



2025

Sustainably Feeding
a Growing World



aldahra

Sustainability Report



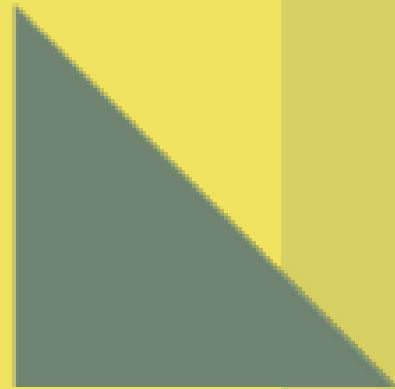


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About this Report

Welcome to Al Dahra's sixth annual Sustainability Report, presenting our environmental, social, and business ethics performance for 2025. The report outlines how we integrate sustainability across Al Dahra's global operations and throughout our value chain.

Purpose

The purpose of this report is to provide stakeholders, including employees, customers, suppliers, partners, investors, and local communities, with clear insight into Al Dahra's sustainability actions, outcomes, and future areas of focus. By documenting our performance, key challenges, and forward-looking commitments, the report aims to support transparency and accountability in how we advance our sustainability approach and pursue our mission of Sustainably Feeding a Growing World.

Scope

This report covers the period from **January 1, 2025, to December 31, 2025**. Unless otherwise specified, disclosures in this report relate to Al Dahra's owned and leased operations, in addition to the farming, sourcing, and logistics activities under its operational control. Details on scope boundaries, exclusions, and data limitations are provided in the Appendix.

Frameworks and Standards

This report has been prepared with reference to the Global Reporting Initiative (GRI) Standards. Stakeholder engagement processes and internal data-collection systems have been applied to support consistency and comparability of information.

Disclaimer

This report may include forward-looking statements, including assumptions, estimates, targets, and projections. Such statements are based on information available at the time of reporting and are subject to change due to operational, regulatory, market, or environmental factors. Actual outcomes may differ, and forward-looking statements should not be interpreted as assurances or legally binding commitments.

Note: All images featured in this report are of Al Dahra's own farms, operations, assets, and teams.



Strategic Highlights of 2025

Total Planted
Hectares **118k ha**

Total Farmland
Irrigated
71,886 Ha



48,576 Ha
of Regenerative Land

Net Emissions
1.4M tCO₂e



6,207.1m³ Water Consumed
per Ha Irrigated

Number of
Employees **2,646**



42
Number of
Nationalities

Women in
Workforce **14.1%**

Women in
Leadership **16.6%**

Hours of QHSSE
Training **59,000
hours**

Laid the groundwork for
responsible sourcing by
mapping ESG risks across
the supply chain and
operations

Lost Time Injuries
decreased from
48 to 44



Leadership Insights

Message from the Chief Executive Officer

At Al Dahra, sustainability is fundamental to succeeding in a world facing unprecedented pressure on food systems, climate, and natural resources. As a global agribusiness operating at the intersection of land, water, and nutrition, we recognise both the responsibility we carry and the opportunity we have to drive meaningful, long-term impact.

From Foundations to Execution

Sustainability is therefore not a separate agenda at Al Dahra. It is how we protect long-term value, secure reliable supply, and build resilience across our operations and value chain. In 2025, we strengthened this foundation by advancing more resilient farming systems, investing in governance and data, and taking practical steps to reduce risk and emissions across logistics and sourcing. We are encouraged by the progress we have made, and clear about what remains to be done.

During the year, we operationalised our Sustainability Committee, clarified ownership of sustainability KPIs across the organisation, and enhanced accountability structures to support more consistent oversight. We also advanced our transition to more sophisticated digital sustainability platforms, improving the quality, transparency, and usability of data to inform operational and investment decision-making.

Growing More with Less

Across our farming platform, we continued to scale practices designed to support long-term productivity in increasingly challenging conditions. In 2025, **regenerative and reduced-disturbance farming practices** expanded further, with Romania operating approximately 78% of cultivated land under reduced tillage practices, representing one of the largest such deployments in Europe. In Egypt, the expansion of no-till farming began to demonstrate measurable potential to improve soil development and water efficiency under arid conditions. These efforts reflect our belief that agricultural resilience depends on protecting the natural systems that underpin production.

Our climate efforts advanced significantly during the year. Al Dahra completed a comprehensive **greenhouse gas** inventory across all scopes, including both **FLAG and non-FLAG emissions**, using 2025 as a new baseline year. This expanded visibility improved our understanding of emissions drivers across the value chain, particularly for logistics and trade. The focus has shifted toward carbon intensity per crop and hectare, reflecting agricultural realities and supporting more targeted interventions.

Water stewardship remains a strategic priority. Across regions, irrigation modernisation, precision scheduling, and soil health interventions improved water productivity without pursuing absolute reductions that could compromise yields. Regenerative practices, like residue retention and reduced disturbance, are increasingly recognised as structural water-management tools, improving infiltration, reducing evaporation, and buffering climate variability.

Sustainable Value Chain

Beyond our direct operations, we took important steps to better understand and manage **sustainability-related risks within our supply chain**. We completed a comprehensive ESG risk mapping exercise and selected Sedex to support structured supplier engagement. While implementation is ongoing, this work establishes a scalable and systematic framework for responsible sourcing in the years ahead.

We also delivered tangible progress in logistics efficiency and emissions intensity. Biofuel-powered shipping routes were expanded more than fourfold, while inland transport efficiency improved through modal shifts such as increased use of barge transport in Romania, reducing approximately 200 truck movements per week. Initiatives such as these demonstrate how operational optimisation can deliver environmental benefits alongside commercial efficiencies.

Treating People Fairly

2025 marked a shift to an experience- and performance-led approach. A new **Inclusion & Engagement framework** was introduced, supported by Al Dahra's first Global Employee Engagement Survey, which achieved an 80% participation rate and a 76% engagement score. These insights are now informing targeted actions across leadership development, recognition, wellbeing, and systems improvement.

Health and safety governance was materially strengthened. The introduction of digital reporting systems significantly improved visibility of incidents and near misses, enabling a proactive approach to risk management. While increased reporting initially raised incident numbers, the underlying outcome was improved prevention, zero fatalities in 2025, reduced lost-time injuries, and a stronger safety culture grounded in leadership accountability.

Al Dahra's operations are deeply connected to rural economies, agricultural communities, and local ecosystems. In 2025, we established a stronger foundation for community engagement through a more focused, impact-driven model aligned with our purpose and vision, developing the programmes to support our new ambition to positively impact 100,000 lives by 2030.

Looking Ahead

As we look ahead, our priority is clear: to scale what works, strengthen accountability, and continue embedding sustainability into how we operate, invest, and grow. Guided by our purpose of **Sustainably Feeding a Growing World**, we remain committed to building a resilient, responsible, and future-ready agribusiness – one that contributes positively to food systems, supports the communities and environments in which we operate, and delivers long-term value for all our stakeholders.

Arnoud van den Berg
Chief Executive Officer



Leadership Insights

Message from the Global Sustainability Director

Sustainability at Al Dahra continues to evolve through stronger systems, governance and data foundations that support the effective management of performance, risk, and long-term resilience across our operations and value chain. In 2025, we made important progress in strengthening the systems, governance structures, and data foundations needed to support this transition across our global farming platform. At the same time, a significant system development during the year was the continued maturation of our sustainability governance model.

One of the most significant initiatives was the comprehensive review of our greenhouse gas footprint across Scope 1, 2, and 3 emissions, including both FLAG and non-FLAG categories. This work provided deeper visibility into our most material impacts and strengthened our understanding of where we can most effectively drive emissions reductions and carbon removals across the value chain.

A key enabler of this progress has been the advancement of our environmental data capabilities. In 2025, we took significant steps in transitioning to a new data reporting software, a carbon and natural capital reporting platform specifically for agriculture, which collects very granular field-level environmental data directly from our global farm management systems. This capability allows us to assess emissions intensity at crop and seasonal level, improving analytical insight and decision-making. The transition is improving data quality, analytical capability, and operational insight, enabling more informed decision-making and supporting continuous improvement in both farming performance and environmental management.

These foundations are also supporting the next phase of our sustainability journey. During the year, we advanced preparations to strengthen our climate strategy and continued exploring Sustainability-Linked Loan opportunities, reinforcing our ambition to demonstrate leadership in sustainable agriculture and committing ourselves to concrete goals. Alongside this, the selection of a 'supplier ESG risk & performance assessment tool' marked an important step toward strengthening responsible sourcing practices and improving engagement across our supply chain to identify ESG risks, opportunities, and emissions reduction pathways.

While significant work remains, the progress made in 2025 has strengthened the systems and capabilities needed to manage sustainability performance in a more consistent, transparent, and scalable way in the years ahead.

Gijsbert Appels Global Sustainability Director





About Al Dahra

Since its establishment in **1995 in Abu Dhabi, United Arab Emirates,**

Al Dahra has grown into a multinational agribusiness with global operations.

By the end of the 2025 reporting period, the company's portfolio spanned the cultivation, production, and trading of agricultural products – including grains, animal feed, and other row crops – as well as food commodities such as rice, fruits, vegetables and others.



Transforming while performing

Scaling farming excellence, driving sustainability, and digital transformation to build the world's largest irrigated, digitally enabled farming platform by 2030.

Al Dahra's growth journey



Purpose

Sustainably Feeding a Growing World

Vision

Build a global, irrigated, sustainable, digitally driven, large-scale farming platform totalling >500K ha by 2030

Al Dahra in Numbers

Production and Trading 2025

Top 5 Volume Traded (K Tonnes):

Sugarbeet, Alfalfa, Wheat, Barley, Corn diversified across markets.

Supply Capacity & Portfolio

~6 M Tonnes

supply capacity, of which up to 3M tonnes forage and up to 3M tonnes food commodities

Landbank:

118 K ha
(100 K+ ha fully controlled)

Markets Served **40+**

20+ Sourcing countries
across 4 continents

Asset Breakdown

~3 M Tonnes
forage

~3 M Tonnes
food commodities

Key Farming Platforms

Romania: 54.8 K

Serbia: 15.7 K

Egypt: 17.7 K

Global Infrastructure

15 processing facilities supporting integrated operations

Al Dahra Serbia

Business Overview

Al Dahra is a global agribusiness focused on large-scale irrigated farming and integrated agricultural value chains. The company operates farming, feed, grains, processing, and trading activities across multiple regions, structured through geographically defined business units (BUs) and supported by centralised technical and corporate functions.

The farming platform spans more than 100,000 hectares under company's management, supported by irrigation infrastructure, agronomic expertise, processing facilities. Operations serve domestic and export markets through a combination of primary production, storage, trading, and distribution activities.

The organisational structure combines regional operational accountability with centralised governance, technical expertise, and functional oversight.

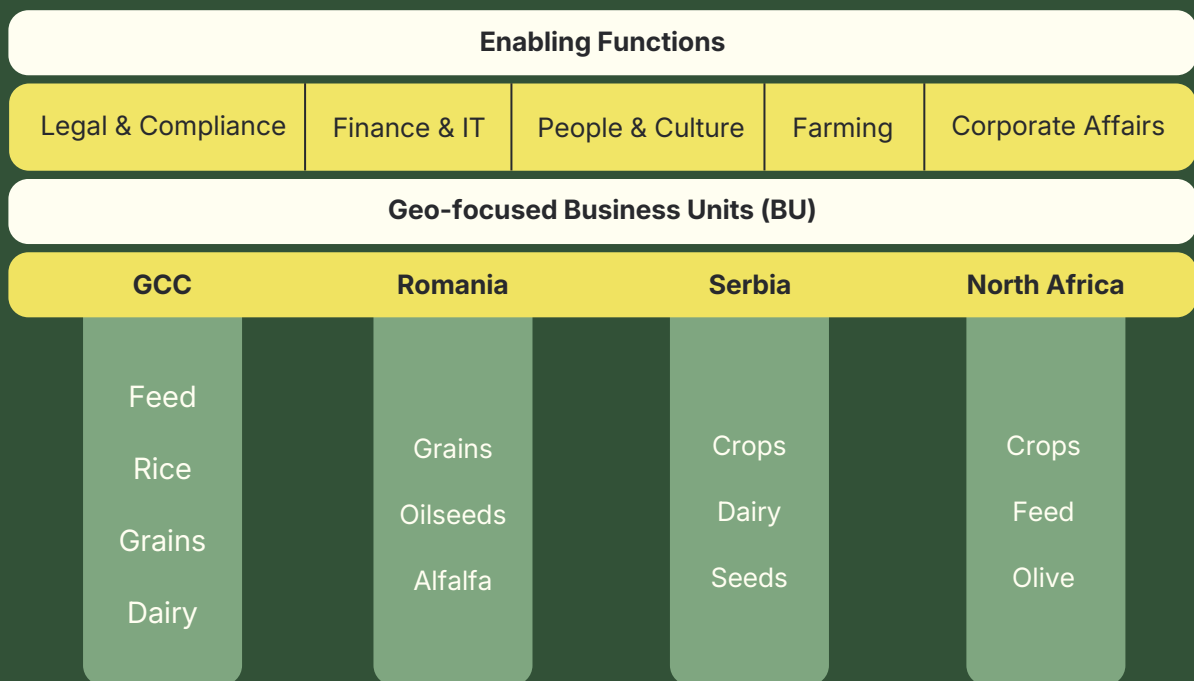
Our Business and Operating Model

Al Dahra operates **through four geo-focused business units (BUs): GCC, Romania, Serbia, and North Africa**, supported by five centralised enabling functions: **Finance & IT, People & Culture, Farming, Legal & Compliance, and Corporate Affairs**.

Each business unit has full regional accountability for operations, commercial performance, customer management, and asset optimisation within its geography. The focus areas per region are:

- GCC:** Feed, Rice, Grains, and Dairy
- Romania:** Crops, Oilseeds, and Alfalfa
- Serbia:** Crops, Dairy, and Seeds
- North Africa:** Crops, Sugarbeet and Alfalfa in Egypt; Olives and Apples in Morocco

The business units manage production planning, supply chain coordination, sales, local stakeholder engagement, and financial performance within their territories.



Al Dahra Serbia

Farming

Al Dahra's farming model is built on the principles of long-term land stewardship, ensuring expert management and operational oversight to foster robust, scalable resilience. These strengths are seamlessly embedded across the company's geographically defined Business Units (BUs). All activities are executed at farm level within each region, supported by a consistent set of company-wide processes and oversight mechanisms. Al Dahra prioritises irrigated, professionally managed agriculture supported by sustained investment in infrastructure, agronomic capability, and data systems. This approach is intended to protect land value, stabilise production, and manage variability across cycles.

We have also established a **Global Farming Team** to steer our unique positioning. This team will focus on expanding our global farming footprint and improving farming excellence everywhere we operate. They will assist all BUs by sharing best practices in agronomy, technology, and farm operations.

Al Dahra's farming portfolio is increasingly concentrated on crops and regions where the company's agronomic deep expertise and robust large-scale irrigated operations create a significant advantage. Ongoing portfolio rationalisation strengthens consistency, repeatability, and operational efficiency across all geographies.

While governance, safety, financial discipline, data collection, and core agronomic principles are standardised company-wide, execution remains locally responsive.

Regional teams work within a shared framework but retain the flexibility to adapt practices to soil characteristics, climate conditions, crop requirements, and regulatory contexts.

Digital and precision agriculture tools are playing a growing role in planning, input optimisation, and performance monitoring. Insights derived from soil analysis, yield mapping, and operational metrics inform decisions, complemented by professional judgment in situations where biological complexity, climate variability, or incomplete data limit predictability. The aim is to steadily enhance productivity while lowering resource intensity.

Farming practices continue to evolve towards regenerative agriculture to ensure better soil health, improved water efficiency, and more targeted input use. Approaches such as low-till and no-till systems, optimised nutrient application, and enhanced soil monitoring are being progressively integrated, reinforcing long-term resilience and operational performance.



Diversified Crop Portfolio

Broad acre farming forms the core of Al Dahra's agricultural operations, supported by precision agriculture, advanced irrigation systems, and geographically diversified farmland.

Staple Crops

Staple crops with global relevance:

1. Wheat
2. Corn
3. Barley
4. Soybean
5. Sunflower



Corn and wheat represent the highest production volumes across the portfolio, providing scale, liquidity, and a stable foundation for regional food and feed supply chains.

Specialty Crops

Crops with opportunities across regions:

1. Alfalfa: Global position with relevance in mature markets
2. Seeds multiplication: Profitable play with potential to scale with key customers
3. Protein: Dairy or cattle as integrated part of regenerative farming footprint

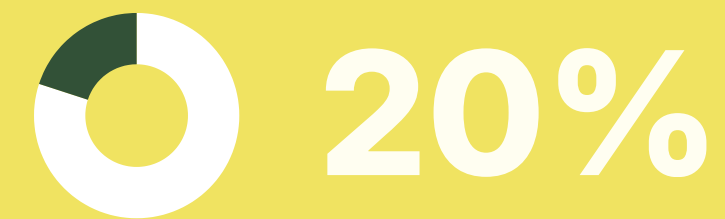


Alfalfa remains the largest specialty crop by volume, while seed multiplication programmes build a competitive differentiation by leveraging Al Dahra's position, expertise, and strategic partnerships to support higher-value growth opportunities.

Local Crops

Crops suitable for local plays :

1. With dedicated customers (e.g., tomatoes)
2. As cover crops (e.g., clover)
3. As standalone profitability plays (e.g., sugar beets)



These crops are grown to meet local market needs and optimise land use. They drive margin accretion or complement rotation.

Feed and Grains



~2.5 M Tonnes

Capability to trade

grains annually,

supported by owned and partner-sourced volumes.

Strategic storage hubs, including a



300 K Tonnes

facility in Fujairah, UAE, support diverse customer needs.

Governance

Strong governance underpins Al Dahra's ability to operate responsibly across diverse geographies, manage risk at scale, and create long-term value for shareholders, customers, and wider stakeholders. As the company has expanded and its operating environment has become more complex, its governance framework has continued to evolve, with increasing emphasis on accountability, ethical conduct, transparency, and structured oversight.

Al Dahra has further strengthened its governance maturity by formalising policies, clarifying roles and responsibilities, and introducing more consistent, performance-driven processes. These enhancements build upon established foundations and demonstrate the company's commitment to ensuring that governance continues to serve as a strategic driver of resilience, disciplined growth, and sustainable performance.

Our Governance Structure

Al Dahra's governance framework is designed to ensure effective oversight of strategy, financial performance, risk management, and sustainability across the company's global operations. Clear role definition and escalation pathways support disciplined decision-making while enabling operational agility at region and business-unit level.

The governance framework operates across interconnected layers:

Board of Directors (BoD)

Holds ultimate responsibility for strategic direction, major investment decisions, and oversight of enterprise-level risks, including governance, ethics, and compliance.

Executive Committee (ExCom)

Responsible for translating Board strategy into executable priorities, balancing performance, risk, and long-term value creation.

Audit, Risk and Compliance Committee (ARCC)

Oversees financial reporting integrity, internal controls, risk management, ethics, and compliance effectiveness, providing assurance to the Board.

Executive Leadership Team (ELT)

Led by the CEO, accountable for day-to-day management, operational performance, and embedding governance expectations across business units and geographies.

This structure ensures that governance responsibilities are clearly assigned, consistently applied, and supported by appropriate oversight mechanisms.

To operationalise this governance model and ensure consistent standards across geographies, Al Dahra is supported by five centralised enabling functions:

Finance & IT

Finance and IT provide end-to-end oversight of core financial operations, including Accounting, FP&A, Tax & Treasury, as well as Procurement, IT, and Business Transformation & Digitalisation workstreams.

People & Culture

Oversees workforce planning, organisational design, talent management, and performance frameworks.

Farming

Establishes agronomic standards, irrigation expertise, machinery optimisation, sustainability integration, and technical performance management across regions.

Legal & Compliance

Manages regulatory alignment, contractual governance, risk oversight, and compliance frameworks.



Corporate Affairs

Leads stakeholder engagement, government relations, and corporate communications.

This structure brings together regional operational ownership and centralised technical and governance standards, supporting consistent execution, financial discipline, and scalable operations.

Governance Maturity and Oversight

Governance oversight is structured, with specific focus on:

- Standardisation of policies and controls across subsidiaries
- Clearer accountability for governance and risk ownership
- Regular reporting to senior management and the Board
- Alignment with shareholder expectations and external benchmarks

Governance matters are reviewed routinely at Executive and Board level, ensuring that emerging risks, regulatory developments, and control effectiveness are addressed in a timely and coordinated manner.

Risk Management & Organisational Resilience

Al Dahra has established a formal, organisation-wide risk governance framework encompassing Enterprise Risk Management (ERM) and Business Continuity Management (BCM). This framework provides a structured and consistent approach to identifying, assessing, and managing risks across business units and geographies, while strengthening overall organisational resilience.

Material risks are consolidated within the **Top 20 Group Risk Portfolio**. This portfolio integrates sustainability-related risks, including key exposures linked to climate change and water management, and is subject to regular review through established governance forums. This approach strengthens clarity of ownership, accountability, and senior management oversight while promoting consistency in risk assessment and mitigation planning across countries.

Key elements of the current approach include:

- A formal ERM and Business Continuity framework, with defined methodologies and governance structures
- Oversight of the Top 20 Group risks through risk committees and cross-functional forums
- Increasing risk ownership and awareness at both Group and country levels
- Ongoing establishment of country-level risk governance, including local risk reviews and cross-country risk sessions
- Progressive integration of risk management with other enabling functions and operational processes
- Deployment of the GRC system from late 2025 to document, monitor, and report on risks and mitigation actions

In parallel, the organisation is enhancing its crisis management framework, incorporating lessons learned from recent geopolitical, operational, and external disruption events. This work aims to further strengthen preparedness, escalation, and decision-making under stress scenarios.



Board of Directors

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

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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 & ExCom Member



Marcos De Quadros
Board Member



Gil Adotevi
Board Member & Chairman of ExCom



Supun Ranasinghe
Board Member & ExCom Member

Al Dahra has an experienced international Executive Leadership Team

Executive Leadership Team

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



Arnoud van den Berg
Chief Executive Officer

+30 yrs experience
(FrieslandCampina, BCG)



Michael Baum
Chief Financial Officer

+20 yrs experience
(SPIMACO, Bayer)



Ahmed Al Suwaidi
Chief Corporate Affairs Officer

+20 yrs experience
(Masdar, Abu Dhabi Government, Mubadala, Tabreed, ADNOC)



Susan Corkeron
Chief People Officer

+20 yrs experience (Evolve – Future of Work, Weatherford, GE)



Dawn Sanderson
Chief Legal & Compliance Officer

+20 yrs experience
(Eversheds Sutherland LLP)



Stuart Donald
Chief Farming Officer

+30 yrs experience
(The Rohatyn Group, GMO Renewable Resources, Monsanto, Cargill)



Ethics & Compliance

Ethical conduct and compliance with applicable laws and regulations are core pillars of Al Dahra's governance approach. Al Dahra has established a professional ethics and compliance framework including key foundational elements:

- A **whistleblowing platform** to support safe and confidential reporting
- The **Compass Programme**, which serves as Al Dahra's overarching ethics and compliance framework

The Compass Programme provides the policy backbone, awareness structure, and behavioural expectations that underpin the company's compliance efforts and has since informed broader governance initiatives.

Code of Conduct

Strengthening ethical governance is highlighted by the continued evolution of Al Dahra's Code of Conduct. Building on existing ethical standards, the organisation expanded its compliance foundations with the rollout of formalised compliance training and the introduction of a Third-Party Code of Conduct.

A review of the legacy personal Code of Conduct highlighted opportunities to modernise the document, simplify its language, and better align guidance with operational realities across the company's diverse footprint.

In May 2025, Al Dahra introduced an updated Code of Conduct, designed to be:

- More practical and accessible
- Aligned with day-to-day business and operational contexts
- Clearer in expectations and decision-making guidance

The revised Code of Conduct was developed through extensive consultation across functions and geographies, ensuring it reflects the organisation's values, operational needs, and shared ownership of ethical conduct.

Compliance Training & Awareness

Ensuring consistent awareness and understanding of ethics and compliance expectations across a geographically dispersed and largely field-based workforce is a key component of Al Dahra's governance and social responsibility framework.

More than half of the company's employees operate in field-based roles, often with limited access to digital systems or conventional e-learning platforms. To support equitable access to compliance knowledge and promote responsible conduct at all levels of the organisation, Al Dahra implemented an inclusive compliance training approach tailored to the needs of operational teams, enhancing accessibility, engagement, and practical relevance.

100% completed the e-learning training on Code of Conduct and Business Ethics

65+ in-person sessions on compliance trainings across the globe

100% of our high-risk entities completed the compliance and Fraud Global Assessment

Innovating Compliance Training – "Fish Tycoon"

To effectively engage a predominantly field-based workforce on ethics and compliance matters, Al Dahra developed "**Fish Tycoon**", an innovative, board-game-based learning tool to promote ethical decision-making and reinforce standards of conduct.

The initiative combines storytelling, visual comics, and scenario-based decision-making to simulate real-world business situations. Through an interactive "pick-a-path" format, participants navigate ethical and compliance dilemmas, with each decision influencing outcomes related to business risk, reputation, and financial performance.

Fish Tycoon has:

- Increased engagement with compliance concepts
- Encouraged discussion and peer learning
- Demonstrated that effective compliance training can be both practical and accessible

The programme has received positive internal and external feedback and reflects Al Dahra's commitment to embedding ethics and compliance in ways that resonate with operational teams.

Compliance Oversight

Compliance and ethics are embedded within Al Dahra's governance framework and subject to continuous monitoring and oversight. Performance is reported quarterly to the shareholders against a defined set of externally referenced KPIs, providing consistent visibility into implementation progress and the effectiveness of key controls across the organisation.

This approach has translated into measurable advancement:

- A review of the framework further validated this progress, confirming a high level of compliance framework implementation.
- Performance remains particularly strong in core areas such as anti-corruption and internal audit, reflecting both the robustness of the underlying framework and the effectiveness of oversight mechanisms.

At internal level, compliance performance is monitored through a defined set of KPIs, with regularly reporting to the CEO and ARC Committee, supporting informed oversight and a culture of continuous improvement.

Speak Up Channels

Employees and stakeholders can voice concerns through multiple, accessible channels, including:

- Direct contact with a supervisor, department head, or function leader
- Compliance key contacts, including Global Compliance Officers, Regional Legal Departments and Local Compliance Champions
- A confidential compliance email address
- The third-party operated Speak Up platform, available 24/7 in all languages spoken at Al Dahra, with the option for reporters to remain anonymous were permitted by local law

Building on these initiatives, Al Dahra continues to reinforce the importance of open and transparent reporting through the Speak Up campaign, delivered under the broader Compass communication initiative. This campaign focuses on strengthening awareness of available reporting channels, reiterating the organisation’s non-retaliation commitment, and increasing confidence in the reporting process. Ongoing communication from the Compliance team—including anonymised case examples, key speak-up statistics, and practical guidance on identifying and reporting potential issues—has supported this effort. Together, these measures have contributed to an increase in reported cases, indicating a growing willingness across the organisation to raise concerns.

Compliance Investigations & Fair Process

All reports submitted through the Speak Up platform are treated seriously and investigated promptly, objectively, and with respect to due process. Investigations are carried out in collaboration with relevant functions and line management as appropriate, ensuring that:

- Allegations are evaluated against established compliance standards
- Corrective actions are implemented to address verified issues
- Disciplinary outcomes are calibrated against past cases to ensure fairness

Compliance personnel receive training aligned with global investigation standards to support fairness, consistency, and objectivity in the handling of all matters. These standards are applied to ensure a balanced approach to investigations, promoting transparency and accountability, while safeguarding the rights and dignity of parties involved throughout the processes.

Building Local Compliance Capability - The Compliance Champions Programme

As Al Dahra’s operations span multiple geographies and regulatory environments, strengthening local ownership of ethics and compliance has become a key enabler of effective and consistent governance.

While the compliance function operates within a centralised model, deliberate steps have been taken to extend capability closer to day-to-day operations, supporting practical application and timely escalation of issues.

The Compliance Champions Programme was introduced to support this approach by establishing a network of trained representatives embedded within business units and subsidiaries.

The programme is designed to:

- **Strengthen local accountability** for ethics and compliance.
- Act as a first point of contact for compliance-related guidance.
- Support awareness, training, and policy implementation at country level.
- Maintain alignment with company policies while recognising local operational realities.

Compliance Champions are selected based on role relevance, leadership potential, and demonstrated integrity, and participate in structured onboarding alongside ongoing trainings. The programme also draws on external expertise to strengthen technical knowledge and support the practical application of requirements in complex operating environments.

By building internal capability and reinforcing ethical leadership at local level, the Compliance Champions Programme supports consistent implementation of compliance standards across the Group, while reducing reliance on purely centralised oversight and enabling more effective issue identification and escalation.

Speak Up Programme Performance in 2025

The Speak Up programme has generated measurable engagement across the organisation, as reflected in the following indicators:

74 allegations of misconduct were handled by the Ethics and Compliance department in 2025

Of these, **90%** were classified as misconduct cases requiring investigation,

50% allegations were substantiated, including cases reported in previous years in 2025





Financial Oversight

Effective financial oversight is central to Al Dahra's governance model, supporting disciplined capital allocation, robust risk management, and long-term value creation across our operations. The governance framework is supported by the Finance function, with representation across the Board, ARC, and Executive Committee, reinforcing oversight and formalising financial risk assessment and mitigation processes.

Sustainable Finance

Throughout FY25, Al Dahra assessed the potential for a Sustainability-Linked Loan (SLL) and other green financing mechanisms, working closely with a designated lead bank to create a progressive roadmap. As part of this exploratory process, preliminary sustainability KPIs were subject to review by the lead bank. The proposed KPI structure is expected to align with internationally recognised sustainability standards and agricultural best practices, while acknowledging the operational realities of farming, including climatic conditions and other external factors that influence performance outcomes. This balanced approach seeks to ensure that sustainability targets remain robust, transparent, and reflective of operational realities.

Capital Expenditure Allocation and Green Financing

Capital Expenditure (CapEx) allocation is a key mechanism through which sustainable governance and strategic priorities are reflected in Al Dahra's investment decisions. Finance set the foundation to link CapEx allocation with long-term sustainable value creation by aligning it with the Green Financing framework.

Policy: During the year, the CapEx Policy was updated to formalise the role of the Group Sustainability Head in ensuring that capital projects align with Al Dahra's sustainability objectives and to enhance transparency on the impact of our investments.

Standardised Tagging: CapEx governance was further strengthened through updated CapEx submission templates. All investment approval templates now require CapEx projects to be categorised in accordance with the Green Finance Framework.

Data-Driven Decisions: This established a structured foundation for generating data points to identify and measure the sustainability impacts of future spending in alignment with the Green Financing Framework.

Audit-Ready Information: While foundational, this established a structured basis for identifying and measuring sustainability impacts in the future.

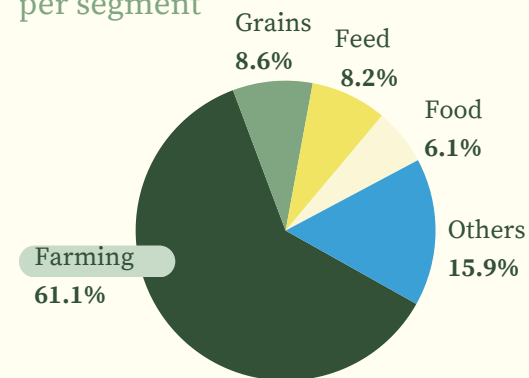
Capital Expenditure Governance and Execution

In 2025, Al Dahra continued to utilise **Wave** as its primary platform for tracking strategic initiatives and capital projects across the business. The platform supports project governance by providing visibility into project status, key milestones, and execution progress.

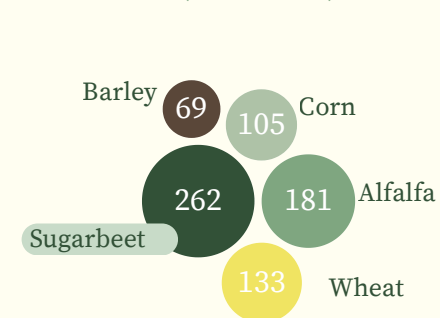
Embedded within Wave is **Green Wave**, a stage-gate framework that supports governance, accountability, and visibility for sustainability-related initiatives across the business. The framework enables projects to be tracked against year-on-year milestones aligned with country roadmaps, providing a consistent approach to monitoring progress and implementation across functions.

Together, these tools provide a structured approach to project oversight, accountability, and performance monitoring, while helping business functions track progress against strategic and sustainability-related objectives.

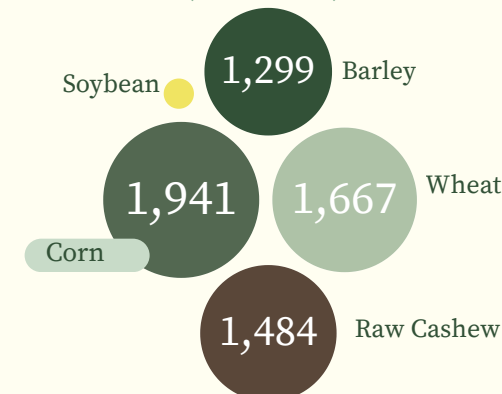
EBITDA per segment



Top 5 Crop Volumes Produced Total 2025 (K Tonnes)



Top 5 Volumes Traded Total 2025 (K Tonnes)



Key Farming Countries



Digital & Business Transformation Oversight

A Digital and Business Transformation workstream operates under the Finance function to oversee the governance, prioritisation, and execution of enterprise-wide digital initiatives. Governance is supported through a monthly Digital Steering Committee (SteerCo), established in 2024, which serves as a strategic decision-making forum to align digital investments with business objectives, operational priorities, and financial considerations.

The SteerCo supports the identification and prioritisation of high-impact digital opportunities, establishes ownership and accountability across functions, and enables coordination of cross-functional initiatives, including programmes linked to operational efficiency and sustainability priorities.

Execution of approved Finance programmes and projects is managed through the Business Transformation function and Finance-led PMO governance structure, which oversees implementation, delivery tracking, performance monitoring, and benefits realisation. Outputs and performance insights from PMO governance forums are further escalated through regular Business Transformation updates to shareholders and, where relevant, through Excom reporting channels to support strategic oversight and transparency on transformation outcomes.

This governance structure enables disciplined execution, strengthens accountability, and supports the delivery of measurable business value across transformation initiatives.

IT & Cybersecurity

Cybersecurity governance is underpinned by defined policies, controls, and oversight mechanisms designed to manage cyber risks and ensure alignment with shareholder expectations and applicable regulatory and industry standards.

Key elements include:

- A cybersecurity framework
- Active support and oversight from the shareholder
- Ongoing progress toward ISO cybersecurity certifications
- Regular monitoring and escalation of cyber risks through governance channels

Overall, AI Dahra's cybersecurity posture demonstrates maturity and resilience, supporting business continuity and the safeguarding of data across AI Dahra.

During 2025, AI Dahra strengthened its information security governance through the implementation of an organisation-wide information security management system aligned with **ISO/IEC 27001**, establishing a consistent and risk-based approach to protecting information assets. Key elements include:

- An organisation-wide cybersecurity and information security framework aligned to ISO/IEC 27001
- Defined policies and risk oversight processes
- Ongoing monitoring and escalation of cyber risks through governance channels

These measures support business continuity, data integrity, and the secure enablement of AI Dahra's digital operations.



AI Dahra Egypt

Sprint AI – Strengthening Financial and Sustainability Governance through Innovation

In 2025, AI Dahra implemented Sprint AI, a structured 10–20 week innovation programme in alignment with shareholder vertical Sprint AI programme designed to support the systematic identification and prioritisation of AI initiatives across the organisation.

Under Sprint AI, proposed initiatives are assessed against defined criteria, including business value, risk mitigation, and impact. Clear ownership is established at an early stage, with shareholder funding approved prior to execution, ensuring disciplined governance and alignment with financial priorities.

- One outcome of the programme was the development of **AI-driven virtual water sensors, which use crop type, weather data, irrigation patterns, and pivot data to determine soil moisture levels** accurately without the need for physical sensors. This solution supports reduced water and energy consumption, improved yields, and mitigation of climate- and cost-related risks associated with rising input prices.
- Sprint AI has also supported the introduction of **AI-based monitoring in dairy operations, enabling early detection of animal health issues**. This contributes to improved animal welfare while reducing value loss through timely intervention.

Overall, the programme demonstrates how structured financial oversight, innovation governance, and sustainability considerations can be integrated to deliver measurable business value and enhance operational resilience.

Sustainability at Al Dahra

Sustainability Strategy

Al Dahra's sustainability strategy is embedded within its global operations and is focused on delivering measurable performance across environmental, social, and governance priorities. The strategy is anchored to clearly defined sustainability KPIs, embedded within operational leadership frameworks, and underpinned by well-organised data management systems.

Sustainability priorities are closely aligned with core farming practices, including water stewardship, soil health, emissions management, and safety. Operational decisions across farming, irrigation, machinery, and crop management are evaluated against defined performance indicators, with accountability assigned to functional and regional leadership to support efficient and effective execution.

KPI Ownership & Performance Management

Over the past three years, sustainability management at Al Dahra has increasingly emphasised operational performance alongside external reporting.

In 2025, responsibilities and ownership across functions were further clarified, and implementation plans and roadmaps were refined to support more structured approach. Each sustainability KPI has a designated organisation-level owner responsible for definition, methodology, and coordination across business units, while execution remains embedded within existing operational teams rather than managed through parallel sustainability structures. During the year, sustainability KPIs were reviewed based on detailed analysis of operational data and an assessment of which indicators most accurately reflect underlying performance and progress.

This review included revisiting indicator definitions, identifying inconsistencies, and assessing the decision-usefulness of each KPI. A key focus was to ensure that indicators provide a consistent and comparable view of performance over time, including mitigating factors, such as changes in crop mix, that could limit comparability. As part of this process, certain KPIs were refined against future-forward strategy, operational realities and KPIs relevance for internal decision-making.

The previous **'Circularity and Waste'** KPI was replaced with a **'Soil Health'** KPI to better reflect core agronomic performance drivers and on-farm outcomes. In addition, a new **'Nature & Biodiversity'** KPI was introduced, based on a biodiversity score that reflects farming practices. This revised approach consolidates previously separate indicators, including fertiliser use, pesticide use, and waste-related metrics, into a more holistic measure of environmental performance at the farm level. The updates also clarified measurement methodologies and supported more consistent use of KPIs in internal governance discussions, while strengthening preparedness for emerging regulatory requirements.

Country-level sustainability roadmaps in Romania, Serbia, and Egypt translate organisation-level objectives into locally relevant actions. Implementation remains locally led, reflecting differences in climate conditions, regulatory frameworks, and agricultural contexts. At the same time, cross-regional coordination has increased, supporting the replication of effective practices and improving consistency in data quality and reporting.

Strengthening Data Foundations Through Sandy

Towards the end of 2025, Al Dahra began transitioning to the **Sandy reporting platform**. The platform is designed to capture sustainability data at a more granular level, including field-level information and crop-specific metrics, specifically for climate and nature-related KPIs. **For the 2025 reporting cycle, environmental data disclosed in this report is derived from the Sandy platform, reflecting its initial phase of implementation across operations.** As part of the planned rollout, integration with the farm management system is expected to enable direct data uploads from 2026 onwards. As implementation progresses, the platform is intended to support improved consolidation, consistency, and structuring of environmental data across sites. For more details on Sandy, see Page 30 of this Report.

The transition to Sandy introduces changes in data structure, data granularity, and calculation methodologies. As a result, some metrics may not be fully comparable with data reported in prior periods. To support transparency and interpretability, a detailed explanation of methodological changes, including any material impacts on reported values, is provided in the Appendix/Data Tables section of this report.

Sustainability Governance

Sustainability governance is supported through executive-level oversight, clearly defined KPI ownership, and regional accountability mechanisms.

The **Sustainability Committee** serves as the executive-level decision-making forum for sustainability matters and includes the CEO and CFO, ensuring sustainability considerations are embedded within strategic and financial discussions. The Committee is supported by a Sustainability Council comprising sustainability leadership and relevant functional representatives. The Council facilitates coordination across functions, prepares technical inputs, and reviews KPIs and material topics ahead of executive-level discussions. A core component of this governance structure is defined organisation-level KPI ownership.

Each KPI owner is accountable for performance management across the organisation of one or more sustainability topics, working closely with Business Unit Managing Directors to monitor delivery, address performance gaps, and ensure consistent interpretation and application of metrics. KPI owners lead performance discussions at executive level and provide subject-matter analysis to inform decision-making, drawing on internal and, where relevant, external specialists. Ultimate accountability for sustainability performance rests with Business Units.

BUs are responsible for reporting progress, leading implementation within their operations, and ensuring local execution remains aligned with company objectives. Operational leaders, including technical and environmental directors, hold defined responsibility for the management and delivery of environmental and operational KPIs.

Governance mechanisms ensure that accountability cascades from executive oversight to operational execution:

- Strategic oversight by Sustainability committee
- Clear assignment of company-level KPI owners
- Direct presentation of KPI progress by responsible leaders
- Integration of KPIs into existing operational structures
- Formal documentation of actions and follow-ups
- Structured coordination between central and regional teams

At Al Dahra, sustainability-related risks, including climate considerations, are integrated within the organisation's enterprise risk management framework. These risks are evaluated through established governance structures and incorporated into executive-level discussions on risk identification, mitigation, and strategic planning.

Al Dahra engages with regulators, investors, banking partners, and local communities. Insights from these interactions are used to inform materiality assessments and governance priorities, contributing to refinements in reporting scope, the evolution of sustainability KPIs, and the continued development of risk assessment and management processes.

In parallel, Al Dahra is formalising sustainability responsibilities within role descriptions and performance objectives to further strengthen clarity of accountability and reinforce ownership across the organisation.

Sustainability Committee as a Governance Platform

The establishment of the Sustainability Committee created a dedicated executive forum for sustainability oversight. By embedding sustainability within regular executive decision-making processes and requiring direct engagement from Business Unit leaders and KPI owners, the governance model strengthens operational accountability while maintaining clear central oversight.



Stakeholder Engagement

Al Dahra engages with a defined set of internal and external stakeholders, including employees, customers, suppliers, and financial partners, through operational interactions, performance reviews, and day-to-day business communication channels. These engagement activities inform internal assessments of material topics, support the refinement of sustainability KPIs, and contribute to updates in governance priorities. Input from financial institutions contributes to the development of sustainable finance discussions and performance indicators. Regulatory engagement further supports alignment with evolving disclosure and compliance expectations. Engagement with employees and communities provides operational insights that inform locally relevant sustainability initiatives.

Outcomes from stakeholder engagements are reflected in the reporting scope, risk assessment processes, and the ongoing evolution of sustainability objectives, supporting a responsive and well-informed governance approach.

Material Topics and KPIs

Al Dahra's material topics continue to guide sustainability priorities, risk management focus areas, and KPI development across the organisation. During the reporting year, an internal review of material topics was completed, and the approach refined accordingly.

The review process included targeted benchmarking on selected themes, structured stakeholder feedback, and alignment with relevant reporting and industry frameworks, alongside consideration of the Group's global business-expansion priorities. Company-level KPI owners contributed to the revision and validation of material topics through executive discussions informed by subject-specific analyses and supported by internal and external experts.

Based on this assessment, certain material topics and corresponding KPIs were updated to ensure clearer relevance to operational realities and strategic direction.

The Sustainability Council presented the revised framework to the Sustainability Committee, where it was formally reviewed and approved at executive level. The resulting material topics reflect key environmental, social, governance, and economic considerations associated with large-scale irrigated farming and integrated supply chains. These themes continue to inform management oversight, operational planning, and sustainability reporting across the organisation.

Al Dahra Egypt



Al Dahra Spain



Sustainability KPI Revisions: Strengthening Precision, Alignment, and Accountability

Al Dahra's sustainability KPIs are aligned with the organisation-level material topics and embedded within operational and functional structures. Material topics have been categorized under three strategic focus areas: Growing More with Less, Treating People Fairly and Sustainable Value Chain. Each KPI has an appointed organisation-level owner responsible for its definition, methodology, and coordination across business units.

During the year, **selected KPIs were refined** to enhance clarity, measurability, and consistency of application across geographies. These updates were informed by improved data visibility and operational insights, enabling strengthened definitions and calculation approaches. The KPIs are used to monitor performance, inform governance discussions, and support management decision making across the organisation.

Focus Area	Material Topic	Old KPI	Material Topic - New Naming	Revised KPI
Growing More With Less	Climate	Reduce total emissions by 30% (2030)	Climate	Reduce CO ₂ e emissions (tonnes CO ₂ e) per crop per hectare Target - 30% reduction by 2030
	Water Stewardship	Reduce water intensity by 10% (2030)	Water Stewardship	Reduce water intensity per irrigated hectare, per crop (m ³ /ha). Target - 10% reduction by 2030
	Nature & Biodiversity	Reduce Pesticides by 20% (2030)	Nature & Biodiversity	Increase Biodiversity Score (1 to 5 points): wildlife/land use, species, pollinators, natural enemies, soil biodiversity Target - Increase > 1 level from benchmark by 2030
	Circularity	Reduce fertiliser use by 30% (2030)	Soil Health	Increase Soil Organic Matter (SOM) Target - Increase by 10% across farms by 2030
	Regenerative Agriculture	Practice regenerative agriculture across more than 80% of our farmland (2030)	Regenerative Agriculture	Amount of land farmed regeneratively (following Al Dahra's Regenerative Agriculture Framework) by 2030 Target - > 75% of land farmed regeneratively
Treating People Fairly	Diversity & Inclusion	Women representing 18% of leadership (5% increase from 2023 baseline of 13%)	Inclusion & Engagement	Increase Inclusion & Engagement Index by 2030 Target - Increase Inclusion & Engagement Index to 80% favourable by 2030
	Healthy & Safe Workplace	Train 100% of workforce on health and safety	Health & Safety	KPIs: Fatality, Loss Time Incident - LTI, Loss Time Incident Frequency Rate - LTIFR Target - Fatality 0, LTI <40 by 2030, LTIFR <5 by 2030
	Our Communities	Support local communities in all countries of operation	Our Community	100,000 lives positively impacted by 2030
Sustainable Value Chain	Sustainable Logistics	Reduce transport related CO ₂ emissions by 20% through partnerships (2030)	Sustainable Logistics	Reduce CO ₂ of transport through partnerships Target - 25% by 2030
	Responsible Sourcing	Increase supplier ESG compliance to 80% (2030)	Responsible Sourcing	Tier 1 Suppliers ESG Compliance Target - >80% of suppliers (spend) and new suppliers (as per defined criteria) assessed, and corrective actions agreed, by 2030

Growing More With Less

Agriculture sits at the intersection of some of today's most complex global challenges. It feeds populations, supports rural economies, and anchors supply chains, while facing increasing exposure to climate volatility, water scarcity, soil degradation, and increasing regulatory expectations. These pressures are experienced directly in the field, shaping yields, operational decisions, and long-term planning. For a global farming business, sustainability is not an adjacent agenda; it is integral to operational continuity and long-term competitiveness.

At Al Dahra, sustainability is approached as a discipline of resilience and efficiency. The objective extends beyond reducing impact but to strengthening the systems that enable stable food production under constraint. This means improving output per hectare, per unit of water, and per unit of input, while reducing exposure to climate, regulatory, and market risks. This is increasingly enabled through precision agriculture systems, continuous research and development of improved seed varieties, and targeted agronomic interventions designed to enhance yield stability under variable conditions. In practice, this translates into operational decisions that consistently balance productivity objectives with resource constraints.

The concept of "Growing More with Less" reflects this structural approach. Large-scale agriculture, when not managed with precision, can place pressure on natural resources. However, when supported by data, technology, and disciplined agronomy, scale can also drive systematic efficiency gains. This includes the deployment of advanced machinery and harvesting technologies to reduce field and post-harvest losses, alongside data-driven farm management systems that optimise input application and crop performance. Within this balance lies the opportunity to improve both performance and resource efficiency.



Al Dahra Serbia



Al Dahra Serbia



Al Dahra Serbia

Sustainability at Al Dahra is therefore embedded in how land is managed, how capital is allocated, and how performance is measured. Regenerative agriculture practices further reinforce this model by maintaining and improving soil health, supporting long-term productivity through enhanced soil structure, nutrient cycling, and water retention capacity. Trade-offs are acknowledged, and investments are guided by defined frameworks and measurable outcomes. Progress is assessed through operational data and adjusted continuously to reflect evolving conditions.

As climate volatility intensifies and regulatory frameworks evolve, agriculture must adapt structurally. Al Dahra's approach is grounded in the view that environmental resilience and commercial performance are increasingly interdependent elements of modern farming systems. Strengthening one increasingly depends on strengthening the other.

This is evidenced in operational outcomes, including record-high sugar beet yields achieved in Egypt and measurable wheat yield improvements in Serbia, demonstrating how targeted interventions can translate sustainability efforts into tangible productivity gains.

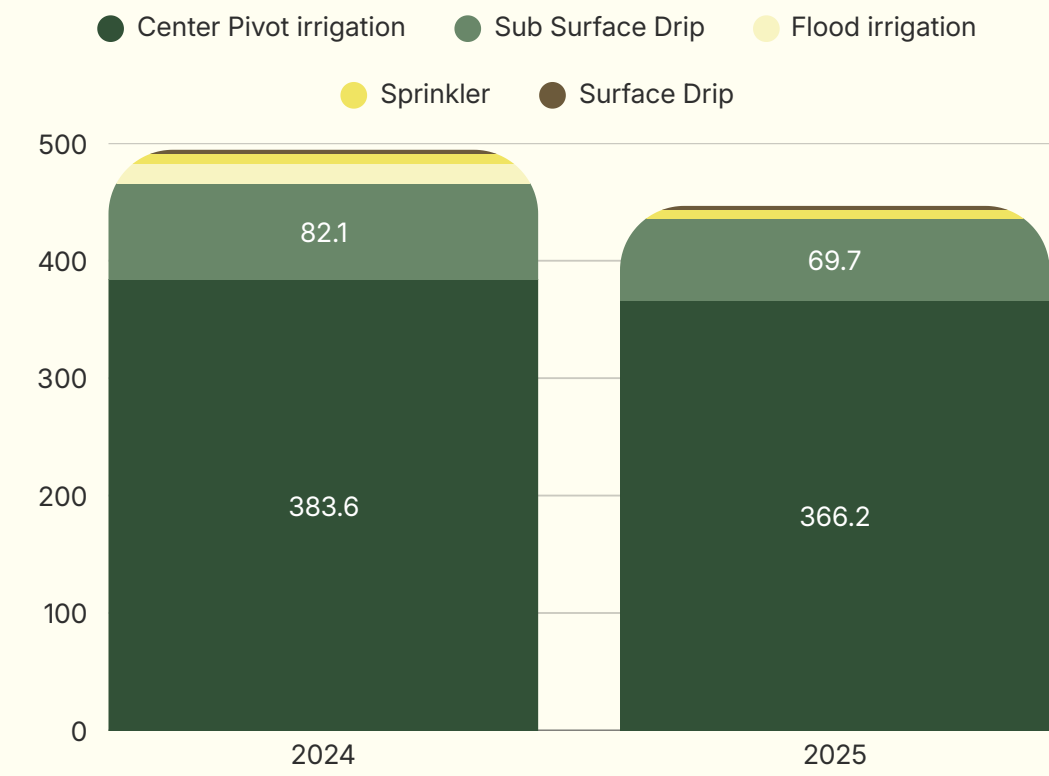
Impact at a Glance



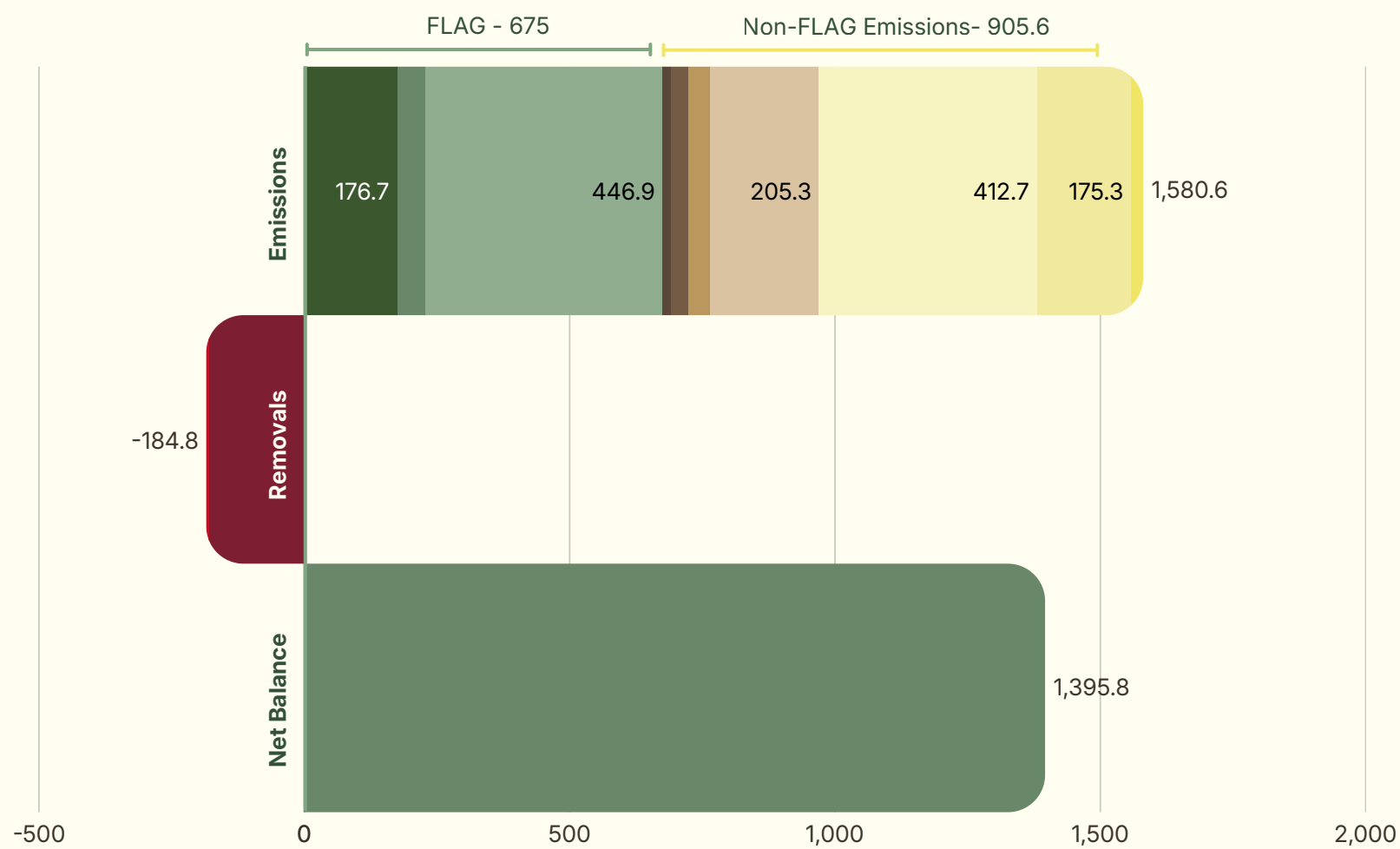
Net Emissions Balance in tCO₂e | **1,395,831**

Total Water Consumption in m³ | **446.9M**

Total Water Used in Irrigation by Type in million m³



Total FLAG and Non-FLAG Emissions in kt CO₂e



Regenerative Agriculture Ha | **48,576**

Technology-Enabled Agriculture:

From Perception to Performance

Large-scale agriculture is often portrayed as inherently extractive or environmentally intensive. Such perceptions typically reflect traditional farming systems that rely on uniform input application, limited data visibility, and reactive decision-making.

Modern precision-enabled agriculture operates differently. When supported by digital infrastructure, automation, and real-time analytics, scale can serve as a driver of efficiency, resource optimisation, and improved environmental outcomes.

Independent external assessments have placed Al Dahra among the top decile of agricultural operators in technology enabled farming. This reflects our sustained investment in digital infrastructure, integrated farm management systems, and field-level data capture – rather than isolated technology deployments – supporting more consistent, data-driven agronomic performance across the organisation.

Integrated Farm Management Systems

At the core of this transformation is Al Dahra’s integrated farm management infrastructure, the central digital platform integrating farming activities across the company. Historically, operations were supported by multiple regional systems, legacy processes, and ERP-based logging, resulting in fragmented data and limited support for field-level agronomic decision-making.

Rather than introducing entirely new capabilities, the focus has been on consolidating and structuring existing systems, technologies, and practices within a unified architecture.

Many of these capabilities, including connected machinery, remote monitoring, and digital farming applications, have been in place across key regions for several years. The integrated management system brings these elements together in a single operational environment, breaking down data silos and ensuring consistency in how data is captured, managed, and analysed at Company level.

Through this integration, data from machinery, irrigation infrastructure, and field activities now flow more systematically into the platform, reducing manual intervention and improving data reliability. This enables near real-time visibility across the full production cycle, supporting agronomists and operational teams with more consistent, data-driven insights.

Importantly, the platform does not replace existing systems; it functions as a unifying layer that consolidates operational data and supports its consistent use in agronomic decision-making.

The value does not only lie in system-level agronomical features, but in how field activities are executed and systematically captured within it. By aligning operational practices across regions and embedding them within a common digital structure, Al Dahra strengthens its ability to monitor, compare, and optimise performance at scale.

The platform also establishes a foundation for further integration, including advanced analytics, automation, and AI-enabled optimisation tools, while remaining complementary to existing systems used for financial, compliance, and reporting purposes.

Automation, AI & Robotics: Technology Deployment Across Operations



Machinery

Digitalised maintenance systems were expanded across the machinery fleet, enhancing monitoring, preventive servicing, and operational reliability. In parallel, AI-enabled “See & Spray” technology is being introduced to reduce chemical application through targeted weed detection rather than blanket spraying. In selected operations, pilot use of drone-based spraying is also being explored to enable more precise application while minimising crop disturbance from field machinery, supporting yield preservation in sensitive growth stages.

Looking ahead, the roadmap includes progressive automation and the evaluation of autonomous field operations to strengthen precision and reduce operational intensity.



Field Operations

Within farming operations, logistics digitalisation has been completed, improving coordination of field activities and resource planning. Older irrigation pivots are being retrofitted to integrate with monitoring systems, strengthening operational visibility and control at the infrastructure level. Planned developments include AI-supported moisture analytics and nutrient modelling to further optimise irrigation scheduling and fertiliser application.



Harvest

At harvest stage, yield mapping processes are being standardised across operations to improve field-level performance analysis and enhance comparability between farms. This data foundation will support more precise agronomic decisions in subsequent seasons. Additional technologies, including wildlife-safe laser deterrent systems, are also under evaluation.



Supply Chain

Across the supply chain, silo monitoring and dynamic weighing systems are being upgraded to strengthen inventory accuracy and improve farm-to-fork traceability. These enhancements support greater transparency and enable more effective operational control during storage, handling, and logistics throughout the post-harvest stage.



Data Analytics

Workflow automation supported by AI is being introduced to reduce manual reporting burdens and improve analytical precision. The transition to a new sustainability data platform, and its integration with the Group’s farm management systems, will enable automated data transmission and reduce duplication across emissions, soil, and water reporting.



A New Integrated Sustainability Data Platform

In 2025, Al Dahra initiated the transition to a new integrated sustainability data platform to strengthen the accuracy, consistency, and strategic value of environmental data across operations. This shift responds to the need for a more robust, scalable system capable of supporting company-wide reporting, performance tracking, and alignment with international standards such as the GHG Protocol.

A central feature of this transition is the development of a direct API integration between the sustainability platform and the Group's farm management systems. This connection enables the automated transfer of field-level agronomic data into the platform, reducing reliance on manual data entry and minimising the risk of inconsistencies. By structuring data flows at source, the system enhances traceability, strengthens auditability, and ensures that sustainability metrics are grounded in operational realities.

Beyond efficiency gains, the platform supports a broader shift in how sustainability data is managed and used. The system consolidates multiple environmental indicators into a single, standardised framework, enabling more consistent monitoring across geographies. Importantly, it also enables performance to be analysed at a more granular level, including per crop, per hectare, and per tonne of yield. This level of detail provides more actionable insights for operational decision-making, supports the identification of efficiency improvements, and facilitates more robust and transparent submissions under frameworks.

Climate



Carbon Efficient Farming

For Al Dahra, climate performance is not defined by absolute emissions alone. It is defined by the capacity to reduce carbon intensity while sustaining stable and reliable food production under increasingly variable climatic conditions. For a global farming business operating across diverse geographies, emissions reduction cannot be viewed separately.

Climate performance is therefore understood through two interconnected lenses: reducing and sequestering carbon and strengthening the resilience of farming systems. The objective is not only to emit less, but to maintain consistent, responsible, and efficient production as conditions continue to shift.

To support this, Al Dahra measures carbon intensity per commodity per hectare rather than relying solely on aggregated emissions figures. This approach provides a more accurate understanding of performance across crops and regions. It highlights emissions hotspots, reveals differences in input efficiency, and enables comparisons across geographies where environmental conditions vary significantly. Linking emissions to productivity ensures that climate strategy remains grounded in agricultural realities. This perspective is gradually expanding toward a broader value-chain view. With value-chain emissions data increasingly captured through the new carbon platform, crop-level carbon footprints can begin to inform both operational and commercial decisions beyond the farm gate.

Our Approach to Climate

The 2030 emissions reduction ambition is translated into operational accountability across Al Dahra. Each level is responsible for identifying practical actions that contribute to reductions, supported by data, analytical tools, and guidance from the central sustainability function. Climate action is embedded within everyday decision-making rather than treated as a separate initiative.

In 2025, Al Dahra initiated a comprehensive greenhouse gas inventory across Scopes 1, 2, and 3, including categorisation of FLAG and non-FLAG emissions. Data quality improvements strengthened understanding of emissions drivers and structural dependencies across operations.

These steps did not immediately change emissions performance, but they significantly improved visibility into emissions across the full emissions profile. For the first time, emissions sources across both farming operations and the broader value chain could be assessed in a structured and comparable way, creating a stronger foundation for prioritising reductions and informing long-term climate strategy.

The year also illustrated the operational trade-offs inherent in agriculture. Weather variability required adaptive decisions that, at times, prioritised preventing crop loss over short-term emissions reductions. For example, following challenges experienced in Serbia where cover crops established ahead of the 2025 spring season competed for limited soil moisture during a period of water scarcity, planting plans were adjusted for the 2026 season to protect crop productivity. While cover crops remain a globally recognised regenerative agriculture practice with significant benefits for soil health, biodiversity, and long-term carbon outcomes, their implementation must be balanced against local climatic conditions and water availability. Avoiding harvest failure protects both carbon efficiency and food security over the long term. Climate resilience is central to business performance.

Scope 3 emissions remain both the greatest challenge and the largest opportunity. Dependencies on suppliers, logistics providers, and customers limit direct control but create space for collaboration. The improved 2025 inventory provides clearer visibility into these value-chain dynamics, forming the basis for deeper supplier engagement and customer alignment in the years ahead.

Al Dahra Egypt



Emissions at Al Dahra



Farming Emissions

In 2025, Al Dahra's total greenhouse gas emissions from farming operations amounted to 320.0 kilotons of CO₂e, arising from crop cultivation, livestock production, agricultural inputs, and other on-farm activities.

Carbon removals from biomass and soil carbon stock changes totalled 180.3 kilotons of CO₂e, resulting in net farming emissions of 139.6 kilotons of CO₂e.

Farming Emissions by Category

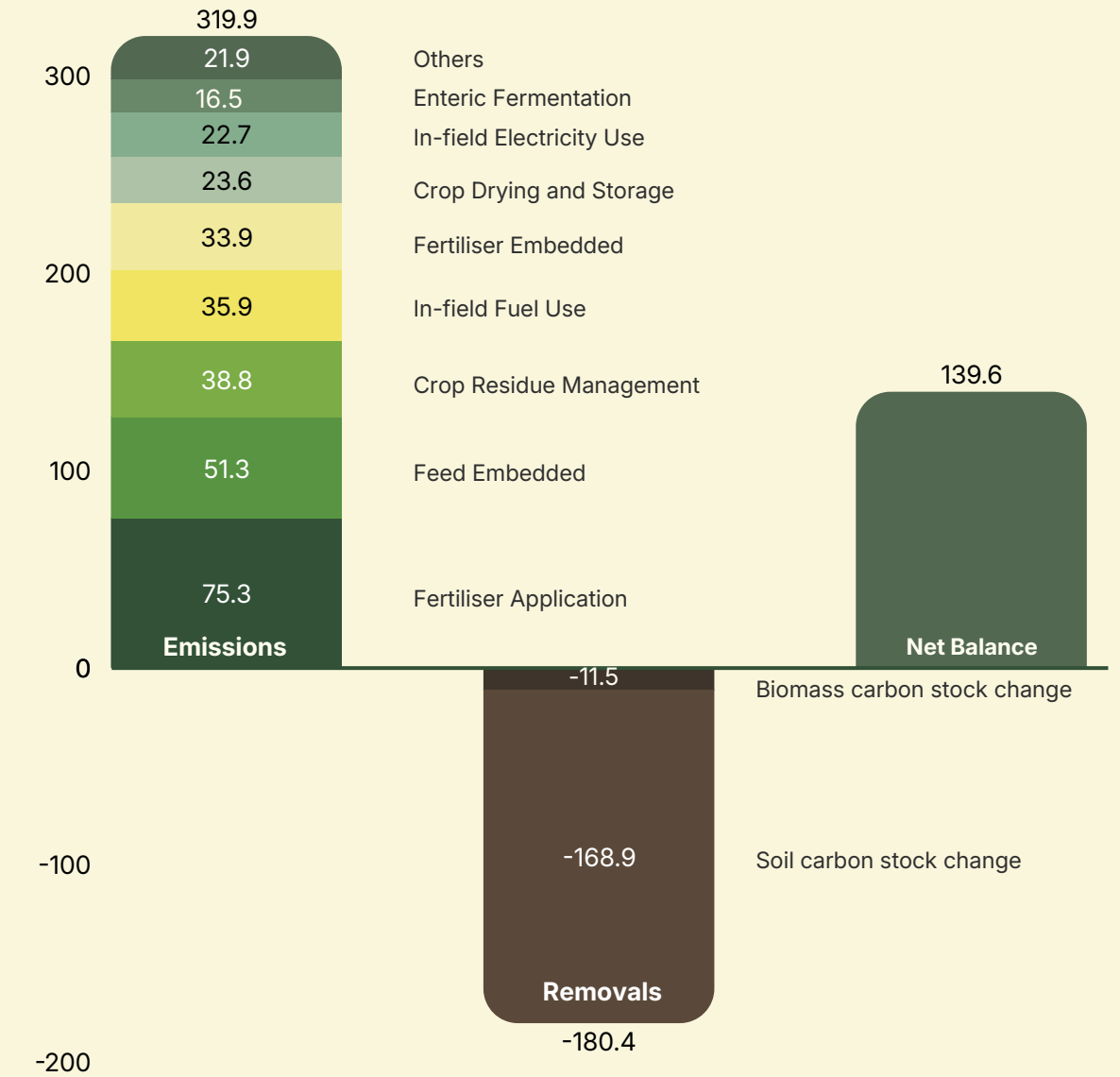
Across Al Dahra's farming operations, the largest emissions sources were associated with fertiliser management, feed production, residue management, and livestock-related emissions.

Fertiliser application was the single largest contributor at 75.3 kilotons of CO₂e, followed by feeds embedded emissions at 51.3 kilotons of CO₂e. Residue management across arable and perennial systems accounted for 38.8 kilotons of CO₂e.

Other significant sources included in-field fuel use at 35.9 kilotons of CO₂e, fertiliser embedded emissions at 33.9 kilotons of CO₂e, crop drying and storage at 23.6 kilotons of CO₂e, and in-field electricity use at 22.7 kilotons of CO₂e.

These emissions were partially mitigated by carbon removals associated with soil carbon stock changes of 168.9 kilotons of CO₂e and biomass carbon stock changes of 11.5 kilotons of CO₂e, resulting in net farming emissions of 139.6 kilotons of CO₂e.

Total Farming Emissions by Category in kt CO₂e*

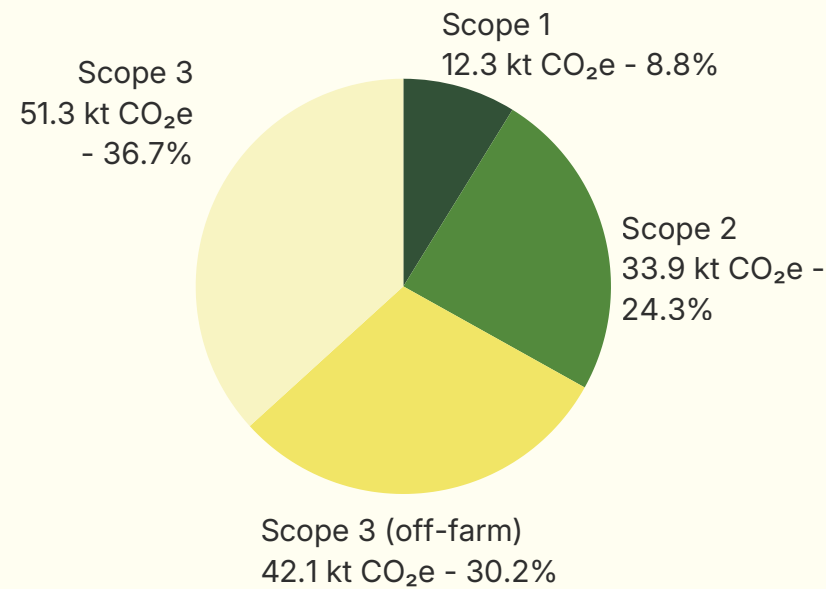


Farming Emissions by Scope

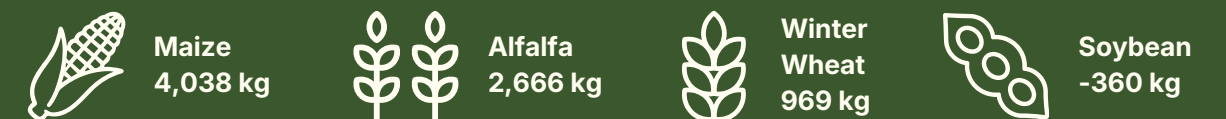
Net farming emissions, including carbon removals and stock changes, amounted to 139.6 kilotons of CO₂e. Emissions were primarily associated with value chain activities, with Scope 3 and Scope 3 off-farm emissions contributing 51.3 and 42.1 kilotons of CO₂e, respectively. These emissions were mainly driven by purchased agricultural inputs, feed, bedding materials, and other upstream and downstream activities associated with crop and dairy production.

Electricity consumption across farming operations generated 33.9 kilotons of CO₂e under Scope 2, while net Scope 1 emissions totalled 12.3 kilotons of CO₂e. Scope 1 emissions primarily originated from crop cultivation and livestock production, partially mitigated by carbon removals and stock changes associated with agricultural land management.

Net Farming Emissions by Scope, including carbon stock changes*



Emissions Intensity per Crop in kg CO₂e/ha



*Estimated removals are reported separately and do not represent verified carbon credits.

Trading Emissions

Emissions associated with Al Dahra's trading activities totalled approximately 649.8 ktCO₂e in 2025. These emissions entail the commodities sourced and traded through Al Dahra's global commercial operations.

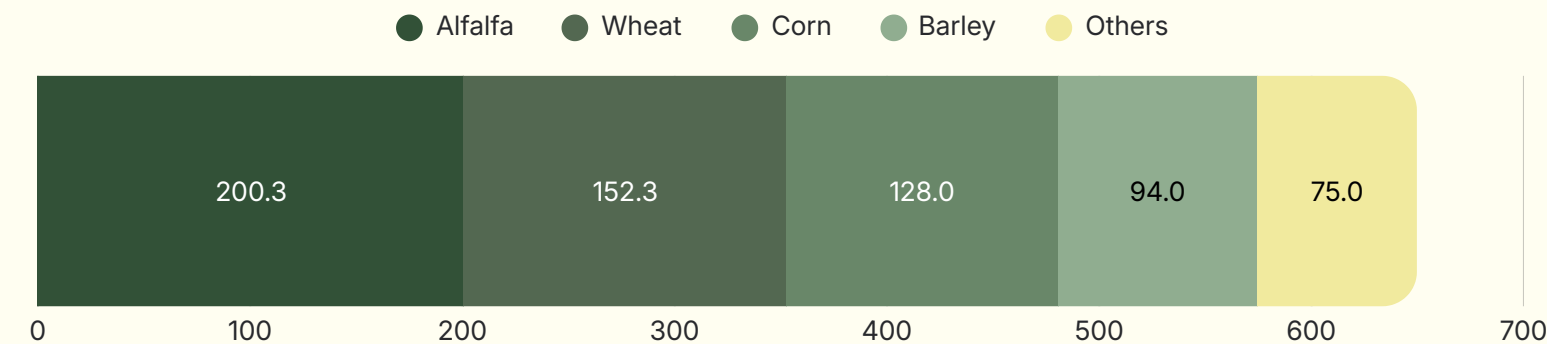
The largest contributors within the trading portfolio were alfalfa, wheat, and corn, which together accounted for approximately 74% of total trading emissions.

Al Dahra traded approximately 2.6 million tonnes of agricultural commodities during the year, sourced through a combination of external suppliers (50%), contract farming arrangements (10%), and the Group's own farming operations (40%).

Trading emissions were concentrated in a number of key sourcing origins, with Argentina, Russia, Spain, and the Black Sea region representing the largest contributors. Together, these origins accounted for approximately 61% of total trading emissions.

Average emissions intensity across traded commodities was estimated at approximately 0.25 tCO₂e per tonne traded, with variation between commodity categories and sourcing origins driven by differences in production systems, commodity characteristics, and country-specific emission factors.

Total Trading Emissions by Crop in kt CO₂e



Logistics Emissions

In Logistics emissions were estimated at approximately 412.7 ktCO₂e, and forming a significant component of Scope 3 emissions. Ocean freight accounted for the largest share at 77%, followed by road transport at 21%, with rail and barge contributing the remaining 2%.

For additional detail on logistics emissions and transport initiatives, see page 70.

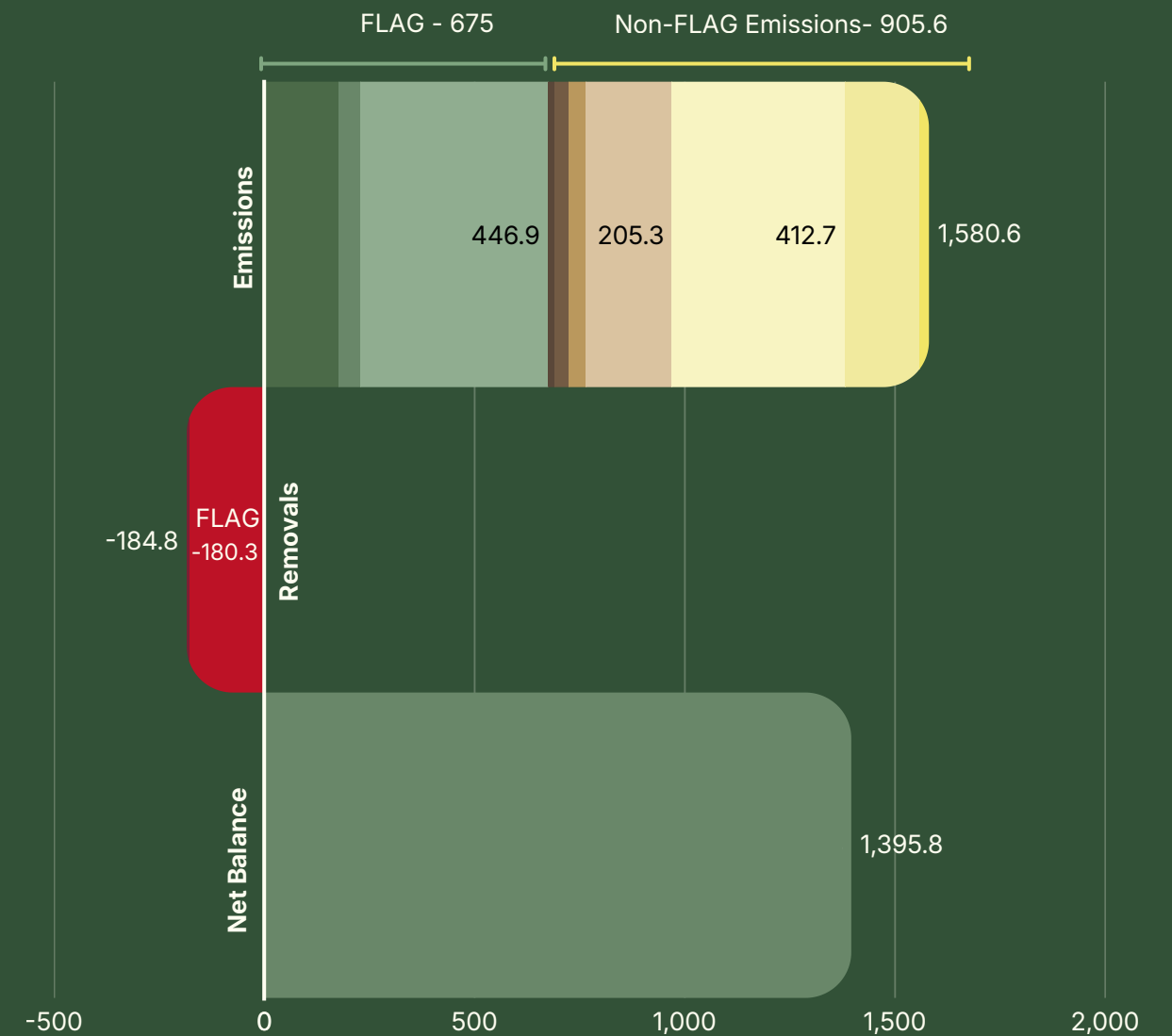
Total Emissions

Overall, Al Dahra's farming, logistics, and trading operations generated total gross emissions of 1,580.6 kt CO₂e in 2025, partially mitigated by removals of 184.8 kt CO₂e.

Under the GHG Protocol framework, non-FLAG emissions comprised Scope 1 fuel combustion (15.9 kt CO₂e) and Scope 2 electricity use (33.9 kt CO₂e), while FLAG boundary Scope 1 farming emissions of 176.7 kt CO₂e were nearly fully mitigated by land-based removals of 180.3 kt CO₂e.

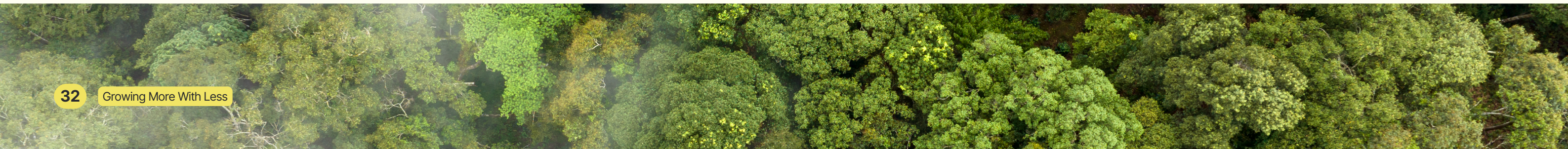
The bulk of emissions were concentrated in Scope 3, with FLAG traded commodities accounting for 446.9 kt CO₂e, non-FLAG traded commodities across 205.3 kt CO₂e, and transportation and distribution (Categories 4 & 9) 412.7 kt CO₂e.

Total FLAG and Non-FLAG Emissions in kt CO₂e



- FLAG: Scope 1 – Farming (own production)*
- FLAG: Scope 3.1 - Own farming - Purchases
- FLAG: Scope 3.1 - Traded commodities (GCC)
- Non-FLAG: Scope 1 – Fuel combustion at factories/offices*
- Non-FLAG: Scope 2 – Electricity use*
- Non-FLAG: Scope 3.1 - Own farming - Purchases
- Non-FLAG: Scope 3.1 - Traded commodities (GCC+ Australia)
- Non-FLAG: Scope 3 cat.4 & 9 - Transportation and distribution
- Non-FLAG: Scope 3 cat.10 Processing of sold products
- Non-FLAG: Scope 3 - Other categories
- FLAG Removals: Scope 1 – Farming (own production)*
- Non-FLAG Removals Scope 3 cat.4 & 9 - Transportation and distribution

For more details, see page 74.



Regional Pathways to Emission Reductions

Elimination of Crop Residue Burning in Egypt

In 2025, Egypt achieved a major operational milestone with the complete elimination of crop residue burning at the Toshka farm. All winter crops were planted without burning residues from the preceding summer season, marking a full transition away from a long-standing practice in arid farming systems.

Residue burning is a direct source of greenhouse gases, particulate matter, and nutrient loss. Ending the practice removed a recurring emissions source from the operation while retaining valuable organic material within the soil. The preserved residues now contribute to soil cover, reduce evaporation, moderate soil temperatures, and support gradual increases in organic matter and microbial activity. As these residues decompose and are incorporated into the soil over time, the associated benefits are expected to be reflected in future reporting periods as subsequent crop cycles are harvested and assessed.

Renewable Energy Integration in Romania

In 2025, three solar power plants with a combined installed capacity of 7.2 MW were contracted for the alfalfa processing facilities, supported by 2.6 MWh of integrated battery storage to improve energy stability and on-site consumption.

Expected for installation in 2026, these systems will supply around 50% of the facilities' electricity demand. This shift reduces dependence on grid electricity, lowers operational emissions, and improves long-term energy cost predictability.

Energy Recovery from Olive Processing Residues

In Morocco, resource efficiency is strengthened by converting olive processing by-products into renewable energy. Olive pomace, a residue from oil extraction, is used as a renewable fuel within the processing facility. By operating the factory boiler with this biomass, supplying thermal energy for processes such as olive paste malaxation and oil separation, the operation reduces its reliance on conventional fuels and keeps organic material within the production cycle.

Transition to Renewable Energy in Egypt & Spain

In Spain, the Ivars d'Urgell facility completed its first full year operating with 100% biomass from sustainable natural sources, replacing natural gas previously used for thermal energy. In parallel, all electricity consumed by Al Dahra operations in Spain for the year 2025 were certified as originating from renewable sources, including eolic energy.

Preparation for additional renewable capacity also progressed. Technical studies were initiated in 2025 for a solar plant designed to supply electricity to the Ivars and Vila-sana facilities in Spain, with implementation planned from 2026 onward.

In Egypt, renewable energy performance at the Toshka Farm is being strengthened through a grid-connected solar system operating under a net-invoicing model. The operation also holds I-REC certificates for 2025, supporting the verification of renewable electricity use.

To address efficiency losses caused by dust accumulation, an inherent challenge in desert environments, robotic cleaning systems are to be deployed in 2026. Internal assessments identified a performance gap of approximately 20% between clean and dust-covered panels. Automated daily cleaning is expected to significantly increase solar output without expanding generation capacity, improving the performance of existing infrastructure.



Al Dahra Egypt



Al Dahra Serbia

Looking Ahead

Progress toward the 2030 target will rely on country-level action plans, structured sharing of best practices across regions, and continued investment in digital infrastructure. As emissions are increasingly measured per commodity, Al Dahra will gain deeper insights into emissions drivers across farming operations, enabling more targeted and effective reduction strategies in the coming years.

What Success Looks Like

When fully achieved, the Climate KPI will represent more than progress along a reduction trajectory. It will reflect a farming model capable of maintaining stable yields amid increasing climate volatility while reducing emissions intensity across Scopes 1, 2, and 3. Improvements in soil carbon and land stewardship will contribute to long-term resilience, ensuring agricultural productivity can be sustained while progressively lowering the climate footprint of production.

Water Stewardship



Water as a Strategic Asset

For an irrigated farming business operating in water-constrained regions, water is not simply an input but the determining factor of operational continuity. It shapes where and how production is viable and how it can be sustained over time.

At Al Dahra, water stewardship is defined by the ability to operate within hydrological limits while maintaining productive output. This requires aligning irrigation practices with local climatic conditions, soil characteristics, and available water sources. As part of this approach, non-competitive sources such as overflow or floodwater are prioritised to avoid placing structural pressure on shared water systems.

Water performance is therefore assessed not only through reduction targets, but through the capacity to sustain production without degrading surrounding ecosystems or limiting access for other users.

Our Approach to Water Stewardship

The 2030 water intensity reduction target, measured per hectare of irrigated land per crop, provides a consistent framework for comparison across diverse operating environments. By normalising performance, the approach enables meaningful evaluation despite differences in climate, crop type, irrigation status, and water source. This ensures that assessments remain comparable while respecting regional variability.



In 2025, irrigation modernisation advanced across several regions as legacy systems were progressively replaced by precision technologies. These upgrades strengthened application accuracy, reduced losses, and strengthened operational control. However, water infrastructure improvements require deliberate trade-offs: capital investment, extended timelines, and increased operational complexity.

These trade-offs are treated as necessary. Technology is viewed as a core enabler of resilience and risk management, and investment in modern irrigation systems is considered a strategic requirement rather than a discretionary choice.

Water stewardship also requires evaluating systems beyond primary efficiency gains. Projects involving dams, aquifer use, or diversion infrastructure are assessed not only for irrigation performance, but also for potential impacts on surrounding ecosystems, wildlife access, and downstream environments. The aim is to avoid shifting risk within the system or contributing to unintended environmental degradation.



Serbia Team visit in Egypt

Interconnection: Regenerative Agriculture and Water Efficiency

Regenerative practices play a structural role in water management by strengthening the soil's ability to regulate moisture. Reduced disturbance systems such as no-till and minimum-till limit evaporation losses and help preserve soil structure by supporting the gradual accumulation of organic matter. Cover crops protect the soil surface and improve water infiltration. Over time, healthier soil structure increases the soil's capacity to retain moisture during dry periods while reducing runoff during intense rainfall events.

Case Study: Resilience Under Water Stress

At Al Dahra, resilience under water stress is treated as a structural priority. Climate volatility is no longer episodic; it defines operating conditions. In 2025, drought conditions intensified across several regions, with Romania and Serbia illustrating two distinct resilience pathways under constraint.

In Romania, average annual precipitation has declined from historical levels of approximately 450 mm to around 350 mm in recent years. Prolonged atmospheric drought increased reliance on irrigation and elevated exposure to water risk. Irrigation modernisation enabled Al Dahra in Romania to maintain relatively stable production despite reduced rainfall. Precision pivot systems, expanded field coverage, and soil moisture monitoring improved application accuracy and reduced losses.

However, infrastructure alone does not explain performance stability. The use of regenerative agriculture practices, including no-till, minimum-till, and broader soil health measures, supported better moisture retention and improved infiltration.

In this context, regenerative agriculture functioned as a water management mechanism, reducing reliance on volume-based irrigation and increasing the effectiveness of each unit of water applied.

Serbia, by contrast, operates predominantly without irrigation and therefore faced drought without the structural buffer provided by large-scale water infrastructure. While resilience was supported by earlier soil restoration efforts, including low disturbance subsoiling to relieve deep compaction and improve infiltration, soil revitalisation remains a long-term process. Decades of depletion cannot be quickly reversed, and transitional yield impacts were observed.



Al Dahra Serbia

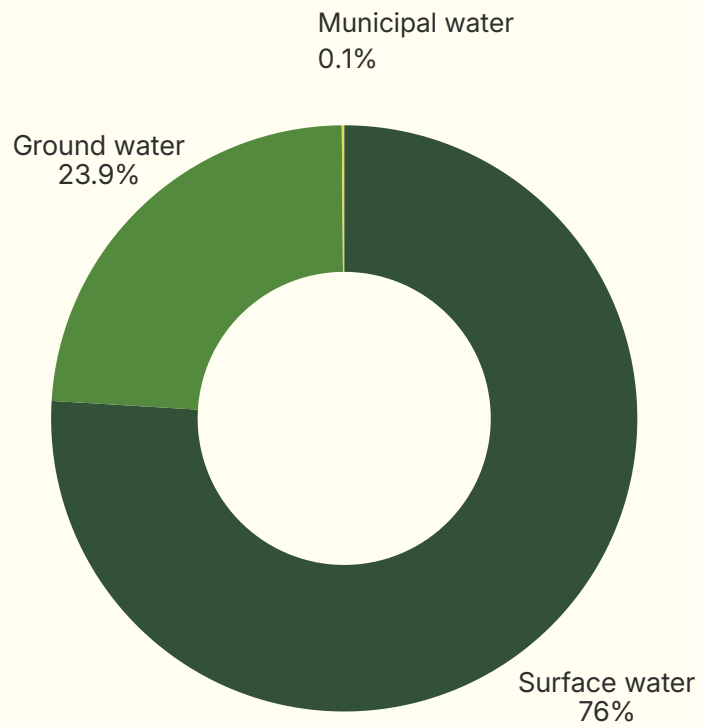
Water Stewardship at Al Dahra

Water Consumption

In 2025, Al Dahra consumed approximately 446.9 million m³ of water across its operations. Water sourcing remains diversified to support operational resilience and manage supply risk. During the year, approximately 76% of total water consumption was sourced from surface water, 23.9% from groundwater, and less than 1% from municipal water supplies.

Water consumption patterns reflect the Group's agricultural footprint, crop mix, production calendars, and the geographical characteristics of its operations, with surface water remaining the primary source across the portfolio.

Total Water Consumption by Source in million m³

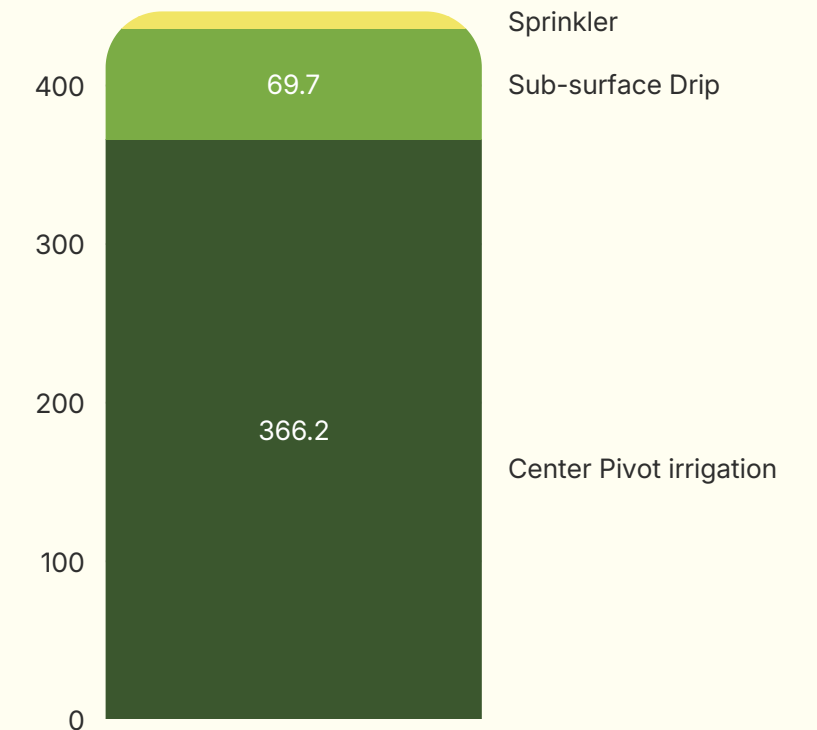


Irrigation

Agricultural operations utilised approximately 446.2 million m³ of water for irrigation in 2025. Centre Pivot Irrigation remained the dominant irrigation method, accounting for approximately 82.1% of total irrigation water use, followed by Sub-surface Drip Irrigation at 15.6%. Sprinkler Irrigation and Surface Drip Irrigation represented a combined 2.3% of irrigation water consumption, while Flood Irrigation was phased out during the reporting year. Irrigation water amounted to 6,207 m³ per hectare irrigated in 2025.

Total Water Intensity per Ha Irrigated 6,207 m³

Total Water Used in Irrigation by Type in million m³



Regional Pathways to Water Stewardship

Reducing Climate Exposure in Serbia's Crop Production

Serbia's crop operations have historically depended on rainfall, leaving production directly exposed to precipitation variability and prolonged drought. In recent seasons, this exposure has resulted in measurable yield volatility.

To reduce this vulnerability, a controlled transition toward managed irrigation has begun. In 2025, approximately 1,900 hectares were irrigated, demonstrating improved yield stability under dry conditions. Subject to hydrological feasibility, coverage is expected to expand to around 4,200 hectares over the next five years.

In parallel, cropping strategies are being adjusted to reduce exposure to peak summer conditions. Greater emphasis will be placed on winter crops, which are less exposed to heat stress and require lower water inputs, supporting more stable and resource-efficient production systems.

Dairy Water Efficiency in Serbia

Water efficiency within the dairy operation in Serbia has been addressed at a system level rather than through incremental savings. Manure storage and handling infrastructure were redesigned to eliminate the need for freshwater dilution during mixing. An upgraded pumping configuration now enables effective circulation and homogenisation without additional water input, improving process efficiency at source.

This intervention reduced water consumption for manure handling as well as decreased runoff risk, strengthen nutrient containment, and enhance storage capacity.

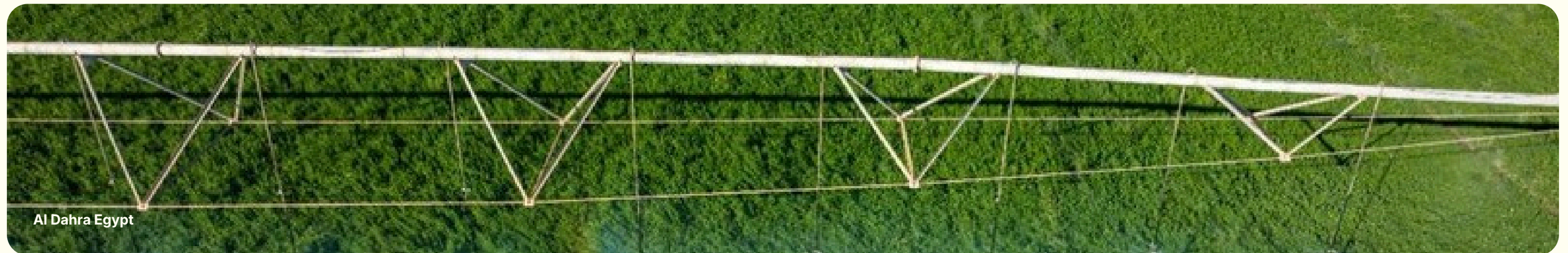
Bandoiu Project in Romania

The Bandoiu project covers roughly 1,000 hectares, initially piloted under sub-surface drip irrigation in 2024. Following performance assessment in 2025, the system was converted to centre pivot irrigation equipped with extension arms. This addition, increased effective irrigation coverage of the field from approximately 72 to around 92%, significantly reducing previously under-irrigated field corners.

The result is more uniform water distribution, reduced dry margins, improved yield, and stronger overall water-use efficiency. As of 2025, approximately 15,000 hectares have been equipped with centre pivots and extension arms across operations, with further expansion planned in 2026.



Al Dahra Romania



Al Dahra Egypt

Water Productivity and Irrigation Precision in Egypt

Water strategy in Egypt is focused on productivity per unit of water rather than absolute reduction. In 2025, irrigation optimisation was strengthened through the onboarding of iCrop, introducing satellite-based soil moisture monitoring and agronomic modelling, with soil moisture sensors planned to be incorporated in the future for further precision. Irrigation scheduling is increasingly calibrated to avoid both over- and under-watering.

At East Owainat, through the I-con system, irrigation optimisation delivered significant yield improvements, contributing to enhanced water productivity metrics. Controlled irrigation flushing supported salinity management, reducing soil stress and stabilising output.

Systematic Water Stewardship in Morocco

After several years of prolonged drought, winter rainfall improved in 2025, providing temporary relief. Despite this, operational strategy continues to be guided by a water-constrained baseline.

Farming systems prioritise climatic adaptation, careful monitoring of rainfall patterns, and responsible management of groundwater resources. Olive orchards are managed under drought-aware practices, supported by monitoring of aquifer levels and rainfall dependency.

To strengthen water stewardship, digital irrigation management tools are being deployed across Moroccan operations. The SOWIT application has been introduced to support irrigation planning and optimisation. The system has been deployed on two wells in Kayyah, with plans to extend it across all wells, including those in Cadillac.

A piezometer has been installed in the Kayyah basin to monitor groundwater levels, extraction volumes, and recharge rates, enabling closer alignment between irrigation practices and available water resources.



Al Dahra Egypt

To enhance operational resilience, water storage capacity is being expanded. A second reservoir is under construction in Kayyah, increasing storage and improving irrigation reliability during rainfall fluctuations.

Drought-Resilient Crop Diversification in Morocco

To strengthen resilience under water-constrained conditions and diversify agricultural production, several crop trials and planting programmes have been initiated in Morocco. A key focus is the evaluation of lower-water, high-value crops, including a blueberry cultivation trial launched in 2025 at Azrou Farm. The project covers 1.6 hectares, with 0.65 hectares planted to date, and the remaining area scheduled for planting in 2026. The first harvest is expected in summer 2026. The trial is supported by micro-drip irrigation to optimise water efficiency while maintaining crop productivity.

In parallel, a persimmon cultivation trial has also been established, with 270 trees planted over 0.07 hectares, assessing agronomic suitability and commercial potential.

Additional planting programmes include 10 hectares of onions and 90 hectares of chickpeas, broadening crop diversity under local climatic and hydrological conditions.

Looking Ahead

Water stewardship is embedded in operational strategy, supporting production continuity, ecosystem protection, and long-term risk management. Progress towards the 10% water intensity reduction target will depend on:

- Further deployment of precision irrigation
- Expansion of soil health and regenerative practices
- Strengthened hydrological monitoring
- Integration of water metrics into capital approval processes
- Cross-country knowledge transfer

Efficiency gains that undermine productivity will not be considered progress. Likewise, yield gains that compromise ecosystem stability are not acceptable.

What Success Looks Like

When fully achieved, the water stewardship KPI will reflect a production system capable of maintaining agricultural output while minimising water use and operating within local hydrological limits. Irrigation decisions will be consistently guided by soil conditions, crop requirements, and water availability, ensuring each unit of water contributes directly to productive output.

At scale, this demonstrates that large-scale farming can improve efficiency without depleting water resources. Water stewardship becomes embedded in operational decision-making, allowing agriculture to produce more with less, while safeguarding the long-term availability of water.



Al Dahra Romania

Nature & Biodiversity



Ecosystems as Infrastructure

At Al Dahra, ecosystems are viewed not as external to agricultural performance but as fundamental to it.

Biodiversity is understood as the health and functionality of farming ecosystems, encompassing soil life, species diversity, habitats, and the natural processes that sustain agricultural productivity both above and below ground.

Rather than being treated solely as a separate conservation concern, biodiversity is also regarded as ecological infrastructure that underpins resilience, yield stability, and long-term land stewardship.

As accountability for this KPI has increased, biodiversity considerations are becoming more embedded in operational planning.

Crop rotation design, integrated pest management, biological solutions, and habitat protection increasingly influence agronomic decision-making across Al Dahra's operations.

These practices function both as productivity tools and as mechanisms for ecosystem balance.

Biodiversity Assessment in Romania

The biodiversity assessment in Romania continued through the first half of 2025, covering birds, invertebrates, flora, herpetofauna, and mammals across both the farm and its surrounding areas. The study also mapped protected sites within or adjacent to the operational footprint, establishing a clearer understanding of ecological sensitivities in the area.

These include Popina Blasova, characterised by rocky vegetation and two endemic plant species, and Balta Mică, a legally protected area that supports 99 bird species, 9 habitat types, 10 mammal species, 3 amphibian species, 23 fish species, 1 reptile species, 1 invertebrate species, and 83 plant species.

Findings from the assessment were used to establish a set of conservation priorities, focused on:

- Species conservation (birds, mammals, amphibians, and reptiles)
- Beneficial insects support
- Soil biodiversity and sustainable land management
- Water and wetland conservation
- Agroforestry and habitat connectivity
- Monitoring and adaptive management

This strengthens ecological insight within decision-making and helps align agricultural performance with long-term ecosystem stability.

This assessment approach will be replicated in 2026 across the Egypt and Serbia farms, enabling a more consistent, company-wide understanding of biodiversity and ecological risks.

Our Approach to Nature & Biodiversity

In 2025, efforts focused on building a stronger foundation for how biodiversity is measured and compared across the portfolio. With the transition to the new sustainability data platform, biodiversity performance can now be evaluated through a structured biodiversity score, giving Al Dahra clearer visibility into ecosystem conditions at the field level.

This score assesses ecosystem development across five outcomes related to pollinators, farmland wildlife, conservation species, natural enemies, and soil biodiversity. It reflects farming practices, crop selection, and ecological elements present within each field, including buffer zones, tree cover, and other habitat elements across the farm landscape.

Rather than focusing solely on species or insect counts, the assessment evaluates how effectively agricultural landscapes are able to support healthy and resilient ecosystems over time through factors such as habitat diversity, ecological infrastructure, soil management practices, and landscape connectivity. By integrating these dimensions into a single framework, biodiversity performance is assessed through measurable ecosystem components rather than qualitative observations.

Nature & Biodiversity at Al Dahra

Using the biodiversity assessment methodology embedded within Al Dahra's new sustainability data management platform, biodiversity scores have been established across operations to provide a consistent, science-based approach for monitoring ecosystem performance over time. As part of Al Dahra's transition to a new sustainability data management tool, biodiversity performance will continue to be monitored and further reported through the 2026 Sustainability Report.

The methodology evaluates biodiversity performance based on the ecological characteristics, land use profile, and natural biodiversity potential of each farming system.

As of the creation of this report, these assessments reflect current conditions within actively managed agricultural areas, including arable and horticultural land. They do not yet capture the contribution of broader natural capital features such as unmanaged forests, or other non-productive habitats, which are expected to be progressively integrated in 2026.



Al Dahra Romania

Regional Pathways to Nature-Positive Farming

Scaling biodiversity performance across a geographically diverse portfolio presents inherent challenges. Large landholdings, varied ecosystems, and differing regulatory environments make uniform monitoring impractical. Ecological outcomes are also shaped by surrounding land use and broader landscape dynamics, reinforcing the need for coordinated and science-based implementation.

To support this effort, Al Dahra appointed a full-time ecologist in 2025 to guide the development of nature-positive practices and ensure that biodiversity considerations are embedded consistently across operations.

Ecosystem-Based Pest Regulation

Across operations, Al Dahra is strengthening natural predator populations as a core element of its pest management strategy.

In Egypt, approximately 10,000 trees will be planted in Toshka to attract birds and increase natural predator presence across the farming landscape. By creating suitable habitats, this initiative supports biological pest regulation and reduces structural dependence on chemical interventions.



Al Dahra Romania

In Romania, similar objectives are being advanced through ongoing habitat enhancement measures, with several initiatives currently being implemented or planned. Nesting sites for birds of prey have been installed, with additional units expected. Other elements, such as perching structures, are planned as part of the broader approach.

Existing features across the farm already support ecological balance. Planted strips of willow and poplar as windshields breakers contribute to protection and habitat creation, while irrigation networks and surrounding areas act as natural corridors that support movement of species across the landscape.

In Serbia, biodiversity is further integrated into cropping systems to enhance ecological function. Pollination strips are being introduced to attract pollinators and beneficial insects, while companion crops are incorporated within selected rotations to improve soil structure, interrupt pest life cycles, and support biological balance within the production system.

Integrated Pest Management and Precision Application in Romania

Integrated Pest Management at Al Dahra in Romania combines ecological approaches with precision technologies to reduce reliance on chemical inputs while maintaining effective crop protection.

Pest pressure is monitored through field traps and regular observations, enabling interventions based on established thresholds rather than fixed spray schedules. This monitoring is paired with variable-rate pesticide application, which adjusts treatment intensity in line with field-specific conditions.

Technologies such as AI-based See & Spray systems further refine application accuracy by applying herbicides only where weeds are detected in real time. By replacing blanket spraying with targeted treatment, these reduce chemical use while supporting the effectiveness of crop protection programmes. In 2025, this approach was implemented across approximately 3,995 hectares using six sprayers.

Ecological Infrastructure in Serbia

Habitat management is intentionally integrated into farm landscapes to support biodiversity and strengthen ecosystem services within agricultural systems.

In Serbia, this approach includes the management of 215 hectares of legally designated forest area under a structured ten-year framework. Between 2023 and 2025, approximately 40 hectares were reforested or developed as wind barriers through dedicated capital investment.

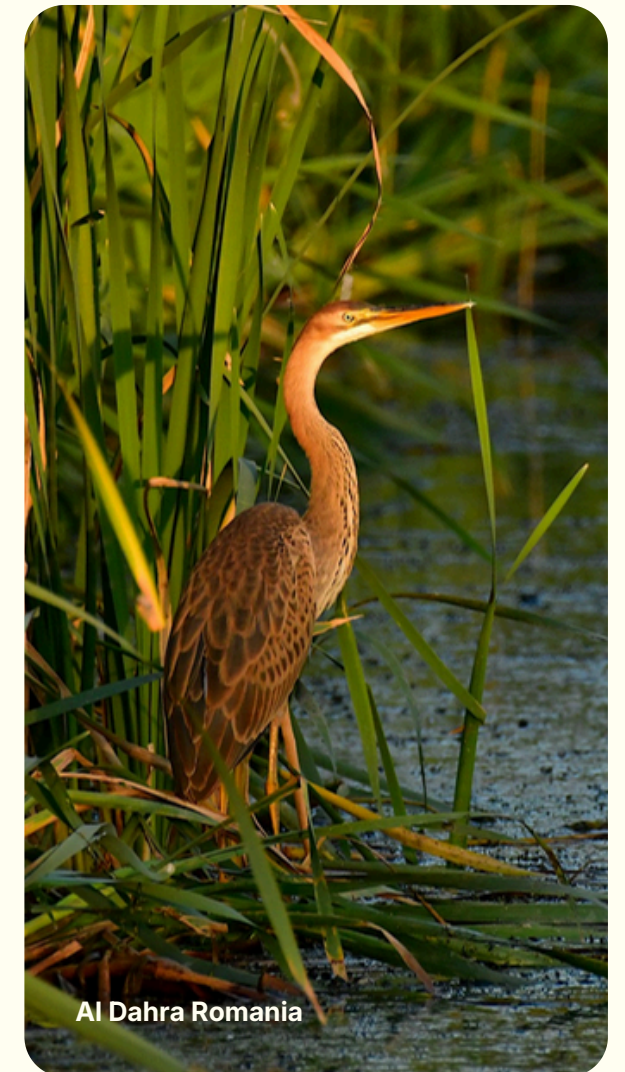
Looking ahead, a structured three phase plan for 2025–2033 targets an additional 120–130 hectares of forestation, including both new planting and the restoration of existing forest areas, alongside the expansion of wind barriers across agricultural land.

Advancing Biological Crop Protection in Serbia & Romania

As regulatory frameworks evolve, particularly within the European Union, Al Dahra is proactively evaluating biological inputs as part of its crop protection strategy. These solutions are being assessed as complements or alternatives to conventional chemicals where they can deliver reliable performance. In Serbia and Romania, a biologicals programme is trialling bio-pesticides, bio-fertilisers, and bio-stimulants under local field conditions. These trials focus on their effectiveness in pest management, supporting plant health, improving nutrient uptake, and maintaining yield stability. The objective is to determine where biological inputs can be integrated into crop protection systems without compromising productivity across large-scale farming platforms.



Al Dahra Romania



Al Dahra Romania

Looking Ahead

In 2026, the next phase of work will focus on strengthening the biodiversity framework operationally across all farms. A key priority is to establish biodiversity score baselines for each site, creating a consistent reference point for tracking changes over time.

This will be supported by structured ecological observations and in-field assessments across the portfolio, building on the approach already implemented in Romania and extending it to Egypt and Serbia through dedicated in-house expertise. This enables a more consistent and detailed understanding of species presence, habitat conditions, and ecosystem functionality across agricultural landscapes.

These insights will inform biodiversity improvement plans tailored to each operation, identifying actions that strengthen ecosystem services while maintaining productive agricultural systems.

As indicators are integrated into the sustainability data platform, ecosystem performance will be monitored with the same rigour as yield, water use, and emissions. Collaboration beyond farm boundaries will also remain essential, recognising that biodiversity outcomes are shaped by broader landscape-level dynamics and neighbouring land use.

What Success Looks Like

When fully achieved, this KPI will represent more than progress in species protection. It will reflect farming landscapes where biodiversity actively supports soil health, ecosystem stability, and long-term agricultural productivity.

In this model, nature is embedded within the production system. Pollinators, natural predators, soil organisms, and healthy habitats contribute directly to resilient and stable agricultural systems. At the same time, farm management practices are designed to protect and enhance biodiversity beyond immediate production needs, recognising its broader ecological value.

Large-scale agriculture is often viewed as disconnected from nature. By integrating biodiversity into farm management and monitoring ecosystem performance across thousands of hectares, Al Dahra aims to demonstrate that scale can also be leveraged to drive environmental improvement. In this context, biodiversity becomes a foundation of resilient and productive farming systems, rather than a constraint on them.



Soil Health

At Al Dahra, soil is regarded as productive capital. Its condition directly influences yield stability, nutrient efficiency, water retention, and long-term exposure to climate and other risks. These effects are experienced in practical terms season by season, reflecting in how crops respond to stress and variability. Soil Health is therefore managed not as a background agronomic factor, but as a strategic asset underpinning the resilience and continuity of agricultural production.

Healthy soils support more stable farming systems. Higher organic matter improves moisture retention during dry periods, strengthens soil structure, and enhances the availability and cycling of nutrients within the soil profile. These functions become particularly evident under stress conditions, where healthier soils are better able to buffer variability. This reduces reliance on external inputs and strengthens the capacity of farming systems to perform under variable climatic conditions.

For these reasons, soil health is approached both as a sustainability priority and as an operational discipline. It requires continuous monitoring, adaptive management, and integration into day-to-day farming decisions.



Our approach to Soil Health

In 2025, Al Dahra continued to strengthen how soil performance is monitored and managed across its farming operations. The objective is to move from practice-based management toward data-informed soil stewardship, ensuring that soil condition can be consistently assessed across geographies with diverse agronomic contexts.

As part of this effort, soil-related indicators are being integrated into the company's sustainability data systems, enabling the monitoring of key parameters such as soil organic matter, crop-specific nutrient use efficiency (NUE), water-holding capacity, and soil compaction. These indicators allow farms to track how soil conditions evolve over time and how they respond to management interventions. In practice, this provides greater visibility into soil trends that are not always immediately observable in the field.

By structuring soil monitoring around measurable indicators, this approach supports more informed agronomic decisions and helps identify where targeted interventions are required to restore or strengthen soil function.

Baseline-Driven Soil Recovery

At Al Dahra, no farm begins from the same starting point, and progress is measured relative to baseline conditions. In Serbia, decades of intensive tillage have reduced organic matter from historical levels of approximately 7% to below 3% in many areas. Rebuilding soil function in these contexts requires reversing compaction, restoring structure, and gradually increasing organic inputs over multiple seasons.

In Egypt, the baseline is fundamentally different. Farming systems are being established on desert soils with extremely low organic-matter baselines. Soil development in this context involves gradual biological activation and incremental organic-matter accumulation under arid conditions.

Across all geographies, soil health improvement is intricately linked to risk management. Degraded soils increase vulnerability to drought and yield variability. The price volatility and other factors reinforce the need for higher efficiency and stable production.

Nutrient Availability and Efficiency

Al Dahra's soil health strategy has reshaped fertiliser management from a focus on reducing input volumes to strengthening nutrient availability and utilisation efficiency. Management practices increasingly prioritise building soil organic matter through crop residue management and perennial systems, which in turn supports nitrogen mineralisation and improves nutrient availability within the soil profile. Fertilisation practices are more closely aligned with crop uptake and soil chemistry, ensuring that nutrients are available when and where they are needed. Variable-rate application, guided by high-resolution soil mapping, ensures that inputs are applied according to field-specific requirements rather than uniformly across fields.

The objective is to improve the utilisation of nutrients already present in the soil while reducing reliance on additional synthetic inputs. However, scaling Nutrient Use Efficiency remains technically complex. No universally accepted benchmark exists across crops and geographies, and optimal efficiency ranges vary by soil type, production system, and the specific crop in question.

Trade-Offs and Transitional Realities

Restoring soil health is an inherently long-term process that unfolds progressively over several growing seasons.

In 2025, Al Dahra navigated this transition with intention and transparency. The shift toward restorative production systems required calculated trade-offs, including increased capital investment in specialised machinery, additional operational complexity during the changeover period, and short-term variability in field performance. These challenges are a natural part of regenerative transformation and reflect the learning curve associated with scaling new agronomic approaches. Certain production systems, such as seed corn and alfalfa, come with residue management requirements and contractual specifications that limit full adoption. To ensure both compliance and sustainability progress, Al Dahra adapts transition pathways to the needs of each crop, market requirement, and production system. This flexible, crop-specific approach allows us to advance soil health outcomes while maintaining operational reliability and meeting customer expectations.

Regional Pathways to Soil Restoration

In 2025, Al Dahra advanced soil health across its global operations by scaling proven practices tailored to local agronomic realities. Climate conditions, crop systems, and baseline soil profiles differed across regions, resulting in diverse but strategically aligned pathways. Each region applied targeted interventions to restore soil structure, increase organic matter, and build long-term soil resilience, demonstrating Al Dahra’s commitment to context-specific and results-driven solutions.

Romania Soil Structure Management

Progress in 2025 builds on long-established soil management systems, particularly in Romania, where no-till has been applied at scale for close to two decades. Current performance reflects the continued optimisation of these practices, supported by conservation tillage, perennial cropping, and precision soil management.

Approximately 78% of cultivated land operated under no-till or minimum-till systems, reducing soil disturbance and protecting soil carbon stocks. A further 22% was planted with alfalfa, a semi-perennial legume that enhances soil fertility by fixing atmospheric nitrogen and supporting deeper root-zone nutrient dynamics.

Alongside these system-wide measures, targeted soil restoration and compaction management initiatives were implemented to further strengthen long-term soil structure and resilience.

Controlled Traffic Farming

Across operations, auto-guidance systems are used to ensure consistency in field activities, supporting the implementation of structured traffic patterns. To further protect soil integrity, Controlled Traffic Farming (CTF) was applied by designating specific wheel tracks within the field and keeping all machinery on these same lanes over time. These tracks correspond to the width of machinery, leaving the remaining cropping areas free from traffic. This approach reduces soil compaction in productive zones, preserves soil structure, and supports healthier root development.

In 2025, Al Dahra systematically monitored and mapped soil compaction across approximately 7,000 hectares, using penetrometer measurements for evidence-based intervention planning.

Cover Crops

Cover cropping continues to expand as a regenerative practice. In suitable rotations, cover crops were introduced to protect soil surfaces, enhance biological activity, and contribute organic inputs that support long-term soil structure.

In Romania, approximately 1,300 hectares were planted with winter mustard as a seasonal cover crop. This ensured continuous soil cover during non-cropping periods, reducing erosion exposure, and enriching the system with organic residues that support soil structure and organic matter accumulation.



Al Dahra Romania

Serbia

Low-disturbance Subsoiling

One of the primary practices supporting this recovery is targeted low-disturbance subsoiling. Unlike conventional deep tillage, which disturbs the entire soil profile, low-disturbance subsoiling alleviates compaction at depth while maintaining surface residues and preserving the overall soil structure.

By improving root penetration and vertical water movement, the practice supports better infiltration and more effective moisture distribution within the soil profile. In Serbia's non-irrigated system, this structural improvement is particularly important, as it strengthens the soil's capacity to retain moisture and buffer crops against periods of limited rainfall, supporting more stable yields and reinforcing the ability to produce more output with the same or fewer inputs.

Variable-Rate Fertilisation

Variable-rate fertilisation has become a core practice in Serbia for improving nutrient efficiency while supporting the recovery of historically degraded soils.

Fertiliser applications are calibrated using high-resolution soil maps and field variability, rather than applied uniformly. Nitrogen rates are adjusted to align with crop demand and underlying soil characteristics, improving nutrient uptake while reducing the risk of localised surpluses or deficiencies.

This technology now covers nearly the entire cultivated area, enabling fertilisation strategies that respond directly to the natural soil variability across the operation and supporting more balanced nutrient management at field level.



Al Dahra Serbia

Egypt

Nitrogen Optimisation for Soil Health

In 2025, one of the most significant soil health interventions in Egypt was the complete removal of synthetic nitrogen applications in alfalfa production. As a nitrogen-fixing crop, alfalfa naturally adds nitrogen to the soil, reducing or eliminating the need for synthetic nitrogen fertilisers. This lowers chemical dependency while supporting natural nutrient cycling, improving soil structure, and reducing emissions and input costs without compromising productivity.

At the same time, nitrogen management for other crops was refined within no-till systems. In some fields, a temporary increase in nitrogen inputs was required to support residue decomposition during the transition phase.

Ecosystem-Based Pest Regulation

Sustainable pest management in Egypt is progressively integrated into ecosystem design. Approximately 10,000 trees are planned for planting in Toshka in 2026 to attract birds and strengthen natural predator presence, and function as wind breakers. This habitat creation supports biological pest regulation and reduces reliance on chemical control.

Cover Crops

In Egypt, cover crops are introduced within selected rotations to maintain soil cover, enhance biological activity, and contribute organic material to the soil. Species such as Egyptian clover and cowpea were incorporated following successful early trials. Under arid growing conditions, their deployment is carefully managed to avoid reducing water availability for subsequent commercial crops. Where suitable, these species provide additional biomass, stimulate soil biological activity, and support nitrogen dynamics within the soil system.



Al Dahra Morocco

Morocco

Olive Orchard Soil Regeneration

Unlike annual cropping systems across much of the portfolio, soil management in perennial orchard systems such as those in Morocco follows a different agronomic approach. In these orchards, soil improvement is not driven by crop rotation or reduced disturbance practices. Instead, progress is achieved primarily through organic matter management and the reintegration of biomass produced within the orchard system itself.

Within this system, a structured olive tree topping program has been introduced across aging groves to support orchard renewal and the gradual restoration of soil function.

Approximately 25% of olive trees have already undergone topping, generating substantial volumes of pruning residues. Rather than removing this biomass from the orchard, the material is shredded and returned to the soil. This contributes organic matter that enhances soil structure, supports biological activity, and enhances nutrient cycling.

The shredded pruning material is also combined with organic residues returned from the oil factory, creating a more circular approach to managing organic resources within the production system.



Al Dahra Morocco



Al Dahra Serbia

Looking Ahead

Further progress will be shaped by the continued expansion of reduced disturbance systems where conditions allow, ongoing refinement of precision nutrient management, and the integration of soil-health indicators into the sustainability data platform. Collaboration with scientific institutions will remain central, ensuring that field practices continue to align with emerging research and long-term soil resilience goals.

As regenerative practices continue to develop, their effects are expected to reinforce one another. Increases in organic matter strengthen nutrient cycling and water retention and contribute to the gradual stabilisation of soil structure. Over time, these improvements support soils that are better able to absorb climate variability, reduce reliance on external inputs, and maintain productive capacity. In this context, soil resilience emerges from the cumulative effect of sustained regenerative practices.

What Success Looks Like

When fully achieved, the Soil Health KPI will indicate farming systems in which soil function is progressively strengthened across operations. Organic matter levels will continue to increase over time, improving nutrient cycling, water retention, and the structural stability of soils.

As these systems mature, soil resilience compounds. Healthier soils enable more efficient use of inputs, greater stability in crop performance, and stronger capacity to withstand climatic variability.

Over the long term, soil health becomes a defining attribute of the farming portfolio. Improved soils support climate resilience, water efficiency, biodiversity integration, and the sustained productivity of agricultural land.

Regenerative Agriculture



Regeneration as System Design

At Al Dahra, regenerative agriculture is approached as a systems-based method for strengthening soil function, improving resilience, and sustaining long-term productivity. In practice, this means working with natural soil variability rather than applying uniform interventions across diverse environments. For a global farming business operating across multiple geographies, regeneration cannot be defined as a single set of practices. It must remain compatible with large-scale production while responding to local agronomic realities.

Practices are therefore adapted to regional conditions – from temperate European soils to arid desert systems – each presenting distinct constraints and opportunities. Regeneration is implemented as a framework rather than a prescriptive model, allowing farming systems to evolve in response to climatic constraints, hydrological limitations, and crop-specific requirements. The objective is to strengthen soil stability, nutrient efficiency, and production resilience while maintaining commercial viability at scale.

Performance is assessed through measurable system indicators rather than practice adoption alone. These include reduced soil disturbance, alfalfa integration in crop rotation, optimised crop rotation design, and crop-specific nutrient use efficiency. Together, these indicators provide a structured basis for evaluating farming system development and identifying opportunities for further improvement.

Transitioning to regenerative systems requires structural adjustments across operations. Changes in planting, harvesting, and spraying machinery, digital tools, and agronomic practices introduce new operational complexity and require targeted investment. These shifts progress gradually and require alignment across teams, systems, and decision-making processes. While short-term yield variability may occur as soils adjust to reduced tillage systems, such effects are recognised as part of a longer-term process of soil recovery and system stabilisation. Over time, the transition aims to reduce variability and strengthen system reliability under changing conditions.

Our Approach to Regenerative Agriculture

Al Dahra’s regenerative agriculture strategy is guided by a structured framework that translates core regenerative principles into clear, measurable, and comparable practices across Al Dahra. The framework is designed to accommodate the wide diversity of crops, climates, and production systems within the company’s portfolio, while maintaining consistency in how regenerative agriculture is defined, applied, and monitored.

The approach differentiates between inputs and outputs to enable transparent tracking of performance. On the input side, the framework outlines the adoption of regenerative farming practices at field level, including reduced- or no-tillage, optimising crop-specific nutrient use efficiency (NUE), Integrated Pest Management (IPM), and other agronomic techniques adapted to local growing conditions. These practices represent the operational levers through which regenerative agriculture is enacted.

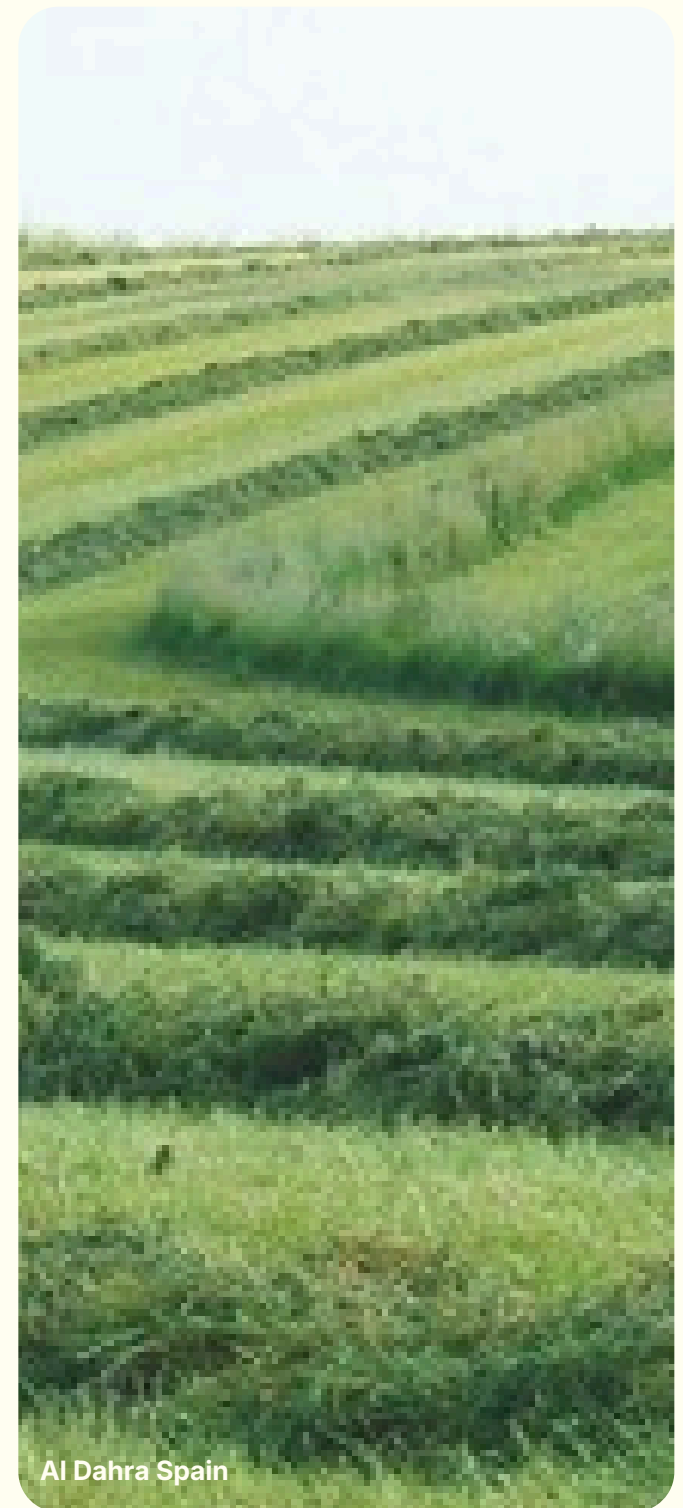
Progress and effectiveness are assessed through a set of output indicators. These include productivity and resilience outcomes such as yield, along with key agronomic metrics such as Nutrient Use Efficiency, soil organic matter, water-holding capacity, and soil compaction. Together, these indicators provide a consistent basis for evaluating whether applied practices are strengthening soil function and improving resource efficiency.

Al Dahra’s Regenerative Agriculture Framework

Within this framework, reduced soil disturbance alone is not sufficient for a field to qualify as regenerative. Fields must operate within defined Nutrient Use Efficiency parameters specific to the crop and align with Integrated Pest Management principles to ensure that practice adoption translates into measurable agronomic outcomes.

Regeneration therefore requires that nutrient application aligns with crop uptake capacity and underlying soil nutrient dynamics. Performance is evaluated through uptake efficiency and system-level nutrient balance rather than fertiliser volume, reflecting the shift from input-based measures to outcome-based assessment.

Scaling Nutrient Use Efficiency across a diversified portfolio requires consistent metrics, advanced modelling, and high-resolution field-level data. While no single standardised methodology currently exists across the industry, Al Dahra is working to identify the most suitable approach and to strengthen the data foundation required for robust measurement.



Al Dahra Spain

Case Study: Crop-Specific Pathways to Reduced Disturbance

Reduced disturbance systems, such as no-till and minimum-till, have demonstrated the most consistent performance across large-scale cereal and forage operations in Romania. These systems have contributed to measurable improvements in soil aggregation, surface stability, and overall input efficiency. Lower levels of mechanical disruption have supported higher residue retention and gradual structural recovery within the soil profile, leading to enhanced nutrient uptake and more stable crop performance.

In Egypt, no-till systems have also demonstrated positive outcomes under arid conditions. Retaining surface residues have enhanced moisture retention, reduced evaporation losses, and supported stronger root development in desert soils, contributing to greater yield stability under water-constrained conditions, with 2025 results indicating that certain yields on no-tillage land were approximately 10-15% higher during the summer corn season than on conventionally tilled fields.

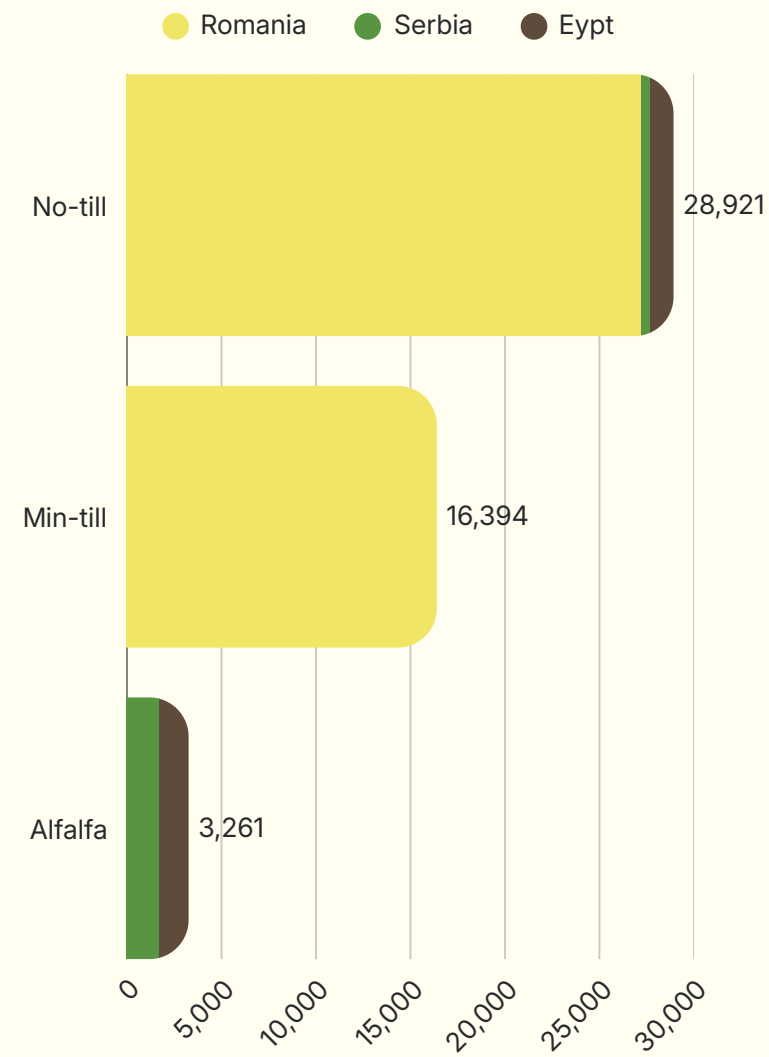
Adoption pathways are tailored to crop-specific requirements and market conditions. Certain production systems, such as seed corn and alfalfa operations where residue-managed harvesting is required to meet contractual and quality standards, necessitate calibrated disturbance approaches. In these cases, residue-management protocols are aligned with product specifications while maintaining regenerative principles within defined agronomic thresholds.

This reflects a dynamic implementation model in which Al Dahra balances regenerative objectives with market requirements. The aim is to ensure that soil function strengthens over time, while maintaining the commercial viability of diverse production systems across the company’s portfolio.

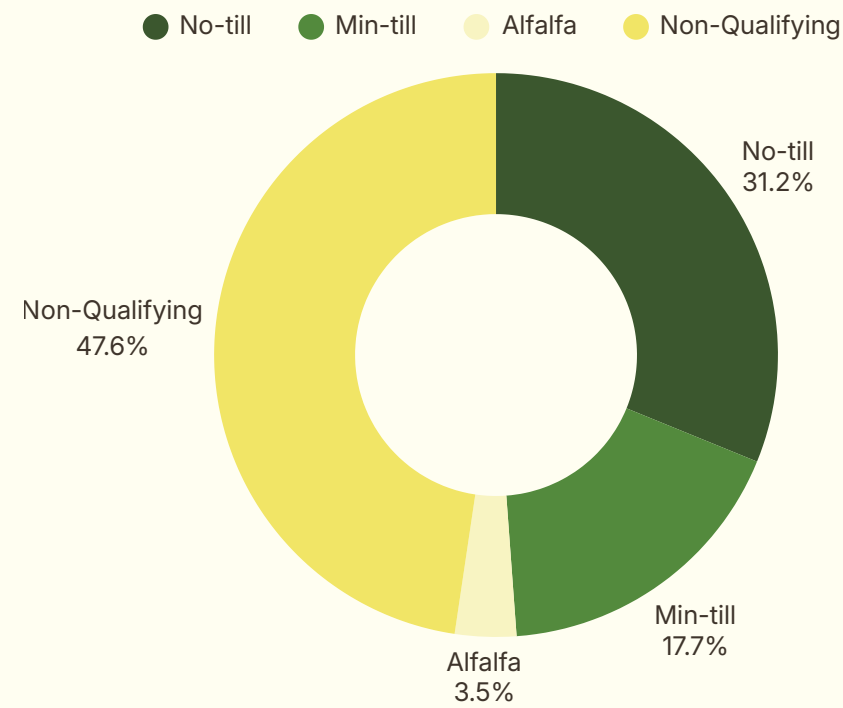
Regenerative Agriculture at Al Dahra

Regenerative agriculture practices are being applied across a growing share of Al Dahra’s cultivated land. No-till farming represents the largest component, covering 28,921 hectares, equivalent to 31.2% of total cultivated area, primarily concentrated in Romania. Minimum tillage contributes a further 16,394 hectares, equivalent to 17.7% of total cultivated area, with these areas meeting defined thresholds for integrated pest management (IPM) and nutrient use efficiency (NUE). In parallel, perennial systems such as alfalfa account for 3,261 hectares, equivalent to 3.5% of total cultivated area, with areas included aligned to the same IPM and NUE performance thresholds. This all amounts to a total of 48,576 hectares.

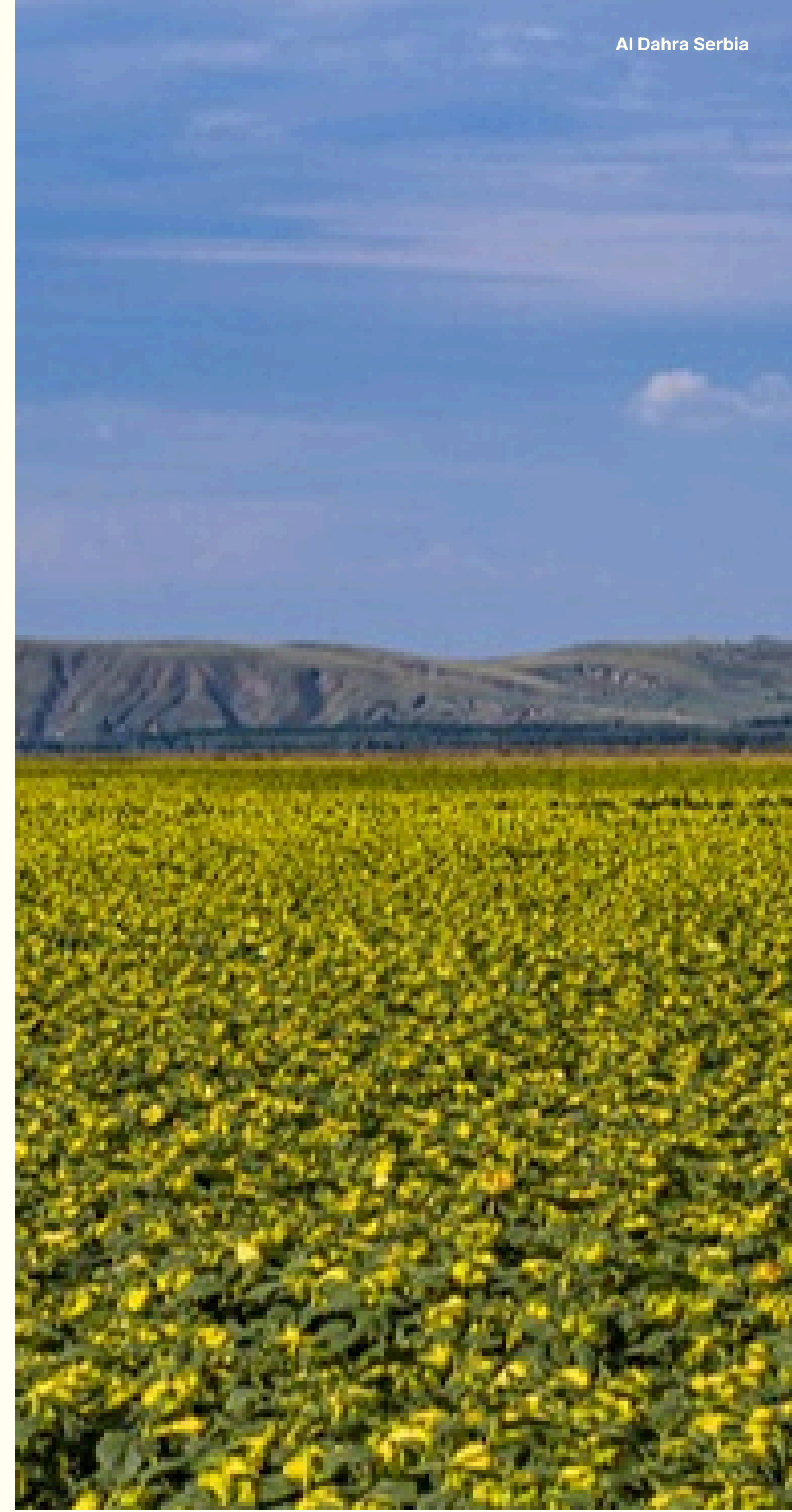
Regenerative Agriculture Practices by Country in Hectares



Total Regenerative Agriculture Area in Hectares*



*Excludes areas that do not fully align with Al Dahra’s Regenerative Agriculture Framework. While these areas may incorporate individual regenerative practices such as reduced tillage or perennial crop cultivation (e.g., alfalfa), they do not meet all applicable framework criteria—including implementation of Integrated Pest Management (IPM) practices and achievement of crop-specific Nutrient Use Efficiency (NUE) requirements—and are therefore not counted towards reported regenerative agriculture area. As a result, the total land managed under reduced tillage systems and alfalfa cultivation is higher than the area reported as regenerative agriculture.



Regional Pathways to Regeneration

In 2025, regenerative agriculture continued to advance across Al Dahra's key regions through structured implementation tailored to local agronomic conditions. Pathways differ by geography, reflecting variations in climate exposure, crop systems, water availability, and regulatory environments. In some regions, progress is driven primarily by reduced-disturbance systems, while in others, nutrient efficiency and precision management are the most effective levers.



Romania: Large-Scale Regenerative Implementation

Al Dahra Agricos in Romania continues to lead the organisation's transition toward reduced disturbance farming, embedding it as a core element of long-term productivity.

Practices aligned with defined Nutrient Use Efficiency (NUE) and Integrated Pest Management (IPM) thresholds were implemented across approximately 78% of cultivated land, equivalent to 43,601 hectares, representing one of the largest implementations of reduced disturbance agriculture in Europe.

Investments in specialised no-till and precision planting equipment have enabled crops to be established with minimal soil disturbance. Retaining surface residues protects soil structure, supports microbial activity, reduces erosion, and improve moisture retention under increasingly variable climatic conditions.

Reduced field passes also deliver lower soil compaction as well as operational efficiencies, lowering fuel consumption and machinery wear while simplifying field operations. Combined with precision agriculture technologies, including soil mapping, variable-rate fertilisation, and precision seeding, these systems enable targeted input use aligned with field variability.

Serbia: Reduced Disturbance Under Irrigation Constraints

In Serbia, the expansion of reduced disturbance practices must account for rainfall dependency, crop rotations, and contractual production requirements. In 2025, approximately 500 hectares were managed under no-till systems as part of a gradual transition, alongside 1,706 hectares of alfalfa managed within defined parameters. The implementation is progressing where agronomically appropriate, allowing soil systems to adapt while maintaining stable production.

Egypt: No-Till Expansion and Soil Development in Arid Systems

No-till adoption expanded further in 2025 with a total of 2,769 hectares now managed under regenerative practices. Positive yield outcomes were recorded in corn, alongside the first implementation of no-till in wheat.

In Toshka, 1,214 hectares of advanced no-till systems demonstrated improved moisture retention, stronger root development, and improved yield stability under desert conditions. In parallel, 1,555 hectares of alfalfa are managed within defined IPM and nutrient use efficiency parameters, bringing the combined area under regenerative practices in Egypt to approximately 18% of total cultivated land.

These practices also contribute directly to progress under the Soil Health KPI, with monitoring indicating measurable improvements in soil organic matter levels across certain fields.

Improvements in soil organic carbon, combined with targeted subsoiling to address compaction, have enhanced infiltration and water-holding capacity, supporting long-term soil development in arid systems.

Looking Ahead

Further progress will depend on extending proven practices in high-impact regions, directing capital toward precision machinery and digital infrastructure that strengthen field-level efficiency, and continuing to build agronomic and ecological capabilities across operations.

An equally important priority is the ongoing integration of data-driven decision frameworks to ensure that regenerative classification reflects measurable system performance rather than practice adoption alone. The progress will continue to be assessed through tangible improvements in soil function, nutrient efficiency, production stability, and cost structure.

The objective is not the expansion of prescriptive practices, but the systematic strengthening of soil function, operational efficiency, and system resilience across the portfolio.

Al Dahra Egypt



Al Dahra Egypt



What Success Looks Like

When fully achieved, this KPI will reflect a farming portfolio in which the majority of land is managed under regenerative systems designed to strengthen long-term productivity while reducing structural dependence on external inputs. While the ambition is to maximise the adoption of regenerative agriculture across the portfolio, the 2030 target reflects a realistic and operationally grounded threshold. In certain cases, crop-specific requirements or externally defined production protocols necessitate practices that are not fully aligned with regenerative criteria. In these contexts, regenerative principles continue to be applied wherever feasible, alongside ongoing engagement with partners to progressively expand adoption over time.

Over time, these systems enable agriculture to operate as a regenerative cycle rather than a purely extractive process. Soil protection, biological processes, and agronomic efficiency reinforce each other, creating a more resilient and efficient production model.

At scale, this demonstrates that large-scale agriculture can move beyond the perception of being inherently degrading to natural systems. By embedding regenerative principles within commercial farming, Al Dahra aims to show that productive agriculture can restore soil function, strengthen ecosystems, and remain economically viable.

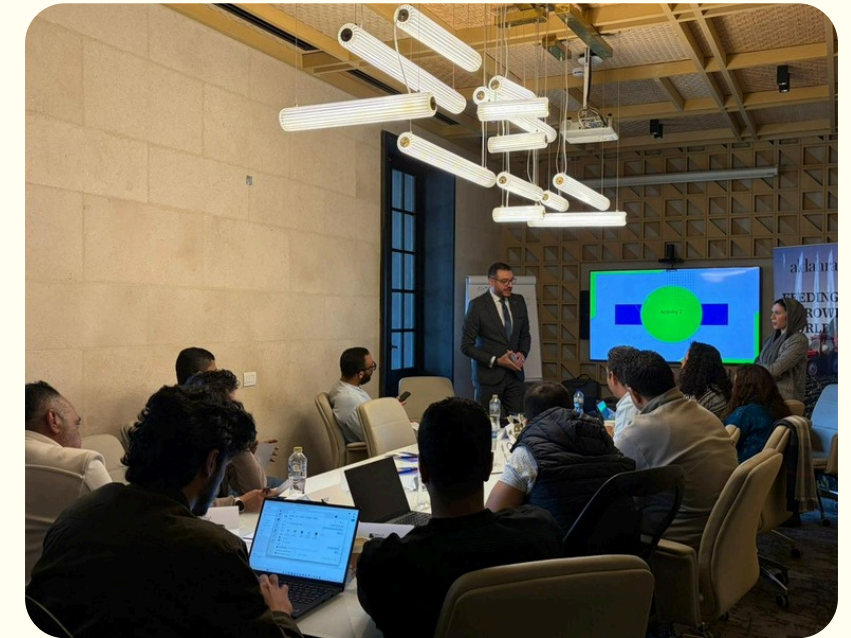
Treating People Fairly

Treating people fairly is a core principle of how Al Dahra operates and grows as a responsible business. We are committed to fostering a respectful, inclusive, and safe working environment, while maintaining strong, trust-based relationships with the communities connected to operations.



The people strategy centres in three priority areas:

Inclusion & Engagement, Health & Safety & Community Impact

Together, these priorities support employee wellbeing, promote equitable opportunities, and strengthen social impact. This approach aligns with internationally recognised sustainability frameworks and contributes to the United Nations Sustainable Development Goals (SDGs).



Key Focus Areas & SDG Alignment

Focus Area	Description	Target	SDGs
Inclusion & Engagement	Strategies to ensure all employees - across gender, age, tenure and background - feel valued, respected, and actively involved, fostering psychological safety and a strong sense of community. We aim to build a workplace where everyone feels respected, supported, and able to thrive.	Increase Inclusion & Engagement Index to 80% favourable by 2030	  
Health & Safety	A proactive approach to safeguarding health, safety, and wellbeing across our operations. By strengthening risk prevention, accountability, and workforce engagement, we aim to ensure a safe working environment where every employee is protected, empowered to report and work safely.	Achieve a Lost Time Injury Frequency Rate (LTIFR) of below 5.0 by 2030.	
Community Engagement	Targeted initiatives designed to create meaningful social value in the communities connected to our operations. Through programs focused on community development and infrastructure, education and awareness and donations and volunteering, we aim to strengthen livelihoods, improve access to essential food commodities, and support resilient agricultural systems.	100,000 lives positively impacted by 2030	    

People at a Glance

Significant progress has been made in people-centered initiatives to enhance a safe, inclusive, and engaging workplace across Al Dahra's global operations.



Total Full-Time Employees | **2,646**

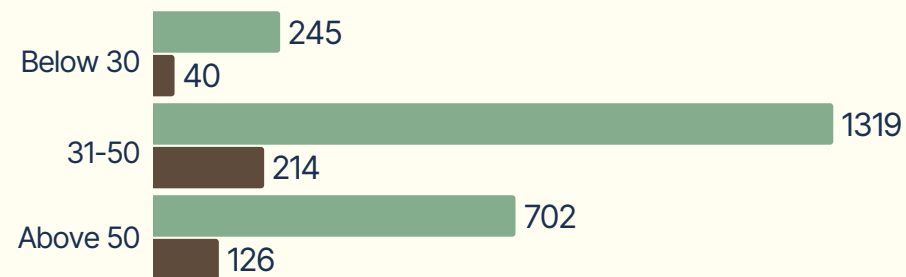
% Women in Workforce | **14.1%**

Total Skill-Based Training Hours
5,086

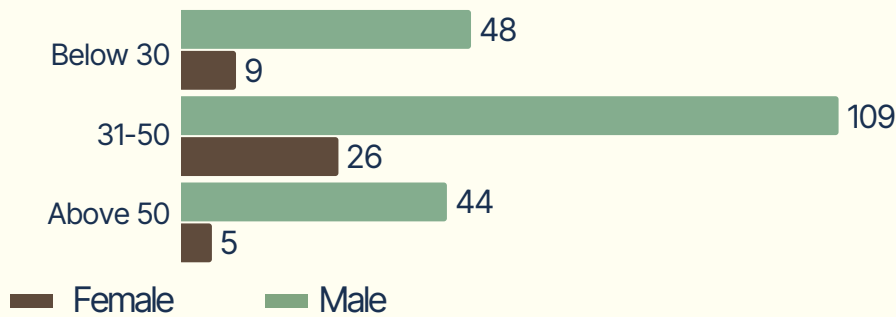
Women in Leadership | **16.6%**

People of Determination | **21**

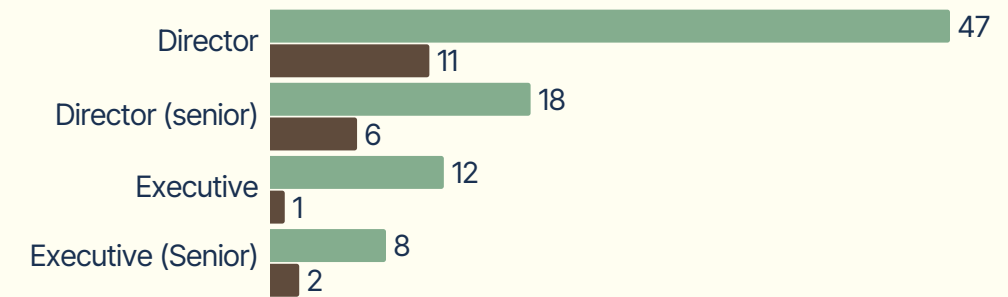
Employees by Age



New Hires by Age



Gender Breakdown of Employees in Management Positions



*The year-to-year comparison of each data point is reflected in data performance tables in the appendix section of the report.



Inclusion & Engagement

As Al Dahra's sustainability approach continues to mature, the focus on people has shifted from a compliance-driven, representation-based perspective toward one centred on employee experience, belonging, and engagement.

In 2025, the Inclusion & Engagement approach was refined, and a new Inclusion & Engagement framework was introduced to better reflect how employees experience the workplace and how these experiences influence wellbeing, performance, and retention.

This evolution forms part of a broader KPI refinement process undertaken across the organisation.

As sustainability has progressed from high-level reporting to performance management, certain indicators required clearer definitions, stronger alignment with operational realities, and improved decision-usefulness. The revised Inclusion & Engagement KPI strengthens accountability while enabling more meaningful tracking of progress.

The strategic focus is to ensure that all employees – across gender, age, tenure, and background – feel valued, respected, and actively involved. By fostering psychological safety and a strong sense of community, the company aims to build a workplace where everyone feels supported and able to thrive.

To measure progress, Al Dahra has set a target to increase its **Inclusion & Engagement Index to 80% favourable by 2030**, reinforcing its commitment to an inclusive culture grounded in trust, respect, and shared purpose.

Fostering an Inclusive Workforce

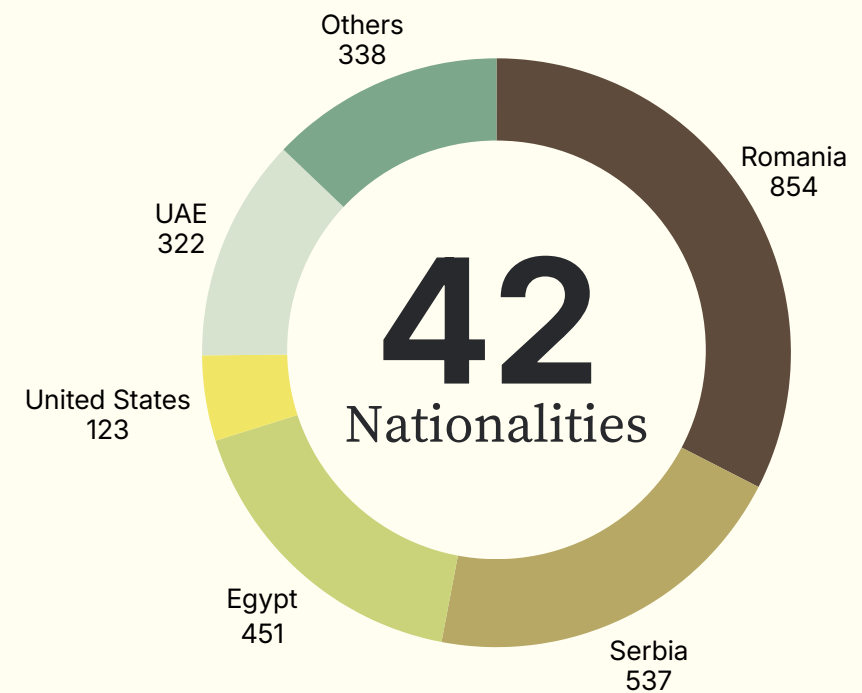
Al Dahra's commitment to inclusion is centred on creating a workplace where diversity is respected, participation is encouraged, and employees feel a genuine sense of belonging. While the workforce reflects the diverse communities in which we operate, the focus extends beyond representation to ensuring that individuals feel valued, heard, and empowered to contribute.

Inclusion is shaped by everyday interactions, leadership behaviours, and equitable access to opportunities. By promoting fairness, respect, and collaboration across all levels of the organisation, Al Dahra seeks to cultivate a culture where employees can thrive and perform at their best and experience a strong sense of connection to their workplace.

Employee Representation by Nationality

Al Dahra employs individuals from diverse cultural and national backgrounds across its global operations. The overview below highlights the distribution of nationalities within the workforce.

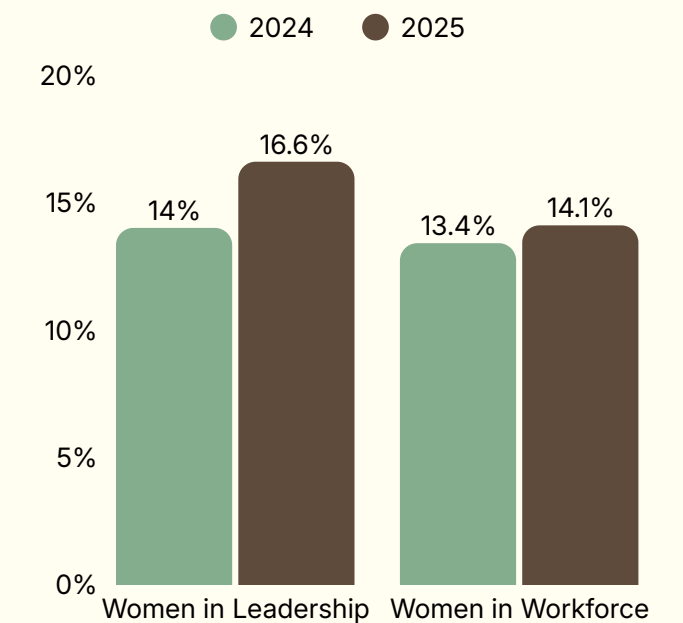
Global Workforce Composition by Country



Workforce Gender Diversity

Al Dahra is committed to improving balanced gender and age representation across its workforce, supporting an inclusive, multigenerational talent pipeline that reflects the breadth of skills needed for long-term organisational resilience.

Women Participation Across the Workforce



Empowering Women in Leadership

Al Dahra continues to strengthen gender inclusion by expanding pathways for women’s leadership and fostering a workplace culture that supports equitable career progression. In 2025, **women represented 16.6% of leadership roles and 14.1% of the overall workforce**, reflecting steady progress toward our long-term objective of increasing female representation in decision-making positions. The approach extends beyond recruitment, focusing on advancements through mentorship, leadership exposure, and inclusive practices that support retention and career growth. By strengthening participation and visibility, Al Dahra aims to ensure women are empowered to contribute fully to organisational performance and innovation.

Across our operations, initiatives implemented in 2025 supported inclusive leadership and strengthened employee engagement, with a particular focus on empowering women and fostering respectful workplace cultures.

In Egypt, women’s empowerment meetings and International Women’s Day events provided structured platforms for dialogue, visibility, and peer support, reinforcing engagement and inclusion among female employees. In Romania, respectful workplace and anti-discrimination training further strengthened a culture of dignity, fairness, and inclusion.

In Serbia, leadership engagement activities, team-building initiatives, and a structured employee engagement programme contributed to a more inclusive and collaborative workplace environment. Similarly, in Morocco, a range of engagement initiatives - including employee recognition programmes, leadership communication forums, and wellbeing activities - enhanced connection, participation, and engagement across teams.

Equal opportunity is embedded across the employee lifecycle, from recruitment to ongoing employment practices. In Romania, measures include gender-neutral job advertisements, competency-based hiring, and a locally developed Work Relations Policy aligned with EU anti-discrimination regulations.

Together, these efforts contribute to a work environment where women feel supported, heard, and encouraged to pursue leadership pathways.

Leadership Training for Women

2,300+ hours of leadership training were delivered in 2025 to support women’s advancement.

In 2025, Al Dahra delivered targeted leadership development programs across its operations, including

300 hours in Egypt

1,296 hours in Morocco

515 hours in Serbia

202 hours in Romania

35 hours in Spain

Respectful Workplace & Inclusive Behaviours

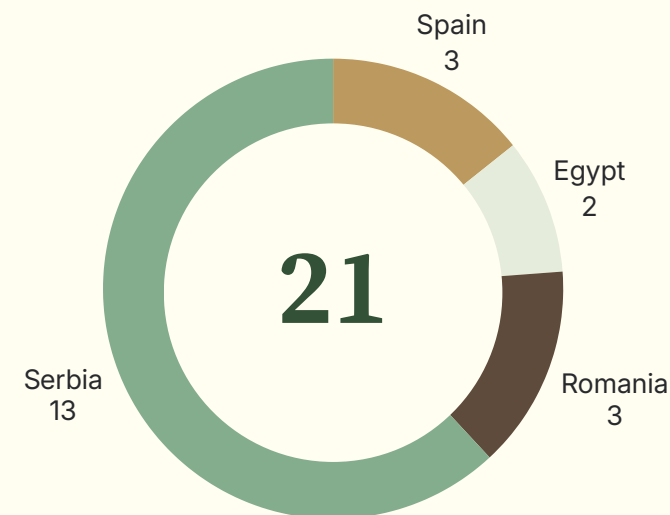
Training programmes on anti-harassment, anti-discrimination, and respectful workplace practices reinforce a culture grounded in dignity and mutual respect. Engagement initiatives, including International Women’s Day events and awareness sessions, further strengthen inclusion and belonging across locations.

Supporting Inclusion for People of Determination

Al Dahra remains committed to ensuring that People of Determination have access to meaningful career opportunities and supportive work environments. Accessibility assessments, assistive workplace technologies, specialised training modules, and targeted mentorship programmes have strengthened inclusion across operations.

The table below shows the number of People of Determination employed across Business Units.

People of Determination by Country



Nationalisation & Localisation

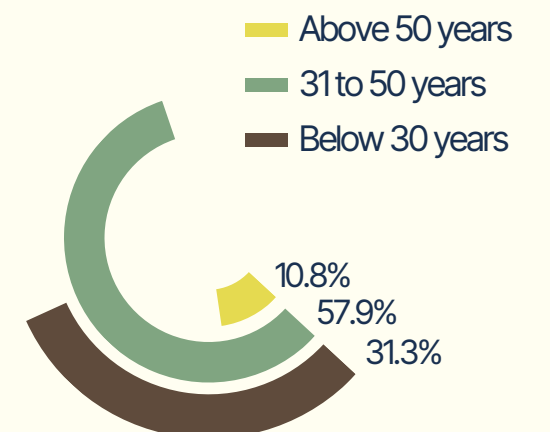
Local hiring continues to play a key role in strengthening national economies and supporting sustainable employment. In the UAE, Emiratisation efforts expanded to include leadership development pathways and technical training programmes in partnership with local institutions. Across Romania, Serbia, and Egypt, localisation strategies support national employment priorities while contributing to community stability and workforce continuity.

Building a Multigenerational Workforce

A diverse age profile enhances organisational resilience by combining experience with innovation. Recruitment efforts have expanded to attract young professionals, particularly in technical and strategic roles.

University partnerships and internship-to-employment programmes in Romania, Serbia, Egypt, and the UAE provide students with practical experience across agricultural operations, logistics, and corporate functions. In Serbia, young engineers recruited through internship pathways led an operational-efficiency initiative that improved production workflows, demonstrating the value of bridging generational knowledge.

Employees by Age Group (%)



Strengthening Engagement & Employee Voice

Employee engagement is a core component of inclusion and workplace wellbeing. Through the Inclusion & Engagement Index, Al Dahra assesses employees' sense of belonging, participation, trust in leadership, workplace fairness, communication effectiveness, and overall work experience.

Insights from employee feedback inform targeted interventions at both Group and operational levels, ensuring that actions respond directly to real workplace experiences and strengthen employee participation.

Responding to Engagement Insights

In 2025, Al Dahra conducted its first Global Employee Engagement Survey, reinforcing our commitment to listening to employees and integrating their perspectives into how we shape our workplace and culture. The survey provided employees across all regions with a structured and confidential opportunity to share their experiences, views, and ideas, ensuring that the employee voice remains central to our people and sustainability agenda.

We achieved an **overall participation rate of 80%**, a strong result for a first global survey and a clear indication of employees' willingness to engage and contribute to Al Dahra's continued development. Our **overall engagement score reached 76%**, **exceeding the industry benchmark by 6% points**, reflecting a solid foundation of trust, commitment, and alignment across the organisation.

Results highlighted strong levels of pride, clarity, and accountability across the company. **82% of employees expressed pride in working for Al Dahra, and 81% would recommend it as a great place to work** - an encouraging outcome during a period of strategic transformation.

Employees reported clear expectations, a strong sense of accountability, and appreciation for employment stability, collaboration, and development opportunities.

The survey also identified opportunities for improvement, particularly regarding perceptions of compensation competitiveness, consistency of feedback and recognition, workload balance, and the adequacy of systems and tools.

In response, Al Dahra is implementing targeted actions focused on leadership development, transparent recognition practices, improved communication, wellbeing, and sustained employee engagement - ensuring that employee voice remains embedded in decision-making and continuous improvement.

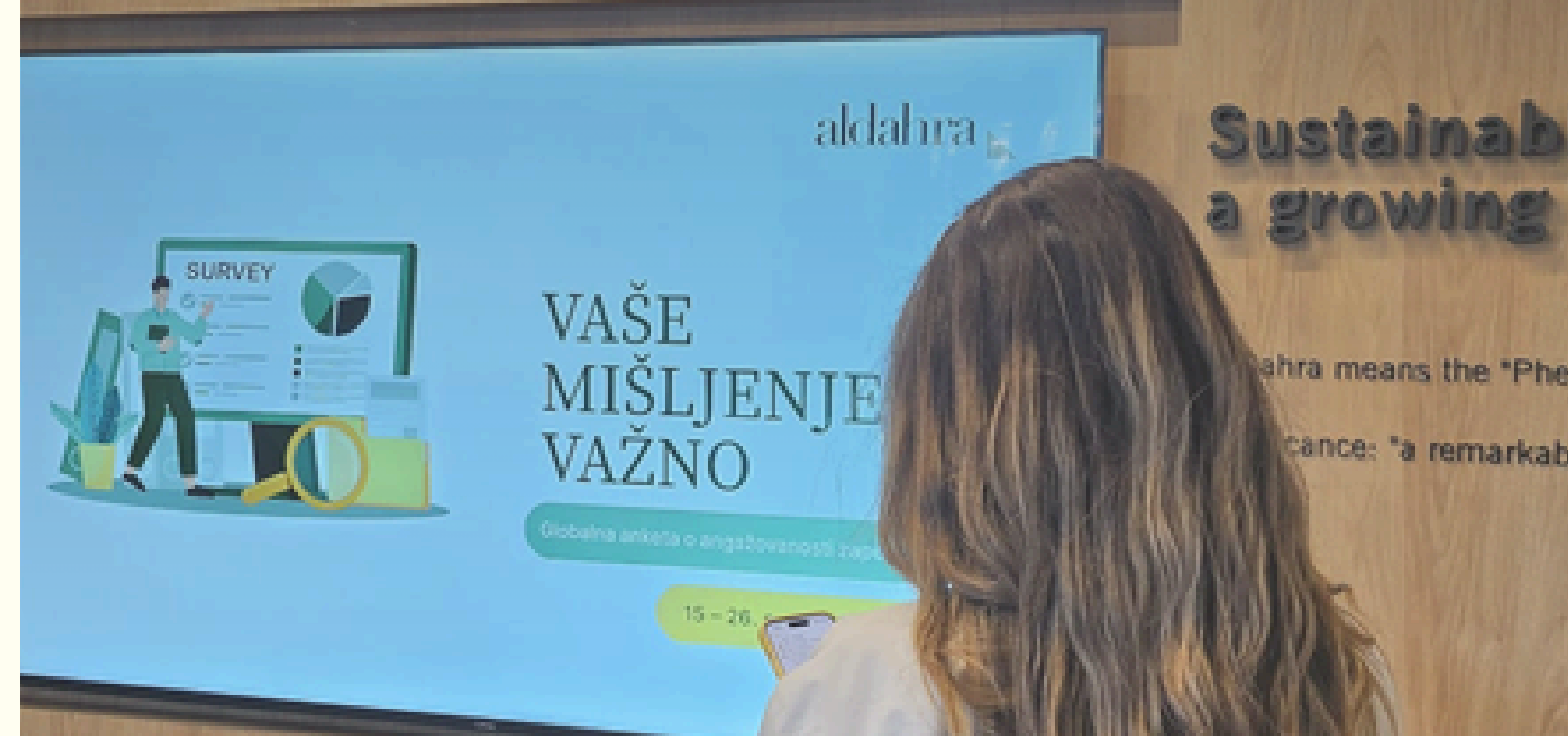
Inclusion Through Growth & Development

Training and development remain central to employee engagement and career progression. Al Dahra's HR training plan ensures employees across roles and locations have access to opportunities that strengthen technical capabilities, leadership skills, and industry knowledge.



Training programmes delivered in 2025 covered areas including

- Business ethics & compliance
- Leadership development
- Operational & technical excellence skills
- Digital transformation & innovation



In **Morocco**, a tailored training programme supported employees in developing and implementing a **new quality control framework**, improving operational performance.

In **Romania**, **performance management training** was delivered for managers and specialists to strengthen leadership effectiveness and accountability.

This was complemented by **ongoing technical and operational training** for on-site employees, supporting skill development, workplace safety, and efficiency.

In **Serbia**, **130** employees participated in training programmes in 2025, contributing to approximately **4,000** training hours across the workforce.

More than 1,500 hours were delivered specifically to farm employees through specialised field-based training programmes, with the remaining hours supporting operational and office-based employees. Overall, training distribution reflected a **40/60 split between farm and office employees**, ensuring continuous learning opportunities across functions.

Healthy & Safe Workplace



Strengthening Safety Governance and Performance Measurement

In 2025, Al Dahra advanced its health and safety maturity by strengthening its governance structure and refining its performance measurement framework. As part of a broader KPI improvement process, reporting systems on safety were enhanced, data visibility increased, and performance indicators were formalised to support more effective decision-making and accountability.

The year marked a shift to a “**dependent stage**” of maturity, where baseline performance is established and systemic gaps are clearly understood. Progress included the introduction of a centralised reporting system, organisation-level visibility into site data, formal measurement and targets of Lost Time Incident Frequency Rate (LTIFR) for the first time, identification of under-reporting patterns, and the appointment of Health, Safety and Environment (HSE) champions across multiple operations.

As transparency improved, the reported number of incidents increased, driven by better visibility and capture of minor events. Establishing robust data and governance foundations remains critical to enabling proactive risk prevention and sustained long-term improvement.

Strengthening Risk Visibility Through Digital Reporting

Al Dahra has significantly improved central HSE visibility since 2024 with the introduction of a digital First Information Report (FIR) system to standardise incident reporting across operations. In 2025, this was expanded into a more robust **Leading Indicator Reporting System**, enabling systematic capture of unsafe actions, unsafe conditions, near misses, and training compliance. Together, these systems established a comprehensive model for safety visibility:

Lagging Indicators: fatalities, Lost Time Incidents (LTIs), medical cases, root causes, corrective actions

Leading Indicators: unsafe actions, unsafe conditions, closure tracking, training coverage

From Risk Insights to Preventive Action

First Information Report (FIR) investigations and leading indicator trends are reviewed quarterly at both site and group levels to identify recurring risk patterns and reinforce preventive controls. In 2025, analysis highlighted key risk areas including slip-and-trip hazards, livestock handling incidents, machinery exposure, biological hazards, work at height, and vehicle-related risks. These insights informed targeted preventive actions across operations, including:

- revision of procedures and work instructions
- targeted refresher training programmes
- improved unsafe condition closure tracking

Leading indicator data now plays an equally important role as incident data in shaping preventive controls and prioritising risk mitigation efforts.

Zero fatalities recorded across our global operations in 2025, down from three in 2024.

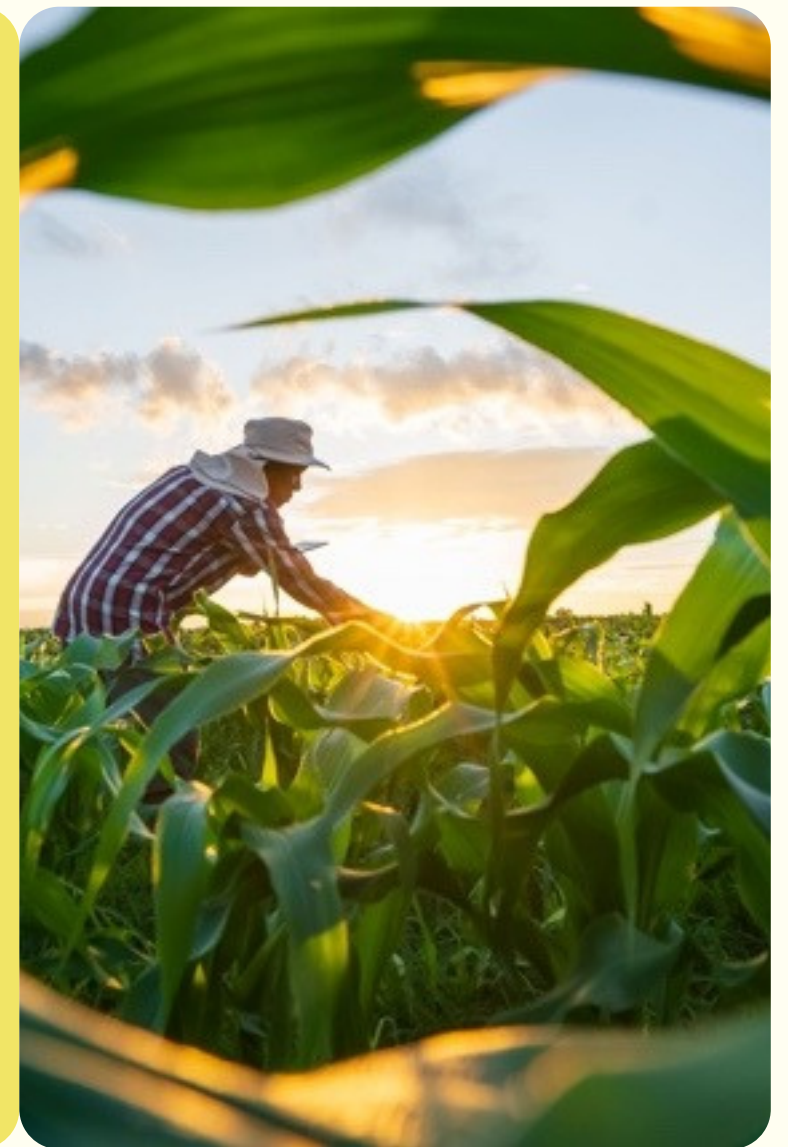
2025 Safety KPIs and Performance Highlights

Al Dahra monitors a core set of health and safety indicators to assess risk exposure, strengthen preventive controls, and reinforce a proactive safety culture across operations.

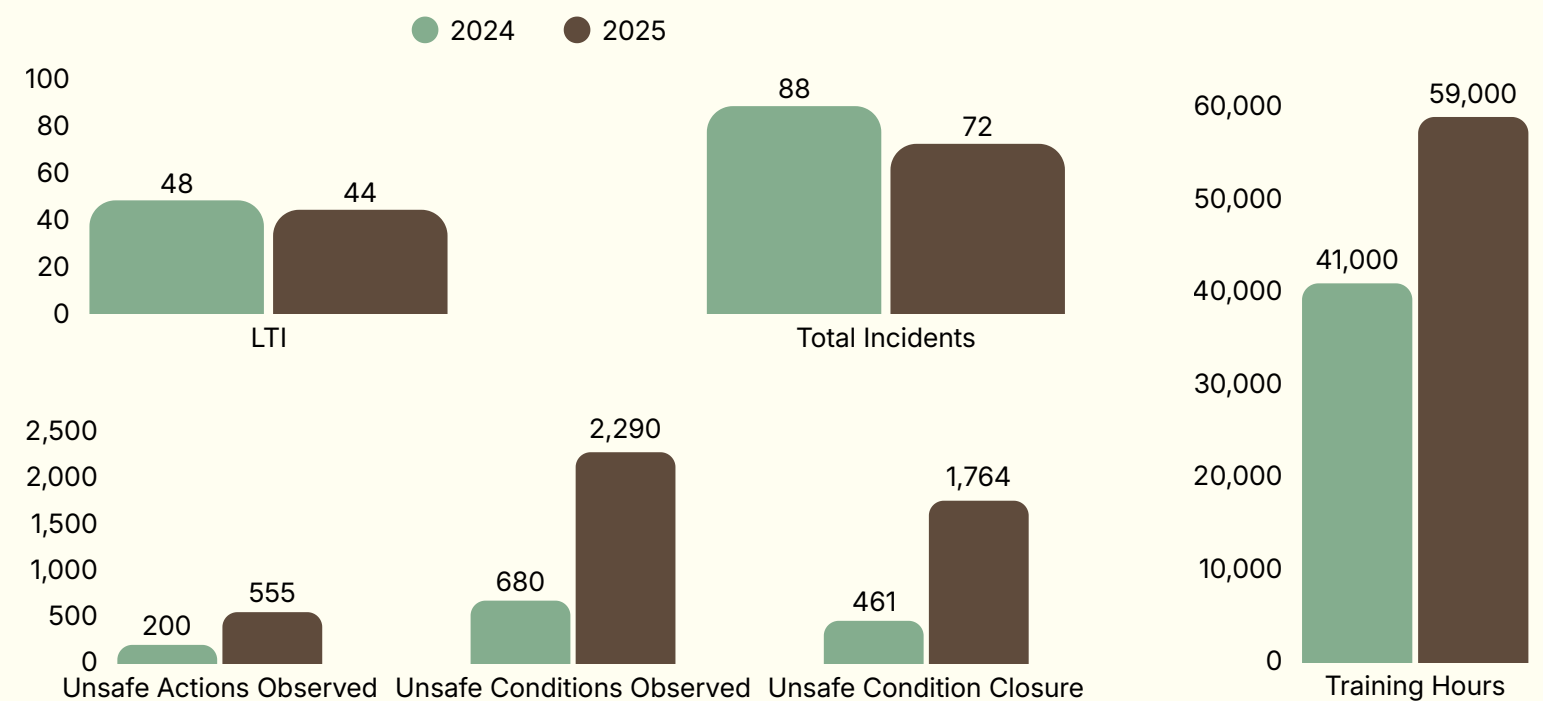
In 2025, Al Dahra recorded **zero fatalities**. Lost Time incidents decreased from 48 to 44, and training compliance increased significantly from 38% to 65%, supported by expanded safety training programmes. Total training hours rose from 41,000 to 59,000, improving workforce competence and hazard awareness.

Reports of unsafe conditions increased from 680 to 2,290, **reflecting a more transparent reporting culture and greater workforce participation in hazard identification**. This rise indicates enhanced visibility into risks and supports earlier intervention.

While these indicators demonstrate progress, they also highlight areas requiring continued focus. Al Dahra is strengthening its management system to prioritise incidents with fatality potential and to reinforce preventive measures that reduce high-risk exposures.



Health and Safety Performance Overview



Note: HSE trainings are extended to both direct and indirect employees, including contractors, based on their work activities, site requirements, and applicable risk exposure.

Learning-to-Action Examples (2025)

Risk Trend Identified	Action Taken
Increase in slip/trip cases	Strengthened housekeeping controls and training
Livestock interaction injuries	Focused livestock handling training
Unsafe condition backlog	Strengthened closure accountability

Outcomes Observed in 2025

The strengthened risk management approach delivered several measurable improvements in 2025:

Reduced incident severity through reinforcement of the Golden Safety Rules

100% serious incident investigation tracking enabled by the digital-first FIR system

Training compliance improvement to **65%**

2,290 hazards identified through strengthened monitoring

77% Unsafe condition closure rates increased to over



Al Dahra Romania

Employee Engagement & Safety Culture

Continuous feedback from employees and supervisors has played a central role in strengthening Al Dahra's Health and Safety management system, particularly across high-risk activities such as harvesting, transport operations, warehouse functions, and plant maintenance.

Enhancing Risk Assessments & Safe Work Practices

Frontline input contributed directly to improved risk assessments and more targeted monitoring of high-risk tasks. These included unplanned Health, Safety and Environment (HSE) visits to locations with elevated risk profiles and strengthened procedures for maintenance, equipment operation, transport activities, and confined space entry. Improvements encompassed clearer lockout/tagout procedures, enhanced hazard controls, and standardised maintenance checklists to reinforce consistent safe-work practices.

Engineering Improvements & Safer Infrastructure

Employee suggestions also informed engineering upgrades across several locations. These included safer access platforms, improved rescue and atmospheric monitoring equipment, upgraded Personal Protective Equipment (PPE) planning, and redesigned work areas to reduce tripping hazards. These engineering controls significantly reduced high-risk exposures.

Safer Operations and Reduced Time-Pressure Risks

Operational adjustments, such as more realistic maintenance shutdown windows and improved coordination between production and maintenance teams, reduced time pressure and improved maintenance safety. Enhancements to transport and warehouse safety practices further reduced equipment-related risks and strengthened overall operational safety.

Leadership Commitment to Safety

Leadership commitment is reflected through active engagement, oversight, and resource allocation. Visible leadership actions include:

- Executive review of HSE dashboards
- Participation in safety campaigns and Global Safety Day
- Reinforcement of Golden Safety Rules during site visits
- Expansion of safety training programmes (59,000 hours delivered)
- Support for digital reporting and investigation systems
- Oversight of serious incidents and follow-up actions

Forward-Looking Priorities

Building on the foundations established in 2024-25, Al Dahra will implement a Serious Injury & Fatality (SIF) prevention program. The focus will shift from general injury frequency to proactively identifying and controlling SIF (Severe Injuries and Fatalities) exposure risks.

SIF refers to incidents—or potential incidents and conditions—that can result in fatalities, Life-altering or permanently disabling injuries.

Key Points About SIF:

- SIFs are severity-focused, not frequency-focused.
- SIF events occur without prior warning from traditional safety metrics like LTIFR or first-aid cases, unsafe actions, conditions, and near-misses.
- SIFs are often associated with specific high-risk activities
- Procedures alone do not prevent SIFs
- Human error is usually a contributing factor, not the root cause
- Early warning signals often exist
- Leadership decisions influence SIF risk

Key priorities include:

- Identifying SIF exposure scenarios
- Verifying the effectiveness of critical controls
- Strengthening supervisor accountability
- Executive monitoring of SIF indicators like SIF exposure and SIFR (Severe Injuries and Fatality Rate)

This reflects a maturity shift from incident monitoring to proactive risk prevention.

2026–2030 Strategic Objectives

Al Dahra’s long-term safety priorities include:

- Continuously improvements to seek for zero fatalities through SIF prevention
- Strengthening the incident-reporting culture
- Focus in critical trainings
- Increasing training attendance to above 80%
- Improving hazard treatment and control
- Achieving full digital integration of HSE systems



Enhancing Systems, Capability and Leadership

Over the next five years, Al Dahra plans to strengthen HSE capabilities through three priority areas:

1. Digital Systems

- expanded integrated dashboards
- mobile reporting platforms
- digital risk assessment tools
- automated corrective action tracking
- AI-supported risk trend analysis

2. Training & Competency

- role-based competency mapping
- expanded e-learning modules
- behavioural safety integration
- supervisor safety leadership training

3. Leadership & Governance

- executive safety performance dashboards
- cross-functional HSE audits
- strengthened contractor safety oversight
- integration of safety KPIs into business performance reviews

Al Dahra will continue to strengthen its health and safety systems to support transparency, predictive risk management, and operational excellence.

By embedding safety into decision-making, empowering employees, and reinforcing leadership accountability, Al Dahra is building a safer, more resilient workplace aligned with its long-term sustainability and business strategy.



Al Dahra Romania

Our Community



Our Commitment to Communities

Al Dahra’s work is closely tied to the vitality of rural economies, farming communities, and the ecosystems that sustain them. Thriving, resilient communities are fundamental to sustainable agriculture and to the long-term strength of food and feed supply chains. Supporting community wellbeing is how Al Dahra creates and adds value to stakeholders.

In 2025, Al Dahra invested over AED 2 million across the communities in which it operates globally, supporting initiatives focused on education, community development, health, culture, and social wellbeing.

Our organisation invests in communities to strengthen livelihoods, improve access to essential food commodities, and support the development of sustainable agricultural systems and infrastructure. Through targeted social investments and partnerships, we aim to foster resilience, enable knowledge transfer, and contribute to inclusive socioeconomic development.

Strengthening Our Approach to Community Investment

Late 2025, Al Dahra undertook a comprehensive assessment of its community investment activities to evaluate alignment with the Community Support, Donations & Sponsorships Policy and the broader business strategy.

The assessment found that spending was fragmented across numerous small initiatives, with limited mechanisms for measuring impact. Although these initiatives provided valuable local support, they did not consistently deliver measurable social outcomes or reflect Al Dahra’s long-term priorities.

This highlighted the need to shift from ad-hoc contributions to a more strategic, impact-driven model focused on measurable outcomes, community resilience, and sustainable agricultural and supply chain systems.

Execution Tracks for Community Impact

To operationalise these priorities, Al Dahra invests through three execution tracks that address distinct community needs across its geographies.

Educational, Awareness & Advocacy Programs

This track focuses on long-term capacity building and knowledge transfer to support sustainable agriculture and community development.



Romania: Workforce development and community wellbeing

Community initiatives in Romania strengthened education-linked workforce development, supported vulnerable groups, and enhanced community wellbeing – reflecting the shift toward strategic, impact-driven programmes.

Dual Technical Education Programmes

In 2025, two structured dual technical education programmes supported 35 students in developing agricultural and technical skills aligned with Romania’s sector needs. Delivered with educational institutions and public authorities, these programmes build employability and strengthen the future agricultural talent pipeline.

Internship Programme

Al Dahra Romania hosted **9 interns** across multiple operational departments, including Mechanical & Repairs, the Alfalfa Processing Factory, Farming, Research & Development, Irrigation, the Alfalfa Production Sector, and the QHSSE Environment Division, providing practical exposure to modern agricultural operations, environmental management, and safety practices.

Following the programme, **one student joined the QHSSE Department as an Environmental Engineer**, demonstrating the programme’s role in supporting long-term talent development.

In parallel, Al Dahra Romania continued its long-standing partnership with the Iași University of Agriculture and Life Sciences, hosting university students for practical technical training at the Great Island of Brăila. In 2025, the programme was delivered over two one-week sessions in April and October, with

36 agronomy students participating in field-based practical training.

The initiative was further supported through the provision of monthly technological scholarships to participating students.

Additional Educational Sponsorships in Romania
Beyond its operational training and internship programmes, Al Dahra Romania continued to support broader education and youth development initiatives through targeted sponsorships focused on innovation, entrepreneurship, and access to technical education.

In 2025, the organisation supported **Kodikas Robotics** in enabling students to participate in the FIRST Tech Challenge, an international robotics championship designed to strengthen STEM education, innovation, and problem-solving capabilities among young people.

Al Dahra Romania also partnered with **CONAF (National Confederation of Women Entrepreneurs)** to support educational events focused on entrepreneurship and professional development opportunities for women, contributing to broader socioeconomic empowerment initiatives.

In 2025, this included support for the **Leadership Excellence Gala**, which brought together more than **350 entrepreneurs from Brăila, Buzău, Galați, and Tulcea countries**, fostering leadership development, networking opportunities, and the empowerment of women in entrepreneurship.

In addition, the organisation contributed to the **BOOKLAND initiative**, supporting the development of an educational campus for village children focused on technical and vocational education, helping expand access to practical learning opportunities in rural communities. **Located in Vulturești, Argeș County, the campus was inaugurated in 2025** and provides free access to education, practical training, meals, transport, and learning resources for students from disadvantaged rural communities. The facility includes classrooms, laboratories, and vocational training workshops designed to equip students with both technical and personal development skills, helping expand access to quality education and future employment opportunities.

To support knowledge-sharing and capacity building within the agricultural sector, Al Dahra Romania sponsored the implementation of leading national agribusiness media initiatives. This included support for high-profile industry events such as **Gala Super-Ferma 2025 and Super-Hrana României 2025**, as well as the publication of specialised agricultural content. Through these initiatives, Al Dahra contributed to raising awareness of sustainable and innovative farming practices, facilitating knowledge exchange among industry stakeholders, and promoting best practices across the Romanian agricultural sector.



Serbia: AgroBusiness School Programme

Al Dahra Serbia continued to advance youth development and agricultural education through the **AgroBusiness School Programme**, designed to attract and develop young professionals within the agriculture sector. The initiative aims to strengthen awareness of agriculture as a technologically advanced and innovation-driven industry offering long-term professional development opportunities.

The programme targeted **final-year students from the Faculties of Agriculture in Belgrade and Novi Sad, with 15 students participating in 2025**. The programme combined soft skills development, practical agricultural training, a six-month mentored field internship, and the presentation of proposals focused on improving industry practices. Participants were also provided opportunities for international networking and exposure through study visits and sector engagement activities.

The initiative contributed to strengthening agricultural talent development, increasing interest among young professionals in the sector, and fostering stronger collaboration between education and industry.

Supporting Technical Education in Serbia

As part of its commitment to workforce development and technical education, Al Dahra Serbia supported the Mechanical School in Pančevo through the donation of technical equipment to facilitate student competitions and practical learning activities. The initiative supports the development of skills in highly demanded technical professions that are essential to the future of the agricultural and industrial sectors.

Dual Education and Practical Training

Al Dahra Serbia also continued participating in the Dual Education Programme, strengthening connections between industry and vocational education. Through practical workshop-based training, students were provided hands-on exposure to operational processes, tools, and real working environments, helping bridge the gap between theoretical education and practical industry experience.

The programme supports long-term employability by equipping students with practical technical skills while fostering closer collaboration between educational institutions and the agricultural sector.

Support of Academic & Policy Research

Al Dahra Serbia also contributed to advancing scientific knowledge and professional dialogue through support for the Serbian Soil Science Society and the Serbian Association of Economists. These platforms brought together researchers, policymakers, industry representatives, and academic experts to address topics such as sustainable land management, soil health, climate-resilient agriculture, economic competitiveness, and sustainable development. Through these partnerships, Al Dahra promoted knowledge exchange, fostered collaboration between industry and academia, and supported the development of innovative solutions to long-term agricultural and economic challenges.



Egypt: University Partnerships & Internships

Al Dahra strengthened partnerships with agriculture-focused universities across Egypt to support practical agricultural education and workforce development. Collaborations were established with several academic institutions, including **Aswan University, New Valley University, South Valley University, and the Sustainable Technology and Entrepreneurship University (SUTECH)**, helping strengthen engagement between industry and academia.

Specialists from the Egypt team collaborated with academic institutions to **enrich curricula with practical agricultural and technical insights**, supporting stronger alignment between education and evolving sector requirements. In parallel, the organisation expanded opportunities for hands-on learning through structured internship programmes to build technical competence and workplace readiness among students.

In 2025, Al Dahra Egypt designed and coordinated a **summer internship programme across operational sites and head office functions**, providing 21 university students with practical field-based experience across modern agricultural operations.

The organisation also strengthened outreach and employer engagement through participation in recruitment and education-focused events, including an employment fair at Heliopolis University for Sustainable Development in October 2025 and Food Africa Expo in December 2025, with a strong focus on connecting with emerging talent in the agriculture sector.



Community Development & Infrastructure

This track supports infrastructure projects that improve living conditions and strengthen resilience, particularly in rural areas. These investments enhance quality of life, support economic stability, and reinforce long-term local supply reliability.



Romania: Cultural Heritage Sponsorships

Al Dahra continued supporting cultural preservation and community cohesion through targeted sponsorships. Financing for a first-league women's handball team enabled participation in national and international competitions and expanded opportunities for female athletes.

The organisation also contributed to cultural festivals, city celebrations, heritage activities, and institutions dedicated to local culture and history, strengthening social cohesion and community identity.

Al Dahra Romania sponsored the **Grand Trophy Award at the 20th edition of the International Music Festival "George Grigoriu."** The three-day event brought together 20 contestants from Romania, Italy, Bulgaria, Ukraine, Malta, and the Czech Republic, attracting over 550 attendees in person, approximately 10,000 online viewers, and an estimated one million television viewers each evening.

Through its support, Al Dahra contributed to promoting cultural diversity, fostering international artistic exchange, and enhancing the cultural visibility of Brăila at both national and international levels.

Al Dahra Romania also supported a series of large-scale cultural and community events throughout 2025, helping strengthen social cohesion, celebrate local heritage, and enhance community engagement. These included **Brăila City Days, which attracted more than 60,000 residents through a programme of concerts, workshops, traditional crafts exhibitions, folklore performances, and cultural activities for all age groups.** The Company also supported the "Vladislav I" Historical Festival, which welcomed over 5,000 spectators per day through historical reenactments, educational performances, and cultural showcases highlighting the region's rich history.

In addition, Al Dahra Romania contributed to community events that promoted local traditions, tourism, and cultural participation, including the **Fish Festival, the Spring and Autumn Flower Festivals, and the Brăila Christmas Fair.** Collectively, these initiatives engaged tens of thousands of participants, with the Christmas Fair alone attracting more than 100,000 visitors.

Al Dahra Romania also supported improvements to local cultural infrastructure through the installation of video surveillance systems, access control measures, and other security enhancements at a local museum. These upgrades strengthened asset protection and visitor safety while supporting the continuity of educational and cultural programming.

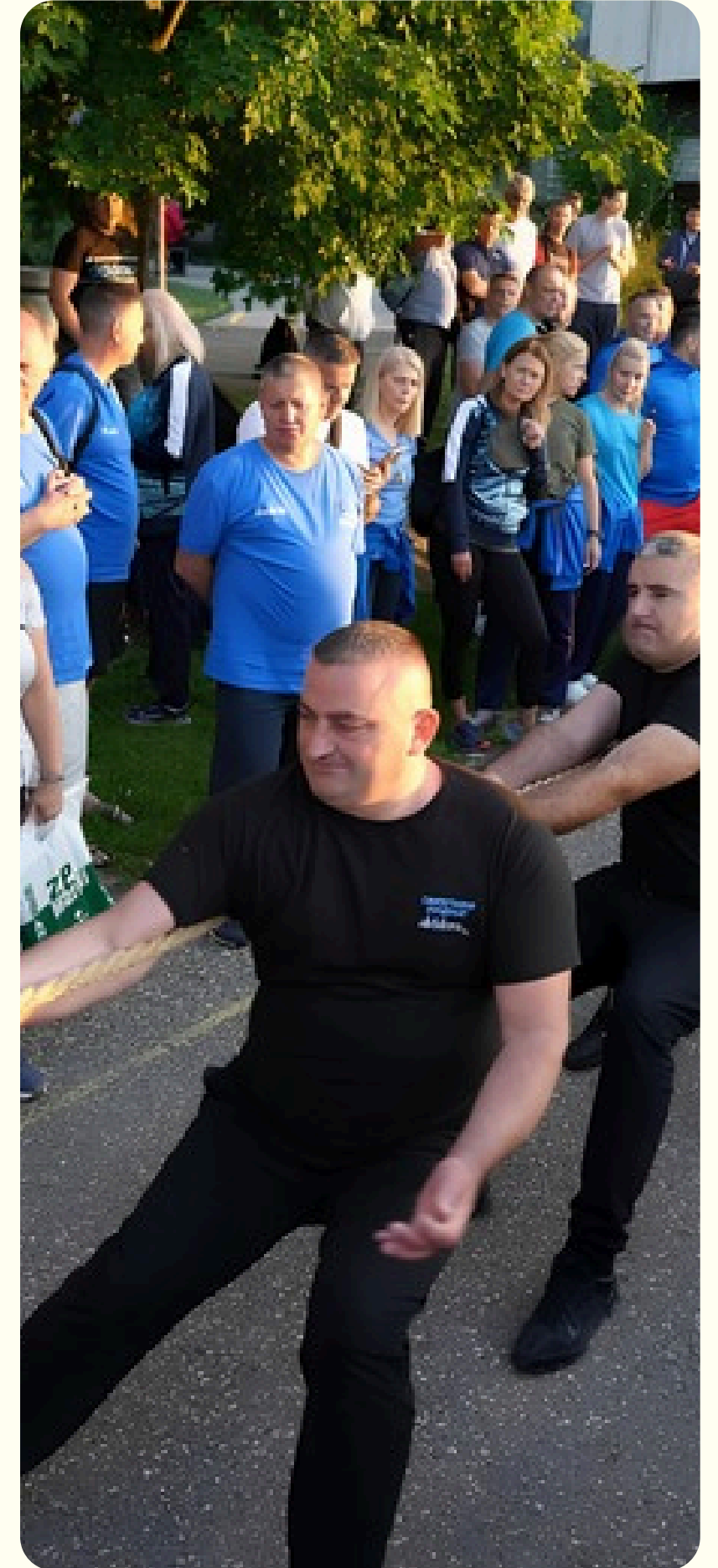
In 2025, the museum welcomed 447 visitors and engaged 11 children through educational activities, contributing to the preservation of local heritage and community learning opportunities.

Al Dahra Romania also continued to support local sports development and community participation through sponsorships of regional sports clubs.

Financing provided to HCM Dunărea Brăila contributed to performance readiness, youth development, and the club's participation in national and international competitions, while helping attract strong community engagement through sporting events attended by more than 32,000 spectators during the season.

Additionally, the Company supported Cuza Pirates Sports Club through the provision of sports equipment, benefiting over 230 young athletes and improving training conditions. Collectively, these initiatives promoted healthy lifestyles, encouraged youth participation in sports, and strengthened community engagement across the region.

Through its support, Al Dahra helped create opportunities for cultural exchange, community connection, and regional economic activity while reinforcing Brăila's cultural identity and vibrancy.



Serbia: Cultural Heritage & Sponsorships

As part of its commitment to community development and social wellbeing, Al Dahra Serbia continued supporting **local cultural and sports organisations in Padinska Skela**, an area with limited access to organised cultural, recreational, and sporting activities.

By investing in cultural heritage and sports programmes, Al Dahra Serbia aims to strengthen long-term community resilience, support youth development, and reinforce its role as a responsible and engaged contributor to sustainable local development.

A key beneficiary is the **PKB Cultural and Artistic Association (KUD PKB)**, one of the **longest-standing folklore ensembles in the region**. Established in 1970, KUD PKB celebrated 55 years of continuous work in 2025 and brings together more than 250 active members across children's, youth, recreational, and veterans' sections, alongside music and singing ensembles.

Through regular rehearsals, performances, and participation in cultural events in Serbia and abroad, the association plays an important role in safeguarding traditional Serbian music, dance, and folklore, while strengthening the cultural identity of the Padinska Skela community and the wider region.

Beyond its artistic mission, KUD PKB enables structured engagement for children and young people, encourages intergenerational knowledge transfer, and reaches several thousand people each year through performances, humanitarian events, and community initiatives — reinforcing values of solidarity, inclusion, and responsible community engagement.

Al Dahra Serbia continues to support initiatives that strengthen community cohesion, preserve local traditions, and promote healthy lifestyles through strategic sponsorships of sports and employee engagement programmes. In 2025, the Company sponsored **FK PKB Football Club**, a long-standing community institution in Padinska Skela that provides structured sports opportunities for more than 170 young athletes.

Through regular training programmes, league participation, and community sporting events, the sponsorship helped improve access to physical activity, youth development, and social inclusion in an area with limited recreational opportunities, while indirectly benefiting thousands of local residents and supporters throughout the season.

In addition, Al Dahra Serbia supported initiatives led by the **Independent Trade Unions of Al Dahra Serbia**, including participation in the traditional Workers' Sports Games. These programmes brought together employees from across the business, strengthening workplace relationships, teamwork, and employee well-being through sports and social engagement.

With more than 150 union members represented and over 70 employees directly participating across the supported events, the initiatives fostered stronger interpersonal connections, enhanced employee engagement, and reinforced a culture of inclusion, collaboration, and constructive social dialogue.

Through these sponsorships, Al Dahra Serbia contributes to both community development and the preservation of social traditions that promote unity, participation, and shared cultural values.



Donations & Volunteering

This track enables humanitarian assistance and employee participation in community initiatives.

Activities include:

- Disaster relief and humanitarian aid
- Financial and in-kind philanthropic contributions
- Structured employee volunteering programmes



Romania: Efforts in 2025 supported Children’s Day celebrations for disadvantaged children and provided medical assistance for life-saving heart surgery, delivering critical support to vulnerable families. In addition, support was provided to 25 children from disadvantaged backgrounds in Band commune, Mureş County, through the distribution of packages containing food, school supplies, and hygiene products. These initiatives helped improve immediate living conditions while supporting access to essential education-related resources for vulnerable children.

Egypt: During Ramadan, Al Dahra distributed food bags to families near the Salhiya farm, supporting households during a period of heightened need.

Health awareness initiatives in Al Dahra Egypt delivered targeted health awareness programmes to support employee wellbeing and community health literacy. Initiatives included breast cancer awareness sessions focused on early detection, and nutrition awareness activities during Ramadan to promote healthier dietary habits.

Community Impact Target

As part of the revised KPI framework, Al Dahra has set a clear ambition:

Positively impact 100,000 lives by 2030.

This target reflects our commitment to measurable and meaningful community impact. The three execution tracks are designed to deliver both long-term socioeconomic benefits and immediate community support, ensuring balanced and sustainable outcomes.





Measuring Social Impact

In 2025, Al Dahra laid the foundation for a strengthened, impact-driven approach to community investment. The company refined its Community KPI framework, aligned priorities with business strategy, and began transitioning toward more strategic, outcome-focused programmes across business units.

The revised community investment strategy will be formally launched in 2026. From this point onward, Al Dahra will adopt a more structured approach to measuring social impact, enabling clearer evaluation of programme effectiveness and supporting continuous improvement.

This enhanced approach will reinforce transparency, strengthen accountability, and ensure that community investments deliver meaningful and measurable social value aligned with long-term development priorities.

Sustainable Value Chains

Al Dahra recognises that long-term resilience in agriculture depends on the strength, transparency, and sustainability of its value chain.

As a global agribusiness operating across diverse geographies, the organisation works closely with suppliers, logistics partners, and service providers to ensure that sustainability principles are embedded across sourcing, production, and distribution activities. Strengthening the sustainable value chain is therefore a central component of Al Dahra’s broader sustainability strategy.




Al Dahra focuses on two critical areas: Responsible Sourcing and Sustainable Logistics.

Through responsible sourcing, Al Dahra aims to enhance transparency and strengthen ESG performance across its supplier network by adopting a structured, risk-based approach to supplier engagement and oversight. At the same time, sustainable logistics initiatives focus on improving emissions visibility and gradually reducing the environmental footprint associated with transporting agricultural commodities across global markets. Together, these efforts support stronger risk management, closer alignment with international standards, and deeper collaboration with partners across the value chain.

By integrating sustainability considerations into procurement and logistics decisions, Al Dahra seeks to protect product quality, safeguard operational continuity, and support the long-term sustainability of global food and agriculture systems.



Key Focus Areas & SDG Alignment

Focus Area	Description	Target	SDGs
Responsible Sourcing	Ensure strategic suppliers (both direct procurement and sourcing) and all new suppliers under a defined criteria are assessed via a dedicated digital supplier assessment tool and engaged in corrective action when required, to strengthen Sustainability practices across the supply chain.	>80% of suppliers (spend) and new suppliers (as per defined criteria) assessed, and corrective actions agreed, by 2030	 
Sustainable Logistics	Reduction of total CO2 emissions on our Scope 3 (third party) Transport; all emissions in scope 3.4 and 3.9 for Sourced commodities and transport to and from our farms. Our reduction targets focus on sourcing GCC, specifically ocean transport.	Reduce CO2 of transport through partnerships by 25% by 2030.	

Responsible Sourcing



Strengthening Supply Chain Governance

In 2025, Al Dahra completed a supplier-category-level risk mapping exercise to identify ESG risks across procurement categories.

This analysis classified suppliers and purchase categories into high, medium, and low-risk tiers, enabling a more structured, risk-based approach to supplier engagement.

The assessment showed that while some oversight practices existed, a more systematic approach was needed to improve visibility, strengthen compliance, and align procurement practices with sustainability priorities.

As a result, Al Dahra began transitioning towards a structured responsible sourcing framework – an important step in embedding sustainability considerations into procurement decision-making and building supply chain resilience.

Selecting the Right Tool for Supplier Engagement

Following the risk mapping exercise, Al Dahra conducted a feasibility study to identify a supplier assessment platform suited to its operational context. The evaluation considered:

- multi-tier supply chain visibility
- alignment with recognised ESG standards
- agricultural and food system relevance global supplier accessibility
- usability and scalability for a lean procurement function

The selected platform aligns with these needs by enabling visibility beyond Tier 1 suppliers, incorporating the globally recognised SMETA audit methodology, and providing tools for ESG risk assessment, corrective action management, and supplier engagement.

Its widespread use across food and agriculture value chains further supports its suitability. Coverage of labour standards, health and safety, environmental management, and business ethics provides Al Dahra with a scalable, internationally recognised framework for strengthening responsible sourcing practices.

Responsible Sourcing KPI and Strategic Approach

Al Dahra's Responsible Sourcing KPI remains unchanged: **achieve ESG compliance across 80% of the supplier base by 2030.**

In 2025, efforts focused on translating this long-term ambition into a more structured, actionable roadmap. This included defining supplier criticality based on:

- Spend value
- Strategic relevance
- Potential geographical or political risk and impact

While the framework was strengthened, rollout delays affected the pace of supplier assessments. Al Dahra is now initiating assessments through the onboarded platform, marking a key step toward operationalising its Responsible Sourcing approach.

Going forward, Al Dahra will prioritise:

- accelerating implementation by assessing strategic suppliers
- qualifying new suppliers
- ensuring corrective actions are defined and tracked within three months

This approach will support more systematic and impact-driven improvements across the supply chain.





Risk-Based Supplier Engagement Roadmap

To support effective implementation, suppliers are prioritised through a tiered model:

Tier 1 — High Risk Suppliers

High spend and/or high business impact suppliers prioritised for early assessment and full compliance.

Tier 2 — Medium Risk Suppliers

Medium spend, or medium risk suppliers progressively assessed and engaged.

Tier 3 — Lower Risk Suppliers

Lower spend suppliers engaged in later phases to expand coverage.

This phased approach focuses resources where sustainability risks and business impacts are greatest, while progressively strengthening oversight across the entire supplier base.

2025: Building the Foundation

In 2025, Al Dahra focused on establishing core building blocks for responsible sourcing, including: completing supply chain ESG risk mapping

- identifying high-impact suppliers and priority categories
- selecting the right supplier assessment tool
- defining supplier engagement criteria and the rollout roadmap
- strengthening procurement awareness and alignment

These actions prepare the organisation for structured implementation beginning in 2026.

Rollout and Implementation Timeline

Formal rollout of the responsible sourcing programme will begin in 2026, starting with Tier 1 suppliers and high-risk categories. Assessments, corrective action planning, and engagement processes will expand across supplier tiers in line with the roadmap.

Through this phased implementation, Al Dahra aims to improve supply chain transparency, support suppliers in strengthening sustainability practices, and mitigate environmental and social risks across operations.

Strengthening Sustainability Across the Value Chain

Responsible sourcing plays a vital role in Al Dahra's sustainability strategy. By embedding ESG considerations into procurement practices, the Company aims to:

- enhance supply chain transparency and risk management
- strengthen labour, health and safety, and environmental practices
- support supplier capacity building and continuous improvement
- protect product quality and operational integrity
- build long-term supply chain resilience

This approach reinforces Al Dahra's commitment to sustainable agriculture and responsible business practices across its global value chain.

Sustainable Logistics

Decarbonising Every Mile

Logistics is an integral part of Al Dahra's climate strategy. As a global agribusiness transporting commodities across multiple continents, logistics accounts for a significant share of the company's emissions footprint. At the same time, transport activities are largely delivered through third-party providers, making emissions management inherently complex.

Because Al Dahra does not directly own most transport assets, its influence lies in route design, carrier selection, and collaboration with logistics partners. The organisation prioritises lower-emission transport options where commercially viable and works with partners to encourage the adoption of greener fuels and transport modes across the wider supply chain.

This approach recognises that decarbonising logistics requires industry-wide collaboration. Progress depends on partnerships with shipping lines and transport providers to identify practical solutions that balance emissions reductions with operational efficiency and market competitiveness.

Building Visibility Across the Supply Chain

A key step in reducing logistics-related emissions is understanding where emissions occur.

In 2025, Al Dahra continued working with **Searoutes** to map CO₂ emissions across major logistics routes. This established a validated baseline for logistics emissions and strengthened visibility across ocean and inland transport corridors.

Route-level emissions analysis helps the organisation identify emissions hotspots and evaluate where lower-emission alternatives exist that also meet commercial and operational requirements. By comparing emissions across road, rail, barge, and sea transport, logistics decisions can increasingly be assessed through both environmental and commercial lenses.

Logistic Emissions at Al Dahra

Building on this work, Al Dahra has progressed toward a more structured quantification of logistics-related emissions through collaboration with Searoutes and an appointed carbon consulting partner.

Logistics emissions were estimated at 412.7 kilotons of CO₂e, representing a significant component of Scope 3 emissions.

Ocean freight accounted for the largest share at 77%, followed by road transport at 21%, with rail and barge contributing the remaining 2%.

On an intensity basis, emissions averaged approximately 127,000 gCO₂e/t.km, with variability across routes reflecting differences in distance travelled, transport mode, and fuel type.

Sustainable Ocean Logistics

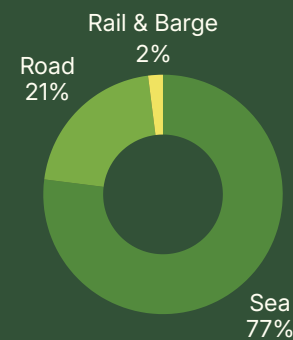
Ocean freight represents one of the largest contributors to logistics emissions across the portfolio. In 2025, Al Dahra expanded its initiatives to reduce emissions from maritime transport.

Low-Emission Shipping Partnerships

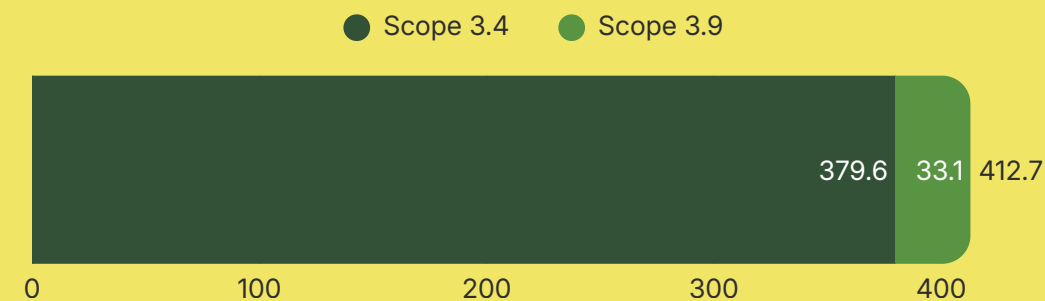
Collaboration with Maersk expanded significantly during the year. The number of shipping routes using 50% biofuel blends grew more than fourfold compared with 2024, shifting what began as a pilot initiative into a broader operational programme. To strengthen resilience and avoid reliance on a single provider, Al Dahra also engaged CMA CGM to introduce additional lower-emission shipping solutions. This diversification supports risk management and increases the organisation's ability to scale greener shipping options over time.

In Argentina, shipments have begun using biofuel blends as part of this broader transition, with formal contractual arrangements expected in 2026.

Logistics Emissions by Transport Mode in %



Total Emissions in kt CO₂e

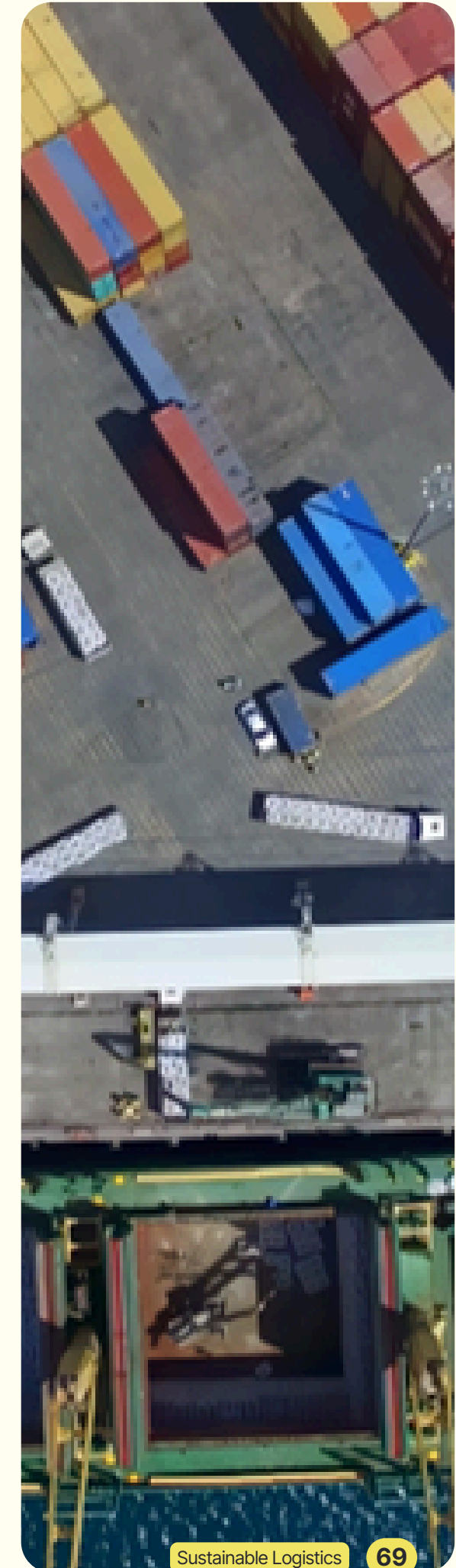


For more details on the Scopes 3.4 and 3.9 see page 32.

External Factors Affecting Ocean Emissions

Geopolitical tensions in 2025 resulted in many vessels rerouting around Africa instead of transiting the Red Sea.

These longer routes temporarily increased voyage distances and industry-wide emissions. Emissions intensity is expected to improve when normal Red Sea shipping routes resume.



Greener Inland Logistics

Alongside ocean freight, Al Dahra is progressively improving the environmental performance of inland logistics.

Modal Shift: Rail and Barge

Rail transport is increasingly used in the UAE and Egypt, with further expansion planned as new rail infrastructure becomes operational. Rail operations were also introduced in Argentina in 2025, extending sustainable inland logistics into a new geography.

In Romania, barge transport is actively used during the agricultural season, reducing approximately 200 truck movements per week. In Egypt, barge transport continues to operate at a smaller scale but is becoming increasingly relevant.

Efficiency Improvements in Road Transport

Operational measures are also improving the efficiency of road transport.

- In the UAE, double trailers are now fully embedded in operations, increasing cargo capacity per trip. Pilot trials of electric trucks for rice transport are planned for 2026.
- In Romania, electric trucks remain under evaluation, with deployment limited by infrastructure and regulatory constraints.

Influencing the Logistics Ecosystem

As logistics relies heavily on third-party providers, collaboration with partners is essential to advancing emissions reductions. In 2025, ESG considerations became more integrated into discussions with shipping lines and transport providers. Engagements focused on expanding lower-emission fuels, optimising routes, and improving environmental performance across logistics operations.

Al Dahra aims to act as a sector lighthouse, demonstrating and supporting the gradual adoption of lower-emission logistics solutions, while prioritising reliable and efficient supply chains.

Regulatory developments, such as the introduction of the EU Emissions Trading System (ETS) for maritime transport, are also shaping commercial and operational dynamics. Al Dahra continues working with partners to identify viable lower-carbon options in this evolving context.



Communicating in a Price-Sensitive Market

In global food and feed markets, logistics decisions remain highly price sensitive. Lower-emission transport solutions may introduce additional costs, making transparent communication essential.

To support commercial teams, Al Dahra developed a simple EU ETS explainer tool to clarify how carbon pricing mechanisms influence freight costs. The tool provides a consistent explanation of regulatory impacts, enabling clearer communication with customers across markets.

Looking Ahead

The next phase of logistics decarbonisation will focus on expanding successful initiatives and strengthening visibility across the supply chain.

Key priorities include:

- Expanding emissions mapping to cover upstream and downstream flows
- Increasing the use of biofuels and other lower-emission shipping solutions
- Diversifying logistics partners to increase innovation and resilience
- Extending green shipping initiatives beyond European routes to additional new corridors

A major barrier remains the cost of lower-carbon logistics technologies and fuels. As these solutions become more widely available and economically viable, adoption is expected to accelerate.

Over the long term, success will be defined not only by emissions reductions but by the development of a logistics system where sustainable transport solutions become standard practice rather than a premium option.

Decarbonisation Through Scenario Planning

Decarbonising logistics involves balancing emissions reductions, operational flexibility, and cost competitiveness.

To support decision-making, Al Dahra uses scenario-based analysis to assess both emissions and financial implications across various logistics options, including:

Partial adoption of greener shipping solutions



Full adoption of low-emission transport options



Regulatory-driven scenarios such as EU ETS compliance



Customer-funded models that share the cost of lower-emission transport



Appendix

- List of Al Dahra's Entities
- Abbreviations & Definitions
- Data Performance Tables
- Methodology Changes and Restatements
- GRI Index with ESRS Mapping



List of Al Dahra Entities

BU's	Jurisdiction	Ownership percentage	Type of Operations	Operational Materiality (Yes/No)	Included in Data (Yes/No)
Al Dahra UAE Feed	UAE	100%	Sales and Warehousing, Retail, Government-related Contract Activities	Yes	Yes
Al Dahra KSA	KSA	100%	Office and Warehouses	No	No
Al Dahra ACX	USA	100%	Sales/Sourcing and Processing	Yes	Yes
Al Dahra Europe	Italy and Spain	100%	Trading/Sourcing/Contract Farming 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
Al Dahra Agriculture Trading	UAE	100%	Trading and Warehousing	Yes	Yes
Al Ain Dairy Farms	UAE	100%	Dairy Operations	Yes	Yes
Al Dahra Food	UAE	100%	Processing	Yes	Yes
Al Dahra Global Forage	UAE	100%	Sales	Yes	Yes
Al Dahra Serbia	Serbia	100%	Farming, Dairy Operations	Yes	Yes
Al Dahra Romania	Romania	100%	Farming and Processing	Yes	Yes
SEEFKO	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 Farms USA	USA	100%	Farming	Yes	Yes
Al Dahra Agriculture Romania	Romania	100%	Trading	No	No
Loulis Food Ingredients	Greece	Minority shareholding	Processing	No	No
Al Dahra Agricultural Co. Namibia	Namibia	100%	Farming	Yes	Yes

Abbreviations & Definitions

Abbreviation	Full Form
CO ₂ e	Carbon Dioxide Equivalent
Kwh	Kilowatt-hour
Kw	Kilowatt
kt	Kiloton
ha	Hectares
LED	Light-emitting diode
MWh	Mega-watt hours
NUE	Nutrient Use Efficiency
IPM	Integrated Pest Management
Materiality	The importance of a topic to the company and its stakeholders.
Operational Materiality	Assesses whether a topic is significant to the company's operations and day-to-day activities.
SDG	Sustainable Development Goals
DEI	Diversity, Equity and Inclusion
MoU	Memorandum of Understanding
PoD	People of Determination

Abbreviation	Full Form
UNGC	United Nations Global Compact
EU	European Union
TGE	Target Gender Equality
HR	Human Resources
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 Organisations
GLEC	Global Logistics Emissions Council
API	Application Programming Interface
LNG	Liquified Natural Gas
People of Determination	UAE-aligned terminology, internationally referred to as 'People with Disabilities'

Data Performance Tables

Environmental

TABLE 1.E: FLAG and Non-FLAG Emissions in tCO₂e *

FLAG/ Non-FLAG	2025 gross Emissions [t CO ₂ e]	2025 Removals [t CO ₂ e]	GHG Protocol categorisation	Corresponding activity data
non-FLAG	15,875		Scope 1 – Fuel combustion at factories/offices*	Operated facilities/locations - Energy use for factories & offices
	33,926		Scope 2 – Electricity use*	Operated facilities/locations - Electricity consumption emissions
FLAG	176,731	(180,342)	Scope 1 – Farming (own production)*	On farm – Fertilisers, Methane (dairy) and Fuel use emissions
	51,321		Scope 3.1 - Own farming - Purchases	Ag-based emissions from Purchased feed and bedding
	446,927		Scope 3.1 - Traded commodities (GCC)	Traded commodities – FLAG – On farm emissions from Fertilisers and Fuel use
Non-FLAG	39,644		Scope 3.1 - Own farming - Purchases	Own production – non-FLAG - Emissions from purchased Fertilisers & Pesticides production
	205,332		Scope 3.1 - Traded commodities (GCC+ Australia)	Traded Feed – non-FLAG – Emissions from Fertilisers production & Energy for processing
	412,738	(4,430)	Scope 3 cat.4 & 9 - Transportation and distribution	Emissions from transportation & distribution
	175,260		Scope 3 cat.10 Processing of sold products	Further transformation of sold production (energy)
	22,849		Scope 3 - Other categories	Rest of emissions - Operation wastes, Business travels, Commuting, End-of-life of sold products & packaging, Investments
Totals	1,580,603	(184,772)		

*Excluding Al Salheya - Egypt

Data Performance Tables

Environmental

TABLE 2.E: Farming Emissions by Category*

Category	Arable kg CO2e	Perennial kg CO2e	Dairy kg CO2e	Total kg CO2e	Total kt CO ₂ e
Fertiliser application	75,096,026	211,276		75,307,302	75.3
Feeds embedded			51,321,468	51,321,468	51.3
Residue management	34,162,177	4,634,064		38,796,241	38.8
In-field fuel use	31,868,987	4,010,295		35,879,282	35.9
Fertiliser embedded	33,330,705	615,283		33,945,988	33.9
Crop drying and storage	23,647,758			23,647,758	23.6
In-field electricity use	22,274,361	380,398		22,654,760	22.7
Enteric fermentation			16,518,901	16,518,901	16.5
Manure and residue management			9,796,577	9,796,577	9.8
Pesticides embedded	4,820,691	873,420		5,694,111	5.7
Fuel and electricity use			3,498,764	3,498,764	3.5
Packaging	2,471,980			2,471,980	2.5
Crop residues		432,980		432,980	0.4
Biomass carbon stock change	(8,661)	(11,454,095)		(11,462,756)	(11.5)
Soil carbon stock change	(168,879,280)	(460)		(168,879,740)	(168.9)
TOTAL	58,784,745	(296,839)	81,135,710	139,623,616	139.6

TABLE 3.E: Net Farming Emissions by GHG Scope*

GHG Scope	Arable kg CO2e	Perennial kg CO2e	Dairy kg CO2e	Total kg CO2e	Total kt CO ₂ e
Scope 1	(11,885,712)	(2,165,940)	26315478	12263826	12.3
Scope 2	30047081	380398	3498764	33926243	33.9
Scope 3	-	-	51321468	51321468	51.3
Scope 3 (off-farm)	40623377	1488703	-	42112079	42.1
TOTAL	58784745	(296,839)	81135710	139623616	139.6

*Excluding Al Salheya - Egypt

Data Performance Tables

Environmental

TABLE 4.E: Trading Emissions by Crop

Crop	Total impact (ktCO2e)
Alfalfa	200.3
Wheat	152.3
Corn	128.0
Barley	94.1
Raw Cashew	39.1
Soybean Meal	34.7
Silage	0.9
Feed Comofities	0.2
Coffee Beans	0.2
Total	649.8

TABLE 5.E: Trading Emissions by Country of Origin

Country of Origin	Total impact (ktCO2e)
Argentina	121.90
Russia	105.60
Spain	89.40
Blacksea	80.50
USA	69.10
Australia	50.30
Cote d'Ivoire / Ivory Coast	30.80
Ukraine	28.80
Romania	14.80
Italy	13.90
Others	44.60
Total	649.8

Data Performance Tables

Environmental

TABLE 6.E: Logistics Emissions

	Total Scope 3.4	Total Scope 3.9
Pre carriage #1	49,017	-
Pre carriage #2	1,112	-
Pre carriage #2	101	-
Main carriage #1	319,525	-
On carriage #1	9,808	33,089
On carriage #1	38	-
On carriage #2	48	-
Total	379,649	33,089
Grand total		412,738

*Excluding Al Salheya - Egypt

Data Performance Tables

Environmental

TABLE 7.E: Cultivated Land in Ha

Country	2025
Romania	55,638.00
Serbia	19,249.00
Egypt	15,687.60
Morocco	1,041.70
Namibia	204.60
USA	970.40
Total	92,791.30

TABLE 8.E: Irrigated Land in Ha

Country	2025
Romania	52,468.00
Serbia	1,934.00
Egypt	15,687.60
Namibia	204.60
Morocco Farms	621.40
USA	970.40
Total	71,886.01

TABLE 9.E: No-till Land in Ha and % of Land Cultivated

Country	Ha	% of Total Cultivated
Romania	27,207.0	29%
Serbia	500.0	1%
Egypt	1,214.0	1%
Total	28,921.0	31%

TABLE 10.E: Min-till Land in Ha and % of Land Cultivated

Country	Ha	Ha that follow both IPM + correct NUE	% of Total Cultivated
Romania	16,394.4	16,394.4	18%
Serbia	0.0	0.0	0%
Egypt	0.0	0.0	0%
Total	16,394.4	16,394.4	18%

TABLE 11.E: Alfalfa Land in Ha and % of Land Cultivated

Country	Ha	Ha that follow both IPM + correct NUE	% of Total Cultivated
Romania	12,037.0	0.0	0%
Serbia	1,706.0	1,706.0	2%
Egypt	1,555.0	1,555.0	2%
Total	15,298.0	3,261.0	4%

Data Performance Tables

Environmental

TABLE 12.E: Water Consumption by Country

Country	2025
Australia	-
Romania (exc. HQ)	158,628,040.0
Serbia	2,087,026.0
Egypt	216,328,887.0
Morocco	1,780,862.0
Spain	1,262.0
Namibia	243,598.0
UAE	174,151.0
USA	67,663,522.0
Total	446,907,347.0

TABLE 13.E: Water Consumption by Source

Source	2025
Municipal water	596,088.0
Surface water	339,429,732.0
Ground water	106,881,527.0
Total	446,907,347.0

Data Performance Tables

Social

TABLE 1.S: Gender Distribution

	Total number of Employees		% of Total	
	2024	2025	2024	2025
Men	2,711	2,266	86.58%	85.63%
Women	420	380	13.41%	14.1%
Total Employee Count	3,131	2,646		

Country	Total	Men	Women
Egypt	451	440	11
Morocco	126	119	7
Namibia	119	85	34
Romania	854	736	118
Serbia	537	425	112
Spain	93	70	23
UAE	322	284	38
USA	123	99	24

**Data for certain countries has been excluded from this table to ensure alignment with the consolidated workforce totals reported in this report.*

TABLE 2.S: Age Diversity

Age Group	2024				2025			
	Men	Women	Total	%	Men	Women	Total	%
Below 30	368	48	416	13.29%	245	40	285	10.8%
31-50	1,603	235	1,838	58.70%	1,319	214	1,533	57.9%
Above 50	740	137	877	28.01%	702	126	828	31.3%
Total	2,711	420	3,131		2,266	380	2,646	

TABLE 3.S: Gender Breakdown of Employees in Management Positions

	Total	2024		2025	
		Men	Women	Men	Women
Director	52 (Pay grade 9)	43	9	47	11
Director (Senior)	24 (Pay Grade 10)	22	2	18	3
Executive	12 (Pay Grade 11)	11	1	12	1
Executive (Senior)	12 (Pay Grade 12-14)	10	2	8	2
Grand Total		86	14	85	17
		86%	14%	83.33%	16.6%

Data Performance Tables

Social

TABLE 4.S: Employee by Management level

Description		Total	Men	Women
Senior management employees	Pay grade 9 and Above	102	85	17
Middle management employees	Pay grade 7 & 8	207	168	39
Non-management employees	Pay grade 1- 6	2,352	2,028	324

TABLE 5.S: New Hires by Age

	2024				2025			
	Total	%	Men	Women	Total	%	Men	Women
New Hires Age 18-30	70	31.8	61	9	57	23.6	48	9
New Hires Age 31-50	120	54.5	97	23	135	56	109	26
New Hires Age +51	30	13.6	28	2	49	20.4	44	5
Total New Employee Hires	220		186	34	241		201	39
%			84.55%	15.45%			83.75%	16.25%

TABLE 6.S: Nationalisation Data

Description	Total	Men	Women
Percentage of Nationalisation of senior management	49	53	49
Percentage of Nationalisation among total workforce	86.69	86	90
Total number of national employees	2,294	1,955	339

TABLE 7.S: Emiratisation - By Gender

Description	Total	Men	Women
Percentage of Emiratisation of senior management	22%	9%	13%
Percentage of Emiratisation among total workforce	3%	2%	13%
Total number of Emirati employees	11	6	5

Data Performance Tables

Social

TABLE 9.S: Total Training Hours

Category	Total Training Hours
QHSSE Training	59,000 hours
Skill based technical and non-technical Training	5,086 hours
Combined Total	64,086

Country	Total training hours			E-learning Hours		
	Men	Women	Total	Men	Women	Total
Serbia	2,472	1,347	3,819	0	0	0
Romania	43,850.5	4,859.5	48,710	0	97.5	97.5
Spain	504.5	81	585.5	10	29	39
Egypt	68	9	77	NA	NA	NA
Namibia	7	7	14	0	0	0
Total	46,902	6,303.5	53,205.5	10	126.5	136.5

TABLE 10.S: Performance Reviews

Performance Reviews		
Country	Performance Reviews – Men (%)	Performance Reviews – Women (%)
Serbia	25%	56%
Romania	100%	100%
UAE	NA	NA
Spain	86%	70%
Morocco	NA	NA
Australia	NA	NA

Methodology Changes and Restatements

Reporting Methodology, Assumptions and Data Quality

Reporting Boundary and Organisational Coverage

Unless otherwise stated, environmental data reported within this Sustainability Report covers Al Dahra's operationally controlled agricultural, dairy, processing, and corporate entities active during the 2025 reporting period.

During 2025, Al Saheya was excluded from environmental reporting following its divestment. Based on historical emissions profiles, Al Saheya represented approximately 0.9% of farming emissions and 0.2% of total greenhouse gas emissions and is therefore not considered material to the overall environmental performance presented in this report.

The reporting boundary includes Al Dahra's active portfolio during the reporting year. Where data limitations, methodological assumptions, or estimation approaches apply to specific indicators, these are disclosed within the relevant sections of the report or in this methodology note.

Reporting Approach

The 2025 Sustainability Report reflects a significant evolution in Al Dahra's environmental reporting framework through the implementation of Sandy, an integrated sustainability data management platform developed by Trinity AgTech.

Sandy provides a science-based approach for quantifying greenhouse gas emissions, carbon removals and sequestration, biodiversity performance, water stewardship, soil health, and natural capital indicators across agricultural operations.

The platform is independently certified against ISO 14064-2 and ISO 14067 standards and is aligned with the Greenhouse Gas Protocol (GHGP), Science Based Targets initiative (SBTi) FLAG guidance, Intergovernmental Panel on Climate Change (IPCC) methodologies, Taskforce on Nature-related Financial Disclosures (TNFD) recommendations, and the United Nations System of Environmental-Economic Accounting (SEEA). Sandy incorporates Tier 2 and Tier 3 methodologies where appropriate and is designed to reflect regional conditions, management practices, and agricultural production systems.

Environmental performance data was collected through a combination of operational farm management systems, production records, utility consumption data, logistics information, supplier-provided datasets, and other business records. Where appropriate, information was supplemented through expert review, recognised secondary datasets, and modelling approaches to improve completeness and consistency.

Due to the implementation of a new sustainability accounting methodology, the adoption of Sandy, improvements in data availability, and significant changes to Al Dahra's operational portfolio, 2025 has been established as the new baseline year for environmental targets and performance tracking. This includes greenhouse gas emissions, carbon removals and sequestration, logistics emissions, water stewardship, biodiversity, soil health, regenerative agriculture, and other environmental performance indicators. Future progress against environmental targets will therefore be measured relative to 2025 performance.

Greenhouse Gas Emissions Methodology

Agricultural Emissions Methodology

Agricultural greenhouse gas emissions were quantified primarily through Sandy, Trinity AgTech's sustainability accounting platform.

Data inputs were sourced from a combination of Cropwise farm management systems, operational farm records, fuel consumption records, electricity consumption records, fertiliser and crop protection application records, livestock production records, processing facility information, and other operational datasets maintained by individual business units.

To strengthen data quality and completeness, Sandy outputs were reviewed alongside calculations generated through the Farm Carbon Calculator (FCC). Results from both systems were compared and assessed to identify material discrepancies, improve consistency, and support the selection of the most representative datasets available for reporting purposes.

Agricultural emissions calculations include:

- Fuel combustion;
- Purchased electricity;
- Fertiliser production and application;
- Crop protection products;
- Livestock enteric fermentation;
- Manure management;
- Crop residue management;
- Land-use emissions;
- Soil carbon changes;
- Carbon sequestration and removals; and
- Biomass accumulation.

Nitrous oxide emissions associated with fertiliser use are calculated using IPCC methodologies, while livestock emissions are calculated using Tier 2 approaches that incorporate animal-specific production parameters and feed characteristics.

Soil carbon emissions and sequestration are quantified using IPCC Tier 2 methodologies, supplemented by crop-specific and land-use-specific modelling approaches where applicable.

Where available, measured soil carbon data may be incorporated to improve confidence and site-specific accuracy.

Carbon Removals and Sequestration Methodology

Carbon removals and sequestration were quantified using Sandy's land-based carbon accounting framework, which is designed to assess changes in carbon stocks across agricultural systems.

The methodology accounts for carbon sequestration and removals associated with mineral soils, perennial crops, woody biomass, grasslands, crop residues, agroforestry systems, and other relevant land-based carbon pools. Calculations are based on IPCC (2019) methodologies, including Tier 2 and Tier 3 approaches where appropriate, and utilise region-specific soil, climate, crop, and management data where available.

For mineral agricultural soils, carbon stock changes are calculated using IPCC Tier 2 methodologies. Where measured soil carbon data is available, this information can be incorporated to improve confidence and site-specific accuracy. Additional methodologies are applied to estimate carbon accumulation within perennial crops, woody biomass, grasslands, and agricultural residues based on crop-specific and land-use-specific models.

Reported removals and sequestration figures represent estimated changes in carbon stocks occurring within Al Dahra's managed agricultural systems and support the assessment of land-based climate mitigation opportunities.

While the methodology is aligned with internationally recognised standards and scientific guidance, including the IPCC, Greenhouse Gas Protocol, and SBTi FLAG requirements, reported removals and sequestration figures have not been independently verified as carbon credits or validated through a third-party carbon project standard. **Reported values should therefore be interpreted as sustainability reporting metrics and management indicators rather than carbon assets.**

Where reported, carbon removals and sequestration are disclosed separately from gross greenhouse gas emissions to provide transparency regarding both emissions sources and land-based carbon sinks.

Logistics Emissions Methodology

Logistics emissions were quantified through collaboration between Al Dahra's carbon consultant and Searoutes.

Available shipment information, transport routes, sourcing locations, destinations, and transport modes were used to model emissions associated with freight activities. Route-level calculations considered transport mode, distance travelled, vessel characteristics, and other relevant operational parameters.

Given the scale and complexity of Al Dahra's global logistics network, some transport movements required extrapolation where complete route-level information was not available. While every effort was made to utilise the best available operational data, logistics emissions should be considered representative estimates based on available information at the time of reporting.

Future reporting cycles will focus on improving shipment-level visibility, strengthening integration between logistics datasets and emissions modelling tools, and increasing the proportion of transport movements supported by primary operational data.

Scope 3 Trading Emissions Methodology

Emissions associated with traded commodities were estimated using activity data provided by Al Dahra's commercial operations and quantified in collaboration with the Al Dahra's carbon consultant.

Where supplier-specific emissions data was unavailable, recognised secondary datasets were applied in accordance with Greenhouse Gas Protocol principles. Methodologies will continue to be refined as value chain transparency improves and greater access to supplier-specific information becomes available.

Biodiversity Methodology

Biodiversity performance was assessed through Sandy's biodiversity framework, which evaluates ecological performance across five functional biodiversity groups:

- Farmland wildlife;
- Conservation species;
- Pollinators;
- Natural enemies; and
- Soil biodiversity.

The methodology assigns biodiversity scores to individual land uses and management practices. Management interventions act as biodiversity uplifts, increasing the biodiversity potential associated with a given land use. Scores are aggregated at field and farm level to generate an overall biodiversity assessment.

The scoring framework was developed through a formal expert consensus process involving biodiversity specialists and incorporates peer-reviewed scientific literature and established ecological principles. Current biodiversity assessments primarily reflect actively managed agricultural land and associated management practices. Broader natural capital features, non-productive habitats, and additional ecological datasets are expected to be progressively incorporated as data availability improves.

Data Quality, Assumptions and Future Improvements

General Considerations

The 2025 reporting cycle represents a substantial improvement in the quality and granularity of environmental data available across Al Dahra's operations. Nevertheless, several areas remain subject to varying levels of uncertainty due to data availability constraints, supply chain complexity, and the evolving maturity of environmental reporting systems.

As data collection processes continue to mature, future reporting periods are expected to benefit from increased use of primary data, greater traceability, improved system integration, and reduced reliance on assumptions and secondary datasets.

Scope 1 and Scope 2 Coverage

The majority of operational Scope 1 and Scope 2 emissions were captured through Sandy using activity-based operational data.

While efforts were made to maximise organisational coverage, some smaller facilities and administrative operations may not yet be fully integrated into the platform. These emissions are not expected to materially influence the overall emissions profile but will continue to be reviewed and incorporated where possible as reporting systems mature.

Scope 3 Emissions Uncertainty

Scope 3 emissions remain the area with the highest degree of uncertainty due to the complexity of agricultural value chains and limitations in available primary data.

Several categories currently rely on secondary datasets, extrapolation techniques, or assumptions where primary information is not yet available.

Category 5 – Waste Generated in Operations

Current estimates are based on high-level operational assumptions and procurement information due to limited facility-level waste data availability. Future reporting aims to incorporate site-specific waste generation and disposal data across farming, processing, and administrative operations.

Category 10 – Processing of Sold Products

Current estimates are based on assumptions regarding downstream processing activities following sale of Al Dahra products. Improved understanding of customer profiles, processing pathways, and end uses would enable more representative calculations in future reporting periods.

Category 12 – End-of-Life Treatment of Sold Products

Current calculations rely on assumptions regarding product destinations and downstream disposal pathways. Greater visibility of product flows and customer destinations is expected to improve accuracy over time.

Logistics Emissions

While route-specific modelling significantly improves transport emissions estimates, certain logistics activities required extrapolation due to incomplete shipment information and varying data quality across regions and transport modes.

Future improvements will focus on increasing shipment-level traceability and expanding the use of primary logistics datasets.

Biomass and Biofuels

The 2025 inventory assumes no material use of biofuels across operations due to limited availability of consistent consumption data.

Small-scale biomass consumption identified within certain operations, has not been quantified and is therefore excluded from the current inventory. Future reporting cycles will seek to improve the collection and integration of biomass and biofuel consumption data.

Continuous Improvement of Reporting Methodologies

The 2025 reporting cycle represents a significant advancement in Al Dahra's environmental reporting capabilities through the implementation of Sandy, the expansion of environmental data collection processes, and the increased integration of operational datasets across.

As reporting systems continue to mature, Al Dahra expects to further improve the completeness, accuracy, and granularity of environmental disclosures. Future efforts will focus on strengthening primary data collection, increasing value chain transparency, reducing reliance on secondary datasets, expanding organisational coverage, and enhancing the quality of Scope 3 reporting.

Particular focus areas include logistics traceability, waste reporting, downstream emissions categories, biodiversity assessments, natural capital measurement, carbon sequestration quantification, and the integration of additional operational datasets into Sandy.

As 2025 represents the first reporting cycle completed using Sandy and the first year reflecting Al Dahra's revised environmental reporting framework and portfolio structure, it serves as the baseline year for future environmental target setting and performance monitoring. Continued improvements in data collection, system integration, and reporting methodologies may result in refinements to future disclosures and, where appropriate, restatements of historical information to maintain comparability over time.

GRI Index with ESRS mapping

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION	ESRS / CSRD
GRI 2: General Disclosures 2021	2-1 Organisational details	10		
	2-2 Entities included in the organisation's sustainability reporting	4		ESRS1 5.1; ESRS 2 BP-1
	2-3 Reporting period, frequency and contact point	4		
	2-4 Restatements of information		83	ESRS 2 BP-2
	2-5 External assurance		Not Applicable	
	2-6 Activities, value chain and other business relationships	12,13,64		ESRS 2 SBM-1
	2-7 Employees		49,50	ESRS 2 SBM-1
	2-8 Workers who are not employees			
	2-9 Governance structure and composition			ESRS 2 GOV-1; G1
	2-10 Nomination and selection of the highest governance body	15-17		
	2-11 Chair of the highest governance body			
	2-12 Role of the highest governance body in overseeing the management of impacts	16		ESRS 2 GOV-1,2; G1
	2-13 Delegation of responsibility for managing impacts	17		ESRS 2 GOV-1,2
	2-14 Role of the highest governance body in sustainability reporting	16		ESRS 2 GOV-5; IRO-1
	2-15 Conflicts of interest			
	2-16 Communication of critical concerns		Not Applicable	ESRS 2 GOV-2; G1
	2-17 Collective knowledge of the highest governance body	17		ESRS 2 GOV-1
	2-18 Evaluation of the performance of the highest governance body	17		
	2-19 Remuneration policies			ESRS 2 GOV-3; E1
	2-20 Process to determine remuneration		Not Available	ESRS 2 GOV-3
	2-21 Annual total compensation ratio			S1
	2-22 Statement on sustainable development strategy	8		ESRS 2 SBM-1
	2-23 Policy commitments	18		GOV-2,4; S1; S2; S3; S4; G1; MDR
	2-24 Embedding policy commitments	18		
	2-25 Processes to remediate negative impacts	18		S1; S2; S3 ;G1
	2-26 Mechanisms for seeking advice and raising concerns	18		
	2-27 Compliance with laws and regulations	18		ESRS 2 SMB-3; S1; G1
	2-28 Membership associations	57-58		
	2-29 Approach to stakeholder engagement	24		ESRS 2 SMB-2; S1; S2; S3
	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	24-26		ESRS 2 IRO-1; SBM-3; SBM-3; MDR; BP-2;S1; S2
	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	27-40		
	101-1 Policies to halt and reverse biodiversity loss		Not Available	ESRS 2 SBM-1; SBM3; MDR; BP-2; S1; S2
	101-2 Management of biodiversity impacts	38-40		
	101-3 Access and benefit-sharing	38-40		
	101-4 Identification of biodiversity impacts	40		
	101-5 Locations with biodiversity impacts (101-5-a; 101-5-b; 101-5-c)	38,40		
	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 IRO-1;E3
	101-7 Changes to the state of biodiversity	39-40		
	101-8 Ecosystem services	39		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		ESRS 2 SBM-3; E1
	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	23		
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	72		
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	58-59		
	203-2 Significant indirect economic impacts			

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION	ESRS / CSRD
Procurement practices				
GRI 3: Material Topics 2021	3-3 Management of material topics	64		
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	18		
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			G1-3
	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	18		
Tax				
GRI 3: Material Topics 2021	3-3 Management of material topics	20		
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	67		
GRI 301: Materials 2016	301-1 Materials used by weight or volume			E5
	301-2 Recycled input materials used			E5
	301-3 Reclaimed products and their packaging materials			
Energy				
GRI 3: Material Topics 2021	3-3 Management of material topics	27,33		
GRI 302: Energy 2016	302-1 Energy consumption within the organisation			E1
	302-2 Energy consumption outside of the organisation			
	302-3 Energy intensity			E1
	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	34-35		
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource			E3 SBM-3 ;IRO-1
	303-2 Management of water discharge-related impacts			
	303-3 Water withdrawal			
	303-4 Water discharge			
	303-5 Water consumption		E3	
Biodiversity				
GRI 304: Biodiversity 2016	3-3 Management of material topics	38-40		
	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	31-32		
	305-1 Direct (Scope 1) GHG emissions			
	305-2 Energy indirect (Scope 2) GHG emissions			
	305-3 Other indirect (Scope 3) GHG emissions			E1
	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	22,42		
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts			E5; SBM-3
	306-2 Management of significant waste-related impacts			E5
	306-3 Waste generated			E5
	306-4 Waste diverted from disposal			E5
	306-5 Waste directed to disposal		E5	
Supplier environmental assessment				
GRI 3: Material Topics 2021	3-3 Management of material topics	65-66		
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria			G1
		308-2 Negative environmental impacts in the supply chain and actions taken		S2 SBM-3

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION	ESRS / CSRD
Employment				
GRI 3: Material Topics 2021	3-3 Management of material topics			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	50-54		S1
	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			S1; S2
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Not Applicable		S1; ESRS1; MDR
Occupational health and safety				
GRI 3: Material Topics 2021	3-3 Management of material topics			
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	55-57		S1
	403-2 Hazard identification, risk assessment, and incident investigation		S1	
	403-3 Occupational health services			
	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			
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	50,52,74		
	404-2 Programs for upgrading employee skills and transition assistance programs			
	404-3 Percentage of employees receiving regular performance and career development reviews	74		
Diversity and equal opportunity				
GRI 3: Material Topics 2021	3-3 Management of material topics	49-53		
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees			S1; G1 GOV1
	405-2 Ratio of basic salary and remuneration of women to men	Not Available		S1
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Not Applicable		S1

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION	ESRS / CSRD
Public Policy				
GRI 415: Public Policy 2016	415-1 Political contributions		Not Applicable	
Customer health and safety				
GRI 3: Material Topics 2021	3-3 Management of material topics			
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories			Not Available
	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			
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling			Not Applicable
	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			
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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