

ESG REPORT 2025



Custodian of the Two Holy Mosques

King Salman bin Abdulaziz Al Saud

King of Saudi Arabia



HRH Prince

Mohammed bin Salman bin Abdulaziz Al Saud

Crown Prince and Prime Minister



TABLE OF CONTENT

<i>Opening Statement</i>	<i>03</i>
<i>About this Report</i>	<i>07</i>
<i>Vision for Sustainable Growth</i>	<i>11</i>
Chairman's Statement	13
CEO Statement	15
Environmental Highlights	17
Social Highlights	18
Governance Highlights	18
<i>About Aldrees</i>	<i>19</i>
Business Model and Operations	21
Key Milestones	27
Certificates and Associations	29
<i>Strategy Foundations</i>	<i>31</i>
<i>Stakeholder Engagement and Materiality Assessment</i>	<i>35</i>
Management Approach	37
<i>Environmental Responsibility</i>	<i>43</i>
Greenhouse Gas Emissions	46
Energy Efficiency	48
Waste Management	53
Water Efficiency	57
Future Outlook	58

<i>Social Value</i>	<i>59</i>
Employment Practices	63
Workforce Profile	66
Learning and Development	69
Occupational Health and Safety	70
Customer Health and Safety	76
Customer Privacy and Data Security	77
Community Engagement	78
Sustainable Procurement	80
Future Outlook	80
<i>Governance at Aldrees</i>	<i>81</i>
Governance Framework	83
Risk management	85
Compliance and Transparency	89
Closing Statement	93
<i>Appendix</i>	<i>95</i>



Opening Statement



OPENING STATEMENT

The year 2025 marks another significant step in Aldrees Petroleum and Transport Services Company's journey toward sustainable growth and operational excellence. The Company remains firmly aligned with its strategic roadmap, expanding its market presence, enhancing performance, and embedding sustainability as a core business objective.

Throughout the year, Aldrees continued to advance initiatives in energy efficiency, innovation, and responsible operations across its retail and product distribution divisions. Efforts to improve energy performance, strengthen digital systems, and optimize resource management have reinforced operational reliability and long-term competitiveness. In parallel, ongoing investment in workforce development, safety, and capability building continues to provide a strong foundation for sustained progress.

Aligned with Saudi Vision 2030, the United Nations Sustainable Development Goals, and the Saudi Green Initiative, Aldrees operates with a clear strategic mandate: to generate economic value while advancing environmental responsibility and social development. This integrated approach positions Aldrees as a market leader and a proactive contributor to the Kingdom's sustainability agenda.

Looking ahead, Aldrees will continue to increase its contribution to the Kingdom's sustainable transformation by driving responsible growth and measurable impact across all operations. The Company's strategy remains centered on advancing national priorities, creating long-term value for stakeholders, and maintaining the highest standards of performance and accountability. Through this approach, Aldrees reaffirms its role as a leading Saudi enterprise supporting the Kingdom's vision for a resilient, competitive, and sustainable economy.

A scenic landscape featuring a mountain range under a dramatic sunset sky with vibrant orange, pink, and purple clouds. In the foreground, a road with a guardrail is visible. A large, stylized blue '2022' graphic is overlaid on the image, with the '20' partially obscured by a dark blue curved shape in the bottom left corner.

2022

About this
Report

ABOUT THIS REPORT

Aldrees Sustainability Report provides a detailed overview of its sustainability practices, highlighting the progress made and the initiatives implemented during 2025. This report reflects Aldrees focus on environmental responsibility, social contribution, and governance integrity.

Scope and Boundaries

This report covers Aldrees activities and performance from January 1, 2025, to December 31, 2025. It includes all operations across Aldrees divisions. The report is published on an annual basis to demonstrate the performance and evolution of Aldrees sustainability initiatives.

Reporting Standards

This report has been prepared by the GRI Standards. It also aligns with the United Nations Sustainable Development Goals (UN SDGs), and the strategic directions of Saudi Vision 2030 and Saudi Green Initiative.

Data Collection and Verification

The data presented has been compiled from multiple internal and publicly available sources. Aldrees applied data verification procedures to ensure the accuracy, completeness, and reliability of the reported information.

Stakeholder Engagement

Engagement with stakeholders remains a key element in ensuring transparent and meaningful reporting. Throughout 2025, Aldrees maintained open dialogue with employees, customers, business partners, investors, and community stakeholders to better understand their priorities and reflect them in its sustainability approach.

Restatement of Information

Certain operational and environmental figures reported in the previous reporting year have been restated in this report following data verification, scope clarification, and improved consolidation of records. These restatements resulted in limited adjustments to diesel and petrol consumption figures, a revision in the number of service stations equipped with EV charging facilities, and an update to the reported number of installed waste trash compactors.





03

Vision for
Sustainable Growth

CHAIRMAN'S STATEMENT

It is my pleasure to present the Aldrees ESG Report for 2025, which outlines the Company's environmental, social, and governance performance during the reporting year. Despite a dynamic operating environment and evolving economic and operational challenges, Aldrees remained resilient, maintaining continuity of operations, sound risk management, and stable performance across its business activities. This resilience reflects the strength of the Company's governance framework, operational controls, and strategic focus on long-term sustainability.

Aldrees' strategic direction continues to align with the objectives of Saudi Vision 2030, supporting national priorities related to economic diversification, environmental responsibility, and social development and impact. Through the Company's operations and investments, Aldrees contributes to the vision in which it operates by maintaining reliable services, managing environmental impacts, and supporting community initiatives. This alignment ensures that growth is pursued in a manner that aligns financial objectives with broader national and societal priorities.

As a listed company on Tadawul, Aldrees places strong emphasis on governance, transparency, and effective risk management. The Company's governance framework is designed to meet applicable regulatory requirements and market expectations, supported by clear policies, defined oversight structures, and robust internal control systems. Risk management processes are embedded within strategic and operational decision-making, enabling the Company to identify, assess, and manage risks in a structured and consistent manner.

The Board of Directors maintains oversight of ESG-related performance as part of its broader responsibilities for strategy, risk, and governance. During the reporting year, the Board continued to monitor progress against sustainability priorities, review key performance indicators, and ensure that ESG considerations are integrated into business planning and operational oversight. Management approaches for material topics are regularly reviewed and enhanced based on ongoing dialogue with key stakeholders, supporting informed decision-making, continuous improvement, and strengthened accountability across the organization.

I invite our stakeholders to review this report to gain a comprehensive understanding of Aldrees' ESG approach, performance, and priorities, as presented throughout the reporting year.

Hamad Bin Mohammed Aldrees
Chairman of the Board of Directors



CEO'S STATEMENT

Business expansion in 2025 was managed alongside a focus on operational continuity, safety, and service reliability, ensuring that growth objectives were supported by appropriate systems, procedures, and resources. This approach enabled Aldrees to respond to increased operational demands while maintaining consistent performance across sites.

Aldrees continued to review and refine its management approaches for ESG material topics. These approaches are updated to reflect operational experience, evolving risks, and feedback received through ongoing engagement with relevant stakeholders. This process supports alignment between strategy, risk management, and day-to-day operations, ensuring that material environmental, social, and governance matters are addressed in a structured and practical manner.

Health and safety remained a key operational priority in 2025. The Company increased the frequency of monitoring and preventive measures across sites, conducting 21,120 safety inspections during the year. A minimum Lost Time Injury Frequency Rate (LTIFR) was recorded, with no fatal accidents reported. These outcomes reflect continued emphasis on risk awareness, compliance with HSE procedures, and effective supervision across operations, supporting responsible growth.

Environmental performance was addressed through targeted operational actions. Aldrees conducted 1,800 air quality checks, expanded waste management and water recycling practices through approved treatment facilities. Efforts to manage energy use and emissions continued, alongside the operation of electric vehicle charging points and environmental enhancement initiatives, including the planting of climate-resilient trees suited to local environmental conditions.

From a governance lens, operational execution was supported by defined internal controls, clear accountability structures, and alignment with applicable regulatory requirements for listed companies. Risk management processes were applied consistently across business activities, enabling management to identify, assess, and address operational and ESG-related risks in a timely manner.

I would like to thank our employees, partners, and stakeholders for their continued cooperation and contributions throughout the reporting year. Their efforts and engagement support the consistent execution of Aldrees' strategy and operational objectives. Looking ahead, the Company remains focused on maintaining operational discipline and pursuing continued progress across its business activities.

Eng. Abdulelah bin Saad Aldrees
Chief Executive Officer



HIGHLIGHTS



Environmental

Conducted **1,800 air quality** checks across operational sites, ensuring compliance with national air quality standards.

Reduced total **diesel consumption by 5.9%** through improved fleet utilization.

Expanded waste management infrastructure, **increasing the number of trash compactors to 1,100 units** and improving waste segregation capacity across stations.

Increased recycled waste **oil recovery to 45%**, supported by expanded collection coverage and improved segregation practices.

Recycled 27% of total water discharged through approved water treatment facilities, supporting more efficient water use.

Planted 3,400 native, climate-resilient trees selected for suitability to the Kingdom's environmental conditions, supporting carbon absorption and



Social

Delivered **2,390 training sessions** to employees and 95 dedicated training sessions to senior management.

Achieved **full coverage** of employees under career development programs.

Conducted **21,120 safety inspections**, enhancing preventive safety controls across operations, resulting in **0** fatal accidents in the reporting period.

Supported a **SAR 1.2 million community initiative** to enhance roadside mosques.

Increased multi-year **CSR partnerships to 50**, expanding the reach and impact of community programs.



Governance

Assessed **100% of core operational activities** under the Company's risk management framework.

Recorded **zero instances** of non-compliance with laws and regulations and zero corruption cases.

Enhanced supply chain governance by assessing **95% of suppliers for HSE measures** and **93% for compliance with the Supplier Code of Conduct**.





About
Aldrees

ABOUT ALDREES

Business Model and Operations

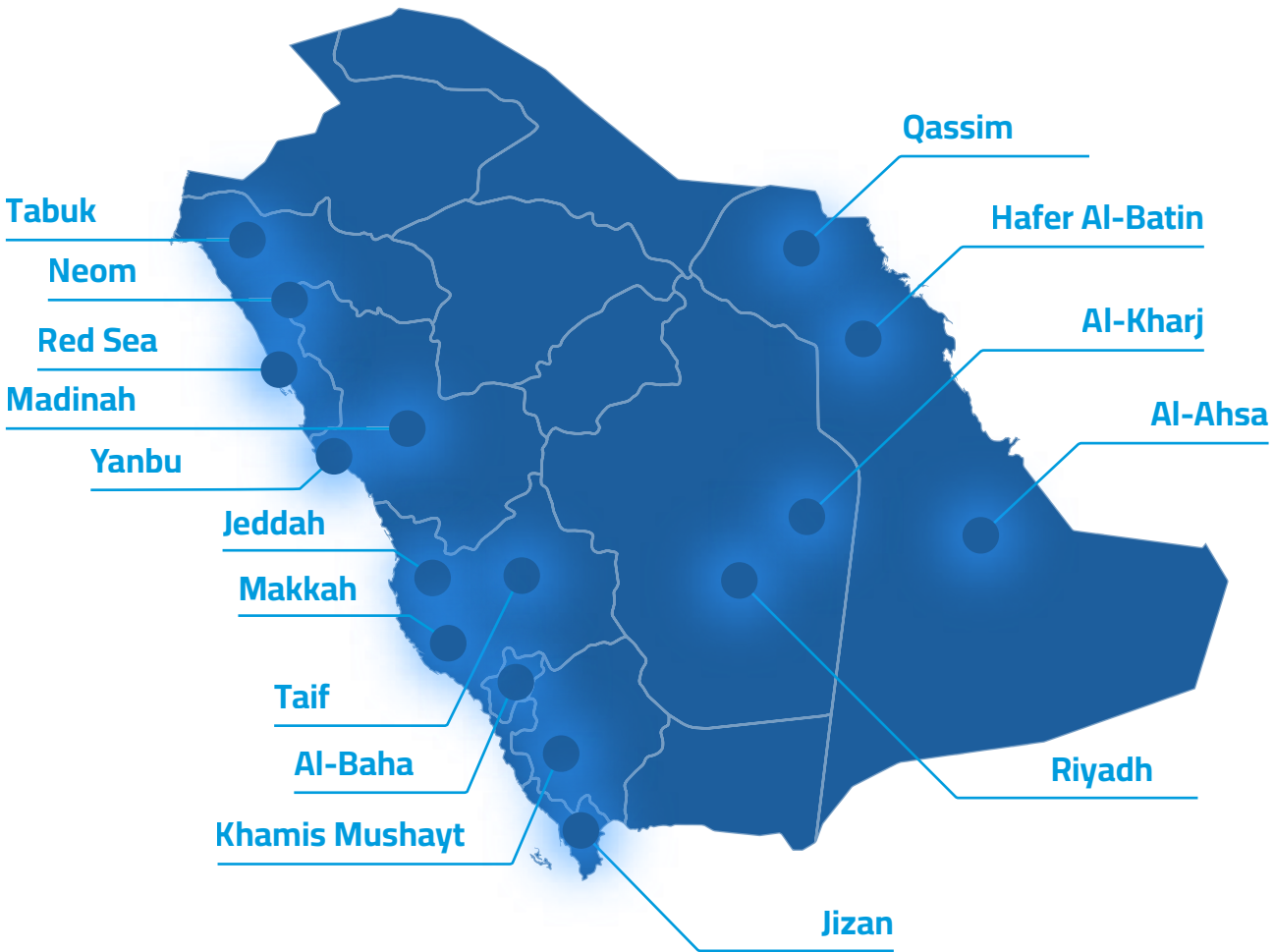
Aldrees Petroleum and Transport Services Company (Aldrees) is a Saudi joint stock company with a long-standing presence in petroleum, logistics, and transportation services. Established on September 12, 1962, under Commercial Registration No. 1010002475, the Company operates through two main business sectors: Petroleum and Logistics and Transportation. Both sectors are designed to serve the needs of clients, shareholders, and stakeholders with efficiency, scale, and high-quality standards.

Petroleum Division

Aldrees manages retail and wholesale operations for fuel, oil, gas, car spare parts, tires, and batteries. The Company operates and maintains a nationwide network of more than 1,300 service stations across cities and highways, providing fuel retailing as well as complementary services such as car washing and polishing. To meet regulatory requirements, the Company has invested in rehabilitating and upgrading its stations in line with the Ministry of Energy’s standards, achieving certification as a high-standard operator qualified to receive the adjusted profit margin for certified companies.

In support of its operations, Aldrees imports and installs essential fuel station equipment, including automation systems, pumps, tanks, and related supplies. It also undertakes general contracting and infrastructure activities such as maintenance, cleaning, installation, restoration, demolition, decoration, electrical and plumbing works, road construction, asphalt paving, lighting, telecommunications, water and sanitation, carpentry, air conditioning, and landscaping. Additional activities include establishing and operating workshops for mechanical, electrical, blacksmithing, painting, plumbing, and vehicle washing services, primarily to support the Company’s internal needs.

As of 2025, Aldrees owns and operates 1,300 fuel stations across the Kingdom, of which 21 stations representing 1.6% of the total stations, are directly Company-owned. This large network highlights Aldrees’ role as a leader in the petroleum retail sector, combining technology, convenience, and reliability for millions of customers.



1,050

NUMBER OF STATIONS IN 2024

1,300

NUMBER OF STATIONS IN 2025

23.8%

GROWTH RATE

Tabuk	19	Khamis Mushayt	21
Noem	8	Qassim	19
Red Sea	1	Hfer Al-Batin	41
Madinah	56	Al-Kharj	84
Yanbu	14	Al-Ahsa	37
Jeddah	147	Riyadh	330
Makkah	59	Jizan	28
Taif	43	Others	362
Al-Baha	31		

STATIONS SERVICES

Customer Service and Fueling Solutions

Aldrees Petroleum and Transport Services Company leverages technology to enhance customer service with efficiency, security, and cost-effectiveness. To remain responsive to customer needs and maintain a clear competitive edge, the Company introduced its proprietary electronic fueling system, WAIE, based on Radio Frequency Identification (RFID) technology. This innovation ensures a secure, convenient, and cash-free fueling experience.

The WAIE system operates through a tag reader installed on the dispenser nozzle, which automatically identifies vehicles with predefined fueling criteria. Once the vehicle is verified, fueling proceeds seamlessly, minimizing wait time and maximizing service reliability.

Key Features of WAIE:

- One-time issuance of tags.
- Automatic reloading for uninterrupted use.
- Flexible daily, weekly, and monthly allocation options.
- Real-time online monitoring and reporting.
- Secure refueling with no cash handling required.
- Fraud-free operations with built-in safeguards.
- Dedicated technical support and customer service.

Logistics and Transportation Division

Aldrees provides bulk cargo and freight services across domestic routes in Saudi Arabia and cross-border to neighboring countries. The Company transports a wide range of products including water, chemicals, and industrial goods, supported by customs clearance, packaging, and logistics services by land, sea, and air. The transport fleet is recognized across the GCC and other Arab countries for its reliability and efficiency.

The Company continues to expand its modern fleet of trucks and trailer heads, supported by high-quality maintenance practices, advanced spare parts, and continuous training of drivers and staff. Maintenance operations are supervised by a skilled technical team and highly qualified engineers to ensure driver safety, vehicle reliability, and operational excellence.

NUMBER OF TRUCK HEADS IN 2024	NUMBER OF TRUCK HEADS IN 2025	GROWTH RATE	KEY DRIVERS
1,661	1,980	19.2%	Expansion of the logistics and transportation fleet to meet operational requirements
NUMBER OF NEW TRAILERS IN 2024	NUMBER OF NEW TRAILERS IN 2025	GROWTH RATE	KEY DRIVERS
2,886	2,982	3.3%	To support fleet efficiency and cargo mix requirements

Additional Activities

Beyond its core operations, Aldrees engages in property development and investment, including the purchase, construction, leasing, and sale of commercial and residential properties. The Company is also active in food product trading (retail and wholesale), management of restaurants and fast-food service centers, and subsistence services for both cooked and uncooked meals. Further, Aldrees may invest in acquiring and operating medical centers to support its workforce.

Standards and Integrity

All activities are conducted in accordance with Saudi regulations and under the necessary licenses issued by competent authorities. Aldrees applies advanced technology, strict quality and safety standards, and continuous improvement methods across its operations. This emphasis on excellence ensures alignment with national economic and regulatory developments while maintaining sustainable profitability and growth.



Our Mission

Aldrees mission is to take advantage of every possible opportunity to fulfill its declared actions and decisions:

- **Provide the best services to our clients.**
- **Continue habilitating and developing the skills of our staff.**
- **Apply the latest world-class methods in our operations.**
- **Achieve the best returns to our shareholders.**
- **Community services.**



Our Vision

Aldrees vision is to become the best and most efficient company in terms of managing and operating fuel stations and logistics services in addition to transporting various goods with the assistance of qualified personnel with the application of latest technologies.



Our Corporate Social Responsibility

Aldrees upholds its responsibility toward society by integrating social and environmental considerations into its core operations.

The Company views corporate social responsibility (CSR) as an essential driver of sustainable development, focusing on initiatives that create long-term value for communities and the national economy. Its programs emphasize education, health, environmental protection, and local employment, reflecting a deep belief that business growth must contribute to collective prosperity. Through active engagement and partnerships, Aldrees continues to increase its efforts in the domain of community development and promote progress aligned with Saudi Vision 2030.



Our Core Values

It is the innate values that our Company prides itself with our partners, customers, employees, and community. These values are consistent with our decisions and actions and are the bases for our relationships and commitments. The qualities that we would like to be known by customers inside and outside the Company.

Quality:

We are committed to quality and believe that it is the best way to develop our work and improve our performance and customer satisfaction.

Safety:

Safety comes first, and we take all preventive precautions against risks in our operations. Our goal is to completely avoid operational hazards.

Community Service:

We believe that we are part of the formation of the society in which we live and that we have a moral responsibility to support it, and that the development of society is the development of family of which we are part of.

Commitment:

We can fulfill our commitments toward our customers and our society and do what is required from us on time and in the right way.

Honesty:

Your service and goods are in safe hands. We take care your goods and fulfill our obligations.

Professionalism:

We work diligently to develop the skills and professional behavior of all our employees, to maintain the confidentiality and privacy of information, to carry out tasks in the correct manner and on time, and to evaluate what has been achieved.

Clarity and Transparency:

We have an open-door policy and discourage barriers in the working environment. We reject methods that hinder communication in achieving the best service to our customers.

Innovation:

We work to encourage creativity at all levels and take care of its elements and components.

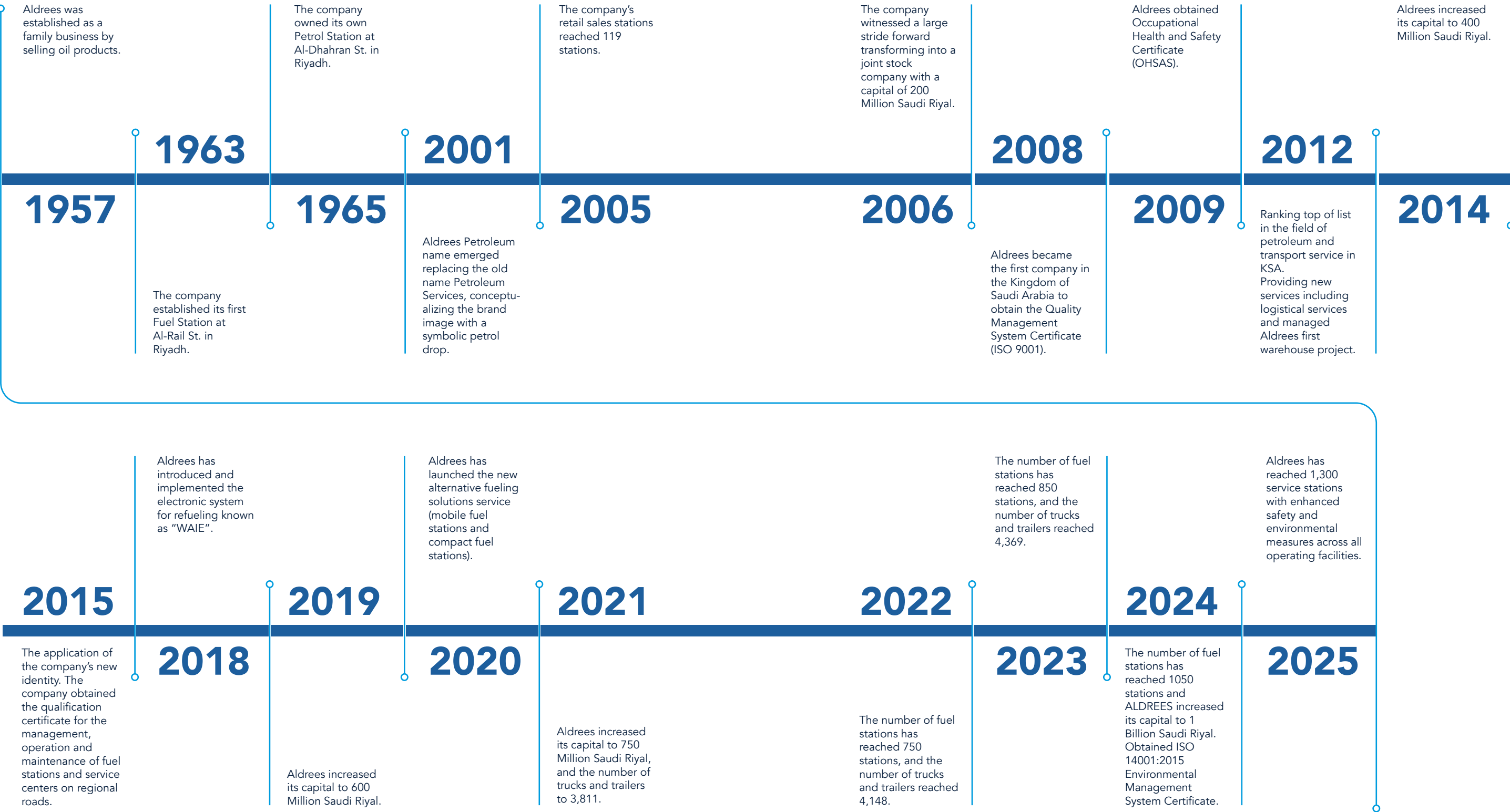
Justice and Integrity:

We value honesty and transparency in our business operations. Should negligence be in question in delivering services we disclose facts and always adhere to laws.

Team Work:

We unite our capabilities to achieve a common vision and together we can collectively succeed in any endeavors.

KEY
MILESTONES



CERTIFICATES AND ASSOCIATIONS

Quality at Aldrees is driven by clear standards, defined procedures, and accountable execution. It represents a culture of precision where every process is monitored and improved to meet operational and customer expectations. Through systematic planning and skilled performance, Aldrees ensures that quality is sustained across all activities, supported by internationally recognized certifications that validate its adherence to global benchmarks.

Facility Qualification Certificate
(Ministry of Energy)



Environmental Approvals
(Saudi NCEC)



Local Content Certificate
(Saudi LCGPA)



Mowaamah Certificate
(Ministry of Human Resources and Social Development)



Cybersecurity Compliance Certificate
(RSM - Saudi Arabia)



ISO 9001:2015
Quality Management System



ISO 14001:2015
Environmental Management System



ISO 45001:2018
Occupational Health and Safety Management System



RC 14001:2015
Responsible Care Management System



GULF SQAS
Attestation for promoting sustainability within the supply chain





05

Strategy
Foundations

Aldrees’ sustainability strategy is structured around the national and global frameworks that define the future of responsible business. These frameworks are integral elements shaping how the Company operates, invests, and grows.

United Nations
Sustainable Development Goals (SDGs):
A Global Framework for Responsible Growth

The SDGs provide the global direction that underpins Aldrees’ sustainability priorities. They guide how the Company balances economic performance with social and environmental responsibility. Through its wide network of fuel stations and transport operations, Aldrees supports SDG objectives by improving energy efficiency, enhancing operational safety, and reducing resource waste. Initiatives that promote workforce development, diversity and inclusion, and community investment contribute to decent work, reduced inequalities, and sustainable communities. This alignment ensures that Aldrees’ business decisions generate tangible value while contributing to broader global sustainability outcomes.



Saudi Vision 2030:
National Roadmap for Diversified
and Sustainable Growth



Saudi Vision 2030 defines the national context in which Aldrees shapes its business direction. The Company’s operations in fuel retail and transport logistics directly advance Vision’s goals of economic diversification, industrial efficiency, and private sector leadership. Through continuous network expansion, digitalization, and investment in human capital, Aldrees fosters opportunities for local talents and supports job creation across the Kingdom. These efforts reinforce the Vision’s three pillars: a thriving economy, a vibrant society, and an ambitious nation, positioning Aldrees as a key contributor to Saudi Arabia’s transformation toward a sustainable and innovation-driven economy.

Saudi Green Initiative (SGI):
Framework for Environmental and
Climate Action



The Saudi Green Initiative provides the environmental foundation for Aldrees’ operational strategy. As part of the energy and transport value chain, the Company actively works to reduce its environmental footprint through efficient logistics planning, vehicle performance optimization, and improved fuel management systems. These measures directly support SGI’s objectives to lower emissions, enhance energy efficiency, and promote sustainable resource use. By embedding environmental considerations into its operations, Aldrees aligns its performance with national climate goals while strengthening resilience against future environmental challenges.

National Industrial Development
and Logistics Program (NIDLP):
Contributing to Better Infrastructure
and Efficiency



Aldrees’ logistics and transport capabilities also contribute to the National Industrial Development and Logistics Program, a key enabler of Vision 2030. The Company’s investments in fleet modernization, route optimization, and digital tracking systems enhance logistics efficiency and support the Kingdom’s goal of becoming a regional hub for transport and industrial services. Through these initiatives, Aldrees demonstrates how operational excellence and sustainability can advance national competitiveness and economic integration.



06

Stakeholder Engagement
and Materiality Assessment

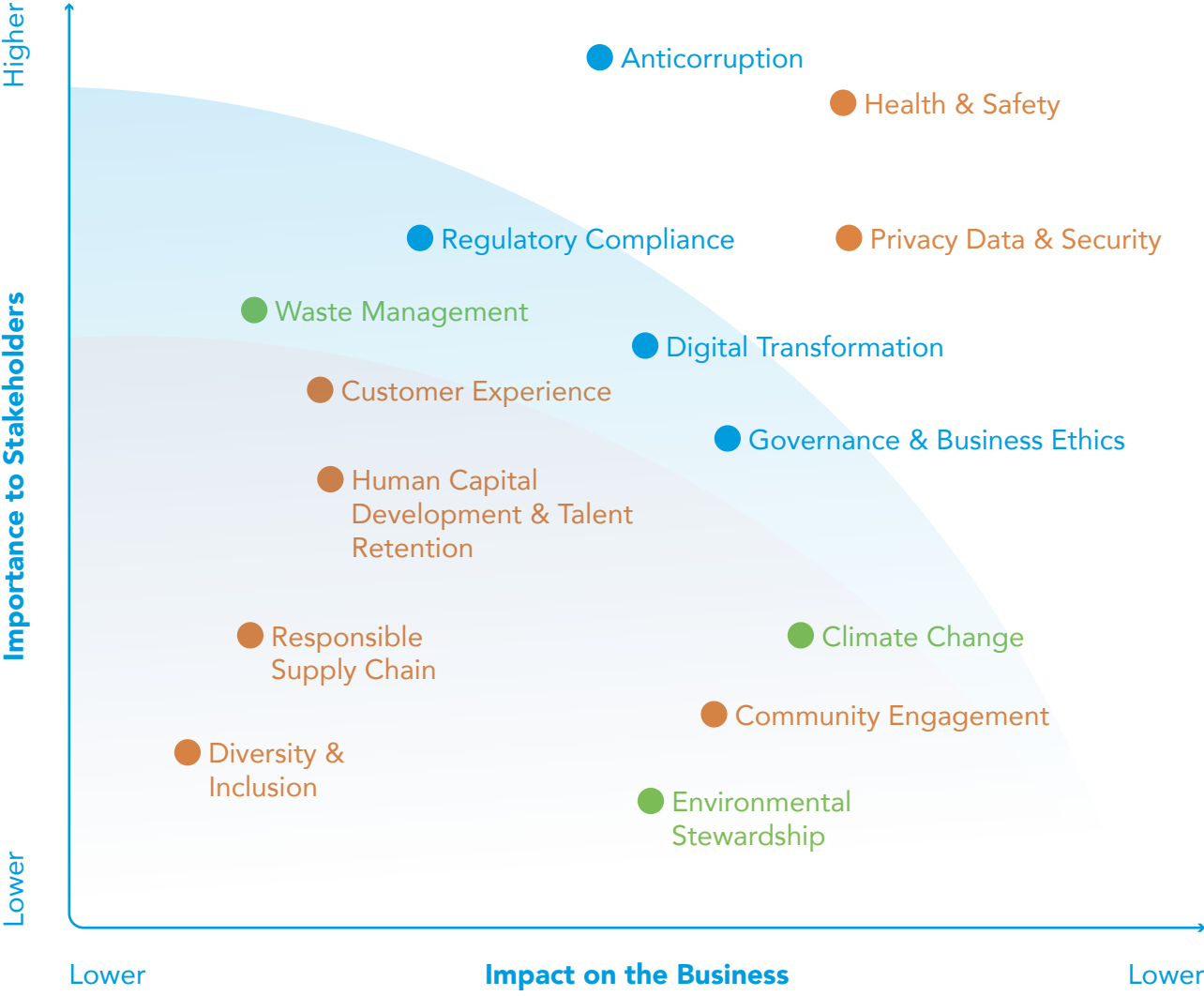
Understanding Our Stakeholders' Priorities

Aldrees recognizes the value of continuous engagement with its stakeholders as a foundation for sustainable growth. The Company maintains transparent communication channels to understand expectations, address concerns, and align its business priorities with stakeholder needs.

Topic Identification

Through internal workshops and external stakeholder inputs, Aldrees identified the topics most relevant to its operations, stakeholders, and strategic direction. Topics were evaluated based on their impact on the business and importance to stakeholders, resulting in the matrix presented below.

Stakeholder Group	Engagement Channels	Key Topics Discussed	Frequency
Employees	Surveys, training programs, performance reviews	Health and safety, professional development, well-being	Continuous
Customers	Feedback forms, service hotlines, digital applications	Service quality, pricing, customer experience, data privacy	Ongoing
Suppliers and Contractors	Audits, meetings, compliance reviews	Safety standards, delivery performance, ethical conduct	Periodic
Regulators and Authorities	Reports, inspections, compliance meetings	Environmental regulations, safety, governance	As required
Shareholders and Investors	Financial statements, annual reports, general assemblies	Performance, growth, sustainability disclosures	Periodic, Annual
Communities	CSR initiatives, local partnerships	Employment, awareness, social impact	Ongoing

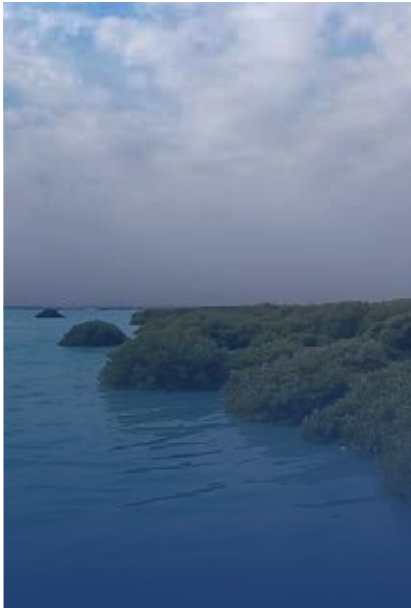


The following table summarizes the material topics and their alignment with the UN Sustainable Development Goals (SDGs) and Saudi Vision 2030 pillars.

Material Topic	Category	Relevant SDGs	Saudi Vision 2030 Pillar	Why it is Material
Health and Safety	Social	 	Thriving Economy	Ensures safe operations for employees, customers, and contractors across all facilities.
Anticorruption	Governance		Ambitious Nation	Reinforces ethical conduct and transparency across all business activities.
Regulatory Compliance	Governance		Ambitious Nation	Maintains adherence to national laws and international standards.
Privacy, Data, and Security	Governance	 	Ambitious Nation	Protects customer trust and operational integrity in digital transformation.
Digital Transformation	Governance		Thriving Economy	Enhance efficiency, reliability, and innovation across operations.
Governance and Business Ethics	Governance	 	Ambitious Nation	Ensures accountability, transparency, and effective oversight.
Waste Management	Environmental	 	Thriving Economy	Promote responsible waste handling, recycling, and reduction initiatives.

Material Topic	Category	Relevant SDGs	Saudi Vision 2030 Pillar	Why it is Material
Climate Change	Environmental	 	Thriving Economy	Reduces emissions through fuel efficiency and operational optimization.
Environmental Stewardship	Environmental	  	Thriving Economy	Encourages responsible resource use and compliance with environmental standards.
Human Capital Development and Talent Retention	Social	 	Thriving Economy	Builds capabilities and strengthens workforce retention and motivation.
Responsible Supply Chain	Governance/Social	 	Thriving Economy	Ensure suppliers meet safety, ethical, and environmental standards.
Customer Experience	Social	 	Vibrant Society	Enhances service reliability, accessibility, and satisfaction.
Community Engagement	Social	  	Vibrant Society	Supports local communities and national social development priorities.
Diversity and Inclusion	Social	 	Ambitious Nation	Promote equality, fair treatment, and an inclusive workplace culture.

MANAGEMENT APPROACH



Environmental Topics

Aldrees integrates environmental management across all operational units, focusing on energy efficiency, emissions control, and resource conservation. Continuous monitoring and optimization of fuel consumption, vehicle performance, and waste management help minimize environmental impact.

The Company also works to align its operations with the objectives of the Saudi Green Initiative, ensuring compliance with national environmental regulations and contributing to climate action and resource efficiency.



Social Topics

The social dimension of Aldrees' strategy centers on protecting and empowering its workforce, enhancing customer experience, and supporting local communities. The Company maintains high safety standards across all sites, provides continuous training for employees, and promotes equal opportunities for career growth.

Community programs focus on education, safety awareness, and local employment, highlighting Aldrees' role as a socially responsible national enterprise.



Governance Topics

Aldrees upholds strong governance practices that ensure integrity, accountability, and transparency. Policies addressing anticorruption, data protection, supplier conduct, and business ethics form the foundation of its governance framework.

Oversight mechanisms by the Board of Directors and executive management ensure compliance with all applicable laws and promote fair, responsible business conduct aligned with national and international standards.





07

Environmental
Responsibility

Environmental Management Framework

Aldrees has established a structured Environmental Management System (EMS) certified under ISO 14001, forming part of its broader Integrated Management System (IMS). This framework links environmental performance to operational excellence and ensures that sustainability principles are embedded in every stage of the Company’s activities.

The EMS provides clear processes for monitoring, measuring, and improving performance across energy use, emissions, waste, and resource efficiency. Aldrees operates in accordance with all applicable environmental laws and regulations in the Kingdom, ensuring that environmental management is an operational requirement, not an external obligation. The Company continuously evaluates its processes to identify efficiency improvements, reduce emissions, and strengthen alignment with national sustainability objectives.

Climate Change and Environmental Risk Management

The global impacts of climate change, ranging from rising temperatures to resource stress, pose challenges that require immediate and strategic responses. Aldrees recognizes that environmental risks are business risks and has integrated climate adaptation measures into its long-term operational planning.

The Company evaluates climate-related risks through its EMS framework, focusing on resilience and preparedness across its network of fuel stations and transport operations. These efforts include adopting lower-emission technologies, improving energy efficiency, and integrating sustainability into fleet and infrastructure planning.

Transition Toward a Low-Carbon Economy

Aldrees supports the Kingdom’s transition to a low-carbon economy by investing in cleaner technologies and improving operational efficiency. The Company’s climate initiatives focus on sustainable energy use, waste reduction, and the gradual adoption of renewable and alternative fuels. Efforts such as optimizing transport logistics and implementing energy-saving systems at service stations contribute to measurable reductions in fuel consumption and greenhouse gas (GHG) emissions.

Key Environmental Initiatives

Promotion of Biodiesel

Aldrees operates a dedicated station that provides biodiesel, a renewable fuel produced from processed waste oils, as a cleaner alternative to traditional diesel. This initiative directly supports emission reduction goals under the Saudi Green Initiative and contributes to global climate action.

Compact and Mobile Fuel Stations

By deploying mobile and compact fuel stations, Aldrees reduces travel-related emissions and enhances service efficiency, enabling customers to refuel conveniently while minimizing environmental impact.

Enhancing Electric Vehicle (EV) Infrastructure

In line with global mobility priorities, Aldrees is working to expand EV charging infrastructure across selected service stations, supporting the national drive for low-carbon transport solutions.

GREENHOUSE GAS EMISSIONS

Aldrees recognizes greenhouse gas (GHG) management as a core element of its environmental responsibility and a significant component of Saudi Arabia’s path toward carbon neutrality under Vision 2030 and the Saudi Green Initiative. Establishing a baseline for emissions enables the Company to track progress accurately, identify emission hotspots, and implement targeted reduction measures. All calculations follow international methodologies, specifically the GHG Protocol and IPCC Guidelines, ensuring alignment with global reporting standards.

To ensure accuracy and reliability, Aldrees conducts its carbon footprint assessment using standardized methodologies and verified emission factors supported by external expertise. This process covers Scope 1 (direct emissions) from fuel consumption, Scope 2 (indirect emissions) from purchased electricity, and the monitoring of relevant Scope 3 (value chain) activities as data availability gradually improves.

In 2025, Aldrees reported 316,007 tons of CO₂e, marking a 5.4% decrease of Scope 1 and Scope 2 emissions compared with 2024, demonstrating a structured approach to emissions monitoring and reduction.

Total Carbon Emissions CO ₂ e (Scope 1 and 2)			
2024	2025	Reduction (%)	Key Drivers
334,321	316,007	-5.4%	Reflecting enhanced data coverage for fuel consumption, alongside ongoing efficiency measures.

The Company’s carbon management efforts extend beyond monitoring to include operational optimization and investment in cleaner technologies. Initiatives such as fuel efficiency programs, station energy audits, and the gradual integration of alternative fuels contribute to reducing its overall carbon footprint. Aldrees’ environmental programs also include tree-planting activities, with 3,400 native and climate-resilient trees planted in 2025, selected for their suitability to the Kingdom’s environmental conditions, supporting carbon absorption and contributing to national green initiative.



3,400

Native Trees Planted in 2025

Expanding Coverage Beyond Direct Operations to Enhance Emissions Management

In 2025, Aldrees expanded its greenhouse gas (GHG) inventory to include selected categories of Scope 3 emissions as part of its structured approach to advancing carbon management. This step aligns with the Company’s strategy to progressively enhance its accuracy and increase coverage of its emissions reporting. The assessment included Scope 3 categories C1 to C7, covering Purchased Goods and Services, Capital Goods, Fuel- and Energy-Related Activities, Upstream Transportation and Distribution, Waste Generated in Operations, Business Travel, and Employee Commuting, representing indirect emissions from value chain activities beyond direct operational control. Incorporating these categories provides Aldrees with better visibility over its extended emissions profile and supports the development of targeted reduction measures in future reporting cycles.



Air Emissions and Quality

In line with the Saudi National Environmental Strategy and the regulatory framework overseen by the National Center for Environmental Compliance, Aldrees ensures that all operations adhere to the Kingdom’s air quality standards. These include limits on major pollutants such as nitrogen oxides (NOx), sulfur oxides (SOx), volatile organic compounds (VOCs), and particulate matter (PM).

The Company implements a continuous monitoring program managed by a specialized third-party provider to ensure that emissions remain within prescribed limits. Monitoring and reporting procedures follow approved methodologies under Saudi Standards Metrology & Quality Organization (SASO) and related air quality regulations. During 2025, Aldrees conducted 1,800 air quality checks, ensuring compliance with regulatory standards and maintaining safe air quality levels across operational sites.

Compliance is supported by environmental impact assessments (EIAs) for all major projects, ensuring potential emissions are identified, quantified, and mitigated prior to implementation. The Company also follows clear procedures for non-compliance prevention, corrective action, and periodic verification to ensure sustained alignment with the Saudi Air Quality Monitoring Program.

Air Quality Checks Conducted			
2024	2025	Increase (%)	Key Drivers
1,200	1,800	50%	Expanded routine air quality monitoring across operational sites

Ozone-Depleting Substances

Aldrees takes additional measures to prevent emissions of ozone-depleting substances (ODS) in its facilities and maintenance activities. The Company tracks and manages substances such as chlorofluorocarbons (CFCs), hydrochlorofluorocarbons (HCFCs), and other regulated compounds under the Montreal Protocol and local environmental regulations.

Through regular inspections and third-party verification, Aldrees ensures that all ODS-related emissions are accurately measured and remain within permitted levels. The Company prioritizes the use of environmentally safe refrigerants and promotes phase-out programs for legacy systems containing harmful compounds. All monitoring data are documented and reported in accordance with both national and international standards, reinforcing Aldrees’ contribution to global efforts to protect the ozone layer and safeguard atmospheric quality.

ENERGY EFFICIENCY

Energy management remains a core environmental priority for Aldrees, given its direct impact on emissions, air quality, and overall operational performance. In 2025, the Company continued to monitor and assess its energy consumption across fuel stations, logistics operations, and offices to identify efficiency opportunities and reduce dependence on conventional energy sources. By improving energy performance and progressively integrating renewable solutions, Aldrees aims to reduce greenhouse gas emissions while supporting the Kingdom’s broader sustainability and energy diversification goals under Vision 2030.

The disclosed energy data for 2025 reflect consumption across facilities and fleet operations currently connected to the monitoring system. Aldrees continues to refine its data collection framework to ensure comprehensive tracking and accuracy across all operating units.

Category	2024	2025	Change (%)	Key Drivers
Total Electricity Consumption (kWh)	633,622	686,000	+8.3%	Expansion of operational sites
Total Diesel Consumption (liters)	112,894,723	106,199,626	-5.9%	Improved fleet utilization and efficiency measures
Total Petrol Consumption (liters)	1,225,766	1,145,684	-6.5%	Improved fleet utilization and efficiency measures

Advancing Electric Mobility

In support of Saudi Vision 2030 and the national transition toward clean mobility, Aldrees expanded the infrastructure for electric vehicle (EV) charging across its service network. By the end of 2025, 10 stations were equipped with EV chargers, with additional installations planned for the coming years. This initiative promotes the adoption of low-emission transport and aligns with global efforts to decarbonize the mobility sector.

The expansion of EV charging infrastructure contributes to reduced fossil fuel dependency, improved air quality, and enhanced customer convenience. It also supports the development of a modern, sustainable transport ecosystem that delivers both environmental and economic value.

Digital Transformation and Smart Refueling Solutions

In 2025, Aldrees continued advancing its digital transformation agenda by expanding the implementation of smart refueling and automated service systems that enhance efficiency, safety, and customer experience. These initiatives reflect the Company's ongoing strategy to modernize operations, optimize fuel management, and reduce environmental impact through innovative technologies.

WAIE System: Smart Fuel Management

The WAIE System has become a key enabler of Aldrees' digital transformation in fuel management. This electronic refueling platform serves corporate clients, government entities, and individuals by providing a secure, cashless, and fully automated refueling experience. The system operates through communication between the fuel nozzle and an electronic chip installed in each vehicle's tank, allowing instant identification and authorization for refueling.

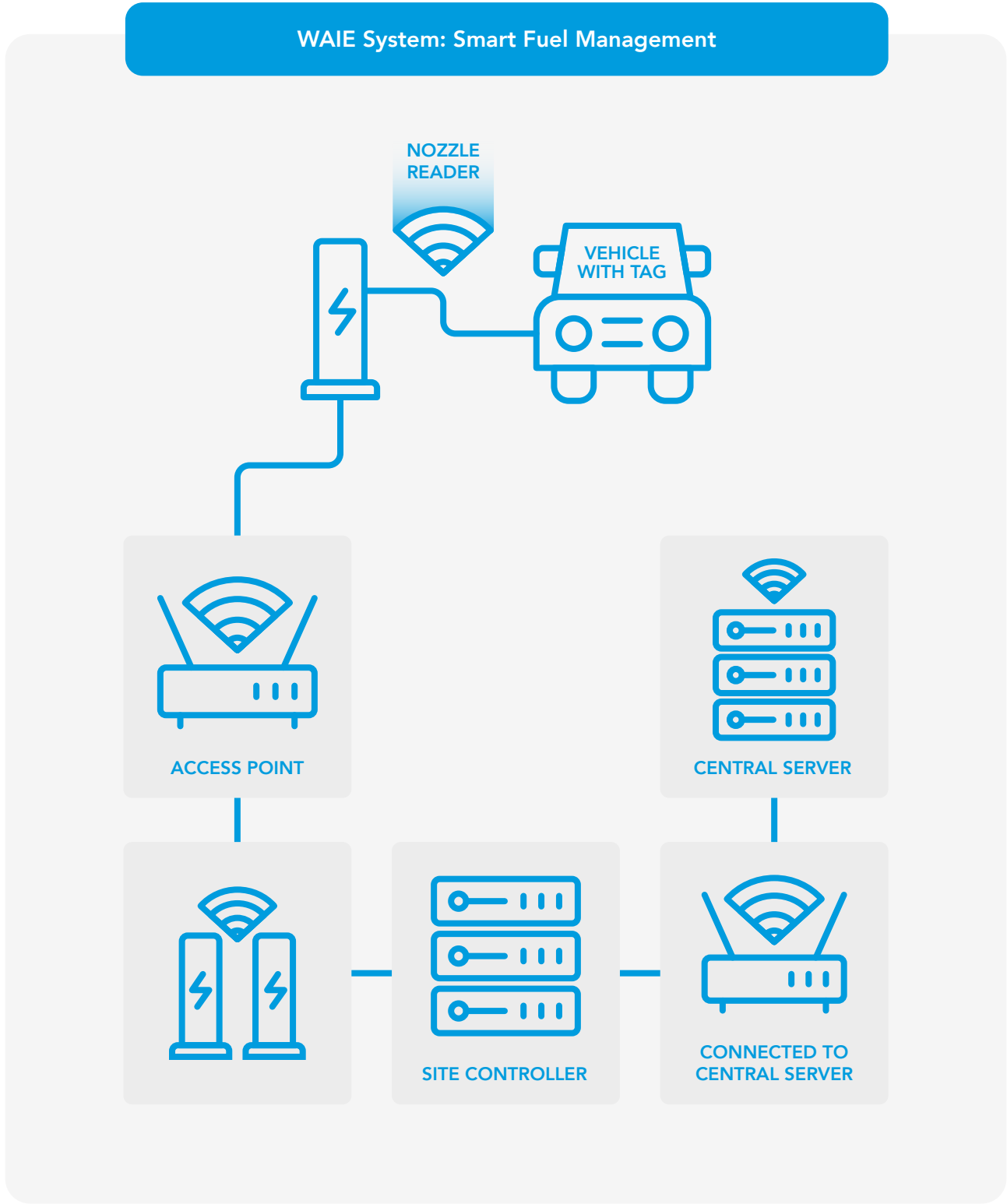
Once connected, the system automatically records fuel transactions, deducts the cost from the customer's account, and provides detailed consumption reports. This ensures accuracy, transparency, and full control over fuel usage. By automating the entire process, the WAIE System reduces administrative workload, eliminates fuel misuse, and enhances safety by minimizing manual intervention.

Key Features:

- Secure identification and automatic transaction processing.
- Integration with clients' internal operating systems for centralized monitoring.
- Tax-compliant invoices in accordance with Zakat, Tax, and Customs Authority requirements.
- Customizable limits on fuel quantity or cost by vehicle or department.
- Real-time notifications for abnormal consumption.
- Consolidated reporting for multiple sites and vehicles.



The WAIE System has improved operational efficiency across Aldrees’ network and for its business clients, providing accurate, real-time control over fuel distribution while supporting the Kingdom’s digital economy objectives.



Alternative Refueling Solutions

Aldrees also expanded the deployment of compact service containers and mobile stations to meet growing demand in both urban and remote areas. These alternative models enable safe and accessible refueling while supporting sustainability goals through optimized energy use and emission reduction.

Compact Service Containers

106 Units

Space-efficient Design
Provides refueling services in limited-space areas.

Sustainability Focus
Equipped with energy-efficient systems to minimize environmental impact.

Operational Flexibility
Easily relocated based on demand and location requirements.

Mobile Stations

120 Units

Reduced Vehicle Emissions
Brings fuel directly to customers, lowering unnecessary travel and improving fuel efficiency.

Community Accessibility
Equipped with energy-efficient systems to minimize environmental impact.

Enhanced Safety Systems
Features advanced monitoring technology to prevent leaks and ensure safe operation.

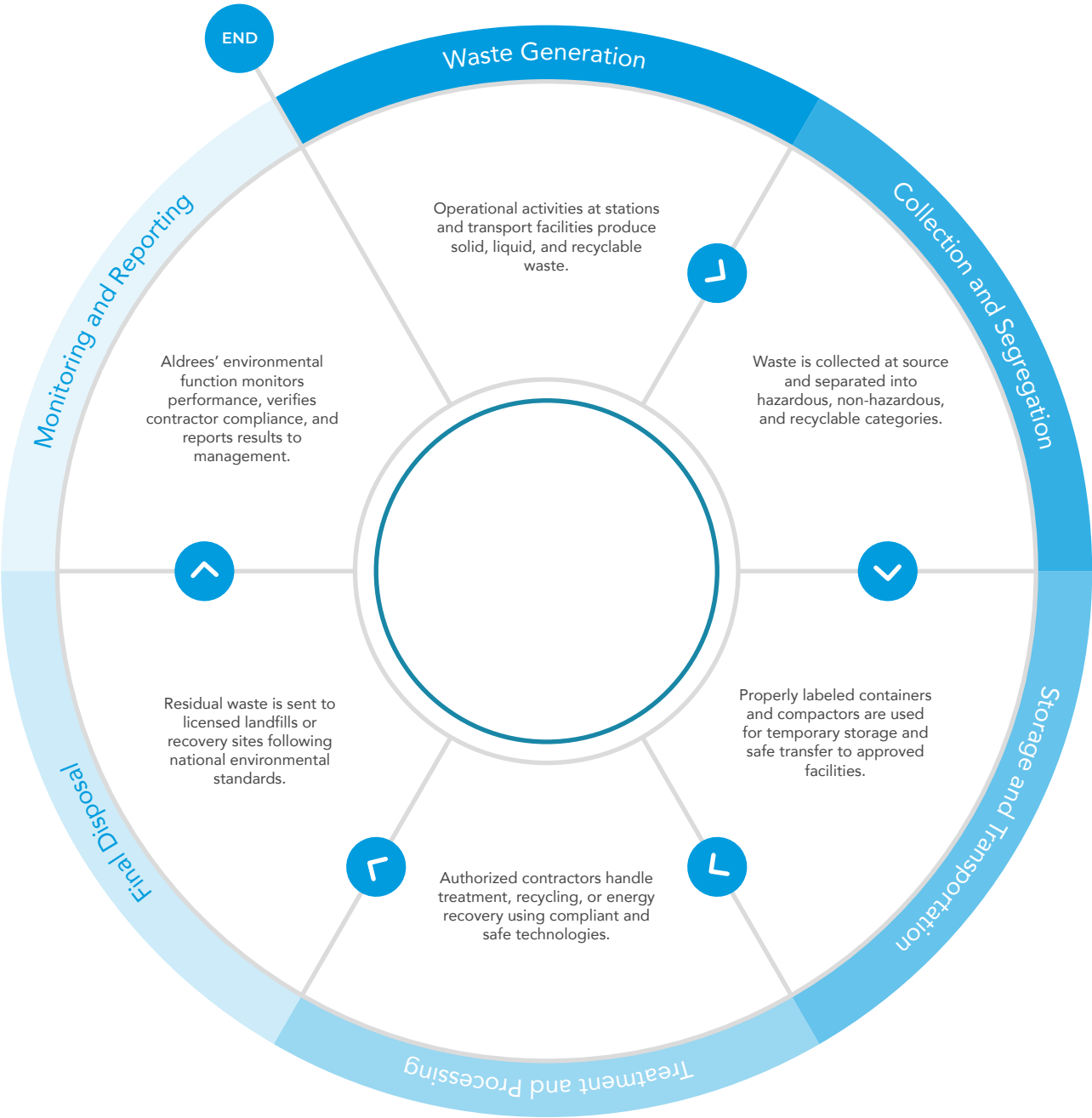
Innovation and Circular Economy

Aldrees is also exploring opportunities to transform waste into energy and to improve recycling practices within its operations. The Company’s approach emphasizes innovation and resource optimization, ensuring that materials and energy are used efficiently and responsibly. By adopting circular economy principles, Aldrees contributes to reducing waste generation and advancing sustainable production and consumption patterns.

WASTE MANAGEMENT

Environmental Management Approach

Aldrees continues to implement structured waste management practices that ensure safe handling, disposal, and treatment of all waste generated across its operations. A dedicated environmental function oversees the full waste lifecycle, from collection to final disposal, using controlled and compliant methods that minimize environmental impact and align with national regulations. These practices reflect the Company’s broader environmental responsibility and support for the Kingdom’s circular economy objectives under Vision 2030.



Partnership for Sustainable Waste Solutions

To advance national sustainability goals, Aldrees has established strategic partnerships with specialized waste management companies to ensure efficient, compliant, and environmentally sound disposal. The most notable of these is the ongoing collaboration with the Saudi Investment Recycling Company (SIRC), a Public Investment Fund (PIF) subsidiary, for the collection, transportation, and treatment of hazardous waste such as used oils.

Managing Used Oils

This initiative focuses on the safe collection, transport, and recycling of used oils to reduce pollution and conserve natural resources. Through this partnership, Aldrees ensures full compliance with national hazardous waste handling requirements while contributing to waste valorization efforts.

Expanding the Scope of Waste Management

During the reporting year, Aldrees continued to enhance its waste management framework by progressively expanding the scope of materials addressed beyond used oils. The Company is working toward the sustainable handling of additional waste streams such as tires and batteries, which require specialized processing to prevent soil and water contamination and to ensure compliance with national environmental standards.

In parallel, Aldrees continued assessing opportunities to improve the efficiency and environmental performance of its car wash operations, including the potential transition toward automated, water-efficient systems that use biodegradable detergents. These initiatives reflect the Company’s ongoing efforts to reduce water consumption, minimize chemical discharge, and strengthen environmental performance across its service network.

Waste Compaction and Pollution Reduction

In 2025, Aldrees further enhanced its waste efficiency measures through maintaining its partnership with Cracker Contracting Company, providing modern waste compactors and specialized containers across its network. These units significantly reduce waste volume, enabling cleaner operations, more efficient logistics, and reducing landfill dependency. This initiative supports both pollution prevention and resource conservation while promoting awareness of responsible waste management.

Installed Equipment and 2025 Waste Indicators:

Category	2024	2025	Change (%)	Key Drivers
Recycled Waste Oil	30%	45%	+50%	Expanded coverage of used oil collection and improved segregation and recovery practices.
Trash Compactors (2 yards)	1,000 units	1,100 units	+10%	Phased expansion of waste management infrastructure across stations.
Trash Containers (6 yards)	48 units	57 units	+18.8%	Additional container deployment to support higher waste segregation and collection needs.
Total Paper Consumption	529 kg	616 kg	+16.4%	Increased administrative and operational documentation activities.
Used Plastic Bottles	31,900 bottles	31,100 bottles	-2.5%	Reduced use of plastic bottles in offices and stations, supported by increased availability of reusable alternatives.
Used Plastic Cups	35,950 cups	37,400 cups	+4%	Slightly higher beverage consumption across stations and office facilities.



WATER EFFICIENCY

Water efficiency is addressed through a combination of operational controls and infrastructure improvements aimed at reducing overall water consumption while maintaining functional performance across facilities. Measures include the use of certified water-efficient fixtures, regular monitoring of water use, and targeted upgrades to reduce losses and non-essential consumption. These practices support more efficient use of water resources and provide a basis for tracking improvements in consumption intensity over time.

Category	2024	2025	Change (%)	Key Drivers
Water Consumption (liters)	112,004,000	164,388,000	+46.8%	Expansion of operational activities
Certified buildings equipped with water-efficient fixtures (%)	36%	40%	+11.1%	Part of facility upgrades plan and compliance requirements

During the reporting year, Aldrees recycled **27%** of its total water discharged through approved water treatment facilities.

Future Outlook

Aldrees will continue to advance its environmental agenda through focused initiatives that improve efficiency, reduce emissions, and integrate sustainable technologies across its operations. The Company's future direction centers on enhancing resource efficiency, expanding renewable energy adoption, and strengthening waste management and circular economy practices.

Key priorities include implementing additional energy efficiency measures across stations and transport operations, expanding the integration of solar systems, and supporting the Kingdom's transition to low-carbon mobility through the continued rollout of electric vehicle charging infrastructure.

Aldrees will also progress its waste management framework by increasing recycling capacity, exploring waste-to-resource opportunities, and improving performance monitoring to ensure measurable results. Parallel efforts in digital transformation, including the expansion of the WAIE system and other smart service solutions, will continue to drive operational efficiency and customer value.

Collectively, these initiatives form part of Aldrees' long-term roadmap to align with Saudi Vision 2030 and the Saudi Green Initiative, positioning the Company as a responsible and forward-looking enterprise contributing to the Kingdom's sustainable economic transformation.





Social
Value

SOCIAL VALUE

Aldrees considers its employees and the communities it serves as essential contributors to sustainable growth. The Company integrates social value into its operating model by linking workforce development, health and safety, supply chain integrity, and customer care to measurable business outcomes. This approach ensures that social progress supports productivity, service quality, and long-term competitiveness.

Social responsibility is managed as part of Aldrees' core systems rather than a separate function. Employee capability enhances operational excellence, supplier assessments promote ethical and efficient partnerships, and community programs enhance trust and the Company's standing within society. Together, these factors reinforce Aldrees' resilience and define its role as a reliable contributor to Saudi Arabia's economic and social advancement.

Aldrees Integrated Social Responsibility System

Employee Capability

Continuous training, inclusion, and skill development strengthen operational performance and support national talent growth.

Occupational Health and Safety

Preventive systems, monitoring, and awareness programs ensure a safe and efficient work environment across all sites.

Responsible Supply Chain

Supplier assessments and collaboration promote transparency, ethical standards, and local content enhancement.

Customer Care

Quality assurance and feedback systems sustain reliability, strengthen satisfaction, and improve service delivery.

Community Programs

Targeted initiatives in education, welfare, and local development enhance trust and contribute to Saudi Vision 2030.



EMPLOYMENT PRACTICES

Driving Sustainability Through an Empowered Workforce

Employees represent the foundation of Aldrees' business success and are integral to the Company's sustainable growth model. The Company continues to enhance its human capital base by prioritizing fair employment, equal opportunity, skill enhancement, and employee well-being.

Employee Management Framework

The Human Resources Department governs all workforce-related practices under a structured and transparent system guided by the HR Manual. This framework ensures consistency across recruitment, onboarding, training, evaluation, and compensation while promoting fairness and compliance with Saudi labor regulations. The manual includes detailed procedures covering grievance handling, performance appraisal, workplace ethics, and employee development, providing a unified approach that enhances accountability and fosters a positive work environment.

Key sections of the HR Manual include:

Code of Conduct

Defines ethical and behavioral standards that guide employee actions, fostering a culture of integrity and accountability.

Public Relations

Provides guidelines for professional communication with external stakeholders to ensure that employee conduct reflects Aldrees' brand values.

Fixed Assets & Leased Facilities

Regulates the responsible use and management of company-owned and leased assets to ensure efficiency and compliance.

Employees' Permits & Licenses

Establishes procedures for maintaining valid permits, licenses, and certifications required for specific job functions.

Occupational Health, Safety, & Environment (OHSE)

Outlines safety standards and environmental practices designed to protect employees and promote sustainable operations.

Workforce & Hiring Procedures

Defines transparent recruitment, selection, and onboarding processes to attract qualified candidates while ensuring equal opportunity.

Remuneration & Benefits

Details policies for salaries, allowances, and benefits that promote fairness, competitiveness, and retention.

Performance & Appraisals

Introduces structured evaluation systems for assessing performance, providing feedback, and recognizing achievements.

Training & Development

Establishes procedures for identifying training needs and delivering programs that enhance employee capability and career growth.

Complaints, Violations, & Grievances

Defines clear mechanisms for employees to raise concerns or report misconduct in a transparent and respectful manner.

In addition to the HR Manual, Aldrees implements complementary policies that enhance governance, inclusivity, and ethical conduct:

Board of Directors & Executive Team Policy

Defines governance standards and responsibilities specific to senior leadership roles.

Non-Discrimination Policy

Ensures equal employment opportunities and fair treatment regardless of gender, nationality, or background.

Business Ethics Policy

Enhances ethical business practices and compliance with applicable laws across all operations.

Collective Bargaining Policy

Provides a framework for constructive dialogue between management and employee representatives.

People of Determination Policy

Promotes inclusion, accessibility, and career development opportunities for employees with disabilities.



Together, these policies form a robust governance system that enhances organizational integrity, ensures fair treatment, and supports Aldrees' long-term human capital development objectives.

Workforce Profile

Aldreess maintains one of the largest and most diverse workforces in the Saudi fuel and transport sector. The total number of employees increased from 11,202 in 2024 to 11,863 in 2025, reflecting business expansion and network growth.

Category	2024	2025
Total Workforce (Headcount)	11,202	11,863
Male Employees (%)	97%	96.4%
Female Employees (%)	3%	3.6%
Saudi Nationals (%)	11.58%	12%
Non-Saudi Employees (%)	88.42%	88%
Permanent Employees (%)	100%	100%
Employee Turnover Rate (%)	0.54%	0.55%

Aldreess' workforce management emphasizes stability and localization. Recruitment processes focus on attracting Saudi talent while retaining the technical expertise of long-standing expatriate employees. The Company's Saudization efforts continue to advance annually, supported by tailored development programs that prepare Saudi nationals for supervisory and technical roles.

Diversity and Inclusion

Aldreess ensures equal opportunity and inclusion across all employment practices. Hiring decisions are based solely on qualifications, experience, and performance. The Company promotes gender inclusiveness by maintaining fair access to career development, training, and benefits. Female employees play an increasing role in administrative, financial, and service positions, with the Company's HR systems designed to support flexible scheduling, career progression, and workplace safety for women.

Diversity is further reflected in the multicultural composition of the workforce, which integrates employees from multiple nationalities working collaboratively toward shared objectives. Aldrees views this diversity as a competitive advantage that increases adaptability, innovation, and service delivery.

Employee Benefits and Allowances

The Company provides a competitive package of salaries, benefits, and allowances that exceed legal requirements. All employees are covered by medical insurance and end-of-service benefits, ensuring financial and social stability. Performance incentives, and leave benefits are structured to promote retention and reward excellence.

Also, entry-level wages across Aldrees’ operations exceed the applicable minimum wage requirements. Compensation structures are periodically reviewed to ensure alignment with regulatory standards and labor market conditions, supporting fair pay practices and workforce stability across operational and administrative roles.

Category	2024	2025
Employees Covered by Medical Insurance (%)	100%	100%
Average Annual Leave Utilization (%)	75%	78%

Through these provisions, Aldrees fosters loyalty and ensures employees are supported in both professional and personal aspects of their lives.

Parental Leave and Work-Life Balance

Aldrees recognizes parental leave as a key part of its support system for employees. The policy guarantees leave for both male and female employees in accordance with Saudi labor law. In 2025, all eligible employees who took parental leave returned to work, reflecting strong support and workplace flexibility. The policy highlights the Company’s commitment to inclusivity, employee welfare, and family stability.



LEARNING AND DEVELOPMENT

Employee training and development remain central to Aldrees’ human capital strategy. The Company delivers structured programs designed to enhance technical, operational, and managerial capabilities. Training is provided through internal training channels and departmental initiatives focusing on safety, service quality, and leadership.

Category	2024	2025
Average Training Days per Employee (Days/Month)	2.8	2.8
Ratio of Trainings Provided to Women vs. Men	1:1	1:1

Also, during 2025, Aldrees delivered a total of 2,390 training sessions to employees across its operations, covering operational, safety, and administrative topics. In parallel, 95 dedicated training sessions were provided to senior management, focusing on leadership, governance, and strategic capabilities, supporting continuous skill development across all organizational levels.

These initiatives directly contribute to performance excellence, customer satisfaction, and operational reliability. The continuous investment in learning supports employee retention and ensures that Aldrees remains a competitive, knowledge-driven organization.

OCCUPATIONAL HEALTH AND SAFETY

Protecting the health, safety, and well-being of employees and workers is fundamental to Aldrees’ operations. The Company’s safety framework is built on prevention, accountability, and leadership oversight. Through strict adherence to Saudi regulations and international best practices, Aldrees ensures a secure working environment that minimizes risks, prevents injuries, and sustains operational reliability. Safety is not viewed as a compliance measure but as a shared value embedded in every business process. Employees are empowered to identify hazards, raise concerns, and withdraw from unsafe work without fear of reprisal, fostering a culture of responsibility and continuous vigilance.

Occupational Health and Safety Management System

Occupational Health and Safety (OHS) is managed through a robust framework aligned with the internationally recognized ISO 45001 standard, forming a key component of Aldrees’ integrated management system. The Company’s safety management approach emphasizes proactive risk identification, preventive controls, and ongoing evaluation to ensure effectiveness. All OHS policies and procedures are developed and implemented under the Human Resources Department, covering workplace safety, emergency preparedness, and environmental risk management. Aldrees also holds the Safety and Quality Assessment System (SQAS) certification, a leading benchmark for safety and quality in transport and logistics. This certification complements the Company’s efforts to maintain the highest safety standards, particularly in handling petroleum products and hazardous materials. Compliance with Saudi national regulations is mandatory across all facilities, complemented by internal standards that exceed regulatory expectations. These frameworks ensure that employee safety and environmental responsibility are equally prioritized across retail, logistics, and maintenance operations.

Employee Safety Programs and Training

Aldrees integrates safety awareness and training across all operational levels to ensure employees are equipped to manage risks effectively. Annual health checkups are provided to all employees, achieving a 100% coverage rate in 2025. The Company conducts regular emergency drills, site inspections, and simulation exercises to strengthen preparedness and response capabilities. During the reporting year, 80 employees received specialized HSE system and manual training, and a LTIFR of 98 was recorded for incidents, all of which were addressed through corrective actions and follow-up reviews. In addition, 21,120 safety inspections were conducted across operational sites, with no fatal accidents reported during the year.

Safety training modules include:

Safety in the Workplace:

Guidance on hazard identification, risk mitigation, and continuous awareness.

Emergency Preparedness and Response:

Comprehensive emergency planning and scenario-specific procedures for incidents such as fires, spills, and natural events.

Emergency Response Assessment:

Simulation-based assessments to test emergency readiness and refine action plans.

Environmental and Chemical Safety:

Training in handling flammable and hazardous materials, proper storage, and waste management to prevent incidents and environmental contamination.

Ongoing Safety Awareness:

Regular communication and refresher programs that reinforce safe behavior and proactive hazard reporting.

Fire Hazard Management

Given the flammable nature of petroleum products, fire prevention and emergency response are critical components of Aldrees’ safety framework. The Company implements a comprehensive fire safety system that combines preventive design, employee training, and infrastructure readiness. Advanced fire alarm systems are installed across all facilities, tested periodically, and maintained to ensure full functionality. Emergency disconnect switches, installed between six and fifteen meters from fuel dispensers in compliance with section (33) of the Fire Protection Code (801-SBC), allow rapid shutdown of pumps and electrical circuits during emergencies. Employees receive regular training on fire prevention, emergency response, and customer safety.

Programs include:

Fire Prevention Measures:

Procedures to identify and eliminate potential ignition sources and manage fuel safely.

Emergency Equipment Usage:

Practical instruction on fire extinguishers, suppression systems, and protective gear.

Evacuation Procedures:

Familiarization with exit routes, assembly areas, and safe zone coordination.

Customer Safety:

Staff training on assisting customers and ensuring orderly evacuations.

Regular fire drills are conducted to test readiness and strengthen coordination between employees, site supervisors, and emergency services. Post-drilling findings from each drill are integrated into updated response protocols, supporting continuous improvement. Through these programs, Aldrees safeguards employees, customers, and assets while maintaining uninterrupted operations and public trust.

Safety Systems and Technical Controls

Aldrees invests in advanced systems that monitor, detect, and control potential hazards in real time, ensuring operational safety and environmental protection.

Dual Extensions

Installed across stations to contain leaks, detect real-time leakage, and prevent soil contamination.

Sensors and Leak Detection

Interstitial monitoring sensors between tank walls and containment vessels identify leaks in both tanks and pumps.

Spill Buckets

Designed to contain product discharge and prevent ground contamination during refueling or maintenance.

Vapor Recovery Systems (VR-1)

Electrical connections are housed in sealed conduits to prevent vapor entry, ensuring compliance with OHS and environmental standards.

Electrical Systems

Submersible pumps, price boards, and station signage operate through secure electrical circuits that reduce the risk of sparks or short circuits.

Air Quality Monitoring

Air emissions are continuously assessed to maintain workplace safety and protect employees and customers from exposure-related health risks. This dual-purpose monitoring approach integrates environmental stewardship and occupational health under one system.



SAFETY PERFORMANCE

Category	2024	2025	Change (%)	Key Drivers
Employees Covered by Annual Medical Checkups (%)	100%	100%	0%	Continued implementation of medical checkups for all employees
Number of Safety Inspections	14,400	21,120	+46.7%	Increased frequency of routine safety inspections across operational sites
Number of Employees Trained on HSE Manuals	35	80	+128.6%	Expanded HSE training coverage and onboarding requirements.
Number of Fatal Accidents	4	0	-100%	Stricter enforcement of critical safety requirements

During the reporting year, Aldrees recorded a Lost Time Injury Frequency Rate (LTIFR) of 98, with lost time injury cases occurring in May and June and no such incidents reported during the remaining months. In addition, 20 minor occupational injuries and 10 environmental spills were recorded during the year, all of which were managed in accordance with established procedures. No fatalities were reported, reflecting the effectiveness of preventive measures, incident response protocols, and corrective actions applied across operations.

Through continuous investment in training, system upgrades, and preventive management, Aldrees maintains one of the most comprehensive occupational health and safety frameworks in its sector. The integration of ISO 45001 standards, SQAS certification, and national compliance systems demonstrates the Company’s commitment to protecting its workforce, customers, and the communities it serves.

Customer Health and Safety

At Aldrees, customer safety is a core operational requirement. The Company complies fully with all OHS regulations in the Kingdom of Saudi Arabia and applies strict safety procedures across fuel station operations. Handling hazardous materials requires controlled processes, and these controls are embedded into daily activities. Aldrees holds the Facility Qualification Certificate, confirming adherence to health, safety, and operational standards. This certification reflects the Company’s implementation of defined safety measures that protect customers and employees.

Safety requirements are integrated from the planning and construction stages of each station to routine operations. Aldrees uses risk management systems to identify and assess hazards and applies preventive measures accordingly. Emergency protocols, including fire prevention and response procedures, are in place to ensure rapid and coordinated action in case of an incident. Employees receive training on hazardous material handling, emergency response, and customer safety.

Stations display clear signage and provide guidance to support safe behavior and compliance with on-site requirements. Safety infrastructure, including fire suppression systems, spill containment units, and monitoring equipment, is installed and maintained to meet and exceed regulatory expectations. These systems support safe operations, minimize risk, and strengthen overall facility performance. By applying structured safety controls and maintaining certifications that verify compliance, Aldrees ensures a safe environment for customers and employees and maintains consistent operational reliability across all stations.

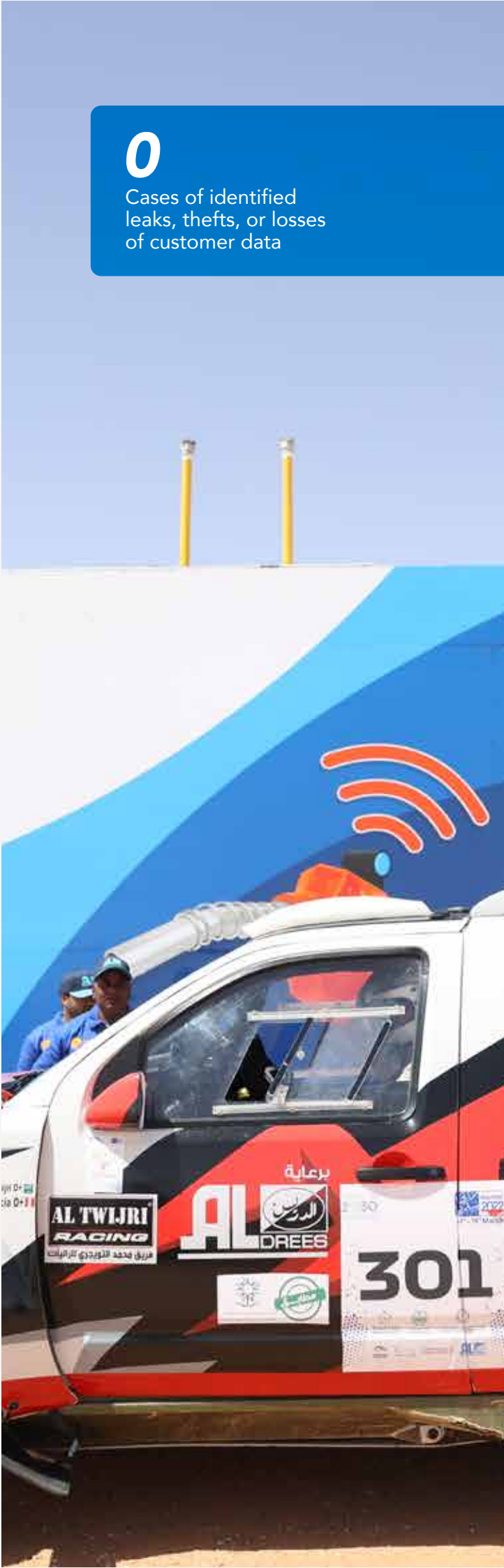


Customer Privacy
and Data Security

Aldrees maintains high standards of privacy and data security in alignment with cybersecurity regulations and national requirements in the Kingdom of Saudi Arabia. The Company has obtained the Cybersecurity Compliance Certificate and established comprehensive internal regulations, supported by structured IT policies and procedures. These frameworks prevent unauthorized access, ensure the protection of sensitive information, and support confidentiality for employees, customers, vendors, and partners. Through these measures, Aldrees mitigates potential risks, maintains regulatory compliance, and enhances stakeholder trust.

Aldrees applies a multi-layered approach to cybersecurity that combines advanced technologies, trained personnel, and defined processes. This approach emphasizes prevention, timely risk identification, and effective mitigation. Continuous improvement is supported by regular internal and external assessments, cybersecurity audits, and periodic simulations covering disaster recovery, risk management, and business continuity to maintain a high level of operational resilience.

Data privacy is a key priority within this framework. The Company adheres to established data protection requirements and ensures that personal data is collected, processed, and stored lawfully, fairly, and transparently. Aldrees applies principles such as purpose limitation, data minimization, and accountability to maintain the integrity and security of personal information. Data protection responsibilities are coordinated by dedicated personnel, with compliance overseen by the IT Department in alignment with the Company’s governance policies, including the Code of Conduct and Anti-Corruption frameworks.



COMMUNITY
ENGAGEMENT

Aldrees supports community development through targeted initiatives aligned with national priorities and the broader objectives of Vision 2030. The Company focuses its contributions on areas with clear societal values, including health services, education, welfare support, and community programs. CSR activities are implemented under the Aldrees Social Service Program, which enables structured support to institutions and associations serving local communities. All contributions aim to address real community needs, reinforce social stability, and generate long-term positive outcomes.

During the reporting year, Aldrees supported a community initiative valued at SAR 1.2 million aimed at enhancing roadside mosques, focusing on improving facilities and services to better serve travelers and local communities and contribute to safer and more comfortable rest environments along major routes. In parallel, the Company implemented 9 CSR initiatives across the Kingdom addressing priority social themes including community welfare, health, and public service support, with activities delivered across multiple regions to extend social impact at the national level.

Employee engagement also formed part of these efforts, with 10 employee volunteers participating in community and social initiatives, supporting implementation and reflecting internal involvement in the Company’s social responsibility priorities.

Social Impact Assessment

Category	2024	2025	Change (%)	Key Drivers
CSR Themes Covered (Health, Education, Welfare, Culture)	4	4	0%	Continued coverage of the same core CSR priority themes
Number of Beneficiary Entities	22	31	+40.9%	Increased scale and reach of selected CSR initiatives
Number of CSR Partnerships	19	50	+163.2%	Expansion of long-term collaborations to increase the reach of CSR programs



SUSTAINABLE PROCUREMENT

Procurement at Aldrees is governed through a structured policy embedded within the Company’s ERP system, ensuring consistency, transparency, and compliance across all sourcing activities. Supplier onboarding, contracting, and evaluation follow defined procedures that prioritize ethical conduct, operational reliability, and alignment with national regulations. The Company encourages suppliers to adopt responsible environmental and social practices, integrating sustainability considerations into supplier screening and performance monitoring.

Aldrees prioritizes local suppliers to support national content objectives and strengthen local business ecosystems. In 2025, the majority of procurement spending was allocated to local partners, and environmental/sustainability criteria were applied to a significant share of suppliers.

During the reporting year, Aldrees strengthened responsible sourcing practices by assessing 95% of its suppliers against health, safety, and environmental measures, while 93% of suppliers were evaluated for compliance with the Supplier Code of Conduct. These assessments support risk management across the supply chain and promote alignment with the Company’s operational, ethical, and safety expectations.

Category	2024	2025
Local Supplier Spend (%)	85%	51%
Suppliers Assessed for Environmental and Sustainability Criteria (%)	90%	91%

Future Outlook

Aldrees will continue expanding its social impact by enhancing workforce development programs, annual training coverage, and increasing the participation of Saudi talent in supervisory and technical roles. The Company will further develop its health and safety systems by advancing risk-based monitoring, increasing the depth of safety training, and incorporating additional preventive technologies across operational sites.

Customer safety protocols are reviewed and updated periodically to ensure ongoing compliance with regulatory expectations and alignment with best practices in fuel retail and logistics. In community engagement, Aldrees will continue to refine its CSR planning process to improve impact measurement, strengthen long-term partnerships, and enhance the geographic coverage of social programs. Procurement practices will also continue to integrate sustainability criteria, with a focus on expanding supplier assessments and increasing the proportion of local suppliers.



Governance at Aldrees

Effective governance forms the foundation of Aldrees' performance systems and ensures that strategic decisions, operational practices, and risk oversight remain aligned with regulatory requirements and stakeholder expectations. The Company's governance structure aims to foster transparency, accountability, and responsible business conduct, supporting long-term resilience and sustainable growth. Through periodically assessed policies, defined responsibilities, and continuous oversight, Aldrees maintains operational discipline and fosters stakeholder trust.

GOVERNANCE FRAMEWORK

The governance framework is led by the Board of Directors, supported by specialized committees that oversee core functions, policies, and compliance requirements. The Board defines strategic directions, approves policies, and monitors organizational performance. Committee roles are structured to foster financial integrity, fair remuneration, and operational effectiveness. These include:

Executive Committee

Oversees day-to-day operational matters and evaluates the Company's practical and financial performance. The Committee supervises the implementation of Aldrees' approved strategy, reviews operational policies, and presents recommendations to improve efficiency across business divisions.

Audit Committee

Provides independent oversight of financial reporting and internal control systems. The Risk Management Committee is established within the Audit Committee structure, ensuring alignment between financial, control, and risk governance processes. The Committee reviews annual and quarterly financial statements, internal and external audit findings, the soundness of the control environment, and the effectiveness of risk management processes. It evaluates related-party transactions, ensures the independence of Internal Audit, and recommends the appointment, retention, and performance of external auditors.

Reward & Nomination Committee

Ensures that Board composition, and remuneration frameworks remain aligned with CMA requirements and international standards. The Committee manages Board nominations, evaluates Board independence, oversees performance evaluations for the Board and senior executives, and ensures there are no conflicts of interest. It also develops and reviews compensation policies and monitors adherence to the Company's professional and ethical conduct standards.

Together, these committees form a structured governance system that integrates operational oversight, financial accountability, and governance excellence. Their combined work supports consistent decision-making, promotes responsible conduct across business units, and strengthens Aldrees' ability to meet regulatory expectations while maintaining transparency and stakeholder trust.



RISK MANAGEMENT

Aldrees applies a unified risk management framework that defines a clear methodology for identifying, assessing, and managing risks across all operational units. This framework ensures that risk considerations are integrated into strategic planning and daily operations, strengthening operational consistency, reinforcing transparency, and ensuring that business units operate within approved risk appetite levels.

The Company treats risk management as a core element in achieving its corporate and operational objectives. The framework supports timely decision-making, enhances risk awareness, and provides a consolidated view of risks at the enterprise level. Operational units are required to monitor emerging risks, keep pace with developments, and take actions that balance potential opportunities and challenges. This includes maintaining stable performance in changing market conditions, identifying new opportunities, sharing knowledge, and managing uncertainty with clarity and discipline.

100%

of Operational Activities Assessed Under the Company's Risk Management Framework.

Objectives of Risk Management

The primary objectives of RM in the Company are:

- "Keep the Company out of Trouble," by ensuring effective and efficient management of risk and thereby, minimizing the likelihood of occurrence and the impact of risk incidents.
- "Make the Company's Business Better," by assisting the management in managing risk and leveraging risk opportunities.
- Foster a culture of risk awareness where management embraces Risk Management and accept ownership of risk and accountability for the management of those risks.
- Embed an efficient Risk Management process at the Company by optimizing the cost of managing business risk.
- Maintain a current and accurate assessment of all significant business risks at the company and ensure that appropriate risk treatment plans are in place.
- Provide required assurance to the Board and senior management with regards to the Risk Management Process.
- "Risk Management" is embedded in the management decision-making and strategic planning process.

Risk Management Procedures

Risk Strategy and Risk Tolerance:

Risk is part of doing business and risk management is therefore part of day-to-day business management. The company aims to formalize risk management to the extent that business units will be able to apply best-practice techniques, to share knowledge and experience, and to make the key risks to the shareholders transparent.

The company aims to be risk aware, but not overly risk averse, and to actively manage business unit risks to protect and grow the business units. To achieve its business unit objectives, it recognizes that it will take on certain business unit risks.

It aims to take risks in an informed and proactive manner, such that the level of risk is consistent with the potential business unit rewards and that the company understands and can manage or absorb the impact of the risk if it materializes. The Management will establish such risk responses as required to achieve the business unit objectives in accordance with the acceptability of the risk. Quantified business unit risk tolerances will be formulated and regularly updated by management at group.

Roles and Responsibilities

Divisional and business-unit level, and likewise aim to actively avoid risks that could:

- Negatively affect the safety of our employees or other stakeholders, such as customers.
- Negatively affect our reputation.
- Lead to laws or regulations being breached and legislation.
- Endanger the future existence of the company.

Risk Support Officer

The Risk Support Officer ensures that risk management is conducted in a structured, systematic, and continuous manner across the company business units.

The Risk Support Officer’s specific responsibilities are to:

- Maintain company’s risk management framework (tools and methodologies).
- Support business units in their use of these tools and methodologies.
- Maintain risk management communication within the company organization.
- If requested by a business unit, facilitate a risk assessment as part of the Three-year Plan and as part of support for key decisions.
- Provide an annual risk report for Company Holding, as well as a consolidated risk report.
- Coordinate and supply training in risk management.

Risk Compliance Auditor

The Risk Compliance Auditor is responsible for reviewing and reporting on how well the business units are addressing the requirements set out in company’s Risk Management Policy. The Risk Compliance Auditor is generally externally resourced and reports directly to the Audit and Compliance Committee.

The Risk Compliance Auditor’s specific responsibilities are to:

- Evaluate and report on the compliance of the business units with company’s Risk Management Policy.
- Evaluate controls in key risk areas on an ad-hoc basis.
- Evaluate compliance with other company policies on an ad-hoc basis.
- Review and report on the extent to which management has applied company’s risk management framework.

Risks Related to the Company’s Activities

Aldrees manages a diverse set of risks that may affect operational continuity, financial stability, and strategic performance. Understanding these risks enables the Company to mitigate potential impacts, safeguard long-term resilience, and support informed decision-making. The main categories include:

Regulatory and Legislative Risks

Risks arising from changes in laws, regulatory requirements, licensing conditions, and compliance obligations that may influence operations or cost structures.

Customer Dependency Risks

Exposure resulting from reliance on major customers, particularly government bodies and large institutional clients.

Fuel Availability and Pricing Risks

Risks associated with fluctuations in fuel supply, procurement conditions, and changes in global and local fuel prices.

Insurance Coverage Risks

Limitations or gaps in insurance coverage may create financial exposure in the event of operational incidents or unforeseen events.

Human Capital Dependency Risks

Dependence on specialized expertise and key personnel whose skills are critical to operational performance and continuity.

Technology and Systems Dependency Risks

Reliance on essential software platforms and digital systems that support operations, financial reporting, customer services, and supply chain activities.

Market-Related Risks

Risks connected to high competition, service quality expectations, and changes in industry structure, including:

- Competitive environment.
- Service differentiation and customer expectations.
- Market consolidation, mergers, and alliances.

Financial Risks

Risks that arise from fluctuations in financial markets and from the Company’s financial structure, including:

- **Price risks:** commodity, currency, equity, financial instruments, interest rates.
- **Liquidity risks:** cash flow, concentration, opportunity cost.
- **Credit risks:** collateral adequacy, counterparty concentration, default, settlement.

Information and Decision-Making Risks

Risks linked to the quality, availability, and reliability of information used in business decisions, including:

- Operational risks.
- Public reporting and data accuracy.
- Strategic planning risks.



COMPLIANCE AND TRANSPARENCY

Transparency is a core component of Aldrees’ governance approach, ensuring that stakeholders receive clear, accurate, and timely information about the Company’s financial and non-financial performance. Transparent reporting increases trust, enables informed decision-making, and ensures fairness by providing equal access to relevant information. Transparency also enhances accountability by giving stakeholders visibility into the Company’s decision-making processes and performance oversight. Aldrees strong compliance record further reflects this commitment, with zero instances of non-compliance with laws and regulations and zero recorded cases of corruption during the reporting period.

0 Instances of Non-compliance with Laws and Regulations

0 Recorded Cases of Corruption

Disclosure and Reporting

As a publicly listed company regulated by the CMA, Aldrees complies with all governance and reporting requirements, including detailed disclosures on Board structure, committee activities, internal controls, financial performance, and regulatory compliance. The Company maintains open investor communication channels to ensure clarity, timely responses, and consistency in all publicly shared information. Aldrees’ successful implementation of the national e-invoice system demonstrates its focus on financial transparency by ensuring accurate transaction recording and reducing the likelihood of error.

Ethical Conduct and Governance Framework

Ethical conduct at Aldrees is guided by the Corporate Governance Principles, Policies, and Procedures, which establish standards for integrity, accountability, conflict-of-interest management, and responsible conduct. These guidelines apply to employees, management, and partners, ensuring that business activities reflect fairness, professionalism, and compliance with Saudi laws. Governance committees provide oversight to ensure consistent policy implementation across all departments.

Integrated Management System

Aldrees operates through an Integrated Management System (IMS) that incorporates ISO certifications for quality management, environmental management, occupational health and safety, and responsible care. ISO 9001 forms the foundation of this system, ensuring standardized processes, consistent application of procedures, and continual improvement. Regular internal and external audits verify compliance and support operational excellence.

Policy Framework

Ethics and Conduct Policies

Policy	Description
Code of Conduct Policy	Establishes ethical standards, expected employee behavior, and conflict-of-interest guidance.
Non-Disclosure Agreement (NDA) Policy	Protects confidential information and governs secure data sharing.
Non-Discrimination Policy	Ensures equal treatment and prohibits discriminatory practices across all employment activities.
People of Determination Inclusion Policy	Promotes inclusion and accessibility for employees with disabilities.

Procurement and Commercial Policies

Policy	Description
Procurement Policy	Sets requirements for fair purchasing, supplier evaluation, and ethical procurement practices.

Operational and Management System Policies

Policy	Description
Integrated Management System (IMS) Policy	Sets standards for quality, environmental, and safety management aligned with ISO frameworks.
Environmental Policy	Establishes environmental compliance requirements and performance expectations.
Health and Safety Policy	Defines safety protocols, risk controls, and procedures to maintain a safe workplace.
Risk Management Policy	Outlines risk identification, assessment, mitigation, and reporting processes across all business units.
Retirement of Old Vehicles and Equipment Policy	Sets procedures for phasing out aging assets to maintain safety and efficiency.

Human Resources Policies

Policy	Description
HR Manual and Policies	Covers recruitment, employment practices, training, performance management, and employee relations.
Social Security Policy	Ensures compliance with national social insurance regulations.

Information Technology and Cybersecurity Policies

Policy	Description
IT Policies and Procedures	Defines standards for cybersecurity, data protection, system access, and acceptable technology use.
Communication, Participation, and Consultation Policy	Outlines internal communication channels and employee engagement mechanisms.

CLOSING STATEMENT

Aldrees values the role that stakeholders play in shaping its operational and sustainability priorities. The 2025 ESG Report has been prepared to provide clear, factual, and transparent information on the Company's performance and the systems used to manage environmental, social, and governance topics throughout the year. The information presented is intended to support stakeholders in understanding how Aldrees manages risks, evaluates performance, and incorporates sustainability into its operational practices.

As expectations continue to evolve, Aldrees remains focused on maintaining open communication with stakeholders and improving the completeness and reliability of the data disclosed in future reporting cycles. The Company will continue to engage with stakeholders, respond to their requirements, and ensure that sustainability considerations remain integrated into decision-making and operational planning.

Feedback and Copyright Notice

For feedback on this report or inquiries related to Aldrees' sustainability performance, please contact us through the channels available on our official website. All images and visual materials used in this report, including those related to partners and operations, are protected by copyright and may not be reused without prior written permission.



GRI INDEX

Statement of use	Aldrees Company has reported in accordance with the GRI Standards for the period 1/1/2025 to 31/12/2025
GRI 1 used	GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION	
			REASON	EXPLANATION
GRI 2: General Disclosures 2021	2-1 Organizational details	About Aldrees: pages 21-30		
	2-2 Entities included in the organization's sustainability reporting	About this Report: pages 09-10		
	2-3 Reporting period, frequency and contact point	About this Report: pages 09-10		
	2-4 Restatements of information	About this Report: pages 09-10		
	2-5 External assurance	No external assurance provided for this report		
	2-6 Activities, value chain and other business relationships	About this Report: pages 09-10		
	2-7 Employees	Workforce Profile: page 66		
	2-8 Workers who are not employees	All employees reported are fulltime employees		
	2-9 Governance structure and composition	Governance at Aldrees: pages 83-92		
	2-10 Nomination and selection of the highest governance body	Governance at Aldrees: pages 83-92		
	2-11 Chair of the highest governance body	Governance at Aldrees: pages 83-92		
	2-12 Role of the highest governance body in overseeing the management of impacts	Governance at Aldrees: pages 83-92		
	2-13 Delegation of responsibility for managing impacts	Governance at Aldrees: pages 83-92		
	2-14 Role of the highest governance body in sustainability reporting	Governance at Aldrees: pages 83-92		
	2-15 Conflicts of interest	Policy Framework: pages 91-92		

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION	
			REASON	EXPLANATION
GRI 2: General Disclosures 2021	2-16 Communication of critical concerns	Policy Framework: pages 91-92		
	2-17 Collective knowledge of the highest governance body	Governance at Aldrees: pages 83-92		
	2-18 Evaluation of the performance of the highest governance body	Governance at Aldrees: pages 83-92		
	2-19 Remuneration policies	Policy Framework: pages 91-92		
	2-20 Process to determine remuneration	Refer to Annual Report		
	2-21 Annual total compensation ratio	Refer to Annual Report		
	2-22 Statement on sustainable development strategy	Vision for Sustainable Growth: pages 13-16		
	2-23 Policy commitments	Policy Framework: pages 91-92		
	2-24 Embedding policy commitments	Policy Framework: pages 91-92		
	2-25 Processes to remediate negative impacts	Risk Management: pages 85-90		
	2-26 Mechanisms for seeking advice and raising concerns	Policy Framework: pages 91-92		
	2-27 Compliance with laws and regulations	Compliance and Transparency: pages 89-90		
	2-28 Membership associations	Certificates and Associations: pages 29-30		
	2-29 Approach to stakeholder engagement	Stakeholder Engagement and Materiality Assessment: pages 37-42		
	2-30 Collective bargaining agreements	Omitted	Legal Prohibitions	Collective bargaining agreements are not prohibited in the areas of operations
MATERIAL TOPICS				
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Stakeholder Engagement and Materiality Assessment: pages 37-42		
	3-2 List of material topics	Stakeholder Engagement and Materiality Assessment: pages 37-42		
CLIMATE CHANGE; ENVIRONMENTAL STEWARDSHIP				
GRI 3: Material Topics 2021	3-3 Management of material topics	Stakeholder Engagement and Materiality Assessment: pages 37-42		
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Greenhouse Gas Emissions: pages 46-47		
	305-2 Energy indirect (Scope 2) GHG emissions	Energy Efficiency: page 48		
	305-3 Other indirect (Scope 3) GHG emissions	Greenhouse Gas Emissions: pages 46-47		

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION	
			REASON	EXPLANATION
GRI 305: Emissions 2016	305-4 GHG emissions intensity	Greenhouse Gas Emissions: pages 46-47		
	305-5 Reduction of GHG emissions	Greenhouse Gas Emissions: pages 46-47		
	305-6 Emissions of ozone-depleting substances (ODS)	Ozone-Depleting Substances: page 48		
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Ozone-Depleting Substances: page 48		
WASTE MANAGEMENT; ENVIRONMENTAL STEWARDSHIP				
GRI 3: Material Topics 2021	3-3 Management of material topics	Stakeholder Engagement and Materiality Assessment: pages 37-42		
GRI 306: Waste 2020	306-2 Management of significant waste-related impacts	Waste Management: pages 53-56		
	306-3 Waste generated	Waste Management: pages 53-56		
	306-4 Waste diverted from disposal	Waste Management: pages 53-56		
	306-5 Waste directed to disposal	Waste Management: pages 53-56		
HEALTH & SAFETY				
GRI 3: Material Topics 2021	3-3 Management of material topics	Stakeholder Engagement and Materiality Assessment: pages 37-42		
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Occupational Health and Safety: pages 70-75		
	403-2 Hazard identification, risk assessment, and incident investigation	Occupational Health and Safety: pages 70-75		
	403-3 Occupational health services	Occupational Health and Safety: pages 70-75		
	403-4 Worker participation, consultation, and communication on occupational health and safety	Occupational Health and Safety: pages 70-75		
	403-5 Worker training on occupational health and safety	Occupational Health and Safety: pages 70-75		
	403-6 Promotion of worker health	Occupational Health and Safety: pages 70-75		
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Health and Safety: pages 70-75		
	403-8 Workers covered by an occupational health and safety management system	Occupational Health and Safety: pages 70-75		
	403-9 Work-related injuries	Occupational Health and Safety: pages 70-75		
	403-10 Work-related ill health	Occupational Health and Safety: pages 70-75		

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION	
			REASON	EXPLANATION
DIVERSITY & INCLUSION				
GRI 3: Material Topics 2021	3-3 Management of material topics	Stakeholder Engagement and Materiality Assessment: pages 37-42		
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Governance Framework: pages: 83-84		
	405-2 Ratio of basic salary and remuneration of women to men	The Company applies standardized job grading, remuneration frameworks, and internal pay policies to ensure equitable compensation practices across comparable roles, regardless of gender.		
HUMAN CAPITAL DEVELOPMENT & TALENT RETENTION				
GRI 3: Material Topics 2021	3-3 Management of material topics	Stakeholder Engagement and Materiality Assessment: pages 37-42		
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Learning and Development: pages 69-71		
	404-2 Programs for upgrading employee skills and transition assistance programs	Learning and Development: pages 69-71		
	404-3 Percentage of employees receiving regular performance and career development reviews	Learning and Development: pages 69-71		
COMMUNITY ENGAGEMENT				
GRI 3: Material Topics 2021	3-3 Management of material topics	Stakeholder Engagement and Materiality Assessment: pages 37-42		
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Community engagement: pages 78-80		
	413-2 Operations with significant actual and potential negative impacts on local communities	Community engagement: pages 78-80		
GOVERNANCE & BUSINESS ETHICS; ANTICORRUPTION				
GRI 3: Material Topics 2021	3-3 Management of material topics	Stakeholder Engagement and Materiality Assessment: pages 37-42		
GRI 2: General Disclosures 2021	2-9 Governance structure and composition	Governance at Aldrees: pages 83-92		
	2-10 Nomination and selection of the highest governance body	Governance at Aldrees: pages 83-92		
	2-11 Chair of the highest governance body	Governance at Aldrees: pages 83-92		
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GRI 2: General Disclosures 2021	2-14 Role of the highest governance body in sustainability reporting	Governance at Aldrees: pages 83-92		
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	2-27 Compliance with laws and regulations	Compliance and Transparency: pages 89-90		
	2-28 Membership associations	Certificates and Associations: pages 29-30		
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Compliance and Transparency: pages 89-90		
	205-2 Communication and training about anti-corruption policies and procedures	Compliance and Transparency: pages 89-90		
	205-3 Confirmed incidents of corruption and actions taken	Compliance and Transparency: pages 89-90		
DIGITAL TRANSFORMATION; PRIVACY, DATA & SECURITY				
GRI 3: Material Topics 2021	3-3 Management of material topics	Stakeholder Engagement and Materiality Assessment: pages 37-42; Digital Transformation and Smart Refulueing Solutions: page 49; Customer Privacy and Data Security: page 71		
CUSTOMER EXPERIENCE				
GRI 3: Material Topics 2021	3-3 Management of material topics	Stakeholder Engagement and Materiality Assessment: pages 37-42; Stations Services: pages 23-24		
RESPONSIBLE SUPPLY CHAIN				
GRI 3: Material Topics 2021	3-3 Management of material topics	Stakeholder Engagement and Materiality Assessment: pages 37-42		
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Community engagement: pages 78-80		