



Innovation with Passion

Sustainability Report 2024

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Annual Report
2024



Go to our
Sustainability
Report 2024

About this report

GRI (2-2), (2-3), (2-4), (2-5)

This is the third Sustainability Report published by Tanmiah Food Company (Tanmiah, TFC), covering the period from January 1, 2024, to December 31, 2024. Our reporting boundary includes all entities over which TFC has financial control including processing and distribution centres, offices, feed mills, hatcheries, and poultry broiler and breeder farms. This report is prepared in reference to GRI Standards and the Saudi Stock Exchange ESG Disclosure Guidelines. The material topics align with the Saudi Green Initiative, the Saudi Net Zero 2060 program, and Saudi Vision 2030.



- Find out more about Tanmiah
- Find out more about our sustainability Journey



Reporting Framework

This report has been prepared in reference to GRI Standards for the period from January 1, 2024, to December 31, 2024.



Alignments

The report aligns with GRI Sector Standard for Agriculture, Aquaculture and Fishing, United Nations SDGs, and the Saudi Stock Exchange ESG Disclosure Guidelines.



Reporting Boundary

The company adopted a financial control approach for reporting boundaries and accounted for 100% of emissions for the following:

- Desert Hills for Veterinary Services Company Limited (DHVS)
- Tanmiah Restaurant for Fast Food Company (TRC)
- Agricultural Development Company (ADC)



External Assurance

KPMG Professional Services Company carried out limited assurance for the following selected quantitative indicators:

- Greenhouse Gas (GHG) Emissions: Scope 1 & Scope 2, including related intensity figures
- Water Consumption and Water Consumption Intensity (Revenue-based)
- Waste Management
- Packaging Material

For more detailed information, please refer to the complete assurance report on page 75. Further, indicators that have undergone limited assurance are marked with an asterisk (*) on their related pages.

Message from our Chairman

GRI (2-14), (2-22)



Chairman
H.E. Amr Al-Dabbagh

Reflecting on Tanmiah's 62-year journey, we attribute a significant portion of our success to our unwavering commitment to generating value through sustainability.

Sustainability constitutes one of the three fundamental pillars of our distinctive, home-grown philosophy known as Omnipreneurship. This foundational belief in the strategic significance of sustainability is central to our aspiration of becoming the number one global halal, sustainable, and healthy protein company by 2030.

In a year characterized by global economic fluctuations and evolving regulatory frameworks, Tanmiah has steadfastly dedicated itself to the integration of sustainability principles

into our operational and growth strategies. We acknowledge that our long-term success is intrinsically linked to the health of our planet, our workforce, and the communities we serve. This resolute commitment aligns with the ambitious objectives of Saudi Vision 2030 and the United Nations Sustainable Development Goals (SDGs), thereby ensuring prosperity for future generations.

In 2024, our focus was directed towards the implementation of innovative strategies across our environmental, social, and governance pillars. These initiatives illustrate our proactive approach to fostering measurable impact in practice, thereby ensuring that we are genuinely realizing our commitments. Our practices and pledges have been validated by various accomplishments, including being ranked first in the "Great Place to Work" in Saudi Arabia, as well as being recognized by National Sanitation Foundation (NSF), a leading authority in animal welfare standards certification, as the top-performing organization for animal welfare standards in the Middle East.

We recognize that creating meaningful impact cannot be accomplished in isolation. Consequently, we actively engage with a diverse array of stakeholders who share our ambitions for sustainable value creation. We have been fortunate to establish partnerships across both public and private sectors, collaborating to push the boundaries of what is feasible and to contribute towards the development of a sustainable world for all.

We express our profound gratitude and recognition to Tanmiah's Board of Directors for their unwavering guidance, to our leadership team for their relentless pursuit of excellence, and to our diligent colleagues for their outstanding execution. Their commitment and expertise are instrumental in shaping a successful trajectory for our company while simultaneously benefiting our broader communities.

Message from our CEO

GRI (2-14), (2-22)



Chief Executive Officer
Syed Zulfiqar Hamadani

We are entering a new era in which innovation and growth must adhere to the environmental constraints of our planet. At Tanmiah, we do not merely accept this challenge; we view it as an opportunity to take a leadership role in the industry. Our objective is not to follow prevailing trends but to define what sustainable, ethical, and resilient food production entails in Saudi Arabia and beyond. This year's Sustainability Report illustrates the deliberate and concrete steps we are taking as we progress towards our 2030 vision. It serves not merely as a document but as a narrative of how we are translating our ambitious vision into practical actions aimed at becoming the world's number one halal, sustainable, and healthy protein company by 2030.

To bring this vision to fruition, we have structured our strategy around three principal engines of growth. Firstly, we are fortifying our core by expanding fresh chicken production and enhancing food security through increased self-sufficiency within the Kingdom. Secondly, we are augmenting our footprint in the global halal Quick Service Restaurant (QSR) sector, thereby creating new consumer experiences through a

diverse range of offerings. Lastly, we are exploring new frontiers by establishing international partnerships in beef processing and unlocking alternative proteins that prioritize health, innovation, and reduced environmental impact. These initiatives represent more than mere business strategies; they constitute pivotal steps towards the establishment of a future food system inspired by vision 2030 goals of food safety and security.

In 2024, we recorded significant progress across our three sustainability pillars—People, Agriculture, and the Planet—which is reflected in our upgrade in MSCI rating from B to BB. Our Omega-3 enriched chicken product received the accolade of Product of the Year for the third consecutive year. This award signifies not just recognition but also the trust placed in us by consumers who demand high standards of quality, nutrition, and integrity in their food. We also introduced Tanmiah Taste Secrets, a healthy product line designed for contemporary lifestyles, featuring portioned fresh chicken that is both delicious and minimizes waste. Concurrently, we have concentrated on mitigating our environmental impact, as efficiency and sustainability

are inherently connected. We have implemented smart farming technologies, significantly reduced water consumption, and upgraded our digital systems to decrease emissions and waste. Automation is facilitating our ability to scale responsibly.

In terms of our commitment to people, our teams achieved certification in the Occupational Health and Safety Management System (OH&S) ISO 45001:2018 with zero workplace fatalities, a direct testament to our unwavering dedication to health and safety within the workplace. Together, we are crafting a future where economic prosperity and sustainability coexist harmoniously, and we are only at the beginning of this journey.



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Who are We?

GRI (2-6)

Established in Jeddah in 1962 with a single feed mill under Agriculture Development Company, Tanmiah has grown into one of the Kingdom's leading providers of fresh halal poultry, value-added protein, animal-health solutions

and fast food franchises. With a fully integrated business model, Tanmiah handles complete farm to fork value chain with production, processing and distribution across Saudi Arabia, the UAE, Bahrain, Oman, Jordan, and Kuwait.

Driven by our distinctive homegrown philosophy of "Omnipreneurship" where sustainability is central to our strategic growth. We raise birds humanely, recycle our organic waste into fertilizer, and scale renewable energy across operations, pushing Saudi Vision 2030's target of 90% poultry self-sufficiency while shrinking our carbon footprint.

Our aspiration is to become the number one global halal, sustainable and healthy protein company by 2030. With 62 years of heritage, Tanmiah blends the reach and reliability of an established Saudi market leader with startup-style agility—delivering healthy, sustainable halal nutrition to the Kingdom and the world.

Our Sustainability Focus Areas are aligned with



OUR FOCUS AREAS DEFINED IN MATERIALITY ASSESSMENTS ALIGNED WITH UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS



Creating Value as an Integrated Poultry Leader

Tanmiah Food Company





Our Vision

To become the number one global halal, sustainable and healthy protein company by 2030.

This vision not only reflects our unwavering commitment to delivering exceptional halal products but also highlights our dedication to environmental stewardship and social responsibility. By prioritizing ecological sustainability, such as implementing innovative farming practices that minimize environmental impact, promoting the health and well-being of our colleagues through comprehensive wellness programs, and adhering to rigorous ethical business standards, we aim to redefine industry benchmarks and actively fulfill the increasing consumer demand for halal, sustainable and nutritious food options both locally and in international markets.



Our Mission

We are resolutely committed to providing high-quality products and services, backed by international expertise and best practices in the field.

Our objective is to achieve the utmost levels of customer satisfaction, ensuring that we exceed expectations at every interaction. We strive to cultivate lasting value for our stakeholders, including investors, customers, and the communities we serve. Through our concentrated focus on sustainability and ethical business practices, Tanmiah is dedicated to making a positive impact on community well-being and advancing the health of our planet for future generations.





Our Values

01

Integrity



Upholding the highest ethical standards and transparency in everything we do. At Tanmiah, integrity is most visibly demonstrated in our commitment to ensuring product quality, safety, and compliance. We build customer trust through stringent quality controls, product safety measures, and responsible labelling. Our operations strictly comply with regulatory and industry standards, such as Saudi Good Agricultural Practices, to demonstrate our commitment to doing the right thing. By consistently delivering safe, high-quality halal products with full traceability, we reinforce our integrity and advance our sustainability goals by meeting the expectations of both our customers and stakeholders.

02

Forward Thinking



We anticipate future challenges and proactively innovating to address them. Tanmiah drives sustainability by investing in R&D and advanced technologies to enhance efficiency and minimize its environmental impact. We focus on continuous innovation, waste-to-value projects, and modern farming practices to stay ahead of future needs. For example, we are adopting automation and renewable energy solutions to cut waste and carbon emissions. This forward-looking mindset helps us transform waste into resources and optimize our supply chain, building a resilient, future-ready business that supports long-term sustainability.

03

Respect



Respect at Tanmiah encompasses respect for people, communities, and the environment. We foster an inclusive culture of diversity, equity, and inclusion, and invest heavily in talent management and growth. Respect extends to animal welfare and nature: we uphold high standards for animal care and use practices (e.g. sustainable feed and responsible water use) to protect ecosystems. By treating our colleagues, partners, and the environment with respect, we foster a positive workplace and contribute to building thriving communities that are central to our sustainability journey.

04

Passion



Passion drives our commitment to excellence and continuous improvement in sustainability. Our team's dedication to producing healthy, safe, affordable food means we continually raise the bar for quality and environmental performance. Driven by passion, we have launched ambitious projects like our circular "One Million Trees" initiative, using recycled processing water for tree irrigation. This initiative exemplifies our enthusiasm for creating innovative, circular solutions – eliminating CO2 emissions and recycling waste as we plant trees. Our passion for excellence also motivates us to exceed environmental standards (through renewable energy and waste reduction) and deliver products and processes that benefit both people and the planet.

05

Teamwork



Teamwork underscores all our sustainability efforts: complex challenges require collaboration across functions and partnerships with external stakeholders. Internally, our cross-divisional teams collaborate on sustainability projects, such as energy efficiency upgrades and waste management, reflecting our core value of teamwork. Externally, we partner closely with government and industry on large-scale programs. For example, Tanmiah joined Saudi and Bahrain authorities to plant 100,000 trees in Bahrain, aligning with the Saudi Green Initiative through collaborative afforestation efforts. By working together – across departments, industries, and borders – we amplify our sustainability impact and foster the collective progress needed for long-term success.

Our Philosophy

GRI (2-1)



GIVING

Driven by Purpose, Powered by Impact

At Tanmiah, giving is more than a value—it's a way of life. From nurturing young lives through the Makkah Kids Charity House to greening Saudi Arabia with our One Million Trees initiative, we're committed to making a lasting difference. Internally, we invest in our people with robust training and development programs that build skills, boost confidence, and foster a culture of empowerment. Because when our communities thrive, so do we.



EARNING

Thriving Today, Transforming Tomorrow

At Tanmiah, earning means building a sustainable business that thrives responsibly. We harness innovation to drive long-term growth—from automating farms to enhance animal welfare and productivity, to launching a cutting-edge track-and-trace system that ensures supply chain transparency and food safety. Through responsible sourcing, smart technology, and a relentless focus on operational excellence, we're creating value today while securing the future of food sustainability of our supply chain.



SUSTAINING

Investing in the Future Starts Now

At Tanmiah, sustaining means taking bold steps today to protect the planet for generations to come. We're tackling climate change head-on by boosting energy efficiency and advancing renewable energy across our operations. From planting over a million trees to recycling millions of liters of water, our resource management efforts are rooted in restoring ecosystems and preserving natural capital. Through strategic partnerships and purpose-driven action, we're building a more resilient, regenerative future.



Materiality Assessment

GRI (2-6), (2-25), (2-26), (2-28), (2-29), (3-1), (3-2)

Tanmiah conducted a materiality assessment in 2022 to shape its sustainability strategy and prioritize ESG issues where it can create value for Tanmiah and its stakeholders. The assessment followed a structured three-phase process: external analysis, internal analysis, and prioritization. Each phase refined the list of issues, ensuring alignment with Tanmiah's business strategy and stakeholder expectations. A refresh of the materiality assessment is planned for 2025 to ensure continued relevance and responsiveness to evolving priorities.

Phase 01

External Analysis

During the external analysis phase, Tanmiah identified 66 relevant sustainability issues through benchmarking with industry peers and review of recognized sustainability frameworks. This involved:

- Peer benchmarking: Comparing sustainability topics and risks with other companies in the sector.
- Framework review: Consulting established standards and guidelines, including the Global Reporting Initiative (GRI), Sustainability Accounting Standards Board (SASB), the Saudi Exchange ESG disclosure guidelines, Saudi Vision 2030, the United Nations Global Compact (UNGC), and the United Nations Sustainable Development Goals (UNSDGs).

The result of this phase was a comprehensive list of 66 material issues that could impact Tanmiah and its stakeholders.

Phase 02

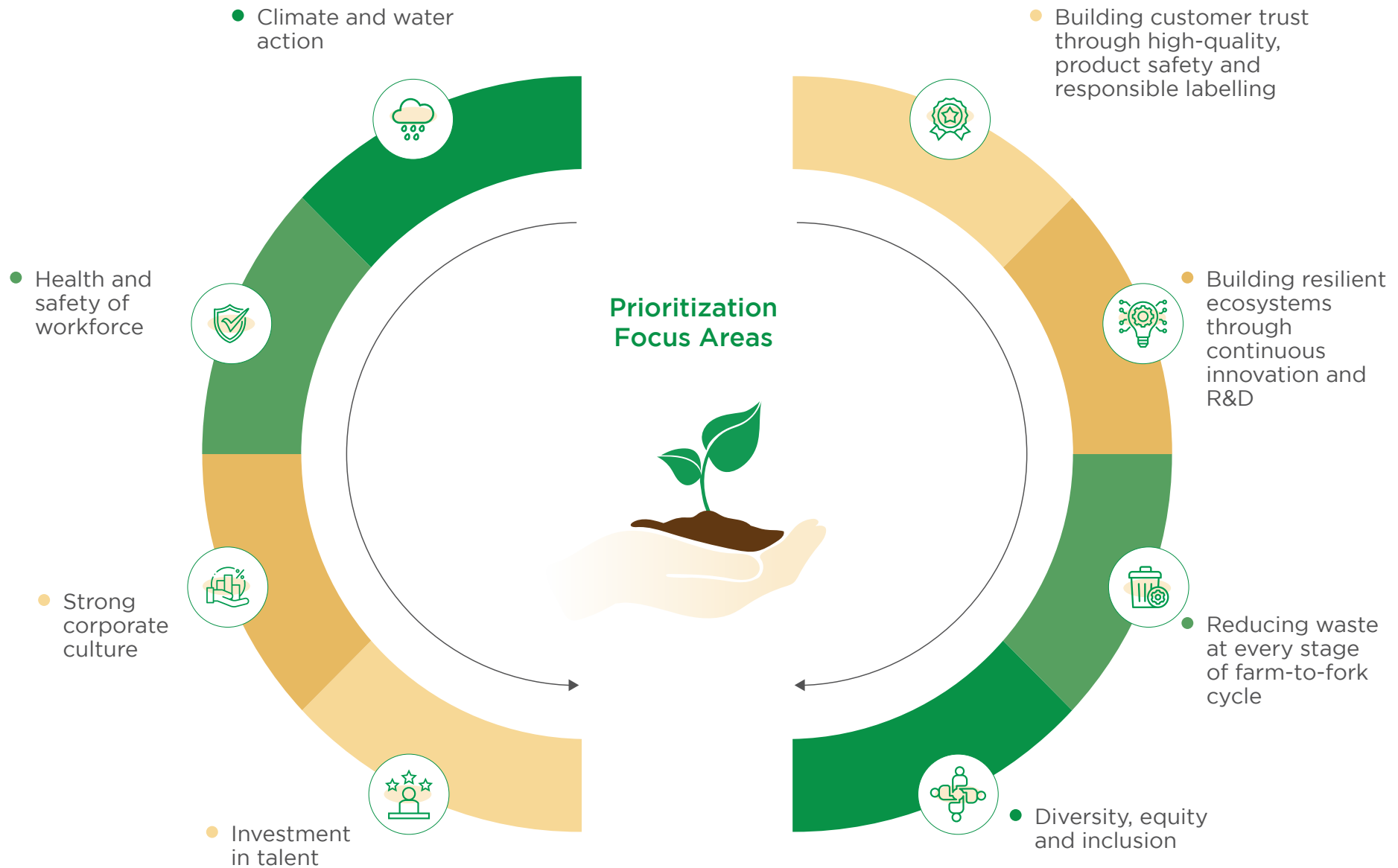
Internal Analysis

In the internal analysis phase, Tanmiah engaged key internal stakeholders to refine the list of issues. Each issue was evaluated based on criteria such as relevance to Tanmiah's business model and strategy, potential impact, time frame, and likelihood. Through this filtering process, the team narrowed the focus to 17 key issues for further consideration.

Phase 03

Prioritization

In the final prioritization phase, shortlisted issues were discussed with Tanmiah's Board of Directors. Based on direction from the Board, a prioritized list of strategic issues was developed. These material issues now form the foundation of eight (8) strategic focus areas for Tanmiah's sustainability efforts, guiding Tanmiah's approach to value creation for the business and its stakeholders.



Our Strategic Sustainability Focus

GRI (2-1), (2-6), (2-25), (2-26), (2-28), (2-29), (3-1), (3-2)

Our sustainability strategy is deeply rooted in each of these focus areas and is structured around three fundamental pillars, each representing a comprehensive commitment to fostering a more sustainable future:

Sustaining People

Read more

pg.38



Our colleagues and communities are at the heart of our operations. To empower them, we have commitments towards investments in talent development, diversity, equity, and inclusion initiatives, as well as our emphasis on health, safety, and adherence to local and international regulations.

Key Focus Areas

- Diversity Equity Inclusion
- Forced Or Compulsory Labor
- Child Labor
- Occupational Health And Safety
- Investment In Talent
- Strong Corporate Culture

Sustaining Agriculture

Read more

pg.52



Ensuring the highest standards of animal welfare and sustainable resource utilization is paramount to us. Our comprehensive efforts include implementing rigorous animal welfare and biosecurity measures—supported by automated monitoring systems for real-time health tracking. We also engage in afforestation initiatives, promote sustainable, precision-driven feed production, and enhance resource efficiency through automated resource management tools.

Key Focus Areas

- Soil Health
- Pesticide Use
- Food Security
- Animal Health And Welfare

Sustaining Planet

Read more

pg.66



We strive to take a carbon-neutral approach across all our activities. This commitment translates into actions that address climate change by promoting energy efficiency, waste to value initiatives, and sustainable packaging solutions.

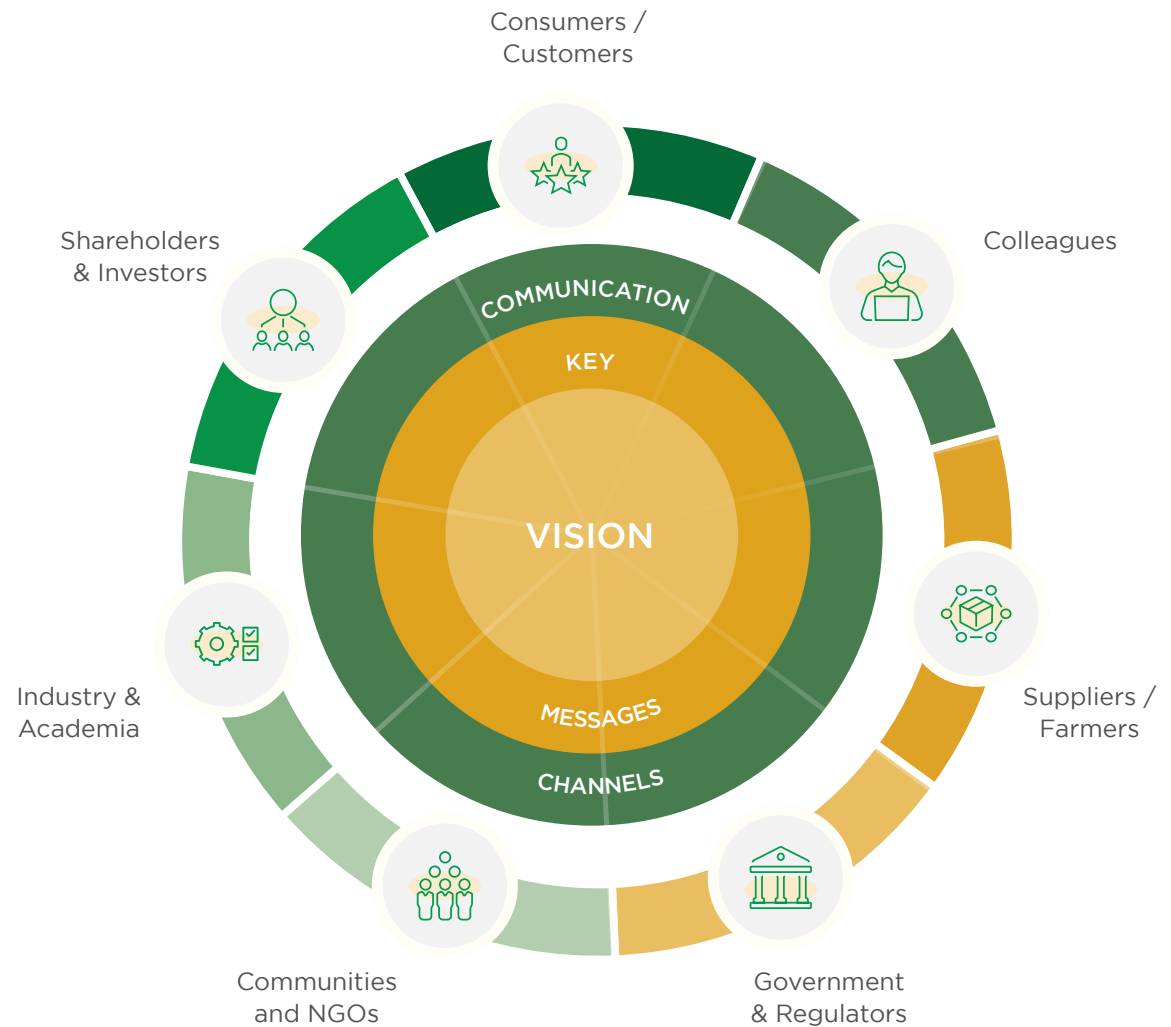
Key Focus Areas

- Climate And Water Action
- Energy Efficiency
- Reducing Waste
- Responsible Labeling
- Building Resilient Ecosystems

Our Approach to Stakeholder Engagement

GRI (2-29)

We are committed to fostering meaningful engagement with all our key stakeholders to strengthen collaboration and drive shared value. We build trust, ensure transparency, and align our efforts with the needs and expectations of our shareholders, colleagues, consumers, communities, government bodies, and suppliers.



Tanmiah Stakeholder Engagement

	Shareholders & Investors	Consumers / Customers	Colleagues	Suppliers / Farmers	Government & Regulators	Communities and NGOs	Industry & Academia
Engagement Objectives	- Maintain confidence - Long term value creation - Secure sustainable capital	Build trust and loyalty through transparency & nutrition	Attract, develop, and retain purpose-driven talent	Ensure resilient and sustainable supply chain	Stay compliant and shape progressive policy	Create shared value and local impact	Drive innovation and sector standards
Engagement Channels	- Annual General Meeting (AGM) - Quarterly earnings calls - Capital market forums - Sustainability reports	- Social media monitoring (daily) - Customer surveys (quarterly) - Multi-channel customer service - Loyalty program - Ecommerce platform	- Monthly newsletter (Sway) - CEO Townhalls - Learning platform - Monthly field visits - Annual events - Formal feedback process	- Supplier forums - Farm of the Year competition - Monthly digital scorecards	- Policy roundtables - Participation in government sponsored initiatives like Shareek, SAFTA, COP16 etc. - Poultry association meetings - Regulatory filings	- Local job creation in host communities - Staff volunteering plan - Building community facilities like Shaqra Park	- Joint R&D - Conferences - Internship programs - University visits - Panel discussions
Key Topics / Concerns	- Financial performance - Robust risk management - Transparency - Strong sustainability rating	- Food safety - Halal integrity - Full traceability - Fair pricing - Environmental impact of products - Animal welfare	- Career growth - Health & safety - Inclusion - Female representation	- Payment terms - Sustainability practices review - Disease management - Halal and quality standards	- National food security (domestic poultry production capacity target for 2030) - Saudi talent and job creation - Contribution to national climate goals and Saudi Green Initiative	- Employment - Waste-to-value - Water stewardship - Local communities well-being	- Alternative protein research - Animal-welfare science - Use of AI in the food sector - Digital transformation
Value Creation Levers and Indicators	- Return on Equity (ROE) - Sustainability rating - Operational efficiency - Geographical and category growth	- Satisfaction index - Complaint resolution time - Zero product recall - Product innovation	- Retention rate - Women in leadership - Women on the Board of Directors - Great Place To Work (GPTW) ranking - Safety records	- Suppliers audit - Zero disease outbreak - Supplier code of conduct compliance	- Number of submissions - Compliance findings - Government funding	- Volunteer hours - Giving initiatives - Donations - No community complaints	- Patents filed - R&D - Application of industry 4.0 technologies in supply chain and farming practices - Percentage of alternative sources of protein in feed
Sustainability Alignment	Contributing to Saudi Vision 2030's "Thriving Economy" via diversified sustainable growth, and Saudi Green Initiative/Net-Zero 2060 goals.	Advances Vision 2030's Quality of Life objectives by providing safe, high-quality halal food	Supports Vision 2030 goals for employment and women's empowerment fostering an inclusive, rewarding workplace.	Aligns with Vision 2030 and national Food Security program by strengthening local supply chain.	Contributes to the Saudi Green Initiative and Net Zero 2060 commitment through emissions cuts and tree-planting.	Advances Vision 2030's "Vibrant Society" goals by improving quality of life and promoting social development.	Fulfills Vision 2030's call for a knowledge-based economy and localization of know-how

Our Alignment with Sustainability Targets and SDG Goals

Focus Areas	Actions By Tanmiah	SDG Targets	UNGC Principles	Tadawul ESG Index	KSA Vision 2030 / NTP*/ Saudi Green Initiative
Innovation and R&D	Introduction of two new products: (pg61) • Tanmiah Omega-3 Chicken • Tanmiah Taste Secrets Farm Automation (pg 65) Track and Trace for Tanmiah logistics Spent 1.27% of annual revenue on R&D.	Target 9.5: Enhancing scientific research and upgrading technological capabilities, encouraging innovation and increasing research and development (R&D) investments.	Principle 8: Undertake initiatives to promote greater environmental responsibility.	Social Opportunities • Opportunities in nutrition and health	KSA Vision 2030: Promotion of a data and AI-driven economy
Investment in Talent	Increase in total number of colleagues in 2024 by 10.4%, compared to 2023.	Target 4.4: By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship.	Not applicable	Human Capital • Human capital development	KSA Vision 2030: Job creation and saudization
Diversity, Equity, and Inclusion	Increased female colleagues in 2024 by 21.2%, compared to 2023. Popeyes strengthened hiring of Special Needs colleagues, aligning with Saudi's Mowaamah Certification. 21.6% of our workforce is comprised of Saudi nationals. Diversity and Inclusion policy implemented Zero cases of forced labour and child labor.	Target 5.1: End all forms of discrimination against all women and girls everywhere. Target 8.5: By 2030, achieve full and productive employment and decent work for all women and men, including young people and persons with disabilities, and equal pay for work of equal value. Target 8.7: Take immediate and effective measures to eradicate forced labor, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labor, including recruitment and use of child soldiers, and by 2030 end child labour in all its forms.	Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights Principle 2: Make sure that they are not complicit in human rights Abuses Principle 4: The elimination of all forms of forced and compulsory Labor Principle 5: The effective abolition of child labor Principle 6: The elimination of discrimination in respect of employment and occupation.	Human Capital • Labor management	KSA Vision 2030 Target: To increase women's participation in the workforce from 22% to 30% NTP 4.2.2: Increase women participation in the labour market NTP 4.2.4: Enable integration of people with disabilities in the labour market

*NTP – National Transformation Program

Focus Areas	Actions By Tanmiah	SDG Targets	UNGC Principles	Tadawul ESG Index	KSA Vision 2030 / NTP/ Saudi Green Initiative
Health & Safety	Achieved zero fatalities in 2024. Conducted 5,672 hours of HSE training.	Target 8.8: Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.	Not applicable	Human Capital • Health & Safety	Not applicable
Climate & Water Action	Reduced Scope 1 emissions by 3.3% compared to 2023. Increased wastewater recycled by 3.1% in 2024, compared to 2023. Reducing water consumption by adopting new initiatives like the Moringa trial (pg 63)	Target 13.1: Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries. Target 6.3: By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse. Target 6.4: By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity.	Principle 7: Businesses should support a precautionary approach to environmental challenges. Principle 8: Undertake initiatives to promote greater environmental responsibility. Principle 9: Encourage the development and diffusion of environmentally friendly technologies. Innovation in renewable energy, water reuse, and low-impact technologies.	Natural Resources • Water stress	NTP 2.4.1: Reduce all types of Pollution NTP 5.4.2: Ensure sustainable use of water resources
Reducing Waste	12.73% reduction in the amount of waste directed to landfill, compared to 2023. Popeye's reduced food waste to 0.6% by implementing waste management protocols.	Target 12.4: By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse.	Principle 7: Businesses should support a precautionary approach to environmental Challenges. Principle 8: Undertake initiatives to promote greater environmental responsibility.	Pollution and Waste • Toxic emissions and waste.	NTP 2.4.1: Reduce all types of pollution.



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Our Governance

GRI (3-3)

Our commitment to governance is reflected in the diverse and independent Board of Directors, comprising five non-executive and five independent members, including one female director.

The Board operates through specialized committees—Audit, Nomination and Remuneration, Technical, and ESG—ensuring robust oversight and strategic direction. The company emphasizes responsible business conduct, fair labour practices, anti-corruption measures, and respect for human rights. We also engage stakeholders through various channels, maintain a comprehensive grievance mechanism, and integrate sustainability into our core operations.

Board of Directors Meeting	8 February 2024
FY23 Results	11 February 2024
Board of Directors Meeting	9 May 2024
1Q24 Results	12 May 2024
Dividend Announcement	12 May 2024
AGM Meeting	10 June 2024
Dividend Distribution	4 July 2024
Board of Directors Meeting	8 August 2024
2Q24 Results	11 August 2024
Board of Directors Meeting	31 October 2024
3Q24 Results	3 November 2024

19

OUR FOCUS AREAS DEFINED IN MATERIALITY ASSESSMENTS ALIGNED WITH UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS



Our Balanced Leadership

GRI (2-9), (2-10), (2-11), (2-15)

Five of our Board Directors are Non-Executive Directors and Five are independent members.

Our commitment to robust governance is exemplified through a meticulously structured and diverse Board of Directors. This diversity not only enhances decision-making but also aligns with the highest standards of corporate governance.

Female
Representation
at Board

10%



Independent
Board
Members

50%



Non-Executive
Board
Members

50%



A balanced mix of independent and non-executive directors ensures that our Board operates with objectivity and autonomy, fostering decisions that are in the best interest of all stakeholders. While our current gender representation includes one female director, we recognize the value of diverse perspectives and are committed to enhancing this balance. The established three-year tenure promotes both stability and the infusion of fresh insights.



Our Board Members

The chair of our board **H.E. Amr Al-Dabbagh** does not hold a senior executive position within the organization. This separation ensures independent oversight and mitigates potential conflicts of interest.



H.E. Amr Al-Dabbagh
Chairman - Non-Executive
Member



Mr. Jamal Al-Dabbagh
Vice Chairman - Non-Executive
Member



Mr. Kamel Al-Munajjed
Director - Independent
Member



Mr. Vincent Carton
Director - Independent
Member



Mr. Stephen Parsons
Director - Independent
Member



Mr. Alexander Ivannikov
Director - Independent
Member



Ms. Hawazen Nassief
Director - Independent
Member



Mr. Ahmed Osilan
Director - Executive
Member



Mr. Mohamed Jazeel
Director - Non-Executive
Member



***Mr. Dirk Vanderbroeck**
Director - Non-Executive
Member



****Mr. Tariq Al-Abbadi**
Director - Non-Executive
Member

Board Committees and Leadership Roles

GRI (2-12), (2-13), (2-17), (2-18), (2-19), (2-20)

The Board of Directors brings together a diverse range of expertise essential for strategic oversight. Members include leaders with robust backgrounds in finance, investment banking, and corporate finance, drawn from senior roles in major institutions. Complementing this are directors with extensive operational and industry-specific experience, covering areas like production, processing, automation, and QSR engagement. Sustainability is a core focus, guided by dedicated ESG expertise. This combination of financial acumen, sector knowledge, automation understanding, and sustainability commitment equips the Board to effectively govern strategic, financial, and environmental objectives. The Board consists of the following committees:

01. Audit Committee (AC)

Committee Chair	Committee Members
Mr. Kamel Al-Munajjed	- Mr. Jamal Al-Dabbagh - Mr. Mohamed Jazeel - Mr. Vincent Carton

Responsibilities:



Review financial and administrative policies and procedures for preparing financial reports.



Assess preliminary and annual financial statements before submission to the Board, offering opinions and guidance.



Evaluate external auditors' observations on financial statements and the audit plan, providing necessary feedback.



Examine internal audit reports and provide recommendations to the Board regarding external auditors' appointments, dismissal, remuneration, and independence.



Periodically assesses the efficiency and effectiveness of control activities, compliance and risk management processes.



02. Nomination and Remuneration Committee (NRC)

Committee Chair	Committee Members
Mr. Stephen Parsons	- Mr. Mohamed Jazeel - Ms. Hayfa Abu Zabibah - Ms. Zein Attar

Responsibilities:



Develop and approve fair and competitive remuneration structures for the Board and senior management, ensuring alignment with market standards and best governance practices.



Assess the performance of the Board and its committees, implementing necessary improvements.



Review and recommend changes to the Board's structure, ensuring independence and the absence of conflicts of interest, particularly concerning directorships in other companies.



Review and approve the remuneration and incentives for the Board and its committees before submission to the Board for ratification.

03. Technical Committee (TC)

Committee Chair

Mr. Vincent Carton

Committee Members

- Mr. Alexander Ivannikov
- Mr. Stephen Parsons
- Mr. Mohamed Jazeel

Responsibilities:



Review strategy covering organic and inorganic expansion.



Provide oversight of the progress against approved CAPEX budget



Technical evaluation of strategic projects and recommendation to the Board for approval.



Review of market conditions and assess adequacy of management action plans to address strategic initiatives.



04. Environmental, Social, and Governance (ESG) Committee

Committee Chair

Ms. Hawazen Nassief

Committee Members

- H.E. Amr Abdullah Al Dabbagh
- Mr. Syed Zulfiqar Hamadani
- Ms. Shahad Nejaim
- Mr. Ahmed Osilan

Responsibilities:



Develop and define sustainability strategy, priorities, and objectives to enhance sustainability within company operations.



Oversee implementation of sustainability initiatives and assist the Board in identifying and managing sustainability related risks and opportunities.



Evaluate the effectiveness of internal controls and sustainability reporting systems.



Monitor sustainability performance, compliance, and external ratings.



Promote sustainability understanding among the Board and executives.



Support the Board in sustainability disclosures and adherence to international best practices.

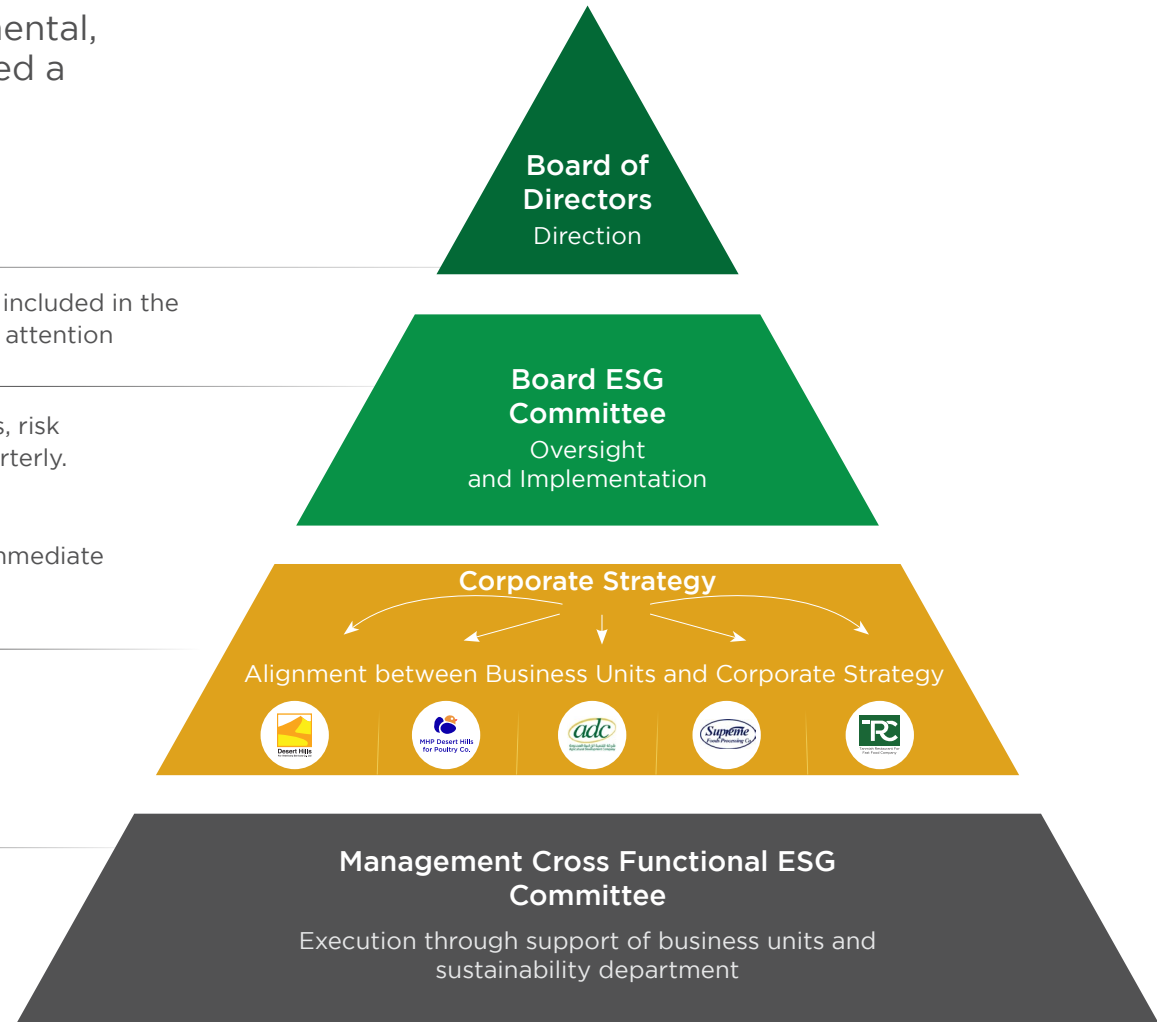
Managing Our Sustainability Matters

GRI (2-13), (2-14), (2-16)

To effectively manage and report on our environmental, social and governance impacts, we have established a structured framework:

Oversight and Implementation

- Sustainability and responsible business performance are consistently included in the Board's agenda, ensuring these topics receive thorough and ongoing attention
- Detailed reports covering KPIs, progress against sustainability targets, risk management updates, and material developments are submitted quarterly.
- An annual sustainability report provides a comprehensive review of sustainability performance and strategic alignment.
- Emerging or critical issues are promptly escalated to the Board for immediate attention as part of Ad Hoc Reporting.
- Strong collaboration exists between corporate strategy team and the business units to ensure strategic decisions are translated into operational actions, maintaining accountability at all levels.
- The main responsibility of management cross functional ESG Committee is to implement the strategy directives and translate them into operational actions. The committee also oversees sustainability projects like water management and environmental initiatives.



Risk Management

GRI (2-12), (2-13)

The Board of Directors is responsible for overseeing risk management activities, ensuring alignment with our strategic objectives and core values. Tanmiah's risk management framework comprises policies approval, authorization, standardized and exceptional reporting. The framework aims to manage following broad risk categories:



STRATEGIC RISKS

Pertaining to potential challenges in achieving long-term goals and strategic objectives.



FINANCIAL RISKS

Focusing on factors impacting financial stability, such as market fluctuations and liquidity concerns.



COMPLIANCE RISKS

Ensuring adherence to regulatory requirements and maintaining ethical standards are vital aspects of this category.



OPERATIONAL RISKS

Risks inherent in day-to-day operations, including process failures and business continuity concerns, are addressed here.

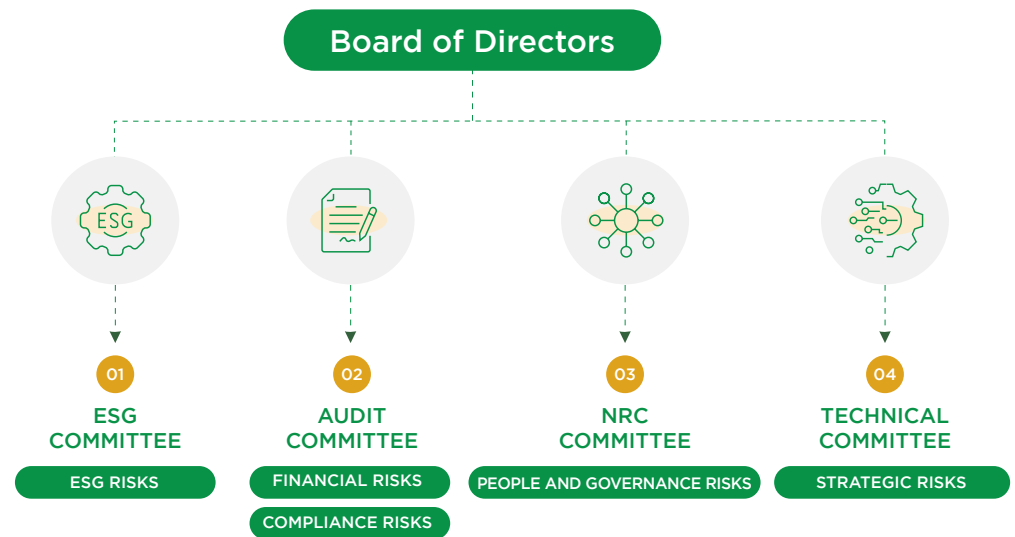


ESG RISKS

ESG Risk management is a core element of our business model and critical to the controlled risk-taking that reinforces Tanmiah's consistent operational results and financial performance.

Environmental factors impacting the quality and functioning of the natural environment and associated systems, such as the effects of climate change, biodiversity loss, ecosystem disruptions and pollution (air, water, soil). Social factors impacting the rights, well-being, and interests of people and communities (including in the workplace), such as the effects of

poverty, human rights violations (including child labour). Governance factors related to the quality of corporate decision-making and issues related to transparency, diversity, equity and inclusion, bribery, corruption and other ethical violations - and the effects this may have on environmental and social factors.



Our approach to risk management encompasses a comprehensive process overseen by both our Board of Directors and management team.

Our risk management framework consists of policies and guidelines supported by a strong governance and reporting system. The policies and systems are regularly reviewed to reflect changes in market conditions and the company strategy.

Through thorough training and management standards and procedures, we aim to maintain a disciplined and constructive control environment in which all our colleagues understand their roles and obligations. The board oversees the process through its subcommittees:

- **Technical Committee** is responsible for overseeing strategic and operational risks.
- **Audit Committee** is responsible for monitoring the overall risk management framework including the financial and compliance risks.
- **ESG Committee** oversees management of sustainability practices and associated risks.
- **NRC Committee** oversees people related risks including governance and ethical issues.

These committees provide expert oversight and guidance, ensuring that risks are identified, evaluated, and mitigated effectively. The board gets quarterly updates from these committees discussing key risks and management mitigation plans.

Responsible Business Conduct

GRI (3-3), (205-1), (205-2), (205-3), (206-1)

Tanmiah Food Company is firmly committed to the principles of responsible business conduct, ensuring that ethical standards guide every facet of our operations and strategic initiatives. As an integral part of our sustainability vision, we incorporate robust governance practices, social responsibility, and comprehensive risk management into our daily operations. The following sections delineate our approach to ethical governance and its alignment with Tanmiah's overarching sustainability strategy and values.

Business Conduct and Ethics

Tanmiah Food Company upholds the highest standards of professionalism, ethics, and accountability in all business activities. The Code of Business Conduct and Ethics, endorsed by our Board of Directors and executive leadership, establishes unequivocal expectations for integrity in decision-making and conduct. This code encompasses principles such as professional behavior, appropriate interactions with third parties, protection of company assets, and compliance with all relevant laws and regulations. It explicitly prohibits unethical practices, including bribery, nepotism, and misuse of authority, while emphasizing the importance of combating financial and administrative corruption, managing conflicts of interest, and maintaining transparency concerning gifts and hospitality. These guidelines reflect Tanmiah's unwavering commitment to ethical business conduct and a strong corporate culture. To ensure the effectiveness of these standards, we conduct regular training and awareness sessions for our colleagues concerning our Code of Ethics. The efficacy of these ethical policies is continuously monitored, with compliance independently assessed by

Tanmiah's Compliance function. Through this framework, responsible business conduct is not merely a policy; it is an integral component of our organizational culture and governance, thereby reinforcing stakeholder confidence in Tanmiah's integrity.

Robust Due Diligence

A comprehensive due diligence process is fundamental to Tanmiah's management of sustainability risks and the fulfillment of its responsibilities. Oversight is established at the highest levels: our Board-level ESG Committee collaborates with a cross-functional management ESG committee to integrate sustainability and ethical considerations into corporate strategy while identifying and addressing sustainability related risks throughout our operations. We proactively assess and monitor compliance risks, ensuring that internal controls are effective and aligned with international best practices.

In practical terms, this necessitates thorough and continuous screening of our business partners and suppliers. Over the past two years, 100% of Tanmiah's new suppliers have been assessed against our Supplier Code of Conduct, which encompasses legal compliance, labour standards, human rights, environmental stewardship, and business ethics. We mandate that all suppliers meet stringent certifications, such as Global Food Safety Initiative (GFSI) standards for food safety, and we plan to implement additional supplier audits and capacity-building programs to ensure that our supply chain reflects our core values. Internally, our due diligence is complemented by the enforcement of our whistleblowing policy and other compliance measures that encourage colleagues to report unethical behavior without fear of reprisal. Regular training, policy updates, and performance evaluations are undertaken to bolster adherence to our ethical standards.



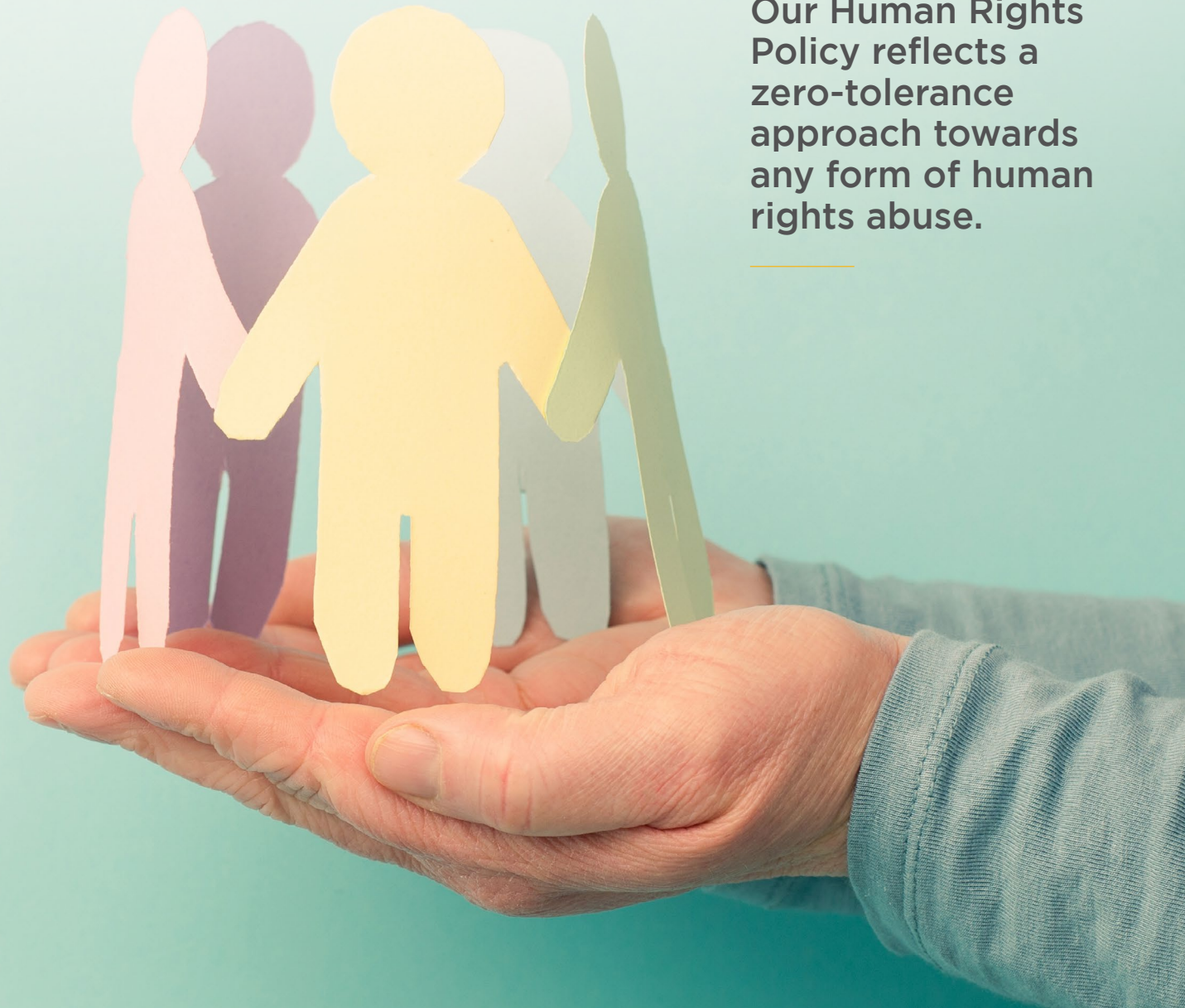
Respect for Human Rights

GRI (2-23), (2-24), (2-27), (3-3), (408-1), (409-1)

Respect for human rights constitutes a foundational element of Tanmiah's sustainability commitments and corporate values. We acknowledge our responsibility to uphold the dignity and rights of all individuals affected by our business activities, including our workforce (to whom we refer as colleagues), customers, suppliers, and the communities in which we operate.

Tanmiah is a signatory to the United Nations Global Compact (UNGC), and we fully endorse its ten principles, which include essential human rights and labour rights. Our Human Rights Policy reflects a zero-tolerance approach towards any form of human rights abuse. Consistent with Saudi labour law and international norms, we categorically prohibit forced or involuntary labour and child labour in all our operations and supply chains. We do not engage with, nor will we tolerate, any suppliers or partners that exploit workers. Additionally, we are committed to non-discrimination and inclusion, ensuring that every individual is treated with dignity and respect, irrespective of race, gender, religion, age, or other characteristics.

Our Human Rights Policy reflects a zero-tolerance approach towards any form of human rights abuse.



Our Membership and Associations

GRI (2-28)

Tanmiah Food Company's governance framework is bolstered through membership in various national and international organizations that align with its sustainability objectives. For instance, as a member of the World's Poultry Science Association (WPSA) – a global network dedicated to advancing poultry science and industry best practices – Tanmiah gains access to cutting-edge research and technical expertise that support product quality, biosecurity, and animal welfare.

The company also participates in Saudi Arabia's "Made in Saudi" program, a Vision 2030 initiative aimed at boosting domestic production and creating jobs; this underscores Tanmiah's commitment to local economic development and a resilient supply chain. Tanmiah is similarly involved with the International Biochar Initiative (IBI), an international nonprofit organisation that advocates for biochar use in carbon sequestration and soil health. By partnering with IBI, the company can convert poultry waste into sustainable biochar products, which advances its climate-smart agriculture goals.

As a signatory of the United Nations Global Compact, Tanmiah has committed to upholding the UNGC's Ten Principles regarding human rights, labor, environment, and anti-corruption, embedding these global sustainability standards into its governance practices. Finally, Tanmiah supports the Saudi Green Initiative – a nationwide campaign to plant 10 billion trees and restore ecosystems – through its own afforestation and carbon reduction projects. Together, these memberships integrate global best practices and national priorities into Tanmiah's sustainability strategy, amplifying the company's impact on its sustainability and Vision 2030 goals.

Together, these memberships integrate global best practices and national priorities into Tanmiah's sustainability strategy.



Sustainability Management Approach

GRI (2-12), (2-13)

To ensure effective oversight and implementation, we have established a two-tiered ESG committee structure



Board ESG committee

Setting the Strategic Direction

The Board ESG Committee, formed in 2022, provides high-level guidance and direction on sustainability matters for Tanmiah. This committee is responsible for:

- Identifying and managing sustainability risks and opportunities.
- Integrating sustainability considerations into Tanmiah's overall strategy and daily operations.
- Overseeing sustainability initiatives, controls, and reporting.

The Board ESG Committee is led by a recognized subject matter expert, Ms. Hawazen Nassief. The committee comprises a mix of board members and executive leadership, bringing a wealth of operational and strategic experience. It also ensures the seamless transition of strategic sustainability initiatives from thoughts to actions.



Management Level ESG committee

Operationalizing Sustainability

To translate strategic direction into action, we established a cross-functional ESG Committee at the management level in 2022. This Committee, headed by the Managing Director till July 14, and then headed by our CEO, focuses on operationalizing sustainability initiatives and overseeing performance metrics. It consists of finance, operations, supply chain, HR, corporate communication and marketing representatives.

This collaborative approach of governance encourages feedback, helps evaluate the implemented strategies and policies, and allows us to continuously improve our overall sustainability performance.



Building a Secure Digital Environment

Amid rapid technological innovation and growing cyber threats, creating a safe digital environment is no longer just an operational requirement, but a critical component of organizational sustainability. By adopting strong security measures, we hope to not only limit risks but also develop a resilient digital ecosystem that supports our long-term growth and responsible operations, assuring our business's continuity and integrity.

***ZERO
data and
cybersecurity
breaches in
2024***

Cybersecurity

In 2024, we reinforced our commitment to cybersecurity, recognizing its critical role in safeguarding our data, reputation, and financial stability. Our comprehensive strategy focused on proactive defense and continuous improvement, ensuring we remain resilient against evolving cyber threats:

01



Enhanced Access Management and Data Privacy

- **Focus:** Minimizing risk and ensuring data integrity.
- **Action:** We deployed Osirium Privileged Access Management (PAM), significantly reducing potential attack surfaces and mitigating credential theft. This streamlined access management, improved data privacy compliance, and boosted operational efficiency.
- **Impact:** Reduced the risk of unauthorized access and data breaches, fostering trust among stakeholders.

02



Proactive Threat Detection and Response

- **Focus:** Rapidly identifying and neutralizing threats.
- **Action:** we are using the SecureWorks Taegis XDR (Extended Detection and Response) security tool designed to improve our threat detection and response capabilities. It comes with Vulnerability Management (VDR), and Identity Threat Detection and Response (IDR) capabilities.
- **Impact:** Prevented at least 2 critical and over 30 high incidents from escalating due to early detection.

03



Continuous Vulnerability Management

- **Focus:** Identifying and addressing potential weaknesses before they are exploited.
- **Action:** We conducted the annual Vulnerability Assessment and Penetration Testing (VAPT) to proactively identify and mitigate vulnerabilities in our IT infrastructure.
- **Impact:** Closed 95% of critical vulnerabilities identified in the 2024 VAPT cycle within 30 days, lowering exposure to high-risk threats across core systems.

04



Strengthened Email Security

- **Focus:** Protecting against email-borne threats and improving efficiency.
- **Action:** We deployed MailMarshal Email Gateway to enhance email security, filter malicious emails, and simplify compliance management.
- **Impact:** Blocked over 200,000 spam and phishing emails in 2024 using the new email gateway.

Certification for Cybersecurity

Tanmiah has begun the implementation of ISO 27001, which is an international standard for information security management systems. Key advantages include:



01

Improve security posture:

By recognizing and resolving security threats, companies can lower the likelihood and severity of security incidents.



03

Cost savings: Will reduce cost of incident response and recovery.

02

Increase customer confidence: ISO 27001 certification displays a commitment to information security, which can boost trust and confidence among customers and stakeholders.

Fortifying Our Digital Foundation

Tanmiah aspires to establish itself as a leader in the halal food sector by integrating state-of-the-art technologies into its operations. This initiative aims to enhance operational efficiency, foster sustainability, and improve consumer satisfaction. The Technology and Innovation Strategy is founded on key principles, including alignment with corporate objectives, a strong customer-centric approach, a commitment to sustainability, a culture of open innovation, and data-driven decision-making.

The strategic plan prioritizes several critical areas. These include precision agriculture, which employs the Internet of Things (IoT) and artificial intelligence (AI) to optimize production yields and resource management. Moreover, Tanmiah will implement advanced production techniques that utilize robotics and automation, thereby streamlining production processes to ensure product consistency and quality.

Furthermore, Tanmiah is determined to prioritize product innovation in alignment with emerging food trends that focus on health, nutrition, and sustainability. The organization is committed to promoting sustainable practices through the adoption of renewable energy sources and the

principles of a circular economy, ensuring that technological advancements lead to a minimized environmental impact.

In recognition of the importance of a robust digital framework, Tanmiah is dedicated to the continuous enhancement of its digital ecosystem. The company plans to implement significant upgrades to its existing information technology infrastructure, particularly in Enterprise Resource Planning (ERP) and Customer Relationship Management (CRM) systems.

Advancing Sustainability Through Innovation and Technology

Tanmiah Success at IT Events

Event Name	Awards Received	Organization
Middle East Low Code No Code (LCNC) 2024	Low Code No Code for The Best Business Transformation	CODE Summit and Awards -MAK
Saudi No Code Innovation Summit	Most Innovative LCNC Solutions	Plexus Global Saudi Tech Forge
Middle East Enterprise AI Analytics Summit	Best Digital Enterprise of the Year	Middle East Enterprise AI & Analytics Summit





Marketing with Integrity

Tanmiah's marketing practices are intended to promote ethical, transparent, and successful communication with all stakeholders. Our strong governance system, combined with proactive quality control methods, allows us to maintain high standards throughout all marketing initiatives. When problems arise, we handle them quickly and honestly, using lessons learned to better our future processes.

By constantly engaging with stakeholders, reviewing campaign results, and refining our procedures, we ensure that our marketing methods not only comply with all applicable rules and regulations, but also contribute positively to our company reputation and long-term commercial success.

Responsible Marketing Guidelines

Tanmiah's Responsible Marketing Guidelines are based on principles of honesty, openness, and respect for consumer rights. These principles assure adherence to all applicable laws, regulations, and industry standards. We stress honesty in our advertising, backing up statements with trustworthy evidence and providing explicit disclosures. Our commitment to client well-being is vital, and we avoid manipulative tactics while respecting privacy.

We take cultural and religious sensitivities seriously and ensure that our marketing reflects diversity and inclusivity.

Furthermore, we understand the value of responsible advertising to children, which includes age-appropriate content and ethical food marketing techniques.

Our marketing activities go beyond ethical communication and actively encourage social and environmental responsibility.

We promote sustainable consumption, environmental responsibility, and community projects. Through ongoing training and documentation, we ensure that our marketing methods are consistent with our core values and contribute to a sustainable future.



Accountability
for Mistakes



Sustainability



Distinguished Marketing
from News



Endorsement
Transparency



Honesty and
Transparency



Fairness and
Respect



Maintaining User
Privacy



Human Rights
Compliance





SUSTAINING PEOPLE

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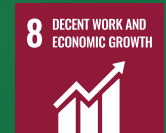
Sustaining People

GRI (2-1), (2-6)

At Tanmiah, we realize the importance of our people and acknowledge that their well-being and safety is of paramount importance.

We are dedicated to establishing a safe and inclusive work setting where all colleagues are recognized for their contributions and given the tools to succeed. By supporting our workforce, we simultaneously protect their health and lay the groundwork for Tanmiah's ongoing stability and success.

UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS



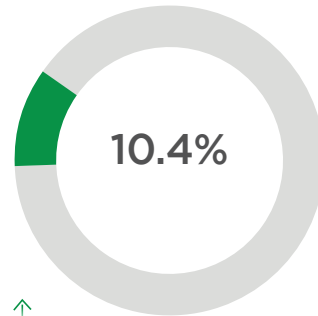
Our Workforce

GRI (2-7), (2-21), (3-3), (405-1), (405-2), (406-1)

Sustainable progress starts with our people. From farm to distribution, their skills ensure humane animal care, resource efficiency, and community nourishment. Because their actions define our impact, we've built a culture where respect, inclusivity, and purpose drive everything we do.



Go to our
Diversity &
Inclusion
Policy



↑
10.4% increase
in number of
colleagues in
2024 compared
to 2023.

Diversity & Inclusion at Tanmiah

We enhance the experience at every stage—from recruitment to career growth—to attract and retain the talent that powers our ongoing progress. This process initiates with recruitment and extends to ongoing engagement and career advancement opportunities that promote long-term commitment within the organization. Our recent global expansion emphasizes the necessity of addressing the unique cultural, learning, and developmental needs of each team member, along with their distinct engagement requirements. We are in the process of developing programs specifically tailored to the unique characteristics and priorities of each market.



337

In 2024, we had a total of 337 female colleagues, which is an increase by 21.2% from 2023.



22

22 nationalities
in our
workforce.

Tanmiah's
workforce grew
10.4% in 2024,
embracing new
talent.



Full-time female colleagues

● 2024 ● 2023



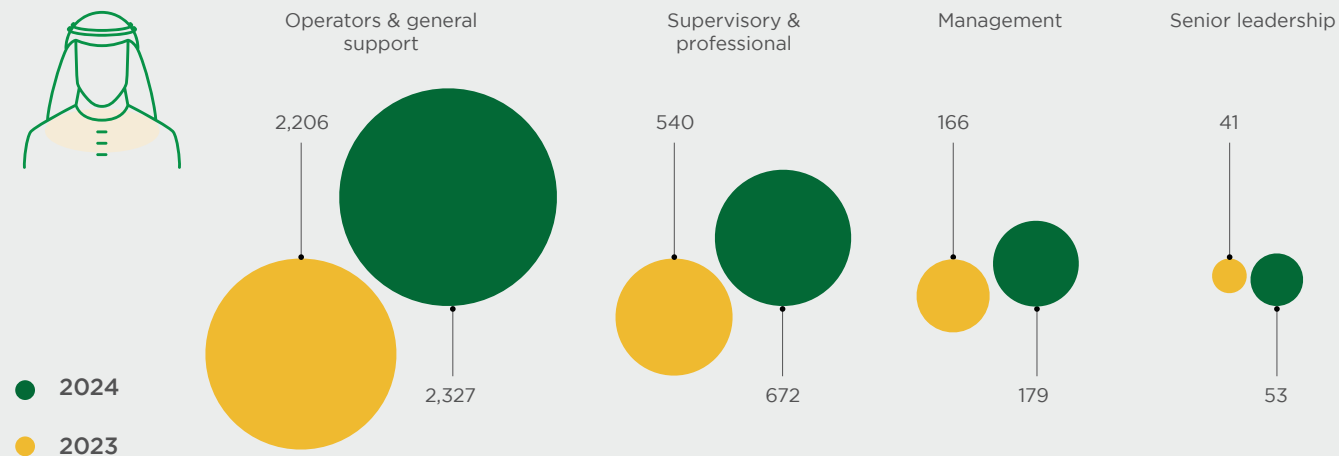
337 9.5%

Total Female full-time colleagues 2024

278 8.6%

Total Female full-time colleagues 2023

Full-time male colleagues



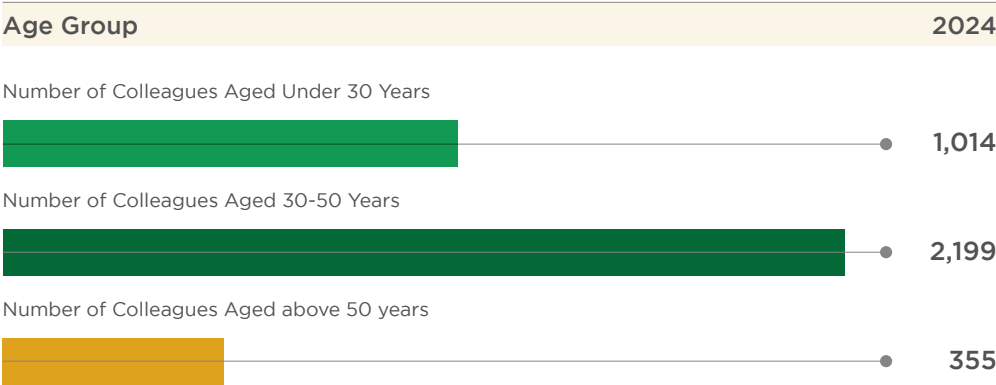
3,231 90.5%

Total Male full-time colleagues 2024

2,953 91.4%

Total Male full-time colleagues 2023

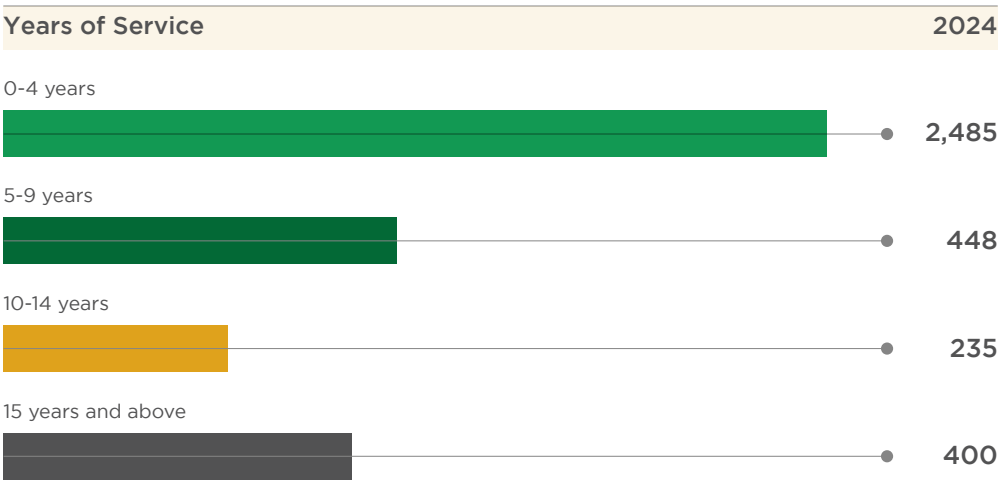
Our workforce benefits significantly from a diverse age distribution. This variety fosters a rich tapestry of perspectives, experiences, and skill sets, driving innovation and problem-solving. This blend not only cultivates a more inclusive and dynamic work environment but also enhances our ability to adapt to evolving market demands.



In 2024, Tanmiah employed a total of 3,568 colleagues, representing a 10.4% increase from the previous year. This growth serves as a testament to our commitment to both retaining our current workforce and recruiting new talent.

Ensuring that our workforce feels empowered, valued, and adequately supported is of paramount importance at Tanmiah. We have made significant strides towards fostering a more inclusive and diverse workforce compared to the previous year, with

representation from a total of 22 nationalities. The 21.2% increase in female representation within our workforce underscores our dedication to cultivating a welcoming workplace for all individuals. This is particularly significant given that we operate within an industry where women have historically been underrepresented. Over the past decade, many of these women have advanced into supervisory and managerial roles.

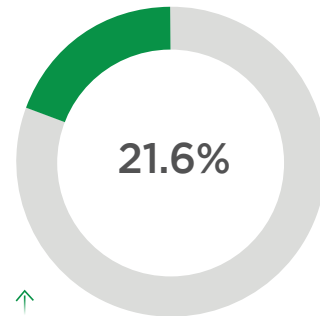


To cultivate a more equitable and welcoming work environment, Tanmiah has a Diversity & Inclusion policy focused on enhancing variety and integration among the colleagues. This policy details specific actions aimed at ensuring everyone is treated justly, starting from hiring and continuing throughout their employment at Tanmiah thus creating a space devoid of prejudice. It mandates that all colleagues, regardless of age, gender, ability, or origin, are valued and empowered to reach their maximum potential. Furthermore, it seeks to build an inclusive setting that encourages the progress and ambitions of every individual.



Tanmiah achieved Silver Mowaamah Certification for providing a safe work environment for persons with disabilities.

Nitaqat Program or Saudi Workforce Localization at Tanmiah



21.6% of our workforce is comprised of Saudi nationals.



We are committed to creating equal opportunities for all Saudi locals regarding employment and hiring. In 2024, local colleagues represented 12.7% of senior leadership at Tanmiah. We remain dedicated to supporting the Saudi Arabia Vision 2030 and will continue to work towards incorporating Saudi nationals into our workforce, whilst empowering them.

New Hires and Turnover

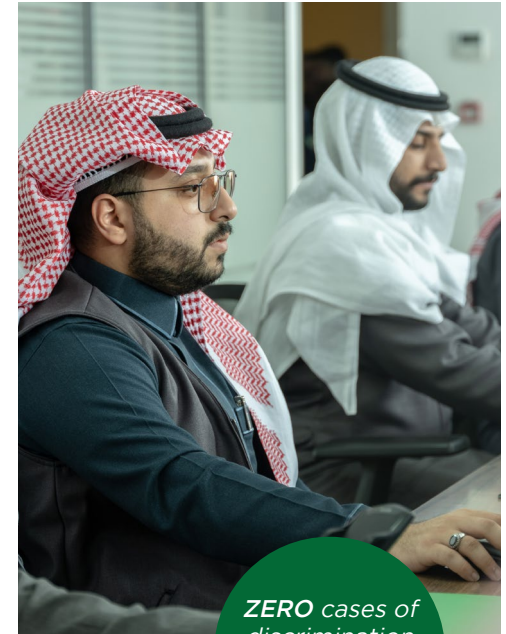
Tanmiah hired a total of 603 new colleagues in 2024 and saw an increase in the hiring of both males and females. This demonstrates our commitment towards ensuring that our workforce consists of new and upcoming talented individuals. The hiring rates also represent our presence in the market as a desirable employer.

New hires by Gender	2022	2023	2024
Total number of new hires - male	163	125	505
Total number of new hires - female	66	7	98

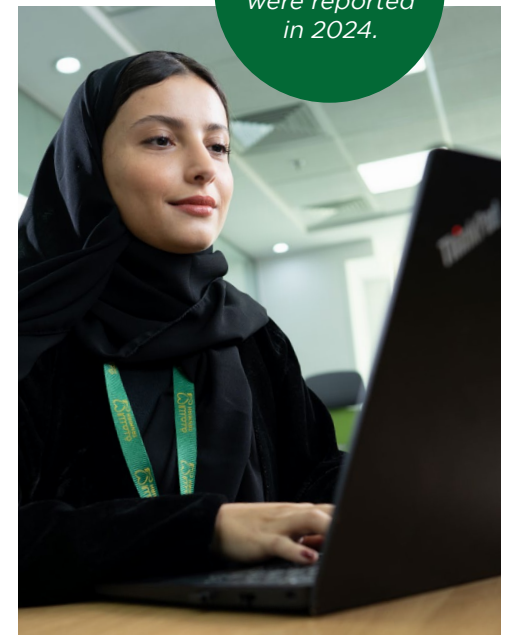
We also achieved a decrease in turnover rate for both male and female colleagues. This decrease is due to our efforts in ensuring that each individual

at Tanmiah is valued and respected and receives continuous support and development from the organization.

Turnover by Gender	2022	2023	2024
Turnover Rate - male	10.0%	10.4%	7.4%
Turnover Rate - female	17.0%	17.0%	1.6%



ZERO cases of discrimination were reported in 2024.



Empowering Growth

GRI (3-3), (406-1)

At Tanmiah, we recognize that our greatest asset is our people. To ensure continued success and encourage a thriving workforce, we are deeply committed to investing in their growth and development.

We are steadfast in our commitment to our people by demonstrating our dedication to empowering colleagues to reach their full potential and be part of the thriving national workforce.

Training and Development

Tanmiah recognizes the critical importance of investing in its workforce, as a skilled and empowered colleague base is essential for sustainable growth and innovation. In 2024, the organization provided a total of 72,404 hours of training, averaging 20.3 hours per colleague. These training efforts encompassed a diverse range of skills, including technical expertise and leadership development, applicable

to all levels of the organization. Demonstrating our strong focus on leadership development, senior management completed 296 hours of professional training in 2023. In 2024, this commitment significantly increased, with the senior leadership team undertaking 606 hours of intensive learning programs—a more than 100% increase year-on-year—underscoring our strategic emphasis

on continuous executive growth and capability building. This commitment to transparent tracking and reporting of training metrics not only enhances workforce development but also encourages colleagues to take an active role in their professional growth.

Our investment in professional development extended beyond senior leadership. Middle management training hours saw a remarkable

increase from 514 hours in 2023 to 5,564 hours in 2024—driven primarily by comprehensive Health, Safety, and Environment (HSE) training programs conducted across 17 major sites. This surge reflects our strong commitment to operational excellence, workforce safety, and capability enhancement across all levels of the organization.

These educational opportunities empower by equipping them with the knowledge





and skills necessary for advancement in their respective roles and adapting to the evolving industry landscape. Continuous refinement of our training programs, based on colleague feedback, ensures that all staff—ranging from new hires to executives—can engage in lifelong learning and career development. This culture of continuous improvement not only fosters innovation but also strengthens organizational resilience.

Tanmiah's approach is explicitly aligned with global development goals. By offering extensive vocational training and lifelong learning opportunities, the organization contributes to United Nations Sustainable Development Goal 4 (Quality Education) and advances Goal 8 (Decent Work and Economic Growth). By equipping with market-relevant skills and ensuring favorable

working conditions, Tanmiah promotes full and productive employment, thus facilitating economic progress.

Through these initiatives, Tanmiah asserts that transparent reporting and a robust learning culture are integral to its sustainability objectives. The organization is committed to publicly sharing training data and outcomes, reflecting accountability to its stakeholders. Investing in colleague education is viewed as a strategic investment in empowerment, innovation, and long-term organizational growth.

Tanmiah promotes continuous learning and skills development to align its business strategy with global goals.

Training Programs Overview

Training Hours - Senior Management



Training Hours - Middle Management



Average Hours of Training Per Colleague

20.3

Total Training Hours

72,404



Tanmiah's supportive parental leave policy helped all 30 new parents transition back to work smoothly in 2024, ensuring work-life balance.

In addition to the trainings, our colleagues also receive regular career feedback and reviews. In 2024, 73.5% of our colleagues were meeting performance objectives and 23% were exceeding expectations.

Rewarding our Colleagues

We acknowledge and appreciate our colleagues' efforts and accomplishments through a combination of formal and informal acknowledgement. One of our official initiatives is the yearly Gold Coin award presentation.

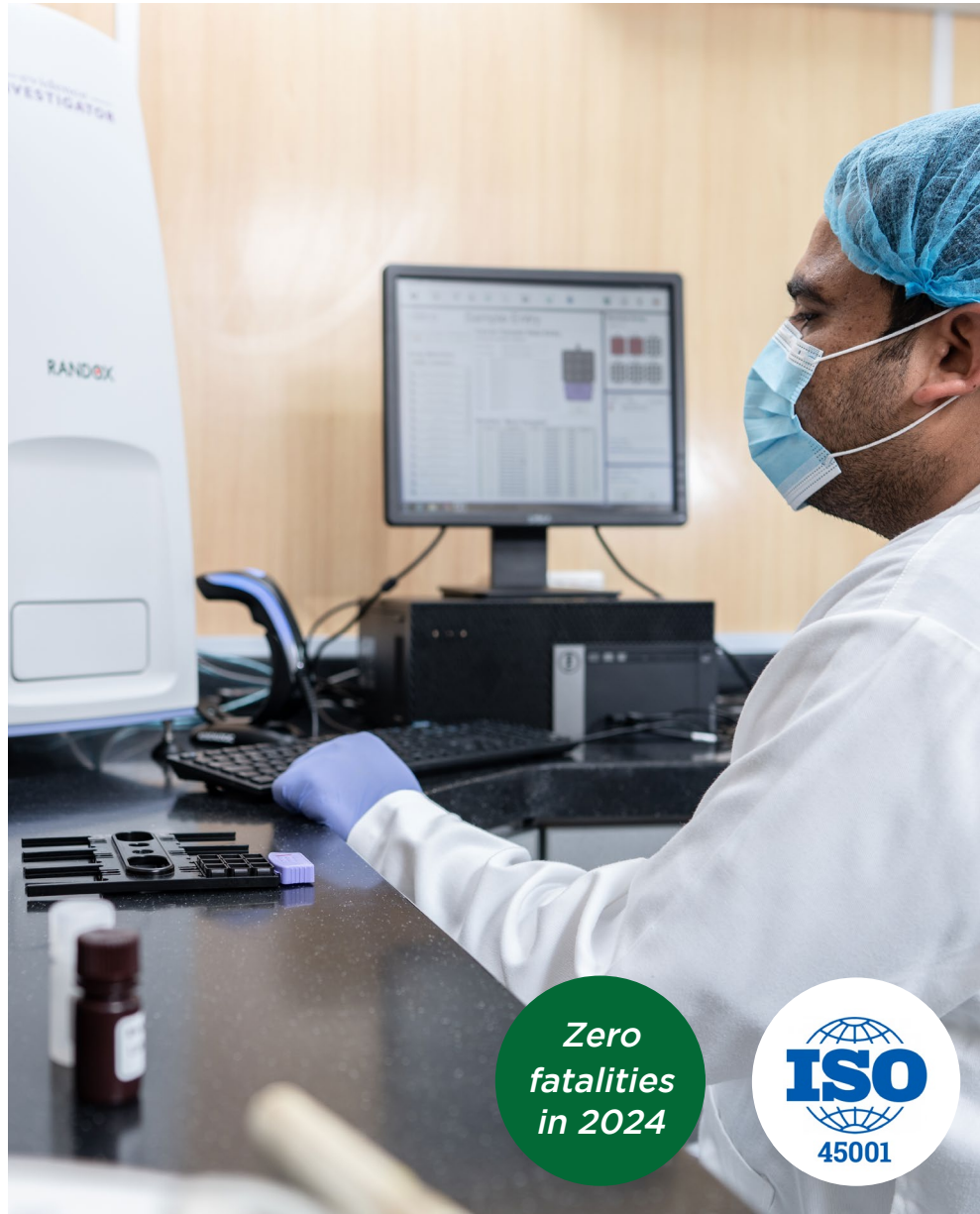
This longstanding practice recognizes colleagues dedicated to the company for 10 years or more. For each additional 5-year milestone, our colleagues receive pure gold coins as a token of appreciation. In 2024, TFC presented over 4.46 million SAR worth of gold coins to 180 eligible colleagues.

Additionally, we also provide recognition and appreciation to our colleagues on our newsletter - Tanmiah SWAY.

Benefits

Our remuneration philosophy centers on providing attractive pay and comprehensive benefits, adhering strictly to regional employment. A cornerstone of our compensation structure is the yearly performance evaluation, which directly influences both base and incentive-based earnings.

We also extend a robust suite of financial advantages designed to bolster our team's overall well-being. These offerings encompass comprehensive family health coverage, life insurance provisions, educational support, commuting stipends, and travel assistance for international colleagues.



Zero
fatalities
in 2024



Creating a Safe Work Environment

GRI (3-3), (2-8), (403-1), (403-2), (403-3), (403-4), (403-5), (403-6), (403-7), (403-8), (403-9), (403-10)



Go to our Health, Safety and Environment Guidelines

Occupational Health & Safety

Tanmiah prioritizes the well-being of its workforce through a robust health and safety policy. Central to this policy is our Health Safety & Environmental (HSE) Committee consisting of 8 members of our management, a cross-functional team consisting of 149 colleagues, representing all operational sites that streamlines colleagues involvement. By regularly convening representatives from Human Resources, Environment, Operations, and other key departments, we ensure continuous improvement in our safety practices and a comprehensive understanding of evolving workplace risks.

Securing the ISO 45001: Occupational Health and Safety Management System (OH&S), 2018 certification represents a key achievement in Tanmiah's ongoing efforts to create a safer and healthier

workplace, demonstrating a robust and systematic approach to safety.

Tanmiah employs a dynamic and comprehensive strategy to safeguard occupational health and safety (OH&S), prioritizing the well-being of all individuals connected to our operations. This multifaceted approach integrates rigorous oversight, thorough hazard evaluations, preventative actions, ongoing education, and transparent dialogue.

We go beyond meeting regulatory requirements; we cultivate a deep-seated safety ethos that permeates every facet of our work. This dedication to superior OH&S performance ensures a secure and healthy environment, not only for our colleagues but also for our contractors and wider stakeholders, reflecting our unwavering commitment to their protection.

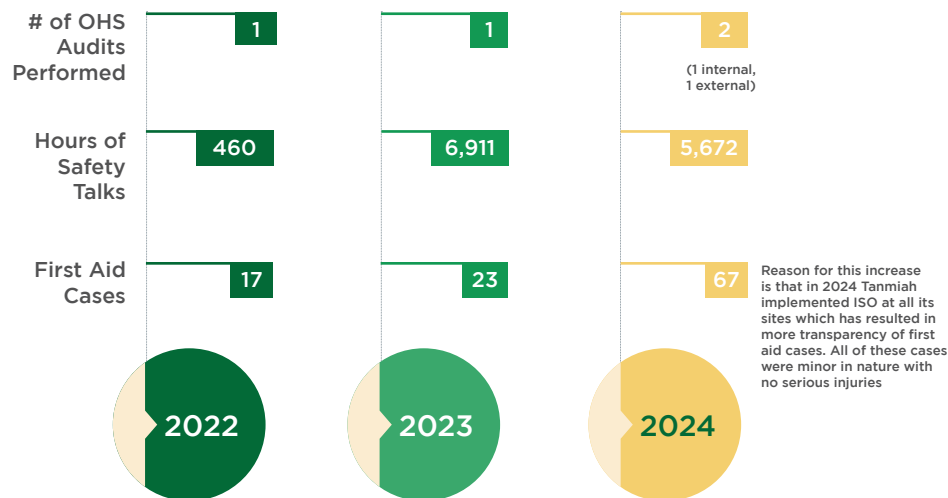
Occupational Health & Safety Indicators	2024
Number of Lost Time Injuries (LTIs)	23
Lost Time Injury Frequency Rate (LTIFR)	1.19
Fatalities	0

In 2024, our team worked for a total of 19,348,992 hours and no fatalities were recorded. We aim to maintain and raise the standard we have set and adhere to ISO 45001:2018 requirements to further ensure the safety of our team.

In the case of any incident, we create and implement detailed improvement plans to prevent recurrence by addressing root causes through revised

procedures, enhanced training, or equipment modifications. By learning from incidents and proactively adjusting our safety measures, we cultivate a secure and confident workplace for everyone. We continuously track plan performance through data and audits to ensure safety and drive ongoing improvements.

Occupational Health & Safety Metrics



2024

19,348,992

Total Man Hours

0

Fatalities



HSE Trainings

At Tanmiah, we understand that the foundation of a sustainable and ethical business is a strong Health, Safety, and Environment (HSE) training program. Our dedication extends beyond compliance and includes equipping our colleagues with the expertise and skills needed to actively reduce risks and promote a safety culture.

We use rigorous standard operating procedures to identify the exact training needs of our colleagues, making sure they are prepared to handle obstacles at work. This process is motivated by several factors, such as hazard identification, collaborative feedback, and compliance requirements.

Additionally, we use performance evaluations and skill gap analysis

In 2024, the organization conducted 5,672 hours of HSE training attended by a total of 4,063 participants.

to identify areas where additional training might improve individual and team effectiveness. We use e-learning platforms to provide compelling and accessible training experiences. Furthermore, we regularly monitor and evaluate the success of our training programs to ensure that our workforce is competent and confident in their capacity to maintain a safe and healthy workplace.

Responsibility as a Corporate Citizen – Community Relations

Tanmiah is a major employer and a vital contributor to the local economies of the communities where our facilities are located. We recognize that our success is intrinsically interconnected with the well-being of these communities; therefore, we strive to be more than just a business entity. Our objective is to function as a responsible and engaged partner, enhancing the social and economic vitality of the regions we serve.

We are committed to cultivating a culture of philanthropy among Tanmiah's team members, which benefits our communities through donations, volunteer work, and advocacy. Our team members, alongside their families and our organization, rely on the vibrancy and health of these communities, and we are committed to facilitating their growth and prosperity. This philosophy is the foundation of our corporate community engagement strategy, which primarily focuses on alleviating hunger.

Each of our local facilities independently manages its own community outreach initiatives. Local giving committees establish partnerships with nearby nonprofit organizations, provide financial assistance to community groups, and present volunteer opportunities for team members.

As part of its Corporate Social Responsibility (CSR) efforts, Tanmiah Food Company successfully delivered a large-scale community enhancement project in Shaqra Governorate, spanning more than 13,500 square meters. The completed park was officially presented as a gift to the Governor of Shaqra and its residents, reinforcing Tanmiah's role as a responsible corporate citizen committed to sustainable community upliftment and regional development.

As part of Tanmiah Food Company's ongoing commitment to empowering people and supporting the communities in which we operate, we are proud to announce a strategic partnership with Majmaah University. This collaboration aims to strengthen joint efforts in education and workforce development, aligning with our broader talent development agenda and the national objectives of Saudi Vision 2030.

Through this partnership, Tanmiah will provide training and internship opportunities for students, helping to bridge the gap between academic learning and practical experience. By nurturing emerging talent, we contribute to building a more capable and future-ready workforce—supporting sustainable development both within our company and across the wider economy



↑ Shaqra park was officially presented as a gift to the Governor of Shaqra

**In 2024, we
invested SAR 4.1
million in various
CSR initiatives**



Responsibility as a Corporate Citizen – Community Relations

41st
EDITION

41st Saudi Agriculture Show: Held under the patronage of the Ministry of Environment, Water, and Agriculture (MEWA). Tanmiah represented by its subsidiary, DHV, had the opportunity to showcase a range of innovative solutions in animal health products and livestock equipment. We also presented our commitment to sustainable practices and the high-quality standards that define our offerings.



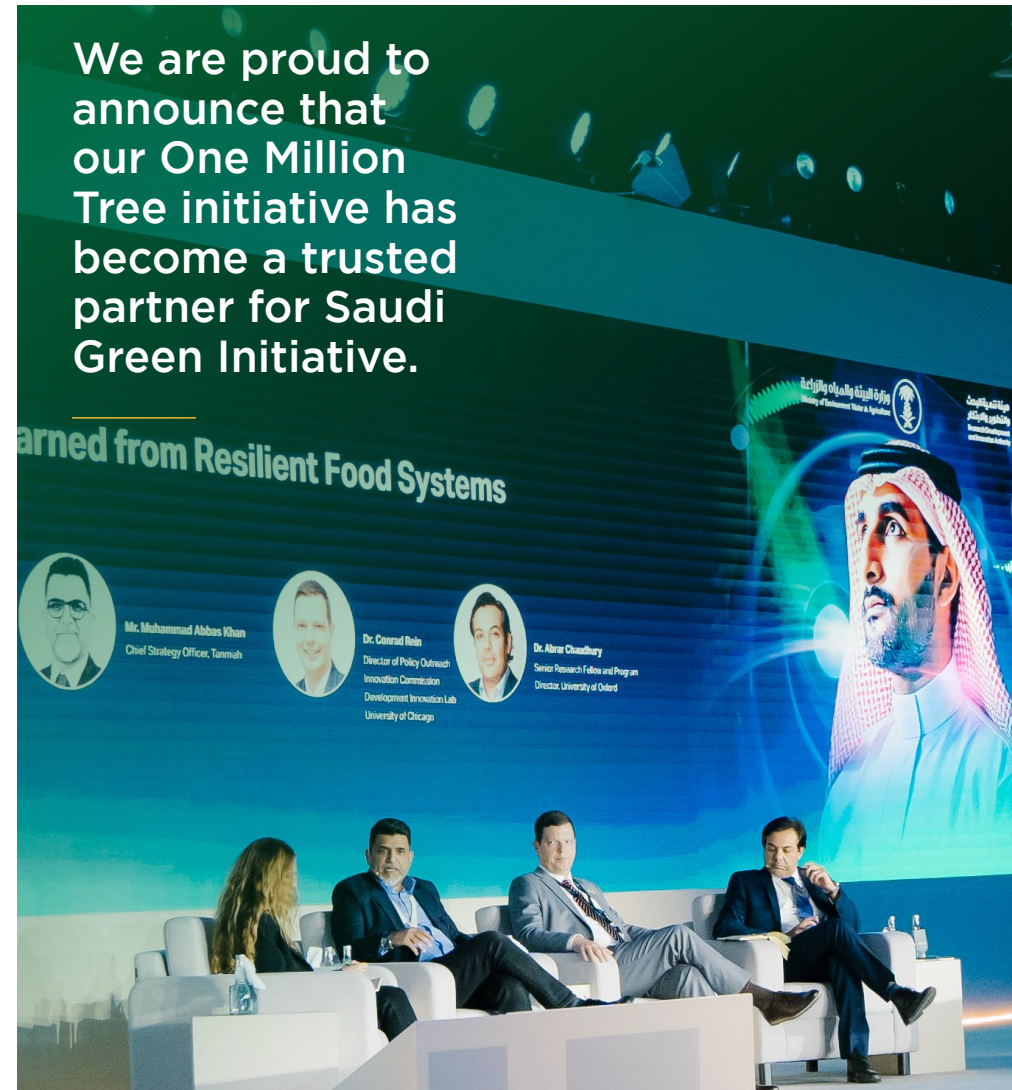
Gold Sponsor at the Makkah Halal Forum: Tanmiah proudly served as a Gold Sponsor at the Makkah Halal Forum, themed "Development and Transformations of the Halal Industry: Visions and Challenges." Held under the patronage of Dr. Majid bin Abdullah Al Qasabi, Minister of Commerce, the event provided a platform to showcase the latest innovations and advancements in the halal industry.



COP 16 & World Economic Forum: In 2024 Tanmiah took part in COP 16, adding its voice to global discussions on climate-smart food systems. It also joined the World Economic Forum to share lessons on balancing growth with environmental care. Across both stages the company signaled its intent to keep working with international partners on shared climate and development goals.



Saudi Green Initiative Forum: We take great pride in seeing the 'One Million Tree' initiative recognized as one of the key initiatives playing a pivotal role in the Saudi Green Initiative, with Tanmiah selected as a trusted partner. Our ongoing commitment to sustainability plays an essential role in accelerating afforestation efforts, supporting Saudi Arabia's vision to combat the impacts of global warming and climate change.



WORLD
ECONOMIC
FORUM



UNCCD
COP16
Riyadh | 2024

Key CSR Activities

Official Partner of
Saudi Green Initiative



Middle East Green
Initiative Project- Bahrain
-100,000 trees donated



Agreement to plant
100,000 trees at Al-
Soudah Company in Asir



Tanmiah signed an agreement
with Majmaah University for
talent development



200k SAR sponsorship for Qassim
University from DHV which will
focus on knowledge sharing and
technology



Tanmiah sponsored the "Zero
Waste" competition at the Saudi
Food Show 2024



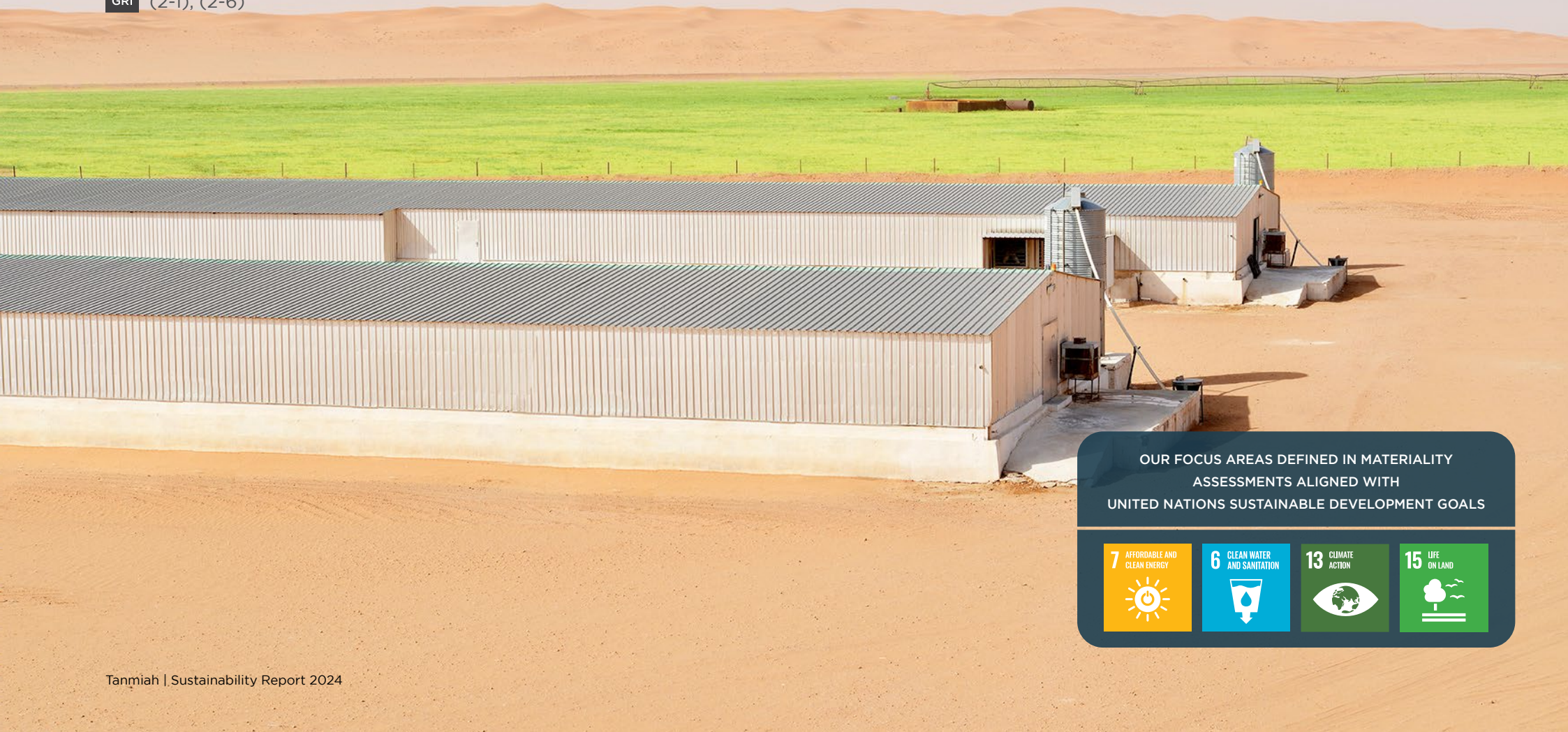
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Sustaining Agriculture

GRI (2-1), (2-6)

As we aim to lead in the global halal protein sector, sustainable agricultural practices are essential. Our commitment to excellence drives us to invest in innovative technologies and methodologies that meet these high standards. By focusing on sustainable practices, we not only foster organizational growth but also contribute to a healthier planet for our customers and future generations.



OUR FOCUS AREAS DEFINED IN MATERIALITY ASSESSMENTS ALIGNED WITH UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS



Prioritizing Animal Welfare

GRI (3-3)

Tanmiah's comprehensive animal care program is guided by the Five Freedoms and Five Domains frameworks, and it enforces strict internal policies known as the Animal Welfare Guidelines.



Go to our
Animal
Welfare
Guidelines

Responsible Governance

All farms and plants undergo annual independent animal welfare audits, and suppliers are bound by our animal care standards through the Supplier Code of Conduct. Any incidents are rigorously investigated under senior management oversight, with ongoing improvements reinforcing our commitment to responsible animal agriculture.

Proactive, Veterinary-Led Wellness Program

Our commitment to animal well-being is driven by preventative measures. We employ dedicated veterinarians for routine monitoring, vaccinations, and disease control, and we utilize comprehensive health plans that include nutritional optimization and stress mitigation.

Compliance with Tanmiah's antibiotics policy is evaluated through regular veterinary reviews, and clear records are maintained to ensure transparency.

Freedom from Hunger and Thirst:



For optimum health and development, we provide continuous access to potable water and a well-balanced meal.

Freedom from Discomfort:



We guarantee appropriate housing conditions that meet international standards.

Freedom from Pain or Disease:



We offer timely diagnosis and treatment in addition to implementing immunizations as a preventative medical measure.

Freedom to Express Normal Behavior:



We give them enough room, suitable amenities, and opportunities to socialize with other birds.

Freedom from Fear and Distress:



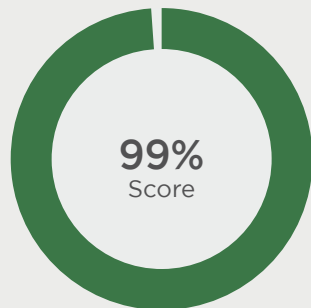
To reduce mental anguish, we establish conducive environments and offer careful attention.



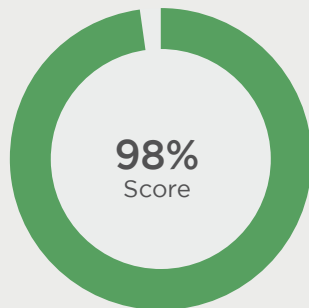
In 2024, Tanmiah was recognized by NSF as the top-performing organization in animal welfare standards



Our resolve towards ensuring animal welfare is demonstrated in the various certifications and audits that were conducted in 2024:



Animal welfare
certification for
Hatchery



Animal welfare
certification
Broiler farms



Animal welfare
certification
Primary Processing Plant

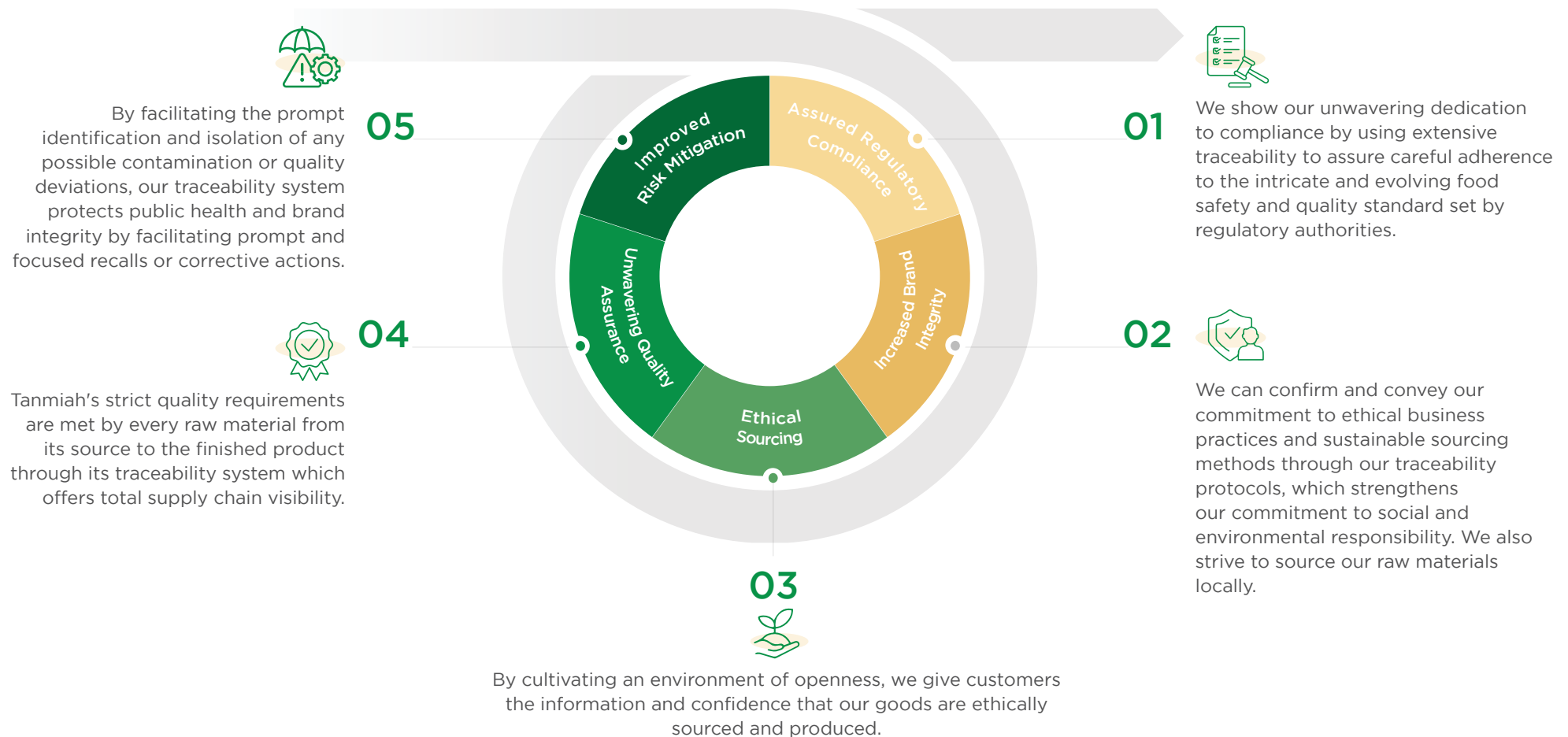
McDonald's
Good Manufacturing Practices
(GMP), Biosecurity and Animal
welfare: **A Grade** (highest grade
possible)

YUM KFC Audit:
Tier 2
(Very good rating
with no foundational
non-compliance)

Responsible Procurement Practices

GRI (3-3), (408-1)

Supply chain traceability is a strategic necessity at Tanmiah and an important element in ensuring sustainable agricultural practices. It strengthens the trust we establish with our customers, upholds our dedication to transparency, and improves our food safety procedures. This system's importance is demonstrated in:



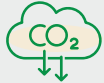
Maintaining a Sustainable Supply Chain

We are committed to reduce various impacts on our supply chain. Our Assess, Improve, Revise methodology helps evaluate the impact of water, emissions etc. on our supply chain, improve the process by taking various actions and revise the standards for future.



Water Impact

- Assessments focus on water withdrawal, consumption, and discharge to identify opportunities for efficiency improvements and risk mitigation.
- We recycle our wastewater from our slaughterhouse locations to irrigate our One Million Tree Plantations. (876 million litres recycled in 2024).



Emissions Impact

- Greenhouse gas emissions are assessed across production, logistics, and broader supply chain operations using Sphera—an industry-leading software platform—applying internationally recognized methodologies and standardized emission factors.
- Data-driven audits help quantify emissions and support initiatives to reduce our carbon footprint.



Integrated Monitoring

- We conduct regular assessments of our suppliers to ensure compliance with our sustainability criteria.
- Corrective action plans are implemented when assessments indicate significant impacts.



At Tanmiah, our birds are fed a 100% grain-based diet, free of palm oil, helping to prevent deforestation and protect biodiversity.

Supplier Integration at Tanmiah



 Go to our
Supplier
Code of
Conduct

Suppliers are a crucial part in ensuring that our procurement standards are met, and we uphold our commitments towards sustainable agricultural practices. In line with this acknowledgement, we at Tanmiah work closely with our suppliers to help them align their operations with our sustainability goals and ethical sourcing requirements.

All our suppliers are expected to adhere with Tanmiah's Supplier Code of Conduct, which details standards that our suppliers should meet.

The participation of our suppliers is integral to the success of our safety and quality programs. Our Supplier Compliance Program delineates our expectations across numerous critical areas, including safety and quality. We actively communicate our rigorous standards to our suppliers, and our production facilities meticulously verify all incoming ingredients for

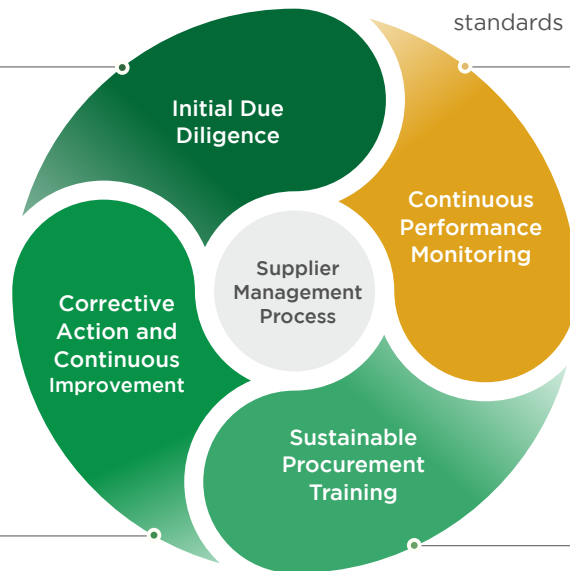
food safety and quality before they are used in production. In 2024, we have upheld our stringent supplier screening process, ensuring that all new suppliers meet sustainability criteria. To maintain the highest food safety standards, we exclusively partner with suppliers certified by the Global Food Safety Initiative (GFSI).



Before being onboarded, suppliers undergo thorough background investigations, certification verification, and an assurance that they adhere to national and international standards.



To monitor performance, we use key performance indicators (KPIs) and supplier scorecards. Internal and external audits are carried out on a regular basis to ensure that our stringent standards are being followed.



A corrective action plan is initiated in response to non-compliance. For suppliers to continue working with Tanmiah, they must continuously meet our requirements and show progress.

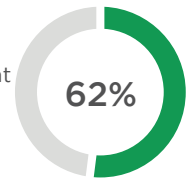


Our staff receives ongoing training on sustainable procurement practices and policies.

Local Procurement

Tanmiah has remained committed to local sourcing in 2024, driven by a collaborative approach that fosters mutual growth and strengthens the local community.

62% local procurement in 2024



Procurement Spending

2024

Local Procurement Spending (Million ₪)



Total Procurement Spending (Million ₪)



We require all suppliers to hold certifications from the Global Food Safety Initiative.



Food Safety

GRI (3-3), (416-1)

We use a risk-based approach to assess food safety, to ensure that our products consistently meet strict health and safety criteria.

Tanmiah leads a proactive approach to food safety, embedding it as a foundational element of our sustainability strategy. Beyond regulatory compliance, we prioritize consumer health, brand integrity, and continuous improvement. This commitment ensures we deliver safe, sustainable, and superior food products worldwide.

Our 2024 food safety management program is driven by data and a commitment to sustainability. Our detailed documentation, encompassing chemical registers and handling procedures, is continuously updated to reflect the latest safety protocols and hazard classifications. Ensuring compliance with regulations from the Ministry of Municipal and Rural Affairs and Ministry of Environment, Water and Agriculture among others remains a core focus.

Risk Approach and Compliance

Our risk-based approach to assess product safety includes:



Conduct hazard analyses at critical stages (raw materials, processing, and packaging).



Perform regular laboratory tests and in-line quality checks to verify compliance with HACCP and regulatory standards.



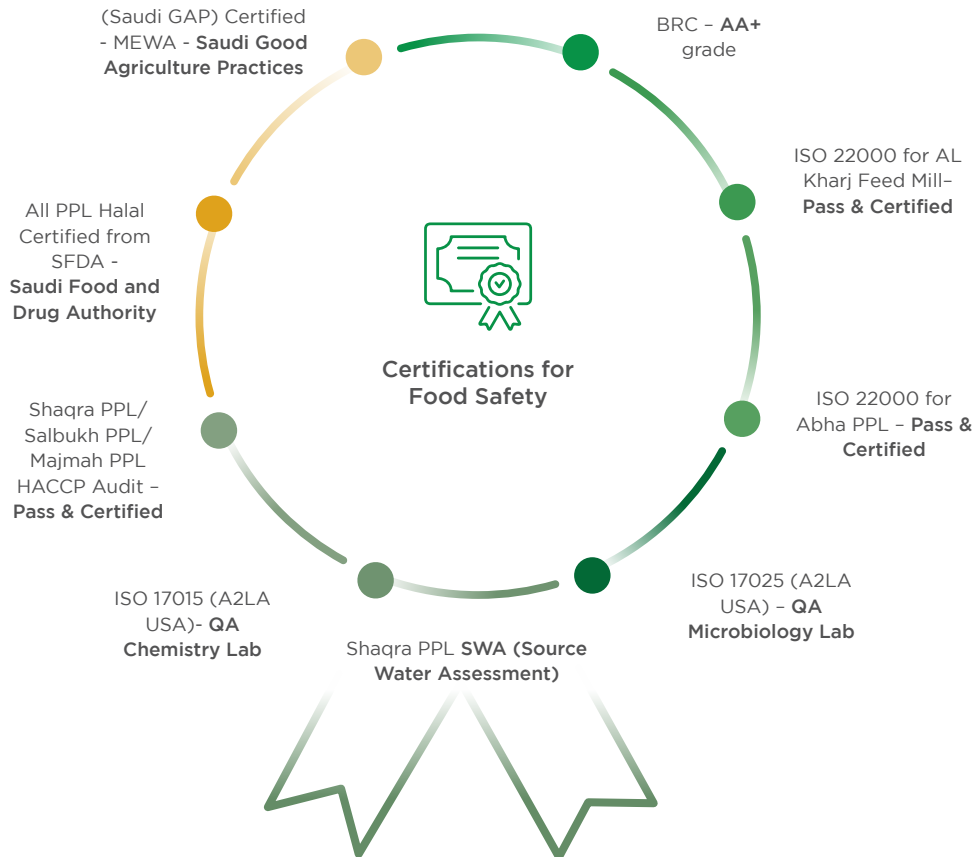
Monitor post-market performance through internal audits and consumer feedback.

Tanmiah is the first poultry brand in Saudi Arabia to achieve the BRCGS AA+ certification — the highest international food safety rating.



Certifications for Food Safety and Quality

Unwavering food safety is the foundation of consumer trust. We accomplish this by obtaining certifications that attest to our commitment to providing high-quality, safe products.



Brand Reputation Compliance
Global Standards



Hazard Analysis Critical
Control Point



Saudi Halal Center



Competence of Testing and Calibration
Laboratories - ISO 17025



Food Safety Management System
ISO 22000



National Sanitation
Foundation



Food Safety Services International
Group



Saudi General Authority for
Phytosanitary Standards and
Quality



Saudi Made

Product Stewardship and Innovation

At Tanmiah, product innovation is driven by a commitment to high quality and customer satisfaction, recognizing that sustainable development is integral to our business strategy. We embed sustainability at every stage of the product development lifecycle – from feed formulation through to the final product – ensuring that our offerings meet consumer expectations and support our customers' own sustainability goals. By integrating environmental and social criteria into R&D, we align with the evolving needs of our retail and distribution partners and end consumers. This approach has been recognized externally – for example, our fresh Tanmiah Life Omega-3 Chicken has won consecutive “Product of the Year” awards for delivering nutritious, high-quality chicken that meets our customers' demands. In short, our innovations are explicitly geared toward improving customer satisfaction while reinforcing transparency and efficiency across the supply chain. Central to our product innovation is the use of superior, all-natural inputs. Tanmiah ensures that all poultry are fed only high-quality, balanced feed formulations free from artificial additives or hormones. In fact, our feed is 100% grain- and vegetable-based, with no synthetic ingredients – every chicken diet is formulated from natural raw materials under strict quality standards. This dedication to wholesome

animal nutrition not only produces healthier, better-tasting chicken, but also improves our production efficiency. By carefully optimizing feed composition to be nutrient-rich and natural, we achieve superior growth rates and feed efficiency in our flocks. These innovations extend to our finished products as well. In 2024 we introduced two new value-added lines designed to meet modern lifestyle and health trends while embodying our sustainability ethos. Tanmiah Life Omega-3 Chicken is the first product in Saudi Arabia to offer chicken enriched with essential Omega-3 fatty acids, supporting heart, brain and vision health. Likewise, our Tanmiah Taste Secrets range offers pre-cleaned, pre-marinated chicken breast in convenient 400 g portioned trays. These portion-controlled trays not only give consumers a quick, high-quality meal solution, but also help significantly reduce food waste by supplying just the right amount per serving. Both products use sustainable packaging and natural spice blends, reflecting Tanmiah's aim to deliver convenience and taste without compromising on nutrition or environmental care. Behind these innovations is an ongoing commitment to improve production efficiency. By using better-quality feed and optimizing our diets, we achieve improved feed conversion ratios (FCR) in our chicken operations. A lower FCR means less feed

is needed to produce each kilogram of chicken – which directly reduces the demand for farmland and fertilizers needed to grow feed crops. In practical terms, our more efficient feed use shrinks the environmental footprint of our poultry production. This means fewer resources (land, water, fertilizers) are consumed per unit of chicken, helping to conserve soil nutrients and lessen the need for synthetic inputs. Over time, improving FCR through balanced natural feeding translates into stronger sustainability – it eases pressure on agricultural land and reduces fertilizer runoff – while still delivering the same

high standards of meat quality to our customers. Every new product and process improvement is pursued with an eye to delighting consumers (through higher nutritional value, quality and convenience) and to strengthening the resilience and transparency of our sourcing and production.

Tanmiah spent 32.55 million riyals on R&D in 2024 on product development.



Water Efficiency and Ecosystem Protection

GRI (3-3)

In 2024, building on the Sustainable Agriculture Policy established in 2022, Tanmiah further advanced its water conservation initiatives through the adoption of innovative technologies and stringent environmental standards. We strategically positioned new facilities to avoid sensitive ecosystems and minimize any environmental impact, upholding rigorous site selection criteria that protect fragile habitats. Across our operations, we

implemented optimized water usage practices – including wastewater recycling systems – to maximize efficiency and safeguard local water resources. For example, our Shaqra facility's treatment plant converts 876 million litres of wastewater into agricultural-grade greywater, which is used for tree irrigation and directly supports afforestation efforts. In tandem, we repurposed poultry litter by producing biochar and utilizing

processed litter as a natural soil amendment. This circular approach has improved soil fertility and significantly reduced reliance on synthetic fertilizers, thereby preventing chemical runoff and further protecting land and water ecosystems. Overall, these 2024 efforts demonstrate measurable progress in resource efficiency and reflect Tanmiah's ongoing commitment to sustainable agriculture and environmental stewardship.

In 2024, we recycled 876 million litres of wastewater to irrigate our plantation initiative.

Moringa Feed Innovation and Land Reclamation

GRI (3-3)

Concurrently, Tanmiah made notable strides in sustainable feed innovation in 2024 by launching cultivation trials for Moringa oleifera as an alternative poultry feed ingredient. Leveraging advanced agricultural technologies and collaborating with local and international experts, we evaluated Moringa's suitability in feed formulations under arid farming conditions.

Moringa is a nutrient-rich, drought-tolerant plant that thrives in harsh, semi-arid environments. Its cultivation offers the dual benefits of creating a sustainable feed supply and rehabilitating marginal lands. These trials focused on converting desert terrain into arable farmland (through soil enrichment and efficient irrigation),

aligning with our land reclamation goals and demonstrating how Moringa farming can support sustainable land management. Early results suggest that Moringa leaves, rich in protein, vitamins, and minerals, can partially replace conventional feed crops, offering a natural and eco-friendly feed input. By harnessing Moringa's nutritional and antimicrobial properties, Tanmiah aims to decrease dependence on imported feed ingredients and take a step towards food security while reducing our environmental footprint.

This initiative builds on the foundations of our 2022 sustainability policy and exemplifies the progress in 2024 towards more resilient and regenerative agricultural practices.

Tanmiah grows Moringa, a drought-resistant crop, to boost poultry nutrition and sustainable land use.



Food Security

GRI (3-3)

Our commitment to food security is intrinsically linked to responsible business practices and continuity. Through strategic partnerships, investment in critical infrastructure, and promotion of local talent, we are actively shaping a more secure and sustainable future for the country's food supply chain.

By working towards boosting food security and self-reliance in Saudi Arabia, we are building facilities that are critical to the entire poultry ecosystem in Saudi Arabia, increasing non-oil GDP private sector contribution, local employment opportunities, and knowledge transfer.

Partnership with MHP for Business Continuity

The establishment of MDP, a direct outcome of our partnership with MHP, marks a significant milestone. DHV has an extensive experience in distributing hatching eggs, vaccines, and animal care equipment, whilst MHP is a leading international agro-industrial company with strong expertise in genetics and production. The strategic partnership between us is set to have a positive and significant impact on Saudi Arabia's poultry industry. The joint venture will establish breeder and hatchery operations in Saudi Arabia, aiming to produce 150 million hatching eggs and 108 million day old chicks annually. By utilizing idle farms in the Southern region, the initiative supports local farmers and meets the growing demand for hatching

eggs. With state of the art feed mill facility in Abha to support operations, the venture ensures high-quality chick and feed production. MDP is on schedule to achieve its targeted production of 150 million hatching eggs and 108 million broilers by 2025.

Grand Challenge

This challenge was launched in 2022 calls on innovators to develop sustainable, locally produced feed solutions. This initiative is critical to our strategic goal of achieving self-sufficiency and reducing our environmental footprint by minimizing reliance on imported feed components.

In 2024, we proudly announced the top three finalists of our million-dollar sustainability innovation challenge, each receiving \$20,000 to conduct trials and submit proof of business viability. The finalists include Desert Control (Norway), with trials initiated for their Liquid Nano Clay technology; King Abdullah University of Science and Technology (KAUST) from Saudi Arabia, focusing on algae-based feed trials currently under study; and Novartek from Argentina, advancing seaweed-based feed solutions, also in the trial phase. The final winner will be selected by the fourth quarter of 2025, following a comprehensive evaluation of trial results and business potential.



For Tanmiah, it is crucial that the suggested technology, strategy, or solution allow Tanmiah to produce the feed with the following attributes:



Locally



Cost-Effectively



At Industrial Scale



In a Nature -Positive and Sustainable Manner



While Minimizing (International) Feed Transport



Without Negatively Impacting Tanmiah's Current Business Activities

Farms Automation

Tanmiah embarked on a new journey in 2023 to automate its entire value chain to bring efficiencies in resources and cost of doing business. For this project, Tanmiah trialed with 20 breeder and broiler farms to develop an automation process to gather data and automate processes for the birds' environmental health and welfare. This system included video surveillance feature to monitor birds' activities that helped us observe the optimized ventilation and air quality, water quality, smart weight management and bird health.

Objectives of Farm Automation

- 1**  Reduction in mortality, medication, egg wastage, and OPEX.
- 2**  Improvement in egg production, quality, and hatchability.
- 3**  Enhance farm activities (feed/water intake, medicine usage, health record keeping).
- 4**  Remote monitoring, live visibility of environment parameters.





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Sustaining Planet

GRI (2-1), (2-6)

Healthy land is the foundation of Tanmiah's long-term success—and of our promise to a healthier planet. Guided by our sustainability vision, we pursue circular economy, precision-resource management, smart water-conservation, energy-efficiency upgrades, and on-site solar power. Together, these initiatives enrich soils, slash irrigation and fuel needs, and boost yields. Lower inputs and greater efficiency cuts costs and unlocks capital the next wave of green innovation.

Beyond our own operations, we embrace a wider duty to protect the ecosystems that nourish Saudi Arabia. By aligning with the Saudi Green Initiative and the Kingdom's Net-Zero 2060 roadmap, we are accelerating carbon-reduction and water-stewardship projects—from treated-wastewater reuse to drip-irrigation trials—that move both Tanmiah and the nation closer to a resilient, net-zero future. Each hectare we restore, every liter we save, and every emission we cut advances our goal of delivering ethical, sustainable nutrition-while safeguarding the planet we all share.

OUR FOCUS AREAS DEFINED IN MATERIALITY ASSESSMENTS ALIGNED WITH UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS



Climate Action and Energy Efficiency

GRI (3-3), (305-1), (305-2), (305-4), (305-5)

As a leading poultry producer in the region, we understand the risks posed by climate change. Our strategy is shaped by the challenges and opportunities related to climate issues, and we are committed to developing a comprehensive climate transition plan. To facilitate and implement this strategy, we have established a dedicated team focused on energy and waste-to-value transitions.

At Tanmiah, we assess climate-related risks and opportunities across short-, medium-, and long-term timelines as part of our annual enterprise-wide risk assessment. These goals demonstrate

Tanmiah's commitment to minimizing our environmental impact and mitigating the effects of climate change. Additionally, we support our customers in achieving their own sustainability targets.

We continuously invest in enhancing the efficiency of our operations through various technologies, including new LED lighting systems and projects aimed at converting stationary combustion from diesel to LPG. In 2024, we undertook several initiatives, such as finalizing a 3 MW solar Power Purchase Agreement for our Haradh site in Riyadh.



Electricity Consumption

Electricity Consumption (million kWh)	
2022	82.0
2023	89.0
2024	115.5

Electricity Intensity (million kWh/billion SAR revenue)	
2022	47.5
2023	42.7
2024	45.0

At Tanmiah, we are determined to lead the poultry sector through this transformation, making Climate Action and Energy Efficiency the cornerstones of our strategy.

In 2024, our electricity consumption increased due to higher production levels; however, we achieved a 5.26% decrease in electricity intensity compared to 2022. This showcases our steady progress towards our sustainability goals and demonstrates our commitment to lowering our carbon footprint while contributing to a more sustainable future.

We believe that sustainable practices are not only achievable but also essential for the future of our sector. This objective relies on the implementation of strong energy efficiency measures, propelling us towards a more responsible and sustainable future.

In 2024, Tanmiah finalized a 3 MW Solar PPA for our Haradh Hatchery

Emissions Management and Initiatives

	2022	2023	2024
Petrol Consumption (million liters)	1.34	2.03	1.53
Diesel Consumption (million liters)	59.55	58.04	56.14
Fuel Intensity (million liters/billion SAR revenue)	35.25	28.69	22.49

In 2024, we observed a reduction in both our petrol and diesel consumption by 24.63% and 3.27% respectively as compared to 2023. This highlights our improved operational efficiency and the effectiveness of our fuel management strategies. Through measures such as optimized routing and vehicle

maintenance, we were successful in bringing down our fuel consumption and managing resources responsibly. We are aiming to reduce our Scope 2 emissions and have replaced 60% of conventional lighting with LED lighting as one of the essential stages in lowering electricity use and, thus, emissions.

	2022	2023	2024
Scope 1 emissions (MtCO ₂ e)	151,545	160,234*	154,973*
Scope 2 emissions (MtCO ₂ e)	43,194	54,865*	70,921*
Scope 1 emission intensity (MtCO ₂ e/MSAR)	94.2	76.5*	60.45*
Scope 2 emission intensity (MtCO ₂ e/MSAR)	27.9	26.2*	27.7*

* Numbers have been assured by external third party

We are teaming up with international partners to boost our electricity consumption from renewable sources such as our solar PPA agreement at our Haradh hatchery. We are also doing trials on the conversion of diesel incinerators to LPG to reduce fuel usage and lower emissions.

DHV was able to achieve a 15% emissions reduction from its transportation fleet while maintaining efficiency.



Carbon Sequestration Through Plantation

Since 2021, Tanmiah has led a large-scale tree-planting initiative to support climate action and increase green cover

across Saudi Arabia. Over the past four years, we have planted approximately 407,000 trees, contributing to an estimated carbon offset of 114,800 tons of CO₂ equivalent (tCO₂e).

Trees Plantation	2021	2022	2023	2024
Number of Trees	200k	100k	38.5k - KSA 100k - Bahrain (donated)	68,500 (Total: 407,000)
Equivalent Offsetting (tCO ₂ e)*	27,000	Cumulative 56,000	Cumulative 97,118	Cumulative 114,800

*Calculations were done using iTree tool, <https://www.itreetools.org/>.

Sustainable Water Stewardship

GRI (3-3), (303-1), (303-2), (303-3), (303-4), (303-5)

Water is vital to Tanmiah’s operations. From bird welfare and equipment sanitation to the rigorous hygiene standards that keep our team and customers safe, every drop counts and we are committed to manage and conserve this critical resource with utmost responsibility.

All of Tanmiah’s facilities are situated in regions classified as experiencing high or extremely high water stress, according to the World Food Security Index ranking.

Our water management framework constitutes a fundamental aspect of our commitment to sustainable operations. We ensure responsible and efficient water usage by rigorously monitoring water withdrawal, consumption, and discharge. We evaluate both direct and indirect water-related impacts and maintain active engagement with stakeholders.

Our production facilities employ a variety of management practices and technologies to monitor, quantify, and reduce water usage. These practices include the use of localized flow meters, flow restrictors, flow control valves, and automated water management systems.

Moreover, we are dedicated to reusing water within our production processes and are actively working to improve these practices. Our integrated goal-setting process is founded on reliable data and aligns with both corporate policies and local circumstances. This approach underscores our commitment to continuous improvement and responsible water stewardship. Our comprehensive strategy not only safeguards local water supplies but also reinforces Tanmiah’s position as a leader in sustainable business practices.

In 2024, we experienced an increase in total water consumption driven by higher output, yet our water-intensity held steady at 0.80 ML/MSAR, reflecting consistent efficiency.



	2022	2023	2024
Total Water Consumption (ML) **	1,433	1,684*	2,052*
Water Withdrawal – Third-Party (ML)	2,170	2,547*	3012*
Water Withdrawal – Groundwater (ML)	587	827*	779*
Waste Water (Total Discharge) (ML)	1,324	1,691*	1739*
Waste Water - Third Party (ML)	743	841*	863*
Waste Water Recycled (ML)	581	850*	876*
Water Savings Estimate (MSAR)	5.70	9.44	9.6
Water Intensity (ML/MSAR)	0.83	0.80*	0.80*

* Numbers have been assured by external third party
** Water consumption figures does not include TRC data as it's included in rental contracts and falls out of Tanmiah financial boundary for purpose of this report

Responsible Wastewater Management

In 2024, we adhered to a stringent approach to wastewater management across all our facilities. Wastewater was meticulously processed, either being treated and repurposed for appropriate uses within our operations, such as irrigation, or adequately processed by certified third-party suppliers in compliance with National Center for Environmental Compliance

(NCEC) guidelines. This strategy underscores our ongoing commitment to environmental sustainability and regulatory compliance.

At Tanmiah, we comply with all local regulations, have installed reverse osmosis (RO) units wherever groundwater is directly utilized, and engage government-certified water providers in other locations. All water use aligns with government guidelines.

	2022	2023	2024
Water Recycling Rate	21%	25%	23%

Additionally, we have two new RO plants under construction which will help us use clean drinking water for our chickens as part of animal welfare.

Wastewater Treatment Plant:

The facility installed at the Abha PPL and Shaqra PPL treats wastewater,

making it suitable for irrigation purposes. The treated water is then strategically used for on-site plantation, minimizing reliance on external water sources and promoting resource efficiency.

ABHA PPL FIGURES

Raw water purchased from 3rd party	850,000 (liters per day)
Recovered after Wastewater Treatment (90%)	765,000 (liters per day)
Used for Plantation (90% of treated water)	688,500 (liters per day)

SHAQRA PPL FIGURES

Raw water from the well	1,500,000 (liters per day)
Recovered after Wastewater Treatment (90%)	1,350,000 (liters per day)
Used for Plantation (90% of treated water)	1,215,000 (liters per day)

In-House Ice Production:

The ice-making plant at our Shaqra PPL utilizes RO water, eliminating the need to purchase fresh ice from external distributors. We prioritize quality control by testing all produced ice in our laboratories to ensure it meets the required specifications. A similar, but lower-capacity, ice-making plant was

completed at our Abha PPL, catering to its specific needs.

Combined, these in-house ice production facilities are projected to generate annual savings of approximately SAR 6 million. The ice produced plays a vital role in our poultry processing operations, particularly during the spin chilling process.

Compared to 2023, the amount of wastewater recycled increased by 3.1%

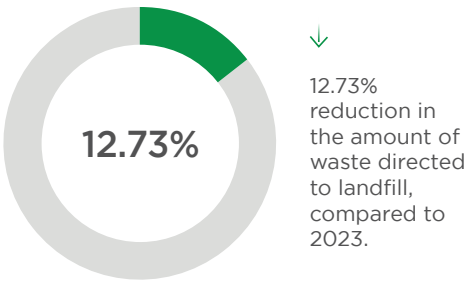


Circular Waste Approach

GRI (306-1), (306-2), (306-3), (306-4), (306-5)

Tanmiah takes a holistic approach to managing waste-related problems. It takes into account the entire value chain, from raw material inputs and in-house production activities to waste generated both upstream (by suppliers) and downstream (by distribution and end-of-life product management).

We reduce our environmental impacts while also improving operational efficiency and sustainability across the whole value chain by recognizing the precise inputs, activities, and outputs that contribute to waste formation and addressing each stage with tailored management solutions.



Type of Waste (Tonnes)	Generated *		Diverted from Landfill		Directed to Landfill	
	2023*	2024*	2023	2024	2023	2024
Hazardous Waste	41,327	39,055	-	-	41,327	39,055
Non-Hazardous Waste	157,808	121,471	28,848	11,923	128,960	109,548

* Numbers have been assured by external third party



Tanmiah's 2024 Recycling Achievements

Based on our 2024 sustainability objectives, we actively established extensive waste recycling systems across our operations, resulting in the recycling and effective diversion of the following materials from landfills:

368,000 Liters

Used Oil Recycled Quantity

309 KG

E-Waste Recycled Quantity

1,000 KG

Metal Scrap Recycled Quantity

58,800 Pieces

Wooden Pallets: Approx

Closing the Loop

Tanmiah is committed to the implementation of innovative circular economy practices throughout its operations. The forthcoming waste-to-energy processing project serves as a pivotal initiative in this commitment. This planned initiative will represent a significant advancement in our sustainability efforts, enabling waste reduction while concurrently promoting the generation of renewable energy.

The process will convert poultry waste, commonly regarded as a problematic byproduct, into renewable energy on a daily basis.

Carbon Sequestration and Energy Generation:

Through the process of pyrolysis, poultry manure is converted into stable biochar, effectively sequestering carbon within this material. For every kilogram of biochar produced, approximately 2 to 2.5 kilograms of carbon dioxide (CO₂) are permanently removed from the atmosphere. This initiative anticipates sequestering significant amount of CO₂ annually. Additionally, this process will generate renewable energy in the form of syngas, a byproduct of pyrolysis.

Comparison of Emissions with Other Disposal Methods:

In contrast to traditional methods such as composting or anaerobic digestion, which can emit methane (CH₄) and nitrous oxide (N₂O), the oxygen-deprived pyrolysis process produces negligible quantities of methane and minimal nitrogen oxides (NO_x). The elevated temperatures associated with pyrolysis result in net-negative CO₂ emissions, significantly surpassing the performance of anaerobic digestion.

Soil and Water Quality Enhancements:

Soils amended with biochar demonstrate enhanced nutrient retention and improved fertility levels, both of which are essential for sustainable agricultural practices. The porous structure of biochar enables the adsorption of harmful contaminants, including phosphorus and heavy metals, thereby mitigating nutrient runoff and reducing pollution in waterways.

PPL Waste to Offal Meal

This technique requires effective handling of byproducts, such as poultry slaughterhouse waste. Our rendering plants converts poultry waste into offal meal which is then exported to other nations for use in animal feed. In 2024, nearly 12,000 tonnes of offal meal was created through our facilities.



Optimizing Packaging

During 2024, we prioritized a strategic reduction of our plastic footprint through rigorous packaging material optimization. Recognizing the essential role plastic plays in preserving product hygiene, extending shelf life, and ensuring food safety in poultry

packaging, we intensified our efforts to explore and adopt sustainable alternatives across our entire product range. We pursued opportunities to reduce plastic use across our products and increased exploration of recycled and biodegradable materials.



Packaging Types (Tonnes)	2022	2023*	2024*	% Share in 2024
Foam Trays	225	142	131	8.6%
PET Trays	307	713	750	49.1%
Plastic Bags	468	443	646	42.3%
Total	1,200	1,299	1,527	100%

* Numbers have been assured by external third party

Packaging Intensity	2022	2023	2024
Total Packaging (million numbers)	133.27	127.39	169.96
Total Production (million numbers)	114.95	136.34	151.89
Packaging Intensity (units packaging per units of production)	1.16	0.93	1.11

Omni Awards

In 2024, Tanmiah launched the Omni Awards in partnership with Al Dabbagh Omni-Lab. This award presented a challenge to participants seeking groundbreaking packaging solutions that minimize environmental impact and enhance brand value. The challenge focuses on key areas such as biodegradable materials, creative reusable designs, cost reduction, and recyclable packaging.

In total, 37 contestants took part in this Omni Challenge out of which top 10 solutions were given cash prizes. We will be working with the top solutions further in 2025 which will focus on bioplastics and biodegradable solutions.

Tanmiah awarded 60,000 SAR in prizes to the top 10 winners.

Recognizing the significant volume of packaging waste generated, we aimed to collaborate with innovators to develop biodegradable, reusable, and aesthetically appealing packaging. This initiative directly supports our goal to become the number one global halal, sustainable, and healthy protein company by 2030, aligning with Saudi Vision 2030's focus on environmental sustainability and resource protection.



**KPMG Professional Services Company**

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Kingdom of Saudi Arabia
Commercial Registration No 1010425494

Headquarters in Riyadh

شركة كي بي إم جي للاستشارات المهنية مساهمة مهنية

واجهة روشن، طريق المطار
صندوق بريد ٩٢٨٧٦
الرياض ١١٦٦٣
المملكة العربية السعودية
سجل تجاري رقم ١٠١٠٤٢٥٤٩٤

المركز الرئيسي في الرياض

Independent limited assurance report to Tanmiah Food Company (“TANMIAH”) on selected quantitative indicators disclosed in TANMIAH’s Sustainability Report for the year ended 31 December 2024

To the management of Tanmiah Food Company (“TANMIAH”)

We have been engaged by the management of Tanmiah Food Company (“the Company”, “TANMIAH”) to carry out a limited assurance engagement in order to state whether anything has come to our attention that causes us to believe that the subject matter information detailed below (“Subject Matter”), has not been prepared, in all material respects, in accordance with the applicable criteria (“Applicable Criteria”) as set out below.

Subject Matter

The Subject Matter for our limited assurance engagement were the selected quantitative indicators (“the Indicators”) as detailed in Annexure 1 of this report, as disclosed in TANMIAH’s 2024 Sustainability Report for the year ended 31 December 2024 (“the Report”), as prepared and presented by the management of the Company.

The Indicators are aggregated based on the reporting boundaries developed by the Company which are detailed in Annexure 1 of this report.

Applicable Criteria

The Applicable Criteria for this limited assurance engagement were the requirements of the Global Reporting Initiative (“GRI”) Standards, as applicable to the Subject Matter, the details of which are mentioned in Annexure 2 of this report.

KPMG Professional Services Company, a professional closed joint stock company registered in the Kingdom of Saudi Arabia with a paid-up capital of SAR 110,000,000 and a non-partner member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee.

شركة كي بي إم جي للاستشارات المهنية مساهمة مهنية، شركة مساهمة مهنية مقفلة مسجلة في المملكة العربية السعودية، رأس مالها ١١٠,٠٠٠,٠٠٠ ريال سعودي مدفوع بالكامل، وهي عضو غير شريك في الشبكة العالمية لشركات كي بي إم جي المستقلة والتابعة لكي بي إم جي العالمية المحدودة، شركة انجليزية خاصة محدودة بالضمان.



Independent limited assurance report

To the management of Tanmiah Food Company ("TANMIAH") (continued)

The Company's responsibility

The management of the Company is responsible for preparing and presenting the Subject Matter information that is free from material misstatement in accordance with the Applicable Criteria and for the information contained therein.

This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and presentation of the Subject Matter information that is free from material misstatement, whether due to fraud or error. It also includes developing the Applicable Criteria as the criteria to evaluate the Subject Matter information.

The management of the Company is also responsible for preventing and detecting fraud and for identifying and ensuring that the Company complies with the laws and regulations applicable to its activities. The management of the Company is responsible for ensuring that staff involved with the preparation of the Subject Matter information are properly trained, systems are properly updated and that any changes in reporting encompass all significant business units.

Our responsibility

Our responsibility is to examine the Subject Matter information prepared by the Company and to report thereon in the form of an independent limited assurance conclusion based on the procedures we have performed and the evidence obtained. We conducted our engagement in accordance with the International Standard on Assurance Engagements ("ISAE") 3000 (Revised) *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* and ISAE 3410 *Assurance Engagements On Greenhouse Gas Statements* as endorsed in the Kingdom of Saudi Arabia and the terms and conditions for this engagement as agreed with the Company's management. ISAE 3000 (Revised) and ISAE 3410 require that we plan and perform the engagement to obtain limited assurance about whether the Subject Matter information has been properly prepared, in all material respects, in accordance with the Applicable Criteria.

Our firm applies the International Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) that is endorsed in the Kingdom of Saudi Arabia, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The procedures selected depend on our understanding of the Subject Matter and other engagement circumstances, and our consideration of areas where material misstatements are likely to arise.



Independent limited assurance report

To the management of Tanmiah Food Company ("TANMIAH") (continued)

Our responsibility (continued)

In obtaining an understanding of the Subject Matter information and other engagement circumstances, we have considered the process used to prepare the Subject Matter information in order to design assurance procedures that are appropriate in the circumstances, but not for the purposes of expressing a conclusion as to the effectiveness of the Company's internal control over the preparation and presentation of the Subject Matter information. A limited assurance engagement in accordance with ISAE 3000 (Revised) and ISAE 3410 involves assessing the risks of material misstatement of the Subject Matter information, whether due to fraud or error, responding to the assessed risks as necessary in the circumstances of the engagement and evaluating the overall presentation of the Subject Matter information.

Our engagement also included: assessing the appropriateness of the Subject Matter, the suitability of the criteria used by the Company in preparing the Subject Matter information in the circumstances of the engagement, evaluating the appropriateness of the procedures used in the preparation of the Subject Matter information and the reasonableness of estimates made by the Company.

Limited assurance is less than absolute assurance and reasonable assurance. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Procedures performed

Our limited assurance engagement on the Subject Matter information consisted of making enquiries, primarily of personnel responsible for the preparation of the Subject Matter information, and applying analytical and other procedures, as appropriate. These procedures were based on our professional judgement and included the following, amongst others, for the year ended 31 December 2024:

- Obtaining an understanding of the collection, compilation and reporting processes for the Company, including obtaining an understanding of internal controls, systems and processes relevant to the preparation of the Subject Matter;
- Interviewing management and other relevant personnel at corporate and site level responsible for data collection, data management, and data analysis pertaining to the Indicators in scope;



Independent limited assurance report

To the management of Tanmiah Food Company ("TANMIAH") (continued)

Procedures performed (continued)

- Reviewing management documentation and Company's data reporting tools to the extent they underpin the preparation of the Subject Matter;
- Assessing the appropriateness of the conversion factors applied by the Company in arriving at the Indicator's quantitative data in accordance with the assigned unit of reporting, where applicable;
- Obtaining inventory data for each selected Indicator, at aggregated corporate level as per the reporting boundary developed by management and agreeing the data with the information detailed in the Subject Matter;
- Obtaining inventory breakdown data for each selected Indicator, at site level, to select sample of sites (where applicable), and performing the following in relation to the Indicators, where applicable:
 - Agreeing the site level Indicator's information to consolidated data inventory;
 - Obtaining supporting evidence, source information, and / or underlying records for selected data points to reconcile site level information;
 - Checking the aggregation of quantitative data for the Indicators to include all sites in the reporting boundaries set by the management; and
 - Performing recalculation, where applicable, of the Indicator data of the relevant selected sites based on site level data obtained from system outputs, reports and other relevant records.
- Assessing the suitability of the Applicable Criteria used by the management in preparing the Subject Matter information subject to this limited assurance engagement; and
- Reviewing the consistency of the Subject Matter information in relation to the wider Report, including reviews of qualitative narratives that support the Subject Matter information.



Independent limited assurance report

To the management of Tanmiah Food Company ("TANMIAH") (continued)

Characteristics and limitations

Due to the inherent limitations of any internal control structure, it is possible that errors or irregularities in the information presented in the Subject Matter may occur and not be detected. The assurance relies on documentation furnished by the Company and interactions with relevant personnel within the Company to validate the Subject Matter information. Our engagement is not designed to detect all weaknesses in the internal controls over the preparation of the Subject Matter information as the procedures performed were undertaken on a test basis.

Our engagement was not designed to test, verify or audit the completeness and accuracy of system outputs from the Company.

Furthermore, for the purpose of this limited assurance engagement, we have not performed any procedures around:

- Checking the disclosure of Indicators in reference to any framework or guidance other than what is entailed in the Applicable Criteria;
- Checking the accuracy of the GRI content indexation, as featured in the Report.
- Assessing compliance of any other indicators or related information, either qualitative or quantitative, which is not part of the Indicators selected for this engagement, as featuring in the Report with the disclosure requirements of any applicable internal or external standards.
- Assessing the accuracy, completeness and reasonableness of the reporting boundaries determined by the management for the purpose of the Report;
- Audit or verification of the Subject Matter information nor of the underlying records or other sources from which the Subject Matter information was extracted;
- Assessing the appropriateness of the materiality approach applied by management in preparation of the Report and selection of the material sustainability related indicators that were subject to limited assurance; and
- Testing the effectiveness of and detecting any weaknesses in the internal controls over the preparation of the Subject Matter information as the procedures performed were undertaken on a test basis.



Independent limited assurance report

To the management of Tanmiah Food Company ("TANMIAH") (continued)

Limited assurance conclusion

Our conclusion has been formed on the basis of, and is subject to, the matters outlined in this report. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the Subject Matter information is not prepared, in all material respects, in accordance with the Applicable Criteria.

Restriction of use of our report

Our report should not be regarded as suitable to be used or relied on by any party wishing to acquire rights against us other than the Company, for any purpose or in any context. Any party other than the Company who obtains access to our report or a copy thereof and chooses to rely on our report (or any part thereof) will do so at its own risk. To the fullest extent permitted by law, we accept or assume no responsibility and deny any liability to any party other than the Company for our work, for this independent limited assurance report, or for the conclusions we have reached.

Our report is released to the Company on the basis that it shall not be copied, referred to or disclosed, in whole (save for the Company's own internal purposes) or in part, without our prior written consent.

KPMG Professional Services Company



Fahad Mubark Aldossari
License no: 469



Riyadh, 10 July 2025
Corresponding to: 15 Muharram 1447H



Annexure 1

Details of the selected quantitative indicators (“the Indicators”) comprising of the Subject Matter:

Indicator description	Reporting boundary	Page number of the Sustainability Report 2024 where the Indicators are disclosed
1- Greenhouse Gas Emissions (Scope 1 and Scope 2) and the related intensity figures	Reporting boundary will comprise operations of the Company and its subsidiaries which includes: • Dessert Hills for Veterinary Services Company Limited • Tanmiah Restaurant For Fast Food Company (excluding for water consumption and water consumption per total revenue) • Agricultural Development Company	Page 69
2- Water consumption and water consumption per total revenue		Page 70
3- Wastewater generated and recycled		Page 70
4- Waste management		Page 72
5- Packaging material		Page 74



Annexure 2

Details of Applicable Criteria for each selective quantitative Indicator:

	Indicator	Relevant established framework	Relevant section of framework which is referred to as the Applicable Criteria
1	Greenhouse Gas ("GHG") Emissions (Scope 1 and Scope 2) and related intensity figures	GRI Standard	Scope 1 Compilation requirement 2.1 and 2.2 of Disclosure 305-1 Direct (Scope 1) GHG emissions Requirement (a) Gross direct (Scope 1) GHG emissions in metric tons of CO2 equivalent Scope 2 Compilation requirement 2.3 and 2.4 of Disclosure 305-2 Energy indirect (Scope 2) Requirement (a) Gross location-based energy indirect scope 2 GHG Emissions GHG in metric tons of CO2 Equivalent of GRI Standard 305 "Emissions 2016" GHG Emission Intensity Compilation requirement 2.7.1 of Disclosure 305-4 GHG emissions intensity Requirement (a) GHG emission intensity ratio for the organization
2	Water consumption and water consumption per total revenue	GRI Standard	Requirement (a) of Disclosure 303-5 "Water consumption" for Water consumption from all areas in megalitres related to GRI standard 303 "Water and Effluents 2018" & Requirement (a) of Disclosure 303-1 "Interactions with water as a shared resource" to GRI standard 303 "Water and Effluents 2018"
3	Wastewater generated and recycled	GRI Standard	Requirement (a) of Disclosure 303-4 "Water Discharge" for Water discharge from all areas in megalitres related to GRI standard 303 "Water and Effluents 2018"
4	Waste management	GRI Standard	Requirement (a) and compilation requirement 2.1 of Disclosure 306-3 "Waste generated" of GRI standard 306 "Waste 2020"
5	Packaging Material	GRI Standard	Compilation requirement 2.1.1 of Disclosure 301-1 "Material 2016" of GRI standard 301 "Material 2016"

GRI content index

Statement of use	Tanmiah has reported in accordance with the GRI Standards for the period January 2024 to December 2024.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard (s)	GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.	Applicable SASB Material Topics (Food & Beverage Industry - Meat, Poultry & Dairy)
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION		
GENERAL DISCLOSURES							
GRI 2: General Disclosures 2021	2-1 Organizational details	Our Philosophy (pg 12), Our Strategic Sustainability Focus (pg 15)	A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.				
	2-2 Entities included in the organization’s sustainability reporting	About this report (pg 3),					
	2-3 Reporting period, frequency and contact point	About this report (pg 3),					
	2-4 Restatements of information	About this report (pg 3),					
	2-5 External assurance	About this report (pg 3),					
	2-6 Activities, value chain and other business relationships	Who are We? (pg 7), Materiality Assessment (pg 13), Our Strategic Sustainability Focus (pg 15)					
	2-7 Employees	Our Team Members (pg 40)					
	2-8 Workers who are not employees	Creating a Safe Work Environment (pg 47)					
	2-9 Governance structure and composition	Our Balanced Leadership (pg 22)					
	2-10 Nomination and selection of the highest governance body	Our Balanced Leadership (pg 22)					
	2-11 Chair of the highest governance body	Our Balanced Leadership (pg 22)					
	2-12 Role of the highest governance body in overseeing the management of impacts	Board Committees and Leadership Roles (pg 24), Risk Management (pg 27), Sustainability Management Approach (pg 31)					
	2-13 Delegation of responsibility for managing impacts	Board Committees and Leadership Roles (pg 24), Our Balanced Leadership (pg 22), Risk Management (pg 27), Sustainability Management Approach (pg 31)					
	2-14 Role of the highest governance body in sustainability reporting	Message from our Chairman (pg 4), Message from our CEO (pg 5), Managing our Sustainability Matters (pg 26)					
	2-15 Conflicts of interest	Our Balanced Leadership (pg 22)					

GENERAL DISCLOSURES

GRI 2: General Disclosures 2021	2-16 Communication of critical concerns	Managing our Sustainability Matters (pg 26)					
	2-17 Collective knowledge of the highest governance body	Board Committees and Leadership Roles (pg 24)					
	2-18 Evaluation of the performance of the highest governance body	Board Committees and Leadership Roles (pg 24)					
	2-19 Remuneration policies	Board Committees and Leadership Roles (pg 24)					
	2-20 Process to determine remuneration	Board Committees and Leadership Roles (pg 24)					
	2-21 Annual total compensation ratio	Our Team Members (pg 40)					
	2-22 Statement on sustainable development strategy	Message from our Chairman (pg 4), Message from our CEO (pg 5)					
	2-23 Policy commitments	Respect for Human Rights (pg 29)					
	2-24 Embedding policy commitments	Respect for Human Rights (pg 29)					
	2-25 Processes to remediate negative impacts	Materiality Assessment (pg 13)					
	2-26 Mechanisms for seeking advice and raising concerns	Materiality Assessment (pg 13)					
	2-27 Compliance with laws and regulations	Respect for Human Rights (pg 29)					
	2-28 Membership associations	Materiality Assessment (pg 13), Our Membership and Associations (pg 30)					
	2-29 Approach to stakeholder engagement	Materiality Assessment (pg 13)					
	2-30 Collective bargaining agreements			Legal prohibitions	Collective bargaining is illegal in Saudi Arabia		

MATERIAL TOPICS

GRI 3: Material Topics 2021	3-1 Process to determine material topics	Our Strategic Sustainability Focus (pg 15)	A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.				
	3-2 List of material topics	Our Strategic Sustainability Focus (pg 15)					

EMISSIONS

GRI 3: Material Topics 2021	3-3 Management of material topics	Climate Action and Energy Efficiency (pg 68)				13.1	GHG Emissions and Energy Management
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG Emissions	Climate Action and Energy Efficiency (pg 68)				13.1.2	
	305-2 Energy indirect (Scope 2) GHG emissions	Climate Action and Energy Efficiency (pg 68)				13.1.3	
	305-3 Other indirect (Scope 3) GHG emissions			Information unavailable/incomplete	Tanmiah has not begun assessing Scope 3 emissions.		
	305-4 GHG emissions intensity	Climate Action and Energy Efficiency (pg 68)				13.1.5	
	305-5 Reduction of GHG emissions	Climate Action and Energy Efficiency (pg 68)				13.1.6	
	305-6 Emissions of ozone-depleting substances (ODS)			Not applicable	Tanmiah does not account for these emissions.		
	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions			Not applicable			

Soil Health

GRI 3: Material Topics 2021	3-3 Management of material topics	Moringa Feed Innovation and Land Reclamation (pg 63)				13.5.1	
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Pesticide Use

GRI 3: Material Topics 2021	3-3 Management of material topics	Moringa Feed Innovation and Land Reclamation (pg 63)				13.6.1	
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Water and Effluents

GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainable Water Stewardship (pg 70)				13.7.1	Water & Wastewater Management
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource					13.7.2	
	303-2 Management of water discharge-related impacts					13.7.3	
	303-3 Water withdrawal					13.7.4	
	303-4 Water discharge					13.7.5	
	303-5 Water consumption					13.7.6	

Waste

GRI 3: Material Topics 2021	3-3 Management of material topics	Circular Waste Approach (pg 72)				13.8.1	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts					13.8.2	
	Disclosure 306-2 Management of significant waste-related impacts					13.8.3	
	306-3 Waste generated					13.8.4	
	306-4 Waste diverted from disposal					13.8.5	
	306-5 Waste directed to disposal					13.8.6	

Food Security

GRI 3: Material Topics 2021	3-3 Management of material topics	Food Security (pg 64)				13.9.1	
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Food Safety

GRI 3: Material Topics 2021	3-3 Management of material topics	Food Safety (pg 59)				13.10.1	Product Quality and Safety
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories					13.10.2	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services					13.10.3	

Animal Health and Welfare

GRI 3: Material Topics 2021	3-3 Management of material topics	Prioritizing Animal Welfare (pg 54)				13.11.1	
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Non-discrimination and equal opportunity

GRI 3: Material Topics 2021	3-3 Management of material topics	Our Team Members (pg 40)				13.15.1	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees					13.15.2	
	405-2 Ratio of basic salary and remuneration of women to men					13.15.3	
GRI 406: Nondiscrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Our Team Members (pg 40), Empowering Growth (pg 44)				13.15.4	

Forced or compulsory labor

GRI 3: Material Topics 2021	3-3 Management of material topics	Respect for Human Rights (pg 29)				13.16.1	
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor					13.16.2	

Child labor

GRI 3: Material Topics 2021	3-3 Management of material topics	Respect for Human Rights (pg 29)				13.17.1	
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor					13.17.2	

Occupational health and safety

GRI 3: Material Topics 2021	3-3 Management of material topics	Creating a Safe Work Environment (pg 47)				13.19.1	Employee Health & Safety
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system					13.19.2	
	403-2 Hazard identification, risk assessment, and incident investigation					13.19.3	
	403-3 Occupational health services					13.19.4	
	403-4 Worker participation, consultation, and communication on occupational health and safety					13.19.5	
	403-5 Worker training on occupational health and safety					13.19.6	
	403-6 Promotion of worker health					13.19.7	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships					13.19.8	

GRI 403: Occupational Health and Safety 2018	403-8 Workers covered by an occupational health and safety management system	Creating a Safe Work Environment (pg 47)				13.19.9	Employee Health & Safety
	403-9 Work-related injuries					13.19.10	
	403-10 Work-related ill health					13.19.11	
Employment Practices							
GRI 3: Material Topics 2021	3-3 Management of material topics	Responsible Business Conduct (pg 28)				13.20.1	
Supply Chain Traceability							
GRI 3: Material Topics 2021	3-3 Management of material topics	Responsible Procurement Practices (pg 56)				13.23.1	Supply Chain Management
Anti-competitive behavior							
GRI 3: Material Topics 2021	3-3 Management of material topics	Responsible Business Conduct (pg 28)				13.25.1	
GRI 206: Anticompetitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices					13.25.2	
Anti-corruption							
GRI 3: Material Topics 2021	3-3 Management of material topics	Responsible Business Conduct (pg 28)				13.26.1	
GRI 205: Anticorruption 2016	205-1 Operations assessed for risks related to corruption					13.26.2	
	205-2 Communication and training about anti-corruption policies and procedures					13.26.3	
	205-3 Confirmed incidents of corruption and actions taken					13.26.4	



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