

ANNUAL SUSTAINABILITY REPORT 2025

Engineering Impact for a Sustainable Future



Progressing towards a Sustainable Future : Kingdom of Saudi Arabia

After a decade of **progress under Vision 2030**, our nation has shown how ambition can be turned into real results through the determination of its people and the strength of its institutions. The progress achieved in recent years means we must now build on this momentum, step up our efforts, and strengthen our plans to sustain this progress and continue improving the lives of our people.

Strategic Objectives of the Kingdom

Net Zero

Emissions by
2060

50%

Renewable Power Usage by
2030

30%

of the Kingdom's land and sea
under protection by 2030

“

We are determined to reinforce and diversify the capabilities of our economy, turning our key strengths into enabling tools for a fully diversified future

Saudi Vision 2030 - Leadership Messages



VISION رؤية
2030
المملكة العربية السعودية
KINGDOM OF SAUDI ARABIA



Vibrant Society



Thriving Economy



Ambitious Nation

His Royal Highness Prince Mohammed bin Salman bin Abdulaziz Al Saud
Crown Prince and Prime Minister : Kingdom of Saudi Arabia



Message from CEO

As we launch the third edition of our ESG Report for Sultan Batterjee Group of Companies (SB), we reaffirm our commitment to building organizations that create long-term value for people, communities, and future generations.

Over the past year, we have continued to strengthen our approach towards sustainable development, responsible growth, innovation, and governance across our businesses, including IHCC, Greener by IHCC, Lifestyle Developers and 3C. Our journey goes beyond delivering projects and developments, it is about creating meaningful impact through sustainability, operational excellence, and purpose-driven leadership aligned with the ambitions of Saudi Vision 2030.

This report reflects our ongoing efforts to integrate ESG principles into our operations, culture, and decision-making processes, while continuously seeking opportunities to enhance environmental stewardship, empower communities, and uphold the highest standards of governance and transparency.

We remain committed to contributing to a more sustainable and resilient future through innovation, collaboration, and responsible business practices that support the Kingdom's transformation journey.

I would like to extend my sincere appreciation to our teams, partners, and stakeholders whose dedication and shared vision continue to drive our progress forward. Together, we will continue building with purpose and shaping a lasting legacy for generations to come.

Sincerely,

Sultan S. Batterjee



Leadership commitment to driving resilient, sustainable, and future-ready growth



Vibrant Society



Thriving Economy



Ambitious Nation

رؤية
VISION
2030
المملكة العربية السعودية
KINGDOM OF SAUDI ARABIA



Sultan Sobhi Batterjee
Chairman and CEO

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About Our Report (GRI 2-1, 2-2, 2-3, 2-4, 2-5, 2-6, 2-7, 2-8, 2-9, 2-22)

Purpose and Scope of the Report

At SB, we view sustainability reporting as more than a disclosure exercise; it is a reflection of how we integrate responsible practices into the way we operate, build, and create value. Through this report, we aim to:

Transparency

Provide a clear and transparent account of our environmental, social, and governance (ESG) performance



Strategic Integration

Demonstrate how sustainability is embedded into our strategy, projects, and day-to-day operations



Progress Tracking

Share our progress in reducing environmental impacts and strengthening our workforce and communities



Stakeholder Engagement

Enable our stakeholders to make informed decisions through reliable and structured information



Regional / Global alignment

Align our sustainability journey with global best practices and Saudi Vision 2030 priorities



Our long-term ambition is to strengthen our position as a leading provider of sustainable infrastructure solutions delivering projects that create lasting economic, environmental, and social value.

Reporting Boundary and Coverage (GRI 2-1, 2-3)

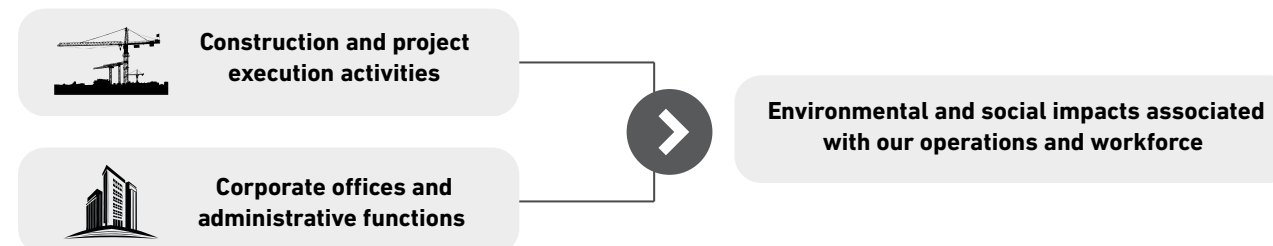
This report reflects our sustainability performance across SB's core operations and subsidiaries under our direct operational control. Our reporting scope includes:



The scope of this report covers SB's operations and its subsidiaries—IHCC and its subsidiaries (FM, MEP, Parking Solutions, and Renofit), GREENER by IHCC, Lifestyle Developers, and 3C Architecture and Engineering Consultants (3C)—within KSA, UAE, Egypt, and Morocco, unless specified otherwise.

This report has been developed in accordance with the GRI Standards and demonstrates SB's dedication to aligning its practices with the United Nations Sustainable Development Goals (UN SDGs), the Saudi Vision 2030, and the Tadawul ESG Guidelines.

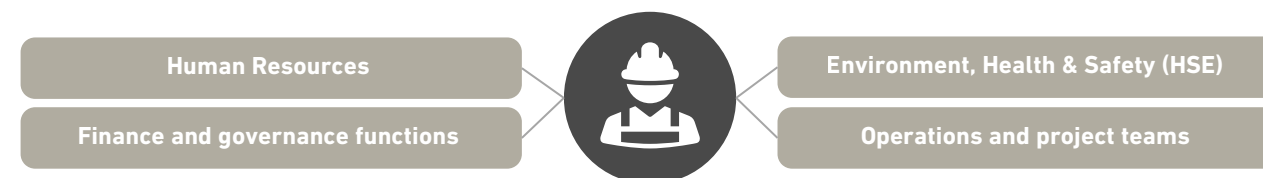
While we work closely with suppliers, contractors, and partners, detailed performance data from these entities is not fully included in this report unless specifically stated. However, we recognize their importance and continue to strengthen our approach to value chain transparency. We are committed to gradually expanding our reporting scope in future cycles as our data systems and processes evolve. Below is an insight into our operational control boundaries considered towards the report :



Reporting Period and Framework Alignment (GRI 2-1, 2-2, 2-3)

This report covers the period from **1 January 2025 to 31 December 2025**, with selected historical data included where relevant to provide context and track progress over time. In preparing this report, we have followed a structured and collaborative approach:

- We collected sustainability data from across our operations, including project sites and corporate functions
- We consolidated and analysed ESG performance indicators at the Group level
- We engaged multiple functions across the organization, including:



Where applicable, we apply internationally recognized methodologies such as the GHG Protocol and IPCC emission factors to calculate environmental indicators, including greenhouse gas emissions. This approach helps us ensure that our disclosures remain consistent, comparable, and aligned with global practices.

We align our sustainability reporting in accordance to GRI Standards including recognized international frameworks and national priorities to ensure credibility and relevance. By aligning with these frameworks, we ensure that our reporting reflects global best practices while addressing the specific needs and expectations of our regional context and industry. Our disclosures are guided by:



Data Management and Verification (GRI 2-1, 2-2, 2-3, 2-5)

We have established a structured approach to collecting and managing sustainability data to ensure its accuracy and reliability.

How we collect data

Sustainability data is collected and managed through a structured process designed to ensure consistency, accuracy, and reliability. Data sources include utility bills, fuel consumption records, site logs, project and operational management systems, environmental monitoring and waste tracking records, and human resources and financial systems.

How we validate data

Data is reviewed at project, departmental, and corporate levels with supporting documentation maintained for traceability. Internal reviews and audits are conducted in line with our management systems.

Methodologies applied

We use recognized standards such as GHG Protocol, ISO-aligned methodologies (including ISO 14064 principles), IPCC, DEFRA and relevant emission factors towards tabulating ESG Data.

Assurance

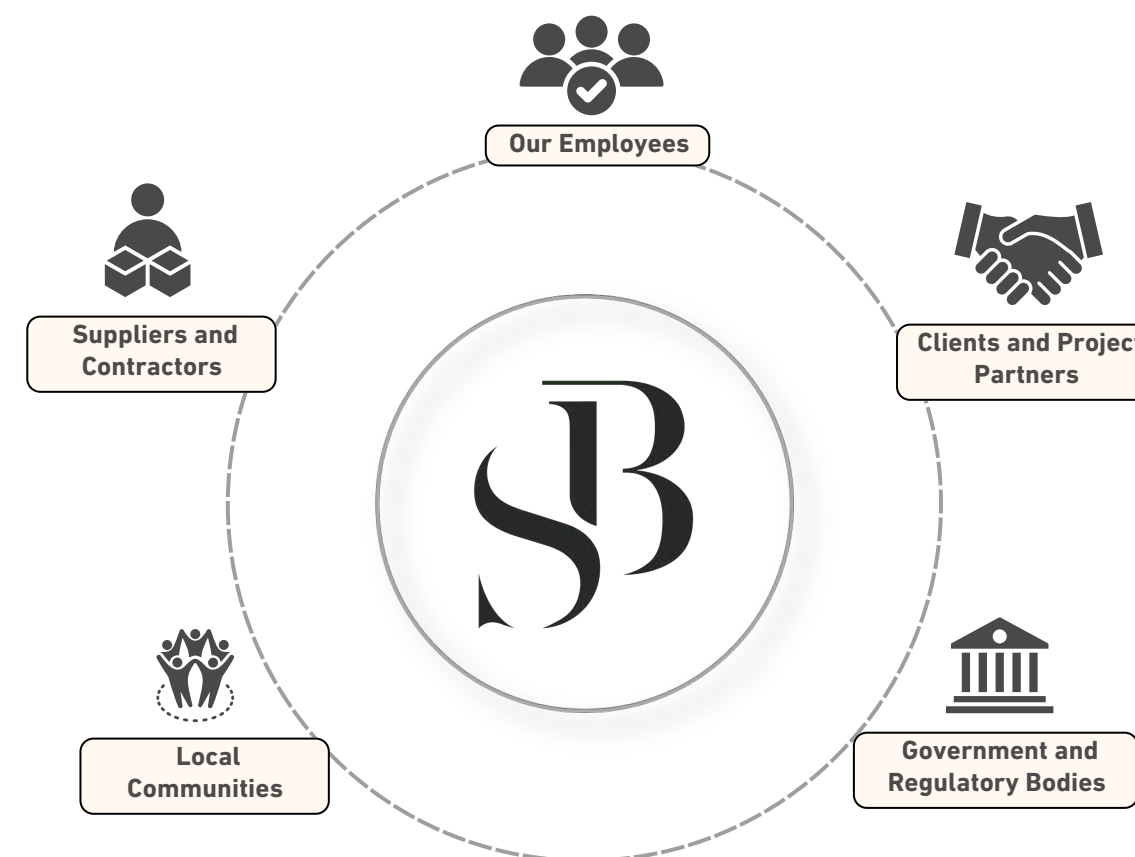
This report has been prepared using comprehensive internal verification processes to ensure the integrity and reliability of the disclosed information. As part of its ongoing commitment to continuous improvement, the organization is enhancing its reporting and data governance practices to support future external assurance.

Forward-Looking Statements

This report may contain forward-looking statements that go beyond historical facts and pertain to future projections, such as forecasts, predictions, objectives, events, trends, or plans. These projections are based upon current assumptions and expectations and are not audited by external auditors, and it is important to acknowledge that unexpected events and uncertainties may arise which may not be accounted for in these statements. As such, these statements should not solely be relied upon by investors. While Sultan Batterjee Group of Companies (SB) has made every effort to ensure the accuracy and completeness of the information in this report, forward-looking statements are only valid as of their actual date. Actual results may differ from the expressed or implied statements, and Sultan Batterjee Group of Companies (SB) does not publicly update or modify them after the publication date of this report.

Stakeholder Inclusion in Reporting (GRI 2-1, 2-2, 2-3)

Engaging with our stakeholders is central to how we shape our sustainability strategy and reporting. These engagements take place through meetings, surveys, workshops, and ongoing project-level interactions.



Restatement of Values (GRI 2-4)

Certain previously reported figures have been revised to enhance data accuracy, refine calculation methodologies, and ensure alignment with defined reporting boundaries. These updates improve the consistency and comparability of data across reporting periods.

Feedback and Suggestions (GRI 2-1, 2-2, 2-3)

We welcome your feedback, questions, and suggestions on this Sustainability Report. Please contact us through the following channels:

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About Us

Organization Profile (GRI 2-1, 2-6, 2-7, 2-8, 2-9, 2-22)

Understanding SB's integrated infrastructure model and value creation ecosystem

Sultan Batterjee Group of Companies (SB) is a diversified, family-owned infrastructure and development group headquartered in Saudi Arabia and operating as part of Bait Al Batterjee Group.

With origins dating back to the 1920s through the establishment of Bait Al Batterjee Group, the Group has evolved into an integrated platform delivering end-to-end solutions across design, construction, sustainability, and real estate development.

The Group operates through a synergistic business model that integrates engineering, procurement, construction, sustainability advisory, and real estate development capabilities. This model enables the Group to deliver complex, high-value projects across healthcare, education, hospitality, and mixed-use sectors while embedding sustainability and innovation throughout the project lifecycle.

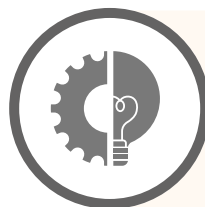
Strong governance and family leadership, ensuring long-term strategic continuity



Alignment with Saudi Vision 2030, supporting infrastructure and economic diversification



Integrated service delivery across design, build, and operations



Sustainability-driven solutions through energy efficiency and green building expertise

Core Operations & Expertise (GRI 2-1, 2-6)

The Group operates through multiple integrated business verticals, including:

Engineering, Procurement, & Construction



Fit-Out and Interior Solutions



Facility Management Services



Parking Solutions



Design and Consultancy



Sustainability and Energy Solutions



MEP Services



Real Estate Development



SB

سلطان البترجي القابضة
SULTAN BATTERJEE HOLDING

Our Sectors of Expertise

Residential

Mixed Use

Hospitality

Educational

Healthcare

Commercial

Special Infra

Group Structure and Subsidiaries (GRI 2-1, 2-6)

SB operates through a portfolio of specialized subsidiaries, each contributing to the Group’s integrated value chain:



These subsidiaries operate in a coordinated manner, enabling SB to deliver integrated infrastructure solutions while addressing environmental and social priorities.

Key Assets and Capabilities (GRI 2-1)

SB’s operational strength lies in its integrated capabilities and technical expertise across the infrastructure value chain. Key assets and capabilities include:

01

Regional Expertise

Over four decades of experience in engineering, design, and construction

02

End to End Lifecycle Management

Turnkey project delivery capabilities, from concept to operations

03

Advanced Design Integrations

Advanced design and digital capabilities, including BIM and performative design

04

New Age Low Carbon Expertise

Sustainability expertise, including energy efficiency, LEED certified projects, and renewable energy integration

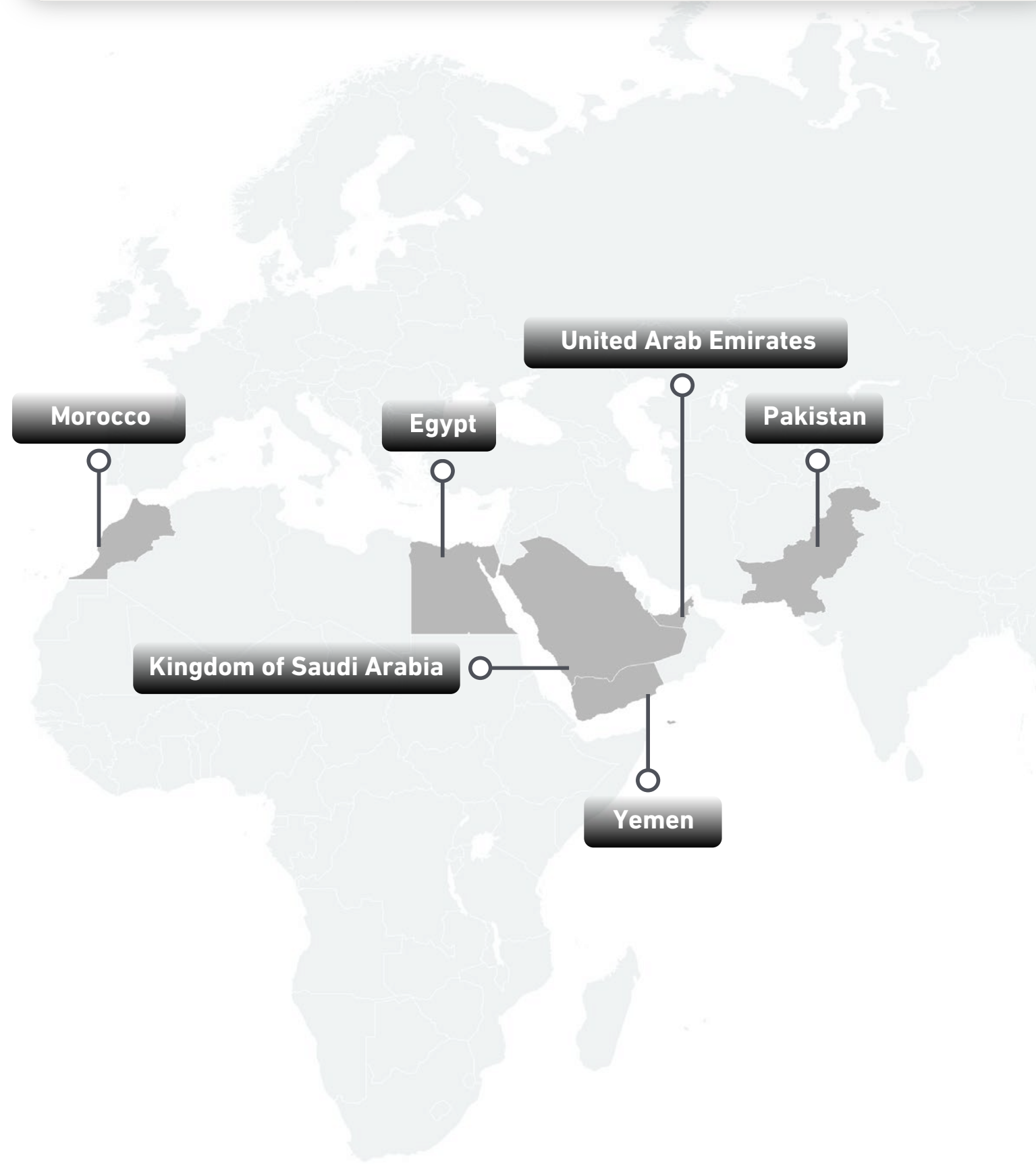
05

Diversified Developments

Extensive project portfolio across healthcare, education, hospitality, residential, mixed-use, specialized, and infrastructure sectors

Our Geographical Presence across Regions (GRI 2-1)

SB operates across key regions of Saudi Arabia including major cities **Riyadh, Jeddah, Makkah, Madinah, Dammam and others**, supporting national infrastructure development through its diversified subsidiaries and strong governance framework.



Great
Place
To
Work®

Certified

Ranked **6th**

among the Top 30 Construction
Companies in the MENA region
(2025) by Construction Week
Middle East

Our Brand Insights (GRI 2-1, 2-6)

40+

Years of Regional
Expertise

>50

Local Saudi Partners
and Suppliers (ICV)

WELL

1st Contractor in KSA to
achieve WELL H&S Rating

90%+

Projects executed on
design & build model

1.3mn+

Completed in healthcare
projects (in Sqm.)

SAR 1.5bn

Worth Makkah Medical City Delivered

6,000+

Hospital Beds Delivered through EPC expertise



First in KSA to achieve
LEED Recertification
V4.1 O&M Platinum

IHCC, headquartered in Jeddah and Riyadh and operating across Saudi Arabia, the UAE, Egypt, and Morocco is a leading Saudi family-owned design and build company with more than four decades of experience delivering complex, high-performance projects across the MENA region. The company provides fully integrated turnkey solutions spanning design, engineering, construction, and facility operations.

IHCC

WE DESIGN & BUILD THE FUTURE



GREENER
Energy Saving Solutions
BY IHCC

1,450,626+

Total area certified in 2026 (m²)

666,955

Total area certified in 2025 (m²)

~50%

Cost Reduction through LCA

155,000 m²

Major Projects Completed (in Area) across healthcare, commercial, and education sectors which were tested and commissioned across 2025

59,700

Emission Reduction in tCO₂ per year of Operation for Delivered Projects



- We executed the EV charging infrastructure for car brands under Alnaghi group including Jaguar, Land Rover, BMW, Rolls Royce, and Mini Cooper to deploy 600+ EV charging points across KSA.
- Additionally assigned to execute the EV charging infrastructure for the largest developments in KSA including King Salman Park, Misk City, KAUST and Diriyah Gate Development.

GREENER by IHCC is a specialized sustainability and green building solutions provider delivering end-to-end services including energy audits, green building consulting, renewable energy solutions, retrofitting, and commissioning services.

By leveraging innovative technologies and technical expertise, GREENER by IHCC helps organizations reduce environmental impacts, improve operational efficiency, achieve green building certifications, and create more sustainable, future-ready developments. (GRI 2-1, 2-6)

35 Total completed Projects in 2025

LIFE STYLE DEVELOPERS

Class A Real Estate Developer

We Raise the Standards

THE NEST

Our Brand Insights (GRI 2-1, 2-6)

12

Total LEED Certified
Developments

23

Total Development
Projects Executed

8

Total Awards received
by our Developments

3000+

Total Residential
Units Developed

Lifestyle Developers is a leading Saudi Arabian real estate developer delivering integrated, high-quality developments through a fully in-house development model.

Backed by the strength of Sultan Batterjee Group of Companies (SB), Lifestyle Developers ensures seamless project delivery, operational excellence, and long-term value creation while supporting Saudi Arabia's environmental, social, and economic development objectives.

Residential

Healthcare

Educational

Hospitality

Mixed-Use



We have been in the industry
for over

12+ Years

as part of Batterjee Group

Our Brands and Developments

Community
Lifestyle

LIFESTYLE
-GARDENS-

M **MASAKN**
مسكن

THE
NEST

DIYAR
AL SALAM
A Community within a Community

THE
VUE

STANDARD

LIFESTYLE
LIVING

B **مسجد**
HOTEL

ALNAHDA

568 ALZAHRA

WAHA
ARABIAN HOSPITALITY

3C is a leading MENA-based design firm with over 21 years of experience delivering healthcare, education, and large-scale development projects. Through our proprietary **3C Model of Shared Value and Performative Design Studio™**, BIM capabilities, and advanced digital tools, we deliver future-ready developments that create lasting environmental, social, and economic value. (GRI 2-1, 2-6)



Developed

1st

LEED-Certified Private
Residential Project in
Kingdom of Saudi Arabia

854,600 sqm

Largest Planned Medical City Development

Delivering Healthcare, Education & Mixed-
Use **Projects Through Integrated
Architecture, Engineering,** Interiors,
Landscape & Medical Planning Services

315 Beds

World-Class Multidisciplinary
Hospital Designed & Delivered



Early BIM Adopter by being a digital
design pioneer in MENA

5 Countries | 20+ Cities with regional
design presence across MENA

Awards & Recognition

- Health Care Project of the Year (GCC), 2018
- International Property Award Winner, 2018–19
- Mixed-Use Project of the Year, 2018
- Best Leisure Development Project Leader in Healthcare Sector

50+

Total Projects
Delivered across
MENA

21+

years of experience in large-
scale hospital and educational
design

We operate our
Proprietary and In House
Tools of **3C Model of
Shared Value and
Performative Design
Studio™**

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

Our Affiliations and National Programs towards a better Society (GRI 2-1, 2-6)

Local Content Certification



A testament to SB's commitment to creating local value by investing in Saudi talent, supporting local suppliers, and contributing to Saudi Vision 2030.

Tamkeen Program



SB's strategic local content initiative that develops Saudi talent, strengthens local suppliers, and enhances national value creation in line with Saudi Vision 2030.

Mowaamah Program - Bronze Recognition



Recognition of SB's commitment to workplace inclusion by supporting the employment and empowerment of persons with disabilities in line with Saudi Vision 2030.

Qaderoon Initiative



SB participated in the Qadroon Initiative to advance the employment and inclusion of PwD, reinforcing its commitment to diversity and Saudi Vision 2030.

British Safety Council Membership



We enhance our health and safety performance through access to international expertise, benchmarking, and best practices.

Royal Society for the Prevention of Accidents (RoSPA) Membership

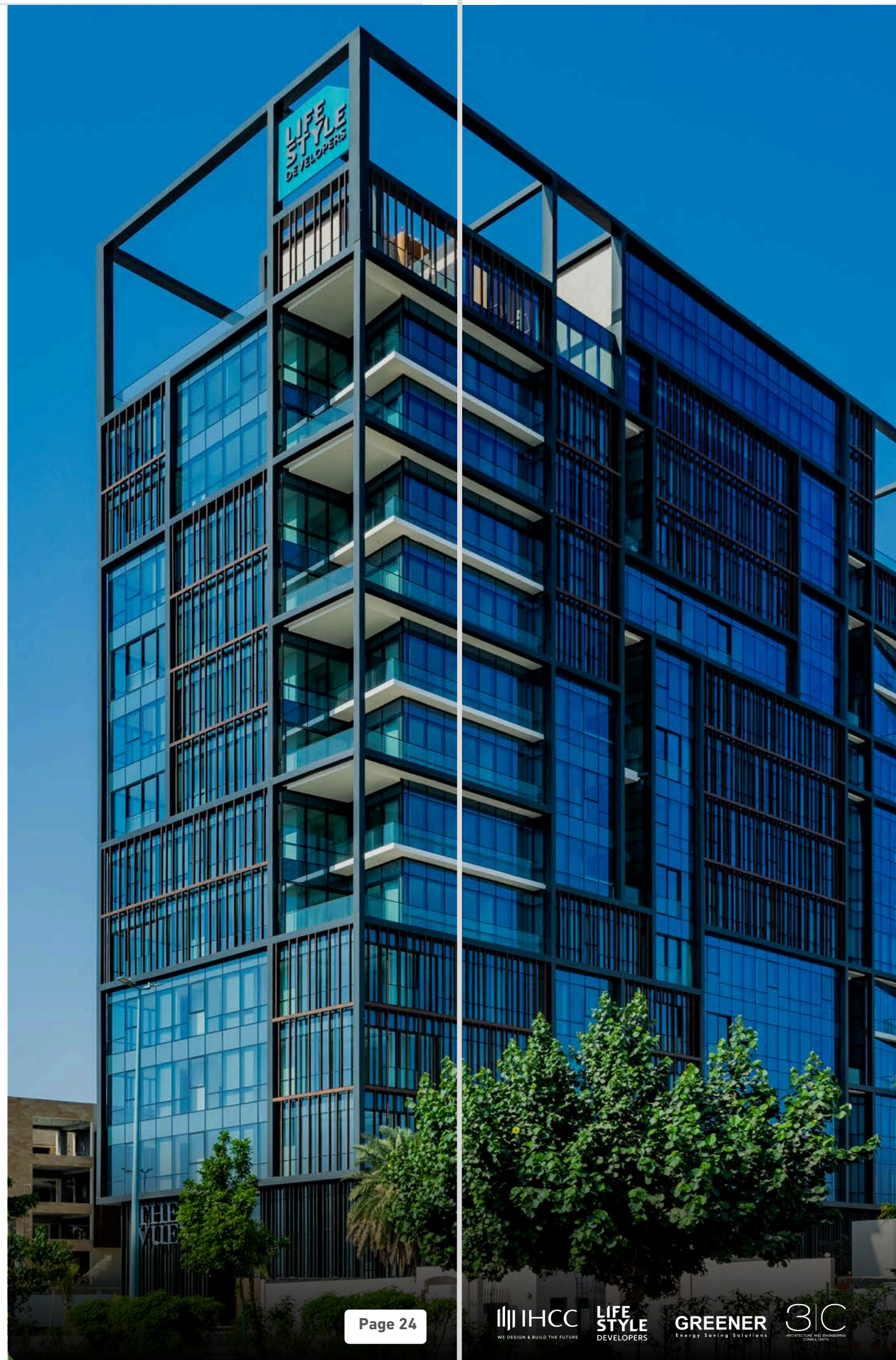


We reinforce a proactive safety culture and continuous improvement in risk management.

Design-Build Institute of America (DBIA) Membership



We support integrated project delivery and best practices in design build methodologies.



Our Key Certifications towards Systemic Management of Operations (GRI 2-1, 2-6)

At SB, we believe that strong systems and credible partnerships are essential to delivering sustainable and responsible growth. Our certifications and memberships reflect our commitment to maintaining high standards across quality, environmental management, health and safety, information security, and organizational resilience.

These recognitions support our integrated ESG approach helping us enhance operational excellence, reduce environmental impact, safeguard our people, and align with the ambitions of Saudi Vision 2030.

ISO 9001 : 2015



We apply robust quality management practices to drive consistency, accountability, and continuous improvement.

ISO 14001 : 2015



We manage environmental impacts through systematic energy, water, waste, and pollution control measures.

ISO 45001 : 2018



We ensure workforce health and safety through proactive risk management and prevention.

ISO / IEC 27001:2022



We safeguard digital infrastructure and data through strong cybersecurity measures.

ISO 22301:2019



We ensure operational resilience through robust continuity planning and disruption preparedness.



WELL Health-Safety
Rating International WELL
Building Institute (IWBI)



U.S. Green Building Council (USGBC)
Membership & LEED v4.1 O&M Platinum
Certification



Strategic Sustainability Approach and Materiality

Embedding sustainability into decision-making, governance, and long-term integration across operations

(GRI 2-12, 2-13, 2-14, 2-16, 2-23, 2-24, 2-26)

- Sustainability Vision and Strategic Pillars
- Priority ESG Topics for SB
- ESG Governance Structure
- Integration of Sustainability into Business Operations

SB's sustainability approach is built around 4 core pillars, supported by the elements of :



Structured
Governance
Framework



Dedicated
ESG
Committee



ESG Related
Policy
Mechanisms



Board Level
ESG
Oversight

The approach aligns SB's material topics with GRI Standards, UN SDGs, and Saudi Vision 2030, covering **17 key ESG material topics across environmental stewardship, workforce excellence, operational excellence, ethical governance, and community development.**

Through stakeholder engagement, performance monitoring, internal audits, and continuous review, SB integrates sustainability into business operations, risk management, procurement, project delivery, and long-term value creation.

Overview into our Sustainability Approach

Our Strategic Sustainability Integration at SB



SB's sustainability approach is guided by its commitment to delivering responsible and innovative infrastructure solutions that create long-term value for stakeholders. Focused on its most material ESG priorities, the approach addresses key impacts across its operations and value chain, supporting business resilience, sustainable growth, and enhanced stakeholder value.

By aligning its material topics with strategic priorities, the UN Sustainable Development Goals (SDGs), and Saudi Vision 2030, SB ensures a structured framework to managing sustainability performance and driving positive environmental, social, and economic outcomes.



United Nations Sustainable Development Goals



Saudi Vision 2030 - Strategic Themes

Managing Our Sustainability Approach

SB implements its sustainability approach that strengthens governance, monitors performance, and drives continuous improvement across the business. We aim to ensure that sustainability is not treated as a standalone activity, but as an integral part of our organizational culture, governance framework, and long-term value creation.

By linking strategic priorities with measurable actions, we continue to strengthen our ability to manage ESG risks, capture emerging opportunities, and contribute positively to the communities and markets in which we operate. We also continue to **enhance sustainable operations through employee awareness, cross-functional collaboration, and the adoption of practical improvement initiatives across departments**. Regular coordination between business units enables us to identify opportunities to improve performance, manage risks, and support compliance with relevant environmental, social, and governance expectations.

Strong Governance

Clear oversight of sustainability priorities

Performance Monitoring

Tracking ESG performance through KPIs and reviews

Periodic Review

Regularly assessing targets and priorities

Stakeholder Engagement

Communicating progress through reporting and engagement

Continuous Improvement

Enhancing performance through ongoing evaluation

Strategic Mapping of Our Key Material Topics

Environmental Stewardship



We promote resource-efficient operations to reduce environmental impacts and optimize resource use

Climate Change & GHG Emissions

Biodiversity Conservation

Water Management

Energy Management

Waste & Effluent Management

Social Responsibility



Our commitment to employees, customers, and communities supports sustainable business success

Community Investment & Social Impact

Diversity & Inclusion

Supply Chain Management

Human Rights

Health, Safety and Wellbeing

Talent Attraction & Retention

Ethics and Governance



Through strong governance practices, we enhance transparency, compliance, and risk management

Governance, Ethics & Transparency

Risk Management

Data Security and Digitalisation

Emerging Topics and Business Innovations



We drive economic growth and create long-term value through innovation and quality

Economic Impact & Value Creation

Sustainable & Innovative Design

Quality Management & Service Excellence

ESG Governance Structure (GRI 2-9, 2-12, 2-13, 2-17)

Sultan Batterjee's governance framework supports sustainability oversight, accountability, and responsible decision-making across the organization.

Sustainability is guided through ESG Committee oversight, ESG Policy integration, and defined governance structures that support performance monitoring and continuous improvement. The framework is underpinned by policies covering business ethics, anti-bribery and corruption, whistleblowing, conflict of interest, data privacy, and risk management, with ongoing enhancements to align with evolving best practices.

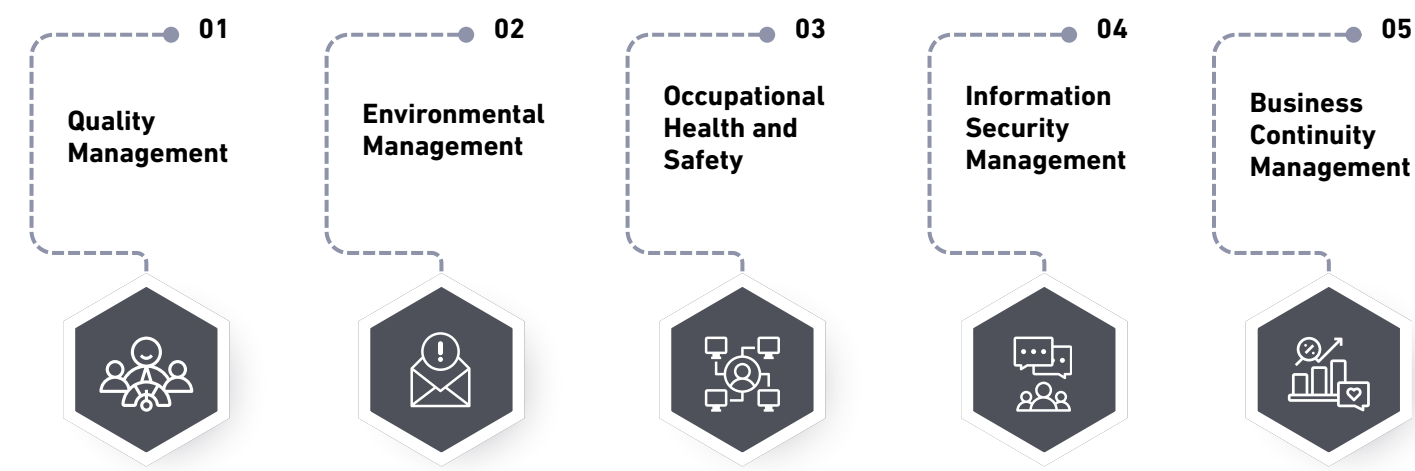
Board-level oversight is complemented by specialized committees that ensure structured review and accountability across key areas:



Governance is further reinforced through audit and quality assurance functions, which monitor compliance with standard operating procedures, identify gaps, and support continuous improvement.

The organization also emphasizes inclusive governance through employee engagement mechanisms such as surveys, feedback platforms, and policy consultations, ensuring that governance practices are practical, transparent, and aligned with operational realities.

Sustainability in Operations (GRI 2-23, 2-24, 2-26)



Sultan Batterjee Group of Companies (SB) integrates sustainability into its operations and decision-making processes to ensure consistent implementation across the business. Sustainability considerations are embedded throughout the project lifecycle with ESG criteria integrated into supply chain management as well. These ISO based Management systems ensure that ESG principles are systematically integrated, monitored, and continuously improved.

- Key Enablers :**
- Ethical business conduct through the Code of Conduct and Anti-Bribery & Anti-Corruption Policy
 - Enterprise risk management covering operational, financial, and technological risks
 - Cybersecurity oversight through monitoring and risk assessments
 - Grievance mechanisms for employees and external stakeholders
 - Performance monitoring through KPIs, internal audits, and management reviews

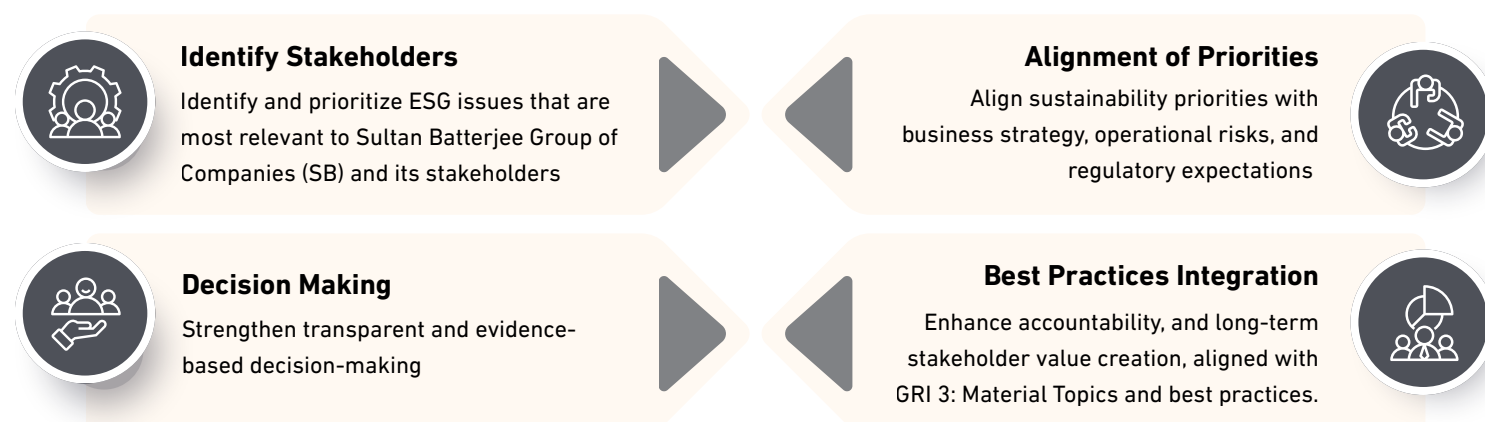
This integrated approach ensures sustainability considerations are embedded across business processes, risk management, and day-to-day operations.



Overview of our Stakeholder Engagement

At Sultan Batterjee Group of Companies (SB), stakeholder engagement and materiality assessment form the foundation of our sustainability strategy and long-term value creation approach. As a diversified infrastructure and construction group, we recognize that our operations have direct and indirect impacts on a wide range of stakeholders across environmental, social, and governance dimensions.

Our materiality and stakeholder engagement framework is designed to:



Sultan Batterjee Group of Companies (SB) maintains a structured, continuous, and multi-channel stakeholder engagement framework to ensure inclusive dialogue and timely responsiveness to ESG expectations.



Stakeholder Engagement Framework

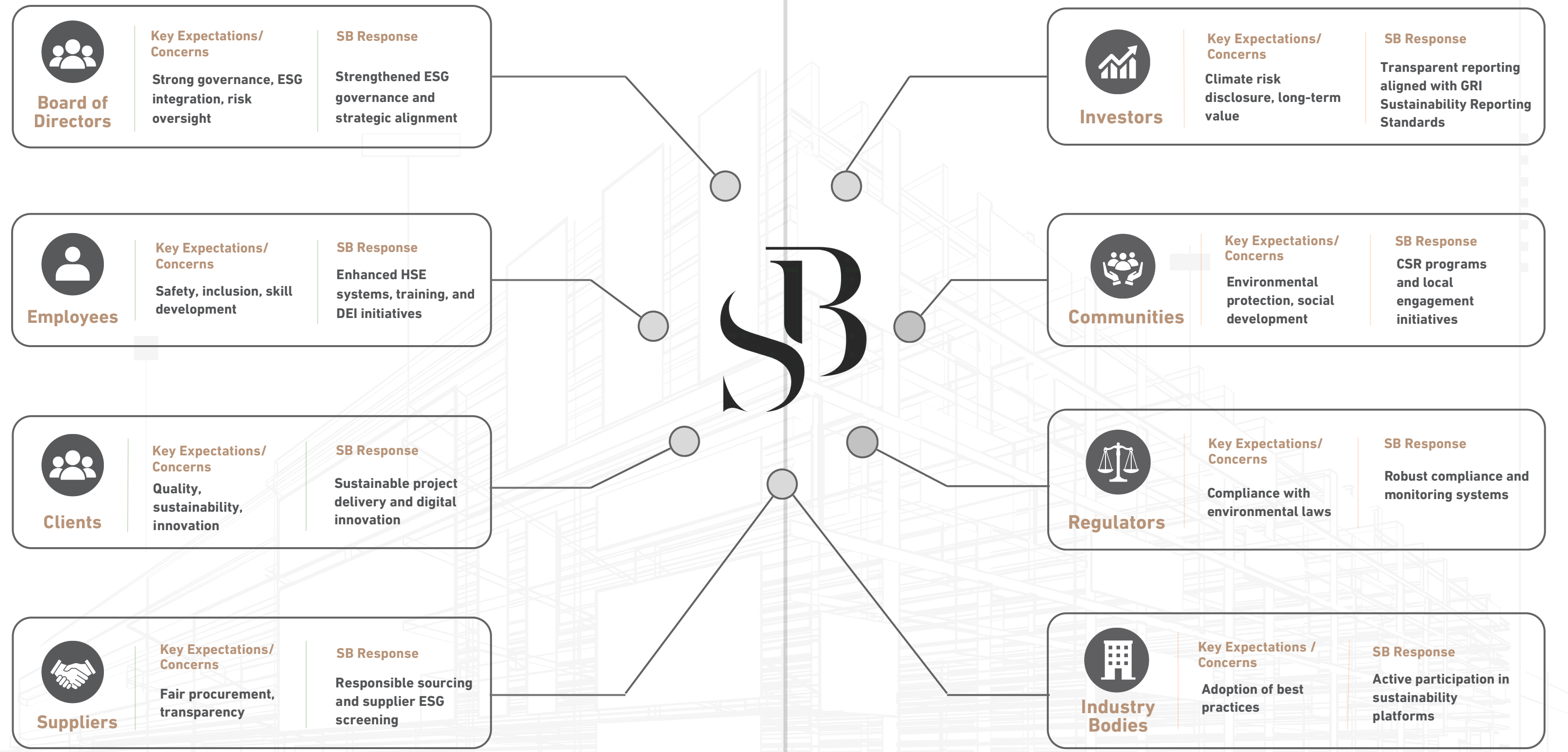
Sultan Batterjee Group of Companies (SB) recognizes stakeholder engagement as a fundamental component of effective governance and sustainable value creation. Through a structured Stakeholder Engagement Framework, the Company actively identifies, prioritizes, and engages with key stakeholder groups including board of directors, employees, customers, investors, suppliers, regulators, and local communities to understand their expectations, concerns, and evolving needs.

Below is an overview of our stakeholder engagement with details listed down for each stakeholder focusing on **Mode of Engagement, Focus Areas, Frequency and Method of Engagement** :



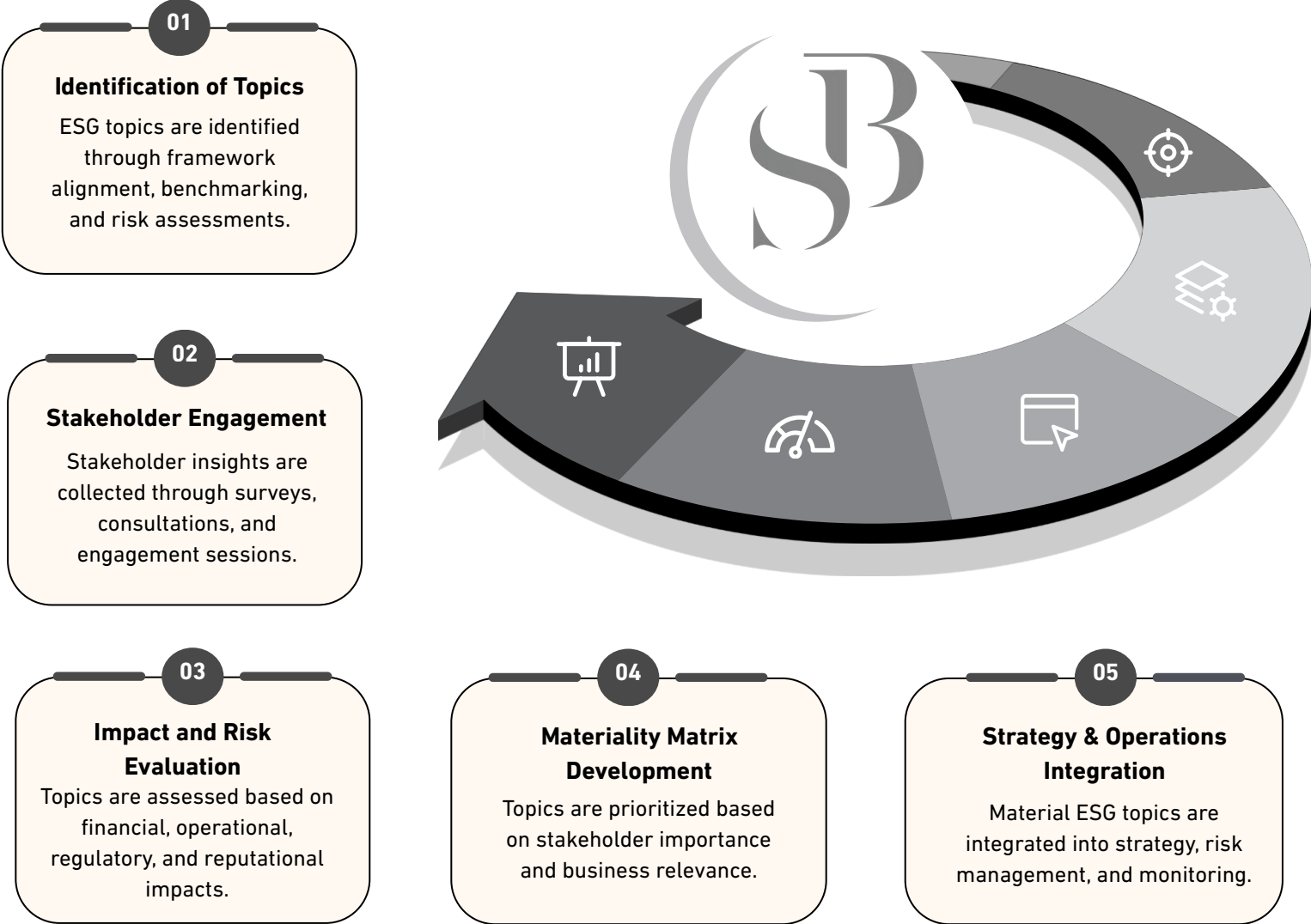
Stakeholder Expectations at a Glance

Sultan Batterjee Group of Companies (SB) systematically evaluates stakeholder feedback to identify key ESG priorities, risks, and opportunities that influence business performance and reputation. Understanding stakeholder concerns and expectations is essential to Sultan Batterjee Group of Companies (SB)'s commitment to sustainable growth and responsible business practices.

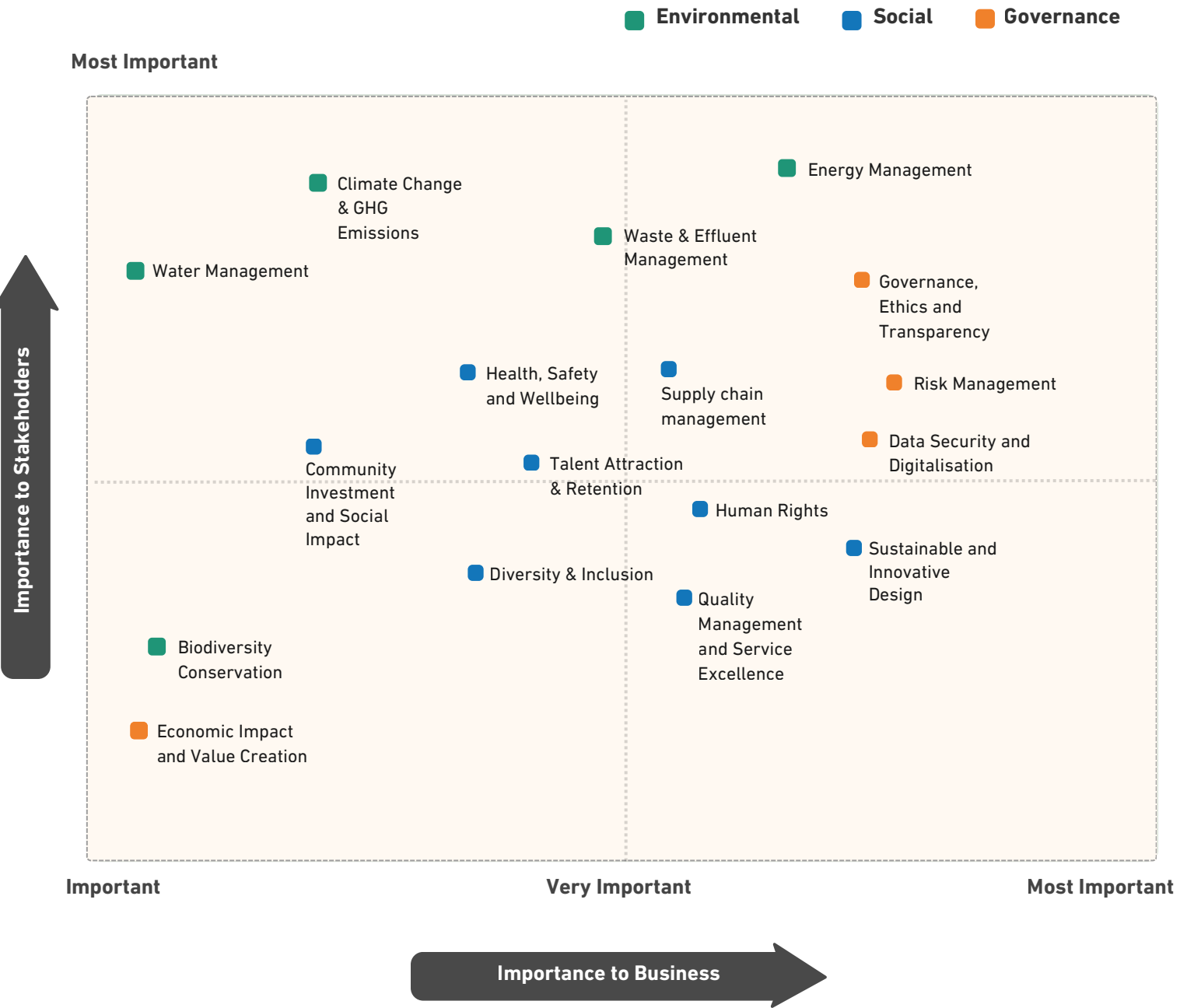


Materiality Assessment Process (GRI 3-1)

Sultan Batterjee Group of Companies (SB) applies a structured and evidence-based materiality assessment process aligned with international ESG reporting standards and industry best practices. The methodology ensures that material topics reflect both stakeholder priorities and business impact.

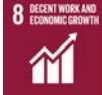


Our Material Topics Overview (GRI 3-1)



Priority ESG Topics for SB (GRI 3-2)

Material Topic	UNSDG Alignment	Vision 2030 Aligned Strategic Objectives
 Climate Change and GHG Emissions		<div><div>Ambitious Nation</div><div>Ensure Environmental Sustainability</div><div>Reduce All Types of Pollution</div></div>
 Energy Management		<div><div>Thriving Economy</div><div>Grow Contribution of Renewables to National Energy Mix</div></div>
 Water Management		<div><div>Ambitious Nation</div><div>Ensure Sustainable Use of Water Resources</div></div>
 Waste & Effluent Management		<div><div>Ambitious Nation</div><div>Ensure Environmental Sustainability</div></div>
 Sustainable & Innovative Design		<div><div>Thriving Economy</div><div>Ensure Environmental Sustainability</div></div>
 Biodiversity Conservation		<div><div>Vibrant Society</div><div>Protect & Rehabilitate Natural Landscapes</div></div>

Material Topic	UNSDG Alignment	Vision 2030 Aligned Strategic Objectives
 Health, Safety & Wellbeing		<div><div>Ambitious Nation</div><div>Healthy and Active Society</div></div>
 Community Investment & Social Impact		<div><div>Ambitious Nation</div><div>Healthy and Active Society</div></div>
 Talent Attraction & Retention		<div><div>Ambitious Nation</div><div>Employment Generation & Workforce Participation</div></div>
 Diversity & Inclusion		<div><div>Ambitious Nation</div><div>Increase Women's Participation in the Labor Market</div><div>Enable Integration of People with Disabilities</div></div>

(GRI 3-2)

Material Topic	UNSDG Alignment	Vision 2030 Aligned Strategic Objectives
 Quality Management & Service Excellence		<div><div>Vibrant Society</div><div>High Quality of Life</div></div>
 Human & Labour Rights		<div><div>Vibrant Society</div><div>Employment Generation & Workforce Participation</div></div>
 Economic Impact & Value Creation		<div><div>Thriving Economy</div><div>High Quality of Life</div></div>
 Supply Chain Management		<div><div>Thriving Economy</div><div>Economic Development</div></div>

Material Topic	UNSDG Alignment	Vision 2030 Aligned Strategic Objectives
 Governance, Ethics & Transparency		<div><div>Ambitious Nation</div><div>Governance & Institutional Excellence</div></div>
 Risk Management		<div><div>Ambitious Nation</div><div>Governance & Institutional Excellence</div></div>
 Data Security and Digitalisation		<div><div>Ambitious Nation</div><div>Digital Transformation</div></div>

The mapping demonstrates how SB's sustainability pillars translate into tangible impact areas, linking business activities to global sustainability challenges such as climate change, resource efficiency, workforce wellbeing, and ethical governance. It also reflects the company's commitment to supporting Saudi Arabia's Vision 2030 through contributions to infrastructure development, economic diversification, job creation, and improved quality of life.

By embedding this integrated framework into its strategy, SB ensures that sustainability is not treated as a standalone initiative but is fully incorporated into decision-making, operational planning, and performance management. This approach enables the company to drive continuous improvement, enhance transparency, and deliver long-term sustainable value for all stakeholders.

Environmental Stewardship

Driving Resource Efficiency and Climate Resilience Across Operations

(GRI 302, 303, 304, 305, 306, 308)

- Climate Action And Emissions Management
- Energy Management
- Water Management
- Waste Management And Circularity
- Biodiversity And Ecosystem Management

Alignment with UNSDGs



Objectives with Saudi Vision 2030

- Ensure Environmental Sustainability
- Reduce All Types of Pollution
- Grow Contribution of Renewables to National Energy Mix
- Ensure Sustainable Use of Water Resources
- Protect & Rehabilitate Natural Landscapes

IHCC
WE DESIGN & BUILD THE FUTURE

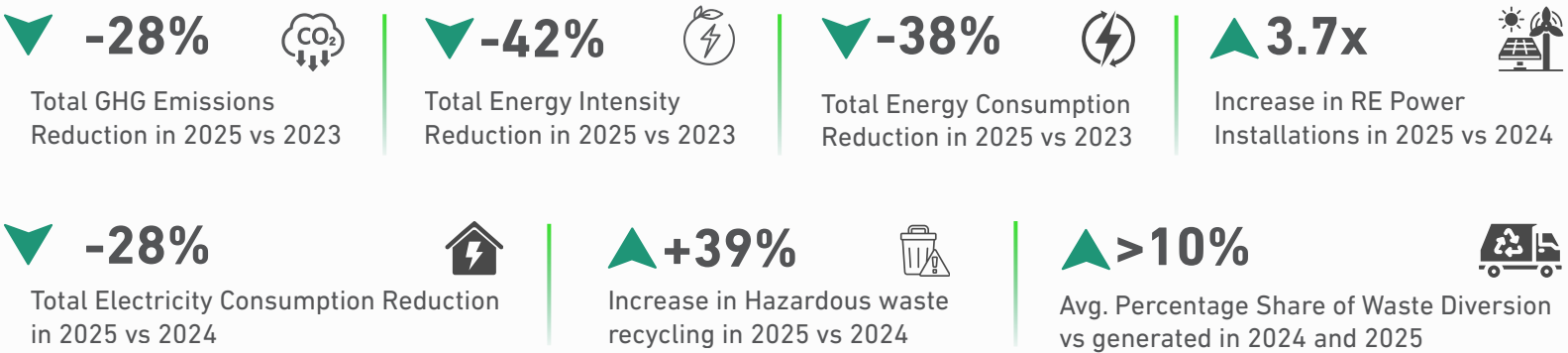
LIFE
STYLE
DEVELOPERS

GREENER
Energy Saving Solutions

3IC
ARCHITECTURE AND ENGINEERING
CONSULTANTS

سلطان البترجي القابضة
SULTAN BATTERJEE HOLDING

Insight into our Performance in 2025

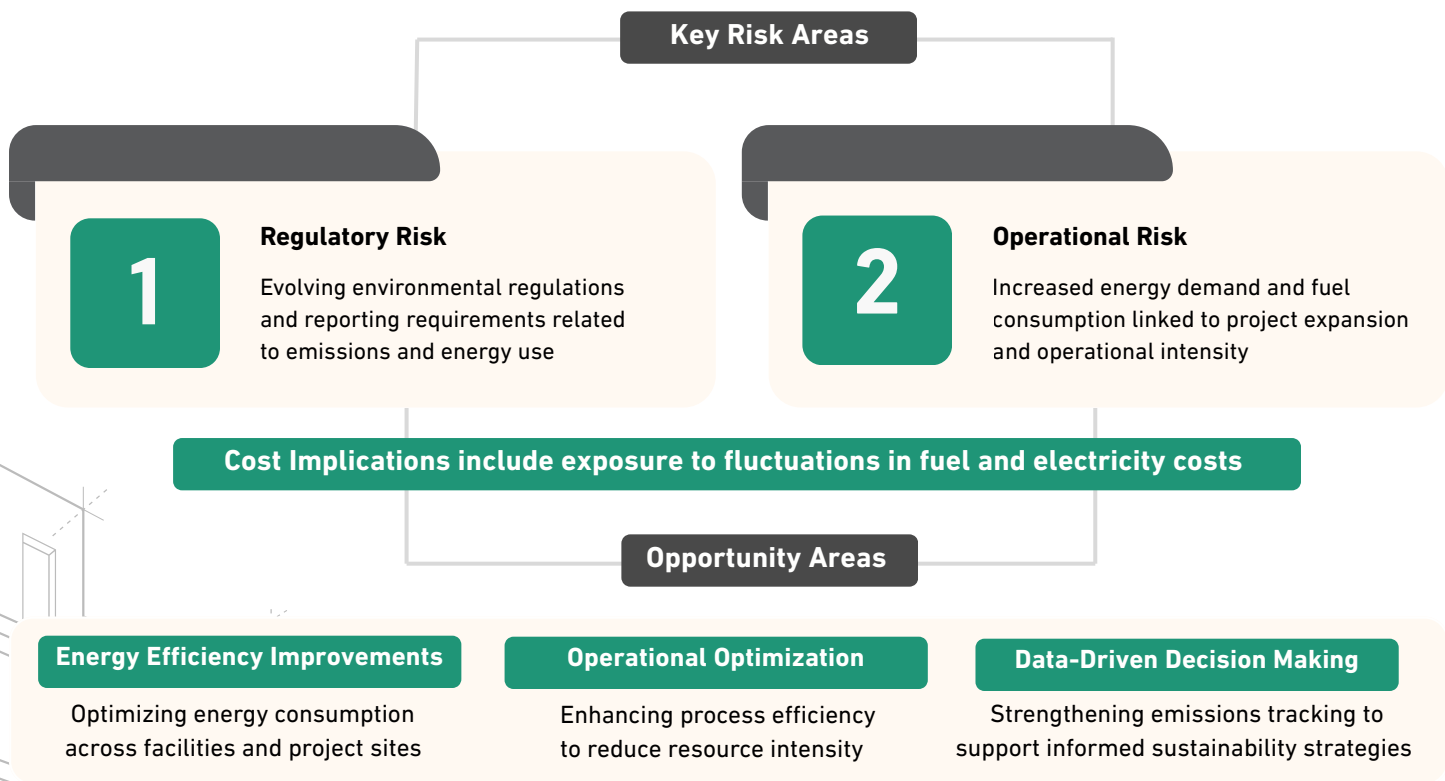


GHG Emissions Management (GRI 2-4 , 305-1, 305-2, 305-5)

Advancing low-carbon pathways and strengthening climate resilience

At SB, we recognize climate change as a material environmental and business consideration, with implications for operational continuity, regulatory compliance, and long-term value creation. We are **committed to strengthening our approach to greenhouse gas (GHG) emissions management** through improved data monitoring, operational controls, and the gradual integration of climate considerations into our strategic planning processes.

We acknowledge that climate-related risks and opportunities may influence our operations, particularly in energy-intensive activities and infrastructure-related services.



Emissions Management Strategy

Our current approach to emissions management is centered on measurement, monitoring, and operational control, forming the foundation for future decarbonization initiatives. While formal emissions reduction targets have not yet been established, our current focus remains on building a robust data foundation to enable future goal-setting and performance tracking.

The Group's approach is guided by the following principles:

Establishing a Baseline:
Tracking Scope 1 (direct) and Scope 2 indirect emissions to understand the emissions profile

Operational Efficiency:
Identifying areas where fuel and electricity consumption can be optimized

Improving Data Quality:
Enhancing internal data collection processes to ensure consistency and reliability

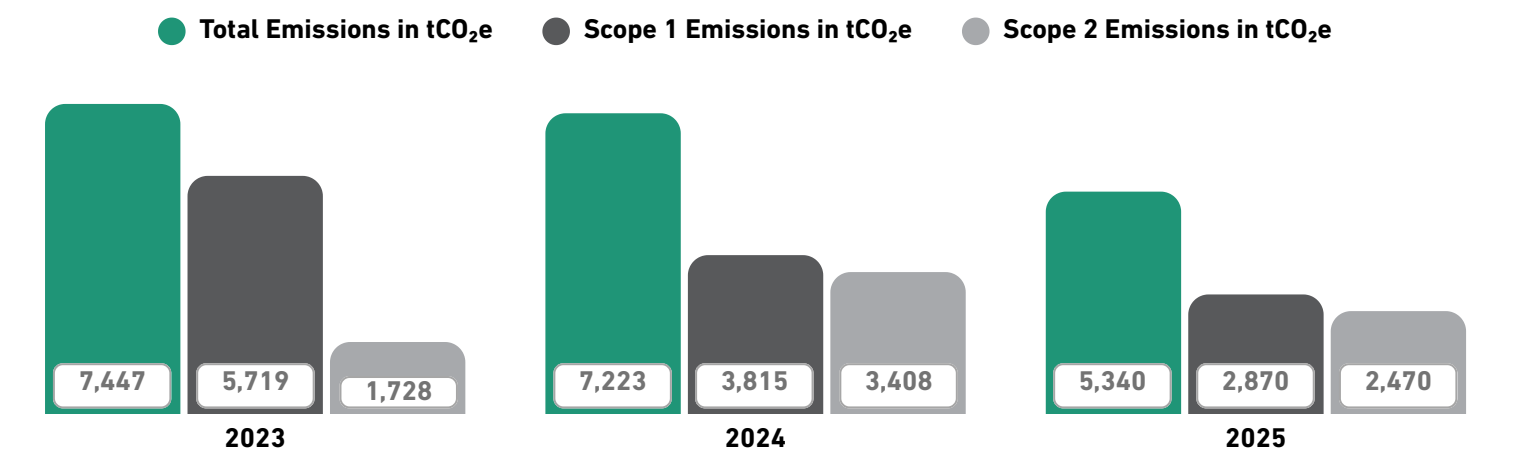
Continuous Monitoring:
Reviewing emissions trends to support future target setting

Greenhouse Gas Monitoring and Reduction Initiatives (GRI 2-4 , 305-1, 305-2)

Direct emissions (Scope 1)
Emissions declined from 5,719.19 tCO₂e in 2023 to 3,815.23 tCO₂e in 2024, and further to 2,870.52 tCO₂e in 2025, representing a 49.8% cumulative reduction driven by lower fuel consumption across operations and project sites.

Indirect emissions (Scope 2)
Emissions rose to 3,408.04 tCO₂e in 2024, reflecting increased electricity demand from expanded operations, before declining to 2,470.24 tCO₂e in 2025 as energy management controls strengthened.

Total GHG emissions
Total GHG emissions fell by 28.23% over the reporting period, from 7,447.39 tCO₂e in 2023 to 5,344.76 tCO₂e in 2025, reflecting combined improvements in fuel efficiency and electricity management.



GHG emissions showed a declining trend over the reporting period, consistent with the overall reduction in operational energy consumption. The year-on-year changes reflect variations in operational activities and resource utilization across the reporting period.

Air Emissions and Pollution Control (GRI 305-7)

At SB, we are committed to minimizing air emissions generated from our operations and ensuring compliance with applicable environmental requirements. These measures contribute to reducing environmental impact while maintaining operational efficiency.

Monitoring emissions associated with fuel use and operational activities

Maintaining equipment to ensure efficient combustion and reduced emissions

Implementing operational controls to minimize unnecessary fuel consumption

We have implemented carbon reduction measures including material optimization, prefabrication, fuel monitoring, and energy efficiency initiatives to reduce emissions and improve resource utilization across our projects. These efforts are further supported by carbon offset initiatives, including a Net Zero tree-planting partnership that enhances carbon sequestration and contributes to long-term emissions reduction goals.





GREENER
Energy Saving Solutions

Carbon Reduction Initiatives – SGH Zenata Project

Our Commitment to Low-Carbon Construction

IHCC implemented targeted carbon reduction and energy efficiency initiatives at the SGH Zenata healthcare project in Morocco, focusing on optimizing energy use, fuel consumption, material efficiency, and sustainable procurement practices. These measures supported the reduction of construction-related emissions, improved resource utilization, and strengthened the project's overall environmental performance.

Key Implementations



Energy-efficient equipment and LED lighting



Reduced idle time and fuel monitoring



Optimized material use and prefabrication



Local procurement of construction materials





netzero

NetZero Partnership – Tree Planting Initiative

Advancing climate action through NbS that enhance carbon sequestration

IHCC partnered with NetZero through a Memorandum of Understanding (MoU) to support environmental restoration and carbon reduction initiatives aligned with Saudi Vision 2030 and the Saudi Green Initiative. The partnership focuses on large-scale tree planting programs that strengthen natural carbon sinks and contribute to long-term sustainability goals.

Key Implementations



Large-scale tree planting initiatives



Collaboration with NetZero through an MoU



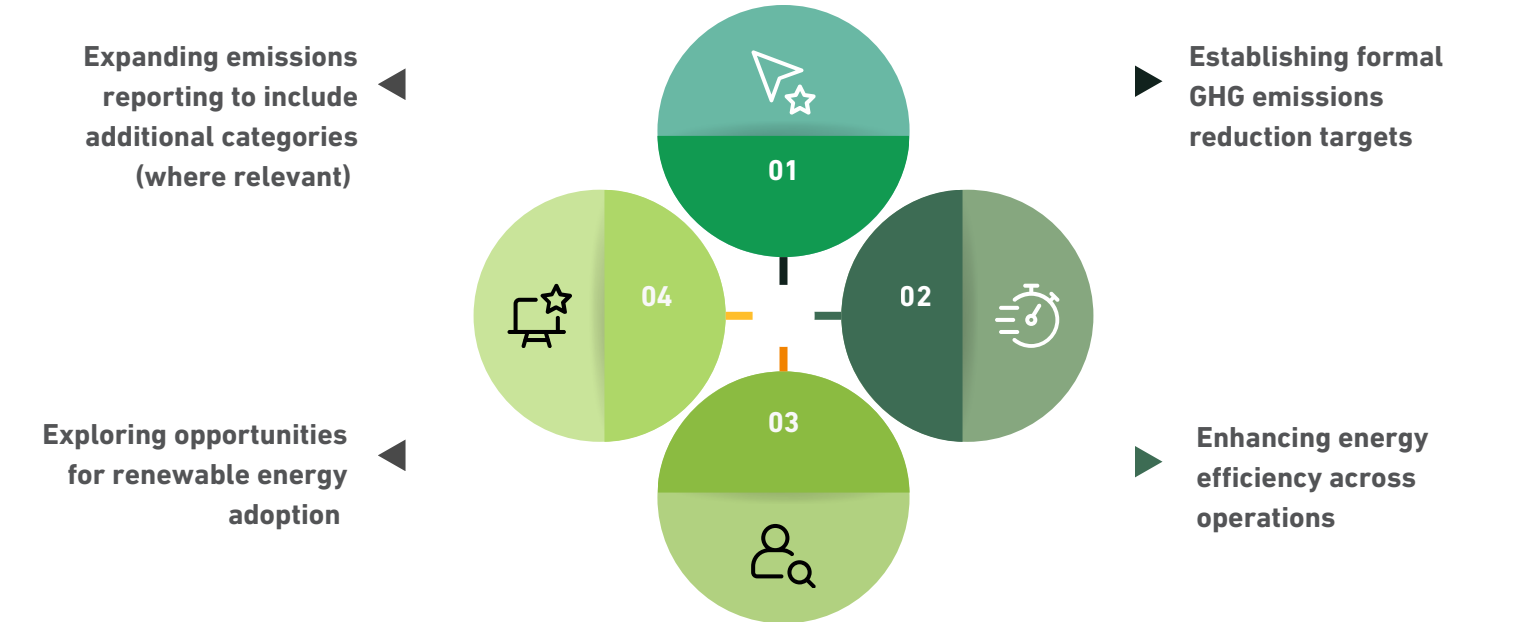
Enhancement of natural carbon sinks



Tree Tracking Map for monitoring and reporting

Decarbonization Roadmap and Future Commitments (GRI 3-3, 305-5)

As SB continues to strengthen its sustainability framework, emissions management will remain a key focus area in supporting long-term environmental performance and alignment with global climate objectives. Our Future priorities include:



Energy Management

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

Optimizing energy use to enhance efficiency and reduce environmental impact

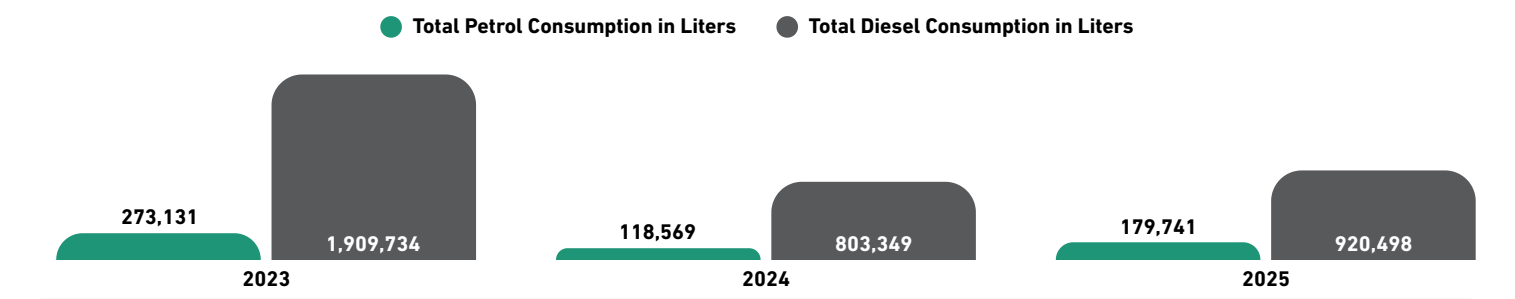
Energy management is a key component of our environmental performance, with a focus on monitoring consumption, improving efficiency, and integrating sustainability principles into our operations and project delivery. Through our Environmental Management System (EMS) aligned with ISO 14001, we embed energy considerations into operational controls, infrastructure design, and day-to-day activities.

We track energy consumption across major sources including fuel and electricity to enhance visibility over usage patterns and support informed decision-making.

Energy Consumption Across Operations

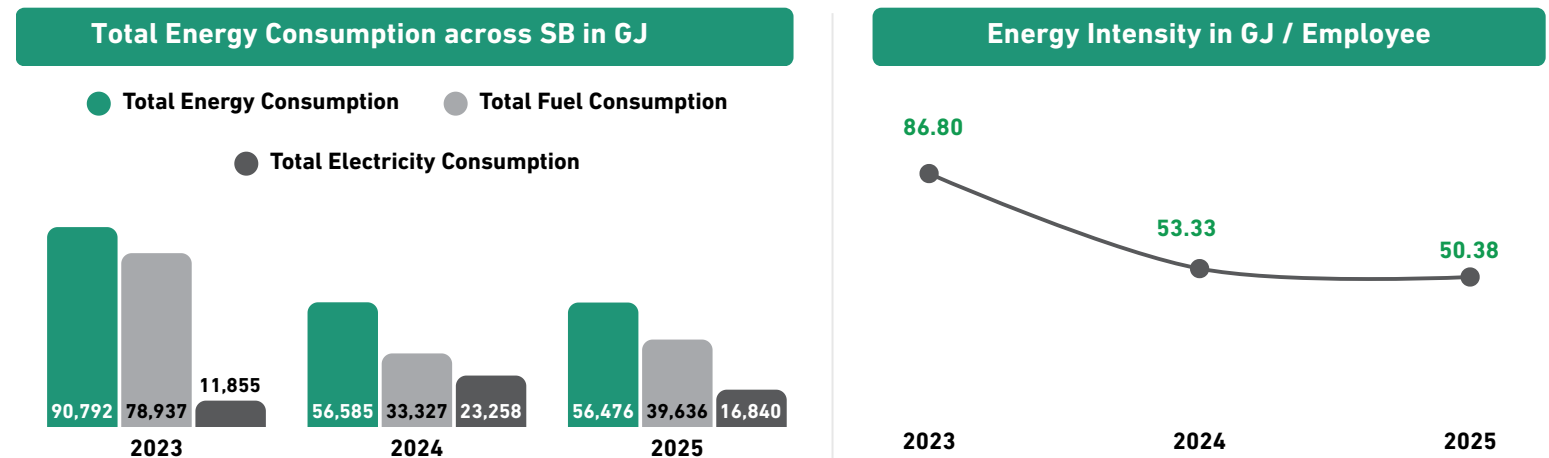
(GRI 2-4 , 302-1, 302-3, 302-4)

We monitor energy consumption across fuel types and electricity sources, providing a comprehensive view of our operational energy profile.



Fuel Consumption Profile
Total fuel consumption declined significantly from 2,182,865 liters in 2023 to 1,100,239 liters in 2025, driven by reductions across both petrol and diesel.

Operational Energy Performance:
Total energy consumption decreased from 90,792 GJ in 2023 to 56,476 GJ in 2025, a 38% reduction over the reporting period. Energy intensity improved from 86.80 GJ/employee in 2023 to 50.38 GJ/employee in 2025, reflecting sustained gains in operational efficiency across all sites.



Total energy consumption declined over the reporting period, driven by an overall reduction in fuel use despite fluctuations in electricity consumption. Fuel consumption decreased between 2023 and 2024 before increasing slightly in 2025, while electricity consumption increased in 2024 and declined in 2025, reflecting changes in operational and project-related activities across the reporting period.

Energy Efficiency Initiatives

(GRI 302-4)

Energy efficiency is systematically addressed through SB's Environmental Management System and sustainability framework, with a focus on both operational improvements and behavioral change.

- 01
Equipment Retrofitting & Technology Upgrades
- 02
Process Optimization & Operational Controls
- 03
Energy-Conscious Design Practices including LEED
- 04
Awareness, Engagement and Monitoring Program



LIFE
STYLE
DEVELOPERS

Integrating Sustainability into Premium Residential Design – The VUE Residence

Delivering sustainable luxury living through green building design and resource efficiency

Lifestyle Developers developed The VUE Residence in Jeddah as a LEED-certified residential tower, integrating sustainable design principles under the LEED v4 BD+C New Construction framework, the project demonstrates how sustainability can be embedded into premium residential developments while enhancing resident comfort and environmental performance

Key Implementations

LEED v4 BD+C
certified
design

80%

Spaces optimized for daylighting, water efficiency management and high quality outdoor views including smart metering systems

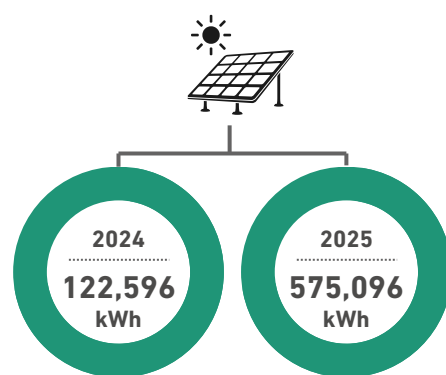
EV charging
infrastructure

Advancing Renewable Energy Through Client Projects (GRI 302-1, 302-4)

SB promotes the adoption of renewable energy through Greener by IHCC, which specializes in designing and delivering renewable energy solutions for clients as part of sustainable project developments. By integrating renewable energy systems into project designs, Greener by IHCC supports clients in partially or fully offsetting their operational electricity consumption, reducing reliance on conventional energy sources, and improving the long-term environmental performance of their facilities.

This approach complements SB's broader commitment to sustainable development by enabling clients to adopt cleaner energy solutions and supporting the transition toward a lower-carbon built environment.

Renewable Power Capacity Development Support for the Clients



The renewable electricity capacity delivered through Greener by IHCC projects increased significantly from 122,595.84 kWh in 2024 to 575,096 kWh in 2025. This growth reflects the increasing demand for renewable energy solutions and the expanding integration of clean energy technologies across client projects.

It also demonstrates Greener by IHCC's continued role in delivering sustainable energy solutions that help clients improve building performance, reduce dependence on conventional electricity sources, and contribute to broader environmental sustainability objectives.

Water Management (GRI 303-3, 303-5)

Managing water responsibly to ensure long-term sustainability of operations

Water is an essential resource across construction activities, including concrete mixing, dust suppression, equipment cleaning, and sanitation. Water use is managed through our Environmental Management System (EMS), with a focus on responsible withdrawal, efficient consumption, and compliant wastewater management.

Insight into our Water Stewardship trends across Operations

A significant portion of water withdrawn is consumed during construction activities and is not returned to the source due to evaporation, operational use, and incorporation into construction materials. Wastewater is managed and disposed of through licensed contractors in accordance with regulatory requirements. These measures support effective management of water-related risks across project lifecycles and the wider value chain.

Water-Related Impacts

Construction activities may increase pressure on local water resources, generate sediment-laden runoff, and temporarily affect natural drainage patterns.

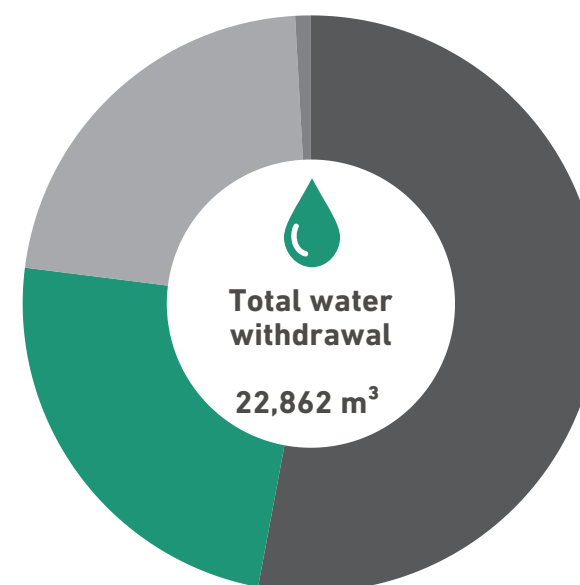
IMPACT AND
CONTROLS

Management Controls

Water-related impacts are managed through environmental controls, plans for erosion and stormwater, monitoring, oversight and regular inspections.

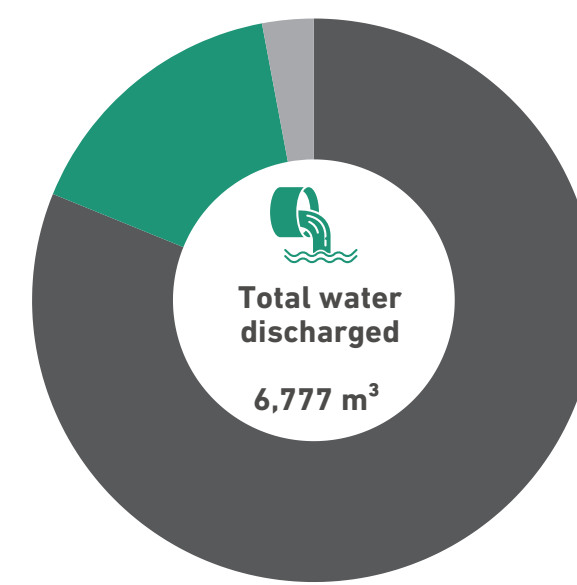
Water Withdrawal - 2025

- Third Party Water
- Ground Water
- Produced Water
- Surface Water



Water Discharge - 2025

- Groundwater
- Third-party
- Surface water



Water Consumption and Management (GRI 303-1, GRI 303-3, GRI 303-5)

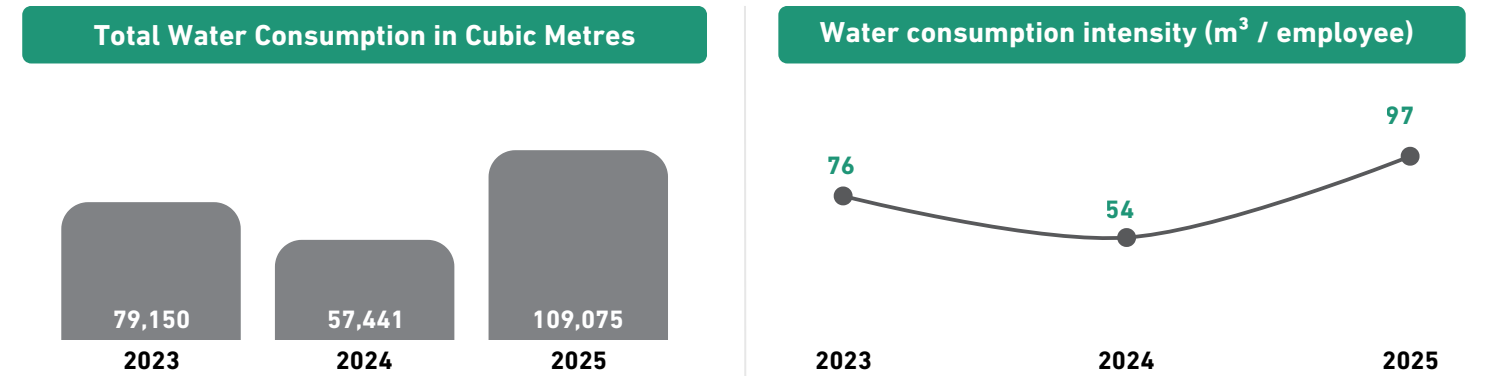
We continued to monitor and manage water consumption across our operations as part of our broader environmental stewardship and resource efficiency approach. In 2025, total water consumption reached 109,075 m³, compared to 57,441 m³ in 2024, while water consumption intensity reached 97 m³ per employee. These consumption patterns reflect operational activity levels, project distribution, and varying water requirements across sites.

Improved water monitoring and reporting practices

Enhanced visibility into site-level water usage

Ongoing resource optimization initiatives

Strengthening data consistency across operations



Water consumption fluctuated over the reporting period, reflecting variations in operational and project-related water demand. These changes are consistent with evolving site activities and project requirements across the reporting period.

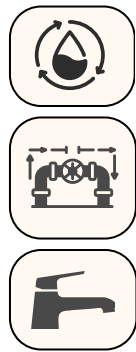


Managing Water Use at Construction Sites (GRI 303-1)

SB implements site-level measures to support efficient water utilization and minimize unnecessary water loss during construction activities.

These measures support improved management of water consumption across project sites and reinforce SB's commitment to responsible resource management.

SB implements **site-level water management measures**, including operational monitoring, **controlled water distribution**, and access controls, to optimize water use, **minimize losses**, and support responsible resource management across construction activities.



Water Conservation, Recycling and Reuse (GRI 303-1, GRI 303-5)

We have implemented basic water conservation measures across selected projects, including low-flow fixtures, controlled water use, and locked taps to minimize wastage. Where feasible, we reuse greywater for non-potable purposes such as dust control and equipment cleaning. We are also reviewing a structured water recycling program to strengthen our company-wide water management approach.

Greywater Reuse

Reuse of greywater for non-potable applications such as dust suppression etc.

Awareness and Training

Promotion of responsible water use through employee /subcontractor awareness.

Water Policy Development

Developing a formal water policy, with plans to further strengthen water management



Environmentally Responsible Development – Shura Island, Red Sea

Advancing sustainable tourism through environmentally conscious design and ecosystem protection

IHCC contributed to the development of Shura Island in the Red Sea Region, supporting a "beyond green" approach that integrates sustainable development with the preservation of natural ecosystems. The project prioritizes resource efficiency, biodiversity conservation, and responsible construction practices to minimize environmental impacts while supporting sustainable tourism.

Key Implementations

Optimized building orientation and low-impact materials

Water-efficient strategies and dark sky lighting

Protection of coral reefs and marine habitats

Construction methods suited to sensitive environments

Waste Management and Circularity (GRI 2-4 , 306-3, 306-4, 306-5)

Driving circular economy practices through waste minimization and reuse

Waste management is a key environmental priority for our operations, particularly across construction activities where multiple waste streams are generated. **Through our Environmental Management System (EMS), we adopt a structured approach to waste management**, focusing on minimizing waste generation, improving segregation, increasing recycling and reuse, and ensuring responsible disposal.

We are progressively strengthening our circular economy practices by enhancing waste diversion from landfill and promoting material recovery across project sites.

Waste Generation and Classification (GRI 2-4 , 306-3, GRI 306-4)

We generate both non-hazardous and hazardous waste across our operations, arising from construction, material use, equipment maintenance, and workforce activities.

Waste Sources (Inputs)

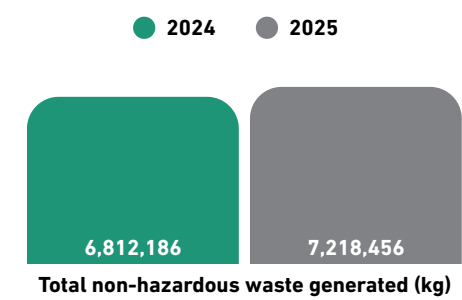
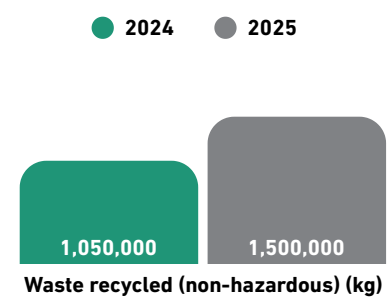
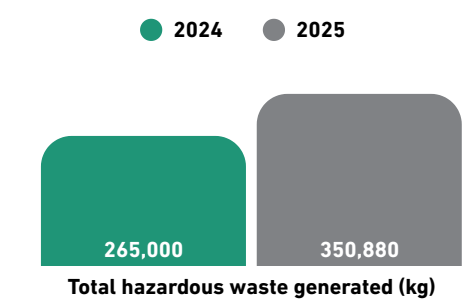
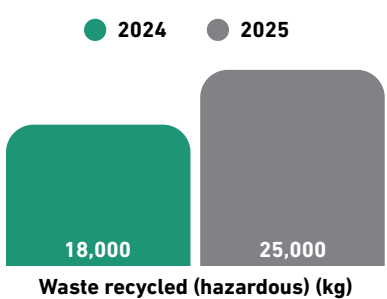
- Construction materials such as concrete, steel, wood, bricks, and packaging
- Chemicals including paints, adhesives, lubricants, and sealants
- Consumables such as plastic materials, cleaning agents, and protective equipment

Activities

- Site preparation, excavation, and demolition
- Construction and installation processes
- Equipment operation and maintenance
- Workforce accommodation and operations

Waste Streams

- Construction / demolition waste
- Hazardous waste
- Packaging waste
- Municipal and sanitary waste



We continued to strengthen our waste management practices in line with our environmental stewardship and circular economy objectives.

In 2025, total waste diverted from disposal reached 825,000 kg, reflecting broader implementation of recycling, segregation, and resource recovery initiatives across project sites and operational activities.



Green Sip Initiative – Reducing Single-Use Plastics *Promoting sustainable consumption through reusable alternatives*

Sultan Batterjee Group of Companies (SB) launched the Green Sip Initiative to reduce single-use plastic waste by replacing disposable bottles and cups with reusable alternatives. The initiative supports waste reduction, resource efficiency, and employee engagement, while promoting reuse, segregation, and recycling practices in line with circular economy principles.

Key Implementations



Reduced reliance on single-use plastics



Distribution of reusable bottles and glass mugs



Awareness and engagement campaigns



Promotion of sustainable practices

Recycling, Recovery and Circular Initiatives

We generate both non-hazardous and hazardous waste across our operations, arising from construction, material use, equipment maintenance, and workforce activities. We track waste diversion and disposal to assess performance and support the transition toward circularity.

We also continued to promote waste reduction and responsible material management through operational controls and **employee awareness initiatives, including the “Green Sip” program**, which encourages reusable alternatives and reduced reliance on single-use plastics within office operations. Hazardous waste continues to be managed through structured HSE procedures and regulatory compliance measures, including:



Segregated collection and handling practices



Controlled storage procedures



Disposal through authorized waste contractors



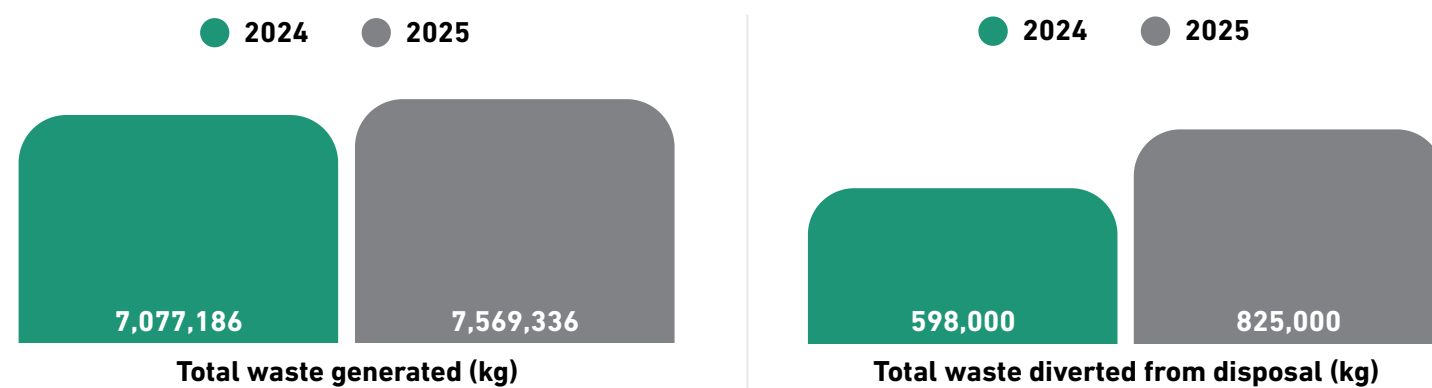
Enhanced waste tracking and monitoring controls

- **Non-hazardous waste diverted from disposal reached 750,000 kg in 2025**, reflecting strengthened implementation of recycling, reuse, and material recovery practices across project sites and operational activities. Diversion activities included 400,000 kg managed onsite and 350,000 kg managed offsite through approved waste handling processes.
- Hazardous waste diverted from disposal reached 75,000 kg in 2025, supported by enhanced waste segregation practices, strengthened handling procedures, and improved site-level recovery controls. This **included 10,000 kg managed onsite and 65,000 kg managed through offsite recovery channels**.
- Enhanced waste monitoring, source segregation practices, and operational awareness initiatives continued to support more structured diversion and recovery processes, reinforcing SB's broader commitment to resource efficiency and circular economy principles.
- With waste diversion increasing by more than 10%, SB continues to minimize waste generation through project-specific waste management plans, recycling, reuse and safe disposal practices. Hazardous waste is managed by licensed contractors, while training and performance monitoring support continual improvement.
- In 2025, SB prepared 378,308 kg of non-hazardous waste for reuse and recycling, reducing landfill disposal and supporting circularity. Improved segregation and collaboration with licensed recycling partners strengthened resource recovery and waste management efficiency.

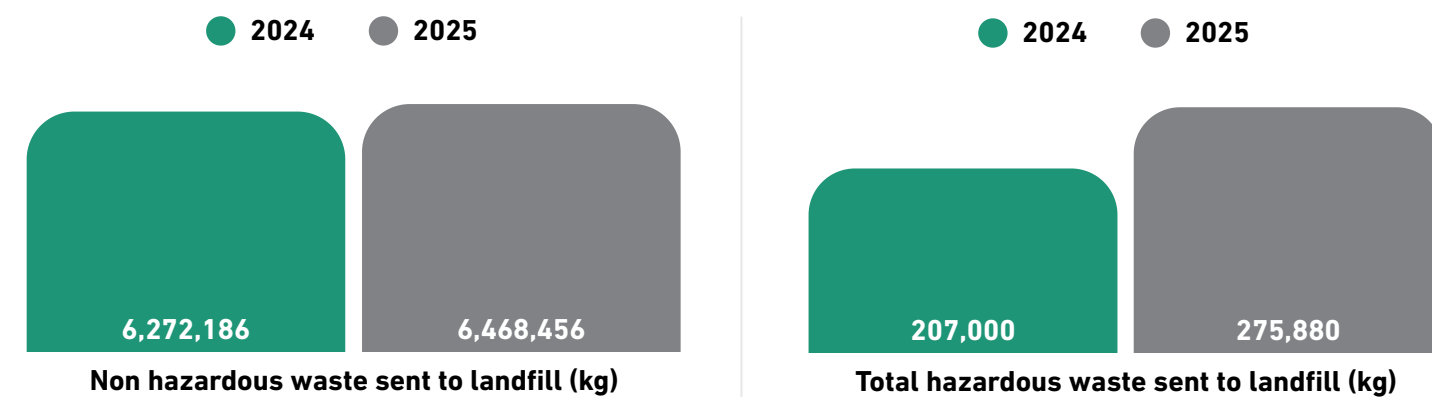
378,308 Kg

of non-hazardous waste was prepared for reuse and recycled

Waste Generation and Waste Diverted from Disposal (GRI 2-4)



Waste Diverted to Landfill (GRI 2-4)



Our Way Ahead towards Integrating Circular Economy

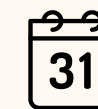
Strengthened Circular Practices



We promote circularity through recycling partnerships, waste tracking systems, and resource recovery initiatives to reduce landfill disposal and maximize material value.

01

Waste Management Practices



Waste is managed through site-specific plans, material segregation, recycling and reuse programs, responsible hazardous waste handling, and regular monitoring and training.

02

Future Direction for Sultan Batterjee



We are enhancing our circular economy approach through improved waste tracking, stronger recycling partnerships, workforce capacity building, and measurable waste diversion targets.

03

GREENER

Energy Saving Solutions

High-Performance Sustainable Education – Turtle Bay International School

Advancing sustainable education through high-performance building design and responsible materials

GREENER by IHCC developed Turtle Bay International School as a regenerative educational facility in the Red Sea Region, setting new benchmarks for sustainable school design. The project achieved LEED v4 BD+C: Schools Platinum Certification with 92 points, demonstrating excellence in environmental performance, resource efficiency, and occupant wellbeing.

Key Implementations

95% construction waste diversion and site protection measures



EPD-certified, responsibly sourced, and low-VOC materials



IAQ management and building envelope performance testing



Biodiversity Management (GRI 101-1, 101-2, 101-4, 101-5, 101-6, 101-7,101-8)

Our Approach to Biodiversity Management Integration across SB

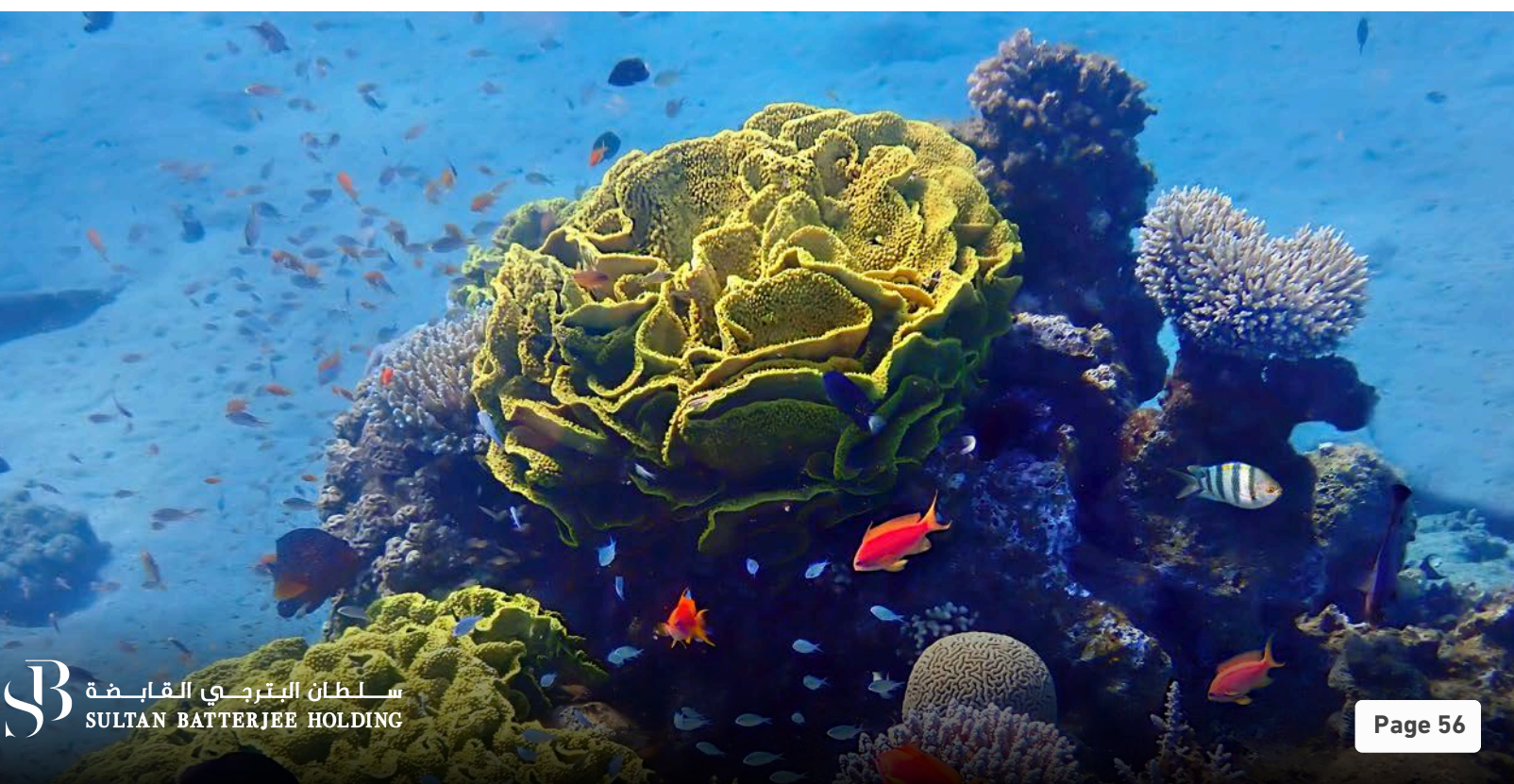
Sultan Batterjee Group of Companies (SB) integrates biodiversity, natural habitat, and ecosystem health considerations into infrastructure, construction, and real estate activities through project planning, environmental screening, pre-construction assessments, Environmental Management Plans, site controls, client requirements, and applicable regulations. We apply a precautionary approach to avoid, minimize, and mitigate ecological impacts, particularly near environmentally sensitive areas.

We support biodiversity protection through project-level environmental requirements, Environmental Management Plans, client requirements, and regulatory controls. These measures address habitat disturbance, pollution prevention, responsible land and resource use, and protection of natural habitats. SB does not currently operate owned or directly managed projects within designated protected areas or internationally recognized high-biodiversity-value zones.

Potential biodiversity impacts are managed through environmental screening, pre-construction assessments, site inspections, contractor controls, and project-specific environmental management measures. Controls include vegetation protection, erosion and sediment management, dust and noise reduction, ecological buffers, restricted work zones, and compliance with client and regulatory requirements.

We do not operate owned or directly managed projects within designated protected areas or internationally recognized high-biodiversity-value zones. No construction activities occurred in habitats classified as “Critically Endangered” or “Endangered” under the IUCN Red List during the reporting period. For projects near sensitive areas, SB applies precautionary measures, ecological buffers, restricted work zones, and enhanced environmental controls.

Potential direct drivers include land disturbance, vegetation removal, erosion, sediment discharge, dust, noise, emissions, and construction activities. Mitigation measures include retaining existing vegetation, stabilizing sites, controlling erosion and sediment, using native and climate-appropriate landscaping, establishing restricted work zones, and avoiding high-risk ecological areas where feasible.



Key Biodiversity Protection Measures



Implementation of erosion control and site stabilization measures to prevent habitat degradation



Use of native and climate-appropriate vegetation in landscaping activities



Establishment of ecological buffers and restricted work zones in sensitive areas



Avoidance of construction activities in high-risk ecological zones where feasible



Support for environmental enhancement measures under client-led sustainability programs

Habitat Protection and Restoration Efforts

SB monitors biodiversity-related risks through environmental controls, site observations, client requirements, and environmental management practices. No construction activities occurred in Critically Endangered or Endangered IUCN Red List habitats during the reporting period.

We recognize ecosystem services such as soil stability, air quality, water flow regulation, habitat protection, and community wellbeing. Erosion and sediment controls, vegetation protection, dust and noise management, and responsible landscaping help reduce impacts on these services and support sustainable project delivery.

Social Responsibility

Empowering People and Strengthening Communities

GRI 401, 403, 404, 405, 413, 414

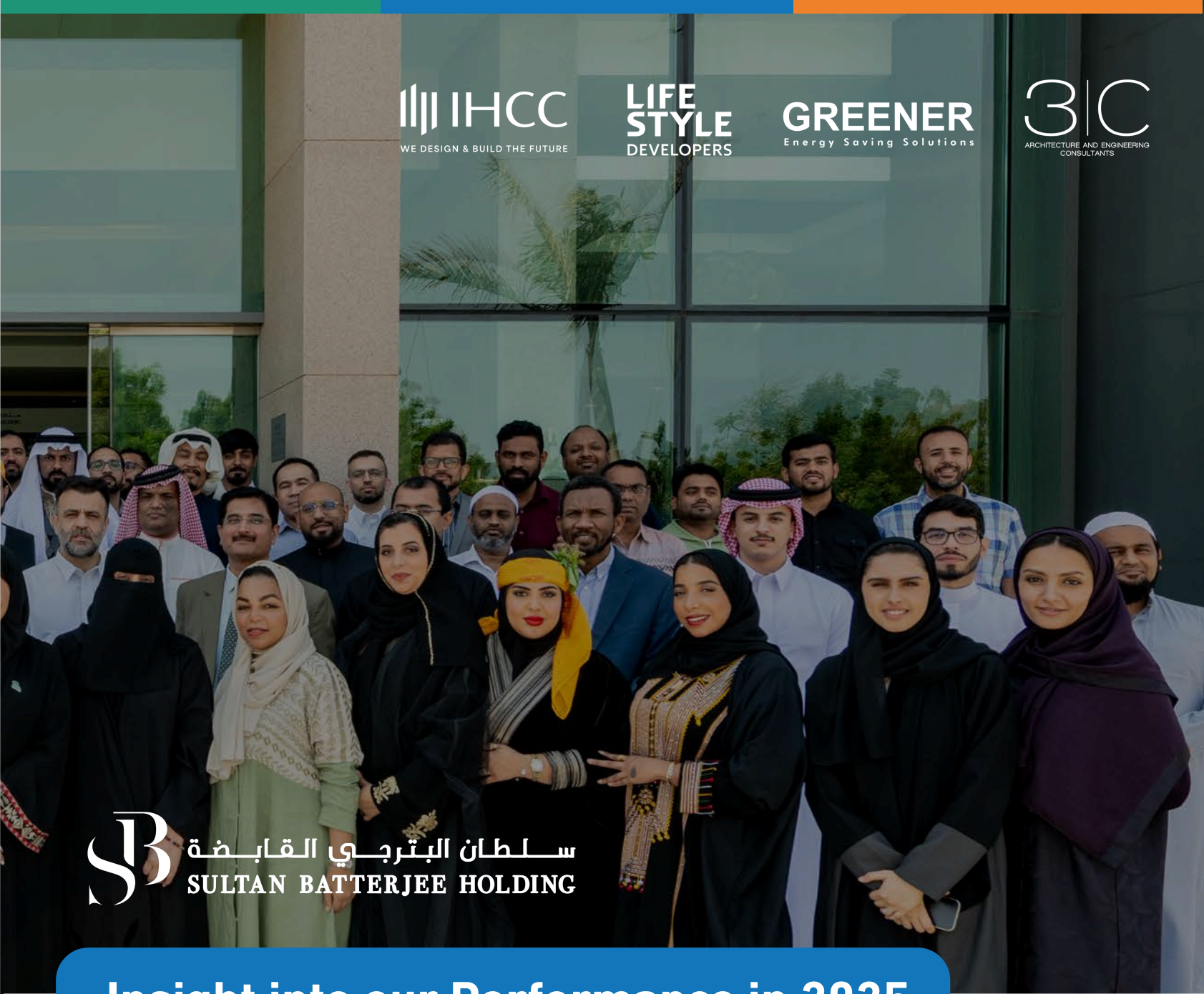
- Occupational health, safety and wellbeing
- Human capital development
- Diversity, equity and inclusion
- Community engagement and social impact
- Responsible supply chain management

Alignment with UNSDGs



Objectives with Saudi Vision 2030

- Healthy and Active Society
- Employment Generation & Workforce Participation
- Increase Women's Participation in the Labor Market
- Enable Integration of People with Disabilities
- High Quality of Life
- Economic Diversification



سلطان البطري القابضة
SULTAN BATTERJEE HOLDING

Insight into our Performance in 2025

100%



Basic-Level Gender Pay Parity Achieved in 2025

Zero



Zero Fatalities and Injuries recorded across 2022 - 2025

100%



Workforce covered by OHS / HSE Management Systems

22%



Total Saudization rate achieved in 2025 (Progressive increase)

+51%



Increase in CSR Spending in 2025 vs 2024

94%



In Country Value generated across Suppliers in 2025

+19%



Increase in Female Employees in 2025 vs 2024

73%



Total performance review coverage in 2025

Our Strategic Initiatives

ESG Integrated as part of Responsible Supply Chain



قادرون
Qaderoon

Qaderoon Initiative Participation maintained

موااماه
mowaamah

Mowaamah Program Recognition Bronze Level

Top 20 Great Place to Work in Saudi Arabia



Health, Safety and Wellbeing

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

Prioritizing safety and wellbeing across all operations and workforce levels

SB maintains a comprehensive HSE Policy focused on regulatory compliance, incident prevention, workforce training, audits, and clear accountability across all operations. The policy is communicated across project sites and offices and is available to stakeholders upon request.

Our HSE management system aligns with **Saudi regulations, ISO 45001, ILO guidance, OSHA best practices, and construction industry standards, supporting a systematic approach** to identifying and managing workplace risks.

100%

SAFETY FIRST

Coverage of workers across SB by HSE Management Systems, Internal / External HSE Audits and HSE Committees

During the reporting period, we strengthened the HSE framework through:

- Expanded coverage to subcontractors, temporary personnel, and newly mobilized project teams
- Additional controls for work at height, chemical handling, lifting operations, transport and logistics, and concrete washout management
- Extension of HSE requirements to project sites, worker accommodations, storage facilities, and temporary offices

Safety Culture and Awareness Programs

We promote a strong safety culture through active worker participation, including HSE committees, toolbox talks, safety briefings, and awareness programs. Feedback is encouraged through observation cards, suggestion systems, and reporting tools to support continuous improvement.

A formal hazard reporting process enables workers to raise safety concerns through supervisors, HSE personnel, and designated reporting channels. Reported hazards are assessed promptly, with corrective and preventive actions implemented based on risk severity.

Safety Culture and Awareness Programs (Cont'd)

We maintain a strict non-retaliation policy and anonymous reporting channels, enabling workers to raise concerns safely and confidently. Worker participation is further strengthened through regular consultations, site specific and entity level HSE committees, and worker representatives, ensuring active engagement in health, safety, and continuous improvement initiatives across our operations.

0

Fatalities across Employees and Contractors since 2022

0

High Consequence Injuries across Employees and Contractors since 2022

0

Work Related Injuries and Ill Health cases across Employees and Contractors since 2022

Our OHS performance reflects the effectiveness of our safety management systems during a period of significant operational growth. Employee manhours increased from 1.5 million in 2024 to over 4.1 million in 2025, alongside increased contractor activity.

Workplace Risk Identification and Mitigation

We apply a structured approach to identifying and assessing workplace hazards across routine and non-routine activities through inspections, risk assessments, incident reporting, and worker engagement.

Assessment outcomes are used to strengthen operational controls, enhance training, and implement corrective actions. HSE requirements also extend to contractors and suppliers through compliance monitoring, audits, and contractual obligations. Emergency preparedness and response procedures are maintained to manage high-risk situations and protect workers and assets.

RISK

Risk Management extends to Contractors

Defined Risk Matrix

Task Specific Risk Assessments



Going forward, **we plan to expand the Tower Crane Inspection Program** to cover new projects in emerging regions. We will also integrate digital monitoring and reporting tools to enable real-time oversight and improved decision-making.

In addition, we will continue strengthening operator competency through refresher training programs and ongoing performance assessments

Zero

Tower Crane Incidents in 2025

Training and Performance Monitoring (GRI 404-1, GRI 404-3)

During 2025, we enhanced HSE performance through stronger governance, increased site oversight, certified training, and emergency preparedness exercises. Supported by standardized processes, digital learning, and workforce engagement, these efforts helped maintain a strong safety culture across our operations.

17.1mn

Lost Time Injuries free man hours as of 2025



>400

HSE Training Sessions delivered as of 2025

Training, wellbeing, and continuous improvement are integral to our HSE approach. We deliver HSE inductions, refresher training, toolbox talks, high-risk activity training, and emergency preparedness exercises, while supporting employee wellbeing through healthcare access and health awareness programs.

HSE performance is regularly monitored through audits, inspections, and management reviews to drive continual improvement.



Tower Crane Management Inspection Program

Comprehensive Group Wide Inspection Solution

We implemented a structured and standardized inspection program across all project sites and conducted comprehensive risk assessments for all tower crane operations and established scheduled inspections along with preventive maintenance programs. We also strengthened competency assurance by verifying operator qualifications through certified training and refresher sessions.

Key Drivers



Ensure operational safety



Maintain compliance with ISO 45001 and OSHA Standards



Diversified and Dispersed Sites across GCC



Varying Site conditions and operational constraints



Human Capital Development (GRI 2-4 , 401-1, 404-1)

Building a skilled, engaged, and future-ready workforce

We are committed to building a stable, diverse, and compliant workforce that supports operational delivery while aligning with our ESG commitments. Our employment practices focus on workforce stability, regulatory compliance, and gradual improvement in diversity across all organizational levels.

During the reporting period, workforce levels remained broadly stable,with variations driven by project requirements, operational restructuring, and subcontracting needs. We continue to balance permanent, temporary, and non-employee workforce categories to ensure operational flexibility.

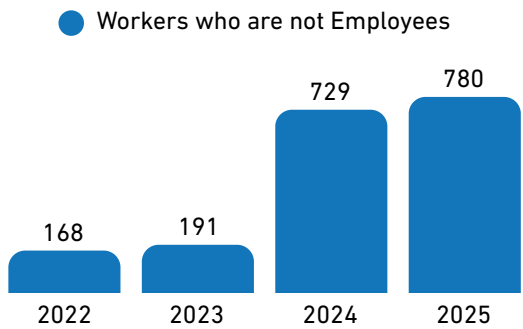
<div><div>Full Time Employees</div></div>	Year	2022	2023	2024	2025
	<div> Male</div>	1,022	973	1,004	976
	<div> Female</div>	57	66	57	68

<div><div>Part Time Employees</div></div>	Year	2022	2023	2024	2025
	<div> Male</div>	0	3	0	0
	<div> Female</div>	0	4	0	0

<div><div>Permanent Employees</div></div>	Year	2022	2023	2024	2025
	<div> Male</div>	1,022	973	991	903
	<div> Female</div>	57	66	31	64

<div><div>Temporary Employees</div></div>	Year	2022	2023	2024	2025
	<div> Male</div>	0	3	9	73
	<div> Female</div>	0	4	2	4

Workers who are not employees



- In alignment with GRI Sustainability Reporting Standards, the following are key consideration examples of workers who are not employees, but whose work is controlled by the organization. These workers are included under this disclosure:
- Contractors engaged by the organization to perform work at the organization’s workplace, in public areas (e.g., roads), or at client locations.
 - Workers employed by the organization’s suppliers, where the organization specifies materials, processes, or methods for delivering products or services.
 - Volunteers and interns performing work for the organization.



Supporting Local Employment Through Social Investment

Our Partnership with Kafaat under Localization by Social Investment Program

In 2025, we partnered with Kafaat under the Localization by Social Investment Program to support workforce localization and contribute to the Kingdom’s socioeconomic development objectives. This initiative aligns with Saudi Vision 2030 by enabling employment opportunities and fostering national talent development.

Key Implementations



Support Workforce Localization



Strengthen Private Sector Participation



Facilitated Workforce Management



Promotes Inclusive Employment Opportunities

Workforce Composition by Age Group across Sultan Batterjee Group of Companies (SB)

18-30 Age Group	2022	2023	2024	2025
Employees	145	153	203	205

41-50 Age Group	2022	2023	2024	2025
Employees	319	294	290	287

31-40 Age Group	2022	2023	2024	2025
Employees	484	449	438	419

51+ Age Group	2022	2023	2024	2025
Employees	131	122	130	133

Our workforce reflects a balanced mix of experienced professionals and emerging talent. Growth in the 18–30 age group highlights our focus on attracting early-career talent, while experienced employees continue to provide leadership, expertise, and mentorship, supporting long-term business resilience and workforce capability.

Workforce Composition by Nationality

 Full-Time employees	Year	2022	2023	2024	2025
	 Saudi Nationals	181	190	174	212
	 Expatriates	898	849	887	832

 Saudi Full Time Employees	Year	2022	2023	2024	2025
	 Male	138	142	133	164
	 Female	43	48	41	48

20.3%

Workforce Saudization Rate in 2025

Our Saudization performance reflects our commitment to workforce localization and the development of Saudi talent. After increasing from 16.77% in 2022 to 18.29% in 2023, the rate experienced a temporary decline to 16.40% in 2024 before **rising significantly to 20.31% in 2025**, the highest level achieved during the reporting period.

Workforce Composition by Management Level

This reflects the current composition of the workforce and highlights an opportunity for the Group to further strengthen its focus on inclusive hiring practices and broader accessibility initiatives in the future.

During the reporting period, workforce levels increased in senior and entry-level categories, while middle management fluctuated due to restructuring and project requirements. Gender representation is continuously monitored across all levels to support our diversity and inclusion objectives.

Senior Management	Year	2022	2023	2024	2025
	 Male	24	26	37	48
	 Female	4	3	3	4

Middle Management	Year	2022	2023	2024	2025
	 Male	61	68	41	88
	 Female	1	1	3	5

Entry Level	Year	2022	2023	2024	2025
	 Male	937	879	923	839
	 Female	52	62	54	59

Learning, Training and Development (GRI 404-2, GRI 404-1, GRI 404-3)

Our organization maintains a structured Training and Development framework to strengthen workforce capability, ensure equal learning access, and support continuous professional growth. Our Training Framework: Includes induction, on-the-job learning, Training Needs Analysis (TNA), and technical development programs.

70 hrs.

Total ESG Training Hours Completed in 2025

47

Total Professional and ESG Training Certifications Completed in 2025

57

Total Employees Trained on ESG Subject Matter Requirements

100%

Total Performance Review Coverage in 2025

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Digital Learning & Capacity Building

Building workforce capabilities through digital innovation and continuous learning.

Sultan Batterjee Group of Companies (SB) implemented a digital learning and capacity-building initiative to strengthen workforce capabilities and support continuous professional development. The paperless training approach digitizes registration, attendance, and evaluation using QR codes, improving operational efficiency while reducing paper consumption. The initiative covers technical, leadership, compliance, HSE, cybersecurity, and ESG training, reinforcing a culture of continuous learning and supporting the Group's long-term sustainability objectives.

Key Drivers

 QR-code-based training administration

 Digitized attendance and evaluation forms

 Company-wide capacity building

 Paperless learning and resource efficiency



Our Progress across Learning and Development at Sultan Batterjee Group of Companies (SB)

Workforce Training Hours (in Hrs.)				
Year	2022	2023	2024	2025
Male	1,308	3,822	4,858	8,696
Female	72	1,883	3,806	3,235

Average Training Hours / Employee				
Year	2022	2023	2024	2025
Male	2	57	60.41	14
Female	2	5	8.64	14

Senior & Middle Mgmt Training Hours (Hrs.)				
Year	2022	2023	2024	2025
Senior Management	117	63	64	747
Middle Management	170	288	572	1,051

Average Training Hours / Employee (by Level) (GRI 2-4)				
Year	2022	2023	2024	2025
Total Workforce	2	7	8	14
Middle Management	28	41	7.70	12
Senior Management	3	2	2	12

Employee Retention and Benefits (GRI 401-2)

During the reporting period, we monitored hiring, retention, and employee engagement trends to support workforce stability and organizational growth. New hires increased significantly from 160 in 2023 to 298 in 2025, driven by business expansion and project requirements, with notable growth in the 18–30 age group reflecting our focus on attracting young talent. At the same time, employee departures declined from 208 in 2023 to 104 in 2025, indicating improved workforce retention across key age groups.

Employee engagement also strengthened, with performance review coverage increasing from 40% in 2023 to 73% in 2025 across all organizational levels. These trends demonstrate the effectiveness of our talent management, employee development, and engagement initiatives in building a stable and committed workforce.

Gender Diversity across total New Employees				
Year	2022	2023	2024	2025
Male	145	139	160	265
Female	14	21	26	33
Total New Employees	159	160	186	298

Total New Employees by Age				
Year	2022	2023	2024	2025
18-30	46	41	62	120
31-40	83	67	80	108
41-50	25	39	31	50
51+	5	13	13	20

Total Employees Departed				
Year	2022	2023	2024	2025
Male	240	190	192	87
Female	9	18	11	17
Total Departed Employees	249	208	203	104

Total Employees Departed by Age				
Year	2022	2023	2024	2025
18-30	28	35	38	36
31-40	120	101	91	48
41-50	75	56	43	13
51+	26	16	31	7

90.1%

Total Employee Retention Rate in 2025 vs 80.4% in 2024

9.9%

Total Employee Turnover Rate in 2025 vs 16.6% in 2024



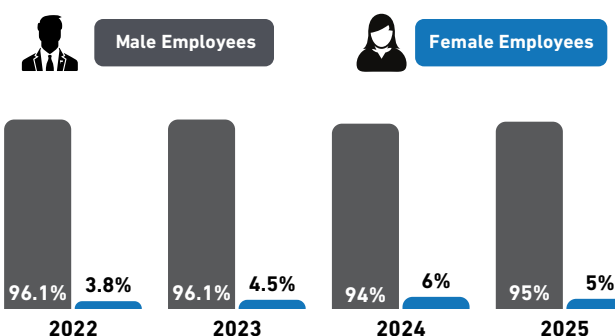
Employee Performance, Parental Leave and Workforce Retention

(GRI 404-3, GRI 401-3, GRI 401-1)

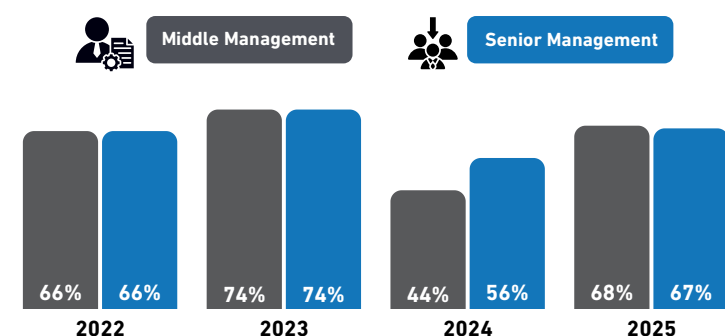
We support parental leave through a structured and transparent process managed via the MenalTech HR system. Employees are required to submit supporting documentation, such as a Birth Notification Report or Birth Certificate, to initiate their request, which is then processed through a defined approval workflow.

Upon approval, employees are enabled to avail parental leave in accordance with our company policy and applicable regulations. Our parental leave data for 2025 reflects approved leave transactions recorded in the HR system and supported by the relevant documentation, ensuring accuracy and reliability of reporting.

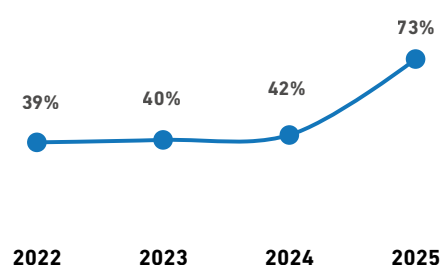
Employees receiving Performance Reviews (%)



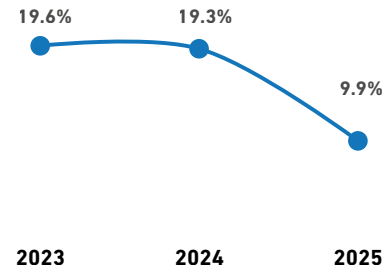
Senior and Middle Management Performance Reviews (%)



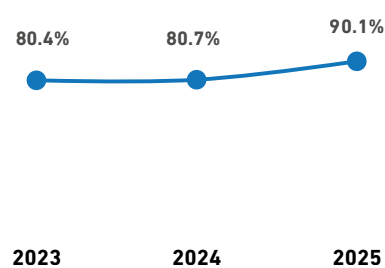
Employees Receiving Performance Reviews (%)



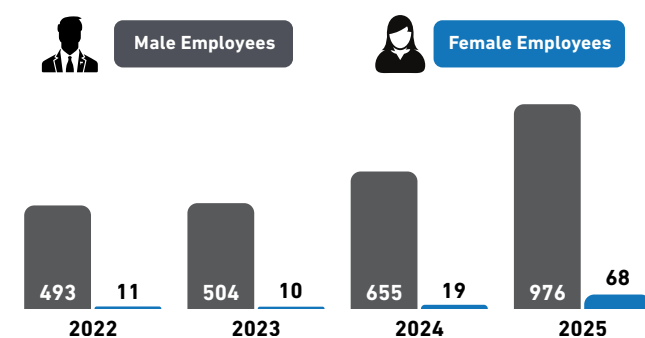
Employee turnover rate (%)



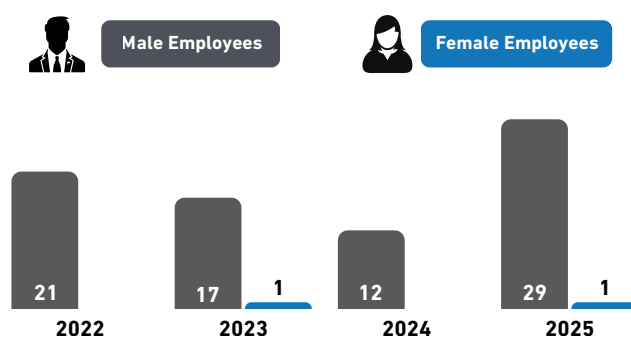
Employee Retention rate (%)



Employees who are entitled Parental Leave



Employees Taking Parental Leave



*100% Employees returned post paternal leave across all years (2022 - 2025)



Diversity, Equity and Inclusion (DEI) (GRI 405-1, GRI 405-2, GRI 406-1)

Creating an inclusive workplace that values diversity and equal opportunity

Equal Opportunity and Non-Discrimination (GRI 405-2, GRI 406-1)

SB promotes an inclusive and respectful workplace through structured employee support, performance reporting, accessibility-focused practices, workplace awareness, and a zero-tolerance approach to discrimination. We are committed to maintaining a workplace built on equal opportunity, respect, and merit, with zero tolerance for discrimination, harassment, and retaliation. During the reporting period, no incidents of discrimination were reported.

Employees can raise concerns through confidential reporting channels, with all reported cases reviewed and addressed through established procedures. Our commitment to human rights includes:

- Prohibition of forced and child labor
- Fair and transparent recruitment practices
- Safe, ethical, and respectful working conditions

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Qaderoon Initiative – Inclusive Workplace

Promoting accessibility, inclusion, and equal opportunity across the workplace

Through its sponsorship of the Qaderoon Forum – 4th Edition, IHCC supported accessibility, inclusion, and the empowerment of people with disabilities. This initiative reflects IHCC's commitment to creating lasting social value through equal opportunities and community partnerships.

Key Implementations



Workplace
accessibility



Inclusive
infrastructure



Assistive
digital tools



Employment &
training



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Fair Compensation, Benefits and Working Conditions (GRI 401-2, GRI 405-2)

We are committed to providing fair, transparent, and competitive compensation that supports employee wellbeing and financial security. Our compensation framework is aligned with job roles, responsibilities, and market benchmarks, incorporating fixed pay, allowances, overtime, and performance-based incentives.

Compensation practices are applied consistently in line with internal policies and regulatory requirements, with regular reviews to promote pay equity, transparency, and alignment with market standards. Through ongoing monitoring and assessment, we strive to ensure fair and equitable remuneration across all employee groups.



Medical Support

Comprehensive medical
insurance and healthcare
benefits



Family Support Policy

Family support benefits,
including dependent coverage
and travel assistance



Allowances

Focused on accommodation,
transportation and remote-
site assignments



Robust Policies

Enabled defined working
hours, robust HSE policies
and access to essentials



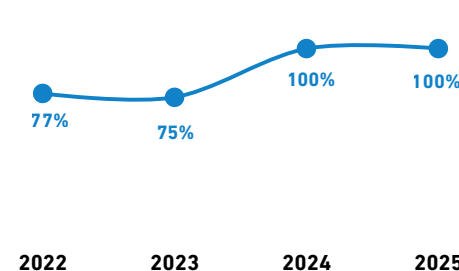
We provide employees with comprehensive leave benefits, including **annual**, **sick**, **parental**, **bereavement**, **pilgrimage**, **examination**, and **emergency leave**. Employment termination or contract non-renewal is communicated in writing, with minimum notice periods of 30 days for employee-initiated and 60 days for company-initiated termination for monthly paid employees, in accordance with applicable labor laws and employment contracts.

Remote Work Policy

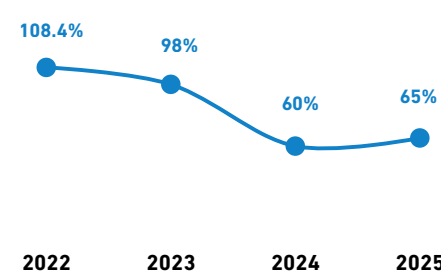
Our Remote Work Policy supports flexible working arrangements, where operationally feasible, through secure digital access, clear performance expectations, and effective communication tools. Employees are provided with the technology and IT support needed to maintain productivity, collaboration, and business continuity.

Ratio of basic remuneration of women to men

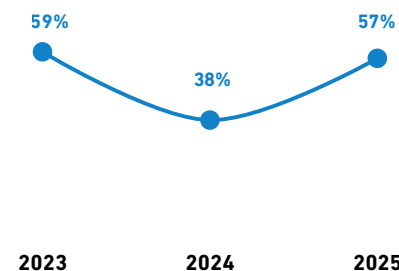
Total Workforce



Senior Management



Middle Management



Community Engagement (GRI 413-1, GRI 413-2)

Creating long-term value through meaningful community partnerships

Community Engagement and Stakeholder Dialogue

- Partnership with the Qaderoon Program
- Signing of an MoU with the Tarmeen Initiative
- Signing of an MoU with the NetZero Program
- Participation in a career fair at the UBT
- Ramadan initiatives including distribution of Iftar meals and food baskets to support families in need

During 2025, we strengthened our commitment to social responsibility and community development through a range of impactful initiatives, strategic partnerships, and charitable contributions aligned with our ESG objectives.

We were honored with the **Bronze Category CSR Award**, recognizing our efforts in delivering meaningful social and environmental impact across the communities in which we operate. Our community engagement approach is centered on creating long-term value through partnerships, inclusive development, and targeted social initiatives. During the year, we collaborated with key programs and organizations to expand our impact.



Great Place To Work.

IHCC

LIFE STYLE DEVELOPERS

GREENER

SB

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GREENER

GREENER

Energy Saving Solutions

Green Mosque Program – Sustainable Community Infrastructure

Promoting sustainability through community-focused infrastructure upgrades and resource efficiency

GREENER by IHCC, in collaboration with IHCC and supported by SB, launched the Green Mosque Program aligned with SB's CSR strategy to integrate sustainability into community and religious infrastructure through sustainable upgrades.

7,500+

Worshippers Benefited

97 tCO₂e

Emission Reduction Achieved

575,182

Water Savings Achieved (m³)

320

Total Volunteer Hours

Key Implementations

Energy-efficient lighting upgrades

Water-saving technologies

ESG and sustainability awareness sessions

Cross-functional employee participation

860 Hrs.

Total volunteering hours across 2025 for the various Community Engagements

292 hrs.

Total Employee Volunteer Hours by 92 Employees under Volunteering in 2025

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ARCHITECTURE AND ENGINEERING CONSULTANTS

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Our Support towards Community Support and Young Professionals

At SB, we recognize the importance of supporting communities and empowering young professionals as part of our broader sustainability commitment. We aim to contribute to social development by creating opportunities for learning, growth, and meaningful engagement. Through our community-focused initiatives and support for emerging talent, we seek to build stronger relationships, encourage professional development, and contribute positively to the communities in which we operate.



Career Fair Participation – Talent Development & Community Engagement

Supporting future workforce development through industry engagement and career awareness

IHCC participated in the University of Business and Technology (UBT) Career Fair 2025, engaging with students and graduates to promote career opportunities within the construction sector. The initiative strengthened collaboration between academia and industry while supporting talent development, knowledge sharing, and workforce readiness.

Key Implementations



Direct engagement with students and graduates



Promotion of career opportunities across projects



Strengthened partnerships with academic institutions



Ramadan Initiatives – Community Support

Supporting community wellbeing through assistance, social outreach, and meaningful engagement

SB implemented a series of Ramadan initiatives to support individuals and families in need, reinforcing its commitment to social responsibility and community development. Through the distribution of Iftar meals and Ramadan food baskets, the initiative helped improve food accessibility while strengthening connections with local communities.

Key Implementations



Distribution of Iftar meals



Ramadan food basket donations



Community outreach initiatives



Support for charitable activities



These initiatives reflect SB's ongoing efforts to create a positive social impact beyond its business operations. By supporting vulnerable groups during the holy month of Ramadan, SB continues to promote compassion, inclusion, and community well-being.



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Tarmem Initiative – Housing Rehabilitation

Supporting safer and more resilient communities through housing rehabilitation

SB partnered with the Tarmem Initiative to support the rehabilitation of damaged and underprivileged housing units, helping improve living conditions and community wellbeing. Through a formal partnership and collaboration with community stakeholders, the initiative addressed critical housing needs while reinforcing SB's commitment to social responsibility and sustainable community development.

Key Implementations



Formal MoU with
Tarmem
Initiative



Rehabilitation
of damaged
housing units



Improved safety
and living
conditions



Support for
vulnerable
communities

At SB, governance is founded on the principle that long-term business success is intrinsically linked to the wellbeing of the communities in which we operate. Through initiatives such as Tarmem, we work alongside strategic partners to address pressing social challenges while maintaining high standards of accountability, transparency, and ethical conduct. These partnerships enable us to deliver measurable social value, strengthen stakeholder relationships, and support resilient communities through sustainable, long-term solutions.

Through its partnerships with Tarmem Association, SB also contributes technical expertise to improve the quality of housing restoration and development projects for beneficiary families. The collaboration supports the training and professional empowerment of national talent in the construction and restoration sectors, helping create sustainable employment opportunities and lasting community impact.

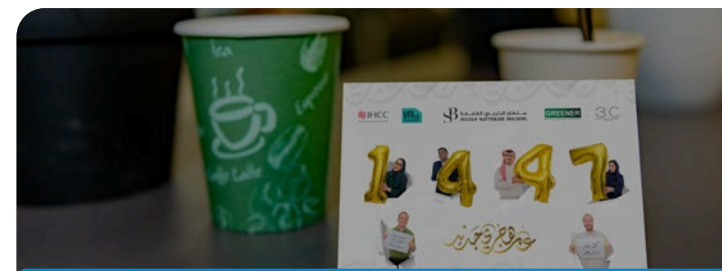
Employee Volunteering, CSR Initiatives and Progress in 2025



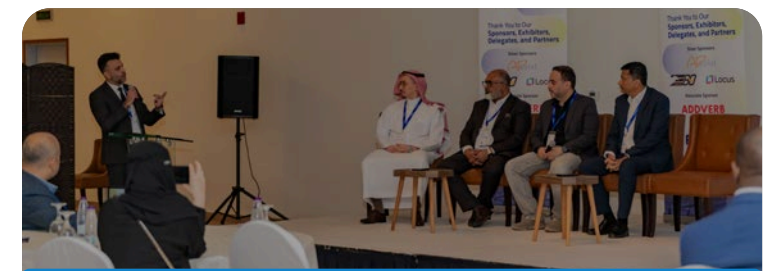
Live Well Programme



Step Loop Initiative



Hijri New Year



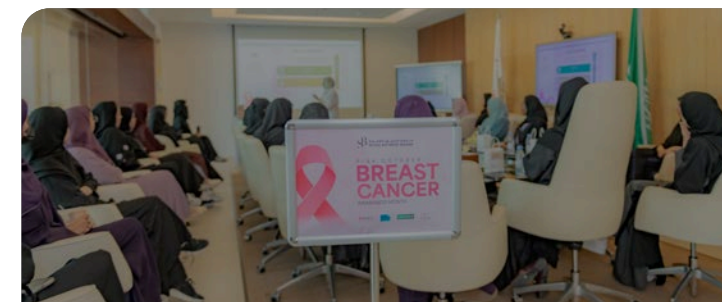
Local Content Participation



Cityscape Global



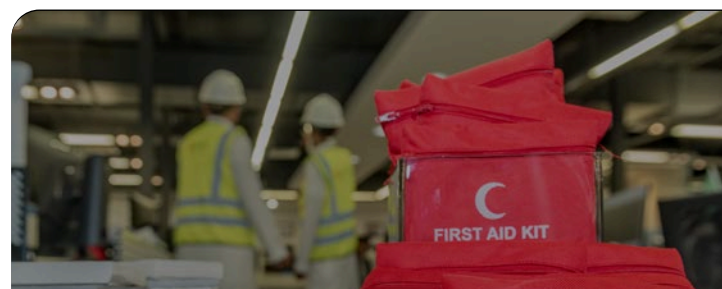
Saudi National Day



Breast Cancer Awareness



Tony Robbins Session



World Day of Safety



Happy Boss Day

Responsible Supply Chain (GRI 204-1, 308-1, 414-1)

Extending sustainability principles across the value chain



Supplier Code of Conduct

SB actively engages suppliers to align with its sustainability and ethical expectations through its Supplier Code of Conduct (CoC), which is mandatory for all suppliers and subcontractors

We integrate sustainability, ethical practices, and governance standards across our supply chain to support responsible sourcing and long-term value creation.

Our procurement process is guided by formal policies and procedures, ensuring transparency, fairness, and compliance. Supplier selection is based on commercial, technical, ESG, and regulatory criteria, aligning our value chain with sustainability objectives and industry best practices.

A formal Procurement Policy ensures fairness, accountability, integrity, and adherence to applicable laws and regulations. Supplier onboarding is supported by a comprehensive prequalification (PQ) process, which includes:

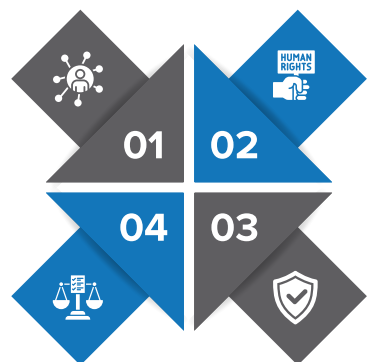
Technical capability
and project experience
assessment

Financial and
operational due
diligence

ESG practices
and performance
screening

Health, Safety,
Environment, and
Quality compliance

Site inspections
and performance
evaluations



The Code outlines requirements across key areas:

- **Human Rights & Labor Practices:** Prohibition of child labor, forced labor, discrimination; respect for dignity, fair wages, and working conditions
- **Ethical Business Practices:** Zero tolerance for bribery, corruption, fraud, and conflicts of interest
- **Health, Safety, and Environment (HSE):** Compliance with environmental regulations, safe operations, and sustainability practices
- **Data Privacy & Confidentiality**
- **Responsible Sourcing & Transparency**
- **Continuous Improvement and CSR commitments**

Human Rights Risk Management in the Supply Chain

We recognize the potential risks of child labor and forced or compulsory labor within global supply chains, particularly in high-risk sectors and geographies.

Risk Assessment and Mitigation Measures

SB adopts a risk-based approach to managing human rights across its operations and supply chain. While no significant human rights incidents were identified during the reporting period, supplier-related risks are managed through the **Supplier Code of Conduct, contractual requirements, assessments, audits, and performance reviews** to support ethical and responsible business practices.

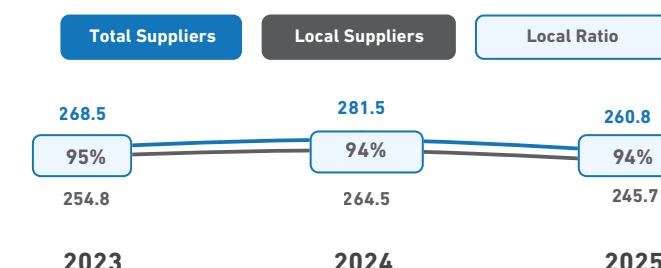
Responsible Procurement Practices (GRI 204-1, GRI 308-1, GRI 414-1)

We continued to expand and diversify our supplier base, increasing engagement with local businesses while enhancing supply chain resilience and access to specialized expertise. Beyond procurement spend, our In-Country Value (ICV) approach focuses on creating long-term economic impact through supplier development, increased participation of local vendors in complex projects, and the promotion of knowledge transfer and capacity building within the domestic supply chain ecosystem.

Local Suppliers vs Total Suppliers Ratio



Local Suppliers vs Total Suppliers Spend



94%

Total Local Spend (ICV) across
Sultan Batterjee Group of
Companies (SB) in 2025

At SB, we maintained a strong commitment to local procurement, with approximately 92–95% of total procurement spend directed to local suppliers during the reporting period. Despite fluctuations in overall procurement volumes, local sourcing remained a key priority, supporting domestic economic development and strengthening the local supply chain.

ESG criteria have been **integrated into vendor prequalification processes to strengthen sustainability performance**, reduce supply chain risks, and improve vendor compliance with ESG requirements.

Key supply chain personnel achieved ISO 20400 and ISO 37001 certifications, strengthening responsible sourcing practices, ethical procurement, and supply chain governance.

20%

Increase in
Vendors
Meeting high
ESG
standards

Governance and Ethics

Strengthening Trust Through
Transparency and Accountability

(GRI 2, GRI 3, GRI 201, GRI 204, GRI 205, GRI 418)

- Corporate governance
- Ethics, compliance and risk management
- Data privacy and information security

Alignment with UNSDGs



Objectives with Saudi Vision 2030

- Governance & Institutional Excellence
- Economic Development
- Digital Transformation
- Governance & Institutional Excellence



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STYLE
DEVELOPERS

GREENER
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Insight into our Performance in 2025

100%

Independent Board Members
across Holding since 2022



-90%

Reduction in Actual Cybersecurity
events in 2025 vs 2022



Zero

Data privacy breach incidents
across Holding since 2022 to 2025



Zero

Total External and Regulatory
Complaints since 2022 to 2025



ESG Governance
Committee
established



Implemented
Authentication and
Role based Protocols



Disaster Recovery
Plan (DRP) in place to
support restoration



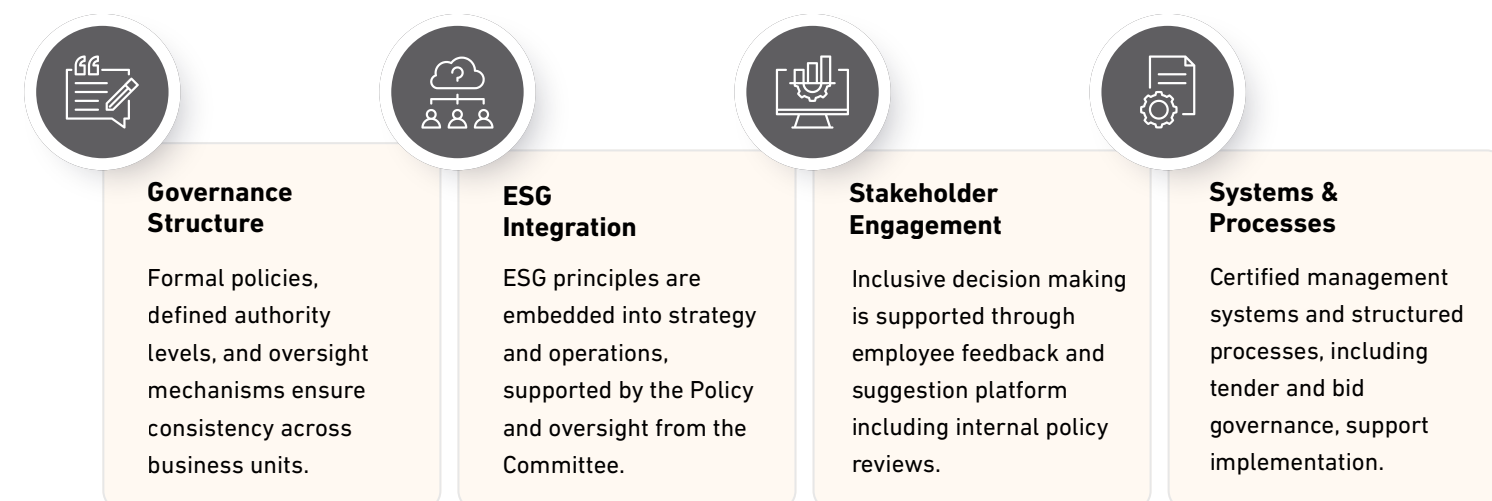
CERTIFIED
ISO27001



Corporate Governance (GRI 2-9, 2-10, 2-11, 2-12)

Strengthening Trust Through Transparency and Accountability

Our governance structure is supported by Board-level oversight and specialized committees that supervise strategic, operational, and risk-related matters, enabling informed decision-making and accountability across the organization. Our Governance structure is established through a policy framework and continual stakeholder management



Board Composition and Committees

Our governance structure is led by the Board of Directors and supported by specialized committees responsible for overseeing strategic, operational, and risk-related matters, enabling effective decision-making and accountability across the organization. During the reporting period, the composition of the Board and its committees remained unchanged, providing continuity in governance oversight.

All Board members are classified as independent, reinforcing objective decision-making; however, the Board is currently composed entirely of male members, with no female representation at either the Board or committee leadership level. The Board continues to operate within a strong governance framework that supports transparency, accountability, and long-term value creation.



Board Oversight Committees at Sultan Batterjee Group of Companies (SB)



Roles, Responsibilities and Oversight (GRI 2-9, 2-12, 2-13, 2-17)

We maintain a clearly defined governance structure with distinct roles and responsibilities to ensure accountability at all levels. Strategic oversight is provided by the Board and senior leadership, while operational execution is carried out by departments and committees with defined mandates. The Governance responsibilities are allocated as follows :



Corporate Governance

Committee oversees governance and alignment with regulatory and organizational requirements



ESG Committee Oversight

Supports the integration of sustainability considerations into decision-making processes



Departmental Leaders

Departmental leaders are responsible for implementing governance policies within their respective functions

Governance oversight is supported through performance monitoring, committee-based decision-making, transparent communication, and defined risk escalation mechanisms, promoting accountability and effective risk management.

The designated committee oversees governance effectiveness and supports alignment with applicable regulatory and organizational requirements. It also supports the integration of sustainability considerations into decision-making processes, enabling ESG priorities to be reflected in business planning, risk management, operational controls, and performance monitoring.

This structured approach strengthens transparency, accountability, and consistency across the organization. It also enables timely identification of governance risks, supports compliance with internal and external requirements, and promotes responsible decision-making across business units. By embedding governance responsibilities into both leadership oversight and functional execution, SB continues to enhance its governance maturity and build a strong foundation for long-term sustainable value creation.

Ethics and Responsible Conduct (GRI 2-23, 2-24, 2-25, 2-26, 2-27)

Embedding integrity and resilience across all business practices

Compliance Framework and Policies (GRI 2-23, 2-24, 2-27)

We have established a structured compliance framework supported by governance, operational, and human resource policies to ensure adherence to regulatory requirements, industry standards, and international best practices. As part of our commitment to continuous improvement, we are further enhancing our policy framework through periodic updates, strengthened documentation, and standardization to ensure alignment with evolving business practices. Below are the key governing policies :

Core Governance Policies

- Code of Conduct / Business Ethics
- Anti-Bribery & Anti-Corruption
- Grievance policy
- Dispute policy
- Supplier Code of Conduct
- Quality Policy

Workforce and Social Policies

- HR Policy / Employee Handbook
- Equal Opportunity / Diversity Policy
- Anti-Harassment Policy
- Leave Policy
- HSE Policy
- Compensation and Benefits Policy
- Personnel Records Policy
- Recruitment Policy
- Performance Management Policy
- Training & Development
- Workplace Accessibility
- Remote Work Policy
- Human Rights Policy
- Disability Policy

Code of Conduct and Business Ethics Policy

Establishes standards of conduct across the organization. Revision 2 is under approval, while Version 1 is implemented and communicated.

Anti-Bribery and Anti-Corruption (ABAC) Policy

Reinforces a zero-tolerance approach to unethical practices, prohibiting any form of bribery or improper advantage.

Supporting Policies and Mechanisms

- **Whistleblower / Speak-Up Policy** currently supported by grievance mechanisms
- **Conflict of Interest Policy** (under revision; supported through dispute resolution frameworks)
- **Grievance Redressal Mechanisms** for reporting concerns

Risk Management Systems and Oversight (GRI 2-27)

Risk management is embedded within the governance framework to ensure the proactive identification, assessment, and mitigation of risks across operational, financial, legal, and technological areas. The organization follows a structured risk management approach supported by:

Internal Controls

Periodic risk reviews

Internal Audits

Governance oversight

Critical risks are escalated to senior management to ensure timely and effective decision-making. A formal Risk Management Policy is currently under final approval, reflecting ongoing efforts to further strengthen and standardize risk governance processes.

Grievance Mechanisms (GRI 2-25, GRI 2-26)

We maintain a structured grievance mechanism to address concerns raised by employees and external stakeholders. Employees can report concerns confidentially through a dedicated intranet platform reviewed by a designated committee while the external stakeholders can raise concerns through formal channels, including email communication. Its effectiveness is monitored through performance indicators such as resolution timelines, closure rates, and stakeholder feedback.

The grievance mechanism is supported by:

- Fair and transparent investigation processes
- Timely resolution of reported issues
- Corrective actions to mitigate risks and impacts
- Stakeholder engagement through feedback and consultation

Ethical awareness is supported through internal communication and policy dissemination to clarify of roles and responsibilities



Economic Value and Sustainable Growth

SB contributes to Saudi Arabia's economic development by delivering projects that support national priorities, strengthen local industries, and create opportunities across the value chain. Through our operations, we generate value for employees, suppliers, contractors, and communities while contributing to the Kingdom's Vision 2030 objectives.

Our approach focuses on creating long-term economic benefits while maintaining resilience in an evolving business and regulatory environment. Our contribution to economic value creation includes:



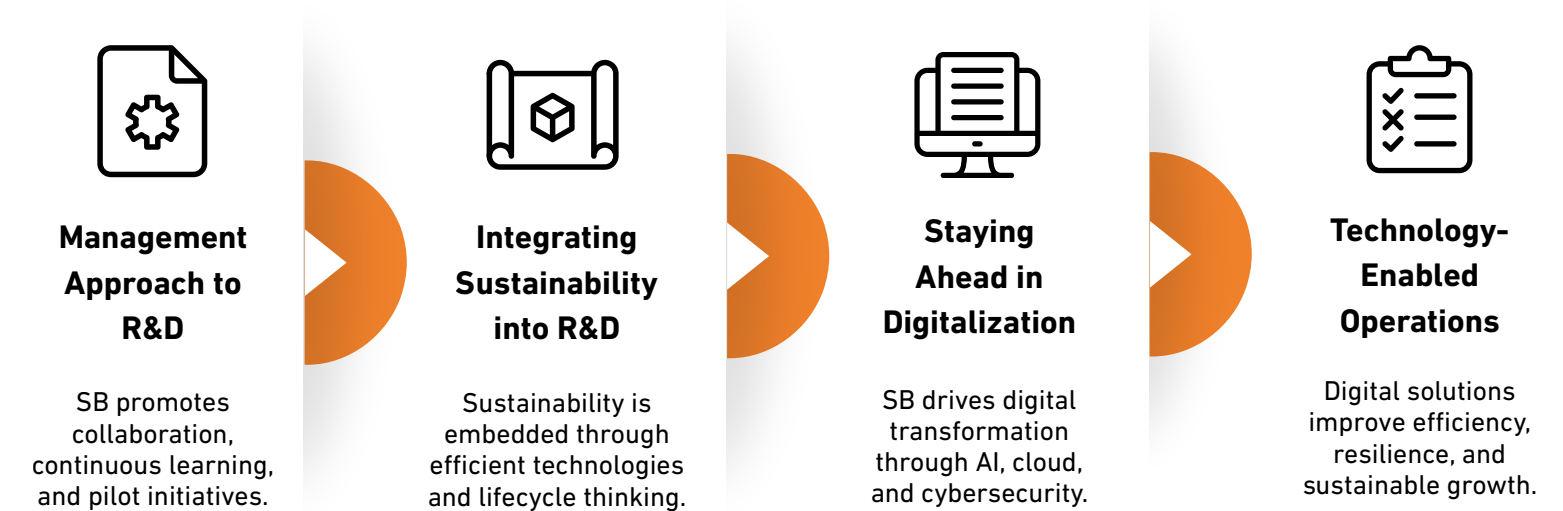
Tax Responsibility (GRI 207-1)

SB maintains a proactive approach to tax compliance, ensuring adherence to all applicable regulations, including Zakat, VAT, and withholding tax requirements. Through dedicated internal oversight and support from external tax advisors, the Company promotes accurate reporting, regulatory compliance, and transparent engagement with authorities.



Digital Innovation and Sustainable R&D

SB adopts a structured approach to research, innovation, and digitalization, focusing on enhancing operational efficiency, security, and sustainability.



Indicator	Unit	2022	2023	2024	2025
Dedicated R&D Staff	Number	1	2	4	4

Supporting the National Economy through Local Content

Sultan Batterjee Group of Companies (SB) is committed to supporting the objectives of Saudi Vision 2030 by strengthening local content, promoting national economic development, and contributing to the growth of resilient and competitive supply chains. As a diversified group operating across key sectors, SB recognizes that local procurement and supplier engagement play an important role in creating shared value, supporting Saudi businesses, and enhancing the Kingdom's broader economic diversification agenda.

Across its subsidiaries, the Group prioritizes collaboration with local suppliers, contractors, and service providers wherever feasible. This approach enables SB to contribute to the development of domestic capabilities, support job creation, retain economic value within the Kingdom, and build stronger relationships with local business partners. By integrating local content considerations into procurement and supply chain practices, SB continues to align its operations with national priorities while improving supply chain reliability and long-term business resilience.

During 2025, IHCC, Lifestyle Developers, and 3C obtained Local Content Certificates from the Local Content and Government Procurement Authority (LCGPA). This achievement reflects the Group's ongoing efforts to increase local economic value and demonstrate measurable contribution to Saudi Arabia's national development priorities. The certifications also reinforce SB's commitment to responsible procurement, institutional accountability, and sustainable economic growth in line with Vision 2030.

Through this continued focus, SB aims to strengthen its role as a responsible contributor to the national economy, supporting local enterprises, enhancing supplier partnerships, and embedding local content as a key element of its sustainability and ESG performance.



Embedding Responsible Governance and Ethical Conduct through ISO Standards



We continued to strengthen our commitment to responsible procurement, ethical business conduct, and social responsibility by obtaining internationally recognized certifications for **ISO 20400:2017** (Sustainable Procurement), **ISO 37001:2016** (Anti-Bribery Management System), and **ISO 26000:2010** (Social Responsibility) through our subsidiary, IHCC. These certifications reflect our commitment to embedding sustainability, integrity, and responsible governance across our procurement and operational practices.

We reinforced robust procurement processes, promoted transparent supplier engagement, and strengthened ethical decision-making by aligning our management systems with internationally recognized standards. Through these certifications, we enhanced governance, increased stakeholder confidence, and further mitigated risks associated with unethical business practices and non-compliance.

Looking ahead, we will continue to uphold these standards through regular surveillance audits, continuous improvement initiatives, and ongoing awareness programs. By maintaining these certifications, we aim to ensure the continued effectiveness of our management systems while advancing our broader sustainability objectives and creating long-term value for our stakeholders.

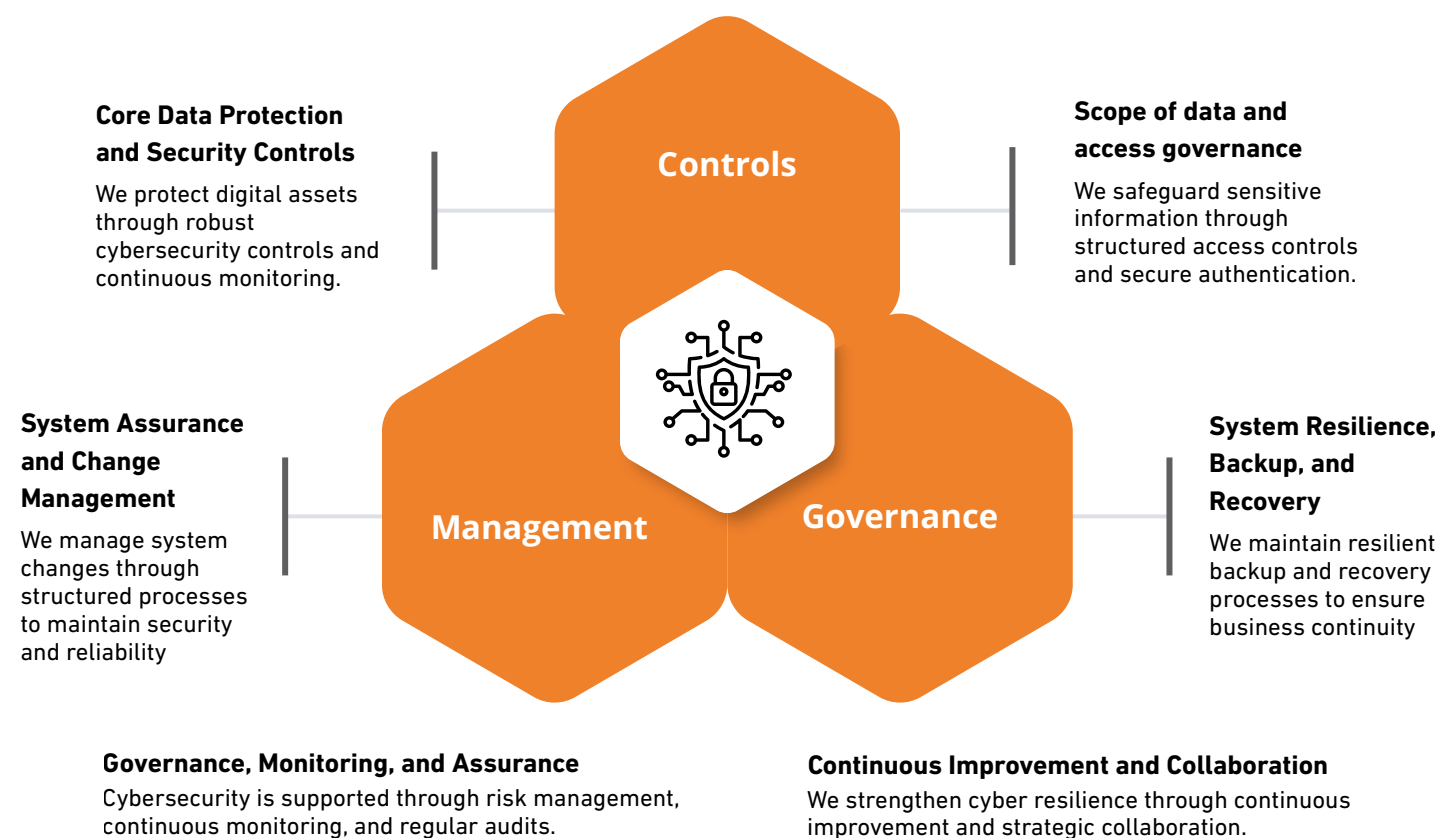
These certifications provide a structured foundation for strengthening accountability, transparency, and responsible decision-making across key business functions. By aligning procurement, anti-bribery, and social responsibility practices with recognized international standards, Sultan Batterjee Group of Companies (SB) enhances its ability to manage supplier-related risks, promote fair and ethical business relationships, and ensure that sustainability principles are consistently reflected in operational processes.

This also supports stronger internal controls, improved compliance readiness, and greater confidence among stakeholders, clients, suppliers, and business partners.

Data Privacy and Security (GRI 418-1, GRI 2-26)

Protecting critical data through robust digital and security frameworks

SB manages data privacy and information security through structured governance frameworks, IT controls, and monitoring mechanisms aligned with ISO 27001 principles, GDPR, and applicable regulatory requirements. A formal Data Privacy and Information Security Policy is currently under final approval.



Cybersecurity is a key focus area within the risk management framework and is managed through IT governance structures aligned with ISO 27001 standards. The organization conducts regular vulnerability assessments, penetration testing and continuous system monitoring ensuring resilience against evolving cyber threats.

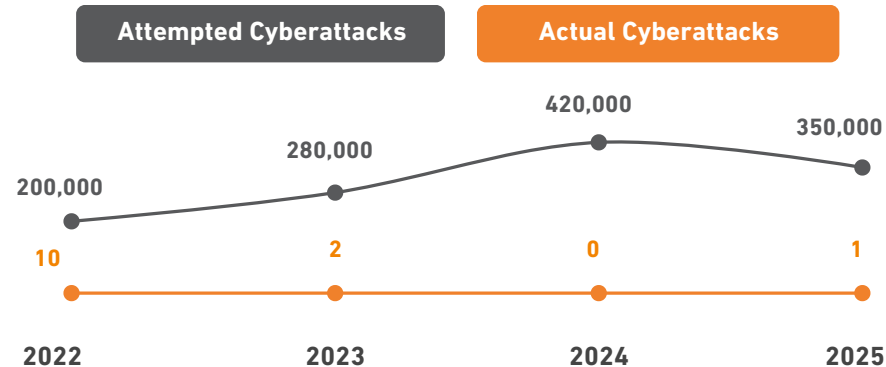
Zero

Privacy Breaches since 2023
(2 breaches reported in 2022)

Zero

Regulatory and External
Complaints received since
2022 - 25

Cyberattacks Overview / Insight



سلطان البطري القابضة
SULTAN BATTERJEE HOLDING

ISO/IEC 27001:2022 Compliance & Assurance

Strengthening information security, data protection, and risk management practices

We uphold and are certified with a structured Information Security Management System (ISMS) in line with ISO/IEC 27001:2022, ensuring continuous compliance, risk management, and control effectiveness. Through periodic audits and proactive testing, we validate our security framework and resilience.

Key Implementations



Quarterly
Internal
Audits



Annual ISO/IEC
27001 Audits



Vulnerability
Assessments &
Penetration Testing



Cybersecurity Stress
Testing

ISO 27001



GRI Content Index

For the Content Index – Essentials Service, GRI Services reviewed that the GRI content index has been presented in a way consistent with the requirements for reporting in accordance with the GRI Standards, and that the information in the index is clearly presented and accessible to the stakeholders. The service was performed on the English version of the report.



Statement of Use	Sultan Batterjee Group of Companies has reported in accordance with the GRI Standards for the reporting period 1 January 2025 – 31 December 2025.
GRI Standards Applied	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	No applicable GRI Sector Standards

			Omission		
GRI Standard	Disclosure	Location	Requirement(s) Omitted	Reason	Explanation
General Disclosures					
GRI 2: General Disclosures 2021	2-1 Organizational details	8–25	A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.		
	2-2 Entities included in the organization’s sustainability reporting	8–11			
	2-3 Reporting period, frequency, and contact point	8–11			
	2-4 Restatements of information	43, 46, 47, 50, 52, 54, 64, 68, 108, 109, 110			
	2-5 External assurance	10			
	2-6 Activities, value chain, and other business relationships	12–25	-	-	
	2-7 Employees	64–73	-	-	
	2-8 Workers who are not employees	64	-	-	

			Omission		
GRI Standard	Disclosure	Location	Requirement(s) Omitted	Reason	Explanation
GRI 2: General Disclosures 2021	2-9 Governance structure and composition	30	-	-	
	2-10 Nomination and selection of the highest governance body	NA	All requirements under GRI 2-10	Confidentiality constraints	Confidential evaluation, succession, assessment, and decision records are restricted to protect individual privacy and governance deliberations.
	2-11 Chair of the highest governance body	NA	All requirements under GRI 2-11	Confidentiality constraints	Chair details are restricted to protect governance independence, role allocation, and confidential board deliberations.
	2-12 Role of the highest governance body in overseeing the management	28–31	-	-	
	2-13 Delegation of responsibility for managing impacts	28–31	-	-	
	2-14 Role of the highest governance body in sustainability reporting	28–31	-	-	
	2-15 Conflicts of interest	30, 86–91	-	-	
	2-16 Communication of critical concerns	31, 88–91	-	-	
	2-17 Collective knowledge of the highest governance body	30	-	-	
	2-18 Evaluation of the performance of the highest governance body	-	All requirements under GRI 2-18	Confidentiality constraints	Confidential evaluation outcomes and internal performance discussions are restricted to protect governance privacy and board deliberations
	2-19 Remuneration policies	-	All requirements under GRI 2-19	Confidentiality constraints	Remuneration policy details are restricted due to confidential compensation structures, executive terms, and internal employment protocols.
	2-20 Process to determine remuneration	-	All requirements under GRI 2-20	Confidentiality constraints	Remuneration determination processes are restricted to protect confidential salary benchmarking, approval records, and internal decision-making procedures.

			Omission		
GRI Standard	Disclosure	Location	Requirement(s) Omitted	Reason	Explanation
GRI 2: General Disclosures 2021	2-21 Annual total compensation ratio	66–73	-	-	
	2-22 Statement on sustainable development strategy	3, 28–29	-	-	
	2-23 Policy commitments	30–31	-	-	
	2-24 Embedding policy commitments	30–31	-	-	
	2-25 Processes to remediate negative impacts	30–31	-	-	
	2-26 Mechanisms for seeking advice and raising concerns	30–31, 88–91	-	-	
	2-27 Compliance with laws and regulations	88–91	-	-	
	2-28 Membership associations	24–25	-	-	
	2-29 Approach to stakeholder engagement	32–39	-	-	
	2-30 Collective bargaining agreements	-	-	Not applicable	Not applicable. Collective bargaining is prohibited under the labor laws of the Kingdom of Saudi Arabia.
Material topics					
GRI 3: Material Topics 2021	3-1 Process to determine material topics	36–37	-	-	
	3-2 List of material topics	38–39	-	-	

			Omission		
GRI Standard	Disclosure	Location	Requirement(s) Omitted	Reason	Explanation
Climate Change and GHG Emissions					
GRI 3: Material Topics 2021	3-3 Management of material topics	42–43	-	-	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	42–43	-	-	
	305-2 Energy indirect (Scope 2) GHG emissions	42–43	-	-	
	305-3 Other indirect (Scope 3) GHG emissions	-	All the requirements under GRI 305- 3	Information unavailable / incomplete	Scope 3 emissions data is incomplete due to limited supplier and value-chain activity data; SB is strengthening data collection for future reporting.
	305-4 GHG emissions intensity	48	-	-	
	305-5 Reduction of GHG emissions	42–43	-	-	
	305-6 Emissions of ozone-depleting substances (ODS)	-	All the requirements under GRI 305- 6	Information unavailable / incomplete	ODS emissions data is unavailable as refrigerant leakage records are not fully consolidated as we are improving data tracking for future reporting.
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	44	-	-	
Energy Management					
GRI 3: Material Topics 2021	3-3 Management of material topics	46–48	-	-	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	46–48	-	-	

			Omission		
GRI Standard	Disclosure	Location	Requirement(s) Omitted	Reason	Explanation
GRI 302: Energy 2016	302-2 Energy consumption outside the organization	-	GRI 302- 2 (a-c)	Information unavailable /incomplete	Energy consumption outside SB's operations is incomplete due to limited supplier/project-level data; SB is improving data collection for future reporting.
	302-3 Energy intensity	46–47	-	-	
	302-4 Reduction of energy consumption	46–47			
	302-5 Reductions in energy requirements of products and services	NA	-	Not Applicable	SB does not manufacture energy-consuming products or provide energy-based services.
Water Management					
GRI 3: Material Topics 2021	3-3 Management of material topics	49-51	-	-	
GRI 303: Water and Effluents 2018	303-2 Management of water discharge-related impacts	49-51	-	-	
	303-3 Water withdrawal	49-51	-	-	
	303-4 Water discharge	49-51	-	-	
	303-5 Water consumption	49-51	-	-	
Waste and Effluent Management					
GRI 3: Material Topics 2021	3-3 Management of material topics	52–55	-	-	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	52–55	-	-	
	306-2 Management of significant waste-related impacts	52–55	-	-	
	306-3 Waste generated	52–53	-	-	
	306-4 Waste diverted from disposal	54–55	-	-	
	306-5 Waste directed to disposal	54–55	-	-	

			Omission		
GRI Standard	Disclosure	Location	Requirement(s) Omitted	Reason	Explanation
GRI 301: Materials 2016	301-1 Materials used by weight or volume	-	GRI 301-1 (a)	Information unavailable/inc omplete	Material consumption data is incomplete for some subsidiaries/projects due to decentralized records; SB is consolidating procurement data for the next reporting cycle.
	301-2 Recycled input materials used	52–55	-	-	
	301-3 Reclaimed products and their packaging materials	52–55	-	-	
Biodiversity Conservation					
GRI 3: Material Topics 2021	3-3 Management of material topics	56–57	-	-	
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	56–57	-	-	
	101-2 Management of biodiversity impacts	56–57	-	-	
	101-3 Access and benefit-sharing	-	-	Not applicable	SB does not access genetic resources or traditional knowledge; hence , access and benefit-sharing is not applicable.
	101-4 Identification of biodiversity impacts	56–57	-	-	
	101-5 Locations with biodiversity impacts	56–57	-	-	
	101-6 Direct drivers of biodiversity loss	56–57	-	-	
	101-7 Changes to the state of biodiversity	56–57	-	-	
	101-8 Ecosystem services	56–57	-	-	

			Omission		
GRI Standard	Disclosure	Location	Requirement(s) Omitted	Reason	Explanation
Health, Safety and Wellbeing					
GRI 3: Material Topics 2021	3-3 Management of material topics	60–63	-	-	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	60–63	-	-	
	403-2 Hazard identification, risk assessment, and incident investigation	60–61	-	-	
	403-3 Occupational health services	60–63	-	-	
	403-4 Worker participation, consultation, and communication on occupational health and safety	60–61	-	-	
	403-5 Worker training on occupational health and safety	62–63	-	-	
	403-6 Promotion of worker health	60–63	-	-	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	60–61	-	-	
	403-8 Workers covered by an occupational health and safety management system	60–61	-	-	
	403-9 Work-related injuries	60–61	-	-	
	403-10 Work-related ill health	60–61	-	-	

			Omission		
GRI Standard	Disclosure	Location	Requirement(s) Omitted	Reason	Explanation
Talent Attraction and Retention					
GRI 3: Material Topics 2021	3-3 Management of material topics	64–73	-	-	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	64–73	-	-	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time	64–73	-	-	
	401-3 Parental leave	72–73	-	-	
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	73	-	-	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	62–63	-	-	
	404-2 Programs for upgrading employee skills and transition assistance programs	62–63	-	-	
	404-3 Percentage of employees receiving regular performance and career development reviews	72–73	-	-	
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	-	All requirements under GRI 201	Confidentiality constraints	Detailed financial value distribution is restricted due to confidential internal financial records and commercially sensitive business information.
	201-2 Financial implications and other risks and opportunities due to climate change	-		Confidentiality constraints	Financial climate-risk impacts are restricted due to confidential risk assessments, financial projections, and commercially sensitive planning assumptions.

			Omission		
GRI Standard	Disclosure	Location	Requirement(s) Omitted	Reason	Explanation
GRI 201: Economic Performance 2016	201-3 Defined benefit plan obligations and other retirement plans	-	All requirements under GRI 201	Confidentiality constraints	Retirement and benefit obligations are restricted to protect confidential employee benefit data, actuarial assumptions, and internal HR records.
	201-4 Financial assistance received from government	-		Confidentiality constraints	Government assistance details are restricted due to confidential financial arrangements, contractual terms, and commercially sensitive business information.
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	-	GRI 202-1 (a-b)	Confidentiality constraints	Detailed wage ratios are restricted to protect confidential employee compensation data, gender pay information, and internal HR records.
	202-2 Proportion of senior management hired from the local community	64-73	-	-	
Diversity and Inclusion					
GRI 3: Material Topics 2021	3-3 Management of material topics	73	-	-	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	64-73	-	-	
	405-2 Ratio of basic salary and remuneration of women to men	73	-	-	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	72	-	-	
Human and Labor Rights					
GRI 3: Material Topics 2021	3-3 Management of material topics	72, 80	-	-	
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	-	-	Not applicable	Collective bargaining is prohibited under the labor laws of the Kingdom of Saudi Arabia.

			Omission		
GRI Standard	Disclosure	Location	Requirement(s) Omitted	Reason	Explanation
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	72, 80	-	-	
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	72, 80	-	-	
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	-	All the requirement under GRI 410- 1	Information unavailable/ incomplete	Information required to comprehensively disclose the Security Practices was not available in a sufficiently complete and verifiable form for the reporting period.
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	-	-	Not applicable	SB's operations do not affect the rights of indigenous peoples.
Community Investment and Social Impact					
GRI 3: Material Topics 2021	3-3 Management of material topics	74-79	-	-	
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	74-79	-	-	
	413-2 Operations with significant actual and potential negative impacts on local communities	74-79	-	-	

			Omission		
GRI Standard	Disclosure	Location	Requirement(s) Omitted	Reason	Explanation
Supply Chain Management					
GRI 3: Material Topics 2021	3-3 Management of material topics	82-85	-	-	
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	82-85	-	-	
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	80-81	-	-	
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	80-81	-	-	
	414-2 Negative social impacts in the supply chain and actions taken	80-81	-	-	

			Omission		
GRI Standard	Disclosure	Location	Requirement(s) Omitted	Reason	Explanation
Governance, Ethics & Transparency					
GRI 3: Material Topics 2021	3-3 Management of material topics	88-91			
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	88-91	-	-	
	205-2 Communication and training about anti-corruption policies and procedures	88-91	-	-	
	205-3 Confirmed incidents of corruption and actions taken	88-91	-	-	
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	88-91	-	-	
GRI 207: Tax 2019	207-1 Approach to tax	-	All requirements under GRI 207	Confidentiality constraints	Tax approach details are restricted due to confidential tax planning, internal financial controls, and commercially sensitive business arrangements.
	207-2 Tax governance, control, and risk management	-		Confidentiality constraints	Tax governance information is restricted to protect confidential control procedures, risk assessments, and internal tax management records.
	207-3 Stakeholder engagement and management of concerns related to tax	-		Confidentiality constraints	Tax engagement details are restricted due to confidential communications with authorities, advisors, and relevant financial stakeholders.
	207-4 Country-by-country reporting	-		Confidentiality constraints	Country-level tax and financial data is restricted due to confidential revenue, profit, employee, and tax payment information.

			Omission		
GRI Standard	Disclosure	Location	Requirement(s) Omitted	Reason	Explanation
GRI 415: Public Policy 2016	415-1 Political contributions	86	-	-	
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	86–87	-	-	
	417-2 Incidents of non-compliance concerning product and service information and labeling	86–87	-	-	
	417-3 Incidents of non-compliance concerning marketing communications	88–91	-	-	
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	86–87	-	-	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	86–87	-	-	
Economic Impact and Value Creation					
GRI 3: Material Topics 2021	3-3 Management of material topics	76–81	-	-	
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	-	GRI 203-1 (a–c)	Information unavailable/incomplete	SB is strengthening its internal tracking of infrastructure investments and supported services to provide more comprehensive disclosure in the next reporting cycle.
	203-2 Significant indirect economic impacts	76–81	-	-	

			Omission		
GRI Standard	Disclosure	Location	Requirement(s) Omitted	Reason	Explanation
Data Security and Digitalisation					
GRI 3: Material Topics 2021	3-3 Management of material topics	86–87	-	-	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	86–87	-	-	
SB also reports on topics that are determined as material to the company but not covered by GRI Standards					
Sustainable and Innovative Design					
GRI 3: Material Topics 2021	3-3 Management of material topics	28–29, 48	-	-	
Risk Management					
GRI 3: Material Topics 2021	3-3 Management of material topics	61, 87	-	-	
Quality Management & Service Excellence					
GRI 3: Material Topics 2021	3-3 Management of material topics	25, 91, 93	-	-	

Appendices I : ESG Data Tables

(GRI 2-4)

GHG Emissions				
GHG Emissions	Unit	2023	2024	2025
Scope 1 Emissions	tCO ₂ e	5719.19	3815.23	2870.52
Scope 2 Emissions	tCO ₂ e	1728.20	3408.04	2470.24
Total Emissions	tCO ₂ e	7447.39	7223.27	5340.76
Scope 1 GHG Intensity	tCO ₂ e/employee	5.47	3.60	2.56
Scope 2 GHG Intensity	tCO ₂ e/employee	1.65	3.21	2.20
Total GHG Intensity	tCO ₂ e/employee	7.12	6.81	4.76
Energy Consumption				
Energy Source	Unit	2023	2024	2025
Petrol consumption	Liters	273,131	118,569	179,741
Diesel consumption	Liters	1,909,734	803,349	920,498
Total Fuel Consumption	GJ	78,936.88	33,326.94	39,636.28
Electricity (non-renewable)	kWh	3,293,019	6,460,684	4,677,803
Total Electricity Consumption	GJ	11,854.87	23,258.46	16,840.09
Total Energy Consumption	GJ	90,791.75	56,585.40	56,476.37
Energy Intensity	GJ/employee	86.80	53.33	50.38
Water Management				
Indicator	Unit	2023	2024	2025
Water Withdrawal				
Total water withdrawal	m ³	–	–	22,862
Surface water	m ³	–	–	200
Groundwater	m ³	–	–	5,500
Seawater	m ³	–	–	0

(GRI 2-4)

Water Management -Cont'd				
Indicator	Unit	2023	2024	2025
Water Withdrawal (Cont'd)				
Produced water	m³	–	–	5,060
Third-party water	m³	–	–	12,102
Water Discharge				
Total water discharge	m³	–	–	6,777
Surface water discharge	m³	–	–	200
Groundwater discharge	m³	–	–	5,500
Seawater discharge	m³	–	–	0
Third-party discharge	m³	–	–	1,077
Water withdrawal in water-stressed areas	m³	–	–	6,777
Water Consumption				
Total water consumption	m³	79,150	57,441	109,075
Water consumption intensity	m³/total employees	76	54	97
Waste Management				
Indicator	Unit	2024	2025	
Waste Generation				
Total waste generated	kg	7,077,186	7,569,336	
Total non-hazardous waste generated	kg	6,812,186	7,218,456	
Total hazardous waste generated	kg	265,000	350,880	

(GRI 2-4)

Waste Management -Cont'd			
Indicator	Unit	2024	2025
Waste Diversion from Disposal			
Total waste diverted from disposal	kg	598,000	825,000
Non-hazardous waste diverted from disposal	kg	540,000	750,000
Hazardous waste diverted from disposal	kg	58,000	75,000
Waste Recycled			
Non-hazardous waste recycled	kg	1,050,000	1,500,000
Hazardous waste recycled	kg	18,000	25,000
Waste Disposal			
Non-hazardous waste to landfill	kg	6,272,186	6,468,456
Hazardous waste to landfill	kg	207,000	275,880

Diversity Equity and Inclusion

Category	Unit	2022	2023	2024	2025
Total Number of employees	Number	1,079	1,046	1,061	1,121
Workforce Composition					
Full-time employees	Number	1,079	1,039	1,061	1,044
Female full-time employees	Number	57	66	57	68
Workforce Composition					
Male full-time employees	Number	1,022	973	1,004	976
Part-time employees	Number	0	7	0	0
Female part-time employees	Number	0	4	0	0
Male part-time employees	Number	0	3	0	0
Permanent employees	Number	1,079	1,039	1,049	967
Female permanent employees	Number	57	66	31	64
Male permanent employees	Number	1,022	973	991	903
Temporary employees	Number	–	7	11	77
Female temporary employees	Number	–	4	2	4
Male temporary employees	Number	–	3	9	73
Workforce by Age Group					
18–30 years	Number	145	153	203	205
31–40 years	Number	484	469	438	419
41–50 years	Number	319	294	290	287
51+ years	Number	131	122	130	133

Diversity Equity and Inclusion- Cont'd					
Category	Unit	2022	2023	2024	2025
Workforce by Nationality					
Full-time national employees	Number	181	190	174	212
Female national employees	Number	43	48	41	48
Male national employees	Number	138	142	133	164
National full-time employees in senior management	Number	5	9	17	5
Employees of other nationalities	Number	898	849	887	832
Saudization rate	%	16.77%	18.29%	16.40%	20.31%
Workforce Composition by Level, Gender, and Diversity					
Category	Unit	2022	2023	2024	2025
Senior Management	Number	28	29	40	52
Male (Senior Management)	Number	24	26	37	48
Female (Senior Management)	Number	4	3	3	4
Middle Management	Number	62	69	44	93
Male (Middle Management)	Number	61	68	41	88
Female (Middle Management)	Number	1	1	3	5
Entry-Level Staff	Number	989	941	977	898
Male (Staff)	Number	937	879	923	839
Female (Staff)	Number	52	62	54	59
Training & Development Data					
Indicator	Unit	2022	2023	2024	2025
Total number of training for females	Hours	72	1,883	3,806	3,235
Total number of training for males	Hours	1,308	3,822	4,858	8,696

Training & Development Data - Cont'd					
Indicator	Unit	2022	2023	2024	2025
Total number of training for total workforce	Hours	1,380	5,705	8,664	10,133
Total number of training for senior management	Hours	117	63	64	747
Total number of training for middle management	Hours	170	288	572	1,051
Average hours of training per year per female employee	Hours	2	57	60.41	14
Average hours of training per year per male employee	Hours	2	5	8.64	14
Average hours of training per year per employee	Hours	2	7	8.15	14
Average hours of training per year for senior management	Hours	3	2	1.52	12
Average hours of training per year for middle management	Hours	28	41	7.72	12
New Hires and Turnover					
Indicator	Unit	2022	2023	2024	2025
Total new employees	Number	159	160	186	298
Female new employees	Number	14	21	26	33
Male new employees	Number	145	139	160	265
New employees (18–30)	Number	46	41	62	120
New employees (31–40)	Number	83	67	80	108
New employees (41–50)	Number	25	39	31	50
New employees (51+)	Number	5	13	13	20
Total employees who departed	Number	249	208	203	104
Female employees who departed	Number	9	18	11	17
Male employees who departed	Number	240	190	192	87

New Hires and Turnover					
Indicator	Unit	2022	2023	2024	2025
Employees who departed (18–30)	Number	28	35	38	36
Employees who departed (31–40)	Number	120	101	91	48
Employees who departed (41–50)	Number	75	56	43	13
Employees who departed (51+)	Number	26	16	31	7
Performance Review and Employee Engagement					
Indicator	Unit	2022	2023	2024	2025
Employees receiving performance reviews	%	39.00%	40.00%	42.00%	73%
Female employees	%	3.80%	4.50%	6.00%	5%
Male employees	%	96.10%	96.10%	94.00%	95%
Senior management	%	66.00%	74.00%	55.86%	67%
Middle management	%	66.00%	74.00%	44.14%	68%
Employee turnover rate	%	N/A	19.60%	19.30%	9.90%
Employee retention rate	%	N/A	80.40%	80.70%	90.10%
Supply Chain Management					
Indicator	Unit	2023	2024	2025	
Total suppliers	Number	548	578	647	
Local suppliers	Number	520	543	593	
% Local suppliers	Percentage	95%	94%	92%	
Total spend	in SAR Million	268.5M	281.5M	260.8M	
Local spend	in SAR Million	254.8M	264.5M	245.7M	
% Local spend (ICV)	Percentage	95%	94%	94%	

Cybersecurity Performance					
Indicator	Unit	2022	2023	2024	2025
Attempted Cyberattacks	Number	200,000	280,000	420,000	350,000
Actual Cyberattacks	Number	10	2	0	1
Privacy Breach Incidents	Number	2	0	0	0
External Complaints	Number	0	0	0	0
Regulatory Complaints	Number	0	0	0	0
Customer Privacy Performance					
Indicator	Unit	2022	2023	2024	2025
Identified incidents of breach and/or loss of customer privacy	Number	2	0	0	0
Complaints received from outside parties and substantiated by the organization	Number	0	0	0	0
Complaints from regulatory bodies	Number	0	0	0	0
Research & Development					
Indicator	Unit	2022	2023	2024	2025
Dedicated R&D Staff	Number	1	2	4	4

Appendices II : List of Abbreviations

Abbreviation	Full Form	Abbreviation	Full Form
ABAC	Anti-Bribery and Anti-Corruption	ICV	In-Country Value
BIM	Building Information Modeling	IEC	International Electrotechnical Commission
CEO	Chief Executive Officer	IFRS	International Financial Reporting Standards
CO₂	Carbon Dioxide	ILO	International Labour Organization
CSR	Corporate Social Responsibility	IPCC	Intergovernmental Panel on Climate Change
DBIA	Design-Build Institute of America	ISMS	Information Security Management System
DEI	Diversity, Equity and Inclusion	ISO	International Organization for Standardization
DEFRA	Department for Environment, Food & Rural Affairs (UK)	IEC	International Electrotechnical Commission
DRP	Disaster Recovery Plan	IT	Information Technology
EPC	Engineering, Procurement and Construction	IUCN	International Union for Conservation of Nature
EPD	Environmental Product Declaration	IWBI	International WELL Building Institute
ESG	Environmental, Social and Governance	KAUST	King Abdullah University of Science and Technology
EV	Electric Vehicle	KSA	Kingdom of Saudi Arabia
GCC	Gulf Cooperation Council	LCA	Life Cycle Assessment
GDPR	General Data Protection Regulation	LCGPA	Local Content and Government Procurement Authority
GHG	Greenhouse Gas	LED	Light-Emitting Diode
HVAC	Heating, Ventilation and Air Conditioning	IAQ	Indoor Air Quality

Abbreviation	Full Form	Abbreviation	Full Form
GRI	Global Reporting Initiative	MENA	Middle East and North Africa
GJ	Gigajoule	UAE	United Arab Emirates
LEED	Leadership in Energy and Environmental Design	H&S	Health and Safety
O&M	Operations and Maintenance	MEP	Mechanical, Electrical and Plumbing
OSHA	Occupational Safety and Health Administration	UBT	Unified Building Technology
QR	Quick Response (Code)	UN	United Nations
R&D	Research and Development	UNSDG	United Nations Sustainable Development Goals
SAR	Saudi Riyal	USGBC	U.S. Green Building Council
SGH	Saudi German Hospital	VOC	Volatile Organic Compounds
SDGs	Sustainable Development Goals	WELL	WELL Building Standard
TNA	Training Needs Analysis		

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