

Resilient Growth with Innovation

Sustainability Report 2025

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TANMIAH

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Tanmiah Food Company established in 1962, is a vertically integrated producer and distributor of halal poultry, animal feed, livestock health products and value-added food offerings.



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01
Executive Summary

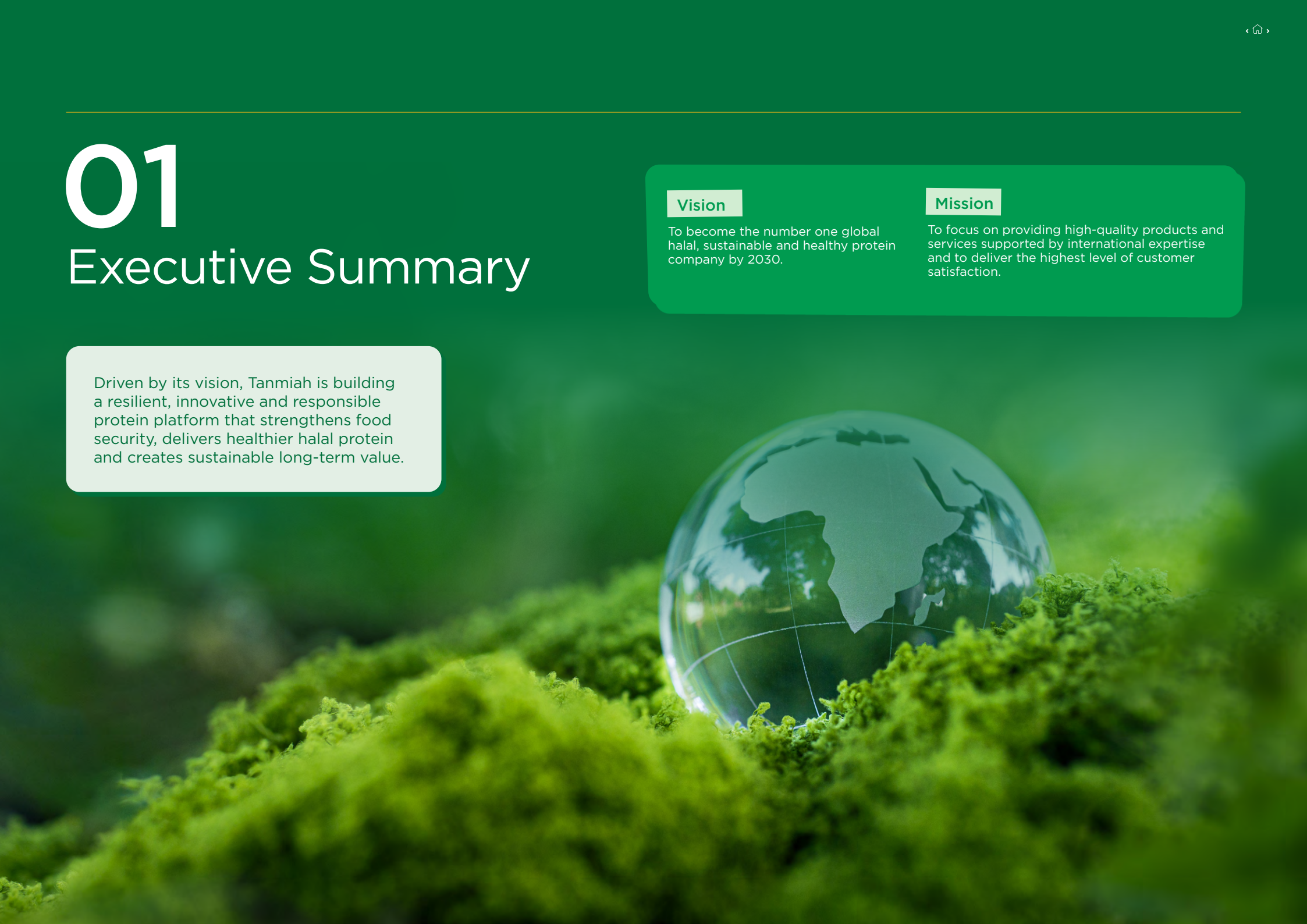
Vision

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

Mission

To focus on providing high-quality products and services supported by international expertise and to deliver the highest level of customer satisfaction.

Driven by its vision, Tanmiah is building a resilient, innovative and responsible protein platform that strengthens food security, delivers healthier halal protein and creates sustainable long-term value.



Saudi Food-System Context

Food systems are being reshaped globally by supply-chain volatility, resource constraints and changing consumer expectations. Operating in Saudi Arabia additionally means responding to a unique set of challenges.

The Kingdom's food system operates within a demanding physical and economic context. Poultry production depends on reliable access to feed, water, energy, climate-controlled facilities, logistics infrastructure and skilled people. Water scarcity, extreme heat, global grain and freight volatility, energy requirements and potential supply-chain disruption can all affect continuity, cost and quality.

These pressures are closely connected. Embedding water efficiency in operations supports continuity in a water-stressed market. Innovative feed formulation and research in this area reduces exposure to imported inputs and commodity volatility. Better animal welfare and biosecurity support productivity and reliable supply. Energy efficiency and lower-carbon logistics can reduce both emissions and operating costs. Digital monitoring improves visibility and enables earlier intervention including predictive medication. Strong governance ensures these issues are measured, managed and escalated.

Why This Matters For Resilient Growth

Tanmiah's sustainability agenda is strongest when it is understood as a set of business capabilities that make the food system more resilient. The report therefore connects environmental, social and governance performance directly to food security, operating efficiency, quality, trust and long-term value creation.

For Tanmiah, these pressures make sustainability a business issue as much as an environmental or social one.

Our response is Resilient Growth with Innovation: scaling local production through its integrated model while improving resource productivity, efficiency, investing in technology across its operations and building trust across the value chain. It connects our contribution to Saudi food security with our ambition to become the world's number one halal, sustainable and healthy protein company by 2030.

Our approach reflects a simple principle: producing more food must go hand in hand with using resources more efficiently, protecting animal welfare and maintaining the quality and reliability our customers expect. It follows one connected business story, built around three pillars: sustainable and efficient operations, investment in our people and partnerships and a deliberately designed governance structure. Innovation runs through our operations, pushing progress forward, while governance keeps the whole effort disciplined, accountable and transparent.



The Structural Advantage

Integration from farm to fork strengthens control, resilience, quality and the ability to innovate.

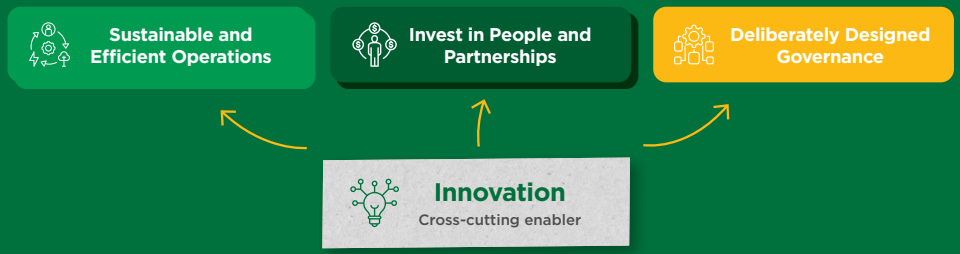
Our vertically integrated model gives us greater oversight from feed and farming through processing, distribution and food service, helping us maintain high standards of quality, biosecurity and operational efficiency as we grow.

Stage	Operating focus	Resilience and sustainability levers
1 Feed and inputs	Feed mills, veterinary oversight, responsible sourcing	Local procurement, feed efficiency, alternative ingredients, halal integrity, supplier standards
2 Farming and hatcheries	Breeders, broilers, hatcheries, health and welfare	Animal welfare, biosecurity, water efficiency, energy management, automation, climate-adaptive logistics
3 Processing	Primary and further processing	Food safety, traceability, energy efficiency, water reduction, waste recovery, quality systems
4 Distribution	Cold chain, warehouses, sales routes	Route optimization, electric refrigerated fleet, temperature control, service reliability
5 Consumer and food service	Retail, HORECA (Hotel, Restaurants & Catering), QSR (Quick Service Restaurants) and digital channels	Nutrition, product innovation, responsible marketing, halal trust, customer experience

Our Strategy for Resilient Growth

Our approach to sustainable growth is grounded in Tanmiah's Omnipreneurship philosophy of Giving, Earning and Sustaining, which recognizes that commercial success, responsible business practices and positive social impact reinforce one another.

This philosophy is reflected across these strategic pillars:



Pillar 1
Sustainable and Efficient Operations

Tanmiah strengthens food security through local production, vertical integration, responsible procurement, embedding sustainable practices in feed control, biosecurity, animal welfare and supply chain.

Tanmiah's climate and energy program combines carbon accounting, solar evaluation, fuel switching, logistics electrification and route optimization. Water programs focus on treatment, reuse and lower freshwater dependency.

We continue our focus on R&D to produce healthier, safer and responsible protein solutions. Farm automation, AI-enabled systems and real-time monitoring improve operational precision. Moringa feed trials delivered a 5.0-7.5% improvement in feed conversion ratio while maintaining live weight and stable mortality. Product development expanded into fresh Saudi breaded products, ready-to-cook formats and the PLUS range, while certifications, halal controls, animal welfare and responsible marketing reinforce trust.

Pillar 2
Invest in People and Partnerships

Our growth is anchored in capable people and trusted relationships. Tanmiah's 3,487 colleagues represented 22 nationalities in 2025. Learning and development totaled 64,647 hours, while health and safety systems covered colleagues and contractors across farms, processing and logistics. Partnerships with technology providers, food companies, suppliers, academia, government and communities extend Tanmiah's ability to innovate and create value.

Pillar 3
Deliberately designed governance

Governance system sits at the heart of our strategy and provides a mechanism to deliver our commitments with utmost transparency and accountability. The Board ESG Committee sets direction and oversees ESG risks and opportunities, while a cross-functional Management ESG Committee translates strategy into execution. Sustainability risks are integrated into enterprise risk management and selected financially material ESG metrics are incorporated into annual and long-term incentive plans. Quarterly reporting, integrated KPI dashboards and escalation protocols strengthen accountability.



The Road to 2030

Our 2030 ambition is focused on growing responsibly while strengthening the resilience and efficiency of our operations. We will continue to invest in local supply and feed security, resource efficiency, lower emission solutions and circularity, supported by innovation in alternative feed, smart farming, product development and digital oversight. Our people, partnerships and governance will remain essential to delivering this ambition.

2025: Progress in numbers

584,000
average birds processed per day

157
breeder and broiler farms

78%
local procurement

445
distribution routes

2,098 ML
water consumption[1]

12.1 L
water use per bird processed

9,209 t
waste diverted from landfill

573,000
trees planted cumulatively

3,487
colleagues

64,647
total colleague training hours

40%
women on the Board

BBB
MSCI ESG Rating in 2025

1. Selected indicator subject to KPMG limited assurance.

Tanmiah's growth in 2025 was driven by the strength of its integrated platform — from feed and farming to processing, distribution and food service.

That growth also raised the need to use energy, water, logistics and materials more efficiently. During the year, Tanmiah progressed its decarbonization roadmap, expanded water treatment, advanced circular resource recovery, introduced zero-emission refrigerated vehicles, tested alternative feed solutions and accelerated farm automation. This was supported by a stronger people and governance base: we employed 3,487 colleagues from 22 nationalities, delivered approximately 64,000 training hours, zero fatalities, zero confirmed corruption cases, ISO 27001:2022 certification, and continued Board and management oversight of ESG priorities.

About this Report

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

This is Tanmiah Food Company's fourth annual Sustainability Report, covering the period 01 January to 31 December 2025. It presents environmental, social and governance performance across the fully integrated value chain — from farming and feed production through processing, distribution and quick-service restaurants (QSR) operations — and tracks progress against defined ESG priorities.

Each year, we strengthen our ESG reporting to reflect changing regulations and stakeholder expectations, providing a clear view of how strategy, actions and performance create shared value.

Reporting framework

This report has been developed with reference to the GRI Standards for the reporting period 01 January 2025 to 31 December 2025.

Reporting boundary

Tanmiah applies a financial-control approach when determining reporting boundaries. For this reporting cycle, the Company has accounted for 100% of the emissions of the following subsidiaries:

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

Alignments

The report aligns with Tadawul (Saudi Exchange) ESG Disclosure Guidelines; the United Nations Sustainable Development Goals; and the GRI Sector Standard for Agriculture, Aquaculture and Fishing.

External assurance

KPMG Professional Services Company provided limited assurance on selected sustainability quantitative indicator in this report. The assurance engagement covered:

- Greenhouse gas emissions (Scope 1 and Scope 2) and related intensity per revenue
- Energy consumption
- Water consumption and water consumption per total revenue
- Waste water generated and recycled
- Waste generated
- Packaging material
- Employee diversity
- New employee hires and related rate
- Employee turnover and related rate
- Total recordable incident (incident rate) and loss time incident rate (Loss time injury rate)
- Fatalities

Further details are available in the Assurance Statement on page 56. Metrics that received external assurance are marked with LA superscript (LA) throughout the report.

Our focus areas defined in materiality assessments aligned with United Nations Development Goals



Tanmiah is the signatory of United Nations Global Compact and support the Ten principles of UNGC



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Leadership Messages

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Message from our Chairman

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

H.E. Amr Al-Dabbagh
Chairman



Reflecting on Tanmiah's progress in 2025, the Company continued to navigate an increasingly complex operating environment with strategic clarity, disciplined governance practices and a long-term commitment to sustainability. As one of the three pillars of our Omnipreneurship philosophy, sustainability guides how we govern, invest and grow -strengthening our resilience and long-term value creation as we advance towards our ambition to become the world's leading global, halal, sustainable and healthy protein company by 2030.

During the year, Tanmiah strengthened its governance framework and deepened alignment with international best practices. The upgrade to a BBB MSCI ESG rating reflects progress in oversight, transparency and the integration of environmental, social and governance considerations into decision-making. Board composition also continued to evolve, with women now representing 40% of the Board—the highest among publicly listed companies in Saudi Arabia—enhancing diversity of thought and the quality of deliberation. The Board further reinforced its oversight of sustainability through an expanded ESG Committee mandate, with more structured reporting on climate strategy, enterprise risk and performance metrics.

External pressures—including geopolitical uncertainty, inflationary dynamics and supply chain volatility—continued to reshape the global food system. These conditions underscored the importance of food security, local sourcing and operational resilience. Tanmiah's integrated business model enabled a measured and effective response, supported by its continued investment in domestic production capacity, feed efficiency and automation. These investments are not only operational priorities but core to Tanmiah's resilience, strengthening supply security, improving cost efficiency and positioning the Company to adapt to evolving regulatory and market expectations.

Alignment with Saudi Vision 2030 and the Saudi Green Initiative remains central to Tanmiah's strategic direction. Investments in innovation, energy efficiency and circular economy initiatives support national climate ambitions while strengthening long-term competitiveness. These priorities position Tanmiah as a responsible industry leader and a contributor to the Kingdom's sustainable development agenda.

Tanmiah's sustainability framework is increasingly embedded as a driver of resilience and long-term value creation. Advancing our carbon inventory, strengthening supplier engagement and enhancing transparency are not standalone initiatives, but rather critical enablers of risk management, operational efficiency and strategic adaptability. The Company continues to develop its carbon inventory across operations and the value chain, including the establishment of a Scope 3 emissions baseline, while enhancing disclosures in line with evolving stakeholder expectations. Human capital, safety and inclusion also remain central to sustaining performance and long-term value creation.

On behalf of the Board of Directors, I extend my appreciation to our colleagues for their dedication, to our executive leadership for disciplined execution, and to our partners, regulators and shareholders for their continued trust and shared vision of long-term value creation. Together, we are building a resilient, future-ready organization that delivers enduring value for society, the environment and future generations.

Message from our CEO

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

Syed Zulfiqar Hamadani
Chief Executive Officer



Food security remained a core priority throughout the year. We expanded fresh poultry production capacity, strengthened automation across key facilities and enhanced our processing and feed infrastructure. Across our operations, Tanmiah processed an average of 584,000 birds per day, supported by six primary processing plants, seven hatcheries and six feed mills with an annual feed capacity of approximately 520,000 tons.

Our investment was focused on operations that are both sustainable and efficient, driving our growth forward. That growth also rests on two other commitments: developing our people and forming strategic partnerships that build stakeholder trust. Overseeing all of it is a robust governance framework, keeping operations and sustainability aligned across our integrated value chain. Together, these three pillars anchor our approach to sustainability.

Operational excellence continued to be supported by digitalization and data-driven decision-making. Automation in new and existing facilities improved productivity, reduced variability and enhanced food safety and quality performance. Efficiency gains were complemented by continued investment in research and development. In 2025, Tanmiah's continued strong R&D spending of ﷼ 31.2 million, building on the ﷼ 32.55 million invested in 2024.

These delivered measurable improvements in feed efficiency, poultry nutrition and product innovation.

Product innovation remained a key differentiator. We continued to advance healthier protein options through our value-added product portfolio, responding to growing consumer demand for nutritious choices and reinforcing our leadership in innovation.

Our colleagues remain at the heart of Tanmiah's success. In 2025, more than 9,000 hours of health and safety training were delivered across operations, reinforcing safe behaviors and accountability. We continued to invest in talent development, inclusion and leadership capability, supporting a workforce of 3,487 colleagues, representing over 22 nationalities, with increasing female representation across supervisory and management roles.

Our quick service restaurant (QSR) partnerships continued to grow, supported by strong food safety credentials, halal integrity and high animal welfare standards. Tanmiah remains the only approved Saudi supplier for several major international QSR brands, supported by top-tier certifications, including BRCGS AA, and a strong compliance culture across the value chain. Beyond our operations, we continued to invest in community development and environmental initiatives. Tanmiah invested more than ﷼ 4 million in community programs, talent development and environmental initiatives in 2025. These included the continued expansion of our One Million Trees initiative, which supports biodiversity, carbon reduction and local community engagement, with 573,000 trees planted to date.

Our 2030 ambition is demanding by design. To become the world's leading halal, sustainable and healthy protein company, we must continue building a business that is more productive, more innovative, more resilient and more trusted. The three pillars in this report describe how we intend to do that and the performance data shows where we are today.

My sincere thanks go to our colleagues, partners, customers and shareholders for their continued trust and support as we grow for a sustainable tomorrow.

03

Strategy, Materiality and Reporting

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Tanmiah's sustainability management approach is designed to connect Board direction with operational execution. We believe that building a better future goes beyond delivering high-quality products. It begins with how we operate across every stage of our value chain, from farm to fork, ensuring that responsibility, care and integrity guide all our activities. Sustainability is therefore embedded in how we manage our operations, with a particular focus on protecting the environment and reducing our overall carbon footprint.



Sustainability Management and Governance

GRI (2-12), (2-13), (2-16)

Our approach focuses on addressing emissions across the full value chain, including direct operational emissions (Scope 1), indirect emissions from purchased electricity and energy (Scope 2), and value-chain emissions (Scope 3).

To achieve these reductions, we are implementing a series of strategic actions across four priority areas: expanding the use of renewable energy, promoting sustainable grain sourcing, advancing low-carbon agricultural practices and improving operational efficiency.

To maintain robust oversight and consistent implementation, we have established a two-tier sustainability governance structure that aligns the Board's strategic direction with effective execution by management.

Board ESG Committee, setting strategic direction

Established in 2022, the Board-level ESG Committee plays a central role in guiding Tanmiah's sustainability journey and ensuring ESG considerations remain embedded within the Company's long-term strategy and decision-making. Bringing together Independent, and Non-Independent members, the Committee oversees sustainability priorities, monitors ESG risks and opportunities, and supports responsible business practices that create long-term value for stakeholders. To further strengthen accountability, selected ESG indicators are incorporated into executive performance evaluations and long-term incentive plans, reinforcing the Company's commitment to sustainable growth and responsible operations.

Tanmiah incorporates sustainability risks and opportunities into its enterprise risk management system, ensuring that environmental and social factors – such as climate change, resource use, regulatory changes and supply chain stability – are evaluated alongside financial and operational risks.

Management ESG Committee, operationalizing sustainability

Chaired by the CEO, this cross functional ESG Committee ensures enterprise-wide coordination and accountability of sustainability practices and initiatives.

The Comittee coordinates implementation across finance, operations, supply chain, HR, corporate communications and marketing, monitors sustainability KPIs and identifies gaps requiring corrective action. This structure strengthens communication across departments and enhances Tanmiah's drive to embed sustainability throughout the organization.

Embedding ESG metrics to management performance

Where financially material, sustainability-related metrics — including resource efficiency and water performance — are embedded within both annual and long-term incentive plans. This ensures leadership accountability and aligns executive decision-making with Tanmiah's strategic sustainability commitments. A dedicated Water Management Task Force supports site-level monitoring and implementation of water-resilience initiatives.

The Comittee coordinates implementation across finance, operations, supply chain, HR, corporate communications and marketing, monitors sustainability KPIs and identifies gaps requiring corrective action. This structure strengthens communication across departments and enhances Tanmiah's drive to embed sustainability throughout the organization.

This Task Force includes representatives from operations, engineering and environmental compliance and serves as the main operational platform for monitoring water consumption across all sites, identifying water-related issues and supporting timely corrective action.

Oversight, reporting and integration

Board of Directors
(direction)

- Sustainability and responsible business performance are consistently included in the Board's agenda, ensuring these topics receive thorough and ongoing attention

Board ESG Committee
(oversight and implementation)

- Detailed reports covering KPIs, progress against sustainability targets, risk management updates and material developments are submitted quarterly
- Emerging or critical issues are promptly escalated to the Board for immediate attention as part of ad hoc reporting

Corporate strategy
(alignment between business units and corporate strategy)

- Collaboration between the corporate strategy function and business units is supported through monthly strategy alignment meetings, quarterly business unit performance and ESG reviews, and integrated KPI dashboards monitored across subsidiaries, ensuring strategic objectives are translated into operational execution and tracked consistently across the organization

Management Cross-functional ESG Committee
(execution through support of business units and Sustainability department)

- The main responsibility of the Management Cross-functional ESG Committee is to implement the strategy directives and translate them into operational actions

Materiality Assessment

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

In 2022, Tanmiah Food Company conducted a materiality assessment to shape its sustainability strategy and prioritize the ESG issues most relevant to the Company and its stakeholders. The assessment followed a structured four-phase process: external analysis, topic identification, internal analysis and prioritization, enabling the refinement of material topics and key focus areas in alignment with Tanmiah's business strategy, value chain and stakeholder expectations.

Given the evolving sustainability landscape and Tanmiah's continued growth, the Company regularly reviews its sustainability priorities to ensure they remain relevant and responsive to stakeholder expectations, regulatory developments and emerging risks and opportunities.

Phase 1

External context and benchmarking

The first phase focused on establishing a robust baseline for identifying potential material topics. It involved a structured review of relevant frameworks by consulting established standards and guidelines, including the Global Reporting Initiative (GRI), the Sustainability Accounting Standards Board (SASB), GHG protocol, the Saudi Exchange ESG disclosure guidelines, Saudi Vision 2030, the United Nations Global Compact (UNGC), and the United Nations Sustainable Development Goals (UNSDG).

In parallel, peer benchmarking was conducted to understand sustainability topics and risks identified by other companies operating within the packaged food and meat industry.

Phase 2

Topic identification

By analyzing the outcome of the baseline work in phase 1, Tanmiah identified its long list of potential sustainability issues.

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

Phase 3

Internal impact assessment

In the internal analysis phase, Tanmiah engaged key internal stakeholders to refine the list of topics. Each topic 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 topics for further consideration.

Phase 4

Prioritization and validation

In the final prioritization phase, shortlisted topics 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 strategic focus areas for Tanmiah's sustainability efforts, guiding Tanmiah's approach to value creation for the business and its stakeholders.

Oversight, reporting and integration

Tanmiah's sustainability governance framework ensures strong reporting discipline and strategic alignment through the following:

- Quarterly reporting to the Board on progress against sustainability objectives, risks and KPIs
- Integration into enterprise risk management, enabling early identification and mitigation of ESG risks
- Ad hoc escalation protocols for emerging or critical sustainability matters
- Alignment between corporate strategy and business units, ensuring sustainability considerations inform operational planning and capital allocation

Commitment to continuous improvement

Tanmiah's sustainability management system is designed to adapt to evolving regulations, stakeholder expectations and industry standards through strong governance, effective oversight and cross-functional collaboration. Recognizing that many ESG impacts occur across its value chain, the Company actively engages suppliers, customers, regulators and industry partners to advance sustainable practices, enhance food system resilience and create long-term value.

Our strategic response to material ESG topics

The material topics validated through our assessment are organized across the three pillars of this report — Sustainable & Efficient Operations, Invest in People & Partnerships, and Deliberately Designed Governance — ensuring our disclosures directly reflect the ESG priorities that matter most to our business and stakeholders. Each pillar translates these priorities into accountable strategies, measurable performance, and transparent governance across our integrated value chain.



Where financially material, sustainability-related metrics – including resource efficiency and water performance – are embedded within both annual and long-term incentive plans. This ensures leadership accountability and aligns executive decision-making with Tanmiah's strategic sustainability commitments.

Stakeholder Engagement

GRI (2-29)

Approach

Tanmiah Food Company adopts a proactive and structured approach to stakeholder engagement, recognizing that strong relationships are essential for sustainable value creation. The Company engages regularly with its diverse stakeholder groups, including colleagues, consumers, suppliers, communities, government entities, investors and industry partners, to understand their expectations and integrate their insight into the materiality assessment and strategic decision-making.



Category	Shareholders	Colleagues	Consumers	Community	Government	Suppliers	Industry and academia
Engagement objectives	• Maintain confidence in the business • Long-term value creation • Secure sustainable capital	• Attract, develop and retain purpose-driven talent	• Build trust and loyalty through transparency and high-quality products	• Create shared value and local impact	• Stay compliant and shape progressive policy	• Ensure resilient and sustainable supply chain	• Drive innovation and sector standards
Engagement channels	• Annual General Meeting (AGM) • Quarterly earnings calls • Capital market forums • Sustainability reports • Analyst calls	• Monthly newsletter (Sway) • CEO townhalls • Learning platform • Monthly field visits • Annual events • Formal feedback process	• Social media monitoring (daily) • Customer surveys (quarterly) • Multi-channel customer service • Loyalty program • E-commerce platform	• Local job creation in host communities • Staff volunteering plan • Building community facilities (e.g. Shaqra Park)	• Policy roundtables • Participation in government-sponsored initiatives (e.g. Shareek, SAFTA, COP16, etc.) • Feed Manufacturing National Committee members • National Food Security Committee members • Regulatory filings	• Supplier forums • Farm of the Year competition • Monthly digital scorecards	• Joint R&D conferences • Internship programs • University visits • Panel discussions
Key topics/ concerns	• Financial performance • Robust risk management • Transparency • Strong sustainability rating	• Career growth • Health and safety • Inclusion • Female representation	• Food safety • Halal integrity • Full traceability • Fair pricing • Environmental impact of products • Animal welfare	• Employment • Waste-to-value • Water stewardship • Local communities' well-being	• National food security (domestic poultry production capacity target for 2030) • Saudi talent and job creation • Contribution to national climate goals (e.g. Saudi Green Initiative)	• Payment terms • Sustainability practices review • Disease management • Halal and quality standards	• Alternative protein research • Animal welfare science • Use of AI in the food sector • Digital transformation
Value-creation levers and indicators	• BBB MSCI ESG Rating • 9,209 t waste diverted from landfill • 12.1 L water use per bird processed	• 64,647 training hours • 40% women on the Board • 5,049,575 man-hours without an LTI	• Zero product recalls • 584,000 birds processed per day • Continued expansion of healthier product offerings	• SAR 4+ million invested in community, talent and environmental initiatives • 573,000 trees planted cumulatively	• Zero confirmed corruption cases • ISO 27001:2022 certification • Continued Board oversight of ESG priorities	• 78% local procurement • Responsible and alternative feed trials advanced	• SAR 31.2 million R&D investment • 5.0–7.5% improvement in feed conversion ratio through Moringa trials • Farm automation and AI-enabled systems advanced
Sustainability alignment	• Contributing to a thriving economy through diversified, sustainable growth and Saudi employment • Net Zero 2060 goals	• Supporting employment and women's empowerment, fostering an inclusive and rewarding workplace	• Advancing quality of life objectives by providing safe, high-quality halal food	• Enhancing societal well-being by improving quality of life and promoting social development	• Contributes to the Saudi Green Initiative and engaging with industry leaders for better policy making	• Aligning with national food security priorities by strengthening local supply chains	• Supporting a knowledge-based economy and localization of know-how

04

Pillar 1 – Sustainable and Efficient Operations

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Overview

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

Direct oversight of our integrated value chain, from feed through to distribution, enables us to embed efficiency, animal welfare and climate action at every stage, supported by standardized controls, digital oversight and cross-functional accountability that ensure operational resilience and resource efficiency are consistently delivered.

UNSDGs



4.1 Consistent Food Security and Operational Resilience

Animal Welfare

GRI (3-3)

Tanmiah applies uniform animal welfare principles across breeding, hatchery, broiler, processing and logistics operations, supported by internationally recognized certifications, continuous monitoring and independent audits.

Throughout the production lifecycle, these principles are embedded in our internal Animal Welfare Guidelines, which define minimum welfare requirements and operational controls across breeding, hatchery, broiler, processing and transport activities.

The Animal Welfare Guidelines are integrated into standard operating procedures, colleague training, farm design, feed management, biosecurity protocols and transport logistics, ensuring consistent application across our vertically integrated operations. Compliance is monitored through routine internal assessments, third-party audits and certification programs, with corrective actions implemented where required. This structured approach supports continuous improvement in animal health and welfare while reinforcing food safety, product quality and supply chain resilience.

Advancing welfare through technology and logistics

During 2025, Tanmiah strengthened animal welfare through targeted investments in technology and logistics. A key development was the introduction of a purpose-built smart hatchery logistics system for transporting day-old chicks. Designed specifically for Gulf climate conditions, the system provides hatchery-level climate control throughout transport, minimizing heat stress and temperature variation, and supporting chick health and uniformity upon arrival.

Performance and certifications

In 2025, Tanmiah continued to demonstrate strong animal welfare performance across its operations. While formal NSF re-certification assessments are scheduled for January 2026, our internal monitoring and controls remained aligned with NSF animal welfare requirements throughout the year.

Global Animal Wellness Certification Scores (NSF)

- Primary Processing Lines (PPL): 100%
- Broiler farms: 98%
- Hatcheries: 99%

McDonald's GMP, Biosecurity and Welfare Audit

- Grade B

YUM KFC Audit

- Tier 2 – Very Good rating

Go to our Animal Welfare guidelines



Animal Welfare Score (NSF) – PPL: 100%	Animal Welfare Score (NSF) – Broiler farms: 98%	Animal Welfare Score (NSF) – Hatcheries: 99%
BRCGS Food Safety Global Standard Audit: AA	Restaurant Brand International Audit: 98.9%	FSSC 22000 (Foundation Food Safety System Certification): Gap Analysis successfully completed (Stage 1)
HACCP (Hazard Analysis Critical Control Point): Pass	Saudi FDA Export Certificate: Passed 8 SFDA export site visits	YUM KFC Audit Grade: Tier 2 (Very good rating)
McDonald's GMP/Biosecurity/ Welfare Grade: B	ISO 22000:2018 ADC Feed Mill Al Kharj: Pass	ISO/IEC 17025:2017 Microbiology Lab: Pass
ISO 22000:2018 - Food Safety Management Systems Certification: DHV Feed Mill: Pass	ISO/IEC 17025:2017 Chemistry Lab: Pass	

4.1 Consistent Food Security and Operational Resilience

Responsible Procurement and Feed Resilience

GRI (3-3)

Tanmiah's integrated business model is supported by a responsible procurement and supply chain approach designed to strengthen food security, ensure continuity of supply and uphold environmental, social and ethical standards across upstream and downstream operations. Tanmiah prioritizes local sourcing, long-term supplier relationships and operational resilience to reduce exposure to external volatility while supporting national self-sufficiency objectives.

Local sourcing and supplier engagement

Tanmiah prioritizes domestic sourcing of feed inputs, agricultural services and logistics support where feasible. This approach:

- Strengthens national self sufficiency
- Reduces exposure to global market volatility
- Enhances supplier reliability
- Supports local economic development

Supplier relationships are governed by defined procurement procedures covering quality, food safety, biosecurity, animal welfare and ethical conduct.

78%

local procurement in 2025

Feed security and responsible inputs

Feed resilience is fundamental to supply stability and performance.

- Fully controlled in-house feed mills
- 100% grain-based diet (with no animal by-products) to support food safety and halal integrity
- Palm oil-free feed to reduce deforestation-linked sourcing risks
- Veterinary oversight across production

In 2025, Tanmiah advanced research into alternative and locally sourced feed ingredients to strengthen long-term domestic feed resilience while maintaining nutritional quality and animal performance.

Environmental considerations are integrated into procurement decisions, including water use, emissions awareness and resource efficiency.

Logistics, traceability and resilience

A controlled logistics network ensures the safe and timely movement of feed, live birds and finished products across the Kingdom.

In 2025:

- Hatchery transport systems were enhanced to improve animal welfare and reduce dead on arrive mortality to improve animal welfare and reduce dead on arrive mortality
- Traceability from hatchery to farm was strengthened
- Biological outcomes were improved

Digital monitoring and data-driven planning enhance real-time visibility, enable early risk identification and reinforce consistent quality and animal welfare standards.

Strategic impact

- Local sourcing
- Controlled production
- Digital oversight

Responsible utilization of palm oil-free feed to reduce deforestation-linked sourcing risks

Go to our Supplier Code of Conduct



4.2 Sustainable and Efficient Growth

Climate Action and Energy Efficiency

GRI (3-3), (302-1), (305-1), (305-2), (305-3), (305-4), (305-5)

Climate action at Tanmiah is guided by disciplined energy management, structured carbon accounting and targeted operational efficiency initiatives. As a vertically integrated poultry producer, Tanmiah operates across the entire poultry value chain, from feed production and breeder farms to hatcheries, broiler-growing operations, processing facilities and distribution. This integrated operating model allows Tanmiah to maintain strong oversight of production standards, food safety, traceability and biosecurity, enabling more consistent monitoring of environmental performance across operations.

Tanmiah's vertically integrated operations result in significant energy demand across farms, hatcheries, feed mills, processing plants and cold-chain logistics due to activities such as climate control, refrigeration, ventilation and transportation. Effective energy management and carbon accounting are essential to identify efficiency opportunities, reduce environmental impacts and manage climate-related risks.

Electricity consumption

During 2025, Tanmiah's electricity consumption increased slightly due to expanded production capacity, higher automation and increased processing volumes supporting food security objectives.
The increase reflects business growth rather than operational inefficiency, with energy performance continuously monitored through centralized tracking systems across subsidiaries under Tanmiah's financial control.

Tanmiah's electricity intensity increased by approximately 11.6%, from 45.0 to 50.2, primarily as a result of higher production volumes and increased operational activity. The Company continues to pursue energy efficiency measures and process optimization initiatives to improve resource utilization and enhance long-term energy performance.

Indicator	2023	2024	2025
Electricity consumption (million kWh)	89.0	115.5	**133.2**
Electricity intensity (million kWh/﷼ billion revenue)	42.7	45.0	**50.2**

Electricity consumption (million kWh)



Energy consumption (GJ)	2025
SCOPE 1	
Propane	**1,668**
LPG	**4,690**
Diesel	**2,565,166**
Petrol	**90,173**
SCOPE 2	
Electricity	**477,938**
Total	**3,141,274**[LA]

Climate action and decarbonization roadmap

In 2025, Tanmiah advanced its climate strategy by developing a comprehensive GHG emissions baseline and a decarbonization roadmap. This work was undertaken with support from Schneider Electric and covers Scope 1, Scope 2, Scope 3 and Forest, Land and Agriculture (FLAG) emissions, providing Tanmiah with a structured foundation for target setting and emissions management.

The emissions inventory was prepared in line with the GHG Protocol and guided by the principles of relevance, completeness, consistency, transparency and accuracy. For organizational boundaries, Tanmiah applied the financial control approach, ensuring the inventory reflects facilities and activities under the Company's financial control. The assessment identified carbon dioxide, methane, nitrous oxide and HFCs as the relevant greenhouse gases for Tanmiah's operations.

Tanmiah's total Energy and Industry (E&I) emissions amounted to 595,422.9 tCO_2e. Of this total, 209,059 tCO_2e came from Scope 1 emissions, 73,336 tCO_2e from Scope 2 market-based emissions, and 313,027.9 tCO_2e from Scope 3 emissions. Scope 3 represented the largest share of the footprint at 52.6%, followed by Scope 1 at 35.1% and Scope 2 at 12.3%.

Within Scope 1 and Scope 2, the most material emissions sources were diesel consumption, refrigerants and purchased electricity in Saudi Arabia. Diesel alone accounted for the largest share of Scope 1 and 2 emissions, reflecting the operational profile of Tanmiah's farms, logistics and production activities. Purchased electricity and refrigerants were also identified as priority areas for future decarbonization efforts.

Within Scope 3, the most significant categories were downstream transportation and distribution (28.3%), purchased goods and services (18.4%), fuel- and energy-related activities (17.4%), and upstream transportation and distribution (16.2%). Together, these categories account for the majority of Tanmiah's value-chain emissions and highlight the importance of supplier engagement, low carbon procurement, freight optimization and energy transition in reducing the Company's broader carbon footprint. Tanmiah also assessed its FLAG emissions, which are particularly relevant for an integrated food company. Total FLAG emissions for the baseline year were 984,718.6 tCO_2e, with 96% arising from Scope 3 FLAG sources and 4% from Scope 1 FLAG sources. Raw materials were identified as the dominant source of Scope 3 FLAG emissions, while broilers and breeders were the main contributors within Scope 1 FLAG emissions.

In 2025, Scope 1 emissions increased to 209,059 tCO_2e and Scope 2 emissions to 73,336 tCO_2e, driven primarily by increased production volumes and operational activity. Tanmiah continues to improve energy efficiency and optimize resource consumption.

Key decarbonization levers identified include increasing renewable energy use, improving energy efficiency, electrifying equipment and fleets, enhancing supplier engagement and sustainable procurement criteria, collecting supplier emissions data, prioritizing lower-carbon inputs and equipment, and optimizing freight routes through low-carbon transport solutions such as EVs. The assessment established a baseline, identified key emissions hotspots and defined a pathway for future emission reductions.



4.2 Sustainable and Efficient Growth

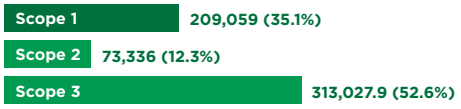
Climate Action and Energy Efficiency continued

	2023	2024	2025
Scope 1 emissions (tCO_2e)	160,234	154,973	**209,059**[LA]
Scope 2 emissions (tCO_2e)	54,865	70,921	**73,336**[LA]
Total Scope 1 and 2 emissions (tCO_2e)	215,099	225,894	**282,395**
Scope 1 emission intensity (tCO_2e/৳ million)	76.5	60.4	**78.8**
Scope 2 emission intensity (tCO_2e/৳ million)	26.2	27.7	**27.6**
Total Scope 1 and 2 emissions intensity (tCO_2e/৳ million)	102.7	88.1	**106.4**[LA]

Emission intensity per revenue also increased year-on-year, reaching 78.8 tCO_2e/৳ million for Scope 1 and 27.6 tCO_2e/৳ million for Scope 2.

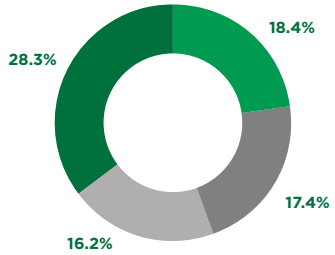
The 2024 GHG baseline establishes total Energy and Industry emissions of 595,422.9 tCO_2e, comprising:

Emissions (tCO_2e)



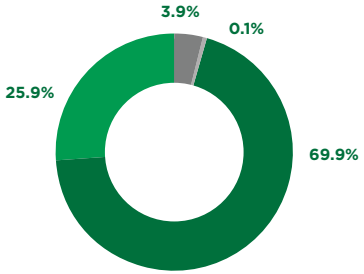
Together these sources represent 98% of total operational emissions.

Within Scope 3 emissions, the largest contributors are:



- Category 1: Purchased Goods and Services
- Category 3: Fuel and Energy-Related Activities
- Category 4: Upstream transportation and Distribution
- Category 9: Downstream Transportation and Distribution

The primary contributions to Scope 1 and 2 emissions are:



- Petrol and diesel consumption (includes on-site generator and vehicles)
- Electricity consumption
- Refrigerant use
- Other

The roadmap is structured across three implementation phases:

Immediate actions (2026-2027)

- Detailed energy maturity assessments
- Logistics route optimization
- Supplier engagement and emissions data collection

Medium-term actions (2028-2030)

- Transition toward lower-emission logistics options such as Electric Vehicles
- Evaluation of long-term renewable electricity procurement through power purchase agreements
- Increased local procurement to reduce freight emissions

Long-term actions (2030-2034)

- Progressive transition toward electric logistics fleets
- Expansion of renewable electricity share through PPAs
- Establishment of deforestation-free feed supply chains supported by localized production

4.2 Sustainable and Efficient Growth

Climate Action and Energy Efficiency continued

Fuel consumption

Fuel use remains a key driver of operational emissions, particularly across logistics operations and farm equipment.

	2023	2024	2025
Fuel intensity (million liters/﷼ billion revenue)	28.6	22.4	**28.3**
Petrol consumption (million liters)	2.0	1.5	**2.7**
Diesel consumption (million liters)	58.0	56.1	**71.8**

Fuel consumption increased in 2025 due to higher production volumes, logistics activity and operational throughput. Petrol consumption rose to 2.7 million liters, while diesel consumption increased to 71.8 million liters. Fuel intensity increased to 28.3 million liters per ﷼ billion revenue, compared to 22.49 in 2024 (2023: 28.69), reflecting fuel consumption growth that outpaced revenue due to expanded operations and transport requirements.

Emissions management and initiatives

Tanmiah's carbon management approach integrates operational efficiency improvements, fuel transition initiatives, logistics electrification, renewable energy adoption and nature-based mitigation activities.

In 2025, Tanmiah advanced solar initiative designed to reduce electricity costs, lower carbon emissions and increase the share of renewable energy across selected operations. The initiative focuses on high-load owned assets within feed mill, hatchery and poultry processing operations, with implementation structured through power purchase agreement (PPA) models rather than upfront capital investment.

The business case for solar is supported by the growing importance of electricity within Tanmiah's emissions and cost profile. In 2025, electricity costs reached approximately ﷼ 35 million, reflecting an 11% year-on-year increase. In response, Tanmiah evaluated the deployment of solar installations at key sites to reduce reliance on grid electricity, strengthen energy management and improve long-term cost efficiency.

The solar program is expected to reduce emissions by approximately **66,670 tCO_2e of cumulative emissions expected to be avoided by 2030.**

The solar initiative supports Tanmiah's carbon reduction and energy management objectives by reducing Scope 2 emissions and increasing renewable energy use.

Tanmiah is advancing its renewable energy strategy through phased solar installations, subject to infrastructure, regulatory and grid connection requirements, to improve energy efficiency, reduce emissions and strengthen long-term energy resilience. The Company is also replacing diesel burners with LPG systems in farm waste incinerators, poultry processing plant boilers and farm heaters to reduce diesel dependence and support a cleaner, more efficient energy profile.

The initiative supports reduced environmental impact in energy-intensive activities such as mortality disposal, rendering, scaling and farm heating.

Overall, the shift from diesel to LPG represents an important step in Tanmiah's journey to improve the environmental performance of its operations, strengthening resilience, efficiency and alignment with its long-term sustainability ambitions.

One Million Tree Initiative

Nature-based mitigation initiatives continue through Tanmiah's tree-planting program, which plays a key role in offsetting carbon emissions and enhancing environmental resilience. Since its inception, the program has delivered steady progress, contributing to cumulative carbon sequestration and supporting the Company's broader decarbonization strategy. The table below outlines the growth of this initiative and its associated emissions offset over time.

Tree plantation	2023	2024	2025
Trees planted (cumulative)	338,500	407,000	**573,000**
Equivalent offsetting (tCO_2e)* (cumulative)	97,118	114,800	**123,250**

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

Sustainable Logistics

As part of Tanmiah's ongoing efforts to improve operational efficiency and reduce the envi-ronmental impact of distribution activities, the Company is advancing route optimization across its sales operations in Saudi Arabia.

This initiative aims to improve sales van efficiency by redesigning delivery routes, reducing unnecessary mileage, lowering fuel consumption and improving vehicle utilization. The initiative supports lower transport emissions while maintaining product availability and cold-chain performance. It covers Dammam, Jeddah, Abha, Jazan, Riyadh and Qassim, with implementation completed in Dammam, Jeddah, Jazan and Qassim, and ongoing in Riyadh and Abha.

Tanmiah also deployed Saudi Arabia's first fully electric refrigerated trucks for fresh poultry distribution, integrating electric drivetrains and refrigeration systems to reduce fuel use, emissions and noise while maintaining cold-chain integrity. Each vehicle is expected to reduce emissions by approximately 95 tCO_2e and lower maintenance requirements.

Logistics decarbonization also progressed through the deployment of Saudi Arabia's first fully electric refrigerated trucks dedicated to fresh poultry distribution.

﷼ 5.2 million

in fuel cost savings generated through route optimization, supporting both operational efficiency and lower transport-related emissions.



4.2 Sustainable and Efficient Growth

Water Efficiency and Stewardship

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

Water stewardship remains a material priority for Tanmiah given the water-stressed context of Saudi Arabia and the water intensity associated with poultry farming and processing operations. Effective water management is therefore essential to ensure operational continuity, regulatory compliance and responsible resource stewardship across Tanmiah's vertically integrated operations.





Water use is monitored across stores, farms, hatcheries, feed mills and primary processing facilities, with tracking aligned with GRI disclosures. Key water-related risks include water availability constraints, cost volatility and compliance risks linked to wastewater quality and discharge requirements. Key controls include RO treatment capacity, wastewater recycling and reuse programs in tree plantations and routine monitoring across operational sites.

Tanmiah's water management approach at farms prioritizes reducing freshwater dependency, improving water efficiency across operations and increasing water recycling.

All Tanmiah operational sites are assessed for water-related physical and regulatory risk using the World Resources Institute (WRI) Aqueduct Water Risk Atlas, as per the regulatory requirements set by the government to assess water stress for any new agriculture facility. Based on the assessment, Tanmiah's total water withdrawals occur in areas classified as high or extremely high-water stress. Tanmiah performs water risk assessments for all new sites to ensure business continuity and comply with national Saudi Water authority regulations.

Tanmiah Water Stewardship Strategy

Tanmiah's Water Stewardship Strategy is a comprehensive framework designed to ensure operational water security and environmental resilience in the water-stressed context of Saudi Arabia. The strategy is built on three core pillars: business operations, ecosystem restoration and community engagement, all governed under a robust oversight mechanism.

In 2025, total water consumption reached 2,098 ML, reflecting increased production volumes and expanded operational throughput. Despite the increase in total water use, water intensity decreased slightly to 0.7 ML/﷼ million, in 2025, compared to 0.8 in 2024, indicating improved water-use efficiency relative to business growth. Water intensity decreased slightly in line with higher production volumes, while efficiency initiatives continue to focus on reducing water. In addition, water use per bird processed decreased by approximately 10% in 2025, reflecting the impact of operational efficiency initiatives. Tanmiah continues to implement efficiency initiatives aimed at optimizing water consumption and reducing water use per unit of production over the medium term. Structured water efficiency initiatives are planned for 2026 to improve operational water intensity and support long-term water stewardship objectives.

Water withdrawal from third-party sources totaled 3,094 ML and groundwater withdrawal reached 807 ML. Two RO plants that were under construction in 2024 became operational during 2025, enhancing on-site water treatment capacity and supporting reduced reliance on external freshwater sources over time.

The special task force for water stress management helps translate water-related priorities into site-level implementation by reviewing performance data, assessing operational risks and coordinating improvement initiatives across farms and poultry processing plant operations.

4.2 Sustainable and Efficient Growth

Water Efficiency and Stewardship continued

This work is particularly important given the water-intensive nature of Tanmiah's ADC operations, including broilers, breeders, hatcheries and PPL activities, where approximately 66% of freshwater requirements have historically been sourced from third-party vendors. Total annual water consumption across these operations is estimated at approximately 2.1 billion liters. In response, Tanmiah is developing RO capacity at three locations – Shaqra-ADC Land, Dahna and Hamada – to improve supply resilience, reduce exposure to vendor pricing volatility and seasonal water availability constraints, and address water-quality challenges such as salinity in existing borewells. Two RO plants are already operational and currently supply approximately 50 water tankers per day to farms, while the Dahna RO plant remains under construction with targeted completion by December 2026.

These investments enhance Tanmiah's operational resilience by increasing on-site treatment capacity and supporting more efficient water reuse across production processes, reducing dependence on external freshwater sources over time.

Tanmiah is committed to measurable improvements in resource management. Specifically, the Company reduced water withdrawal intensity by 10% in 2025 across its processing facilities in high-risk regions. This is supported by the deployment of:

- RO plants: Established in Shaqra, Hamada and Dahna to supply approximately three billion liters of water annually, reducing dependence on third-party freshwater
- Air-chilling technology: Deployed in primary processing to significantly lower water consumption compared to traditional water-immersion chilling
- Smart farming platforms: IoT-enabled monitoring of water intake and automated drinking systems to minimize leakage and waste at the farm level

Wastewater recyling plays an increasing role in Tanmiah's water management approach. In 2025, total wastewater discharged amounted to 1,803 ML, while 967 ML was recycled, equivalent to a recycling rate of approximately 25% (recycled/total withdrawal).

Continued investments in recycling infrastructure and digital monitoring systems aim to improve reuse rates and operational efficiency in the coming years.

Wastewater metrics	Unit	GRI	2023	2024	2025
Wastewater discharged (total)	ML	303-4	1,691	1,739	**1,803**[LA]
Wastewater – third party	ML	303-4	841	863	**837**
Wastewater recycled	ML	303-4	850	876	**967**[LA]
Water savings estimate	﷼ million	303-5	9.4	9.6	**10.6**
Water recycling rate		303-4	25%	23%	**25%**

Water metrics	Unit	GRI	2023	2024	2025
Total water consumption	ML	303-5	1,684	2,052	**2,098**[LA]
Water withdrawal – third party	ML	303-3	2,547	3,012	**3,094**
Water withdrawal – groundwater	ML	303-3	827	779	**807**
Water consumption intensity per revenue	ML/﷼ million	303-5	0.8	0.8	**0.79**[LA]
Water use per bird processed	Liters/bird	303-5	13.3	13.5	**12.1**

ML = million liters

MSAR = ﷼ million revenue



4.2 Sustainable and Efficient Growth

Circular Economy and Waste-to-Value

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

Tanmiah manages waste across its vertically integrated operations through structured monitoring, regulatory compliance and resource recovery initiatives.

In 2025, Tanmiah generated 41,905 tons of hazardous waste and 146,119 tons of non-hazardous waste, reflecting increased operational throughput. Waste diverted from landfill totaled 9,209 tons, while landfill waste increased by approximately 20.3% year-on-year due to higher waste volumes.

Tanmiah produced approximately 9,000 tons of offal meal through rendering processes, supporting by-product valorization. The Company improved waste recovery through enhanced rendering efficiency, fat separation equipment, blood rendering initiatives and oil waste reduction measures. Tanmiah is also exploring waste-to-energy opportunities, including biochar production from poultry waste, as part of its circularity strategy.

Tanmiah is also advancing circularity through its tree plantation initiative near its primary processing plants. The initiative uses poultry manure as fertilizes and treated wastewater for irrigation, turning operational by-products into valuable resources. Beyond supporting carbon sequestration, the trees contribute to enhanced biosecurity and provide wider benefits to the surrounding environment.

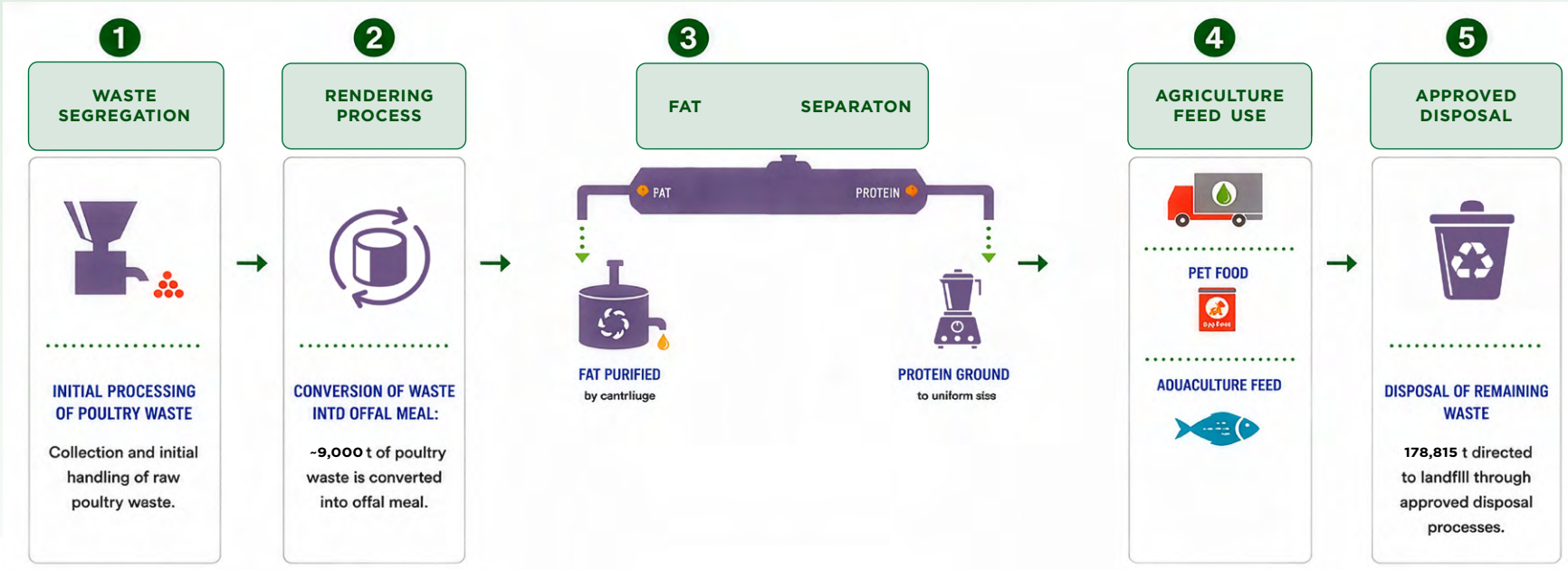
Type of waste (tons)	Generated			Diverted from landfill			Directed to landfill		
	2023	2024	2025	2023	2024	2025	2023	2024	2025
Hazardous waste	41,327	39,055	**41,905**	-	-	**446**	41,327	39,055	**41,459**
Non-hazardous waste	157,808	121,471	**146,119**	28,848	11,923	**8,763**	128,960	109,548	**137,356**
Total waste	**199,135**	**160,526**	**188,024**[LA]	**28,848**	**11,923**	**9,209**	**170,287**	**148,603**	**178,815**



9,209 tons
waste diverted from landfill

Poultry Rendering

Poultry Waste Circular Flow



4.2 Sustainable and Efficient Growth

Packaging and Materials Efficiency

GRI (3-3), (301-1)

Packaging remains an important part of Tanmiah's product delivery, food protection and customer convenience strategy. Tanmiah continues to monitor and optimize packaging material use across its operations, with a focus on efficiency, product protection and recyclability. In 2025, packaging formats included primary materials such as PET trays, foam trays and plastic bags.

In 2025, total packaging material consumption reached 2,070 tons, compared to 1,527 tons in 2024 and 1,298 tons in 2023, reflecting the growth of operations and an expanded packaging portfolio. The 2025 packaging mix was led by PET trays and plastic bags, each representing 46% and 47% respectively, of total packaging consumption, followed by foam trays at 7%.

Company efforts are focused on exploring packaging solutions that can reduce the long-term environmental impact of plastic use and meet food safety, product protection and operational requirements.

In 2025, plastic bags accounted for 976 tons of packaging material use, increasing from 646 tons in 2024 and 443 tons in 2023. As their share of the packaging portfolio has grown, Tanmiah recognizes the importance of continuing to assess the environmental profile of this packaging stream and identify opportunities for further improvement. This includes evaluating material choices, functionality, product protection requirements and alignment with the Company's broader sustainability ambitions.

Tanmiah currently uses oxo-degradable plastic bags, which are designed to promote faster fragmentation under specific environmental conditions in comparison with conventional plastics.

Packaging types (tons)	2023	2024	2025	Share in 2025
Foam trays	142	131	**140**	**7%**
PET trays	713	750	**954**	**46%**
Plastic bags	443	646	**976**	**47%**
TOTAL	1,298	1,527	**2,070**[LA]	**100%**

Packaging intensity remained relatively stable at 1.12 units of packaging per unit of production (2024: 1.1), indicating material use scaled proportionally with output.

Packaging intensity	2023	2024	2025
Total packaging (million units)	127.4	169.9	**192.7**
Total production (million units)	136.3	151.9	**172.6**
Packaging intensity (units packaging per unit of production)	0.9	1.1	**1.1**

4.3 Healthy, Innovative and Responsible Protein

Nutrition and Healthier Products

Healthy and Nutritional Products Program

Tanmiah is developing a Healthy and Nutritional Products Program to meet growing consumer expectations for accessible, transparent and nutritious poultry products. Through its Product Innovation Center, Tanmiah works with industry experts to develop innovative, locally relevant products that reflect consumer preferences while meeting food safety and labeling requirements in the Saudi market.

Tanmiah continues to develop nutritious, convenient and locally relevant poultry products in response to evolving consumer needs. During the year, the Taste Secrets portfolio expanded with ready-to-cook marinated products made from fresh, locally sourced chicken, supporting food safety, portion control and reduced household food waste. The range also follows a clean-label-oriented approach, reducing unnecessary additives where feasible while maintaining quality and food safety.

Tanmiah also launched a breaded chicken range made with 100% fresh Saudi chicken, replacing imported frozen raw materials with a single-freeze process at certified facilities to strengthen traceability and support local value chains. The PLUS range, featuring vegetables and no artificial additives, further supports the Company's focus on nutrition and transparency.

The Company is also exploring gluten-free alternatives and incorporating locally relevant flavors and ingredients, such as the Shaqrah Pepper Marinated Breast, to reflect Saudi consumer preferences and support local agriculture.

Responsible feed formulation

At Tanmiah, responsible feed formulation plays an important role in supporting bird health, welfare and growth while making the best use of feed ingredients. Our approach considers nutrition alongside flock health, farm conditions, genetics and day-to-day operational controls.

Using feed more efficiently also helps us use agricultural resources more responsibly. Tanmiah's feed conversion ratio (FCR) improved from 1.481 in 2023 to 1.345 in 2025, representing a 9.2% improvement. In practical terms, this means less feed is needed to produce, the same amount of poultry. It can also help reduce the upstream resources associated with feed production, including agricultural commodities, land, water and fertilizer, while supporting lower feed-related greenhouse gas emissions intensity across the value chain.





4.3 Healthy, Innovative and Responsible Protein

Digital and Agritech Innovation

Farm automation

Across its operations, Tanmiah continues to explore how technology, alternative solutions and new operating models can improve efficiency while reducing resource requirements and environmental impacts. From alternative feed ingredients and higher-capacity transport solutions to the electrification of its cold chain, these initiatives demonstrate how innovation is being translated into practical operational improvements.

Further details on Tanmiah's farm automation programme and digital transformation initiatives are provided under **Fortifying our Digital Foundation** in Pillar 3.

Agricultural innovation – Moringa trials

Tanmiah advanced its sustainable feed initiatives through Moringa cultivation and feed trials, exploring locally grown alternative feed ingredients. The trials identified biochar-enhanced soil improvement as an effective approach to maximize yield while reducing water consumption. In poultry feed trials, 5% of total feed ingredients was replaced with Moringa leaf powder, with SFDA approval for its inclusion. The inclusion of Moringa leaf powder improved feed conversion ratio (FCR) by 5.0–7.5%, while maintaining live weight, carcass quality and mortality rates, with no detectable sensory differences in meat quality.

These results confirm Moringa as a high-potential ingredient for sustainable and efficient animal feed, reducing reliance on imported feed raw materials, strengthening food security and lowering feed input costs while supporting more climate-resilient agriculture.

Climate and logistics innovation - Green Future program

Tanmiah advanced its Green Future program, a structured fleet decarbonization roadmap designed to align commercial logistics with Vision 2030 climate objectives and evolving regulatory expectations. The program integrates data-driven baseline assessments, alternative fuel deployment and phased fleet transformation. A key milestone was the rollout of climate-adaptive Heering chick transport trucks engineered for extreme Gulf temperatures, delivering measurable improvements in animal welfare and logistics efficiency. The purpose-built system reduced temperature variability, improved mortality-on-arrival rates, enhanced first-week weight performance and enabled a threefold increase in transport capacity, allowing fleet optimization from 16 to 39 trucks trucks by 2027.

Complementing this initiative, Tanmiah launched the Kingdom's first fully refrigerated electric trucks in partnership with National Transportation Solutions Company (NTSC) and Quantron, demonstrating the viability of zero-emission cold-chain logistics under high-heat conditions. Combined deployment of Heering and electric fleets avoided approximately 249 tons of CO_2 in 2025, with projected reductions rising to nearly 4,850 tons annually by 2027 as the fleet scales.



Heering trucks: Transformative results

Metric	Result	Description
Capacity increase	**3x**	85,485 vs 26,019 chicks per trip
Dead on arrival reduction	**-0.03%**	Improved mortality on arrival
Weight loss reduction	**-1.65%**	During transit vs regular trucks
First week mortality reduction	**-0.23%**	At broiler farms
Weight gain improvement	**+0.11g**	Average at first week



4.3 Healthy, Innovative and Responsible Protein

Responsible Protein

GRI (3-3), (416-2)

Food Security and Quality

Food safety, product quality and food security are central to Tanmiah's integrated poultry operations. We apply standardized food safety management systems across farming, processing, logistics and distribution activities to ensure product integrity, regulatory compliance and consumer trust throughout the value chain.

Food safety management and controls

Tanmiah implements a structured food safety framework aligned with international standards and customer requirements. The framework applies across processing plants, feed mills and supporting facilities, incorporating hygiene, traceability, biosecurity, hazard control, risk assessment and monitoring processes to ensure product integrity, regulatory compliance and food safety throughout the value chain.

Food security contribution

At its simplest, food security refers to reliable access by all people, at all times, to sufficient, safe and nutritious food. For the poultry producing nation, it requires a domestic supply chain resilient enough to withstand global market disruptions and supply-chain volatility.

In 2025, we maintained strong performance across our food safety and quality systems, with key certifications, audits and regulatory inspections completed without material non-compliance. Biosecurity protocols are integrated across farms, hatcheries and processing operations to reduce disease risk and maintain production continuity.

Environmental risk management, climate resilience and business continuity

Integrated environmental risk management framework

Tanmiah Food Company maintains a comprehensive environmental and operational risk management framework designed to identify, assess and mitigate risks that may affect the resilience of its poultry production and food processing operations. Environmental risks –including water scarcity, climate-related disruptions, operational hazards and supply chain vulnerabilities – are assessed through structured risk management procedures embedded within the Company's quality management system.

Risk assessments conducted across Tanmiah's processing facilities evaluate potential physical, chemical and biological hazards that could affect operational stability, food safety or environmental performance. These assessments examine risks across multiple operational stages, including raw material reception, live bird handling, slaughtering processes, chilling systems, packaging operations and cold storage infrastructure. Preventive controls – such as sanitation protocols, continuous monitoring, equipment inspection and strict Good Manufacturing Practices (GMP) – are implemented to reduce these risks.

To support systematic prioritization, Tanmiah applies a probability-severity risk matrix to classify operational hazards and determine mitigation priorities. Risks are categorized based on their likelihood and potential impact, enabling management teams to implement targeted mitigation measures and effectively allocate resources.

This structured approach enables Tanmiah to anticipate operational disruptions, protect product safety and strengthen the long-term resilience of its food production systems.

Food safety and quality certifications

BRCGS AA Certification

- Highest food safety certification awarded by BRCGS
- Tanmiah is the first fresh chicken producer in Saudi Arabia to achieve this rating

Saudi Halal Certification (SFDA)

- All primary processing plants (PPL) certified by the Saudi Food and Drug Authority (SFDA) for halal compliance

HACCP Certification (Hazard Analysis and Critical Control Points)

- Certified HACCP food safety systems across processing operations



4.3 Healthy, Innovative and Responsible Protein

Responsible Protein continued

GRI (3-3), (416-2)

Climate risk and environmental resilience

Climate-related risk assessment

As climate variability intensifies across many regions where Tanmiah operates, the Company recognizes that climate change may affect agricultural productivity, water availability, energy reliability and supply chain stability. Tanmiah therefore incorporates climate-related considerations into its operational risk assessments and long-term resilience planning.

Key evaluated climate-related risks :

- Increased water scarcity in arid regions
- Extreme heat affecting poultry welfare and production performance
- Energy supply interruptions impacting processing facilities
- Supply chain disruptions affecting feed ingredients and raw materials
- Infrastructure risks associated with extreme weather events

Through its operational planning processes, Tanmiah continuously evaluates the resilience of its facilities and supply chains against these environmental stressors.

Water stewardship and water stress mitigation

Managing water risk in water-scarce regions

Water availability represents one of the most significant environmental risks for poultry production in Saudi Arabia. Tanmiah therefore implements a proactive water stewardship strategy focused on improving water efficiency, reducing freshwater dependency and strengthening operational resilience.

Key water management practices:

- Centralized RO water treatment systems to improve water quality and optimize water usage efficiency
- Continuous monitoring of water use across processing operations and cooling systems
- Regular microbiological and chemical testing of water used in processing and ice production to ensure compliance with safety standards
- Preventive maintenance programs for water treatment and cooling infrastructure
- Implementation of operational procedures designed to reduce water losses and improve resource efficiency

In addition, Tanmiah evaluates water availability risks in the regions in which it operates and works with approved water suppliers and regulatory authorities to ensure responsible sourcing of freshwater resources.

Supply chain climate and operational resilience

Strengthening supply chain stability

Tanmiah recognizes that environmental risks can extend beyond its direct operations to include suppliers, transportation systems and logistics infrastructure. To address these risks, the Company implements supply chain resilience measures designed to ensure the continuity and integrity of food production.

Key practices include:

- Supplier verification and audit programs to guarantee compliance with quality and safety standards
- Laboratory testing of raw materials and packaging materials
- Veterinary oversight of live bird supply and health monitoring programs
- Traceability systems throughout production and distribution
- Temperature monitoring and sealed transport systems during product distribution

These systems help safeguard supply continuity, maintaining the quality and authenticity of Tanmiah's products.

Food defense and facility security

Safeguarding food integrity and operations

To protect against deliberate contamination or unauthorized interference with food production processes, Tanmiah maintains comprehensive food defense procedures across its facilities.

Preventive measures include:

- 24-hour security monitoring and controlled facility access
- Visitor and vehicle registration procedures
- CCTV monitoring of production areas
- Controlled storage and handling of chemicals and raw materials
- Strict colleague training and supervision protocols

These controls help ensure the safety and integrity of Tanmiah's food production operations.

A dedicated crisis management team – including representatives from production, engineering, quality assurance, sales and feed operations – coordinates emergency response and recovery actions during operational disruptions.

Operational resilience and business continuity

Business continuity planning

Tanmiah maintains a structured business continuity plan (BCP) designed to ensure that essential poultry processing operations can continue in the event of operational disruptions, equipment failure or natural disasters.

The continuity framework outlines staged recovery strategies depending on the severity of disruption.

Very short-term response (less than seven days)	Short-term response (one week to one month)	Medium-term response (one to six months)	Long-term response (more than six months)
Production capacity is increased at operational processing plants, workforce resources are redeployed between facilities and logistics networks are mobilized to maintain supply to customers.	Production continuity is maintained through expanded plant shifts and co-packing arrangements with partner slaughterhouses.	Additional industry partnerships are secured to maintain production capacity while operational adjustments are implemented across the supply chain.	Strategic recovery measures including potential development of new processing facilities are evaluated to restore production capacity. This multi-stage approach ensures Tanmiah can maintain a reliable food supply even during significant operational disruptions.

Continuous improvement and resilience

Tanmiah continuously enhances its environmental risk management through regular reviews of procedures, risk assessments and contingency plans, supported by colleague training to strengthen emergency preparedness. These practices help ensure reliable food production, protect supply chain resilience and support long-term food security while managing environmental challenges responsibly.

05

Pillar 2 – Invest in People and Partnerships

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Overview

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

Our 3,487 colleagues and trusted partners are the foundation of operational excellence and long-term value creation, supported by structured policies, safety frameworks and engagement protocols that align workforce development and partnership objectives with our operational priorities.

UNSDGs



Our Workforce and Saudization

GRI (2-7), (2-21), (3-3), (401-1), (405-1), (405-2), (406-1)

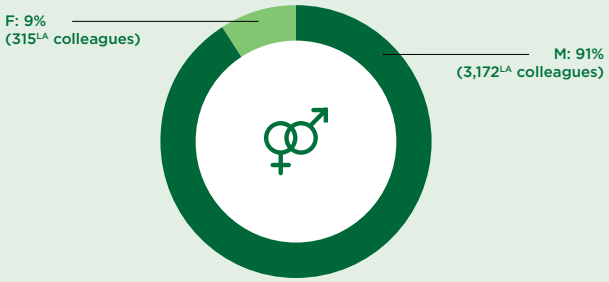
Diversity

The Diversity and Inclusion Policy supports fair employment practices and equal opportunity across the organization and promotes a respectful and inclusive working environment.

In 2025, the workforce comprised 3,487 colleagues representing 22 nationalities. Saudi nationals accounted for 22.7% of total colleagues. Female representation totaled 315 colleagues, equivalent to 9% of the workforce, and males represented 91%, totalling 3,172 colleagues.



2025 Workforce by Gender



2025 Workforce by Region



2025 Workforce by Nationality



2025 Workforce by Tenure



The following tables present total new hires over a three-year period, disaggregated by gender and/or age. Female hires represented 5.30% of total new hires in 2023, 16.25% in 2024, and 10.07% in 2025.

Total number of new hires	2023	2024	2025
Male	125	505	**357**
Female	7	98	**40**
Total	132	603	**397[LA]**



Our Workforce and Saudization continued

Total number and percentage distribution of new employee hires during the reporting period, by age group, gender and region:

	Gender		Age group			Total hires
	Female	Male	Under 30	31–50	51+	
Count	40	357	149	237	11	**397**[LA]
2025 percentage contribution (%)	10.0%	89.9%	37.5%	59.6%	2.7%	**100%**

Retention continued to improve, supported by enhanced engagement, performance management and recognition initiatives. The female turnover rate fell sharply from 17.0% in 2023 to 1.6% in 2024, then rose to 2.1% in 2025.

We supported work-life balance, with 29 new parents successfully transitioning back to work in 2025.

Go to our Diversity and Inclusion Policy

Tanmiah applies fair employment practices aligned with applicable labor laws and internal human rights guidelines, ensuring equal opportunity and prohibiting discrimination based on gender, nationality, age or background. The Company maintains zero tolerance for child labor and forced labor, with no incidents reported in 2025.

Turnover rate	2023	2024	2025
Male	10.4%	7.4%	**12.5%**
Female	17.0%	1.6%	**2.1%**

Total number and rate of employee turnover during the reporting period, by age group, gender and region:

	Gender		Age group			Total leavers
	Female	Male	Under 30	31–50	51+	
Count	73	440	163	272	78	**513**[LA]
2025 percentage contribution (%)	14.2%	85.7%	31.7%	53.0%	15.2%	**100%**



Compensations and benefits

Tanmiah maintains a competitive compensation and benefits framework designed to attract, retain and motivate talent, ensuring fairness and alignment with market standards. Performance-based incentives and annual salary reviews ensure that remuneration remains competitive and aligned with performance outcomes.

In addition to financial compensation, colleagues benefit from comprehensive medical insurance, life insurance, end-of-service benefits and annual travel allowances for eligible expatriate colleagues.

Flexible working arrangements, education assistance programs and structured leave policies further support colleagues' well-being and work-life balance.

Recognition and retention

Recognition programs reinforce performance and engagement through Tanmiah's Gold Coin program, which links measurable results to financial rewards. In 2025, ﷼ 4.91 million was awarded to 189 colleagues, supporting motivation, retention and alignment with Tanmiah's long-term value-creation objectives.



People Development

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

Performance outcomes strengthened in 2025, with 81.3% of colleagues meeting or exceeding performance objectives, up from 73.5% in 2024, reflecting alignment between development programs, operational KPIs and structured performance management.

Forward thinking is about anticipating what is next, challenging the status quo, learning continuously and making thoughtful decisions today that position us strongly tomorrow. This means leaders who empower, teams that collaborate across boundaries and individuals who take ownership of their growth and contributions.

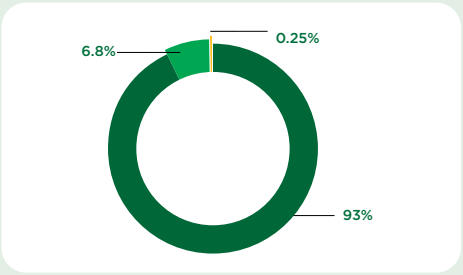
Training programs overview

Tanmiah's training programs strengthened operational capabilities ffectiveness, and role-specific skills through technical, operational, leadership, compliance, and health and safety training. During 2025, training activities continued across all levels of the organization, delivered through classroom training, on-the-job learning, digital platforms, and targeted workshops — with a focus on maintaining competence in core operational roles. Training needs were identified through role requirements, performance reviews, regulatory obligations, and risk assessments. We delivered across the workforce, averaging 18.5 hours per colleague

Total training hours delivered during the year amounted to **64,647** hours across the workforce. Training distribution included:

- Senior management: **160 hours**
- Middle management: **4,388 hours**

Training Hours Distribution by Level



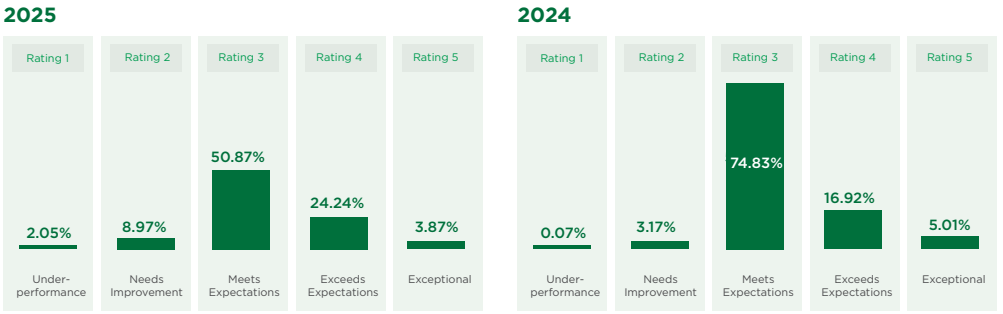
Safety, compliance and mandatory training

Tanmiah's mandatory training programs cover health and safety, emergency response, first aid and compliance requirements to ensure alignment with regulations and internal policies. Health and safety training forms a significant part of training delivery, strengthening safe practices and operational awareness, while compliance programs promote ethical conduct and regulatory understanding.

Compliance, ethics and responsible conduct

Mandatory ethics and compliance training remained a key component of the learning framework, achieving a 94% completion rate in 2025 and supporting zero confirmed incidents of corruption.

Colleagues Meeting/Exceeding Performance Objectives





Health and Safety and Fair Conduct

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)

Creating a safe work environment extends beyond physical safety controls to include policies, systems and behaviors that support dignity, respect and well-being across the workplace. This approach aims to ensure colleagues can perform their roles in an environment free from discrimination (zero cases were reported in 2025), harassment and unfair treatment.

Workplace standards are guided by internal policies that promote fair treatment, equal opportunity and respectful conduct. Equal employment practices are applied across recruitment, development and progression, ensuring decisions are based on merit, skills and role requirements. These measures are designed to promote consistency, transparency and fairness across the workforce.

Go to our Health, Safety and Environment Guidelines

Well-being, inclusion and support

Tanmiah supports colleague well-being through medical coverage, leave benefits, flexible working arrangements where feasible and health initiatives such as the Health Lounge and Vaccine Health Lounge, providing preventive care and health support.

The Company promotes an inclusive workplace through diversity and accessibility policies, workplace accommodations and awareness initiatives that encourage respect and inclusive behaviors.

Oversight and continuous improvement

Workplace environment risks are monitored through management review processes, colleague feedback mechanisms and internal reporting systems. Insight from reported cases, audits and workforce data is used to strengthen controls, refine policies and address emerging risks.

Occupational health and safety

Occupational health and safety at Tanmiah is managed through a structured framework designed to prevent workplace incidents and protect colleagues across operations, including farms, hatcheries, feed mills, processing plants, logistics operations and cold-chain distribution. Safety risks are addressed through formal management systems, operational controls and continuous performance monitoring.

A certified Occupational Health & Safety Management System aligned with **ISO 45001:2018** is implemented across operations under financial control. The system follows a risk-based approach that includes hazard identification, incident investigation, corrective actions and workforce engagement.

Tanmiah's HSE Policy applies to all colleagues, contractors and visitors at Company-controlled sites. Safety performance is managed through a dedicated HSE function that monitors performance across business units, ensures consistent safety standards and integrates safety indicators, such as injury frequency rates, into operational monitoring.

Prevention, training and engagement

Preventive initiatives focus on strengthening safety awareness and reinforcing safe behaviors across operational sites.

During 2025, Tanmiah delivered **9,257 hours** of health and safety training, supported by **179 HSE** meetings conducted throughout the year.

Internal reviews and audits strengthen oversight of occupational health and safety implementation. In 2025, one formal OHS audit was conducted to assess compliance with internal requirements and the ISO 45001 framework.

Tanmiah also extends its safety culture to its value chain. New suppliers are required to undergo safety screening in accordance with the Company's Supplier Code of Conduct, while contract farms are subject to periodic health and safety audits.

As part of internal benchmarking exercises conducted during the year, Tanmiah identified opportunities to further strengthen safety management, including expanding risk assessments across operational sites, strengthening contractor safety frameworks, establishing joint safety committees and enhancing site-level safety leadership through designated HSE champions.

Metric	2023	2024	2025
Number of OHS audits performed	1	2 (1 external) (1 internal)	**1**
Hours of safety talks	6,911	5,672	**9,257**

Safety performance

In 2025, Tanmiah recorded 22,479,684 total working hours across colleagues and contractors at Company-controlled sites. Safety performance is monitored through OSHA-aligned lagging indicators normalized per one million working hours, supported by leading indicators including safety training hours, safety meetings and near-miss reporting. For 2026, Tanmiah targets zero fatalities and a 10% reduction in Lost Time Injury Frequency Rate (LTIFR) through enhanced safety audits and preventive measures.

Indicator*	2025
Total recordable incidents (TRI)	12[LA]
Total recordable incident rate (TRIR)	1.71[LA]
Lost Time Injuries (LTI)	8[LA]
Loss Time Injury Rate (LTIR)	1.14 [LA]
Incident severity rate	4.40
Fatalities	0[LA]

Health, safety and workforce continuity

Tanmiah maintains policies and operational guidelines covering health, safety and environment standards, contractor safety requirements, working hours and succession planning. These policies support safe working conditions, responsible labor practices, workforce continuity and a culture of safety, accountability and colleague's protection.

Policies and Guidelines

- Contractor Safety Policy
- Working Hours Guidelines
- Health, Safety and Environment Guidelines
- Succession Plan Policy

Ethics and Responsible Conduct

Responsibility as a corporate citizen is embedded within governance structures, policies and management frameworks that guide ethical conduct, social responsibility and alignment with national and international standards. These elements provide a structured basis for integrating social and environmental considerations into decision-making and oversight.

Policies and ethical frameworks

Responsible corporate citizenship is supported by a framework of internal policies that define standards for ethical conduct, compliance and responsible business practices across operations and the value chain. These policies are designed to promote transparency, accountability and consistency in how social and environmental considerations are managed.

Ethical standards are reinforced through codes of conduct and related policies that apply to colleagues and business partners, with responsibilities and escalation processes defined within governance and compliance structures.

Alignment with external frameworks

Tanmiah's responsible business framework aligns with Saudi Vision 2030, the Saudi Green Initiative, and international ESG principles, including the United Nations Global Compact (UNGC), covering human rights, labor, environment and anti-corruption. Sustainability priorities are guided by a materiality assessment aligned with GRI and UNSDGs to identify key ESG topics. Governance structures, policies, ethical compliance and internal audits support responsible business practices and ongoing adherence to these standards.

Community and Giving

GRI (3-3), (413-1)

In 2025, Giving activities focused on structured community engagement, public awareness and responsible industry participation. These initiatives are aligned with GRI 413 Local Communities and reflect the Company's approach to stakeholder engagement and social impact.

Community engagement and stakeholder dialogue

During the reporting period, the Company participated in national and industry platforms, including Gulfood 2025, Makkah Halal Forum, Saudi Food Show, MEP Expo and the Saudi International Exhibition for Agriculture. These engagements enabled dialogue with customers, regulators, partners and community representatives on responsible food production, nutrition and sector development.

Community support initiatives

In March 2025, the Company launched the Tanmiah and Khairat Ramadan Free Bags initiative in collaboration with a non-profit organization focused on reducing food waste and redistributing surplus food to families in need.

The initiative supported more than 450 families and included the participation of 40 colleague volunteers. The program reflects the Company's contribution to food security and community well-being.

Environmental awareness and public engagement

During Environmental Week 2025 and the inauguration of electric distribution vehicles, the Company engaged stakeholders on sustainability and responsible operations. While environmental performance is reported separately, these public initiatives contributed to raising awareness on sustainable practices.



His Excellency, Chairman Amr Al Dabbagh plants a tree at Tanmiah Shaqra plantation

Building on its community development efforts, Tanmiah continued supporting the maintenance of the Shaqra Park established in Shaqra Governorate, which spans more than **13,500 square meters.** The initiative reflects the Company's ongoing commitment to enhancing public spaces, supporting community well-being, and contributing to sustainable regional development.

Strategic Partnerships and Memberships

GRI (2-28)

Tanmiah strengthens its sustainability commitments through participation in national and international organizations. Its membership in the World's Poultry Science Association (WPSA) provides access to global research, expertise and best practices in areas such as product quality, biosecurity and animal welfare. Through the Made in Saudi program, Tanmiah also supports Vision 2030 by promoting local production, job creation and resilient supply chains.

As a signatory of the United Nations Global Compact, Tanmiah upholds the UNGC's Ten Principles on human rights, labor, environment and anti-corruption, embedding global standards into its governance and operational practices. The Company also supports the Saudi Green Initiative through ongoing afforestation and carbon-reduction projects that contribute to national environmental goals.

- Saudi Green Initiative
- Made in Saudi Program
- World's Poultry Science Association – UAE
- United Nations Global Compact
- Saudi AgriFood Tech Alliance

Collaborative Acceleration

Tanmiah recognizes that meaningful progress toward our sustainability ambitions requires more than internal commitment — it demands strategic collaboration across the value chain. Through partnerships with leading global organizations such as **Tyson, Griffith, BIV, Vibra,** and **MHP**, we actively exchange knowledge, adopt international best practices, and accelerate the deployment of innovative solutions across our operations. These alliances enable us to enhance operational efficiency, strengthen food security and drive environmental stewardship at scale. By aligning with partners who share our commitment to responsible production, Tanmiah leverages collective expertise to fast-track initiatives that would otherwise progress in isolation — transforming shared objectives into measurable, industry-wide impact.



Tanmiah attended the inaugural Annual Saudi Agri-Food Tech Alliance (SAFTA) Forum at the Ministry of Environment, Water and Agriculture (MEWA) headquarters in Riyadh, under the patronage of His Excellency, Mansour Almushaiti, the Vice Minister of MEWA.

Human Rights and Fair Labor

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

Respect for human rights is 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 colleagues, customers, suppliers and the communities in which we operate.

Core human rights commitments

- **Zero tolerance for forced and child labor:** Consistent with Saudi labor law and international norms, we categorically prohibit forced or involuntary labor, child labor and human trafficking across all our operations and supply chains.
- **Supplier accountability:** We do not engage with, nor tolerate, any suppliers or partners that exploit workers. Our Supplier Code of Conduct mandates that all partners maintain controls to verify colleague eligibility and prohibit inappropriate recruiting practices or fees.
- **Non-discrimination and inclusion:** We are committed to fostering a workplace where every individual is treated with dignity and respect, irrespective of race, gender, religion, age or other characteristics. In 2025, no operations or suppliers were identified as presenting significant risks or incidents related to discrimination or human rights violations.

As a signatory of the UNGC, Tanmiah fully endorses its Ten Principles, which include essential human rights and labor standards. Our Human Rights Policy reflects a zero-tolerance approach toward any form of human rights abuse.

Go to our Human Rights Guidelines



06

Pillar 3 – Deliberately Designed Governance

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Overview

GRI (3-3)

Board oversight, enterprise risk management and strict ethical controls embed accountability across the organization, while digital resilience, cybersecurity and responsible marketing practices ensure governance keeps pace with operational complexity and safeguards long term stakeholder interests.

UNSDGs



Board of Directors and Committees

GRI (2-9), (2-10), (2-11), (2-12), (2-13), (2-15), (2-17), (2-18), (2-19), (2-20), (405-1)

Our Board of Directors provides strategic oversight through a balanced composition of independent and Non-Executive leadership. The roles of the Chairman and the Chief Executive Officer are strictly separated to ensure independent oversight, with the Chairman holding no executive position within the organization.

2025 Board composition

Total members	Non-Executive Directors	Independent Directors	Executive Directors	Female Directors
10	5 (50%)	4 (40%)	1 (10%)	4 (40%)

10 total = 5 Non-Executive + 4 Independent + 1 Executive'.
Note that the percentages shown (50%, 40%, 10%) are calculated against a base of 10.

In 2025, the Nomination and Remuneration Committee conducted a formal evaluation of the Board's performance. The assessment identified opportunities to sharpen governance effectiveness and strategic oversight, to be addressed through targeted initiatives in 2026.

> **"We firmly believe diversity within leadership brings a wider range of perspectives, ideas and insights that are essential for reinforcing governance and driving sustainable growth. This announcement reflects Tanmiah's strong commitment to ESG values and underscores our dedication to fostering a more progressive, inclusive and future-ready corporate culture."**
>
> From: May 2025 press release titled "Tanmiah Food Company Secures 'BBB' MSCI ESG Rating Upgrade and Sets a New National Benchmark for Board Diversity"

Board of Directors

Names of the new members of the Board of Directors provided below. For more information about the previous BoD, please visit our Tanmiah Annual Report 2025.

Members of the Board of Directors (second term starting on 17 April 2025)



H.E. Amr Al-Dabbagh
Non-Executive



Mr. Jamal Al-Dabbagh
Non-Executive



Mr. Kamel Al Munajjed
Independent



Mohamed Jazeel
Non-Executive



Ms. Hawazen Nassief
Independent



Mr. Vincent Carton
Independent



Mr. Nadir Qureshi
Non-Executive



Ms. Farha Aslam
Independent



Ms. Shahad Nejaim
Non-Executive



Ms. Zein Attar
Executive

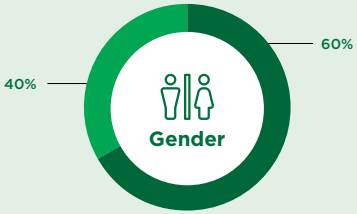


Board of Directors and Committees continued



Board of Directors Diversity 2025

Board of Directors by Gender



- Men
- Female

Board of Directors by Nationality



- Saudi National
- Non-Saudi National

4 Independent Member of the Board of Directors

1 Executive Board of Directors

40% Percentage of Board seats occupied by Independent Directors

6 Non-Independent Member Board of Directors

5 Non-Executive Board of Directors

50% Percentage of Board seats occupied by Non-Executive directors

Board member	Expertise	Position	Committee membership			
			Audit	Nomination and Remuneration	Environmental, Social and Governance	Technical
H.E. Amr Al Dabbagh	Leadership	Chairman			Member	
Mr. Jamal Al Dabbagh	Governance and Board experience	Vice Chairman	Member			
Mr. Kamel Al Munajjed	Finance and Investment, Legal and Compliance, Risk Management, and Audit	Board member	Chair			
Ms. Hawazen Nassief	ESG and Sustainability	Board member			Chair	
Mr. Vincent Carton	Industry, Technology and data	Board member	Member			Chair
Mr. Mohamed Husnee Jazeel	Finance and Investment	Board member	Member	Member		Member
Ms. Zein Attar	Human Resources and Remuneration	Managing Director				
Ms. Shahad Nejaim	ESG and Sustainability	Board member			Member	
Ms. Farha Aslam	Industry	Board member		Chair		Member
Mr. Nadir Qureshi	Strategy and Business Planning	Board member	Member	Member		

Board of Directors and Committees continued

Board Committee

Our Board exercises oversight through four committees – Audit, Nomination and Remuneration, Technical and ESG – providing structured supervision and driving the execution of strategic priorities across the organization.

Committee responsibilities

1 Audit Committee (AC)

- Review financial and administrative policies and procedures to ensure the accuracy, integrity and transparency of financial reports and deliverables.
- Recommend the appointment, remuneration, and independence of external auditors; review audit plans and evaluate auditors' observations.
- Evaluate internal audit reports and periodically assess the effectiveness of control activities and risk management processes.
- Examine preliminary and annual financial statements before submission to the Board of Directors, providing expert opinions and guidance to ensure high-quality reporting.

2 Nomination and Remuneration Committee (NRC)

- Design and approve fair and competitive remuneration structures for the Board and senior management ensuring alignment with market standards and best governance practices.
- Review the Board's structure and recommend amendments to enhance effectiveness ensuring independence and the absence of conflicts of interest particularly regarding members' directorships in other entities.
- Review and approve all Board and committee incentives and remunerations prior to final ratification by the Board.
- Asses the performance of the Board and its committees implementing necessary improvements.

3 Environmental, Social and Governance Committee

- Develop and define the ESG strategy, priorities, and objectives to further integrate sustainability into Tanmiah's operations and corporate strategy.
- Oversee the implementation of sustainability initiatives and support the Board in identifying and managing ESG-related risks while capitalizing on sustainability opportunities.
- Monitor the Company's ESG performance, track external sustainability ratings, and ensure strict compliance with international disclosure standards.
- Evaluate the effectiveness of ESG reporting and internal control systems to ensure the accuracy and transparency of sustainability data.
- Support the Board in the ongoing management of sustainability-related risks and opportunities to safeguard the Company's long-term reputation and impact.

4 Technical Committee (TC)

- Review strategies covering both organic and inorganic expansion and conduct technical evaluations of strategic projects to provide recommendations to the Board for approval.
- Provide dedicated oversight of project development progress and monitor performance against the approved budget to ensure financial and operational alignment.
- Provide high-level oversight of strategic and operational risks to safeguard the Company's long-term objectives, while reviewing market conditions and assessing the adequacy of management action plans to address strategic initiatives.
- Evaluate the adequacy of financial, technical and human resources to ensure the successful, proper and timely execution of the Company's strategy plan.

Enterprise Risk Management

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

During 2025, Tanmiah achieved a major milestone in institutionalizing its risk management practices, transitioning from foundational planning to full implementation.

Our risk management framework is overseen by the Board of Directors through specialized committees: the Technical Committee monitors strategic and operational risks, the Audit Committee oversees financial and compliance risks, and the ESG Committee supervises environmental, social and governance risks.

This governance structure ensures expert oversight at every level through structured quarterly reporting cycles.

We maintained our strong safety and integrity performance in 2025. We also sustained our exemplary record with no reported cases of corruption or data protection breaches throughout the year, reinforcing our commitment to accountability and stakeholder protection.

Our Risk Profile

Tanmiah is committed to identifying, assessing and mitigating risks that could impact its operations, reputation and long-term strategic goals. Our comprehensive risk management approach ensures resilience and adaptability across a range of potential challenges. By proactively addressing these risks with tailored strategies, we aim to safeguard our business, support sustainable growth and create enduring value for all stakeholders.

Strategic Risk

Strategic risks represent potential obstacles to achieving our long-term strategic goals and competitive positioning in a dynamic global protein market.

Risk drivers:

- Geopolitical disruptions, trade policy changes, and tariffs affecting international protein and grain markets
- Pandemic risks, disease outbreaks and biosecurity threats
- Shifts in consumer preferences toward alternative proteins and health-conscious products
- Volatility in feed ingredient costs representing significant production costs
- Market and competitive dynamics including price pressure and retail consolidation
- Inability to adapt product portfolio to evolving market demands

Mitigation strategies:

- Comprehensive contingency plans and business continuity protocols for emergency response
- Operating dedicated innovation center for product development and testing
- Continuous product improvement based on market research and customer feedback
- R&D strategy targeting healthier, premium, and convenience-oriented products
- Diversified geographic footprint across domestic and international markets
- Feed cost hedging and purchase strategies to mitigate commodity volatility
- Strategic partnerships in high-growth regions including Middle East and Asia
- Multi-protein, multi-channel portfolio reducing dependence on single segments

Operational Risk

Operational risks cover challenges inherent in our day-to-day operations, including workplace safety, supply chain management and business continuity.

Risk drivers:

- Operations in business segments prone to high injury rates or fatalities
- Information technology and information management vulnerabilities
- Supply chain reliance in regions with varying labor standards
- Product quality and food safety risks
- Staff retention and human capital management

Mitigation strategies:

- H&S targets, implementation plans and strong track record (zero LTIFR in 2023, 80% accident reduction target by end of 2024)
- Comprehensive H&S policy scope and accountability framework
- Thorough occupational health and safety risk assessments across all operations
- Testing, standards and food traceability across the entire value chain
- Management systems to ensure product quality and quality of inputs from suppliers
- Solid information security management system
- Staff retention policies
- Focus on ethical practices and governance

Financial Risk

Financial risks relate to factors that could impact our financial stability, liquidity position and market exposure.

Risk drivers:

- **Currency risk:** Foreign exchange and interest rate fluctuations
- **Liquidity:** The risk of being unable to meet our financial obligations
- **Credit risk:** The risk of counterparties defaulting on obligations

Mitigation strategies:

- Monitoring our interest-bearing financial instruments to ensure fair value risks remain insignificant
- Monitoring cash flows and ensuring sufficient funds and credit facilities are available
- Working exclusively with creditworthy counterparties, setting appropriate credit limits and continuously monitoring our exposure

Enterprise Risk Management continued

Compliance Risk

Compliance risks focus on ensuring adherence to regulatory requirements and maintaining ethical standards across all operations.

Risk drivers:

- Compliance with laws in the Kingdom of Saudi Arabia and other jurisdictions where Tanmiah operates
- Data protection and privacy requirements
- Ethical business practices and anti-corruption standards

Mitigation strategies:

- Policies and procedures to ensure compliance with local and international laws
- Maintained zero reported cases of corruption or breaches in data protection and privacy throughout 2025
- Robust governance frameworks and accountability structures
- 3 Lines of Defense model where risks are addressed at different levels with independent assurance by the internal audit function of the Company

ESG Risk

ESG risks encompass environmental, social, and governance factors that can impact our financial performance, reputation, and long-term sustainability.

Risk drivers:

- Risk of water stress owing to high water input requirements of operations
- Operations in the packaged meat and food sector with high carbon intensity
- Packaging and material usage concerns

Mitigation strategies:

- Comprehensive disclosure of carbon emissions and reduction initiatives
- Carbon offset program through our One Million Tree initiative
- Waste-to-value initiatives to support circular economy principles
- Water reduction and recycling initiatives
- Disclosure and monitoring of water efficiency performance
- Transparent stakeholder engagement practice

Responsible Business Conduct

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

Tanmiah integrates governance and social responsibility through its Code of Business Conduct and Ethics, approved by the Board and executive leadership. The Code establishes standards for ethical behavior, prohibits bribery, nepotism and misuse of authority, and defines requirements for transparency in gifts and hospitality. Regular awareness sessions and independent compliance assessments support effective implementation.

Internal Audit of Ethical Conduct

Tanmiah's Internal Audit Department, reporting to the Audit Committee, conducts ethics and compliance audits ensuring adherence to the Code of Conduct, Anti-Corruption Policy and ethical standards.

In 2025, ethics-focused audits assessed compliance with anti-corruption controls, procurement integrity and whistleblowing effectiveness, with findings reported quarterly to the Board Audit Committee and corrective actions monitored.

The compliance function, lead by the head of compliance, also conducts ethical risk assessments across the value chain, including supplier due diligence and third-party reviews. In 2025, Tanmiah recorded zero confirmed ethics violations, and 94% of permanent colleagues completed mandatory anti-corruption and ethical conduct training.

Metric	2024	2025
Confirmed incidents of corruption	0	**0**
Legal actions for anti-competitive behavior	0	**0**
Compliance and ethics training completion rate	N/A	**94%**

Go to our Code of Business Conduct and Ethics



Fortifying our Digital Foundation

We are positioning Tanmiah as a leader in the halal food sector by integrating advanced technologies into our operations to enhance efficiency, foster sustainability and improve consumer satisfaction. Our Technology and Innovation Strategy is built on five core principles: alignment with corporate objectives, a customer-centric approach, a commitment to sustainability, a culture of open innovation and data-driven decision-making.

These efforts support Tanmiah's broader focus on operational excellence, efficiency and reliability across the value chain.

Strategic digital roadmap

In 2025, Tanmiah accelerated its digital transformation through strategic partnerships and the adoption of advanced infrastructure.

- **Farm automation:** Tanmiah embarked on a transformative automation journey in 2023 to bring efficiency across its entire value chain, deploying the Poulta monitoring system across 20 breeder and broiler farms to digitize operations with four core objectives: reduction in mortality, medication, egg wastage, and OPEX; improvement in egg production, quality, and hatchability; enhancement of farm activities including feed/water intake, medicine usage and health record keeping; and remote monitoring with live visibility of environmental parameters. This digitization initiative delivered tangible benefits including real-time 24/7 data access, data authenticity and traceability, historical data analytics, smart ventilation control, improved bird behavior understanding and enhanced team productivity – validated through ADC trials across 24 houses on three farms showing mortality improving from 5.7% to 5.4%, FCR from 1.34 to 1.32, B-grade rates dropping from 22.1% to 17.9%, and production days shortening from 27.9 to 27.4 days. This technology excellence earned Tanmiah the Middle East Technology Excellence Awards — Category: Agritech – Agriculture.
- **Cloud transformation:** In a significant milestone, we established a strategic partnership with SAP and Google Cloud. This collaboration accelerates innovation through cloud-based solutions, enhancing enterprise resource planning (ERP) and customer relationship management (CRM) capabilities.
- **Advanced production:** We continue to implement robotics and automation to ensure product consistency, quality and animal welfare across our processing plants.

AI-powered operations: In July 2025, we launched an AI-powered CRM with SAP integration and Google Cloud platform power. This solution transforms sales, logistics, finance and new product development (NPD) through intelligent automation and predictive insight.

Digital governance and excellence

Our Management Corss-functional ESG Committee works closely with the IT team to translate strategic digital directives into operational actions that minimize environmental impact.

- **Operational resilience:** We maintain a critical system uptime of 99.9%, ensuring uninterrupted operations across our geographically dispersed locations.
- **Supply chain transparency:** We are expanding blockchain traceability to cover the entire supply chain, reinforcing trust through verified data authenticity.

2025 technological achievements

Our commitment to digital excellence has been recognized through several prestigious industry awards, validating Tanmiah's leadership in agritech and business transformation.

THE ASIAN BUSINESS REVIEW

Middle East Technology Excellence Awards

Asian Business Review

Category

Agritech – Agriculture (Farm Automation)



Proud to be recognized as the Saudi Arabia winner at the 2025 Middle East Technology Excellence Awards in the Agritech – Agriculture category for Tanmiah's farm automation initiative, driving smarter, more sustainable, and data-driven poultry farming across the value chain.

Cybersecurity and Data Protection

GRI (3-3), (418-1)

In 2025, Tanmiah Food Company further strengthened its information security management approach, recognizing cybersecurity as essential to protecting information assets, business continuity and organizational resilience. As digital operations continue to expand, maintaining the confidentiality, integrity and availability of information remains integral to organizational sustainability. This supports Tanmiah's focus on operational resilience and continuity across its business operations.

Customer privacy and data protection

Responsibility for customer privacy is embedded within our wider information security and risk management structures. Periodic internal reviews and external audits of our IT and data protection controls are conducted to identify gaps, evaluate compliance with internal policies and regulatory requirements, and drive continuous improvement.

Grievance and complaint mechanisms

Customers and other stakeholders can raise concerns or complaints about potential breaches of privacy or misuse of personal data through our customer service channels and other reporting mechanisms. All complaints related to privacy or information security are logged, assessed and investigated according to defined internal procedures, with corrective and preventive actions implemented where necessary.

ISO 27001:2022 Certification: A major achievement in 2025 was the successful attainment of the ISO 27001:2022 Certification, the international standard for information security management systems.

Our Information Security Management System (ISMS) is designed around a risk-based approach, supported by defined controls, continuous monitoring and ongoing improvement, to address evolving cyber threats and ensure alignment with recognized international standards.

2025 performance metrics

Our proactive defense strategy delivered measurable results in 2025, maintaining an unblemished security record while significantly increasing threat mitigation volumes.

Metric	2024	2025
Confirmed data or security breaches	0	**0**
High/critical incidents prevented	32	**52**
Malicious emails blocked	>200,000	**>300,000**
Critical vulnerabilities closed (within 30 days)	95%	**95%**

1. Strategic certification and compliance

A primary milestone in 2025 was the official attainment of ISO 27001:2022 Certification, the leading international standard for information security management systems. This certification validates our implementation of rigorous security controls, lowers the severity of potential incidents, and reinforces stakeholder trust in our digital governance.

2. Enhanced access and identity protection

To minimize risks and ensure data integrity across systems, we deployed Osirium Privileged Access Management (PAM). This robust tool streamlines access management and effectively mitigates the risk of credential theft, significantly improving data privacy compliance, strengthening Board-level oversight and enhancing operational efficiency.

3. Advanced threat detection and response

We deploy the SecureWorks Taegis XDR (Extended Detection and Response) platform to strengthen our cybersecurity monitoring capabilities. This solution enhances our ability to rapidly identify, investigate, and respond to threats, supported by integrated Vulnerability Detection and Response (VDR) and Identity Threat Detection and Response (ITDR) functionalities.

4. Continuous vulnerability management

Our IT infrastructure undergoes regular Vulnerability Assessments and Penetration Testing (VAPT) to proactively identify and address potential weaknesses before they can be exploited.

5. Strengthened perimeter and email security

Through the deployment of the MailMarshal Email Security Gateway, we have fortified our primary communication channels against email-borne threats.

Responsible Marketing

GRI (3-3), (417-1)

Our marketing activities support brand strength, consumer trust and commercial performance across Tanmiah's operating segments. Marketing strategy is informed by consumer insight and market data, and is designed to ensure clear, responsible communication, supporting route-to-market effectiveness and long-term value creation.

Responsible marketing practices

All marketing and advertising activities are governed by responsible marketing guidelines aligned with applicable laws, regulations and industry standards. These guidelines require accurate, evidence-based claims, clear disclosures and respect for consumer rights.

Tanmiah places emphasis on data privacy, avoidance of misleading or manipulative practices and sensitivity to cultural and religious values. Advertising directed at children follows age-appropriate and ethical food marketing principles to support responsible consumption.

Customer engagement and communication

Tanmiah engages customers through social media monitoring, quarterly surveys, customer service channels, loyalty programs and e-commerce platforms. Customer experience is monitored through satisfaction levels, complaint resolution timelines and product recall status, with no product recalls recorded during the reporting period.

Customer care KPIs include communication effectiveness, First Contact Resolution (FCR), information accuracy and escalation management. Tanmiah's complaint management system achieved a 100% closure rate. All complaints are resolved under our standardized 14-day closure protocol, supported by a 24-hour initial customer response and 72-hour turnaround, ensuring consistent accountability across 16 cities and international markets. Our structured classification and QA-led investigation process ensures every complaint is tracked from receipt through to validated corrective action and customer feedback.

Marketing performance and market reach

Tanmiah's marketing activities are supported by consumer research and integrated campaigns across physical and digital channels. In 2025, our distribution network grew to 445 routes, extending our brands to more retail and food service customers than ever before. Wider reach brings greater responsibility, so every campaign and promotional platform, including those in the restaurants segment, follows our responsible marketing guidelines. Consumers receive the same accurate, transparent information wherever our products are sold.





07 Looking Ahead to 2026

In 2026, Tanmiah will continue advancing its sustainability journey through its three strategic pillars: Sustainable & Efficient Operations, Invest in People & Partnerships, and Deliberately Designed Governance. Innovation will serve as a cross-cutting enabler, supporting progress across these pillars and helping translate sustainability ambitions into practical action.

Priorities and Commitments

Sustainable and Efficient Operations

Climate action
Advance the decarbonization roadmap and reduce Scope 1, 2, and 3 emissions intensity.

Water stewardship
Expand water recycling and efficiency initiatives, particularly in water-stressed regions.

Circularity and waste
Increase by-product valorization and packaging recyclability.

Product innovation
Develop healthy and nutritious products with simpler formulations and more inclusive options, including gluten-free alternatives.

Invest in People and Partnerships

Local sourcing
Increase the use of locally sourced ingredients and traditional flavors where feasible.

Responsible feed
Optimize feed formulation to support animal health, welfare, and feed efficiency, while monitoring feed conversion and related emissions intensity.

Deliberately Designed Governance

Operational resilience
Continue strengthening systems and practices in line with international best practices.

08
Appendices

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GRI Content Index with SASB column

Statement of use	Tanmiah has reported in accordance with the GRI Standards for the period January 2025 to December 2025.
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 Reason	Omission Explanation	GRI Sector Standard Ref. No.	Applicable Sasb Material Topics
GENERAL DISCLOSURES						
GRI 2: General Disclosures 2021	2-1 Organizational details	Board of Directors and Committees (Page 35), Sustainable and Efficient Operations (Page 18), Invest in People and Partnerships (Page 28)				
	2-2 Entities included in the organization's sustainability reporting	About this Report (Page 6)				
	2-3 Reporting period, frequency and contact point	About this Report (Page 6)				
	2-4 Restatements of information	About this Report (Page 6)				
	2-5 External assurance	KPMG Assurance (Page 56)				
	2-6 Activities, value chain and other business relationships	About this Report (Page 6), Materiality Assessment (Page 12), Sustainability Management and Governance (Page 11), Sustainable and Efficient Operations (Page 15), Invest in People and Partnerships (Page 28)				
	2-7 Employees	Our Workforce and Saudization (Page 28)				
	2-8 Workers who are not employees	Health and Safety and Fair Conduct (Page 31)				
	2-9 Governance structure and composition	Board of Directors and Committees (Page 35)				
	2-10 Nomination and selection of the highest governance body	Board of Directors and Committees (Page 35)				
	2-11 Chair of the highest governance body	Board of Directors and Committees (Page 35)				
	2-12 Role of the highest governance body in overseeing the management of impacts	Board of Directors and Committees (Page 35), Enterprise Risk Management (Page 38), Sustainability Management and Governance (Page 11)				
	2-13 Delegation of responsibility for managing impacts	Board of Directors and Committees (Page 35), Enterprise Risk Management (Page 38), Sustainability Management and Governance (Page 11)				
	2-14 Role of the highest governance body in sustainability reporting	Message from our Chairman (Page 08), Message from our CEO (Page 09)				
	2-15 Conflicts of interest	Board of Directors and Committees (Page 35)				

GRI Content Index with SASB column continued

GRI Standard	Disclosure	Location	Omission Reason	Omission Explanation	GRI Sector Standard Ref. No.	Applicable Sasb Material Topics
	2-16 Communication of critical concerns	Sustainability Management and Governance (Page 11)				
	2-17 Collective knowledge of the highest governance body	Board of Directors and Committees (Page 35)				
	2-18 Evaluation of the performance of the highest governance body	Board of Directors and Committees (Page 35)				
	2-19 Remuneration policies	Board of Directors and Committees (Page 35)				
	2-20 Process to determine remuneration	Board of Directors and Committees (Page 35)				
	2-21 Annual total compensation ratio	Our Workforce and Saudization (Page 28)				
	2-22 Statement on sustainable development strategy	Message from our Chairman (Page 08), Message from our CEO (Page 09)				
	2-23 Policy commitments	Human Rights and Fair Labor (Page 33)				
	2-24 Embedding policy commitments	Human Rights and Fair Labor (Page 33)				
	2-25 Processes to remediate negative impacts	Materiality Assessment (Page 12)				
	2-26 Mechanisms for seeking advice and raising concerns	Materiality Assessment (Page 12)				
	2-27 Compliance with laws and regulations	Human Rights and Fair Labor (Page 33)				
	2-28 Membership associations	Materiality Assessment (Page 12), Our Strategic Partnerships and Memberships (Page 33)				
	2-29 Approach to stakeholder engagement	Materiality Assessment (Page 12), Stakeholder Engagement (Page 13)				
	2-30 Collective bargaining agreements	Not applicable	Legal prohibitions	Collective bargaining is illegal in Saudi Arabia		

GRI Content Index with SASB column continued

GRI Standard	Disclosure	Location	Omission Reason	Omission Explanation	GRI Sector Standard Ref. No.	Applicable Sasb Material Topics
MATERIAL TOPICS						
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Materiality Assessment (page 12)				
	3-2 List of material topics	Materiality Assessment (page 12)				
EMISSIONS						
GRI 3: Material Topics 2021	3-3 Management of material topics	Climate Action and Energy (Page 17)			13.1.1	GHG Emissions and Energy Management
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG Emissions	Climate Action and Energy (Page 17)			13.1.2	
	305-2 Energy indirect (Scope 2) GHG emissions	Climate Action and Energy (Page 17)			13.1.3	
	305-3 Other indirect (Scope 3) GHG emissions	Climate Action and Energy (Page 18)				
	305-4 GHG emissions intensity	Climate Action and Energy (Page 18)			13.1.5	
	305-5 Reduction of GHG emissions	Climate Action and Energy (Page 18)			13.1.6	
	305-6 Emissions of ozone-depleting substances (ODS)	Not applicable	Not applicable	Tanmiah does not account for these emissions.		
	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	Not applicable	Not applicable	Tanmiah does not account for these emissions.		
ENERGY CONSUMPTION						
GRI 302: Energy 2016	3-3 Management of material topics	Climate Action and Energy (Page 19)				
	302-1 Energy consumption with the organization	Climate Action and Energy (Page 19)				
SOIL HEALTH						
GRI 3: Material Topics 2021	3-3 Management of material topics	Not applicable			13.5.1	
PESTICIDE USE						
GRI 3: Material Topics 2021	3-3 Management of material topics	Not applicable			13.6.1	
WATER EFFLUENTS						

GRI Content Index with SASB column continued

GRI Standard	Disclosure	Location	Omission Reason	Omission Explanation	GRI Sector Standard Ref. No.	Applicable Sasb Material Topics
GRI 3: Material Topics 2021	3-3 Management of material topics	Water Efficiency and Stewardship (Page 20)			13.7.1	Water and Wastewater Management
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Water Efficiency and Stewardship (Page 20)			13.7.2	
	303-2 Management of water discharge-related impacts	Water Efficiency and Stewardship (Page 20)			13.7.3	
	303-3 Water withdrawal	Water Efficiency and Stewardship (Page 20)			13.7.4	
	303-4 Water discharge	Water Efficiency and Stewardship (Page 20)			13.7.5	
	303-5 Water consumption	Water Efficiency and Stewardship (Page 20)			13.7.6	
WASTE						
GRI 3: Material Topics 2021	3-3 Management of material topics	Circular Economy and Waste-to-Value Approach (Page 22)			13.8.1	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Circular Economy and Waste-to-Value Approach (Page 22)			13.8.2	
	306-2 Management of significant waste-related impacts	Circular Economy and Waste-to-Value Approach (Page 22)			13.8.3	
	306-3 Waste generated	Circular Economy and Waste-to-Value Approach (Page 22)			13.8.4	
	306-4 Waste diverted from disposal	Circular Economy and Waste-to-Value Approach (Page 22)			13.8.5	
	306-5 Waste directed to disposal	Circular Economy and Waste-to-Value Approach (Page 22)			13.8.6	
PACKAGING MATERIALS						
GRI 301: Materials 2016	3-3 Management of material topics	Packaging and Materials Efficiency (Page 23)				
	301-1 Materials used by weight or volume	Packaging and Materials Efficiency (Page 23)				
FOOD SECURITY						
GRI 3: Material Topics 2021	3-3 Management of material topics	Food Security and Quality (Page 25)			13.9.1	
FOOD SAFETY						
GRI 3: Material Topics 2021	3-3 Management of material topics	Food Security and Quality (Page 25)			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	Food Security and Quality (Page 25)			13.10.2	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Food Security and Quality (Page 25)			13.10.3	
ANIMAL HEALTH AND WELFARE						

GRI Content Index with SASB column continued

GRI Standard	Disclosure	Location	Omission Reason	Omission Explanation	GRI Sector Standard Ref. No.	Applicable Sasb Material Topics
GRI 3: Material Topics 2021	3-3 Management of material topics (Animal Health and Welfare)	Animal Welfare (Page 15)			13.11.1	
NEW EMPLOYEE HIRES AND EMPLOYEE TURNOVER						
GRI 401: Employment 2016	3-3 Management of material topics	Our Workforce and Saudization (Page 28)				
	401-1 New employee hires and employee turnover	Our Workforce and Saudization (Page 28)				
NON-DISCRIMINATION AND EQUAL OPPORTUNITY						
GRI 3: Material Topics 2021	3-3 Management of material topics	Our Workforce and Saudization (Page 28), People Development (Page 30)			13.15.1	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Our Workforce and Saudization (Page 28), Board of Directors and Committees (Page 35)			13.15.2	
GRI 405: Diversity and Equal Opportunity 2016	405-2 Ratio of basic salary and remuneration of women to men	Our Workforce and Saudization (Page 28)			13.15.3	
GRI 406: Nondiscrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Our Workforce and Saudization (Page 28), People Development (Page 30)			13.15.4	
FORCED OR COMPULSORY LABOR						
GRI 3: Material Topics 2021	3-3 Management of material topics	Human Rights and Fair Labor (Page 33)			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	Human Rights and Fair Labor (Page 33)			13.16.2	
CHILD LABOR						
GRI 3: Material Topics 2021	3-3 Management of material topics	Human Rights and Fair Labor (Page 33)			13.17.1	
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Human Rights and Fair Labor (Page 33)			13.17.2	
OCCUPATIONAL HEALTH AND SAFETY						

GRI Content Index with SASB column continued

GRI Standard	Disclosure	Location	Omission Reason	Omission Explanation	GRI Sector Standard Ref. No.	Applicable Sasb Material Topics
GRI 3: Material Topics 2021	3-3 Management of material topics	Health and Safety and Fair Conduct (Page 31)			13.19.1	Employee Health and Safety
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Health and Safety and Fair Conduct (Page 31)			13.19.2	
	403-2 Hazard identification, risk assessment, and incident investigation	Health and Safety and Fair Conduct (Page 31)			13.19.3	
	403-3 Occupational health services	Health and Safety and Fair Conduct (Page 31)			13.19.4	
	403-4 Worker participation, consultation, and communication on occupational health and safety	Health and Safety and Fair Conduct (Page 31)			13.19.5	
	403-5 Worker training on occupational health and safety	Health and Safety and Fair Conduct (Page 31)			13.19.6	
	403-6 Promotion of worker health	Health and Safety and Fair Conduct (Page 31)			13.19.7	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Health and Safety and Fair Conduct (Page 31)			13.19.8	
	403-8 Workers covered by an occupational health and safety management system	Health and Safety and Fair Conduct (Page 31)			13.19.9	
	403-9 Work-related injuries	Health and Safety and Fair Conduct (Page 31)			13.19.10	
	403-10 Work-related ill health	Health and Safety and Fair Conduct (Page 31)			13.19.11	
KEY GIVING ACTIVITIES						
GRI 3: Material Topics 2021	3-3 Management of material topics	Community and Giving Page (32)				
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Community and Giving Page (32)				
CYBERSECURITY						
GRI 3: Material Topics 2021	3-3 Management of material topics	Cybersecurity and Data Protection (Page 41)				
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Cybersecurity and Data Protection (Page 41)				
RESPONSIBLE MARKETING						

GRI Content Index with SASB column continued

GRI Standard	Disclosure	Location	Omission Reason	Omission Explanation	GRI Sector Standard Ref. No.	Applicable Sasb Material Topics
GRI 3: Material Topics 2021	3-3 Management of material topics	Responsible Marketing (Page 42)				
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	Responsible Marketing (Page 42)				
EMPLOYMENT PRACTICES						
GRI 3: Material Topics 2021	3-3 Management of material topics	Responsible Business Conduct (Page 39)			13.20.1	
SUPPLY CHAIN TRACEABILITY						
GRI 3: Material Topics 2021	3-3 Management of material topics	Responsible Procurement and Feed Resilience (Page 16)			13.23.1	Supply Chain Management
ANTI-COMPETITIVE BEHAVIOR						
GRI 3: Material Topics 2021	3-3 Management of material topics (anti-competitive behavior)	Responsible Business Conduct (Page 39)			13.25.1	
GRI 206: Anticompetitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Responsible Business Conduct (Page 39)			13.25.2	
ANTI-CORRUPTION						
GRI 3: Material Topics 2021	3-3 Management of material topics	Responsible Business Conduct (Page 39)			13.26.1	
GRI 205: Anticorruption 2016	205-1 Operations assessed for risks related to corruption	Responsible Business Conduct (Page 39)			13.26.2	
	205-2 Communication and training about anti-corruption policies and procedures	Responsible Business Conduct (Page 39)			13.26.3	
	205-3 Confirmed incidents of corruption and actions taken	Responsible Business Conduct (Page 39)			13.26.4	

Global and Regional ESG Alignment

Report focus area	UNSDG targets	UNGC principles	Saudi Exchange ESG Theme: Key Issue	Vision 2030/NTP/Saudi Green Initiative	Actions by Tanmiah
SUSTAINABLE & EFFICIENT OPERATIONS					
Consistent Food Security & Operational Resilience	**Target 2.4:** Ensure sustainable food production systems and resilient agricultural practices. Target 12.2: Achieve sustainable management and efficient use of natural resources	**Principle 7:** Support a precautionary approach to environmental challenges **Principle 8:** Promote greater environmental responsibility	**Natural Resources –** Raw Material Sourcing **Product Liability –** Product Safety & Quality	**Vision 2030:** Food security, local content and resilient domestic supply chains	Strengthening local production and vertical integration; responsible sourcing and supplier controls; feed resilience initiatives; biosecurity and animal welfare systems; food safety, quality and traceability controls; operational continuity measures
Climate Action & Energy	**Target 7.2:** Increase the share of renewable energy. **Target 7.3:** Improve energy efficiency. **Target 13.1:** Strengthen resilience and adaptive capacity to climate related hazards.	**Principles 7, 8 and 9:** Precautionary approach, environmental responsibility and environmentally friendly technologies	**Climate Change –** GHG Emissions **Environmental Opportunities –** Opportunities in Renewable Energy	**Saudi Green Initiative:** Emissions reduction and renewable energy **Vision 2030:** Resource efficiency and environmental sustainability	Development of GHG inventory and decarbonisation roadmap; energy efficiency measures; renewable energy initiatives; diesel to LPG conversion; deployment and assessment of lower emission technologies
Sustainable Logistics	**Target 9.4:** Upgrade infrastructure with increased resource efficiency and cleaner technologies. **Target 13.2:** Integrate climate measures into strategies and planning.	**Principles 8 and 9:** Environmental responsibility and environmentally friendly technologies	**Climate Change –** GHG Emissions **Environmental Opportunities –** Opportunities in Clean Tech	**Saudi Green Initiative:** Emission reductions **Vision 2030:** Efficient infrastructure and logistics	Lower emission refrigerated distribution solutions; route optimisation; fleet efficiency measures; cold chain improvements and evaluation of lower emission logistics technologies
Water Efficiency & Stewardship	**Target 6.3:** Improve water quality and increase recycling and safe reuse. **Target 6.4:** Increase water use efficiency and address water scarcity.	**Principles 7, 8 and 9:** Precautionary approach, environmental responsibility and environmentally friendly technologies	**Natural Resources –** Water Stress	**NTP:** Sustainable use of water resources and improved water efficiency	Water risk assessment; reverse osmosis treatment capacity; wastewater treatment and reuse; water efficiency initiatives; monitoring of water consumption and intensity
Circular Economy & Waste to Value	**Target 12.4:** Environmentally sound management of waste. Target 12.5: Reduce waste generation through prevention, reduction, recycling and reuse.	**Principles 7:** Support a precautionary approach to environmental challenges **Principle 8:** Promote greater environmental responsibility	**Pollution and Waste –** Toxic Emissions and Waste	**NTP:** Reduce pollution. Saudi Green Initiative: Environmental protection and resource efficiency	Monitoring and management of hazardous and non hazardous waste; waste diversion; recovery of processing by products through rendering; production of offal meal; evaluation of circular solutions including biochar
Packaging & Materials Efficiency	**Target 12.2:** Sustainable management and efficient use of natural resources. **Target 12.5:** Reduce waste through prevention, reduction, recycling and reuse.	**Principles 7:** Support a precautionary approach to environmental challenges **Principle 8:** Promote greater environmental responsibility	**Pollution and Waste –** Packaging Material and Waste	**Vision 2030/Saudi Green Initiative:** Resource efficiency and waste reduction	Monitoring packaging use and waste; packaging optimisation; assessment of alternative materials and opportunities to reduce material consumption

Global and Regional ESG Alignment continued

Report focus area	UNSDG targets	UNGC principles	Saudi Exchange ESG Theme: Key Issue	Vision 2030/NTP/Saudi Green Initiative	Actions by Tanmiah
Pillar 2 – Invest in People & Partnerships					
Our Workforce & Saudization	**Target 8.5:** Achieve full and productive employment and decent work. **Target 8.6:** Promote youth employment and participation.	**Principles 1 and 6:** Human rights and elimination of discrimination	**Human Capital –** Labor Management	**Vision 2030:** Job creation, Saudization and workforce participation	Workforce development supporting national employment objectives; Saudization initiatives; fair employment practices; workforce engagement and colleague well-being
People Development	**Target 4.4:** Increase the number of people with relevant technical and vocational skills. **Target 8.5:** Productive employment and decent work.	**Principles 1 and 6:** Human rights and elimination of discrimination	**Human Capital –** Human Capital Development	**Vision 2030:** Human capability development and national workforce skills	Operational, technical, leadership, ethics, compliance, health and safety and sustainability training; talent development; performance management and capability building
Health & Safety and Fair Conduct	**Target 8.8:** Protect labour rights and promote safe and secure working environments.	**Principle 1:** Support and respect internationally proclaimed human rights	**Human Capital –** Health & Safety **Human Capital –** Labor Management	**Vision 2030:** Quality of life, safe workplaces and workforce development	ISO 45001 aligned Occupational Health and Safety Management System; safety training and HSE meetings; contractor safety controls; monitoring of TRIR, LTIFR and other safety indicators
Ethics & Responsible Conduct	**Target 12.6:** Encourage companies to adopt sustainable practices and integrate sustainability information into reporting. **Target 16.6:** Develop effective, accountable and transparent institutions.Target 17.16: Enhance multi stakeholder partnerships for sustainable development.	**Principles 1–10:** Alignment with the UNGC principles covering human rights, labour, environment and anti corruption	**Corporate Behavior –** Business Ethics **Corporate Governance –** Board	**Vision 2030:** Responsible private sector development, transparency and accountability. Saudi Green Initiative: Environmental responsibility and sustainable development	Responsible corporate citizenship embedded within governance and management frameworks; internal policies supporting ethical, social and environmental responsibility; alignment with Vision 2030, Saudi Green Initiative, UNGC, GRI and UNSDGs; governance structures supporting integration of ESG considerations into decision-making
Community & Giving	**Target 2.1:** Access to safe, nutritious and sufficient food. **Target 8.3:** Support productive activities and job creation. **Target 17.17:** Encourage effective partnerships.	**Principle 1:** Human rights	**Social Opportunities –** Opportunities in Nutrition and Health, where applicable	**Vision 2030:** Quality of life, community development and social responsibility	Community investment and giving initiatives; volunteering; food-related community programmes; support for social and economic development
Strategic Partnerships & Memberships	**Target 17.16:** Enhance multi stakeholder partnerships. **Target 17.17:** Encourage effective public, private and civil society partnerships.	Supports implementation of UNGC principles through collaboration and partnership	Relevant Saudi Exchange themes according to the nature of each partnership	**Vision 2030:** Private sector participation, innovation, localisation and knowledge development	Partnerships and memberships with government entities, academia, technology providers, suppliers and industry organisations supporting innovation, capability building and sustainable food production
Human Rights & Fair Labour	**Target 5.1:** End discrimination. **Target 8.5:** Equal opportunity and equal pay. **Target 8.7:** Eliminate forced and child labor. **Target 8.8:** Protect labor rights.	**Principles 1, 2, 4, 5 and 6:** Human rights, forced labor x 2, child and non-discrimination	**Human Capital –** Labor Management **Human Capital –** Supply Chain Labor Standard	**Vision 2030:** Inclusive workforce participation and decent employment	Human rights and fair labor x 2 requirements; equal opportunity and non-discrimination policies; prohibition of forced and child; responsible working conditions and supplier expectations

Global and Regional ESG Alignment continued

Report focus area	UNSDG targets	UNGC principles	Saudi Exchange ESG Theme: Key Issue	Vision 2030/NTP/Saudi Green Initiative	Actions by Tanmiah
Pillar 3 – Deliberately Designed Governance					
Board of Directors & Committees	**Target 16.6:** Develop effective, accountable and transparent institutions. **Target 16.7:** Ensure responsive, inclusive and representative decision-making.	**Principle 10:** Work against corruption in all its forms	**Corporate Governance –** Board **Corporate Governance –** Pay	**Vision 2030:** Transparency, accountability and institutional effectiveness	Board and committee oversight; Board ESG Committee; governance policies and structures; ESG oversight and reporting; integration of selected ESG performance indicators into incentives
Enterprise Risk Management	**Target 16.6:** Develop effective, accountable and transparent institutions.	**Principle 10:** Anti corruption	**Corporate Governance –** Board, together with environmental and social key issues reflected in enterprise risks	**Vision 2030:** Strong governance, institutional resilience and risk management	Integration of sustainability-related risks into enterprise risk management; Board and management oversight; risk monitoring, escalation and reporting
Responsible Business Conduct	**Target 16.5:** Substantially reduce corruption and bribery. **Target 16.6:** Develop effective, accountable and transparent institutions.	**Principle 10:** Businesses should work against corruption in all its forms, including extortion and bribery	**Corporate Behavior –** Business Ethics **Corporate Governance –** Accounting	**Vision 2030:** Transparency, accountability, effective governance and responsible private sector development	Board approved Code of Business Conduct and Ethics; anti-corruption controls; ethics and compliance audits by Internal Audit; procurement integrity and whistleblowing assessments; supplier due diligence and third-party reviews; 94% ethics and anti-corruption training completion and zero confirmed corruption incidents in 2025
Cybersecurity & Data Protection	**Target 9.1:** Develop resilient infrastructure. **Target 16.6:** Develop effective and accountable institutions.	No directly corresponding UNGC principle	**Product Liability –** Privacy & Data Security	**Vision 2030:** Digital transformation and trusted digital infrastructure	ISO 27001:2022 information security management; cybersecurity controls; data protection measures; monitoring and governance of information security risks
Responsible Marketing	**Target 12.8:** Ensure people have relevant information and awareness supporting sustainable development and lifestyles.	**Principle 1:** Human rights	**Product Liability –** Product Safety & Quality	**Vision 2030:** Consumer protection and quality of life	Responsible marketing and product communication practices; accurate product information; halal integrity; food safety and quality controls
Cross-cutting enabler – Innovation					
R&D, Alternative Feed & Smart Farming	**Target 2.4:** Sustainable and resilient food production. **Target 9.5:** Enhance scientific research and technological capabilities.	**Principles 8 and 9:** Environmental responsibility and environmentally friendly technologies	**Environmental Opportunities –** Opportunities in Clean Tech **Natural Resources –** Raw Material Sourcing	**Vision 2030:** Innovation, localisation, technology development and food security	Alternative feed research including Moringa trials; research into locally sourced feed ingredients; farm automation; smart farming; AI-enabled and real-time operational monitoring
Nutrition & Healthier Products	**Target 2.2:** Address nutritional needs. **Target 3.4:** Promote health and well-being. **Target 9.5:** Encourage innovation and R&D.	**Principle 8,** where environmentally relevant	**Social Opportunities –** Opportunities in Nutrition and Health **Product Liability –** Product Safety & Quality	**Vision 2030:** Quality of life, food security, innovation and economic diversification	Development of healthier and value-added protein products; nutrition led product development; fresh and convenient product formats; innovation supporting changing customer needs
Digital & Agritech Innovation	**Target 9.4:** Upgrade infrastructure and increase resource efficiency. **Target 9.5:** Enhance research and technological capabilities.	**Principle 9:** Encourage the development and diffusion of environmentally friendly technologies	**Environmental Opportunities –** Opportunities in Clean Tech	**Vision 2030:** Digital transformation, technology and innovation	Farm automation; AI-enabled systems; real time monitoring; digital oversight and agritech solutions supporting productivity, resource efficiency and operational precision

Acronyms

Acronym	Definition
AC	Audit Committee
ADC	Agricultural Development Company
AI	Artificial Intelligence
AGM	Annual General Meeting
BCP	Business Continuity Plan
BRC	BRCGS Certification
CRM	Customer Relationship Management
CTN	Corrugated Carton
DHVS	Desert Hills Veterinary Services Company Limited
E&I	Energy and Industry
ERM	Enterprise Risk Management
ERP	Enterprise Resource Planning
ESG	Environmental, Social and Governance
FCR	Feed Conversion Ratio/First Contact Resolution
FLAG	Forest, Land and Agriculture
FSSC 22000	Foundation Food Safety System Certification
GFSI	Global Food Safety Initiative
HORECA	Hotel, Restaurants & Catering

Acronym	Definition
GHG	Greenhouse Gas
GMP	Good Manufacturing Practices
GRI	Global Reporting Initiative
GPTW	Great Place to Work
HACCP	Hazard Analysis and Critical Control Points Certification
IoT	Internet of Things
ISMS	Information Security Management System
ITDR	Identity Threat Detection and Response
LTI	Lost Time Injuries
LTIR	Lost Time Injury Rate
MEWA	Ministry of Environment, Water and Agriculture
NPD	New Product Development
NRC	Nomination and Remuneration Committee
NSF	Global Animal Wellness Certification
NTSC	National Transportation Solutions Company
PAM	Privileged Access Management
PPA	Power Purchase Agreement

Acronym	Definition
PP	Polypropylene
PPL	Primary Processing Lines
QSR	Quick-Service Restaurant
R&D	Research and Development
RO	Reverse Osmosis
ROE	Return on Equity
SASB	Sustainability Accounting Standards Board
SDG	Sustainable Development Goals
SFDA	Saudi Food and Drug Authority
TFC	Tanmiah Food Company
TRC	Tanmiah Restaurants for Fast Food Company
TRI	Total Recordable Incidents
TRIR	Total Recordable Incident Rate
UNGC	United Nations Global Compact
VAPT	Vulnerability Assessments and Penetration Testing
VDR	Vulnerability Detection and Response
WPSA	World's Poultry Science Association
WRI	World Resources Institute

KPMG Assurance Report

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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 practitioner's limited assurance report on Tanmiah Food Company's selected quantitative indicators disclosed in its Sustainability Report for the year ended 31 December 2025

To the Board of Directors of Tanmiah Food Company ("Tanmiah")

Conclusion

We have performed a limited assurance engagement on whether **Tanmiah Food Company** ("the Company" or "Tanmiah") selected sustainability indicators ("Subject Matter Information", "SMI", or "the Indicators") as detailed in Annexure 1 and as disclosed in the Sustainability Report for the year ended 31 December 2025 ("the Report") have been prepared in accordance with the applicable criteria ("the Applicable Criteria"), the details of which are mentioned in Annexure 2 to this report.

Based on the procedures performed and the evidence obtained, nothing has come to our attention to cause us to believe that the SMI of the Company for the year ended 31 December 2025 is not prepared, in all material respects, in accordance with the Applicable Criteria.

Our conclusion on the SMI does not extend to any other information that accompanies or contains the SMI and our report (hereafter referred to as "other information").

Basis for conclusion

We conducted our engagement in accordance with the International Standard on Assurance Engagements 3000 (Revised): *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* ("ISAE 3000") as endorsed in the Kingdom of Saudi Arabia. Our responsibilities under that standard are further described in the "*Our responsibilities"* section of our report.

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.

Our firm applies the International Standard on Quality Management 1: *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements* ("ISQM 1"). This standard 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 believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Other matter

The Report has been revised as a result of editorial changes. This assurance report is a re-issued version and supersedes our report previously issued on 2 July 2026, corresponding to 17 Muharram 1448H. The earlier report has been formally withdrawn and should no longer be relied upon. Our conclusion is not modified in respect of this matter.

Restriction on use or distribution

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. Our conclusion is not modified in respect of this matter.

KPMG Professional Services Company, a professional closed joint stock company registered in the Kingdom of Saudi Arabia with a paid-up capital of SAR110,000,000 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 لشركة كي بي إم جي العالمية المحدودة، شركة انجليزية خاصة محدودة بالضمان.

Independent practitioner's limited assurance report

To the Board of Directors of Tanmiah Food Company ("Tanmiah") (continued)

Management's responsibilities over the SMI

The management of the Company are responsible for:

- designing, implementing and maintaining internal controls relevant to the preparation of the SMI that are free from material misstatement, whether due to fraud or error;
- selecting or developing suitable Applicable Criteria for preparing the SMI and appropriately referring to or describing the Applicable Criteria used;
- preparing and properly calculating the SMI in accordance with the Applicable Criteria;
- ensuring compliance with the applicable laws and regulations or applicable contracts;
- making judgements and estimates that are reasonable, where applicable;
- identifying and describing any inherent limitations in the measurement or evaluation of information subject to assurance in accordance with the Applicable Criteria;
- selecting the content of the SMI, including identifying and engaging with intended users to understand their information needs;
- establishing targets, goals and other performance measures, and implementing actions to achieve such targets, goals and performance measures;
- documenting and retaining underlying data and records to support the SMI;
- informing us of other information that will be included with the SMI;
- ensuring that the staff involved with the preparation of the Applicable Criteria and calculation of the SMI are properly trained, information systems are properly updated and that any changes in reporting encompass all significant business units; and
- supervision of other staff involved in the preparation of the SMI.

The Board of Directors is responsible for overseeing the reporting process for the entity's SMI.

Inherent 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 selected Subject Matter Information. Our engagement is not designed to detect all weaknesses in the internal controls over the preparation of the selected 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 selected indicators in reference to any framework or guidance other than what is entailed in the Applicable Criteria;
- Assessing compliance of any other indicators or related information, either qualitative or quantitative, which is not part of the selected indicators for this engagement, as featuring in the Report with the disclosure requirements of any applicable internal and external standards;
- Assessing the accuracy, completeness and reasonableness of the reporting boundary determined by management for the purposes of the Report;
- Auditing, reviewing or verifying the SMI, or the underlying records or other sources from which the SMI 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
- Ensuring completeness and accuracy of any baseline figures and comparatives that are disclosed in the Report, where applicable.

KPMG Assurance Report continued

Independent practitioner's limited assurance report

To the Board of Directors of Tanmiah Food Company ("Tanmiah") (continued)

Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the SMI are free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- reporting our conclusion to the Board of Directors of the Company.

Summary of the work we performed as the basis for our conclusion

We exercised professional judgement and maintained professional skepticism throughout the engagement. We designed and performed our procedures to obtain evidence about the SMI that is sufficient and appropriate to provide a basis for our conclusion. Our procedures selected depended on our understanding of the SMI and other engagement circumstances, and our consideration of areas where material misstatements are likely to arise. In carrying out our engagement, the procedures we performed primarily consisted of:

- Obtaining an understanding of the Applicable Criteria and their suitability used by the Company in preparing the SMI;
- 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 responsible for data collection, data management, and data analysis pertaining to the Subject Matter;
- Reviewing management documentation and the Company's data reporting tools to the extent they underpin the preparation of the Subject Matter;
- Assessing the appropriateness of the unit of measurement applied by the Company in arriving at the SMI 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 SMI;
- Selecting a sample and performing the following in relation to the Indicators, where applicable:
  - Agreeing the Indicator's information to the consolidated data inventory; and
  - Obtaining supporting evidence to agree the sampled data points to the source data, and or underlying records / calculations.
- Assessing the reasonableness of assumptions used in management's estimates, where applicable; and;
- Reviewing the consistency of the Subject Matter Information in relation to the wider Report, including reviews of the qualitative narratives that support the Subject Matter Information.

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.

KPMG Professional Services Company

Fahad Mubark Al Dossari
License no: 469

Riyadh: 13 October 2026
Corresponding to: 2 Jumad Al-Awwal 1448H

Annexure 1

The selected sustainability indicators ("Subject Matter Information" or "SMI") covered by our limited assurance engagement are:

Indicator description	Reporting boundary
1. Greenhouse gas ("GHG") emissions: Scope 1	The reporting boundary comprised of the Company and its subsidiaries which included: • Dessert Hills for Veterinary Services Company Limited • Agricultural Development Company • Tanmiah Restaurants for Fast Food Company
2. Greenhouse gas ("GHG") emissions: Scope 2	
3. GHG intensity per revenue	
4. Energy consumption	
5. Water consumption and water consumption per total revenue (in SAR)	
6. Wastewater generated and recycled	
7. Waste management	
8. Packaging material	
9. Employee diversity	
10. New employee hires and employee turnover	
11. Total recordable incident (incident rate) and loss time incident rate (loss time injury rate)	
12. Fatalities	

**The above selected sustainability indicators over which independent limited assurance is performed are marked with an LA superscript in the Sustainability Report 2025.*

KPMG Assurance Report continued

Annexure 2

Details of the Applicable Criteria for each selected sustainability indicator ("the Indicator"):

#	Indicator	Relevant standard	Relevant GRI Standard's section used as the reference for developing the Applicable Criteria.
1	Greenhouse gas ("GHG") emissions: Scope 1	GRI Standard	**Scope 1:** Requirement (a) Gross direct (Scope 1) GHG emissions in metric tons of CO2 equivalent of **Disclosure 305-1 "Direct (Scope 1) GHG emissions"**
2	Greenhouse gas ("GHG") emissions: Scope 2	GRI Standard	**Scope 2:** Requirements (a) Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 Equivalent of **Disclosure 305-2 "Energy indirect (Scope 2) GHG Emissions"**
3	GHG intensity per revenue	GRI Standard	Requirements (a) GHG emissions intensity ratio for the organization of **Disclosure 305-4 "GHG emissions intensity"**
4	Energy consumption	GRI Standard	Requirement (e) Total energy consumption within the organization, in joules or multiples of **Disclosure 302-1 "Energy consumption within the organization"**
5	Water consumption and water consumption per total revenue (in SAR)	GRI Standard	Requirement (a) Total water consumption from all areas in megaliters of **Disclosure 303-5 "Water consumption"**
6	Wastewater generated and recycled	GRI Standard	Requirement (a) Total water discharge to all areas in megaliters of **Disclosure 303-4 "Water discharge"**
7	Waste management	GRI Standard	Requirement (a) Total weight of waste generated in metric tons, and a breakdown of this total by composition of the waste of **Disclosure 306-3 "Waste generated"**
8	Packaging material	GRI Standard	Requirement (a) Total weight or volume of materials that are used to produce and package the organization's primary products and services during the reporting period, by non-renewable materials and renewable materials used of **Disclosure 301-1 "Materials used by weight or volume"**
9	Employee diversity	GRI Standard	Requirements (a) report the total number of employees, and a breakdown of this total by gender and by region of **Disclosure 2-7 "Employees"**
10	New employee hires and employee turnover	GRI Standard	Requirements (a) Total number and rate of new employee hires during the reporting period, by age group, gender and region and (b) Total number and rate of employee turnover during the reporting period, by age group, gender and region of **Disclosure 401-1 "New employee hires and employee turnover"**
11	Total recordable incident (incident rate) and loss time incident rate (loss time injury rate)	GRI Standard	Requirement (iii) of para (a) and (b) of **Disclosure 403-9: Work-related injuries**
12	Fatalities	GRI Standard	Requirement (i) of para (a) and (b) of **Disclosure 403-9: Work-related injuries**

التنمية
TANMIAH

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