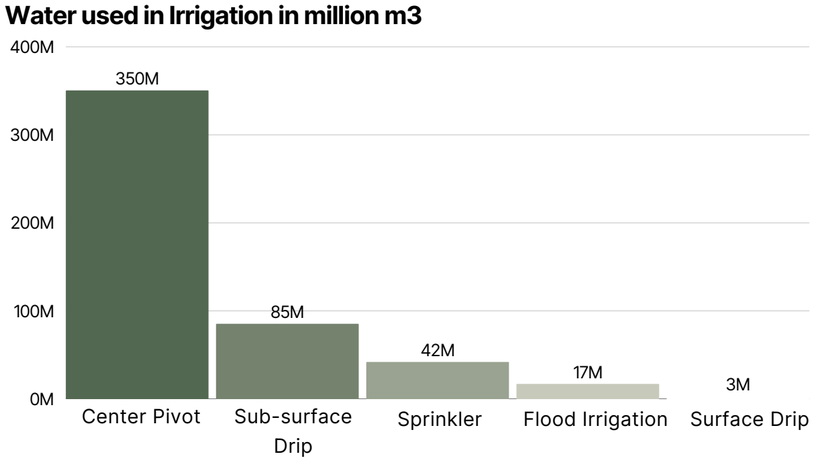
-7%
Reduction in Emissions since 2023

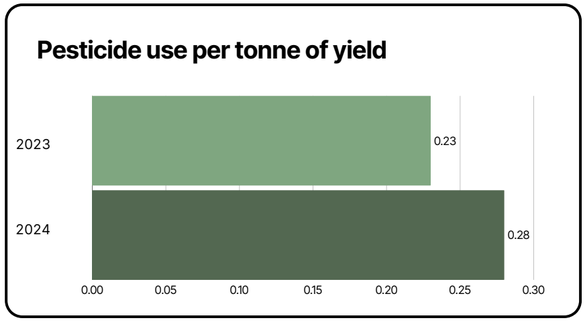
498M
m3 of water consumed

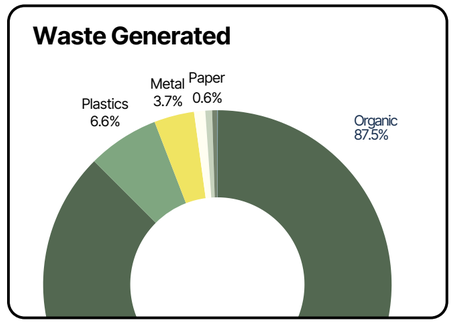
35.8K
hectares of regenerative farming and no-till land

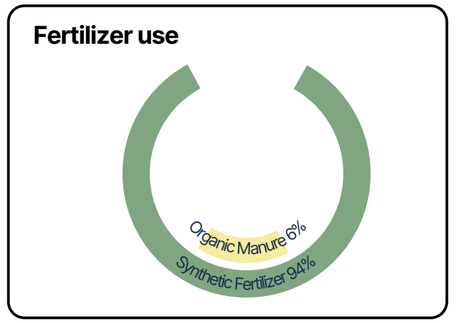


** Outside of scopes: emissions from the combustion of biofuels, wood, or crop biomass used directly or indirectly for energy production.*









Farming at Al Dahra

Our Core Foundations

The basis of our daily operations. It involves optimizing baseline farming conditions to achieve their highest potential. Key activities include improving drainage systems, restoring soil structure, conducting upskilling workshops, ensuring proper grain storage, and consistently maintaining strong core farming practices.

Precision Farming

Precision farming is a key element of our strategy to enhance productivity, support soil health, and reduce environmental impact. This approach uses advanced technology and data to optimize crop management at the field level. Through tools such as remote sensing, IoT sensors to monitor soil moisture and temperature, weather stations, detailed soil analyses, and variable-rate fertilizer application, we can deliver water, nutrients, and crop protection products with accuracy and efficiency.

Our Tailored Approach

We apply tailored agronomic practices to meet the specific needs of each crop. This includes precise fertilization, effective pest control, and planting in well-prepared soils. The right actions at the right time lead to healthier crops and better yields.

Our Path to Innovation

Ongoing innovation and a commitment to excellence are what elevate farms from good to exceptional. However, these efforts are only effective when built on a solid foundation and supported by well-executed agronomic practices.

Future of Farming

Today, Al Dahra is in the early stages of digital transformation. Technologies are in place, but they are mainly used reactively and adapted to local needs. The Company is actively modernizing its operations, with innovation driving progress, though systems are still being developed. By 2030, we aim to use precision tools to predict and prevent risks, apply standardized practices across all regions, fully integrate digital systems into daily operations, and achieve a mature, data-driven farming model that delivers consistent and efficient results.

Soil Health: The Red Thread of Sustainable Farming

Healthy soils are essential to productive, resilient, and sustainable agriculture. Soil support plant growth, regulates water flow, stores carbon, and sustains biodiversity. Soils with high organic content, diverse microbial life, and strong structural integrity allow for better water absorption, aeration, and root development.

By adopting practices that restore organic matter, boost microbial activity, and minimize soil disturbance, we aim to help regenerate natural systems while improving yield stability and resource efficiency. These efforts directly contribute to our broader environmental objectives, including reducing greenhouse gas emissions and optimizing the use of water and nutrients.

At Al Dahra, soil health is a central priority. Over the past 20 years, we have been shifting away from conventional farming methods towards regenerative agriculture and soil protective practices.

Soil Health Continued

Interlinked Impact of Soil Health

	UNHEALTHY SOIL	HEALTHY SOIL	
Carbon	Relying on energy-intensive methods to maintain crop yields further adds to the carbon footprint of agricultural operations. Degraded land, often a result of intensive tillage, accelerates the breakdown of soil organic carbon, releasing more CO_2 into the atmosphere. Compacted or poorly drained soils also lead to increased emissions of nitrous oxide (N_2O), a potent greenhouse gas.	Healthy soil contributes significantly to carbon sequestration by capturing carbon dioxide from the atmosphere and storing it as organic matter. This process not only lowers emissions but also enhances soil fertility, structure, and porosity—providing optimal conditions for root growth and plant development.	Additionally, practices such as no-till agriculture and residue management reduce the need for field operations, leading to lower fuel consumption and fewer emissions. At Al Dahra, we have introduced practices like cover cropping, crop rotation, as well as no till and residue management to increase soil organic carbon and strengthen long-term soil health.
Water	Compacted soils have limited capacity to absorb and retain water, leaving them more susceptible to both drought and flooding. Plant roots struggle to access the moisture they need, limiting crop growth and resilience. The loss of organic matter and poor soil structure result in increased surface runoff and reduced water infiltration.	Healthy soils retain water more effectively, which reduces the need for irrigation and enhances resilience to challenging environmental conditions. When soil is well-structured and uncompacted, water can penetrate deeper, supporting improved root absorption and moisture retention.	This results in better water-holding capacity and more water available for uptake by roots. In addition, leaving crop residues on the field through no-till practices we minimize water evaporation, improving the efficiency of available irrigation.
Fertilizers	Unhealthy soils not only lack essential nutrients but also struggle to retain them, often leading to nutrient leaching. Farmers may become increasingly dependent on synthetic fertilizers to maintain crop yields. The excessive use of fertilizers can cause long-term damage to the soil, including acidification, nutrient imbalances, toxicity, and the loss of both macro- and micro-biomes.	Healthy soils facilitate natural nutrient cycling, reducing the dependence on synthetic fertilizers. Active microbial communities enhance nitrogen fixation and improve the availability of phosphorus for plant uptake.	At Al Dahra, we use precision agriculture techniques to apply nutrients only when and where needed, supporting natural processes while minimizing disruption to soil health.
Pesticides	Compromised plant health leaves crops more vulnerable to pests and diseases. The misuse of pesticides disrupt the soil ecosystem by damaging beneficial microbes and insects that contribute to natural pest control. Excessive dependence on chemical treatments may promote the emergence of pesticide-resistant pests, resulting in a cycle that requires more frequent and potent applications.	Balanced soil ecosystems attract and sustain beneficial organisms that help control pests naturally. Aligned with the principles of Integrated Pest Management (IPM), Al Dahra strategically prioritizes non-chemical approaches to pest control as well as residue and cover crops ensure soil coverage and reduce weed growth.	These include the use of biological control methods, such as introducing natural predators, and implementing techniques that interrupt pest mating cycles. Chemical interventions are considered after a detailed field scouting has been performed and determined that the pest populations exceed economic threshold levels, ensuring that pesticide use remains limited and targeted.
Biodiversity	Degraded soils rapidly lose organic carbon, a critical element for sustaining soil biodiversity. As organic matter diminishes, the habitat and food sources for soil organisms decline, leading to reduced microbial diversity and activity. Populations of beneficial invertebrates, such as earthworms and arthropods, also decrease. This biological decline compromises soil structure and reduces flocculation, limiting the soil's ability to retain moisture, facilitate gas exchange, and support healthy root systems, ultimately disrupting nutrient cycling, increasing susceptibility to pests and diseases, and destabilzing natural food webs.	Soils rich in organic carbon support a thriving and diverse below-ground ecosystem. Stored as organic matter, this carbon fuels complex microbial networks and sustains populations of fungi, bacteria, nematodes, and larger invertebrates. These organisms enhance nutrient availability and healthy soils, that are biologically active and structurally stable, with well-aggregated particles, high levels of flocculation, and strong cation exchange capacity (CEC). These characteristics enable soils to hold and exchange nutrients, retain water efficiently, and support deep, healthy root systems.	Over time, such systems become largely self-sustaining, reducing reliance on synthetic inputs while improving long-term productivity. This underground biodiversity also supports above-ground ecosystems by providing stable habitats and food sources across the food chain. These symbiotic relationships with crops help regulate pests and diseases naturally.

REGENERATIVE AGRICULTURE

At Al Dahra, regenerative agriculture is not just the implementation of a practice but a strategic approach that guides how we manage environmental impact across our farms, with long-term resilience at the center. By prioritzing soil health, we create lasting benefits that strengthen long-term farming resilience, support climate adaptation, enhance biodiversity, and improve the efficient use of natural resources.

Traditional vs. Regenerative Agriculture

Conventional farming methods often focus on maximizing yields through the extensive use of synthetic fertilizers, pesticides, and intensive land management.

This typically involves frequent plowing and mechanical disturbance, along with broad pesticide and fertilizer application for weed control. While effective in the short term, these practices often disregard the long-term condition of soils and surrounding ecosystems.

Regenerative agriculture, by contrast, centers its approach on improving soil health and establishing strong and stable yields in the long term. Techniques such as reduced or no tillage, crop residue management, crop rotation, cover cropping, and minimizing chemical inputs help strengthen soil structure and increase organic matter, creating conditions that are more resilient to extreme weather events such as heat and drought.

OUR APPROACH

At Al Dahra, our approach to regenerative agriculture is built on three core pillars:

No-till farming to protect soil structure, reduce disturbance, and support long-term soil health.

Crop residue management to maintain ground cover, enhance organic matter, and improve moisture retention.

Targeted chemical application to ensure that inputs are applied at the right time, in the right place, in the right amounts.

22% **Regenerative Farming on Cultivated Land**
(Excluding alfalfa)

35% **Regenerative Farming & No-till Farming on Cultivated Land**
(Including alfalfa)

NO TILL

No-till farming is a practice where the soil disturbance is minimized by avoiding plowing after harvest, and crop residues are retained on the field surface. As one of Al Dahra's key performance indicators, we aim to cultivate 80% of our total farmland (excluding alfalfa) using no-till methods by 2030. This target is progressively being adopted in our global farms.

In Romania, Al Dahra Agricost made substantial progress in adopting no-till practices in non-perennial crops, expanding to 37% in 2024, equivalent to 17,144 hectares. A significant portion of the remaining farmland is currently managed using reduced tillage methods, with plans underway to transition to further no-till cultivation.

Given that 9,400 hectares are dedicated to alfalfa, a perennial crop that supports soil health and resilience, the total area under no-till and perennial crop management reached 26,544 hectares in 2024.

This shift is part of a broader transformation across Al Dahra farms. Farms in Egypt, Serbia, Morocco, and Romania have already begun the transition and are investing in specialized no-till equipment such as seeders and planters. While progress is underway, this remains a journey that requires a step-by-step approach and close monitoring to ensure it is implemented effectively, delivers results, and ultimately supports our goal to Grow More with Less.

CROP ROTATION

Crop rotation is the practice of planting different crops on the same land in a planned sequence over time to improve soil fertility, nutrient cycling, naturally suppress pests, reducing reliance on synthetic inputs, and support long-term productivity.

Crops are selected throughout the year based on their nutrient requirements and their effect on soil health. We carefully plan the rotation around seasonal conditions and crop lifecycles to maximize both, yields and soil health. For example, at Al Dahra Agricost in Romania, a six-crop rotation system is implemented, including wheat, barley, alfalfa, corn, soybean, chickpea, and sunflower. In Serbia, wheat, soybeans, corn, and alfalfa make up most of the yield, but a variety of vegetables are also part of the rotation, as well as sugar beet, that is rotated each year.

COVER CROPPING AND EROSION PREVENTION

Cover cropping involves planting specific crops to protect and enrich the soil between main crop cycles. These crops help prevent erosion, suppress weeds, and enhance soil fertility, with choices made based on their benefits such as legumes for nitrogen fixation, or grasses for erosion control.

In Morocco, permanent grass cover is maintained in apple orchards to preserve soil structure and prevent erosion. Additionally, drought-tolerant carob trees are being planted on sloped terrain. These trees require minimal irrigation, thrive in arid conditions, and help stabilize soil while mitigating erosion risks.

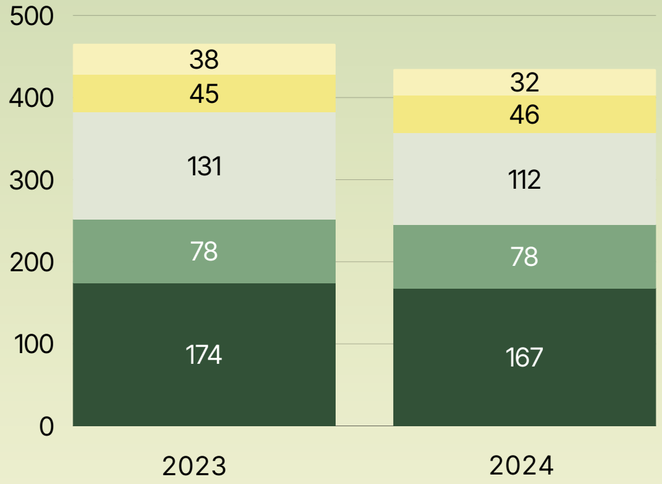
Across our global operations, we are advancing soil health through the strategic use of cover crops and permanent vegetation. At Al Dahra Agricost in Romania, continuous ground cover is maintained through the use of alfalfa, secondary crops, and vegetable residues. In Egypt, cover cropping has been introduced in Toshka using Egyptian clover, which supports soil fertility.

CLIMATE ACTION

Climate change is one of the most urgent global challenges, with agriculture both vulnerable to its impacts and contributing to its progression. At Al Dahra, we recognize our responsibility to manage our emissions while maximizing the carbon sequestration potential through regenerative agriculture practices at our farms.

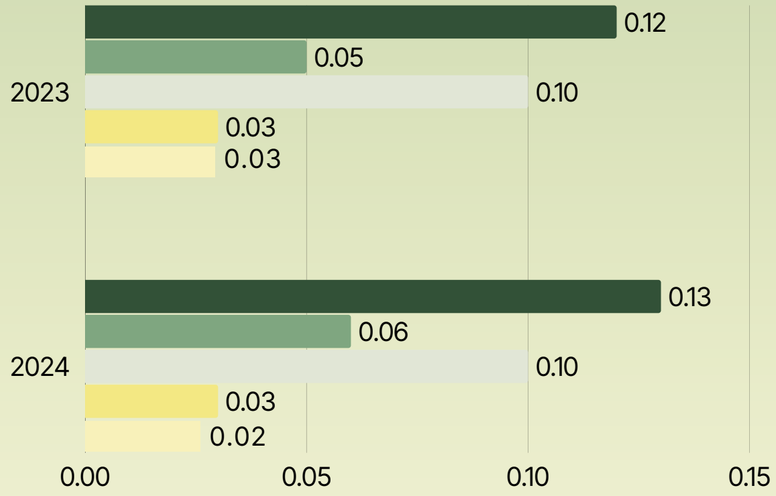
In our operations, we continuously monitor our energy consumption and greenhouse gas (GHG) emissions to identify opportunities for reduction and enhance our overall sustainability performance. As part of our broader decarbonization strategy, we are implementing targeted reduction plans across our operations. At the same time, we apply regenerative farming methods that support carbon capture in soil. The outcomes of these efforts are tracked through soil organic carbon levels and, where applicable, quantified and certified as carbon credits.

Total Emissions in kilotons of CO2e



Reference: TABLE 4.E

Emissions (tCO2e) per ton of yield



Reference: TABLE 5.E

Scope 1 | Scope 2 | Scope 3 | Biogenic Emissions | Outside of Scopes

GHG EMISSIONS

In 2024, Al Dahra's total emissions from our operations amounted to 435 kilotons of carbon dioxide equivalent (CO_2e), or 0.33 tCO_2e per ton of yield. This represents a 7% decrease in absolute emissions compared to the 466 kilotons reported in 2023. However, emission intensity increased by 5% over the same period.

Scope 1

Scope 1 emissions refer to direct emissions from on-site activities. In 2024, they accounted for 38% of Al Dahra's total emissions, amounting to 167 kilotons of CO_2e—a 4% reduction compared to 2023. These emissions stem from sources such as diesel and gas combustion, nitrogen oxide released during fertilizer application, and livestock-related emissions. Fuel use was the largest contributor within this category, responsible for 71 kilotons CO_2e, or 43% of Scope 1 emissions.

This was followed by synthetic fertilizer use with 51 kilotons, which accounted for 31%.

Scope 2

Scope 2 emissions from purchased electricity and indirect energy use totalled 78 kilotons of CO_2e in 2024, representing a steady consumption compared to 2023 and 18% of total emissions.

GHG Emissions Continued

Scope 3

Scope 3 emissions, which cover indirect emissions across the value chain, accounted for 26% of total emissions in 2024, totalling 112 kilotons of CO_2e. This represents a 14% decrease compared to 131 kilotons in 2023. Major sources include emissions embedded in purchased goods such as fertilizers and pesticides, livestock feed and bedding, packaging, and waste from processing facilities. Fertilizers were the largest contributor to Scope 3 emissions, accounting for 60 kilotons of CO_2e or 53% of the total, followed by livestock feed and bedding at 41 kilotons or 37%. Currently, our Scope 3 calculations exclude traded crop volumes, as the focus remains on emissions from our direct operations. For a detailed breakdown of Scope 3 inclusions, please refer to page 93 of the Annex.

Outside of Scopes & Biogenic Emissions

In 2024, outside-of-scopes emissions linked to the combustion of biofuels or biomass for direct or indirect energy use contributed to a total of 32 kilotons of CO_2e, 7% of total emissions.

Meanwhile, biogenic emissions from our own crop residues amounted to 11% of the total, with 46 kilotons.

Continuing with last year's commitment, Al Dahra continues to implement regenerative agricultural practices that accelerate soil carbon sequestration across its operations. In Romania alone, we calculated that these practices removed and reduced a total of 53 kilotons of CO_2e in 2023, which were submitted for certification.

CARBON BALANCE

Carbon emissions and carbon sequestration are complex and interconnected. At Al Dahra, we work to reduce emissions by managing energy use, optimizing fertilizer and pesticide application, and lowering emissions from livestock - among other practices. At the same time, our expansion of regenerative agriculture and no-till farming increases soil organic matter and enhance carbon sequestration.

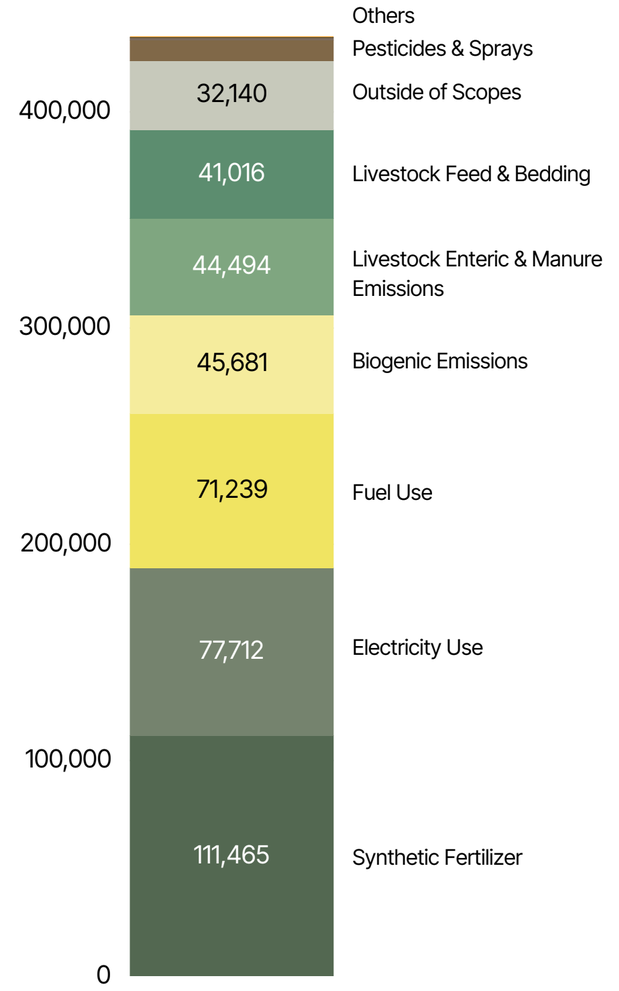
Leaving crop residue in the field supports, amongst other things, soil health, building soil organic matter and moisture-holding capacity. It also contributes to a smaller emission through the denitrification process; this is a relatively smaller emission and as it is biomass-based CO2, it is considered outside of scopes by GHG Protocol.

Looking ahead

In 2025, we will be working on a full Scope 1, 2, and 3 greenhouse gas review to reconfirm our near-term and long-term targets to achieve our goal of net zero by 2050. As part of this process, we aim to submit our targets for validation by the Science Based Targets initiative (SBTi).

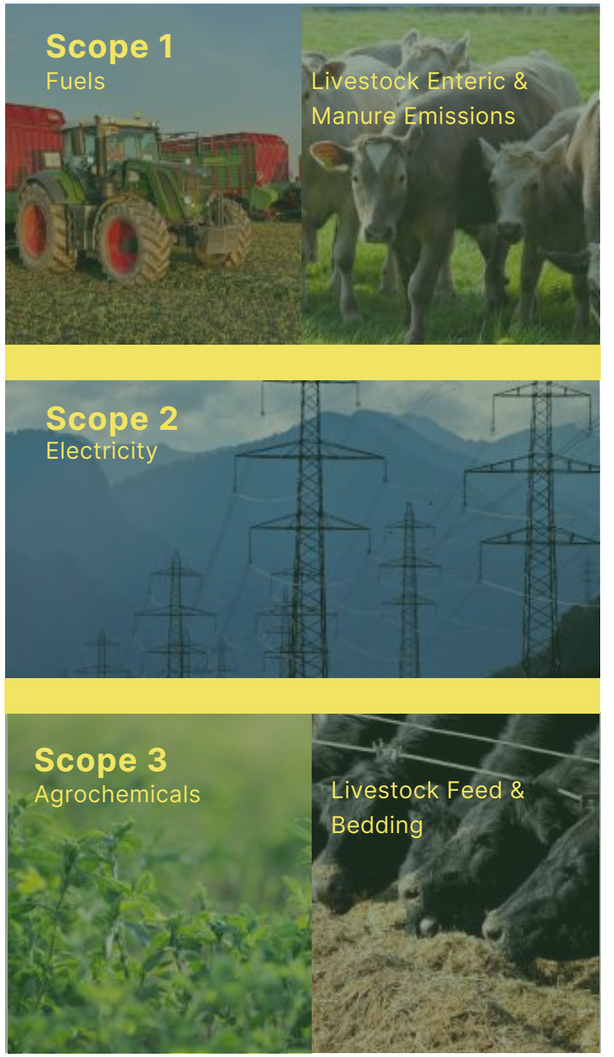
Emissions by Source in tCO2e

Numbers below do not include our carbon sequestered



Reference: TABLE 7.E

PRIMARY EMISSION SOURCES

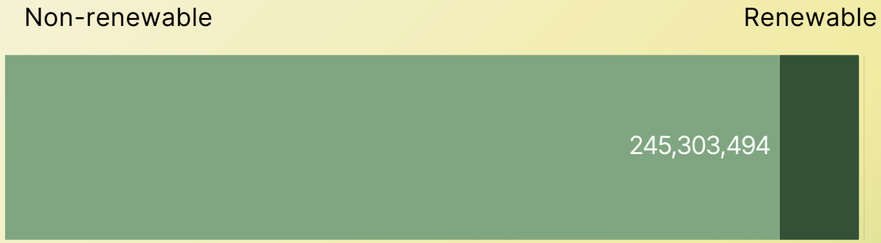


In our 2023 report, we included data for sequestration for all our farms. We decided to adopt more accurate ways to estimate the amount of carbon sequestered in 2024, starting with Romania. We will identify and provide more detailed calculations across our farms in future reports.

ENERGY

In 2024, Al Dahra's total electricity consumption reached 270,262,314 kilowatt-hours (kWh), a 7% decrease compared to 2023. Of this total, 24,958,820 kWh came from on-site renewable sources and 245,303,494 kWh from non-renewable sources, resulting in an energy mix of 9% renewable and 91% non-renewable electricity.

Electricity Sources in Thousand KwH



Reference: TABLE 9.E

In 2024, Al Dahra used a mix of renewable and non-renewable fuels across its operations. Among renewable sources, bonfires and wood logs were fully phased out, with wood chips remaining in use at a total of 2,814 tonnes.

Non-renewable fuel use was dominated by diesel, primarily for agricultural machinery, totaling 14,674,813 liters. This was followed by natural gas, mainly used in drying processes, at 7,557,265 cubic meters. Petrol consumption across all sites amounted to 251,964 liters and AdBlue to 48,755 litres.

Optimizing Electricity & Fuel Efficiency

Across our global operations, we are advancing energy efficiency by optimzing electricity generation and consumption while driving down fuel intensity through targeted transport and equipment upgrades.

Al Dahra Australia

Australia

100% off-grid milestone

Al Dahra Australia's plant operates entirely off-grid using a custom-built solar power system. Installed on the production facility's roof, the system includes 504 high-efficiency 445W panels + 236 high efficiency 550W panels generating 354kW of power.

This is supported by three 8kW battery inverters, one 25kW PV inverter, and 24 batteries with a combined storage capacity of 96kWh. To meet growing energy demands and further reduce diesel consumption, the system's capacity was recently increased by an additional 130 kW to support the production line.

While the facility operates on renewable energy, a standby generator is in place to power critical infrastructure, including the site office, security systems, firefighting equipment, and accommodation, ensuring uninterrupted operations.

They have also installed a diesel offset system in conjunction with the solar power bank. The system features 354 kilowatts (kW) of solar panels supported by six 50 kW inverters, delivering a total capacity of 300 kW.

Romania

pivot electrification & real-time fuel monitoring

In 2024, Al Dahra Agricost began transitioning to electrified irrigation systems across 23,000 hectares by replacing fuel-powered pivots with electric models. Although full implementation is still in progress, this shift is expected to significantly reduce diesel consumption, simplify maintenance, and lower the environmental impact of irrigation activities.

The Company monitors farm machinery in real time, using GPS route tracking and detailed mapping for fertilizer and pesticide applications. This approach helps optimize field operations and improve fuel efficiency.

As Al Dahra transitions from conventional or reduced tillage to no-till systems, further reductions in fuel use are achieved by eliminating ploughing, minimizing input applications, and combining seeding and fertilization in a single pass. The use of larger equipment to cover wider areas also reduces the number of field passes required, contributing to lower emissions and more efficient resource use.

Serbia

solar integration & reducing vehicle-dependence

In 2024, Al Dahra Serbia initiated the installation of solar panels across its dairy farm, crop fields, and headquarters. Although grid connection is still awaiting approval, the system has been fully installed and is prepared to begin generating renewable energy.

We also implemented fertigation, a method of delivering slurry through irrigation systems. This approach has enhanced nutrient uptake by crops while also reducing fuel consumption by eliminating the need for vehicle-based slurry application.

To further reduce emissions, we plan to transition to hybrid passenger vehicles in 2025.

Optimizing Electricity & Fuel Efficiency Continued

Spain

biomass oven & equipment upgrade

In 2023, Al Dahra Spain approved the replacement of a gas combustion system with a biomass oven, which was completed in August 2024. This transition enables one factory to operate entirely on biomass sourced from local materials such as woodchips and almond shells.

In parallel, older equipment was upgraded to improve energy efficiency. This included the installation of high-efficiency motors and system adjustments to optimize power consumption. Looking ahead, the transition to LED lighting is scheduled to begin in 2025. Feasibility studies are also underway to explore the use of fully electric mobile machinery and more sustainable lubricants, further supporting the shift toward low-impact operations.


Al Dahra Spain

Egypt

logistics optimization & IREC registration

In 2023, Al Dahra Egypt reduced road transport emissions by introducing flatbed trucks, increasing load capacity by 1.5 times and lowering the number of trips required. Building on this progress, the company conducted a successful rail transport trial in 2024, moving 25 containers from Aswan to Port Said.

Furthermore, since 2017, our photovoltaic (PV) station in Toshka has been a key part of Al Dahra Egypt's renewable energy efforts. Spanning approximately 14 hectares and operating at a capacity of 20 megawatts (MW), the station is connected to the grid, supplying renewable energy directly to the network. It currently covers approximately 90 percent of the electricity requirements for both the Toshka and Al Salheya projects.

In 2024, we initiated the registration process for the International Renewable Energy Certificate (IREC), aiming to monetize the electricity generated by the PV station. Although we have not yet received the credits, we have finalized the contract, and work is ongoing to complete the registration and secure an agreement for the credits.

UAE

1.2 MWp solar launch

In 2024, Al Dahra Food Industries installed a 1.2 megawatt-peak (MWp) solar photovoltaic system, designed to generate approximately 1,931 megawatt-hours (MWh) of electricity annually. This clean energy project is expected to avoid around 1,295.7 tons of carbon dioxide emissions.


Al Dahra Egypt - Toshka

Namibia

planning for transition

Al Dahra Namibia is preparing to integrate solar energy into its operations. Plans are underway to replace aging cars and tractors to enhance fuel efficiency and operational reliability.

-15%

WATER STEWARDSHIP

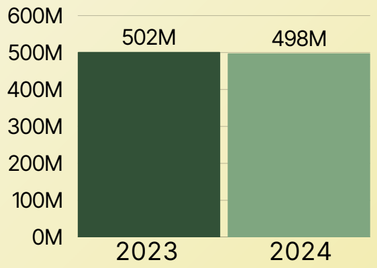
Water is essential to agriculture and central to Al Dahra's operations. Operating in regions where water scarcity is a growing concern, we are committed to managing water responsibly and efficiently. Our approach focuses on optimizing usage, investing in innovative irrigation solutions, and reducing our overall water footprint. Recognizing that water challenges vary by location, we are working to target and tailor our efforts based on each region's specific water needs.

WATER CONSUMPTION

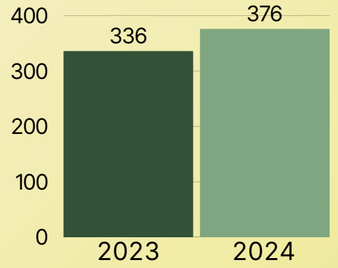
In 2024, the Company used approximately 497,820,013 m³ of water representing a 1% decrease form last year , with 497,282,776 m³ allocated to irrigation, equivalent to 376 m³ per ton of production; a 12% increase compared to 2023's water intensity due to an overall drier climate.

Al Dahra sources its water from multiple origins, with approximately 72% from surface water, 28% from groundwater, and 0.1% from municipal supplies.

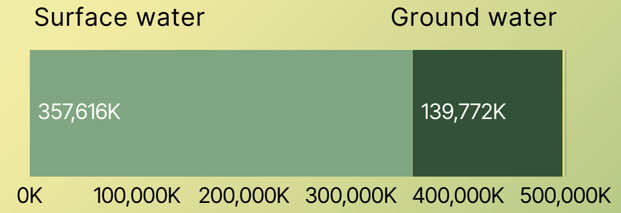
Water Consumption in Million m³



Water Intensity in m³



Water Consumption by Source in m³

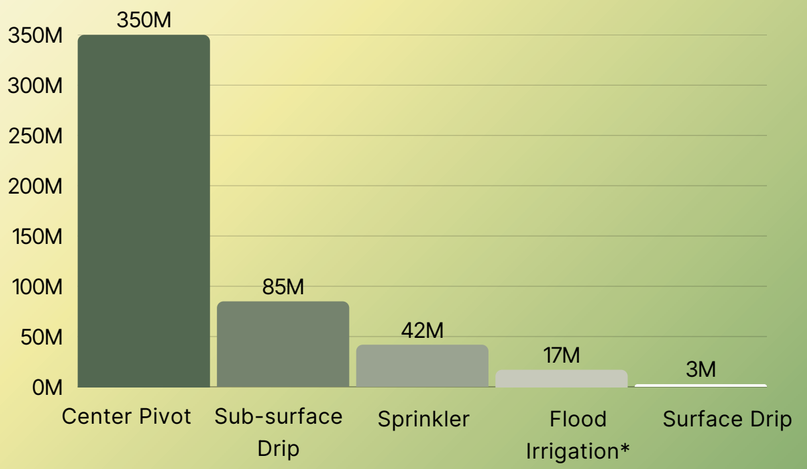


Reference: TABLE 11.E and TABLE 12.E

IRRIGATION

In 2024, Al Dahra's agricultural operations used 497 million cubic meters of water across different irrigation methods. Center Pivot Irrigation accounted for 70% of total consumption, followed by Sub-surface Drip Irrigation at 17%, which delivers water directly to the root zone. Sprinkler and Flood Irrigation represented 8% and 3% respectively, while Surface Drip Irrigation accounted for 1%.

Water used in Irrigation in million m3



**Flood Irrigation was phased out at the end of 2024*

Reference: TABLE 13.E

Global Water Efficiency Measures

Across our global footprint, we are strengthening water stewardship through precision irrigation, rain-harvested self-sufficiency, and closed-loop reuse systems aimed to reduce our consumption.

Egypt

Preserving ground water

In Egypt's arid climate, efficient irrigation is critical to Al Dahra's operations with farms in Toshka and El Saheya sourcing water from the Nile, while East Owainat relies on groundwater.

In 2023, a pilot project in Toshka introduced two pivots equipped with Dragon Line technology, which is expected to reduce water use by up to 20%. This successful trial laid the groundwork for the upcoming broader adoption in Toshka and East Owainat. That same year, drought-tolerant crops such as sorghum and sesame were tested. By 2024, 1,000 acres had been cultivated, with sesame showing strong potential for expansion.

In East Owainat, 2024 marked the implementation of iCrop technology and automated pivots to further improve irrigation efficiency and conserve groundwater resources.

Romania

Technology-Driven Irrigation

Since 2023, Al Dahra Agricost has been improving irrigation efficiency across 52,000 hectares through precision irrigation, automated sensor-based systems, and the electrification of 23,200 hectares of pivots.

In 2024, as part of the Bandoiu Project, Al Dahra installed six stationary pivots equipped with corner systems to enhance irrigation efficiency across its farmland. These systems were introduced to maximize the use of irrigated land by reaching field corners that had previously received little to no water coverage.

By improving irrigation in these underserved areas, the project aims to optimize the water consumed while reducing harvest losses, increasing overall crop uniformity, and boosting yields. A new pumping station with a filtration system was also introduced to remove weed seeds from irrigation water, helping to reduce pesticide use.

To further enhance irrigation efficiency, the company relies on weather stations and soil moisture sensors to precisely determine when and where to irrigate, as well as how much water to apply.

Additional measures, such as vegetative buffers and erosion control structures, have also been implemented to protect water quality and surrounding ecosystems.

Global Water Efficiency Measure Continued

Morocco

In 2024, Al Dahra Morocco introduced capacitive sensors to monitor soil moisture and enable real-time irrigation adjustments, increasing water-use precision. Daily evapotranspiration (ETP) is also measured using on-site tanks.

At the olive oil factory, float valves were installed in the oil separator feed tanks to maintain stable water levels with excess water being diverted to separate storage for reuse. This system reduced water consumption by 20% as the water saved through this system was equivalent to the 681 m^3, or one small storage basin.

Australia

The Western Australia production plant operates entirely off-grid for water, relying solely on harvested rainwater for all on-site needs. This ensures full water self-sufficiency, reduces pressure on local water resources, and strengthens operational resilience in a water-scarce region.

Serbia

Since 2023, Al Dahra Serbia has improved water efficiency by using meteorological stations for weather-based irrigation planning. In 2024, a metering system was implemented to accurately track groundwater extraction and close previous measurement gaps.

United States

In the U.S., Al Dahra has implemented several measures to improve water efficiency and reduce input use. In Imperial Valley, California, subsurface drip irrigation has been adopted for many years to lower water and fertilizer consumption while extending the expected productive life of alfalfa crops.

In Hyder, Arizona, subsurface drip and center pivot systems now cover most of the 7,000-acre farm. Additionally, GPS land leveling on 2,400 acres in Blythe, California, has enhanced water distribution in flood-irrigated fields.

Namibia

Al Dahra Namibia is working to reduce water consumption in irrigation through system electrification and introducing digital monitoring. A new electrified irrigation system, currently in development, will include real-time control and centralized computer-based monitoring. This technology will enable precise water allocation, lower energy use, and minimize the need for manual intervention.

NATURE & BIODIVERSITY

At Al Dahra, we believe that agriculture and biodiversity are not opposing forces, but natural partners. When thoughtfully managed, biodiversity can enhance agricultural productivity, while farming practices can contribute to thriving ecosystems. By fostering diverse habitats, protecting native species, and supporting ecological balance, we aim to create landscapes where nature and agriculture grow together—sustainably and resiliently.

OUR APPROACH

At Al Dahra, we are seeing first-hand how healthier soils, thoughtful land management, and reduced disturbance can create space for nature to thrive.

While our farms are built for production, they are increasingly becoming places where ecosystems regain balance and biodiversity flourishes, strengthening the resilience of both land and livelihood. In 2024, we looked closer at our nature impact in our largest farms in Romania and Egypt, turning learnings into conservation and regeneration actions.

These sites show how reclaimed desert and arable land can support both strong yields and richer habitats, making the land and our livelihoods more resilient.

Through our expertise and advanced precision-agriculture tools, we target inputs only where they are needed, cutting pesticide use and further protecting local ecosystems.

Egypt: sand to soil in 7 years

As part of its growth strategy, Al Dahra developed a large-scale farming operation in Egypt's Western Desert—an area that was barren desert just ten years ago. Turning sand into productive agricultural soil at this scale is complex and resource-intensive. The soil is naturally high in salinity, lacks structure, and holds little organic matter. Combined with high temperatures and low humidity, water use becomes a major challenge, both to wash excess salts below the root zone and to meet crop needs in conditions with high evaporation rates.

Whilst desalinization of the soils is an essential practice in desert soils, to grow productive crops, Al Dahra is the first company to progressively use no-tillage practices to further develop the soils and truly apply the sand-to-soil approach. Through soil rehabilitation and improved management practices, the land now supports a variety of crops and shows increased levels of soil carbon.

While the focus was on agricultural production, the changes in land use and soil quality also led to a rise in local biodiversity. A greater number and variety of bird species have been observed on-site. This shift has delivered mutual benefits: farming practices have supported ecological restoration, and in return, natural processes have contributed to a more resilient and stable agricultural system.

Romania: Biodiversity Studies in the Braila Island

In 2024, Agricost launched a year-long biodiversity study in collaboration with a biologist to assess species and habitats across Brăila Island. The study documented all present species and their interactions with local ecosystems, identifying key actions needed for their protection. While the main focus is on bird populations, other species such as turtles, butterflies, frogs, jackals, hares, and bats have also been recorded.

The study revealed that some species frequenting the area for feeding—such as birds of prey—play a natural role in pest control, helping manage rodent and insect populations that affect crops. It also underscored the ecological importance of the island's forests and wetlands.

These habitats not only support wildlife but also contribute directly to agricultural resilience by preventing erosion, regulating microclimates, and reducing the risk of acid sulfate soils and salinity.
In response, Agricost implemented targeted measures to enhance biodiversity and strengthen the connection between conservation and agriculture. These included expanding no-till practices, installing bird nest boxes and perching poles to attract natural predators of crop pests, and improving habitat conditions to encourage permanent settlement of key species.

Special attention was given to the Red-breasted Goose (Branta ruficollis), a vulnerable species that forages on Agricost's land during part of the year. Over the next five years, conservation efforts will be integrated into agricultural practices on eligible arable land located in SPAs (special protection areas). As part of this initiative:

Allocating at least 20% of cultivated land to corn and a minimum of 30% to wheat, and barley.

Completing autumn sowing by 15 October and beginning corn harvesting from 15 September.

Prohibiting pesticide and fertilizer use from autumn sowing until 28 February.

Suspending agricultural activities, including grazing, between 15 November and 28 February.

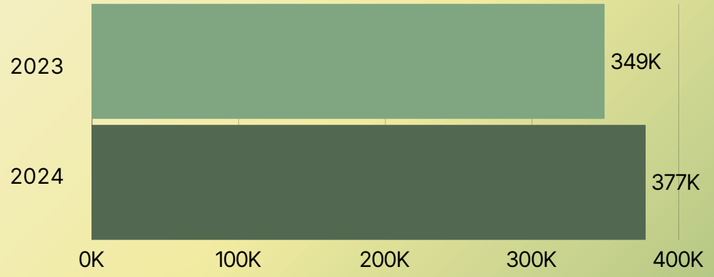
Banning bird-scaring methods during this period.

PESTICIDES

At Al Dahra, our approach to crop protection is guided by precision and responsibility. It is not only about how much pesticide is applied, but how and when it is used. We are currently trialing alternative pest control methods, including physical and biological approaches, with chemical applications used when necessary and in effective doses.

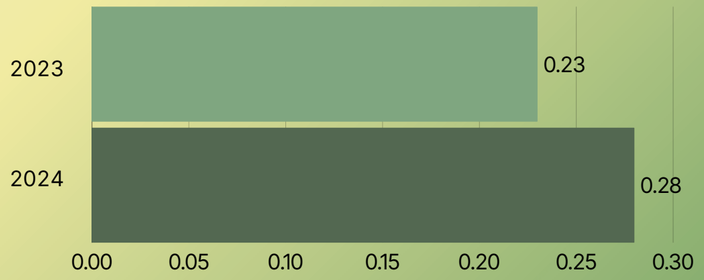
In 2024, Al Dahra used a total of 377K kilograms of pesticide active ingredients, an 8% increase from the 349K kilograms used in 2023. In 2024, Al Dahra used 0.28 kilograms of pesticide per tonne of yield, marking a 22% increase compared to 0.23 kilograms per tonne in 2023.

Pesticide Consumption in thousand kg of active ingredient



Reference: TABLE 14.E

Pesticide Consumption per tonne of yield



Reference: TABLE 15.E

Reducing Chemicals Preserving Crop

While chemical crop protection has played a vital role in securing high yields, over-reliance on pesticides can lead to diminishing effectiveness and environmental harm. At Al Dahra, we adopt a balanced approach through Integrated Pest Management (IPM), using pesticides only when necessary and combining them with biological and cultural control methods.

Unlike calendar-based spraying, we rely on field scouting to monitor pest levels and apply control measures only when pest populations reach economic thresholds where the cost of potential crop damage outweighs the cost of intervention. To support this approach, we also implement crop rotation and use pest-resistant crop varieties, reducing pest pressure through natural means.


See & Spray

IPM in action

Taking wheat cultivation as an example. Instead of routinely applying insecticides against aphids, known vectors of Barley Yellow Dwarf Virus, we monitor aphid populations closely through detailed field scouting. If pest levels exceed the threshold in a particular field, we apply a targeted treatment.

Precision and efficiency in spraying

When pesticide use is required, Al Dahra applies the same precision-based approach used in fertilizer management. Technologies such as Variable Rate Application, supported by camera-based sensors like “See & Spray” and UAVs, allow treatments to be applied only where weeds or pests are present. This reduces input use and avoids unnecessary spraying in unaffected areas. Sprayers are also equipped with section control systems to prevent overlap and ensure efficient coverage.

All equipment undergoes regular calibration, and drift-reducing nozzles are used to deliver accurate doses directly to the target. These practices improve treatment effectiveness, minimize the need for repeated applications, and reduce environmental impact. Currently, this technology is used on 5 to 10 percent of our cultivated area. By 2030, Al Dahra aims to upscale its use to cover 100 percent of the cultivated.

Pesticides Continued

Sustainable Pest Management Across Al Dahra Operations

While IPM principles are applied across our global operations, each region adapts IPM strategies to local conditions, combining biological, cultural, mechanical, and targeted chemical methods to deliver effective and sustainable pest control.

In Romania, Al Dahra Agricost uses pheromone traps, damage mapping, and regular field assessments to monitor pest levels and guide treatment decisions. To further reduce reliance on synthetic pesticides, the company is introducing biopesticides, including biofungicides and bioinsecticides, which support effective pest control with reduced environmental impact.

In Morocco, Al Dahra has implemented a range of IPM techniques since 2023, tailored to local crops and pest pressures. Biological control methods such as mating disruption are used to manage codling moths in apple orchards, while pest thresholds are tracked through trapping before any treatments are applied. Additional strategies include placing cotton to attract Otiorhynchus in olive groves and deploying mass trapping for pests like Ceratitis, olive fly, and codling moth. Manual collection of pests such as Oxythyrea funesta and black cap node further reduces the need for chemical interventions.

In Namibia, Al Dahra is partnering with suppliers to transition from conventional pesticides to registered generic alternatives. As part of this effort, suppliers are required to conduct soil analyses to monitor the performance of these products, supporting improved soil health and more efficient nutrient use.

Pest monitoring with traps


Cotton to attract Otiorhynchus

CIRCULARITY

Circularity at Al Dahra means the efficient use of resources and the responsible management of materials at the end of their life cycle. By applying circular economy principles, we aim to optimize fertilizer application, minimize nutrient loss, and manage both agricultural and operational waste more effectively. This approach includes the use of precision practices to prevent over-application of inputs, the repurposing of organic materials, and efforts to reduce landfill waste through better segregation, recovery, and reuse.

Precision Technology for Smarter Fertilizer Use

Nitrogen plays a central role in cereal production, but managing its application is a complex task. Too little nitrogen can limit crop growth, while excessive use can lead to environmental harm through runoff, leaching, and emissions. The goal is to maximize nitrogen use efficiency (NUE) - producing more grain for every unit of nitrogen applied. However, studies indicate that crops typically absorb only 30 to 50 percent of applied nitrogen across the industry.

To improve NUE, research and field experience increasingly emphasize matching nitrogen supply with the crop's actual needs. When it comes to fertilizer application, crops present different peaks and downs of demand based on its different stages of growth. By splitting fertilizer applications, we match these peaks of demand which has been shown to modestly increase yield and improve grain protein. With this strategy, we ensure the crop receives nitrogen when it can use it most effectively.

4R PRINCIPLE

Right nutrient,

at the Right rate,

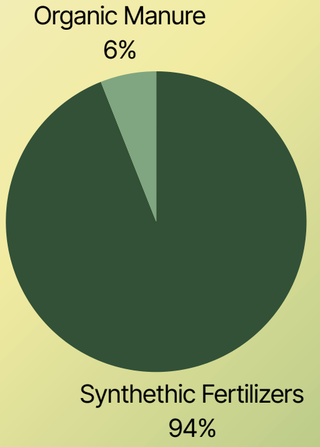
at the Right time

and in the Right place.

FERTILIZERS

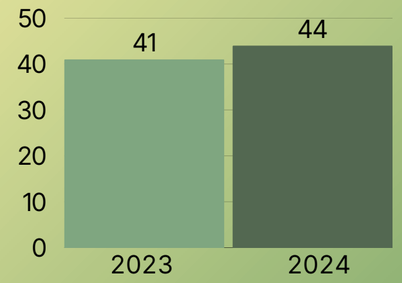
Efficient fertilizer use is essential to maintaining crop productivity while reducing environmental impact. At Al Dahra, we focus on applying the right type and amount of nutrients at the right time, using data-driven methods to improve precision and minimize losses. This approach not only supports soil health and resource efficiency but also helps lower emissions associated with fertilizer use.

In 2024, the Company's total fertilizer application reached 58 thousand tons, reflecting a 4% decrease compared to the previous year. Synthetic fertilizers made up the majority at approximately 94%, or 55K tons. Green manure accounted for the remaining 6%, totaling 3.6 thousand tons.



Reference: TABLE 16.E

The average fertilizer application rate was 44 kg per ton of yield, a 8% increase with respect to 2023.



Reference: TABLE 17.E

Fertilizers Continued

Managing the Risks of Over- and Under-Fertilization

Finding the right balance is critical for both yields and the nitrogen cycle in the soil. Over-fertilization saturates the soil with nitrate beyond what plants can absorb. The excess seeps downward as leaching, carrying nitrate into groundwater and local streams. Another portion is converted by soil microbes into gases, a process called denitrification, sending nitrogen back to the atmosphere. It can even backfire agronomically as too much nitrogen in wheat can lead to lush, weak stems prone to lodging which in severe cases can cut yields by 60–80%.

On the other hand, under-fertilization brings its own troubles. When nitrogen is scarce, a wheat plant will cannibalize soil reserves – drawing from soil organic matter – to meet its needs. Over time this "nutrient mining" can deplete soil fertility and organic carbon

Soil Sampling

Smart Fertilizer Use at Al Dahra

Al Dahra applies modern technology to deliver nutrients with precision, ensuring optimal crop performance while minimizing environmental impact. Instead of applying uniform fertilizer rates across fields, data from soil maps, sensors, and GPS-guided equipment inform variable applications tailored to each zone's needs.

We operate under the principle that precision fertilization breaks the old dilemma of yield vs. environment – we can have both. By lowering inputs and targeting applications more effectively, we improve both efficiency and crop performance. Key technologies supporting this approach include:

Monitoring Center

Soil Sampling & Mapping

Intensive soil sampling helps map micro and macro nutrient and organic matter variability, revealing rich and poor zones even in uniform-looking fields. These maps guide customized fertilizer use, improving efficiency and addressing problem areas like compaction or low pH.

Variable Rate Applicators (VRA)

GPS-guided spreaders adjust fertilizer application on-the-go using prescription maps. A prescription map is uploaded to the tractor's computer, and as it moves across the field, the machinery automatically adjusts the flow of fertilizer. This technology is applied to approximately 80 percent of all fertilizer applications across 75,000 hectares on Al Dahra's farms in Serbia and Romania.

Fertigation & High-Frequency Feeding

Fertigation maintains optimal nutrient levels in the root zone, preventing both glut and starvation phases. This method also reduces evaporation, enhances nutrient absorption through the leaf surface, and limits the number of field entries required. As a result, it supports higher yields while lowering fuel use and operational costs.

Fertilizer Optimization Across Operations

In Serbia, the company is transitioning to more sustainable fertilizer sources by incorporating livestock manure into soil enrichment strategies, including fertigation. In 2024, Al Dahra enhanced its manure management system by introducing separate storage for liquid and solid manure, enabling more effective use of manure in fertigation practices. That same year, subsoiling was introduced to improve nutrient absorption, and Yara sensors were deployed to capture real-time soil data. These technologies support site-specific fertilizer application and help reduce the use of chemical inputs.

In Romania, Al Dahra Agricost applies precision agriculture tools to optimize fertilizer use. Detailed soil analysis from hundreds of samples is used to create nutrient maps that guide Variable Rate Fertilization. This ensures inputs are applied only where needed. Bio stimulants are also used to enhance plant resilience and reduce dependence on synthetic fertilizers.

In Morocco and Namibia, fertilizer application is similarly informed by soil sampling and analysis. In Morocco, additional efforts to reduce synthetic input use and improve soil organic matter include leaving tree leaves and branches in the field after harvest. Pruned wood is shredded and used as mulch, helping to retain soil moisture, enhance fertility, and support soil structure. In Namibia, trimmed date palm leaves are combined with animal manure and applied as organic fertilizer, contributing to long-term soil health and resource efficiency.

Crop Trials

In 2023, Al Dahra launched crop trials to identify the most suitable cover crops for each farm, evaluating their impact on soil health, weed suppression, moisture retention, and nutrient cycling. Building on these findings, a crop variety trial program was introduced in 2024 to assess different varieties and hybrids under a range of conditions.

The program focuses on optimizing population density, seed treatment, fertilization, and both chemical and biological crop protection strategies. It also integrates soil activators, surfactants, and no-till farming technologies, all supported by a comprehensive farm management system designed to maximize resource efficiency and improve overall agronomic performance.


Tractor with Yara Sensor

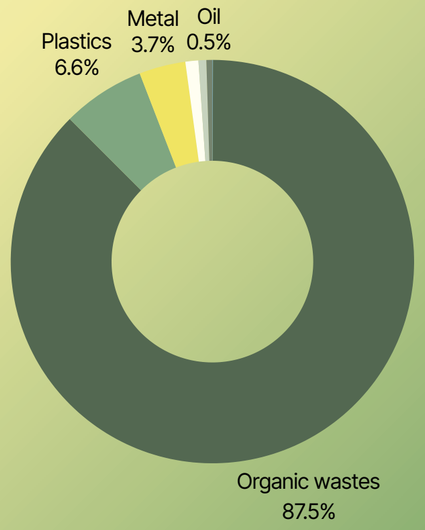

Results from Crop Trials

WASTE MANAGEMENT

Effective waste management plays a key role in reducing environmental impact and enhancing resource efficiency across our operations. By improving the handling of agricultural, industrial, and organic waste, we aim to minimize landfill use, reduce emissions, and promote circular practices wherever feasible.

In 2024, Al Dahra generated a total of 9,073 metric tons of waste. Organic waste remained the predominant category, accounting for 87.5% of the total waste generated, primarily driven by the nature of our agricultural operations. Plastics made up 6.6% of the total, followed by scrap metal at 3.7%, and paper at 0.6%. Other waste streams, including aggregate, electrical items, and books, glass and clothing wastes, represented minimal proportions.

Waste Sources in Percentage



Managing Waste Responsibly

In Serbia, as in Romania with Al Dahra Agricost, hazardous waste such as chemical fertilizer packaging is returned to suppliers for safe reuse or disposal. These responsible practices also extend to operational waste. Used tires are returned to suppliers, and maintenance procedures have been enhanced to prolong the lifespan of tractors and machinery, helping to reduce overall waste generation.

In Romania, Agricost operates a closed microbial degradation system to manage accidental leaks or spills. When a pesticide package leaks or the soil becomes contaminated, the affected materials are collected and processed through this system, which uses microbial action to break down residues safely, avoiding their release into sewage systems, nearby water sources, or surrounding soils.


Tires sorted for recycling

In Egypt, Al Dahra has been selling bio-waste for fuel production since 2024. At the Al Salheya Farm, agricultural waste such as citrus branches are collected by authorized contractors and processed into fuel for cement factories. Additionally, the company is piloting the use of shrimp waste as a bio stimulant under its Waste to Resource program, with trials planned across all three farms.

In Morocco, a source-based waste sorting system was introduced in 2024. Hazardous waste, such as empty pesticide and fertilizer containers, is triple rinsed, punctured, and stored securely until it is collected by certified providers. Biodegradable waste, including discarded fruit, pruning wood, and leaves, is composted on-site to enhance soil quality. Non-hazardous materials are inventoried and stored until appropriate reuse or disposal options are arranged.

Treating People Fairly

At Al Dahra, our commitment to social responsibility is deeply embedded in our values and operational practices. We recognize the role we play in shaping a positive, inclusive, and sustainable work environment while fostering strong relationships with the communities we serve.

Our efforts span multiple areas, including Diversity & Inclusion, Health & Safety, Training & Education, Talent Development, and Community Engagement. While we track our progress through three key performance indicators, our commitment extends beyond these to promote a holistic, inclusive, and safe environment. We actively invest in employee training, leadership development, and community support initiatives, ensuring a well-rounded approach to sustainability and organizational growth. These priorities align with global sustainability frameworks, reinforcing our contributions towards the United Nations Sustainable Development Goals.

Material Topic	Definition	Target	SDG Impact
Diversity & Inclusion	Strategies to promote diversity, equity, and inclusion within the workforce, including gender parity, equal opportunities, and initiatives to create an inclusive workplace culture.	Women representing 18% of leadership by 2030 (5% increase from 2023 baseline of 13%)	
Health & Safety	Measures to ensure the health, safety, and well-being of employees, including workplace safety protocols, training programs, and initiatives to prevent occupational hazards and accidents.	Train 100% of the staff on safety and wellbeing	
Our Community	Activities aimed at engaging with local communities, supporting community development initiatives, and fostering positive relationships with stakeholders to promote social welfare and economic development.	Drive community initiatives in all countries	

Our People at a Glance

3,131
Total Employees

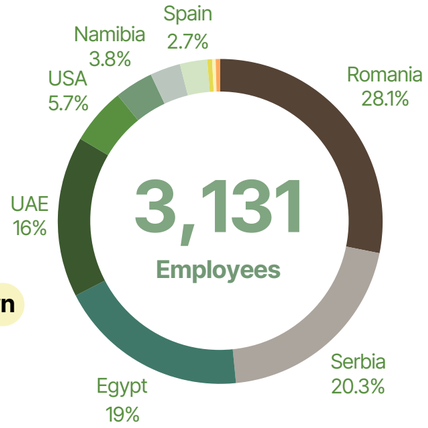
13.4%
Women in Total Workforce

14%
Women in Senior Leadership

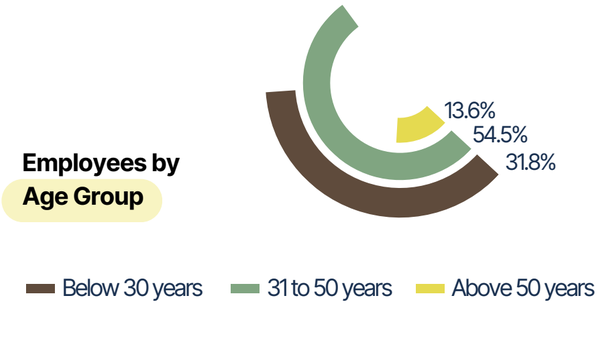
49,599
Total Training Hours

We are committed to promoting a diverse, inclusive, and equitable workforce that reflects the communities in which we operate. Our commitment extends beyond the fields, enriching the lives of our employees and contributing to the community. This section highlights key workforce statistics and the impact of our sustainability-driven people initiatives across our global operations.

Employee Breakdown by Country



Employees by Age Group



DIVERSITY & INCLUSION

At Al Dahra, we have actively create workplaces that reflect these values. Our business operates across multiple regions, cultures, and industries, and with that comes a responsibility to ensure that every employee, regardless of background, has access to equal opportunities. We believe that a diverse workforce is a stronger workforce, one that is innovative, resilient, and prepared for the future.

From our headquarters to our farmlands, from logistics teams to offices, Al Dahra's workforce represents over 61 nationalities, a testament to our commitment to global inclusion and local empowerment. Our approach to Diversity, Equity, and Inclusion (DEI) is structured yet evolving, ensuring that it not only meets global ESG reporting standards but also aligns with our own long-term sustainability vision.

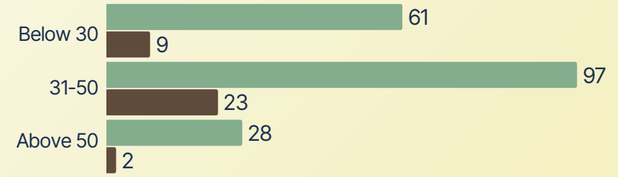
REPRESENTATION BY NATIONALITY, GENDER & AGE

Al Dahra employs individuals from diverse backgrounds across our international operations, fostering an inclusive workforce enriched by a wide range of cultures, experiences, and perspectives. We actively draw on talent from across our global business units to fulfil key strategic roles, enabling seamless collaboration and knowledge exchange across borders. This dynamic approach ensures we capitalize on the collective expertise of our people, driving innovation, strengthening operational excellence, and reinforcing our position as a truly global organization.

Al Dahra aims to achieve a balanced workforce across different gender and age categories to support an inclusive, multigenerational talent pipeline.

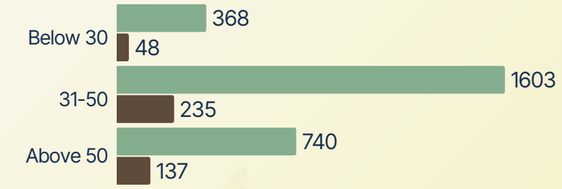
61 **Nationalities Represented at Al Dahra**

New Hires by Age



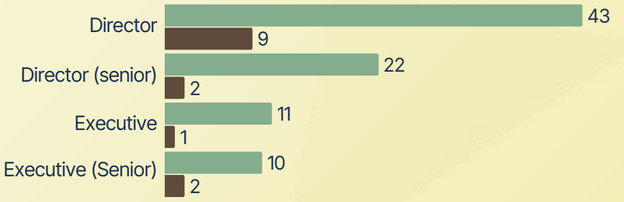
Reference: TABLE 5.S

Employees by Age



Reference: TABLE 2.S

Breakdown of Board Seat by Gender



Reference: TABLE 3.S

Empowering Women in Leadership

Recognzing the historically low representation of women in leadership, particularly within the agriculture sector, Al Dahra has intensified efforts to increase female participation in managerial and senior leadership roles.

Starting from **a baseline of 13%, we aim to achieve 18% women leadership by 2030**, an ambitious yet essential target that reflects our commitment to diversity, inclusion, and long-term workforce transformation.

Given the traditionally male-dominated nature of agriculture, this goal represents a meaningful step towards greater gender balance in our industry .

Voices from the Women's Network

"Being part of this network means having a space to learn, grow, and uplift each other—both professionally and personally."

"The Women's Network is a powerful platform where we connect and collaborate to create enriching opportunities for one another to thrive."

Women's Network Initiative

One of the most defining initiatives of 2024 has been the Al Dahra Women's Network Initiative offically launched in March 2024, a platform dedicated to mentorship, leadership growth, and emotional well-being for women employees. While gender representation has always been on our agenda, we recognized that meaningful change requires more than just hiring women—it requires empowering them through structured career pathways, support systems, and leadership training.

The inaugural session saw strong global participation, with around 70 individuals joining directly and many more participating in groups from meeting rooms, particularly in Romania and Serbia, where local representatives facilitated real-time translations to ensure meaningful engagement. The event brought together senior leaders and young professionals for a mentorship forum, allowing them to share their career journeys, experiences, and challenges in navigating leadership roles in a historically male-dominated industry.

Empowring Women in Leadership Continued

Later in the year, interactive sessions on work-life balance, leadership stress management, and personal branding provided female employees with a platform to not only learn but also be heard.

To enhance accessibility and inclusivity, subsequent sessions incorporated WORDLY, a real-time translation tool, enabling seamless communication across languages and geographies.

This initiative marks a significant step towards amplifying women's voices and fostering a culture of collaboration and leadership across Al Dahra's global workforce.

- The first session focused on networking, leadership development, and inclusion strategies.
- The second session included emotional wellness and stress management programs, led by medical professionals.
- The third session featured interactive Q&A with senior women leaders

Building a Multigenerational Workforce

The presence of a diverse age group within our teams is vital to our long-term growth. While experience and industry knowledge drive operational efficiency, fresh perspectives and technological fluency fuel innovation. Over the last year, our recruitment focus has expanded to bringing in young professionals, particularly in strategic and technical roles.

In 2024, Al Dahra's Youth Hiring Initiative saw the **highest number of interns and young professionals** join the company across various business units. We have strengthened partnerships with universities and vocational training institutions in Romania, Serbia, the UAE, and Egypt, ensuring that students gain hands-on experience in agriculture, logistics, and corporate functions.

In Romania, our Dual Technical Education programme enrolled **19 students in 2024** alone, combining classroom learning with on-site training.

In the UAE, we maintain close relationships with institutions such as

- Zayed University
- New York University Abu Dhabi
- Higher Colleges of Technology

In Egypt, we signed an **MoU with a polytechnic university** to support the launch of a new agricultural programme. This includes contributing to curriculum design, hosting interns, and having Al Dahra professionals serve as guest speakers for students.

Serbia Agri Business School Internships

Al Dahra has been actively working to bridge the gap between academic learning and real-world application. In Serbia, the company launched a dedicated training initiative in 2023 in collaboration with the Agro Business School. Continuing into 2024, this program is Al Dahra's long-term investment in building a skilled and future-ready agricultural workforce.

The **Agro Business School** offers internships, mentoring programs, and on-the-job training for prospective students pursuing technical education in agriculture. Most students who completed the program were subsequently involved in everyday operational activities across Al Dahra Serbia, gaining direct exposure to the agri-industry.
In addition, the company prioritizes offering job opportunities to program graduates, ensuring that hiring decisions consider alignment between graduates' skills and the company's workforce needs. This approach contributes meaningfully to the growth of Serbia's agricultural sector while enhancing the employability of local youth. When filling the positions, one of the first considerations are the graduates, and checking if the needs of companies are in harmony with what the graduates can offer.

NATIONALIZATION & LOCALIZATION

Al Dahra operates in multiple regions, with local hiring playing a crucial role in strengthening for national economies and fostering sustainable job creation. Our commitment to nationalization and Emiratization in the UAE, has led to tangible progress, including an increase in Emirati representation within our workforce and the expansion of targeted training and career development programs. These initiatives have positioned nationalization as a key driver of our DEI strategy.

19 **Emirati Employees**

In 2024, the Emiratization program expanded its scope to include structured leadership development, technical training, and managerial progression pathways for Emirati employees. Al Dahra achieved an Emiratization rate of 13.19% in 2024, successfully meeting our national target. As we look ahead to 2025, we remain committed to maintaining and exceeding the required percentage through ongoing talent development and strategic hiring.

Our partnership with NAFIS continues to play a key role in identifying and recruiting qualified Emirati talent. This year, the Emiratization programme expanded its scope to include structured leadership development, technical training, and managerial progression pathways—ensuring that Emirati employees are well-equipped to thrive in various roles across the organization.

New partnerships with Al Ain University and UAE-based technical institutions have been instrumental in bridging the skills gap and preparing the next generation of Emirati professionals for leadership roles within Al Dahra.

Globally, localization initiatives have ensured that hiring strategies in Romania, Serbia, and Egypt remain aligned with national economic goals, providing job stability to local communities.

INCLUSION BEYOND HIRING: PEOPLE OF DETERMINATION

Hiring a diverse workforce is one thing, but ensuring every employee has access to opportunities and a barrier-free workplace is another. Over the years, Al Dahra has been steadily increasing its commitment to the inclusion of People of Determination (PoD), ensuring that hiring policies, workplace modifications, and career pathways accommodate diverse needs.

As of 2023, 34 employees across our business units identified as PoD, and in 2024, we introduced structured career mentorship programs, assistive workplace technologies, and accessibility audits across our facilities.

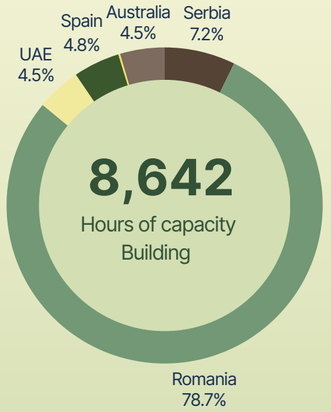
- A recent initiative in Spain saw the introduction of specialized training modules for PoD employees working in logistics, ensuring they had access to the same career development opportunities as their peers.
- Employment initiatives for PoD have expanded with structured training.
- Workplace modifications and assistive technology introduced for employees with disabilities.

LEARNING & DEVELOPMENT

Training and development have always been at the heart of Al Dahra's employee engagement strategy. In 2024, this became even more critical as the Group experienced significant organizational growth—including new hires across headquarters, strategic changes in markets like Spain and the USA, and continued expansion across business units. These shifts brought fresh perspectives and required a strong talent framework to support evolving operational dynamics.

To meet these needs, the HR Training Plan 2024 was restructured to offer targeted learning opportunities for employees at all levels. Our flagship initiatives in Serbia ADS Talent Hub—a development programme with two distinct tracks: Rising Talents and Future Leaders—focused on succession planning, leadership development, and internal mobility. With participation capped at 12 individuals per track, the programme includes workshops on transformational leadership, emotional intelligence, and business experience-sharing through MD Talks, along with a structured mentorship programme.

Across Al Dahra's global operations, a wide range of training initiatives were conducted to enhance employee capabilities, meet compliance requirements, and support professional development. These included a combination of technical training, leadership development, soft skills training, and e-learning modules.



Reference: TABLE 9.S

Average training hours per employee*	15.8
Training courses offered	+40
Total e-learning Training Hours	+500
Total number of training hours*	+49.5K

*including capacity building and QHSSE trainings

Types of Training

Technical Training
Focused on job-specific skills, equipment handling, certifications, safety, sustainability practices, and compliance (e.g., EU pesticide legislation, Global GAP, ISO 9001).

Leadership Training
Targeted at senior and middle managers to build strategic thinking, effective leadership, and team management capabilities.

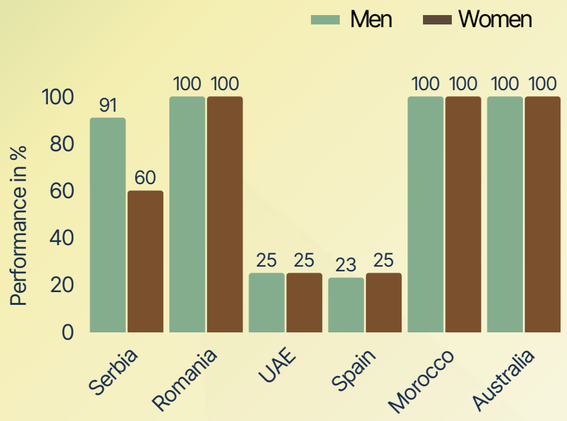
Soft Skills Training
Covered communication, teamwork, problem-solving, and career development skills.

Coaching & Mentoring
Provided tailored guidance to employees for continuous growth and performance improvement.

E-learning Modules
Delivered interactive, flexible learning content including English conversational skills, digital farming, and Al Dahra mandatory training.

Performance and Career Development Reviews

Regular performance and career development reviews are a key component of Al Dahra's people strategy. These reviews provide employees with structured feedback, recognize achievements, and identify opportunities for growth. They also support alignment between individual goals and organizational priorities, helping to foster a high-performance culture. By encouraging open dialogue and continuous development, Al Dahra ensures that employees remain engaged, motivated, and empowered to contribute meaningfully to the business.



% of employees receiving regular performance and career development reviews

Reference: TABLE 10.S

Priorities Outlook

Al Dahra's journey towards a more inclusive, diverse, and skilled workforce continues to evolve. The progress made in 2024—particularly in gender representation, youth hiring, and leadership development—marks a step forward in achieving our long-term sustainability goals. Moving forward, our focus will be on

- Strengthening women's leadership pathways.
- Expanding graduate training programs.
- Enhancing nationalization and local hiring frameworks.
- Investing further in technical and digital upskilling initiatives.

UNGC Target Gender Equality Program

As part of our continuous journey towards gender equality, Al Dahra has participated in the United Nations Global Compact (UNGC) Target Gender Equality (TGE) Program. This initiative supports companies in setting and achieving ambitious corporate targets to advance women's leadership in business

To further this commitment, we also undertook the UNGC Women's Empowerment Principles (WEP) survey—an internal assessment designed to evaluate our gender equality practices, identify policy gaps, and shape more inclusive and equitable workplace strategies across our global operations. For better implementation and planning two of our employees are currently enrolled in United Nations Global Compact (UNGC) in the nine month Target Gender Equality Accelerator 2024 program.

Engaged in leadership dialogues and capacity-building sessions under the TGE framework.

Conducted a comprehensive gender equality assessment, identifying key areas for policy enhancements.

Strengthened mentorship programs and succession planning to increase women's representation in senior roles.

Introduced a flexible work policy, promoting work-life balance and equitable growth opportunities.

HEALTHY & SAFE WORKPLACE

At Al Dahra, ensuring the health, safety, and well-being of our employees is a fundamental pillar of our sustainability strategy. We are committed to maintaining a zero-harm workplace, implementing global best practices, and continuously improving our Quality, Health, Safety, Security, and Environment (QHSSE) framework. The past year brought both progress and painful reminders of the importance of safety, including three tragic fatalities – two employees and one contractor. These losses weigh heavily on us, and we remain deeply committed to honoring our colleagues through stronger systems, smarter practices, and collective accountability.

We have introduced a centralized reporting mechanism to harmonize H&S data collection throughout our business units. This initiative has significantly strengthened our overall H&S implementation, leading to enhanced governance and operational consistency. Our efforts have retained certification under ISO 9001, 14001, 45001, and Global GAP for food safety and quality.

Al Dahra aligns its HSE initiatives with ISO 45001- Occupational Health & Safety Management Systems and integrates international safety standards to mitigate operational risks across diverse business units. In 2024, we completed the rollout of Group-wide 12 Golden Safety Rules across all business units. These rules, visible at every operational site, are supported by mandatory training and management walk-throughs. Over 90% of employees have now undergone HSE policy training, with procedure-based training continuing into early 2025.

- Delivered role-specific training to internal auditors and frontline staff.
- Implemented a centralized complaint and claims management system to track and respond to consumer feedback.
- Conducted traceability training across Morocco and Serbia, reinforcing food safety practices from harvest to delivery.

The **First Information Report (FIR) system** has been fully implemented, enabling real-time tracking of workplace incidents and ensuring swift response and resolution. Additionally, we launched an online Safety Summit accessible to all employees, reinforcing the importance of safety, promoting our structured approach, and fostering a culture of proactive risk awareness across all operations.

WORKPLACE SAFETY METRICS

We recorded a total of three fatalities, which were the result of separate incidents in our field operations and transport. Each incident was subject to a full investigation. Findings were used to update procedures and share learnings across all business units. We extend our heartfelt condolences to the families and teams affected.

Additionally, all Lost Time Injuries (LTIs) were tracked using HR-provided manhour data and investigated under the Group's standard protocol. Safety awareness was further strengthened through:

- 100% completion of Group HSE Policy and Golden Rules training across business units.
- Monthly emergency drills conducted in Romania and expanded to include response simulations for fires, chemical spills, and evacuations.
- Job-specific hazard training provided through newly implemented competence matrices.
- Breathalyser testing and substance awareness in Serbia following the introduction of the Group's Alcohol and Drug Policy.
- Working at heights and PPE workshops in Morocco and Romania.
- Safety engagement walks conducted by core team members to listen directly to field teams.

This year, Al Dahra made significant progress in enhancing its safety culture and operational safeguards across its global footprint.

- Introduction of 15 new HSE policies and 27 work instructions, covering Permit to Work (PTW), Personal Protective Equipment (PPE), and Emergency Response
- Strengthened reporting mechanisms, leading to a 100% incident investigation rate for all reported safety events
- Global Safety Day & Disaster Risk Reduction Day celebrated with focused engagement on emergency preparedness.
- Online Safety Summit for all employees to reinforce the importance of safety and communicate our collective approach toward a safer workplace.

Only 110 near misses documented. Near-miss reporting is significantly lower than industry benchmarks. Based on Heinrich's Safety Pyramid, an estimated 9,000 near misses were expected, pointing to potential under-reporting.
49 Lost Time Injuries (LTIs) and 49 minor injuries were recorded across operations.

3 fatalities reported (2 employees, 1 contractor)

110 Near missed reported

9.54 Total Recordable Injury Frequency Rate

5.08 Lost Recordable Injury Frequency Rate

Automated
QHSSE Procedure and management system

Centralized
QHSSE performance matrix

16
types of QHSSE training material developed

100%
compliance with internal reporting standards

+9.6 million
Man-hours worked

+40.9K
QHSSE training hours

68%
Unsafe condition closed

94%
Unsafe action closed

15
group-level QHSSE procedures

Safety Training & Employee Engagement

Al Dahra's HSE training programs are designed to build a safety-first mindset and empower employees with the necessary skills and knowledge to prevent workplace hazards.

All new employees completed induction training, while tailored sessions were provided based on job-specific risk matrices. We also launched a mobile e-learning platform, allowing remote and field-based teams to access training resources more flexibly, and conducted fire drills and emergency response exercises held monthly across all sites.

100% **of new joiners were covered under the HSE Induction & Awareness training programme**

In 2024, 40,957 hours of safety trainings were conducted, covering a broad range of topics from risk identification to emergency preparedness. Key training focus areas included:

- Risk assessment and mitigation
- Permit to Work (PTW) systems
- Working at heights
- Firefighting and first aid
- Emergency preparedness
- HSE reporting and root cause analysis

Enhancing Workplace Safety Through Digital Transformation

In 2024, Al Dahra advanced its HSE management systems by integrating digital safety reporting and predictive analytics based on:

- Automated FIR system ensuring real-time incident tracking and risk assessment.
- Data-driven hazard identification systems, using AI analytics to predict and prevent high-risk workplace incidents.

Power BI dashboards have been implemented for safety performance monitoring, providing real-time insights to inform management decisions, track compliance with global safety standards, and enhance transparency across all operational sites. These dashboards support proactive risk management by identifying trends, enabling data-driven interventions, and ensuring continuous improvement in workplace safety.

Establishing a Culture of Health and Wellbeing

Monitoring Regional Performance

This year, as a result of our ongoing efforts to establish a health & safety culture and data and performance system, we have achieved enhanced visibility over regional milestones.

- Egypt recorded 11 LTIs, with new training programmes introduced to address operational risks.
- In the UAE, a 93% resolution rate was resulted for identified unsafe conditions.
- In Romania, a growing safety culture was evident through the reporting of 26 near misses and the successful execution of monthly fire and emergency drills.
- Serbia reported 20 LTIs but also led in deploying new HSE procedures, engagement walk-throughs, and increased access to digital tools.
- Regions such as Italy, Morocco, and Namibia advanced their reporting capacity by integrating mobile-based platforms and improving policy access and training.

Occupational Health & Wellbeing Initiatives

Al Dahra is committed to holistic employee well-being, ensuring a safe, healthy, and supportive workplace environment-

- Health screening and medical check-ups conducted annually across several operational sites.
- Mental health and stress management programs expanded, providing confidential counseling and resilience training.
- Improved PPE accessibility, ensuring 100% compliance with safety gear regulations in high-risk job functions.
- Women's Safety & Well-being Initiative launched, strengthening occupational health support for female employees.

Looking Ahead – 2025 Safety Priorities

As we continue to advance workplace safety, our 2025 HSE strategy will focus on

- Increasing incident transparency – Encouraging proactive near-miss reporting to improve data accuracy.
- Expanding safety training coverage – Doubling training hours so that total training hours reaches 1% of total work hours.
- Strengthening compliance monitoring – Enhancing real-time safety audits through digital tracking.
- Aligning with ISO 45001 globally – Ensuring 100% of Al Dahra sites achieve full safety certification.
- Enhancing mental health programs – Expanding psychosocial risk management and stress-reduction initiatives.

By continuously innovating and strengthening our workplace safety measures, Al Dahra is committed to creating a culture of proactive risk management, employee engagement, and operational excellence in health and safety.

OUR COMMUNITIES

At Al Dahra, community development is more than a corporate responsibility—it is a fundamental pillar of our sustainability strategy. Through education, economic empowerment, environmental conservation, and social wellbeing initiatives, we strive to create long-term value for the communities we operate in.

OUR APPROACH

In 2024, we introduced the Community Support, Donations and Sponsorships (CSDS) Policy, a structured framework to align our community engagement activities across all business units under a unified strategy. This policy ensures that our contributions are transparent, impactful, and strategically aligned with key focus areas such as education, youth empowerment, health, cultural preservation, and emergency aid, as well as target outcomes of community wellbeing, social cohesion, and sustainability leadership.

The introduction of the CSDS Policy represents a significant milestone in bringing together our business units across multiple countries to operate with a shared vision of sustainability and social responsibility.

Scholarships & Youth Support Programmes

Education is the foundation of sustainable development, and Al Dahra remains committed to empowering youth through scholarships, internships, and technical training.

In the Great Island of Brăila, Romania, Al Dahra launched a transformative three-year scholarship initiative in partnership with a local technical school in Frecatei. This Dual Technical Education programme is designed to equip students with both academic learning and hands-on training in agricultural mechanics—a vital skill set for the future of farming.

In 2024, 19 students enrolled in the programme, with scholarships covering 50% of the total cost, co-funded by the school. Through this initiative, students gain real-world experience by completing practical training at Al Dahra's facilities, preparing them for long-term careers in agriculture.

By supporting such education model, Al Dahra is building a pipeline of skilled talent for the agriculture sector and promoting youth empowerment, vocational education, and sustainable agriculture.

Kittitas County Fairgrounds Youth Summit

The Youth Summit was hosted at the Armory at the Kittitas County Fairgrounds by Al Dahra USA. This event, conducted in collaboration with educational institutions, provided students with insights into agribusiness career opportunities. The agenda included a Trade Show Expo where businesses engaged with students about career paths, internships, and volunteer opportunities.

School renovation project

Al Dahra–Agricost is supporting school renovation projects and educational resource enhancement in Romania. Through partnerships with BOOK LAND and Frecatei and Marasu Schools, the company contributed to creating a more conducive and inspiring learning environment for students. This initiative involved upgrading school infrastructure and procuring essential educational materials, helping bridge the resource gap for students in under-resourced areas.

Practical Trainings Programmes for future Agri-leaders

Across Romania, Serbia, and the UAE, Al Dahra is investing in the next generation of agricultural professionals through hands-on internships and practical training programmes. University students from educational institutions are welcomed to Al Dahra sites twice or thrice a year for immersive learning experiences that span sustainable farming, logistics, and corporate operations.

To further enhance academic partnerships with local universities, Al Dahra employees deliver 2–3 training sessions annually for local university students—sharing real-world expertise and inspiring future careers in agribusiness. These sessions are offered free of charge, reinforcing our commitment to knowledge sharing and industry mentorship.

Field Immersion Programme

In Romania, seven students from the Faculty of Engineering and Agronomy in Brăila participated in a summer practical training, gaining hands-on experience in-

- Farm layout and operations on the Great Island
- Crop treatments and delivery planning for corn and soybeans
- Programming pivot irrigation systems
- Monitoring vegetation and identifying pest or phytosanitary issues
- Exploring the use and function of modern farm machinery

This field-based learning allowed students to witness sustainable practices in action, deepening their understanding of farm management and reinforcing their academic foundations.

Food Security and Sustainable Agriculture

As a leading agribusiness company, we play an essential role in strengthening food security and promoting sustainable agriculture through knowledge-sharing and collaboration with farmers in our communities.

Local Farmer Support

Our mentorship programs in Serbia and Romania provide hands-on training in regenerative agriculture to smallholder farmers, equipping them with sustainable farming techniques that improve soil health, reduce input costs, and enhance yields.

In Serbia, we have implemented no-till farming and precision agriculture methods, helping farmers minimize soil erosion and optimize resource efficiency.

In Romania, our variable rate fertilization training ensures that farmers apply nutrients precisely where needed, reducing fertilizer use by approximately 10% while maintaining productivity. These initiatives enhances the resilience of local farming communities by supporting local farmers surrounding Al Dahra farms to adopt sustainable practices that secure their livelihoods and contribute to broader environmental goals.

Promoting Sustainable Agriculture Through Media Collaboration

Al Dahra partnered with the Agrointelligence Association to support the implementation of farming-related activities aimed at raising awareness and promoting sustainable agricultural practices. As part of this initiative, the collaboration leveraged mass media platforms to share expert insights, success stories, and innovative techniques with a broader farming audience.

Health and Humanitarian Support

Breast Cancer Awareness Campaign
Free breast ultrasound screenings for female employees were conducted in UAE and Serbia.

Emergency Services Expansion
Serbia's in-house firefighting team extended services to local villages, responding to emergency calls.

Solidarity Assistance Program
Financial support provided for employees facing medical hardships, including funding for cancer treatments and burial costs.

Ramadan Food Distribution & celebration

In the UAE, Egypt and Morocco, food boxes were distributed to families in need, supporting community nutrition and wellbeing.

Humanitarian Aid Across Communities

- Supporting and uplifting vulnerable groups through targeted humanitarian aid initiatives. In 2024, several impactful collaborations helped address food insecurity, energy needs, and the well-being of disadvantaged individuals.
- In partnership with the **Romanian National Red Cross Society**, Al Dahra provided non-perishable food supplies to families in need, ensuring access to basic nutrition. Similarly, the **Elderly Care Centre "Lacu-Sarat" in Chiscani** received essential food items, benefitting 101 elderly individuals.
- In Bals City, collaboration with the European Association for Human and Child Protection brought joy and relief to 60 disadvantaged children, with donations of food, sweets, and toys during the festive season.

To support children with disabilities during harsh winters, Al Dahra worked with the Good Samaritan Association – Ionel Melinte, delivering 100 tons of willow biomass to provide reliable heating throughout the cold season.

We provided funds to the Red Cross to support the flood-affected population in Galati County and to buy wood, ensuring warmth during the cold season for the affected population.

Cultural and Sports Sponsorships

Al Dahra actively supports local sports, including sponsoring a first-class women's Handball team in Romania. By backing local teams, we promote the empowerment of women in sports, promoting inclusivity and providing opportunities for female athletes to thrive. This support also contributes to the promotion of healthy lifestyles and community engagement through sports, setting an example for future generations.

Local Sports Sponsorships

Al Dahra extended support to local teams including the Cuza Pirates Sportive Club (Basketball) and HCM Dunarea Brăila (Handball Club). Our sponsorship extends to women's handball and basketball teams in Romania, as well as football clubs in Serbia, promoting healthy lifestyles. These partnerships help foster youth engagement, talent development, and a strong sense of community pride.

We support preserving local heritage and promoting cultural vibrancy in the communities we serve.

Sponsorship of Cultural Festivals in Romania

Support for historical festivals, folklore events, and the Braila Fish Festival in Romania. Al Dahra proudly supported the “SUBITO-2024” Music Festival, organized by the County Council and “Lyra - George Cavadia” Philharmonic, as part of its efforts to enrich the local cultural landscape. Additionally, we contributed to the 25th anniversary celebrations of the Ianca Museum, supporting cultural-historical events, brochure development, and essential renovations to four historic buildings.

Community Impact Outlook

Al Dahra is committed to scaling its community impact, with the following key focus areas for 2025

- Expanding youth engagement programs, increasing scholarships and internships for agribusiness education.
- Scaling up emergency relief efforts, providing rapid response aid for natural disaster victims.
- Strengthening partnerships with NGOs and government agencies, improving outreach programs.
- Increasing in-kind donations, particularly in regions facing food insecurity and limited access to healthcare.
- By aligning our efforts under One Al Dahra, we ensure that every initiative we undertake contributes to long-term, sustainable community development.

Sustainable Value Chain

At Al Dahra, we recognize that trading and sourcing are integral components of a broader framework. We strive to bring responsible practices into every part of our operations, from the cultivation and sourcing of our products to their transportation and delivery. Our work is built on strong partnerships worldwide. For us, alongside achieving financial and operational goals, running a successful business means being responsible towards the environment and community.

Material Topic	Definition	Target	SDG Impact
Responsible Sourcing	We are dedicated to responsible sourcing, ensuring our supply chain upholds ethical standards, sustainability, and social responsibility, positively impacting people and the planet.	Ensure that at least 80% of our suppliers achieve ESG compliance	
Sustainable Logistics	We are committed to sustainable logistics, optimizing our transportation and distribution processes to minimize environmental impact while maintaining efficiency and reliability.	Reduce CO2 emissions from transport by 20% through strategic partnerships by 2030	

OUR APPROACH TO A SUSTAINABLE VALUE CHAIN

We continuously seek opportunities to enhance our supply chain and transportation systems. Accordingly, we consistently explore ways to improve our supply chain and transportation systems. Optimizing our supply chain enables us to provide high-quality products at fair prices while minimizing the negative impact to the environment.

We integrate sustainability principles throughout our supply chain operations, spanning sourcing, procurement, processing, storage, warehousing, and logistics. This integrated approach helps us systematically address environmental impacts while maintaining ESG compliance throughout our supply chain operations.

To protect our community, we follow ethical guidelines, ensure fair treatment of workers, and maintain close partnerships with local communities. Our leadership drives sustainability by leveraging innovative technologies and strategic approaches to enhance our supply chain's efficiency and reduce carbon emissions. We continuously monitor logistics and storage processes to identify opportunities for sustainable improvements and, by 2025, will also ensure that our suppliers adhere to proper social responsibility practices.

Our Integrated Approach at a Glance

Emission Management

- A full logistics-related emissions mapping exercise was completed to inform our strategy and targets forward. Detailed results will be availble in 2025.
- Supply-related Scope 3 emissions will be closely monitored as we advance in supplier engagement.

Promoting Circularity

- Recycling and waste reduction initiatives, such as the systematic collection and repurposing of plastic seals.
- Efforts to reduce operational waste through optimized packaging and material reuse strategies.

Innovation in Transport

- Electrification of trains and barge transport development in targeted regions.
- Focus on shorter travel distances and improved carrier selection to lower carbon footprint.

Comprehensive Policies

- Develop and maintain comprehensive supplier policies, including clear guidelines for logistics partners and business associates, ensuring alignment with company values and ethical standards.
- Implement structured procedures to evaluate and select suppliers, with emphasis on their demonstrated commitment to sustainable operations and responsible business practices.

Stakeholder Engagement

- Build meaningful collaborations with customers, suppliers, community members, and stakeholders to drive impactful sustainability initiatives. For instance, the Company collaborates with local communities to implement water conservation techniques, ensuring sustainable resource management.
- Ensure openness and responsibility at every stage of the value chain to uphold trust and ethical practices.

Continued Improvement

- Continuously explore innovative developments and strategies to drive sustainability forward.
- To set the standard for responsible practices, we approach sustainable sourcing, trading, and logistics with thoughtful consideration and adaptability.

RESPONSIBLE SOURCING

While most of our production takes place in Europe, we sell and source worldwide, including Asia, Europe, Africa, and the Middle East. This global network informs our sourcing practices and imposes responsible sourcing principles that apply to every link in our value chain. We uphold the highest quality and ethical standards in our sourcing, and expect our partners to align.

Multifaceted Operations

Al Dahra's Procurement strategy segments purchasing into two distinct categories. Direct buying encompasses raw agricultural materials that directly contribute to our agricultural output, including critical inputs like crop protection solutions, fertilizers, seeds, and packaging materials. Indirect purchases support our operational infrastructure, covering essential services and resources such as machinery, equipment, maintenance services, and technological systems necessary for efficient business operations.

Sustainability Criteria

Al Dahra views its suppliers as key partners in achieving sustainable business growth. Accordingly, we aim to work with suppliers, promoting open dialogue and partnership to address sustainability challenges and find shared solutions. Starting in 2025, Al Dahra will require all new supplier contracts to include specific clauses that ensure compliance with the Company's sustainability policies.

To strengthen oversight, Al Dahra aims to engage respected third-parties to assess operations. The Company upholds strict standards through its Supplier Policy and Code of Conduct, which place strong emphasis on human rights and labor practices. There is zero tolerance for violations such as the use of child labor.

Al Dahra is set to roll out enhanced supplier engagement practices, focusing on sustainable operations across its supply chain in 2025. The Company plans to launch a new centralized standard that will help measure and track supplier compliance with sustainability goals. To ensure accountability, suppliers found to have significant noncompliance issues will be given a set timeframe to fix any problems. Those who fail to address these concerns risk being excluded from future business opportunities with Al Dahra.

The Company's approach focuses on building lasting relationships with suppliers who share their commitment to excellence and innovation. By working together and sharing best practices, Al Dahra aims to create success for both parties while maintaining strong ethical and sustainable business practices.

ESG Principles in Our Global Supplier Code of Conduct

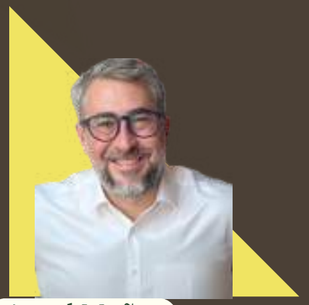
- Business Ethics
- Human Rights
- Labor Standards
- Health and Safety
- Employment and Working Conditions
- Climate and Environment
- Zero Tolerance for Child Labor

SUSTAINABLE LOGISTICS

At Al Dahra, we manage complex agricultural commodity supply chains, overseeing procurement and distribution across our global network of sites. As our company advances towards sustainability, we recognize the need to align our operations with governmental regulations and shareholder expectations. To this end, we are adopting industry standards such as GLEC Compliance and ISO 14083, ensuring our transportation and distribution operations meet stringent environmental benchmarks.

Furthermore, we are collaborating with business partners to develop innovative, forward-thinking solutions that comply with regulatory standards while meeting shareholder sustainability goals. For instance, our efforts to reduce CO_2 emissions from transport by 20% through strategic partnerships by 2030. By working together, we are successfully reducing our environmental impact, maintaining competitive pricing, and continuing to deliver excellent service to our customers.

We take a strategic approach to logistics, focusing on both cost savings and environmental care. To achieve this balance, we are actively working to lower our emissions and running costs through better delivery route planning, selecting optimal transport methods, and improving warehouse efficiency.



Angel Muñoz
Global Logistics Director

Decarbonizing Miles, Maximizing Value

At Al Dahra, within our global logistics operations, our farms, factories, suppliers, and customers are at the center of everything we do. We are committed to delivering 24/7, cost-efficient, and sustainable logistics solutions across our global supply chain. In a challenging and dynamic environment, our teams drive operational excellence and create real value for our partners and customers.

For 2025, we will focus on developing sustainable inland logistics through rail, barge, and electric vehicle (EV) trucking across Africa, South America, the USA, Europe, and the UAE. In parallel, we will continue working with our shipping partners to increase the use of greener fuels in ocean freight.

Our initiatives are led by our global teams, demonstrating our commitment to sustainability from within. This empowers faster, more effective execution and challenges our internal and external stakeholders to join us in building a more responsible supply chain.

EMISSIONS IN LOGISTICS

We are dedicated to managing and reducing emissions across all categories, including direct emissions from our operations and energy consumption, which fall under Scope 1 and 2, as well as indirect emissions under Scope 3, generated through our supply chain, procurement activities, and global transportation. This comprehensive approach allows us to address the environmental impact of every aspect of our business.

We actively collaborate with key partners to enhance our emission-reduction initiatives. For example, we work closely with 3rd-party mapping agents who provide CO2 visibility, offering valuable insights into our carbon footprint and opportunities for optimization. These partnerships allow us to leverage innovative tools and methodologies to measure, monitor, and mitigate emissions effectively.

We have also proactively engaged with our shipping and logistics partners to reduce the carbon footprint of our transportation activities.

Given the nature of our operations, Scope 3 emissions - those from our suppliers and extensive transport network - make up the largest portion of our carbon footprint. While these challenges are part of our business, we are determined to meet our environmental targets. We continue to look for new ways to make our transport operations more efficient and reduce our carbon emissions.

Our logistics collaborations focus on adopting more energy-efficient practices and technologies, optimizing routes, and exploring alternative fuels, aligning with our broader commitment to sustainable operations.

Powering Progress with Green Fuel

In 2024, Al Dahra joined forces with Maersk to introduce green-fuelled vessels across our primary ocean-freight lanes. By switching to low-carbon fuel blends, the pilot shipments cut roughly **1,007 tCO_2e**—comparable to removing 235 cars from the road for a year. The success of this collaboration proves that targeted supply-chain action can meaningfully shrink our logistics footprint and sets the stage for scaling low-carbon transport solutions across Al Dahra's global network.

The use of green fuel in our ocean freight operations had an environmental impact equivalent to:

235 gasoline cars driven over one year

16,657 trees seedling grown over 10 years

50.9 garbage trucks of waste recycled instead of landfilled

Decarbonizing Every Mile

Our comprehensive environmental management strategy focuses on systematically tracking, analyzing, and mitigating emissions across all areas of operation. In 2024, we introduced a robust framework to specifically track logistics-related emissions, marking a key milestone in our commitment to environmental transparency. The first set of results from this initiative are expected in early 2025. This data will enable us to better understand the impact of transportation within our supply chain and identify actionable strategies to reduce emissions.

First Mile

A key focus has been the shift from road transport to rail transport, which offers both cost reductions and lower CO2 emissions. Our move to railway transport has delivered significant advantages, benefiting both our organization and the regional economy. By opening up railway system access to other local companies, we have created broader economic opportunities.

Our rail logistics network now spans multiple regions, with Spain leading the way, where we have established strong rail connections and initiated double-trailing operations from ports, with ongoing trials to optimize efficiency. In Egypt, development work continues with a focus on train electrification, which has had a significant environmental impact, equivalent to removing 25 trucks from the road. We are also exploring alternative fuel solutions for land transport, including electric vehicles, which are being tested with partners, as well as LNG-powered options.

Middle Mile

We are diligently probing alternative fuel options for ocean freight in collaboration with our partners, which includes both retrofitting existing engines and adopting new fuel types.

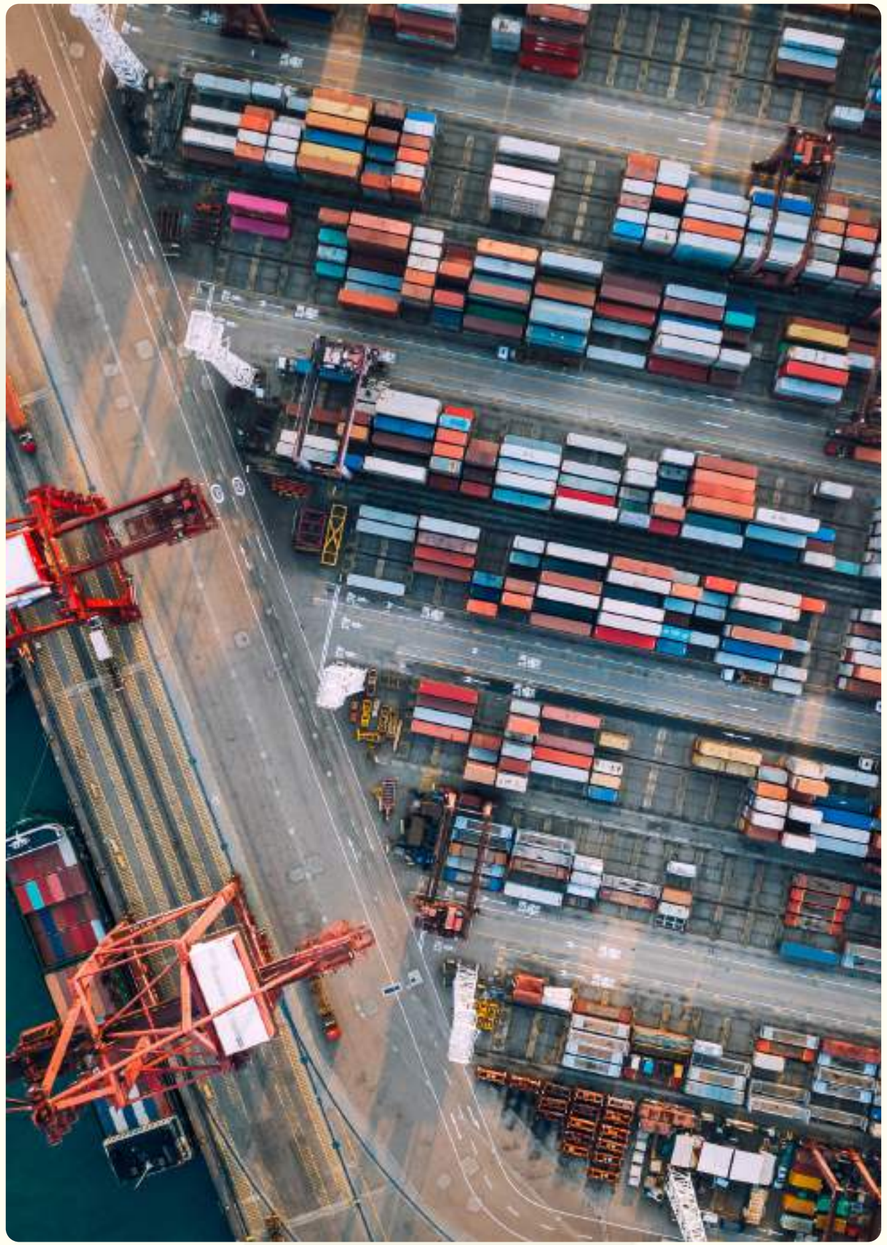
In our 2024 sustainability strategy, we are advancing transport and logistics with a strong focus on sustainable fuels and improved efficiency. Recognizing that the use of eco-friendly fuels is essential for protecting the environment, we are also leveraging this shift to reduce operational costs, including the elimination of EU tax charges associated with traditional fuels.

Last Mile

Our transport and sustainability initiatives encompass several key areas. We are actively developing rail and double-trail transport solutions to enhance our logistics capabilities.

In the UAE, Al Dahra was among the first partners to utilize the country’s inaugural freight train, marking a milestone in low-carbon logistics. This year, we are continuing to expand our use of rail transport as part of a broader strategy to reduce road dependency, cut fuel consumption, and enhance the sustainability of our supply chain.

In collaboration with shipping companies, we have established a programme to collect plastic seals for recycling. We have also made progress in exploring electric truck options for our operations in the United Arab Emirates and Romania, having signed non-disclosure agreements with potential providers.



External Sustainability Joint Program

Al Dahra recognizes that addressing sustainability challenges requires coordinated efforts across multiple stakeholders. We have developed strategic partnerships with government entities, non-governmental organizations, and industry leaders to advance our environmental and social objectives.

Our collaborative initiatives focus on four key areas: water resource management and conservation, renewable energy implementation, sustainable agricultural practices, and carbon footprint reduction.

Through our partnership with international agricultural organizations, we have implemented regenerative farming programs that enhance soil quality while reducing chemical inputs. This practical approach improves crop yields and also promotes long-term soil health and biodiversity. We have also integrated advanced farming technologies through strategic technology partnerships. These precision agriculture solutions enable data-driven decision-making, optimizing resource utilization and reducing environmental impact across our operations.

Our participation in global water conservation programs has led to the adoption of efficient irrigation systems, directly addressing water scarcity challenges in our operating regions.

By actively engaging with our partners and sharing expertise, we continue to enhance our sustainability practices and contribute to industry-wide improvements. These collaborations strengthen our ability to implement effective solutions while supporting broader agricultural sustainability goals.

Digitalization

Al Dahra has implemented comprehensive digital solutions to strengthen its environmental performance and operational efficiency throughout its global supply chain. At the core of this digital transformation is the company's carbon emissions monitoring system, which utilizes advanced API technology to provide real-time tracking and analysis of its carbon footprint. This system enables Al Dahra to make data-driven decisions and take prompt action to reduce emissions across its operations.

The Company has also enhanced its logistics operations through sophisticated network design platforms. These tools help optimize delivery routes and improve transportation efficiency, reducing fuel consumption and lowering emissions. The enhanced visibility provided by these digital solutions allows Al Dahra to identify opportunities for further sustainability improvements while maintaining the reliability of its supply chain.

Challenges and Opportunities

While keeping costs reasonable and simultaneously enhancing environmental sustainability always remains a challenge, Al Dahra maintains it as one of its priorities. Accordingly, we are working to get government support and create internal programs that make sustainable practices more affordable. Through these initiatives, we inform our customers about our environmental efforts and show them how these changes benefit everyone. We start by working with customers already interested in sustainability and then gradually bring in others to build wider support.

Despite the challenges, we remain focused on sustainable logistics and better supply chain management. We work closely with logistics companies and customs brokers to improve our processes and serve customers better. We have also assigned dedicated staff to manage our transportation resources like trains, trucks, containers, and ship space. This has helped us reduce costs and work better with our suppliers.

Plans for 2025 and Beyond

Our commitment to sustainability is driving transformative changes across our maritime operations. We are strategically defining specific targets that harmonize the expectations of our shareholders, national interests, and our company's long-term vision. This approach ensures we are meeting requirements and actively pioneering responsible business practices.

In Romania, we are actively investigating innovative propulsion technologies that could revolutionize our environmental impact. Our initiatives include introducing liquefied natural gas (LNG), biodiesel, and electric-powered barges. These technologies represent more than just alternative fuel sources – they are our pathway to reducing carbon emissions and setting new industry standards for sustainable maritime transport.

Our entrepreneurial spirit extends beyond European borders, as demonstrated by our pioneering tests on the historic Nile River in Egypt, where we are investigating how barging technologies can be adapted to local maritime conditions. This project shows our commitment to understanding how sustainable transport solutions can be tailored to diverse geographical and environmental contexts.

Looking ahead, we are strengthening our sustainability approach through comprehensive initiatives. A key component is our new procurement policy, scheduled for launch in February 2025, which will be complemented by the annual Procurement Awards recognizing suppliers who demonstrate excellence in sustainable practices.

Our strategic focus for 2025 and beyond encompasses several critical areas: expanding our fleet to include electric vehicles, implementing robust carbon emissions tracking, exploring renewable energy solutions, and optimizing supply chain efficiency. To ensure accountability and progress, we are introducing new supplier performance metrics, particularly emphasizing our top spending suppliers who can drive significant environmental impact.

Appendix

- List of Al Dahra's Entities
- Environmental and Social Data Tables
- Methodology Changes and Restatements
- GRI Index

List of Entities

Division	Jurisdiction	Ownership percentage	Type of Operations	Operational Materiality (Yes/No)	Included in Data (Yes/No)
Feed Division					
Al Dahra UAE Feed	UAE	100%	Trading	No	No
Al Dahra KSA	KSA	100%	Office	No	No
Al Dahra ACX	USA	100%	Trading/Sourcing and Processing	Yes	Yes
Al Dahra Europe	Italy and Spain	100%	Trading/Sourcing and Processing	Yes	Yes (Spain)
Al Dahra South Africa	South Africa	100%	Trading/Sourcing	No	No
Al Dahra Shanghai	China	100%	Sales	No	No
Al Dahra Australia	Australia	Majority shareholding	Processing	Yes	Yes
Farming Division					
Agricost	Romania	100%	Farming and Processing	Yes	Yes
SEEFCO	Romania	50%	Supplier Office	No	No
Al Dahra Agriculture Egypt	Egypt	100%	Farming and Processing	Yes	Yes
Al Dahra Morocco	Morocco	100%	Farming	Yes	Yes
Al Dahra Serbia	Serbia	100%	Farming	Yes	Yes
Al Dahra Farms USA	USA	100%	Farming	Yes	Yes
Grains Division					
Al Dahra Agriculture Trading	UAE	100%	Trading and Warehousing	No	No
Al Dahra Agriculture Romania	Romania	100%	Trading	No	No
Loulis Food Ingredients	Greece	Minority shareholding	Processing	No	No
Others					
Al Ain Farms	UAE	100%	Farming	Yes	Yes
Al Dahra Food	UAE	100%	Processing	Yes	Yes
Al Dahra Agriculture Pakistan	Pakistan	100%	Operations Ceased	N/A	No
Brukfield Rice	Pakistan	Majority shareholding	Operation Ceased	N/A	No
Kohinoor Foods Limited	India	Minority shareholding	Operation Ceased	N/A	No
Al Dahra Agricultural Co. Namibia	Namibia	100%	Farming	Yes	Yes

Environmental

TABLE 1.E: Yield and Production

YIELD	1,325,387

TABLE 2.E: Regenerative Agriculture Land (Excluding Alfalfa)

CULTIVATED LAND HECTARES EXCLUDING ALFALFA	83,826

REGENERATIVE AGRICULTURE LAND IN HECTARES	18,648
Share of Renenerative Agriculture in Cultivated Land	22%

REGENERATIVE AGRICULTURE BY COUNTRY IN HECTARES	
Egypt	404
Romania	17,144
Serbia	1,100

For further details, please refer to page 93 - Definition: Regenerative agriculture & No till

TABLE 3.E: Regenerative Farming & No-till Farming (Including Alfalfa)

CULTIVATED LAND IN HECTARES INCLUDING ALFALFA	103,618

REGENERATIVE FARMING & NO-TILL FARMING IN HECTARES	35,841
Share of Regenerative & No-till Farming on Cultivated Land	35%

NO TILL BY COUNTRY IN HECTARES	
Egypt	2,404
Romania	26,544
Serbia	1,100
USA	5,793

Environmental

TABLE 4.E: GHG Emissions in tCO2e

EMISSIONS	2023	2024	% CHANGE
Total Tonnes of CO2e	**465,970**	**434,951**	**-7%**
Scope 1	173,757	167,276	-4%
Scope 2	78,007	77,712	0%
Scope 3	130,798	111,954	-14%
Outside of Scopes	37,634	32,140	-15%
Biogenic Emissions	45,398	45,681	1%
BY COUNTRY	**2023**	**2024**	**% CHANGE**
Egypt	116,136	109,317	-6%
Romania	158,136	139,080	-12%
Serbia	98,417	90,590	-8%
Spain	13,556	13,215	-3%
USA	41,262	43,750	6%
UAE	34,221	35,751	4%
Others	4,241	3,248	-23%

**Outside of scopes: emissions from the combustion of biofuels, wood, or crop biomass used directly or indirectly for energy production.*

TABLE 5.E: GHG Emission Intensity in tCO2e

EMISSION INTENSITY	2023	2024	% CHANGE
Emissions/Tonne of yield	**0.31**	**0.33**	**5%**
Scope 1/tonne of yield	0.12	0.13	8%
Scope 2/tonne of yield	0.05	0.06	12%
Scope 3/tonne of yield	0.09	0.08	-4%
Outside of Scopes/tonne of yield	0.03	0.02	-4%
Biogenic Emissions/tonne of yield	0.03	0.03	13%
BY COUNTRY	**2023**	**2024**	**% CHANGE**
Egypt	0.4	0.4	-16%
Romania	0.3	0.3	2%
Serbia	0.5	0.5	-7%
USA	0.3	0.5	45%
Others	0.1	0.0	-29%

Environmental

TABLE 6.E: Emission Sources in tCO2e by Scope

EMISSION SOURCES - SCOPE 1	2023	2024	% OF TOTAL
Organic manures & fertility sources & liming	0.11	0.12	0%
Livestock enteric & manure emissions	42,968	44,494	27%
Synthetic fertilizers	58,279	51,542	31%
Fuels	72,511	71,239	43%
Grand Total	**173,757**	**167,276**	**100%**

EMISSION SOURCES- SCOPE 2	2023	2024	% OF TOTAL
Electricity	78,006	77,712	100%

EMISSION SOURCES- SCOPE 3	2023	2024	% OF TOTAL
Municipal Water	101	108	0%
Waste	548	735	1%
Organic manures & fertility sources & liming	1,014	1,016	1%
Pesticides & sprays	8,290	9,345	8%
Livestock feed & bedding	50,954	41,016	37%
Synthetic fertilizers (embedded)	69,891	59,734	53%
Grand Total	**130,798**	**111,954**	**100%**

EMISSION SOURCES - OUTSIDE OF SCOPES	2023	2024	% OF TOTAL
Electricity use	30,561	28,234	88%
Fuels	7,073	3,906	12%
Grand Total	**37,634**	**32,140**	**100%**

TABLE 7.E: Emission Sources in tCO2e

EMISSION SOURCES - TOTAL	2023	2024	% OF TOTAL
Municipal Water	101	108	0%
Waste	548	735	0%
Organic manures & fertility sources & liming	1,014	1,016	0%
Pesticides & sprays	8,290	9,345	2%
Livestock feed & bedding	50,954	41,016	9%
Livestock enteric & manure emissions	42,968	44,494	10%
Biogenic Emissions	45,398	45,681	11%
Fuels	79,792	75,144	17%
Electricity use	108,735	105,947	24%
Synthetic fertilizers	128,170	111,465	26%
Grand Total	**465,970**	**434,951**	**100%**

Environmental

TABLE 8.E: Fuel Consumption - Scope 1

	2023	2024
Gas fuels		
Butane in liters	4,000	9,255
Butane in kg	3,007	-
Liquid Petroleum Gas (LPG) in liters	4,065	59,555
Natural Gas in kWh		5,436,028
Natural Gas in m3	6,992,749	7,042,002
Propane in liters	119,805	80,717
Liquid fuels		
AdBlue in liters	380,437	184,070
Diesel in liters	15,589,454	14,674,813
Heating oil in liters	400	1,400
Lubricant oil in liters	84,703	122,018
Petrol in liters	252,787	251,964
Solid fuels		
Bonfires in kg	650,000	-
Wood chips in kg	4,442,970	2,813,580
Wood logs in kg	5,700	-

TABLE 9.E: Electricity Consumption in KWh - Scope 2

ELECTRICITY	2023	2024	% OF TOTAL
Average tariff	210,079,978	245,303,494	91%
Electricity exported to grid	33,770,731	24,915,420	9%
Off-grid (renewable)	43,400	43,400	0%
Specific renewable tariff	46,040,893	-	0%
Grand Total	**289,935,002**	**270,262,314**	**100%**

TABLE 10.E: Electricity Sources - Renewable and Non Renewable

SOURCE TYPE	2024 - IN KWH	% OF TOTAL
Renewable sources	24,958,820	9%
Non-renewable sources	245,303,494	91%

Environmental

TABLE 11.E: Water Consumption in m³

WATER CONSUMPTION	2023	2024	% CHANGE
Water Consumption	501,680,733	497,820,013	-1%
BY COUNTRY			
Egypt	283,228,403	245,249,326	-13%
Romania	129,962,455	149,286,049	15%
Serbia	1,552,004	2,078,741	34%
Spain	1,850	1,303	-30%
USA	84,514,435	99,093,774	17%
UAE	16,251	8,955	-45%
Others	2,405,335	2,101,866	-13%

TABLE 12.E: Water Intensity in m³

WATER INTENSITY	2023	2024	% CHANGE
Water consumption per tonne of yield	336	376	12%
BY COUNTRY			
Egypt	1,038	806	-22%
Romania	241	321	33%
Serbia	8	11	35%
Spain	0	0	0%
USA	652	1,048	61%
UAE	1	0	-44%
Others	38	31	-19%

TABLE 13.E: Water Consumed in Irrigation in m³

WATER USED IN IRRIGATION		
Water Source	**Water Consumption per irrigation source**	**% of total water consumed**
Center Pivot Irrigation	350,499,784	70%
Surface Drip Irrigation	2,621,541	1%
Sub-surface Drip Irrigation	85,282,804	17%
Sprinkler Irrigation	41,901,042	8%
Flood Irrigation	16,977,606	3%
Total	**497,282,776**	**100%**

Environmental

TABLE 14.E: Pesticide Consumption in Tonnes of Active Ingredient

PESTICIDE CONSUMPTION	2023	2024	% CHANGE
Pesticide Consumption	349.4	377.4	8%

TABLE 15.E: Pesticide Intensity in Kg of Active Ingredient

PESTICIDE INTENSITY	2023	2024	% CHANGE
Pesticide per tonne of yield	0.23	0.28	22%

TABLE 16.E: Fertilizer Consumption in Tonnes

FERTILIZER CONSUMPTION	2023	2024	% CHANGE
Fertilizer Consumption	60,694	58,359	-4%

FERTILIZER TYPE	2024 TOTAL	% OF TOTAL
Synthethic Fertilizers	54769	94%
Organic Manure	3590	6%

TABLE 17.E: Fertilizer Intensity in kg

FERTILIZER INTENSITY	2023	2024	% CHANGE
Fertilizer per tonne of yield	41	44	8%

Social

TABLE 1.S: Gender Distribution

	Total number of Employees		% of Total	
	2023	2024	2023	2024
Men	3,150	**2,711**	87.60%	**86.58%**
Women	446	**420**	12.40%	**13.41%**
Total Employee Count	3,596	**3,131**		

BU	Total	Men	Women
Australia	11	6	5
Egypt	595	582	13
Italy	15	10	5
KSA	5	4	1
Morocco	95	88	7
Namibia	120	86	34
Romania Agricost	855	749	106
Romania ADAR	26	17	9
Serbia	636	489	147
South Africa	5	3	2
Spain	85	62	23
UAE	502	461	41
USA	177	150	27
China	NA	NA	NA

TABLE 2.S: Age Diversity

	2023				2024			
Age Group	**Men**	**Women**	**Total**	**%**	**Men**	**Women**	**Total**	**%**
Below 30	1,179	142	1,321	0.3673	368	48	416	**13.29%**
31-50	1,668	274	1,942	0.54	1,603	235	1,838	**58.70%**
Above 50	303	30	333	0.0927	740	137	877	**28.01%**
Total	3,150	446	3,596		**2,711**	**420**	**3,131**	

TABLE 3.S: Breakdown of Board Seat by Gender

	Total	2023		2024	
		Men	**Women**	**Men**	**Women**
Director	**52 (Pay grade 9)**	51	9	**43**	**9**
Director (Senior)	**24 (Pay Grade 10)**	11	1	**22**	**2**
Executive	**12 (Pay Grade 11)**	3		**11**	**1**
Executive (Senior)	**12 (Pay Grade 12-14)**	2		**10**	**2**
Grand Total		**77**	**10**	**86**	**14**
		87%	**13%**	**86%**	**14%**

Social

TABLE 4.S: Employee by Management level

Description		Total	Men	Women
Senior management employees	**Pay grade 9 and Above**	100	86	14
Middle management employees	**Pay grade 7 & 8**	206	166	40
Non-management employees	**Pay grade 1- 6**	**2,835**	**2,459**	**366**

TABLE 5.S: New Hires by Age

	2023				2024			
	Total	**%**	**Men**	**Women**	**Total**	**%**	**Men**	**Women**
New Hires Age 18-30	148	61.92	121	27	**70**	31.8	61	9
New Hires Age 31-50	83	34.73	68	15	**120**	54.5	97	23
New Hires Age +51	8	3.35	8	-	**30**	13.6	28	2
Total New Employee Hires	239		197	42	**220**		**186**	**34**
%			82.43%	17.57%			**84.55%**	**15.45%**

TABLE 6.S: Nationalization Data

Description	Total	Men	Women
Percentage of Nationalization of senior management	56%	54.65%	62.48%
Percentage of Nationalization among total workforce	82.90%	81.70%	90.71%
Total number of national employees	**2,596**	**2,215**	**381**

TABLE 7.S: Emiratization - By Gender

Description	Total	Men	Women	Remark
Percentage of Emiratization of senior management	(8 Employees)	16.7%	16.7%	% of Emirati with in 5 UAE entity
Percentage of Emiratization among total workforce	0.60%	2.60%	17.10%	% of Emirati with in 5 UAE entity
Total number of Emirati employees	**19**	**12**	**7**	% of Emirati with in 5 UAE entity

Social

TABLE 8.S: Employee Nationality

Nationality	Men	Women	Head Count
Romania	761	118	879
Egypt	633	13	646
Serbia	488	146	634
United States	148	27	175
Namibia	86	34	120
Morocco	96	8	104
India	94	9	103
Pakistan	84		84
Bangladesh	81		81
Spain	46	18	64
Sudan	47	2	49
Philippines	18	5	23
Uganda	19		19
United Arab Emirates	12	7	19
Italy	10	6	16
Nepal	13		13
Jordan	11		11
United Kingdom	6	3	9
Australia	2	6	8
South Africa	4	3	7
Oman	6		6
Brazil	3	1	4
Mexico	4		4
Palestine	3	1	4
Germany	3		3
Greece	3		3
Poland	2	1	3
Colombia	1	1	2
Lebanon	1	1	2
Peru	2		2
Russian Federation		2	2
Syrian Arab Republic	1	1	2
Venezuela (Bolivarian Republic of)	2		2
Bulgaria	1		1
Cameroon	1		1
Canada		1	1
Chile	1		1
China	1		1
Costa Rica	1		1
Denmark	1		1
France		1	1
Ghana	1		1
Honduras	1		1
Hong Kong	1		1
Hungary	1		1
Iraq	1		1
Latvia	1		1
Mali	1		1
Montenegro		1	1
Netherlands	1		1
New Zealand	1		1
Nigeria		1	1
Portugal	1		1
Saudi Arabia		1	1
Slovakia	1		1
Somalia		1	1
Sri Lanka	1		1
Sweden		1	1
Tunisia	1		1
Yemen	1		1
Zimbabwe	1		1

Social

TABLE 9.S: Total Training Hours

Category	Total Training Hours
QHSSE Training	**40,957 hours**
Skill based technical and non-technical Training	**8,642**
Combined Total	**49,599 hours**

Country	Total training hours			E-learning Hours		
	Men	Women	Total	Men	Women	Total
Serbia	192.1	434.48	**626.58**	120	80	**200**
Romania	6,789	15	**6,804**	NA	NA	**NA**
UAE	390	2	**392**	51	NA	**51**
Spain	142.1	269	**411.1**	81	178	**259**
Morocco	14	2	**16**	NA	NA	**NA**
Australia	393	0	**393**	20	0	**20**
Total	**7,920.2**	**722.48**	**8,642.68**	**272**	**258**	**530**

TABLE 10.S: Performance Reviews

Performance Reviews		
Country	**Performance Reviews – Men (%)**	**Performance Reviews – Women (%)**
Serbia	91%	60%
Romania	100%	100%
UAE	20–30%	20–30%
Spain	23%	25%
Morocco	100%	100%
Australia	100%	100%

Social

TABLE 11.S: Man Hours Worked to Health & Safety Training Hours

Country	Total man hours worked	Total Training Hours
Australia	19,296	550
China	2,536	11
Egypt	2,643,188	542.5
Italy	36,559	4
KSA	11,520	165
Morocco	502,008	196
Namibia	465,076.2	861
Romania	1,869,750	31,629
Serbia	1,058,884	2,302
South Africa	10,275	23
Spain	484,905.3	1,129
UAE	1,809,437	2,022
USA	727,161.5	1,522
Grand Total	**9,640,596**	**40,956.5**

TABLE 12.S: QHSSE Training by Division

Division	Sum of Occupation Health and Safety training hours	Sum of Environment Training Hours	Sum of Security training hours	Sum of Quality training man hours	Total training hours
Farming	26,852	822.5	169.5	2,017.5	**29,861.5**
Feed	87	7	7	9	**110**
Food	1,038.5	49.5	58.75	417.25	**1,564**
Forage	54	16	33	50	**153**
Grains	407	0	9	143	**559**
Supply Chain	7,405.5	120.5	461	663	**8,650**
Grand Total	**35,844**	**1,015.5**	**738.25**	**3,299.75**	**40,897.5**

TABLE 13.S: Unsafe Actions and Conditions by Country

Country	Unsafe Actions Observed	Unsafe Actions Closed	Unsafe Conditions Observed	Unsafe Condition Closed
Australia	11	11	10	10
China	0	0	0	0
Egypt	40	36	200	58
Italy	0	0	0	0
KSA	0	0	0	0
Morocco	0	0	0	0
Namibia	9	7	5	4
Romania	17	17	220	157
Serbia	19	19	36	35
South Africa	0	0	0	0
Spain	14	12	11	10
UAE	72	68	153	143
USA	18	18	45	44
Grand Total	**200**	**188**	**680**	**461**

TABLE 14.S: QHSSE Related Incidents by Country

Country	Fatality	Lost Time Injury	Minor Injuries	Near Miss	Remark
Egypt	1	11	10	4	The fatality recorded in Egypt involved a contractor working onsite
Italy	0	1	0	0	
Morocco	0	0	1	0	
Namibia	0	3	3	0	
Romania	2	1	0	26	
Serbia	0	20	2	27	
Spain	0	6	0	18	
UAE	0	3	20	23	
USA	0	4	4	12	
Grand Total	**3**	**49**	**40**	**110**	

Data Collection Methodology

This methodology outlines how Al Dahra collects, validates, and consolidates environmental and social data for its 2024 Sustainability Report.

Environmental Data

SCOPE

Environmental data is collected from all countries where Al Dahra operates farming or processing facilities.

SCOPE 1, 2 & 3 EMISSIONS DATA COLLECTION

Greenhouse gas (GHG) emissions data is collected using the Farm Carbon Tool Calculator (FCT), a tool aligned with the GHG Protocol and widely used in the UK. Al Dahra has employed this tool since 2022.

Local Data Owners compile data from farms and facilities using customized templates and centralized digital platforms, such as Farm Management Systems, Business Management Software, and other tools aligned with Al Dahra's internal KPIs. Once compiled, the data is entered into the FCT system and submitted as a new report.

DATA REVIEW AND VALIDATION

The Group Sustainability Team reviews all data submissions to ensure accuracy, consistency, and alignment with operational context. This includes analyzing trends, identifying outliers and anomalies, and considering agricultural seasonality. If discrepancies exceed an established variance threshold, the Data Owner is required to respond through a standardized clarification sheet. This review process typically involves two to five feedback rounds.

Once validated, the data undergoes a formal sign-off process by the Local Data Owner, and is then approved by the Local General Manager, Farming Manager, or Operations Manager. Final approval is granted by the Group Sustainability Team.

As an additional measure to verify and improve data quality, the central team also performs local data reviews. These reviews trace data back to its original sources and assess its quality, completeness, timeliness, and reliability, as well as the robustness of the processes used to collect it.

INCLUSIONS AND EXCLUSIONS BY COUNTRY

Country	Inclusions
Australia	Processing facility
Egypt	Three farms and the packhouse. Cairo office is excluded.
Morocco	Three farms, the factory, and headquarters
Namibia	Farm and packhouse
Romania	Farm, three factories, silo, and Brailla office
Serbia	Crops farm, dairy farm, and dehydration plant
Spain	Factory (fully included); farming (outsourced) includes only Al Dahra-provided inputs
UAE	Al Dahra Food Industries (fully included); Al Ain Farms (emissions only); Abu Dhabi HQ (partial)
USA	Four farms and three processing facilities

INCLUSIONS & EXCLUSIONS BY SCOPE 3 CATEGORY

GHG Protocol Category	Inclusions
1: Purchased Goods & Services	Most material goods, agro-chemicals, feed, and bedding are included
2: Capital Goods	Not included
3: Fuel and Energy-Related Activities Not Included in Scope 1 or Scope 2	Included in Scope 1 and Scope 2 emission factors
4: Upstream Transportation and Distribution	Not included
5: Waste Generated in Operations	Included
6: Business Travel	Not included
7: Employee Commuting	Not included
8: Upstream Leased Assets	Not applicable
9: Downstream Transportation & Distribution	Not included

GHG Protocol Category	Inclusions
10: Processing of Sold Products	Not applicable
11: Use of Sold Products	Not applicable
12: End-of-Life Treatment of Sold Products	Not applicable
13: Downstream Leased Assets	Not included
14: Franchises	Not applicable
15: Investments	Not included

SCOPE LIMITATIONS

Current emissions reporting excludes purchased and capital goods, as well as transportation & distribution across all countries. Waste, Pesicides and Fertilizers are reported following the categories in FCT.

ROUNDING CONVENTIONS

Slight variations in total figures may arise due to differences in the level of decimal precision applied within internal systems compared to the rounding conventions.

Social Data

Human Resources data is sourced from Al Dahra's centralized SAP system and coordinated at the Business Unit level with the support of local HR teams. Health and Safety data follows a similar approach, with centralized coordination through the HSE function and local data validation provided by HSE units within each country.

Definition:
Regenerative agriculture & No till

At Al Dahra, regenerative practices go beyond no-till and encompass a broader approach focused on improving soil health and ensuring long-term land productivity, as detailed in the Regenerative Agriculture section of this report (pages 32–33). However, for the purposes of the KPI on regenerative agriculture land, the current measurement is limited to areas under no-till practices, excluding perennial crops. Perennial crops, such as alfalfa, are not included in this KPI because they follow no-till by default and are tracked separately.

To calculate the share of regenerative agriculture land, we apply the following approach:

- **Numerator**: Total area under no-till practices excluding alfalfa.
- **Denominator**: Total cultivated land, excluding the area cultivated with alfalfa.

Formula:
Regenerative Farming Land (%) = (No-Till Area Excluding Alfalfa) / (Total Cultivated Land – Alfalfa Area)

To provide a complementary view that reflects the no-till nature of alfalfa, we also report an indicator that includes perennial crops:

- **Numerator**: No-till area, including area cultivated with alfalfa.
- **Denominator**: Total cultivated land (including all crops).

Formula:
Regenerative & No-till Farming on Cultivated Land (%) = No-till Area Including Alfalfa/ Total Cultivated Land

Abbreviations

Abbreviation	Full Form
Kwh	Kilowatt-hour
Kw	Kilowatt
ha	Hectares
LED	Light-emitting diode
MWh	Mega-watt hours
EVP	Evapotranspiration
SPA	Special Protection Areas
IPM	Integrated Pest Management
UAV	Unarmed Aerial Vehicle
pH	Potential of Hydrogen
SDG	Sustainable Development Goals
DEI	Diversity, Equity and Inclusion
MoU	Memorandum of Understanding
PoD	People of Determination
HR	Human Resources
EU	European Union
UNGC	United Nations Global Compact
TGE	Target Gender Equality
WEPS	Women Empowerment Principles
QHSSE	Quality Health Safety Security and Environment
LTI	Lost Time Injuries
PPE	Personal Protective Equipment
PTW	Permit to Work
NGOs	Non-governmental Organizations
GLEC	Global Logistics Emissions Council
API	Application Programming Interface
LNG	Liquified Natural Gas

GRI Index

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION	ESRS / CSRD
GRI 2: General Disclosures 2021	2-1 Organizational details	10		
	2-2 Entities included in the organization's sustainability reporting	3		ESRS1 5.1; ESRS 2 BP-1
	2-3 Reporting period, frequency and contact point	3		ESRS 1
	2-4 Restatements of information	40,57,62		ESRS 2 BP-2
	2-5 External assurance	Not Applicable		
	2-6 Activities, value chain and other business relationships	11,12,70		SBM-1
	2-7 Employees	50-51		SBM-1; S1
	2-8 Workers who are not employees			ESRS S1
	2-9 Governance structure and composition	16-18		GOV-1; G1
	2-10 Nomination and selection of the highest governance body			
	2-11 Chair of the highest governance body			
	2-12 Role of the highest governance body in overseeing the management of impacts	16		GOV-1,2; G1
	2-13 Delegation of responsibility for managing impacts	18		GOV-1,2; G1
	2-14 Role of the highest governance body in sustainability reporting	16		GOV-5; IRO-1
	2-15 Conflicts of interest	19		
	2-16 Communication of critical concerns	Not Applicable		GOV-2; G1
	2-17 Collective knowledge of the highest governance body	18		ESRS 2 GOV-1
	2-18 Evaluation of the performance of the highest governance body	18		
	2-19 Remuneration policies	Not Available		GOV-3; E1
	2-20 Process to determine remuneration			GOV-3
	2-21 Annual total compensation ratio			S1
	2-22 Statement on sustainable development strategy	8		SBM-1
	2-23 Policy commitments	19		GOV-2,4; S1; S2; S3; S4; G1; MDR
	2-24 Embedding policy commitments	19		
	2-25 Processes to remediate negative impacts	19		S1; S2; S3; S4;G1
	2-26 Mechanisms for seeking advice and raising concerns	19		
	2-27 Compliance with laws and regulations	19		SMB-3; E2; S1; G1
	2-28 Membership associations	66-67		G1; MDR
	2-29 Approach to stakeholder engagement	71		SMB-2; S1; S2; S3; S4
	2-30 Collective bargaining agreements	Not Available		S1

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION	ESRS / CSRD
Material Topics				
GRI 3: Material Topics 2021	3-1 Process to determine material topics	25-27		ESRS 2 BP-1; SBM-3
	3-2 List of material topics			
GRI 3: Material Topics 2021	3-3 Management of material topics			
Biodiversity				
GRI 101: Biodiversity 2024	3-3 Management of material topics	25,42		ESRS E4
	101-1 Policies to halt and reverse biodiversity loss	Not Available		ESRS 2 SBM-1;E4
	101-2 Management of biodiversity impacts	27,41		E2;E3;E4;S3
	101-3 Access and benefit-sharing	41		E4
	101-4 Identification of biodiversity impacts	30,42,43		E4
	101-5 Locations with biodiversity impacts (101-5-a; 101-5-b; 101-5-c)	42,43		E4
	101-6 Direct drivers of biodiversity loss (101-6-a; 101-6-b; 101-6-c; 101-6-d; 101-6-f)	Not Available		E2;E3;E4;SBM-3
	101-7 Changes to the state of biodiversity	42,43		E4
	101-8 Ecosystem services	43		E4;S3;SBM-3
Economic performance				
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed			SBM-1
	201-2 Financial implications and other risks and opportunities due to climate change	20		SBM-3; ESRS1
	201-3 Defined benefit plan obligations and other retirement plans	Not Available		
	201-4 Financial assistance received from government			
Market presence				
GRI 3: Material Topics 2021	3-3 Management of material topics	25		
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Not Available		S1
	202-2 Proportion of senior management hired from the local community	86		S3; MDR
Indirect economic impacts				
GRI 3: Material Topics 2021	3-3 Management of material topics	Not Applicable		
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	20,62,64		S3
	203-2 Significant indirect economic impacts			S1; S2; S3;S4

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION	ESRS / CSRD
Procurement practices				
GRI 3: Material Topics 2021	3-3 Management of material topics	72		ESRS1; G1;; S3; MDR
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers			
Anti-corruption				
GRI 3: Material Topics 2021	3-3 Management of material topics	19		ESRS G1
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption			
	205-2 Communication and training about anti-corruption policies and procedures			
	205-3 Confirmed incidents of corruption and actions taken			
Anti-competitive behavior				
GRI 3: Material Topics 2021	3-3 Management of material topics	Not Applicable		
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	19		
Tax				
GRI 3: Material Topics 2021	3-3 Management of material topics	20-21		
GRI 207: Tax 2019	207-1 Approach to tax			
	207-2 Tax governance, control, and risk management			
	207-3 Stakeholder engagement and management of concerns related to tax			
	207-4 Country-by-country reporting			
Materials				
GRI 3: Material Topics 2021	3-3 Management of material topics	73		E5
GRI 301: Materials 2016	301-1 Materials used by weight or volume			
	301-2 Recycled input materials used			
	301-3 Reclaimed products and their packaging materials			E5; ESRS1; MDR
Energy				
GRI 3: Material Topics 2021	3-3 Management of material topics	35-37		E1; MDR
GRI 302: Energy 2016	302-1 Energy consumption within the organization			
	302-2 Energy consumption outside of the organization			
	302-3 Energy intensity			
	302-4 Reduction of energy consumption			
	302-5 Reductions in energy requirements of products and services			

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION	ESRS / CSRD
Water and effluents				
GRI 3: Material Topics 2021	3-3 Management of material topics	38-40		E2; E3; MDR;SBM-3
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource			
	303-2 Management of water discharge-related impacts			
	303-3 Water withdrawal			
	303-4 Water discharge			
	303-5 Water consumption			
Biodiversity				
GRI 304: Biodiversity 2016	3-3 Management of material topics	41-42,44-45		E4
	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas			
	304-2 Significant impacts of activities, products and services on biodiversity			
	304-3 Habitats protected or restored			
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations			
Emissions				
GRI 305: Emissions 2016	3-3 Management of material topics	33-34		E1; E2
	305-1 Direct (Scope 1) GHG emissions			
	305-2 Energy indirect (Scope 2) GHG emissions			
	305-3 Other indirect (Scope 3) GHG emissions			
	305-4 GHG emissions intensity			
	305-5 Reduction of GHG emissions			
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions			
Waste				
GRI 3: Material Topics 2021	3-3 Management of material topics	48		E5; SBM-3
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts			
	306-2 Management of significant waste-related impacts			
	306-3 Waste generated			ESRS1; E2; E5; MDR
	306-4 Waste diverted from disposal			E5
	306-5 Waste directed to disposal			
Supplier environmental assessment				
GRI 3: Material Topics 2021	3-3 Management of material topics	70-71		G1;SBM-3
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria			
	308-2 Negative environmental impacts in the supply chain and actions taken			

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION	ESRS / CSRD
Employment				
GRI 3: Material Topics 2021	3-3 Management of material topics	50-55		S1; S2
GRI 401: Employment 2016	401-1 New employee hires and employee turnover			
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees			
	401-3 Parental leave			
Labor/management relations				
GRI 3: Material Topics 2021	3-3 Management of material topics	Not Applicable		S1; S2
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes			S1; ESRS1; MDR
Occupational health and safety				
GRI 3: Material Topics 2021	3-3 Management of material topics	58-61		S1;S2
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system			
	403-2 Hazard identification, risk assessment, and incident investigation			
	403-3 Occupational health services			S1; ESRS1; MDR
	403-4 Worker participation, consultation, and communication on occupational health and safety			
	403-5 Worker training on occupational health and safety			
	403-6 Promotion of worker health			
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships			S2
	403-8 Workers covered by an occupational health and safety management system			S1
	403-9 Work-related injuries			S1
Training and education				
GRI 3: Material Topics 2021	3-3 Management of material topics	56,57,88		S1; S2
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee			S1
	404-2 Programs for upgrading employee skills and transition assistance programs			
	404-3 Percentage of employees receiving regular performance and career development reviews	88		
Diversity and equal opportunity				
GRI 3: Material Topics 2021	3-3 Management of material topics	50-55		S1; S2
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees			S1; GOV1
	405-2 Ratio of basic salary and remuneration of women to men	Not Available		S1

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION	ESRS / CSRD
Public Policy				
GRI 415: Public Policy 2016	415-1 Political contributions	Not Applicable		G1
Customer health and safety				
GRI 3: Material Topics 2021	3-3 Management of material topics	Not Available		S4
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories			S4; MDR
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	No Incidents		
Marketing and labeling				
GRI 3: Material Topics 2021	3-3 Management of material topics	Not Applicable		S4;MDR
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling			
	417-2 Incidents of non-compliance concerning product and service information and labeling	No Incidents		
	417-3 Incidents of non-compliance concerning marketing communications			
Customer privacy				
GRI 3: Material Topics 2021	3-3 Management of material topics	Not Applicable		S4
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	No Incidents		

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