Jahez GROUP

Building a **Resilient Ecosystem.**

Sustainability Report **2025**

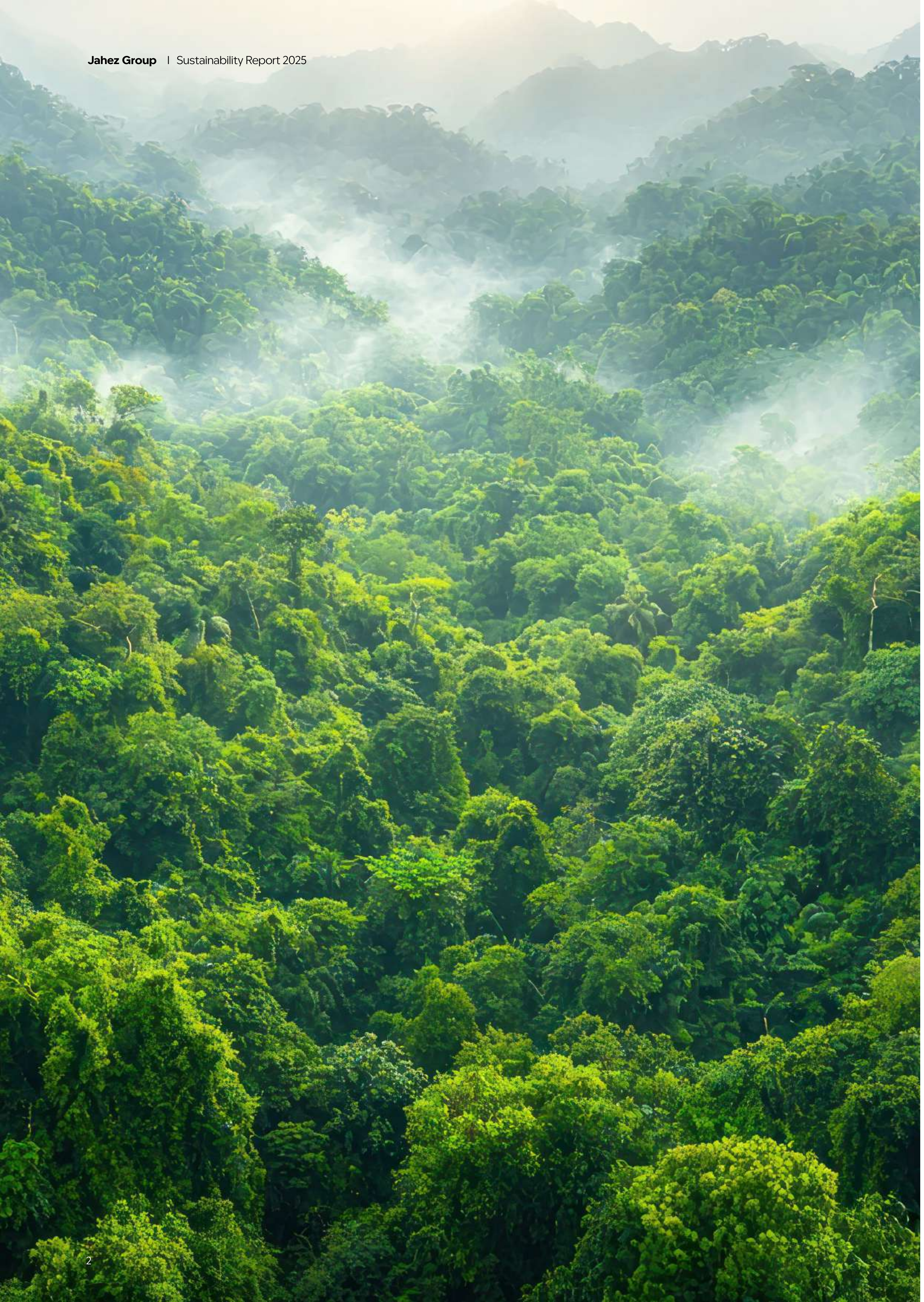


Table of Contents

About this Report

This Sustainability Report presents Jahez Group's sustainability journey, performance, and progress for the reporting period ending 31 December 2025. The report highlights the Group's approach to managing sustainability-related impacts, risks, and opportunities, while providing an overview of the sustainability assessment undertaken during the year and the priorities that will guide future implementation efforts.

The report reflects Jahez Group's continued commitment to transparency, responsible business practices, and long-term value creation. It also provides stakeholders with insights into the Group's sustainability governance, environmental, social, and governance (ESG) performance, and readiness for evolving sustainability disclosure expectations.

Reporting Period

This report covers the period from 1 January 2025 to 31 December 2025. Where appropriate, comparative information from previous reporting periods has been included to support performance analysis and demonstrate progress over time.

Reporting Scope and Boundaries

The report covers Jahez Group's operations and activities during the reporting period and reflects sustainability-related information relevant to the Group's business activities, governance structures, employees, customers, partners, and broader stakeholder ecosystem.

Unless otherwise stated, the information presented in this report relates to the entities and operations included within Jahez Group during the reporting period.

Reporting Frameworks and Standards

This report has been informed by internationally recognized sustainability reporting frameworks and standards, including:

- Sustainability Accounting Standards Board (SASB) Standards
- International Financial Reporting Standards (IFRS) Sustainability Disclosure Standards, including IFRS S1 and IFRS S2

These standards have supported the assessment of sustainability related impacts, risks, and opportunities, with evaluations conducted across four pillars of sustainability governance: strategy, risk management, metrics, and targets to guide disclosure readiness planning.

Assessment Approach

During 2025, Jahez Group undertook a comprehensive sustainability assessment to evaluate sustainability maturity, review priority sustainability topics, assess readiness for emerging disclosure requirements, and identify opportunities to further strengthen sustainability management and reporting practices.

The assessment included an update of the Group's Double Materiality Assessment, a review of sustainability-related governance and management processes, and an evaluation of readiness for IFRS S1 and IFRS S2 disclosure requirements. The outcomes of the assessment informed the development of a sustainability roadmap designed to support continuous improvement and future disclosure readiness.

Additional information regarding the assessment methodology, reporting standards, and supporting references is provided in the Appendices to this report.

Chapter 1
Building a Resilient Ecosystem

01

CEO Message

2025 marked a defining milestone in our sustainability journey. During the year, we undertook our most comprehensive sustainability assessment to date, providing a clearer understanding of our sustainability maturity, priority topics, emerging risks and opportunities, and readiness for evolving disclosure requirements. The insights generated through this process have strengthened our ability to embed sustainability considerations into decision-making and support the next phase of our development.

Eng. Ghassab Bin Salman Bin Ghassab Bin Mandeel Chief Executive Officer Jahez Group

Advancing Sustainability Through Growth, Resilience, and Readiness

Since publishing our first Sustainability Report in 2022, Jahez has continued to strengthen the integration of sustainability across its operations, governance framework, and long-term growth strategy. As our ecosystem continues to connect customers, merchants, delivery partners, and businesses across multiple markets, sustainability plays an increasingly important role in ensuring that growth remains resilient, responsible, and value-creating.

Throughout the year, we continued to advance several important sustainability initiatives and capabilities across the Group. We completed our third consecutive greenhouse gas emissions inventory and further strengthened our climate-related reporting practices through our first CDP disclosure. We also introduced a comprehensive ESG Governance Manual, establishing a more structured and consistent framework for sustainability governance across our operations.

As our business continued to grow, we remained focused on improving operational efficiency and environmental performance, supported by continued investments in efficiency initiatives and optimization of last-mile delivery operations across the Group.

We also continued investing in our people, recognizing that talent remains one of our most important drivers of innovation and long term success. Our technical workforce expanded significantly during the year, supporting

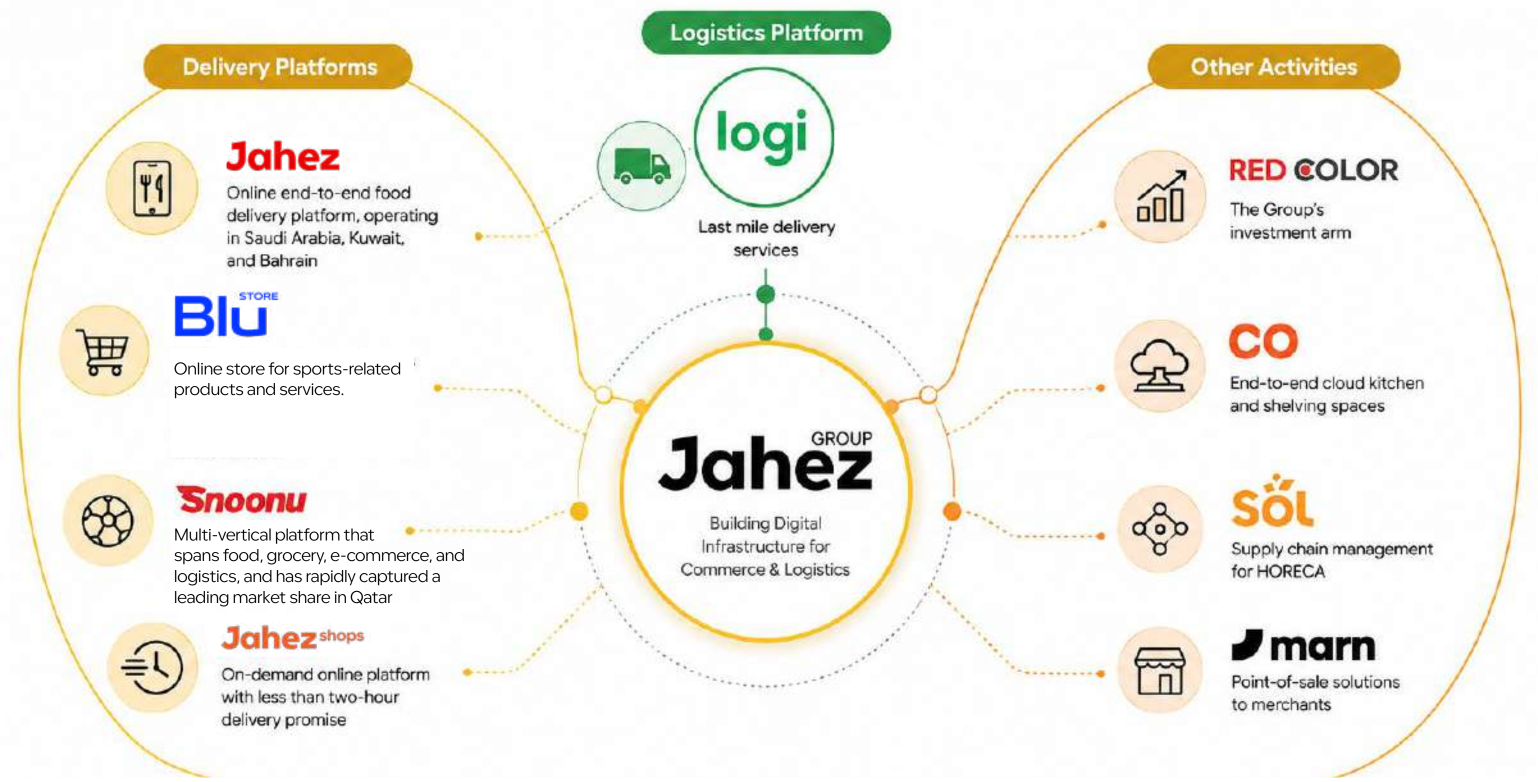
Strong governance remains fundamental to the way we operate. During the reporting year, the Group advanced its governance framework through more structured oversight and accountability, and maintained a culture of integrity and responsible business conduct. These outcomes reflect the effectiveness of our governance framework and our continued commitment to earning and maintaining stakeholder trust.

the continued growth of our technology enabled ecosystem, while equipping employees with stronger capabilities and enabling them to pursue future opportunities.
The assessment completed during the year has provided a valuable foundation for the future. It has enabled us to identify key strengths, prioritize areas for enhancement, and establish a structured sustainability roadmap to guide implementation, improve data and reporting capabilities, and support alignment with sustainability disclosure requirements.

As we look ahead, our ambition is clear. We will continue building a resilient ecosystem that supports innovation, responsible growth, and long-term value creation for our customers, employees, partners, shareholders, and the communities we serve. Sustainability is not a separate agenda; it is increasingly embedded in how we manage risk, capture opportunities, create value, and position Jahez for long-term success in a rapidly evolving environment.

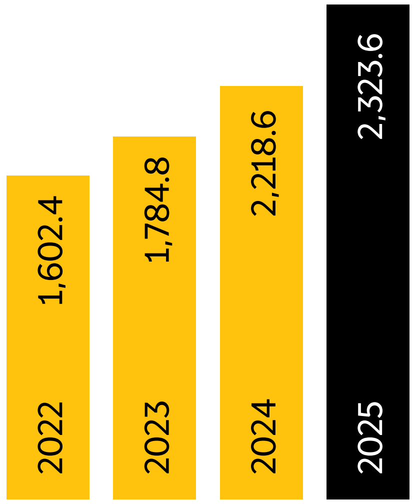
On behalf of the Group, I would like to thank our employees, partners, customers, shareholders, and stakeholders for their continued support and contribution to our journey. Together, we will continue building on the progress achieved to date and shaping a more resilient and sustainable future.

Jahez at a Glance



Net revenue
⃁ million

4.7%



Orders, million

Orders Delivered – Yearly Trend

4.6 million
Total active users

Sustainability at a Glance

Building a Resilient Ecosystem

As Jahez continues to expand its digital ecosystem across the region, 2025 represented a significant milestone in the Group's sustainability journey. Through a comprehensive sustainability assessment, Jahez strengthened its understanding of priority sustainability topics, evaluated readiness for emerging disclosure requirements, and established a roadmap to support long-term resilience, transparency, and value creation.

Our Sustainability Journey

2021	2022	2023	2024	2025
First Sustainability Reporting year	Sustainability Program Expansion	ESG roadmap 2023-2026	Climate Reporting Enhancement	Assessment, Readiness, and Roadmap

Assessment Highlights

- Sustainability maturity evaluated
- Priority sustainability topics confirmed
- Key sustainability risks and opportunities identified
- IFRS S1 and IFRS S2 readiness assessed
- Sustainability roadmap established

Governance & People

1,502	+64%	+95%	44+	0	0
Technical Employees	Training Investment	Training Participation	Strategic Partnerships Supporting Social Impact	Professional Integrity Incidents	Compliance Incidents

Strong governance and continued investment in people remain central to Jahez's long-term success, supporting innovation, accountability, and sustainable growth across the Group.

Climate & Environment

+71.9%

Increase in Energy Consumption

+24.6%

Change in Total GHG Emissions

–27.1%

Reduction in Virgin Plastic Bottles

1,525 kg

Waste Recycled

535

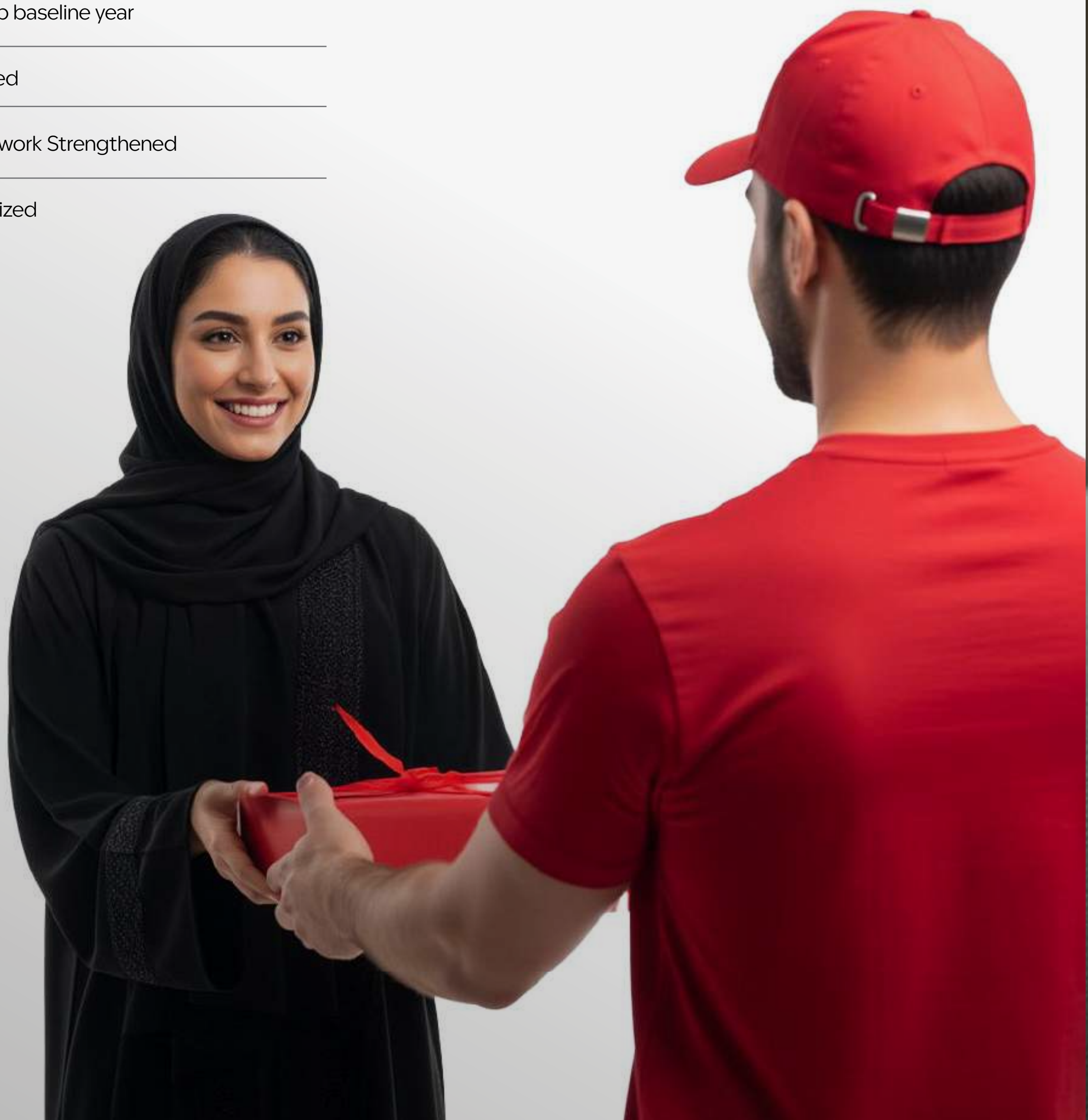
Trees Planted under Jahez Planting Initiatives

1,701

E-Waste Devices Collected in collaboration with the Ministry of Communications and the National Center for Waste Management

Additional Highlights

- Third consecutive GHG emissions inventory completed
- 2024 established as the Group baseline year
- First CDP disclosure completed
- ESG Risk management framework Strengthened
- Environmental policies formalized



Looking Ahead

Building on the findings of the 2025 sustainability assessment, Jahez will continue strengthening sustainability governance, enhancing reporting capabilities, advancing climate readiness, and supporting alignment with IFRS S1 and IFRS S2 disclosure requirements.

Our Sustainability Journey

Since initiating sustainability reporting for the 2021 reporting year and publishing its first Sustainability Report in 2022, Jahez Group has continued to strengthen the integration of sustainability across its operations, governance framework, and long-term business strategy. As the Group expanded its digital ecosystem and diversified its business activities, sustainability evolved from an emerging reporting practice into a more structured management approach supporting resilience, transparency, and long-term value creation.

Over the years, Jahez has progressively enhanced its sustainability capabilities in response to the evolving needs of the business, stakeholder expectations, and emerging regulatory developments. This journey has focused on strengthening sustainability management practices, enhancing governance and accountability, expanding climate-related disclosures, and building the foundations required to support future sustainability integration across the Group.

Through this continuous evolution, sustainability has become increasingly embedded within the way the Group manages risks, identifies opportunities, supports innovation, and creates long-term value for its stakeholders.

2025 represented an important milestone in this journey. During the year, Jahez undertook its most comprehensive sustainability assessment to date and updated its Double Materiality Assessment to reflect evolving business priorities, stakeholder expectations, and sustainability-related risks and opportunities. The assessment also evaluated readiness for emerging disclosure requirements and informed the development of a structured sustainability roadmap designed to support future implementation and strengthen alignment with IFRS S1 and IFRS S2 disclosure requirements.

Sustainability Journey Timeline

2021
First sustainability reporting year, establishing the foundation for sustainability measurement, performance monitoring, and disclosure.

2022
Publication of the first Sustainability Report and expansion of sustainability management practices across the Group.

2023
ESG roadmap 2023-2026, Enhancement of sustainability governance structures, accountability mechanisms, and sustainability oversight processes.

2024
Completion of the Group's first Double Materiality Assessment and strengthening of climate-related reporting, greenhouse gas accounting, and sustainability performance monitoring.

2025
Update of the Double Materiality Assessment, completion of a comprehensive sustainability maturity assessment, evaluation of IFRS S1 and IFRS S2 readiness, development of a sustainability roadmap, publication of the Group's first CDP disclosure, and establishment of the ESG Governance Manual.

The progress achieved since 2021 has established a strong foundation for the next phase of Jahez's sustainability journey. Building on the insights generated through the 2025 assessment, the Group will continue strengthening sustainability governance, enhancing sustainability management systems, advancing climate readiness, improving reporting capabilities, and supporting long-term resilience across its ecosystem.

Assessing Sustainability Maturity and Future Readiness

As sustainability expectations continue to evolve, organizations are increasingly required to demonstrate not only their sustainability performance, but also the governance, processes, and capabilities that support effective sustainability management, risk oversight, and disclosure.

To support the next phase of its sustainability journey, Jahez Group undertook a comprehensive sustainability assessment in 2025. The assessment was designed to evaluate the maturity of the Group's sustainability program, identify opportunities for enhancement, and strengthen readiness for evolving sustainability disclosure requirements.

The assessment provided a structured review of sustainability-related practices across the Group and considered both current performance and future reporting expectations. It enabled Jahez to evaluate the effectiveness of existing governance structures, management processes, data collection practices, sustainability oversight mechanisms, and disclosure capabilities.

The assessment was conducted across five key areas

- **Governance and Accountability**
- **Strategy and Sustainability Integration**
- **Risk and Opportunity Management**
- **Metrics, Targets, and Performance Monitoring**
- **Reporting and Disclosure Readiness**

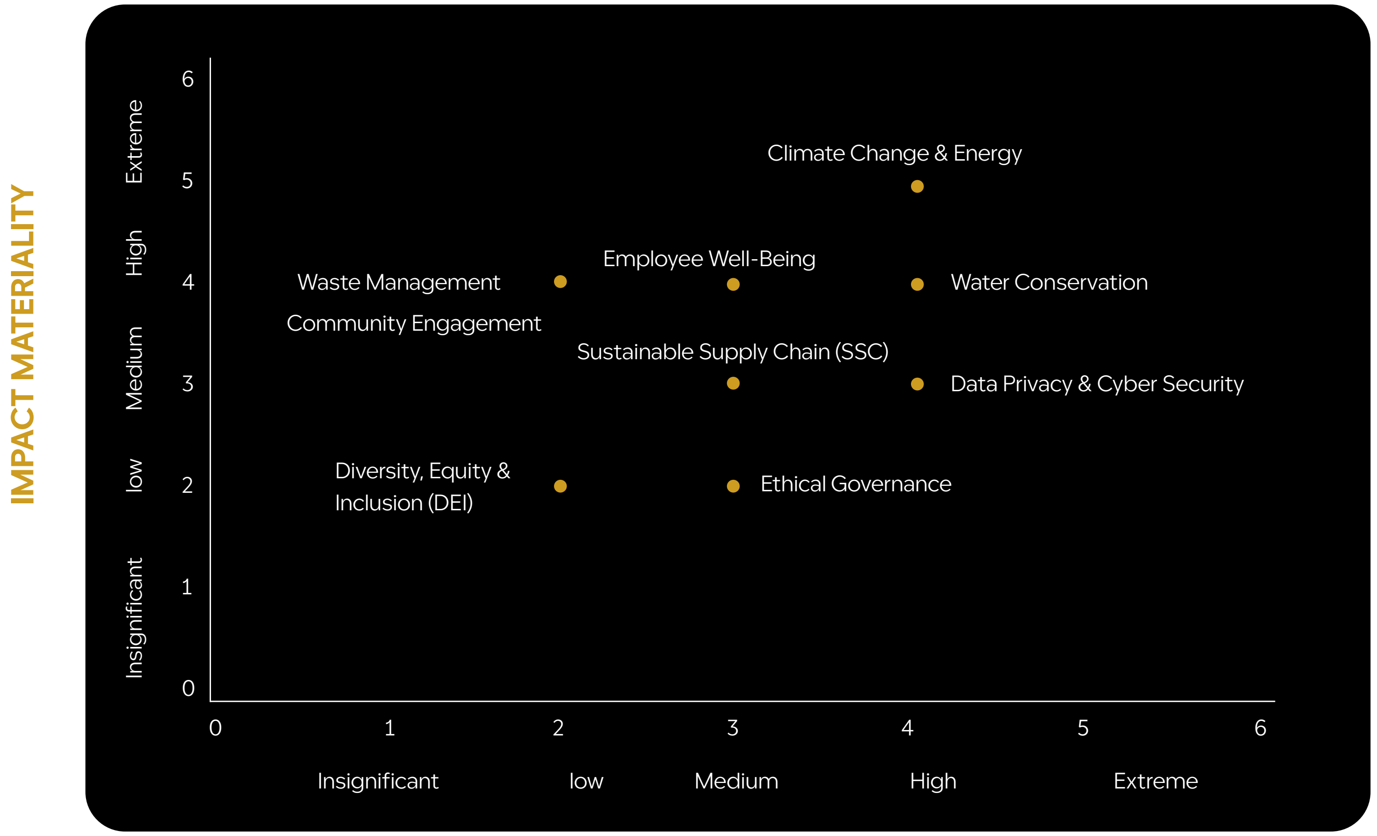
As part of the assessment, Jahez updated its Double Materiality Assessment, building on the foundation established in 2024. The update reflected the Group's evolving operating environment, stakeholder expectations, sustainability-related impacts, and emerging risks and opportunities.

Understanding the sustainability topics that matter most to the business and its stakeholders is an important component of effective sustainability management and long-term value creation. The updated Double Materiality Assessment re-evaluated and refined material sustainability topics to ensure continued alignment between business priorities and the environmental, social, and governance matters most relevant to the Group.

This process strengthened the connection between sustainability impacts, risks, and opportunities while supporting more informed decision-making, sustainability planning, and performance management. By identifying and prioritizing the issues of greatest significance to both stakeholders and the business, Jahez is better positioned to focus resources, strengthen governance, and enhance sustainability performance in areas of greatest importance.

Double Materiality Assessment

MATERIALITY PRIORITIZATION MATRIX



FINANCIAL MATERIALITY

The Double Materiality Assessment reflects the sustainability topics considered most relevant to Jahez and its stakeholders from both an impact and business perspective. These topics provide the foundation for the Group's sustainability approach and help inform strategic priorities, performance monitoring, risk management, and future disclosure efforts.

A key component of the assessment also focused on evaluating readiness for the International Financial Reporting Standards (IFRS) Sustainability Disclosure Standards, including IFRS S1 and IFRS S2. This review considered governance, strategy, risk management, metrics, targets, climate-related disclosures, and supporting data management capabilities.

The assessment generated valuable insights into the Group's sustainability maturity and helped identify areas where existing practices are already well established, as well as opportunities to further strengthen sustainability management and disclosure processes. The outcomes of the assessment informed the development of a structured sustainability roadmap designed to support continuous improvement, enhance sustainability integration across the Group, and strengthen future disclosure readiness.

The following chapter presents the key findings from the assessment and provides an overview of Jahez Group's sustainability performance across the environmental, social, and governance topics assessed during the reporting period.

Chapter 2
Assessment finding and sustainability Performance

02

Chapter Introduction

The 2025 Sustainability Assessment provided an opportunity to evaluate the maturity of Jahez Group's sustainability practices, governance structures, management processes, and reporting capabilities. The assessment considered both current sustainability performance and the systems that support effective sustainability management across the Group.

The assessment was conducted across key environmental, social, and governance dimensions and was informed by the Group's sustainability priorities, evolving stakeholder expectations, and emerging disclosure requirements. It provided valuable insights into areas where sustainability practices are well established, while also identifying opportunities to further strengthen governance, performance management, data quality, and disclosure readiness.

The findings presented in this chapter reflect the current state of sustainability integration across the Group and highlight the progress achieved in building the foundations for long-term resilience, responsible growth, and value creation.

The chapter also outlines key observations and assessment insights across governance, innovation, human capital, stakeholder relationships, environmental management, and climate-related performance, providing a foundation for the future priorities and roadmap presented in Chapter 3.

Governance & Leadership

Strong governance and ethical business conduct are fundamental to Jahez Group's ability to create long-term value, manage risks, and maintain stakeholder trust. As the Group continues to expand its digital ecosystem, effective governance remains essential to supporting sustainable growth, operational resilience, and responsible decision-making across the organization.

Governance Framework

Jahez operates within a structured governance framework supported by formal policies, internal controls, compliance mechanisms, and oversight processes designed to promote accountability, transparency, and integrity across its operations. The framework provides clear guidance for ethical conduct, regulatory compliance, risk management, and responsible business practices across the Group.

The assessment found that governance responsibilities are supported through established policies and management systems, enabling consistent oversight of key governance, compliance, and business ethics matters. Governance practices are further reinforced through employee awareness initiatives, reporting channels, internal controls, and compliance monitoring processes.

Ethical Business Conduct

Business ethics and professional integrity remain central components of the Group's governance approach. Jahez maintains policies and procedures that support transparent decision-making, responsible conduct, protection of confidential information, and the management of potential conflicts of interest.

The assessment confirmed that governance controls supporting ethics, integrity, anti-corruption, whistleblowing, and conflict-of-interest management are well established and embedded across the organization.

Governance Highlights 2025

- Zero instances of non-compliance with applicable laws and regulations
- Zero professional integrity incidents reported
- Zero cases of anti-competitive behavior recorded
- Zero fines or penalties related to unethical business practices
- Continued operation of the Group's whistleblowing and reporting mechanisms

These outcomes reflect the effectiveness of existing governance structures and the Group's commitment to maintaining a culture of accountability and responsible business conduct.

Strengthening ESG Governance

A significant milestone during 2025 was the issuance of the Group's ESG Governance Manual. The manual consolidates environmental, social, and governance policies and management approaches into a unified governance framework, supporting greater consistency across business units and subsidiaries.

The assessment found that the manual strengthens the integration of sustainability considerations into governance processes while providing clearer accountability and oversight for sustainability-related responsibilities. In addition, the Group continued to advance the development of its Sustainable Procurement Guideline, supporting the integration of environmental considerations into procurement and supplier management processes.

Data Governance and Reporting Readiness

As sustainability reporting requirements continue to evolve, effective data governance has become increasingly important. The assessment identified ongoing efforts to strengthen sustainability data management, reporting processes, and cross-functional coordination across the Group.

While sustainability data governance remains at an evolving stage of maturity, significant progress has been made in establishing reporting workflows, strengthening collaboration between Sustainability, Finance, and Governance, Risk, and Compliance (GRC) functions, and improving data management practices.

The assessment also highlighted opportunities to further enhance reporting efficiency, strengthen data ownership structures, improve coordination across subsidiaries, and support future sustainability disclosure requirements.

Assessment Insights

The assessment identified governance as one of the more mature sustainability dimensions within the Group, supported by established policies, effective compliance controls, and a strong culture of ethical business conduct.

Key strengths included the effectiveness of governance oversight mechanisms, the absence of significant compliance or integrity incidents, and the successful implementation of the ESG Governance Manual.

Future priorities include strengthening sustainability data governance, enhancing reporting integration across functions, advancing sustainability management systems, and continuing to build readiness for evolving sustainability disclosure requirements, including IFRS S1 and IFRS S2.

These efforts will further strengthen transparency, accountability, and governance resilience across the Group while supporting long-term sustainable growth.

Business Model & Innovation

As a technology-driven platform operating at the center of a rapidly expanding digital ecosystem, Jahez Group recognizes that innovation plays a critical role in supporting both business growth and long-term sustainability. The Group continues to explore opportunities to improve operational efficiency, enhance customer experience, strengthen partner engagement, and reduce environmental impacts across its service ecosystem.

The 2025 assessment highlighted the important role that innovation and operational optimization play in supporting sustainable value creation. As the Group continues to scale its operations, sustainability considerations are increasingly being incorporated into business decisions, service delivery models, and future operational planning.

Building a More Sustainable Delivery Ecosystem

The Group's business model relies on an extensive network of customers, merchants, delivery partners, and logistics operations. As this ecosystem expands, maintaining efficiency while managing sustainability-related impacts becomes increasingly important.

The assessment found that Jahez has already implemented a number of initiatives designed to improve operational efficiency, optimize resource use, and strengthen environmental performance across its delivery network. These initiatives support both business objectives and broader sustainability ambitions by reducing inefficiencies, improving service quality, and enhancing operational resilience.

Packaging and Resource Efficiency

Packaging remains an important consideration within the Group's operating model due to its role in maintaining product quality, food safety, and delivery integrity. As operational volumes continue to grow, the assessment identified packaging management as an emerging sustainability priority requiring ongoing attention and strategic planning.

During the reporting period, Jahez continued evaluating opportunities to reduce packaging-related impacts while maintaining operational effectiveness and compliance with regulatory requirements across multiple markets.

To support this transition, the Group introduced initiatives aimed at encouraging the adoption of environmentally responsible packaging solutions across its partner ecosystem. An "Eco-friendly" initiative was launched to promote the use of recyclable materials and reduce reliance on single-use plastics among participating restaurant partners.

The assessment identified opportunities to further strengthen packaging management through the development of a structured packaging reduction strategy, enhanced supplier engagement, and the integration of packaging-related considerations into broader sustainability management processes.

Operational Innovation and Last-Mile Optimization

Operational efficiency remains a key component of the Group's sustainability approach. Through its logistics operations, Jahez continues to explore opportunities to optimize delivery performance, improve resource utilization, and reduce environmental impacts associated with transportation activities.

The assessment highlighted several initiatives supporting sustainable distribution practices, including fleet optimization measures, data-driven route planning, zone-based delivery models, and the gradual integration of fuel-efficient and electric vehicles where operationally feasible.

Particular value was identified in the use of zone-based driver allocation models, which help reduce travel distances, improve delivery density, minimize unnecessary vehicle movements, and support more efficient use of transportation resources.

As of the reporting period, LOGI accounted for a significant proportion of Group deliveries, demonstrating its strategic importance within the broader service ecosystem. The continued development of efficient last-mile delivery capabilities is expected to support both operational performance and long-term sustainability objectives.

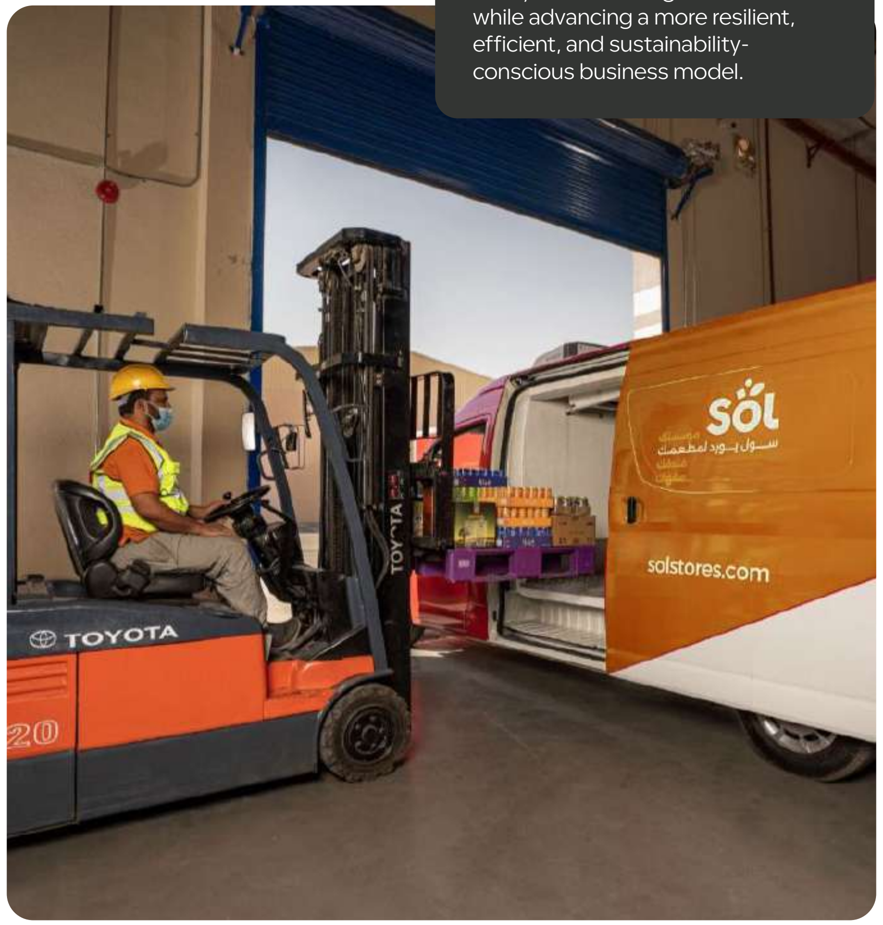
The assessment also identified opportunities to further strengthen fleet management practices, enhance compliance monitoring, and reduce avoidable operational costs associated with vehicle-related penalties and inefficiencies.

Assessment Insights

The assessment identified innovation, operational efficiency, and ecosystem optimization as important enablers of sustainable growth across the Group.

Key strengths included the implementation of operational efficiency initiatives, the development of environmentally conscious packaging programs, and the continued optimization of logistics and delivery operations.

Future priorities include the development of a structured packaging reduction strategy, further integration of sustainability considerations into procurement and operational decision-making, enhancement of sustainable distribution practices, and continued efforts to strengthen resource efficiency across the Group's ecosystem.
These initiatives will support Jahez's ability to create long-term value while advancing a more resilient, efficient, and sustainability-conscious business model.



Human Capital

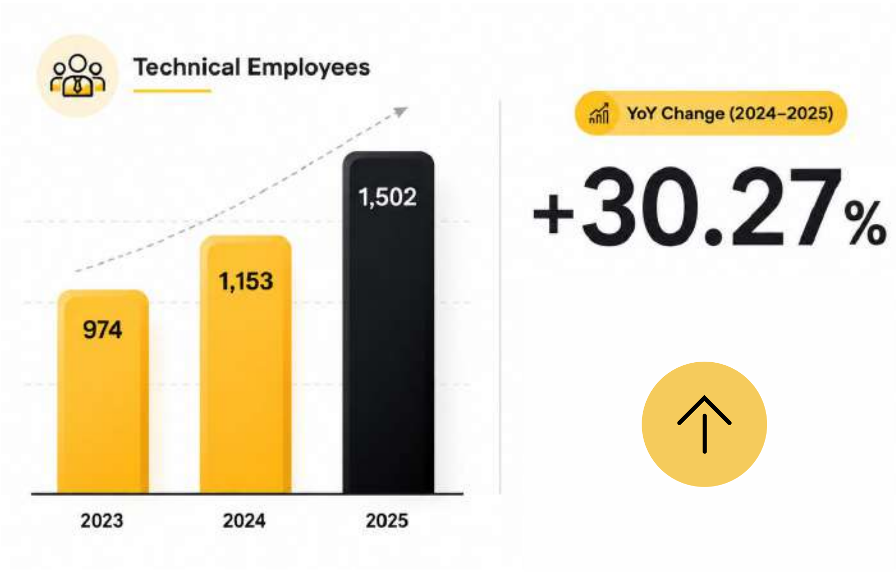
People are at the heart of Jahez Group's ability to innovate, scale, and deliver value across its digital ecosystem. As the Group continues to expand its operations and technology capabilities, attracting, developing, and retaining talent remains fundamental to long-term success.

The 2025 assessment highlighted Human Capital as a key enabler of sustainable growth, supported by continued investment in workforce development, talent acquisition, learning and development, employee well-being, and national workforce participation. The assessment also identified opportunities to further strengthen employee engagement, workforce diversity, leadership development, and retention strategies as the Group continues to grow.

Workforce Growth and Talent Development

Jahez continued to expand its technical workforce during the reporting period, reflecting ongoing investment in technology, digital capabilities, and operational excellence.

Technical Workforce Growth



The Group's technical workforce reached 1,502 employees in 2025, representing a 30.27% increase compared to the previous year and a 54.21% increase over the last two years. This growth reflects the continued expansion of the Group's digital ecosystem and its commitment to building the technical capabilities required to support future growth and innovation.

Beyond technical talent, the Group's workforce spans multiple subsidiaries and operational functions, with logistics and delivery personnel forming a significant component of overall workforce capacity. The full-time driver workforce comprises approximately 4,267 employees and represents a critical operational backbone supporting last-mile delivery.

The Group's workforce model is structured around full-time employment, with just 3 part-time employees. Additionally, 8 trainees are currently engaged as part of the Group's structured talent pipeline, contributing to capability building and future readiness. This workforce structure supports the scalability and responsiveness of the Group's service model across multiple markets.

Diversity, Inclusion, and National Talent Development

Jahez is committed to fostering a workplace culture built on fairness, inclusion, equal opportunity, and respect. Guided by its Diversity and Inclusion Policy, the Group continues to promote an environment where employees can contribute, develop, and succeed regardless of background or personal characteristics.

The assessment found that diversity and inclusion considerations are integrated into workforce management practices, recruitment processes, employee development initiatives, and leadership engagement programs.

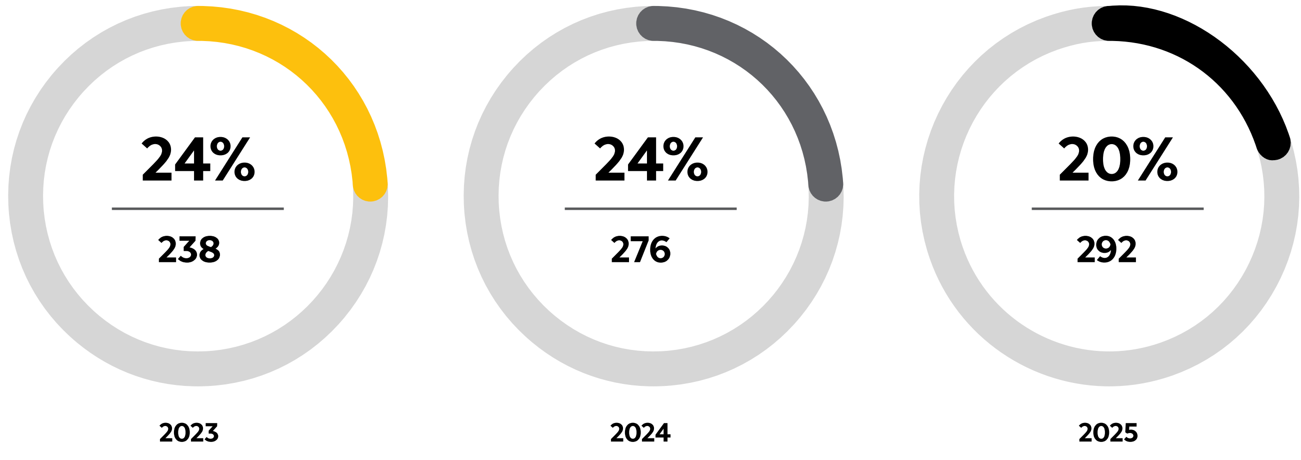
Gender Representation by Employee Category and Subsidiary

Breakdown by Subsidary, Employee Category & Gender

Subsidiary	Executive Management (M/F)		Non Executive Management (M/F)		Technical Employees (M/F)		All Other Employees (M/F)	
	Male	Female	Male	Female	Male	Female	Male	Female
Jahez KSA	100%	0%	37%	63%	63%	37%	100%	0%
Jahez Bahrain	14%	86%	67%	33%	100%	0%	0%	0%
Jahez Kuwait	100%	0%	81%	19%	100%	0%	100%	0%
Marn	100%	0%	57%	43%	100%	0%	100%	0%
Co	100%	0%	80%	20%	0%	0%	92%	8%
Logi	0%	0%	89%	11%	0%	0%	100%	0%

The Group continues to strengthen female participation within management and decision-making functions, with meaningful representation achieved across non-executive management roles in several subsidiaries, reinforcing the integration of diverse perspectives into the Group's leadership and operational governance.

Female Workforce Representation

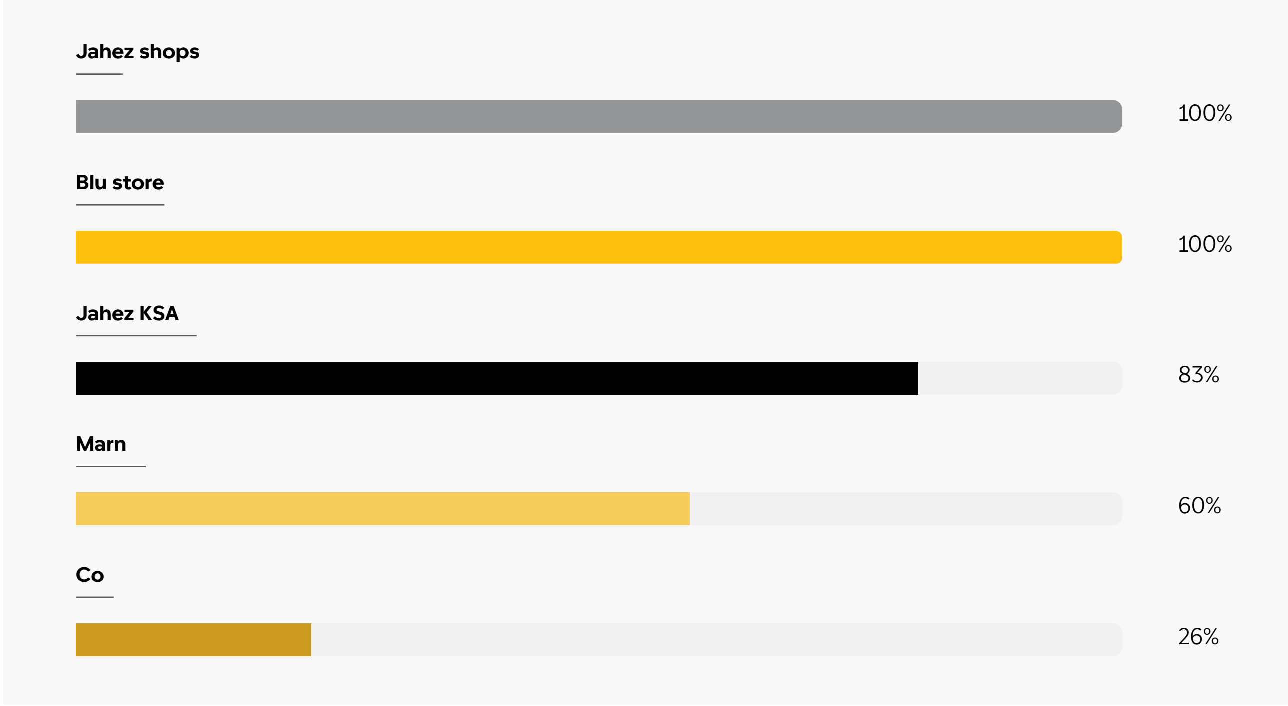


While the number of female employees increased during the reporting period, overall representation declined as workforce expansion occurred at a faster rate among male employees. The assessment identified this as an area for continued focus, with targeted recruitment and retention initiatives supporting the Group's objective of strengthening workforce diversity over time.

Diversity is also reflected at the governance level, with female representation maintained on the Board of Directors, supporting diversity of perspectives in strategic decision-making.

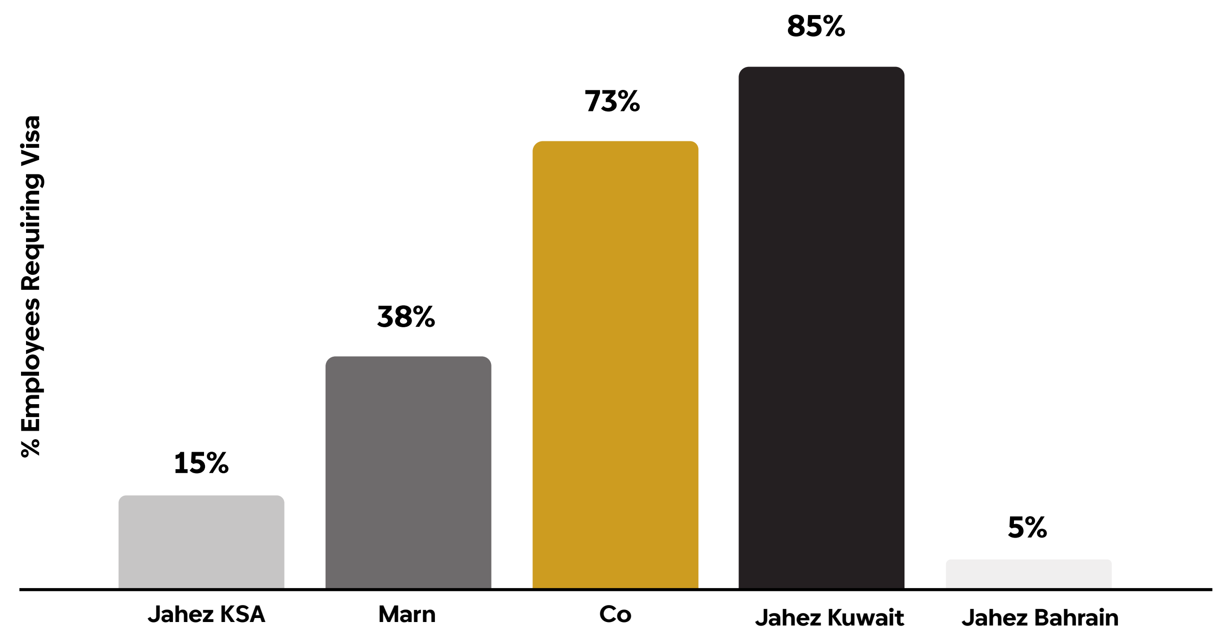
National workforce development remains a strategic priority aligned with national economic development objectives and Vision 2030.

Nationalization Highlights



Additional achievements during the reporting period included a Bahrainization rate of 95.6%, continued participation in the Tamheer program, and zero technical hires under work visas, reinforcing the Group's commitment to developing local talent and supporting national workforce participation.

International Workforce Composition by Entity



The Group maintains a strategically balanced workforce model designed to support operational continuity and service delivery across multiple markets. The international talent component varies by entity, reflecting the specific operational requirements, market conditions, and talent availability within each jurisdiction.

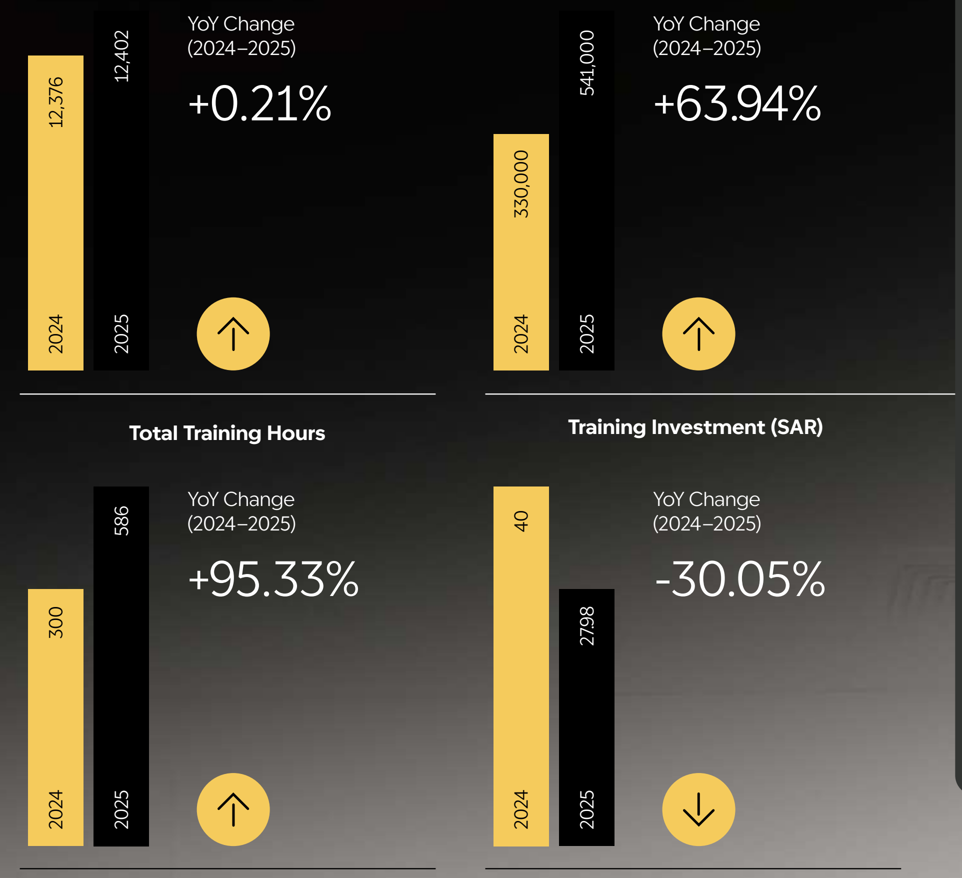
Across all operating markets, workforce governance is reinforced through strict regulatory compliance, structured documentation, and systematic monitoring processes, ensuring a cohesive integration of national talent development priorities with the operational flexibility required to sustain service excellence across the Group's expanding footprint.

Learning and Capability Development

Continuous learning and capability development remain central to the Group's Human Capital strategy. Jahez maintains a structured learning ecosystem designed to support technical excellence, leadership development, innovation, and workforce agility.

Training programs are delivered through collaboration with internal experts, external specialists, and strategic learning partners, ensuring that employees have access to development opportunities aligned with business priorities and evolving workforce needs.

Training and Development Metrics



Training investment increased significantly during the year, while employee participation nearly doubled. This reflects a deliberate effort to broaden learning opportunities across the workforce and expand capability development beyond a smaller group of employees.

Training programs focused on key strategic areas, including technology and digital transformation, project management, customer experience, leadership development, communication skills, employee well-being, and sustainability awareness.

The Group also continued to support national talent development through the Tamheer internship program and dedicated career pathways designed to strengthen future leadership and technical capabilities.

Employee Engagement and Workplace Culture

Maintaining an engaged and connected workforce is critical to organizational performance, innovation, and employee well-being. The Group utilizes multiple communication channels and engagement mechanisms to support transparency, collaboration, and employee participation.

During the reporting period:

- **More than 120 internal communications were delivered across the organization**
- **Between five and eight community and humanitarian initiatives were conducted**
- **Employee engagement surveys were administered across participating subsidiaries**

The assessment found that employees demonstrate strong connections with colleagues, engagement with their work, and alignment with organizational objectives. Survey results also identified opportunities to further strengthen recognition practices, feedback culture, and employee participation.

These insights continue to inform workforce planning and engagement initiatives across the Group.

Employee Well-being, Health and Safety

Employee well-being remains a key component of the Group's Human Capital approach. Jahez maintains programs designed to support physical health, mental well-being, financial security, and social engagement.

During the reporting period, 11 employee well-being and engagement initiatives were conducted across the Group. Employee benefits continued to include health insurance coverage, housing and transportation allowances, and enhanced parental leave provisions. The assessment found that well-being initiatives contribute positively to employee engagement, workforce stability, and organizational resilience.

Road activity across the Group's operations increased correspondingly, driven by the continued growth in customer orders and delivery fleet expansion. We proactively monitor road-related incidents across our delivery network, with 4,820 incidents recorded in 2025, informing the continued strengthening of safety programs and fleet management practices.

The Group continued to advance its safety programs and targeted awareness initiatives, supported by sustained investment in driver training, deployment of Electronic On-Board Recorders (EOBRs) for real-time monitoring, and a structured approach to operational safety management.

The Group maintained a TRIR of zero across the majority of its subsidiaries during the reporting period, reflecting the effectiveness of safety governance and training programs.

Key Health and Safety Highlights

Zero work-related fatalities across the Group	831 drivers trained during 2025	12,987 driver safety training hours delivered	Continued implementation of driver monitoring and safety improvement initiatives

The assessment identified continued progress in safety awareness and training, while recognizing the importance of ongoing investment in driver well-being, road safety, and operational risk management as delivery volumes continue to grow.

Assessment Insights

The assessment identified Human Capital as one of the Group's strongest sustainability dimensions, supported by significant workforce growth, continued investment in learning and development, strong national workforce participation, and a comprehensive employee well-being framework.

Key strengths included the expansion of technical capabilities, increased training investment, structured talent development programs, and the Group's commitment to workforce well-being and national talent development.

Future priorities include strengthening workforce diversity, enhancing employee engagement participation, further developing leadership capabilities, improving retention strategies, and continuing to build a future-ready workforce capable of supporting the Group's long-term growth ambitions.

These efforts will continue to strengthen organizational resilience, support innovation, and reinforce Jahez Group's position as an employer committed to sustainable growth and long-term value creation.

Social Capital & Stakeholder Relationships

As a technology-enabled platform serving millions of customers, merchants, delivery partners, and communities, Jahez Group recognizes that trust is fundamental to long-term business success. Building and maintaining strong stakeholder relationships requires responsible data management, reliable digital services, transparent communication, and meaningful community engagement. The 2025 assessment identified customer trust, data protection, cybersecurity, and community engagement as important components of the Group's social capital. The assessment also highlighted the growing importance of digital resilience and responsible data management as key enablers of sustainable growth across the Group's ecosystem.

Customer Trust, Privacy, and Digital Responsibility

Protecting customer information and maintaining secure digital operations remain strategic priorities for Jahez. As the Group's digital ecosystem continues to expand, effective cybersecurity and privacy management are essential to maintaining stakeholder trust, operational resilience, and regulatory compliance.

The Group maintains a comprehensive cybersecurity governance framework supported by formalized Data Protection and Privacy Policy, monitoring systems, incident response procedures, and internationally recognized information security standards, which provides structured oversight across all digital operations. Customer and business information is managed through defined controls designed to safeguard the confidentiality, integrity, and availability of data.

The assessment confirmed that cybersecurity governance is further reinforced through established processes for vulnerability management, risk assessment, and incident response. A structured approach to cyber resilience supports early vulnerability detection through regular security monitoring, access controls, periodic assessments, penetration testing, and validation exercises. Additionally, Privacy Impact Assessments (PIA) and Data Protection Impact Assessments (DPIA) are conducted across the organization for high-risk processing activities.

These evaluation mechanisms support early detection, informed decision-making, and proactive management across the Group's digital infrastructure.

Continuous monitoring, rapid response capability, and real-time vulnerability detection are delivered through the Security Operations Center (SOC), enabling expedient incident assessment, investigation, and remediation. This operational readiness reinforces the effectiveness of the Group's cybersecurity framework in safeguarding data integrity and sustaining stakeholder confidence in the Group's digital ecosystem.

Cybersecurity Highlights 2025

ISO/IEC 27001 certified Information Security Management System

Compliance with the Kingdom of Saudi Arabia Personal Data Protection Law (PDPL)

Zero reported data breaches

Zero customers affected by cybersecurity incidents

High system reliability was maintained throughout the reporting period

One minor service interruption lasting 22 minutes with no material operational or financial impact

These outcomes demonstrate the effectiveness of existing cybersecurity controls and the Group's continued investment in digital resilience.

Responsible Data Management

Data retention practices are governed through a formalized Data Retention Policy, ensuring defined retention periods, role-based access controls, and systematic disposal of data no longer required for operational or regulatory purposes.

Customer data is collected and managed in accordance with established legal, regulatory, and ethical requirements. Clear consent mechanisms, transparent communication, controlled access protocols, and defined retention practices support responsible data use while enabling the delivery of personalized customer experiences.

All data assets are securely maintained within controlled infrastructure, underpinned by responsible personal data management practices that safeguard transparency, user autonomy, and continued stakeholder trust.

The assessment identified data governance as an area of increasing strategic importance as sustainability reporting requirements, regulatory expectations, and digital service complexity continue to evolve.

> The Group applies a structured approach to data management across the full information lifecycle, including data collection, processing, use, storage, retention, and disposal.

Community Engagement and Social Impact

Beyond its digital platform, Jahez continues to contribute to broader social and environmental objectives through community engagement initiatives, awareness programs, and partnerships that promote sustainable behaviors and positive social impact.

The assessment found that the Group's community initiatives increasingly support both stakeholder engagement and sustainability objectives by encouraging environmental awareness, responsible consumption, recycling, and community participation.

Community Impact Highlights 2025

Jahez Planting Initiative

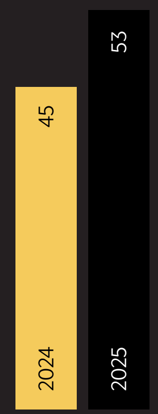
Reverse Vending Initiative

The Group's Reverse Vending Machine (RVM) initiative contributed to the collection and recovery of approximately **6,600** PET bottles between 2023 and 2025, supporting recycling awareness and circular economy practices.

Electronic Waste Recycling Initiative

During its first year of implementation, the initiative facilitated the collection of **1,701** electronic devices through **788** customer orders, demonstrating encouraging levels of stakeholder participation and providing a strong foundation for future expansion.

Organic Product Initiative



Participating Stores

YoY Change
(2024–2025)

+17.8%

The initiative expanded during the year, engaging 31 suppliers and increasing customer access to organic products while supporting responsible consumption and sustainable sourcing practices.

The Group also participated in community initiatives promoting environmental awareness and sustainable lifestyles, including regional programs focused on home gardening and environmental education.

Assessment Insights

The assessment identified customer trust, cybersecurity governance, and stakeholder engagement as established strengths within the Group's Social Capital dimension.

Key strengths included the effectiveness of cybersecurity controls, strong data protection practices, high platform reliability, and the continued expansion of community engagement initiatives.

Future priorities include strengthening data governance capabilities, enhancing privacy and cybersecurity resilience, expanding stakeholder engagement initiatives, and continuing to develop programs that create positive social and environmental value across the Group's ecosystem.

These efforts will support the continued development of trusted stakeholder relationships while reinforcing Jahez Group's commitment to responsible growth and long-term value creation.

Environmental Stewardship

As Jahez Group continues to expand its digital ecosystem and operational footprint, environmental stewardship remains an important component of responsible business growth and long-term resilience. While the Group's activities are not resource-intensive in the traditional industrial sense, continued growth in logistics operations, operational facilities, and kitchen activities increases the importance of managing environmental impacts and resource dependencies effectively.

The 2025 Sustainability Assessment identified environmental stewardship as an evolving area of focus, supported by the implementation of formal environmental policies, governance enhancements, and awareness initiatives. These efforts contribute to strengthening environmental management practices while supporting operational efficiency and sustainable growth.

Environmental Governance

A key milestone during the reporting period was the continued development of the Group's environmental governance framework through the implementation of dedicated environmental policies covering:

Water Management | Natural Resource | Environmental Impact Assessment | Climate Action | Energy Management | Waste Management

These policies provide the foundation for future environmental performance monitoring, risk management, and sustainability integration across the Group.

Water Management

Operating primarily in Saudi Arabia, a region characterized by high water stress and limited freshwater availability, the Group recognizes the importance of responsible water management despite relatively low direct water dependency. All water consumed across the Group is sourced through municipal desalinated water systems supplied by the National Water Company. The Group does not rely on groundwater extraction or direct withdrawals from natural water bodies. Water consumption is primarily associated with logistics operations, office facilities, and Co-Kitchen activities.

During 2025, the Group formalized its approach through the implementation of a dedicated Water Management Policy. Initial actions included:

- Installation of low-flow fixtures
- Motion-sensor water systems
- Water efficiency awareness initiatives
- Phased implementation across headquarters and subsidiaries

The assessment identified opportunities to strengthen water monitoring capabilities through the collection and reporting of water withdrawal and consumption data, the establishment of baseline performance indicators, and the future deployment of smart water monitoring technologies.

Air Quality and Environmental Impacts

The Group recognizes that transportation activities associated with last-mile delivery operations contribute to localized air emissions and environmental impacts.

As part of its broader environmental management approach, Jahez continues exploring opportunities to improve fleet efficiency and reduce environmental impacts through:

- **Route optimization initiatives**
- **Electric vehicle pilots**
- **Autonomous delivery trials**
- **Fleet efficiency programs**

These initiatives are expected to support improved operational efficiency while contributing to reductions in environmental impacts associated with transportation activities.

Assessment Insights

The assessment identified environmental stewardship as an emerging area of strategic maturity supported by strengthened governance, policy development, and increased awareness of environmental risks and resource dependencies.

Future priorities include establishing environmental performance baselines, strengthening environmental data collection processes, improving monitoring systems, and integrating environmental considerations more consistently across operational activities and subsidiaries.
These efforts will support the Group's ability to manage environmental impacts effectively while contributing to long-term operational resilience and sustainable growth.

Energy Management & Efficiency

Energy is a mission-critical operational input across Jahez Group's logistics operations, office facilities, technology infrastructure, and Co-Kitchen activities. As the Group continues to scale its operations and expand geographically, effective energy management remains essential to maintaining operational efficiency, managing costs, and supporting environmental performance objectives.

The 2025 Sustainability Assessment identified energy management as a priority area due to its direct relationship with business growth, operational performance, greenhouse gas emissions, and long-term cost management.

Fleet operations remain the primary driver of energy demand, with the Group's current fuel profile centered on 91-octane gasoline across gasoline-powered cars and bikes, while electricity consumption across all jurisdictions and subsidiaries is sourced entirely from national grid infrastructure.

Recognizing the materiality of fuel price volatility within this energy profile, the Group continues to advance fleet diversification and energy optimization strategies to strengthen cost resilience and support its broader environmental performance objectives.

Energy Consumption Overview

FUEL CONSUMPTION

Metric	2024 (GJ)	2025 (GJ)	YoY Change
Motor Gasoline (Group wide)	2,26,639.78	3,98,620.90	↑ 75.87%
LPG Gas (Co-Kitchen)	5,289.56	8,220.75	↑ 55.41%

PURCHASE ELECTRICITY

Entity	2024 (GJ)	2025 (GJ)	YoY Change
Jahez KSA	28,510.60	36,840.80	↑ 29.22%
Jahez Bahrain	441.90	459.97	↑ 4.09%
Jahez Kuwait	169.20	160.10	↓ -5.38%
Snoonu (Qatar)	-	4,451.75	New

TOTAL ENERGY CONSUMPTION

2024 (GJ)	2025 (GJ)	YoY Change
261,071.04	448,754.27	+71.9%

KEY TAKEAWAY

Total energy consumption increased by 71.9% in 2025 compared to 2024.

The increase in energy consumption reflects business expansion, fleet growth, increased delivery volumes, and continued development of operational facilities across the Group.

Notably, 2024 represented the first robust baseline year for systematic energy data collection across the defined organizational boundary, establishing a foundation for consistent performance measurement and year-on-year comparison.

Energy Sources

The Group's energy profile consists primarily of:

- **Motor Gasoline** → Delivery Fleet Operations
- **Grid Electricity** → Offices, Facilities, and Operations
- **LPG** → Co-Kitchen Operations

Fuel consumption remains the largest contributor to overall energy demand and energy expenditure, accounting for the majority of operational energy use.

Energy Efficiency Initiatives

During the reporting period, the Group advanced a series of initiatives designed to improve energy efficiency and optimize resource utilization across its operations.

To strengthen energy governance, the Group formalized its Energy Management Policy in 2025 and continued implementing measures that enhance operational efficiency and reduce energy consumption. Key initiatives included:

- Route optimization and intelligent dispatch systems
- Zoned and clustered delivery models
- Reduced vehicle idling time
- Electric vehicle pilots
- Autonomous delivery pilots
- LED lighting implementation
- Motion-sensor technologies
- Energy-efficient infrastructure design

The Group invested more than SAR 1.4 million in LED lighting and energy-efficient infrastructure improvements during the reporting period, supporting reductions in electricity intensity across facilities and operations.

Assessment Insights

The assessment identified energy management as a critical operational and sustainability priority due to its connection with emissions performance, operating costs, and future climate-related objectives.

Future priorities include strengthening energy monitoring capabilities, conducting energy hotspot assessments, evaluating renewable energy opportunities, supporting fleet electrification, and continuing to improve operational efficiency across logistics and facility operations.

These initiatives will support continued business growth while enhancing long-term energy efficiency, resilience, and environmental performance.

Climate Action & Emissions Performance

Climate change continues to present both risks and opportunities for businesses operating within increasingly interconnected and resource-dependent economies. For Jahez Group, climate-related considerations are closely linked to logistics operations, energy consumption, operational resilience, stakeholder expectations, and evolving sustainability disclosure requirements.

As the Group continues to expand its digital ecosystem and delivery operations, climate action remains an increasingly important component of sustainable growth. Managing greenhouse gas (GHG) emissions, strengthening climate governance, and improving climate-related disclosures support both environmental stewardship and long-term business resilience.

Climate Governance and Strategic Response

The Group recognizes that climate-related risks may arise through both physical and transition pathways.

Physical climate risks include rising temperatures, changing weather patterns, extreme weather events, and other environmental disruptions that may affect operations, infrastructure, supply chains, and business continuity.

Transition risks may emerge through evolving regulations, changing stakeholder expectations, energy price volatility, carbon-related policies, and the broader transition toward a lower-carbon economy.

To strengthen climate governance, the Group formalized its Climate Action Policy during 2025 and continued implementing initiatives designed to support emissions management and climate resilience, including:

- Route optimization initiatives
- Fleet efficiency programs
- Electric vehicle pilot (Ebayya)
- Robotics-enabled, eco-friendly Hajj logistics solutions
- Autonomous delivery pilots
- Climate awareness programs
- Sustainability data quality enhancements

Climate Highlights 2025

Third consecutive GHG inventory completed	Expanded reporting boundary
2024 established as the Group's baseline emissions year	Climate Action Policy implemented
First CDP submission completed	Progress toward IFRS S2 readiness

Greenhouse Gas Emissions

Reporting Framework and Boundary Scope

Group Scope emissions are calculated in alignment with the GHG Protocol Methodology, specifically:

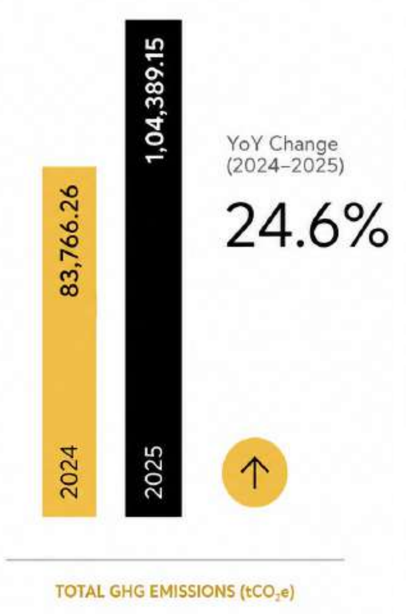
- A Corporate Accounting and Reporting Standard (Revised Edition), and
- Corporate Value Chain (Scope 3) Accounting and Reporting Standard.

In 2025, the organizational reporting boundary expanded to incorporate the newly acquired subsidiary, Snoonu, while maintaining the operational control approach for the GHG inventory.

Looking ahead, the Group continues to advance the progressive expansion of its reporting coverage to encompass additional activities and operational areas, reinforcing its commitment to comprehensive and transparent emissions disclosure.

GHG Emissions by Scope

GHG Emissions Summary

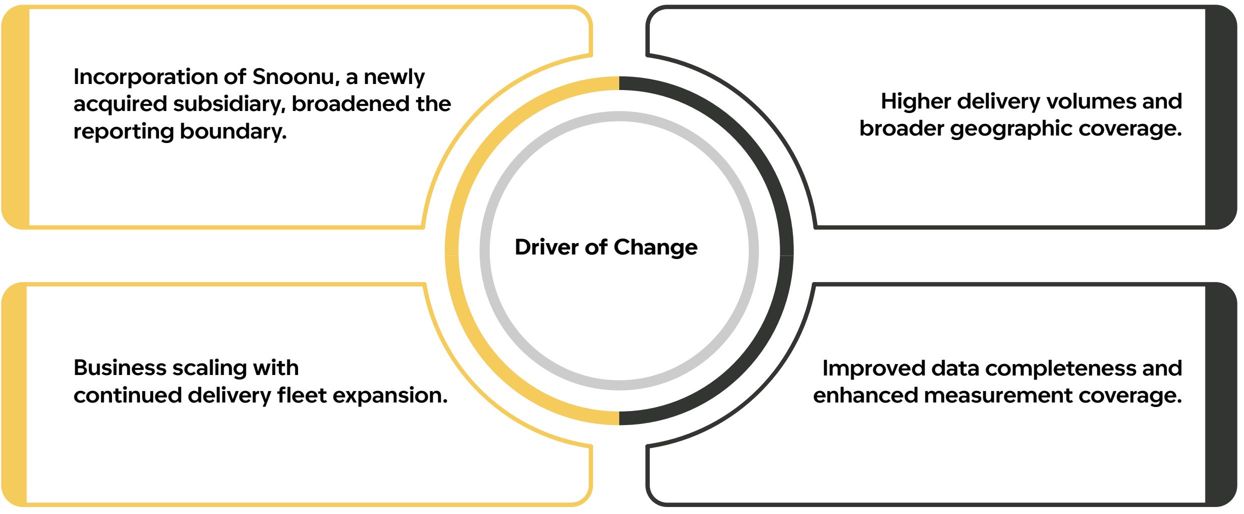


Scope / Source	2024	2025	YoY Change
SCOPE 1: Direct Emissions			
LOGI Fleet	15,962.78	17,660.79	10.64%
Snoonu Fleet	--	10,412.54	---
CoK LPG	322.51	501.23	55.42%
Total Scope 1	**16,285.29**	**28,574.57**	**+75.5%**
SCOPE 2: Indirect Emissions			
Jahez KSA	243.74	351.16	44.07%
Jahez Bahrain	62.71	65.27	4.1%
Jahez Kuwait	29.33	27.76	-5.37%
LOGI	1,283.21	1,778.33	38.58%
MARN	42.73	39.62	-7.29%
Co Kitchens	2,928.67	3,643.57	24.41%
Snoonu (Qatar)	--	615.03	---
Total Scope 2	**4,590.39**	**6,520.73**	**+ 42.07%**
SCOPE 3: Indirect Emissions			
Employee Commute	2,720.23	3,609.46	32.69%
Business Travel	17.64	69.16	292.1%
MARN Purchased Goods & Services	39.67	21.31	-46.29%
Downstream T&D	60,113.03	65,573.13	9.08%
Total Scope 3	**62,890.57**	**69,293.86**	**+ 10.18%**
TOTAL GHG EMISSIONS	**83,766.26**	**1,04,389.15**	**+24.6%**

The rise in the group emission profile reflects a combination of higher energy consumption across operations, continued business, and fleet expansion.

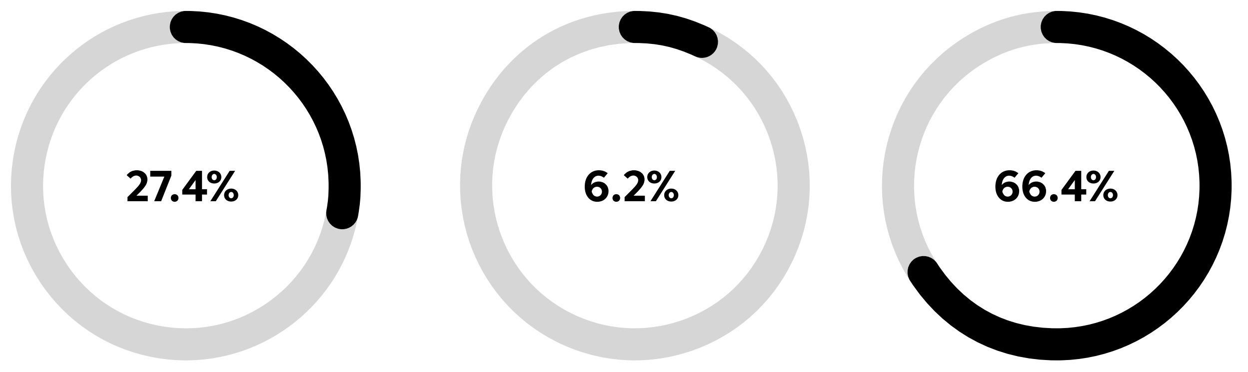
Scope 3 emissions remained the dominant contributor to the overall footprint, accounting for approximately 66% of total reported emissions in 2025. Within Scope 3, downstream transportation and distribution activities were identified as the most significant source of emissions across the value chain, reflecting the central role of last-mile delivery in the Group's operating model.

The increase in total reported emissions is underpinned by several constructive developments that signal both expanded reach and enhanced disclosure maturity.



Emissions Contribution by Scope – 2025 (tCO_2e)

Scope 1	Scope 2	Scope 3
28,574.57	6,520.73	69,293.86



Climate Disclosure Readiness

The assessment evaluated readiness against emerging climate disclosure requirements, including IFRS S2.

Key areas of progress included:

- Strengthened climate governance framework
- Enhanced emissions measurement capabilities
- Expanded reporting boundary and data coverage
- Improved sustainability data management processes
- Completion of the Group's first CDP disclosure

Future priorities include strengthening climate risk assessments, advancing climate scenario analysis, improving emissions hotspot identification, enhancing data quality systems, and further integrating climate-related considerations into strategic planning and risk management processes.

Assessment Insights

The assessment identified climate governance as one of the fastest-evolving sustainability dimensions within the Group.

Key strengths included the completion of the third consecutive GHG inventory, the successful completion of the first CDP submission, improved emissions measurement practices, and the establishment of a stronger climate governance framework. These efforts support Jahez Group's transition toward greater climate resilience, transparency, and long-term sustainable growth.

Waste Management & Circularity

As a technology-enabled delivery and commerce platform, Jahez Group recognizes that responsible consumption and resource efficiency are important components of sustainable business growth. As delivery volumes continue to increase, so does the importance of effectively managing waste streams associated with packaging materials, office operations, logistics activities, and technology infrastructure.

The 2025 Sustainability Assessment identified waste management as an emerging priority area, particularly in relation to packaging waste, plastic consumption, paper use, recycling performance, electronic waste management, and circular economy opportunities.

During the reporting period, the Group strengthened its waste governance framework through the implementation of a dedicated Waste Management Policy supported by defined waste-reduction objectives, performance indicators, and a phased implementation roadmap.

Waste Management Approach

The Group's waste management strategy focuses on four key areas:

- **Waste reduction at source**
- **Resource efficiency and responsible consumption**
- **Recycling and waste diversion**
- **Circular economy initiatives**

Current implementation efforts include waste segregation, recycling initiatives, digitalization programs, electronic waste collection, paper reduction measures, and plastic reduction initiatives across headquarters operations.

Waste Management KPI Performance

KPI	2024 Baseline	2025 Performance	YoY Change
Virgin Plastic Bottle Reduction	– Baseline	27.1% Reduction Achieved	27.1% Reduction Achieved
Paper Consumption Reduction	– Baseline	59.4% Reduction Achieved	59.4% Reduction Achieved
Recycling Rate	27.0%	18.2%	-8.8%

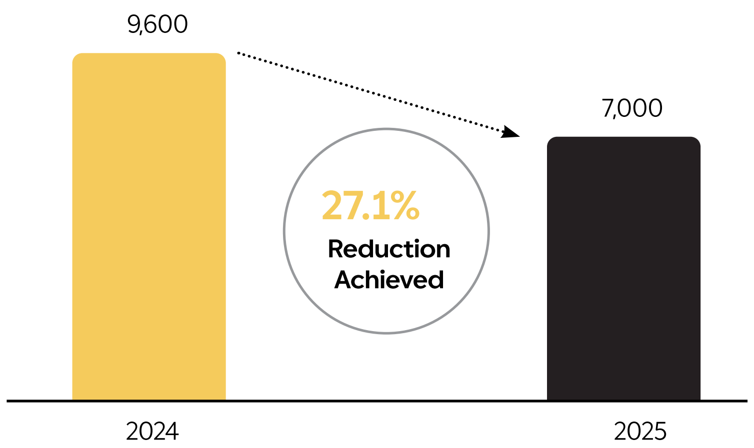
The assessment identified strong progress in waste reduction initiatives, particularly in relation to plastic and paper consumption, while highlighting opportunities to strengthen recycling performance and waste data management systems.

Plastic Reduction Initiative

Reducing dependency on single-use virgin plastic remains a key focus area within the Group's waste management strategy.

During 2025, Jahez introduced recycled-content bottle procurement across headquarters operations, supporting the transition from a fully linear procurement model toward a more circular resource management approach.

Virgin Plastic Bottle Reduction



The initiative resulted in a reduction of 2,600 cartons, equivalent to approximately 104,000 individual plastic bottles, transitioned from virgin plastic to recycled-content alternatives.

This achievement exceeded the Group's interim reduction target and demonstrates the effectiveness of sustainable procurement initiatives in supporting waste reduction objectives.

Paper Reduction and Digital Transformation

The Group continued advancing digital transformation initiatives designed to reduce paper consumption and improve operational efficiency.

Initiatives supporting paper reduction included:

- Electronic approvals and workflows
- Digital document management systems
- Electronic contract-signing platforms
- Reduced reliance on paper-based processes
- Double-sided printing defaults

Paper Consumption Performance

	2024	2025	Change
A4 Paper Boxes Consumed	96	39	-59.4%

The reduction significantly exceeded the Group's interim target and reflects increasing adoption of paperless business practices across headquarters operations.

In addition to environmental benefits, the initiative generated direct cost savings through reduced procurement requirements and improved operational efficiency.

Recycling and Circular Economy Initiatives

The Group continued supporting circular economy principles through recycling, resource recovery, and waste diversion initiatives.

Reverse Vending Machine Initiative

The Reverse Vending Machine (RVM) initiative provides a structured mechanism for collecting and recycling PET plastic bottles while promoting public awareness of recycling practices.

Between 2023 and 2025, the initiative facilitated the recovery of approximately 6,600 PET bottles.
The program supports the Group's broader objective of promoting responsible consumption and encouraging stakeholder participation in recycling activities.

Electronic Waste Recycling Initiative

During 2025, Jahez expanded its electronic waste management efforts through a collaborative initiative with the Ministry of Communications and Information Technology and the National Center for Waste Management.

E-Waste Collection Performance

Year	2025
Electronic Devices Collected	1,701
Customer Orders Supporting Collection	788

The initiative represents an important step toward strengthening responsible electronic waste management practices while supporting circular economy objectives and environmental awareness.

Recycling Performance

While significant progress was achieved in source-reduction initiatives, the assessment identified opportunities to improve recycling performance and waste capture rates.

Recycling Rate Performance

2024	2025
27%	18.2%

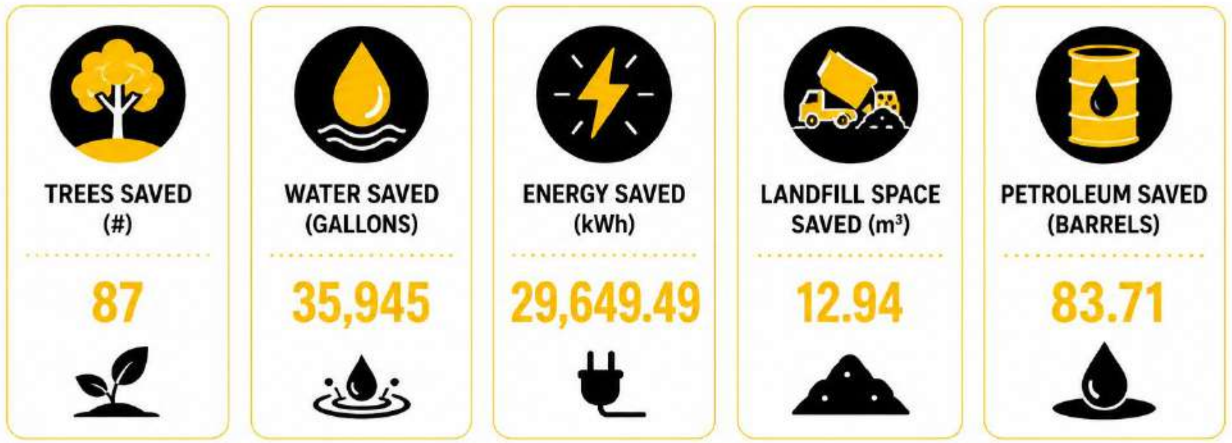
The decline reflects a combination of reduced recyclable waste generation, lower waste capture volumes, and ongoing improvements in measurement methodologies.

The assessment noted that reductions in paper and plastic consumption may naturally reduce recyclable waste volumes, creating an inverse relationship between source reduction and recycling performance.

Environmental Impact

Over the three-year period from 2023 to 2025, the Group's recycling program processed 5,135 kg of waste, generating cumulative environmental benefits across multiple resource conservation indicators.

Cumulative Environmental Impact of Recycling Initiatives (2023–2025)



These recycling initiatives contribute to positive environmental outcomes through:

- Reduced virgin material consumption
- Lower resource extraction requirements
- Reduced waste generation
- Improved resource efficiency
- Enhanced circularity across selected waste streams
- Increased stakeholder awareness of responsible consumption practices

Collectively, these outcomes demonstrate the Group's capacity to deliver tangible environmental value through targeted resource efficiency programs.

Assessment Insights

The assessment identified encouraging progress in waste reduction and circular economy initiatives, particularly in relation to plastic bottle reduction, paper consumption reduction, electronic waste collection, and recycling awareness programs.

Key strengths included strong performance against waste-reduction targets, increasing adoption of digital workflows, and the successful implementation of circular economy initiatives.

Future priorities include strengthening waste measurement systems, improving recycling capture rates, expanding waste management programs across subsidiaries, enhancing waste segregation practices, and integrating circular economy principles more broadly into operational and procurement decision-making.

These efforts will support the Group's continued transition toward more sustainable resource management practices while contributing to long-term environmental performance and operational efficiency.

Chapter 3

Future Readiness and Sustainability Roadmap

03

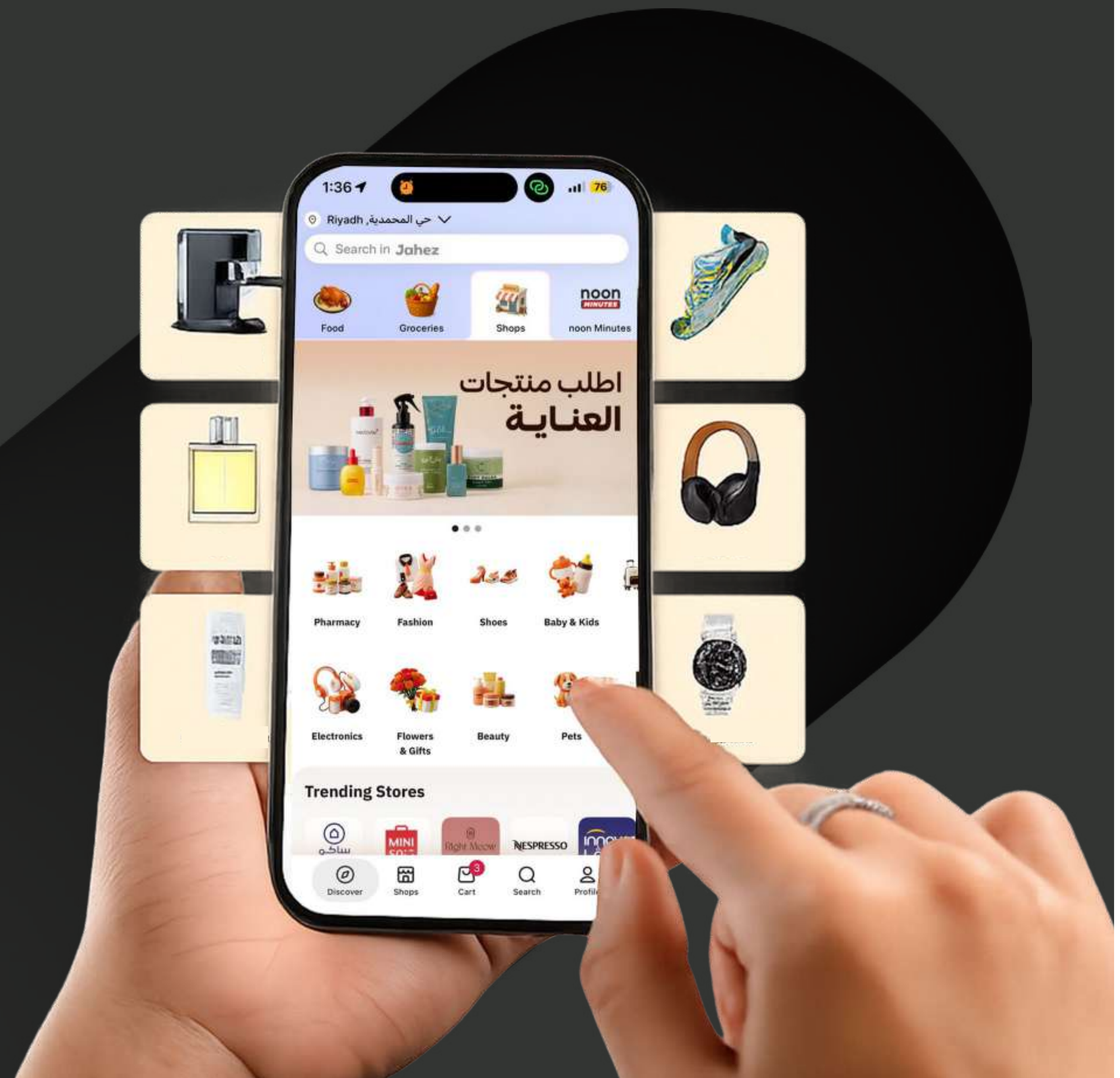
Chapter Introduction

As sustainability expectations continue to evolve, organizations are increasingly expected to demonstrate not only sustainability performance but also the governance oversight, management systems, and disclosure capabilities required to manage sustainability-related risks and opportunities effectively.

The 2025 Sustainability Assessment represented an important milestone in Jahez Group's sustainability journey. Building on years of disciplined reporting and performance management, the assessment provided a comprehensive evaluation of organizational maturity, governance effectiveness, reporting capabilities, material priorities, and future disclosure readiness.

The findings highlighted significant progress across governance, innovation, human capital, stakeholder engagement, and environmental management while also identifying opportunities to further strengthen sustainability integration across the organization.

The Sustainability Roadmap outlined in this chapter reflects the Group's commitment to continuous improvement and provides a structured pathway for enhancing performance, strengthening organizational resilience, and supporting long-term value creation.



From Assessment to Action

The Sustainability Roadmap was developed as a direct outcome of the 2025 Sustainability Assessment.

While the assessment evaluated current performance and organizational maturity, the roadmap translates those findings into a forward-looking framework designed to support continuous improvement and future readiness.

The roadmap focuses on strengthening the systems, governance mechanisms, management processes, and organizational capabilities required to support the next phase of the Group's sustainability journey.

The roadmap is guided by three overarching objectives:

- Strengthening sustainability integration across governance and decision-making processes
- Enhancing sustainability management, measurement, and reporting capabilities
- Building readiness for evolving stakeholder expectations and disclosure requirements

By linking assessment findings with future priorities, the roadmap supports a practical and phased approach to sustainability development while maintaining alignment with business objectives, operational priorities, and long-term growth ambitions.

The framework also reinforces the Group's commitment to embedding sustainability more deeply into governance, risk management, strategy, and operational decision-making processes across the organization.

Building Readiness for IFRS S1 and IFRS S2

As sustainability disclosure requirements continue to evolve globally, IFRS S1 and IFRS S2 represent a significant step toward convergence in sustainability and climate-related disclosure.

The 2025 Sustainability Assessment evaluated the Group's current standing across the core pillars of governance oversight, strategic integration, risk management, and metrics and targets, spanning both sustainability and climate-related reporting practices, to build its disclosure readiness.

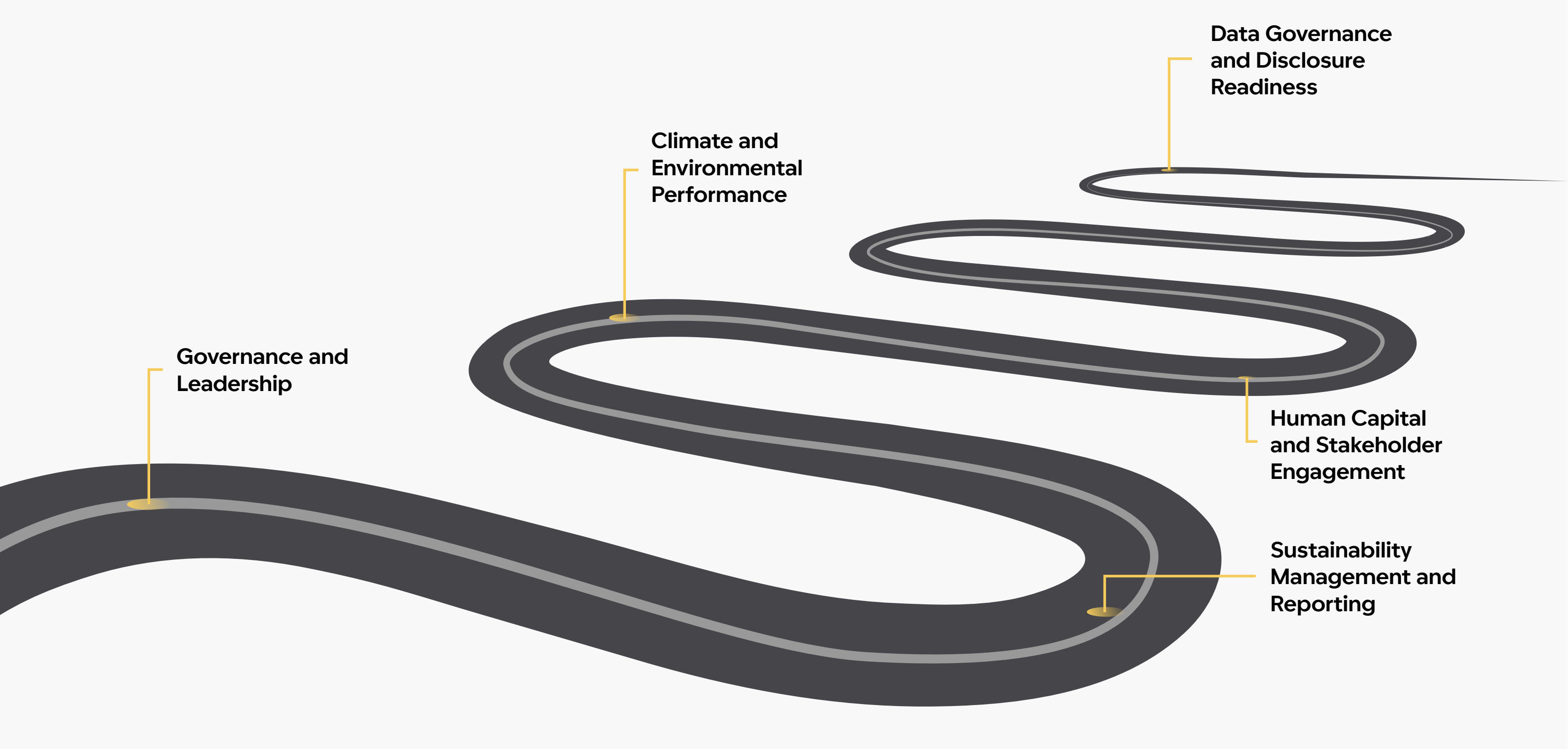
The assessment revealed a strong baseline for future readiness, supported by established governance mechanisms and a mature, sustainable reporting history, indicating a structured approach to sustainability management.

Simultaneously, the assessment highlighted opportunities to further strengthen disclosure readiness through enhanced data governance, greater integration of sustainability-related risks and opportunities into enterprise risk management processes, and refined performance monitoring systems.
Building readiness for IFRS S1 and IFRS S2 is not viewed solely as a reporting exercise. Rather, it represents an opportunity to integrate sustainability considerations into operational strategy and to enhance business performance.

The Group will continue strengthening its sustainability management framework, governance processes, and reporting capabilities to support future disclosure requirements and evolving stakeholder expectations.

Sustainability Roadmap 2026–2029

The Sustainability Roadmap 2026–2029 establishes the strategic priorities that will guide the next phase of Jahez Group's sustainability journey. Developed in response to the findings of the 2025 Sustainability Assessment, the roadmap provides a structured framework for strengthening sustainability integration, enhancing organizational resilience, and supporting long-term value creation.
The roadmap is built around a phased approach that reflects the Group's evolving sustainability maturity and aligns with business priorities, stakeholder expectations, and emerging disclosure requirements.



Governance and Leadership

The Group will continue enhancing oversight mechanisms, clarifying accountability structures, and further integrating sustainability considerations into strategic decision-making processes as core elements of its governance agenda.
Future efforts will focus on reinforcing governance practices that support transparency, responsible business conduct, effective risk management, and long-term value creation across the organization.

Sustainability Management and Reporting

Building on the foundations established through previous sustainability reporting cycles, the Group will continue enhancing sustainability management systems, performance monitoring processes, and reporting capabilities.

Priority areas include improving data management and flow, strengthening reporting processes across subsidiaries, enhancing performance measurement capabilities, and supporting more integrated sustainability disclosures.

These efforts will contribute to greater consistency, transparency, and decision-useful sustainability information for stakeholders.

Climate and Environmental Performance

As climate-related risks and opportunities become increasingly relevant to business resilience, the Group will continue strengthening its climate and environmental management capabilities.

Future priorities include improving environmental performance monitoring, advancing climate-related governance and risk management practices, enhancing emissions management processes, and identifying opportunities to improve operational efficiency and resource utilization across the Group's ecosystem.

The Group will also continue strengthening its climate disclosure capabilities in support of evolving stakeholder expectations and future reporting requirements.

Human Capital and Stakeholder Engagement

People remain one of the Group's most important assets and a key driver of innovation, growth, and long-term success.

The roadmap supports sustained investment in workforce development, leadership capabilities, employee well-being, diversity and inclusion, and national talent development.

The Group will also continue strengthening stakeholder engagement practices to ensure that sustainability priorities remain responsive to evolving stakeholder expectations and emerging business challenges.

Data Governance and Disclosure Readiness

As sustainability reporting continues to evolve, robust data governance and reporting processes will become increasingly important.

Future efforts will focus on strengthening sustainability data quality, improving reporting controls, enhancing cross-functional collaboration, and supporting the effective management of sustainability-related information across the organization.

These initiatives will help establish a stronger foundation for future sustainability disclosures while supporting informed decision-making and organizational resilience.

Through the implementation of this roadmap, Jahez Group aims to further embed sustainability into its governance structures, operational processes, and long-term growth strategy, ensuring that sustainability continues to support business performance and value creation across the Group.

Looking Ahead

The 2025 Sustainability Assessment represents both a reflection on progress achieved and a foundation for future development.

Over the past several years, Jahez Group has established a strong sustainability foundation through reinforced governance oversight, comprehensive reporting, stakeholder engagement, environmental management initiatives, and climate related performance monitoring. The findings of the assessment demonstrate meaningful progress across multiple sustainability dimensions while also identifying opportunities to further strengthen organizational capabilities and future readiness.

As the sustainability landscape continues to evolve, the Group remains committed to continuous improvement and to strengthening the systems, processes, and governance mechanisms that support responsible business growth.

The Sustainability Roadmap provides a clear direction for the next phase of this journey. By continuing to enhance sustainability integration, strengthen disclosure readiness, improve environmental and climate performance, and invest in people and stakeholder relationships, the Group aims to build a more resilient, transparent, and future-ready organization.

Sustainability is not viewed as a standalone initiative, but as an integral component of how the Group creates value, manages risk, supports innovation, and delivers long-term success.

As Jahez continues to expand its ecosystem and contribute to the Kingdom's economic transformation, sustainability will remain a key enabler of resilience, responsible growth, and long-term value creation for stakeholders.

Building a Resilient Ecosystem is both the foundation of the Group's sustainability journey and the direction that will continue to guide its future.

Appendices

This Sustainability Report has been prepared with reference to internationally recognized sustainability reporting frameworks and standards to support transparency, consistency, and comparability of sustainability-related information.

The following frameworks and standards informed the assessment, evaluation, and reporting process:

Appendix A: Reporting Frameworks and Standards

Framework / Standard	Purpose
Sustainability Accounting Standards Board (SASB) Standards	Guided the identification and assessment of material sustainability topics relevant to the Group's business activities.
IFRS S1 – General Requirements for Disclosure of Sustainability-related Financial Information	Informed the evaluation of sustainability governance, strategy, risk management, and disclosure readiness.
IFRS S2 – Climate-related Disclosures	Supported the assessment of climate-related governance, emissions management, risks, opportunities, and climate disclosure readiness.
Greenhouse Gas Protocol	Applied in the preparation and reporting of Scope 1, Scope 2, and Scope 3 greenhouse gas emissions inventories.
CDP- Carbon Disclosure Project	Supported climate-related disclosure practices and climate governance evaluation.
Applicable National Regulations and Guidance	Considered relevant sustainability-related regulatory developments and expectations within the markets in which the Group operates.

The assessment and reporting process was also informed by the Group's sustainability policies, governance framework, internal management systems, and stakeholder expectations.

Appendix B: SASB Content Index

The table below provides a cross-reference between the material sustainability topics assessed during the reporting period and the corresponding sections of this Sustainability Report.

Topic	Metric	Codes	Unit	Location	Pg No
ENVIRONMENTAL DIMENSIONS					
Green house Emission	Gross GHG emission (scope 1,2 & 3)	TR-RO-110a.1	Metric tonnes (t) CO_2-e	Climate Action & Emissions Performance	48,49
	Discussion of long- and short-term strategy or plan to manage Scope 1 Emissions	TR-RO-110a.2	Discussion	Climate Action & Emissions Performance	47
Energy	(1) Total energy consumed, (2) percentage grid electricity, Total Fuel Consumed	CG-EC-130a.1 TR-RO-110a.3 TC-SI-130a.1	Gigajoules Percentage	Energy Management & Efficiency	45,46
Water management	Water withdrawn and consumed	CG-EC-130a.2 TC-SI-130a.2	Discussion	Water Management	43
HUMAN CAPITAL DIMENSIONS					
Recruiting & Managing a Global, Diverse & Skilled Workforce	Percentage of (1) gender representation for (a) executive management, (b) non-executive management, (c) technical employees, and (d) all other employees	CG-EC-330a.3 SV-PS-330a.1 TC-SI-330a.3	Percentage	Diversity, Inclusion, and National Talent Development	32,33
	Percentage of technical employees who require a work visa	CG-EC-330a.4 TC-SI-330a.1	Percentage (%)	Diversity, Inclusion, and National Talent Development	34
Workforce Conditions, Health & Safety	1)Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees Description of the approach to managing short-term and long-term driver health risks	TR-RO-320a.1 TR-RO-320a.3	Rate Discussion	Employee Well-being, Health and Safety	36
Accident & Safety Management	Number of road accidents and incidents	TR-RO-540a.1	Number	Employee Well-being, Health and Safety	36
SOCIAL CAPITAL DIMENSIONS					
Data Privacy & Advertising Standards	Description of policies and practices relating to targeted advertising and user privacy,	CG-EC-220a.2 TC-SI-220a.1	Discussion	Customer Trust, Privacy, and Digital Responsibility	39
Data Security	Description of approach to identifying and addressing data security risk, including the use of third-party cybersecurity standards	CG-EC-230a.1 SV-PS-230a.1 TC-SI-230a.2	Discussion	Customer Trust, Privacy, and Digital Responsibility Cybersecurity Highlights 2025	39
	Number of data breaches, (2) percentages that are personal data breaches, (3) number of users affected	CG-EC-230a.2 SV-PS-230a.3 TC-SI-230a.1	Number Percentage	Customer Trust, Privacy, and Digital Responsibility	39
	Description of policies and practices relating to collection, usage, and retention of customer information	SV-PS-230a.2	Discussion	Responsible Data Management	40
Managing Systemic Risks from Technology Disruptions	Number of (1) performance issues and (2) service disruptions; (3) total customer downtime	TC-SI-550a.1	Number	Customer Trust, Privacy, and Digital Responsibility Cybersecurity Highlights 2025	39
	Description of business continuity risks related to disruptions of operations	TC-SI-550a.2	Discussion	Customer Trust, Privacy, and Digital Responsibility	39
BUSINESS MODEL AND INNOVATION DIMENSION					
Product Packaging & Distribution	Discussion of strategies to reduce the environmental impact of product delivery	CG-EC-410a.2	Discussion	Packaging and Resource Efficiency Operational Innovation and Last-Mile Optimization	29
GOVERNANCE AND LEADERSHIP DIMENSION					
Professional Integrity	Description of the approach to ensuring professional integrity	SV-PS-510a.1	Discussion	Governance & Leadership Ethical Business Conduct	24,25
Intellectual Property Protection & Competitive Behaviour	Total amount of monetary losses as a result of legal proceedings associated with professional integrity	SV-PS-510a.2	Presentation Currency	Governance Highlights 2025 - (No Penalties or zero cases reported)	24,25
ACTIVITY METRICS					
	Number of employees, Number of truck drivers	TR-RO-000.C	Number	Workforce Growth and Talent Development	31
	Number of shipments	CG-EC-000.C	Number	Jahez Group at a glance	11
	Number of employees by: (1) full-time and part-time, (2) temporary, and (3) contract	SV-PS-000.A	Number	Workforce Growth and Talent Development	31

Appendix C: Sustainability Assessment Methodology

Assessment Objective

The 2025 Sustainability Assessment was conducted to evaluate sustainability performance, governance maturity, disclosure readiness, material sustainability priorities, and future sustainability requirements across the Group.

Assessment Scope

The assessment covered sustainability-related governance, strategy, risk management, performance management, environmental performance, climate-related disclosures, human capital management, stakeholder engagement practices, and sustainability reporting processes.
Assessment Components
The assessment included:

- Sustainability Performance Review
- Sustainability Maturity Assessment
- Double Materiality Assessment Update
- Sustainability Gap Analysis
- IFRS S1 Readiness Evaluation
- IFRS S2 Readiness Evaluation
- Sustainability Roadmap Development

Information Sources

The assessment considered:

- Sustainability reports
- Annual reports
- Sustainability policies and procedures
- Governance documentation
- Sustainability standards and frameworks
- Operational performance information
- Climate and environmental performance data
- Human capital and stakeholder-related information
- Internal management systems and reporting processes

Double Materiality Assessment

The Double Materiality Assessment was updated during the reporting period to evaluate sustainability topics from both:

- Financial Materiality Perspective
- Impact Materiality Perspective

The assessment supported the prioritization of sustainability topics and informed the sustainability roadmap and future readiness activities.

Assessment Approach

The assessment evaluated:

- Governance
- Strategy
- Risk Management
- Metrics and Targets
- Sustainability Performance
- Stakeholder insights
- Disclosure Readiness
- Organizational Capabilities

The evaluation considered current practices, maturity levels, risks, opportunities, performance trends, and future sustainability requirements.

Assessment Limitations

The assessment was conducted using information available during the reporting period and reflects organizational practices, data availability, and reporting boundaries applicable at the time of assessment.

Appendix D: Definitions and Abbreviations

The following definitions and abbreviations are used throughout this Sustainability Report.

Term	Definition
CDP	Carbon Disclosure Project
Circular Economy	An economic model focused on reducing waste, maximizing resource efficiency, and promoting reuse and recycling.
Double Materiality	An assessment approach that considers both the impact of sustainability issues on the organization and the organization's impacts on society, the environment, and the economy.
ESG	Environmental, Social, and Governance.
GHG	Greenhouse Gas.
IFRS S1	International Financial Reporting Standard for General Requirements for Disclosure of Sustainability-related Financial Information.
IFRS S2	International Financial Reporting Standard for Climate-related Disclosures.
Material Topic	A sustainability topic that has the potential to significantly influence business performance, stakeholder decisions, or organizational impacts.
Scope 1 Emissions	Direct greenhouse gas emissions from sources owned or controlled by the organization.
Scope 2 Emissions	Indirect greenhouse gas emissions are associated with purchased electricity, heating, or cooling.
Scope 3 Emissions	Other indirect greenhouse gas emissions occur throughout the value chain.
SASB	Sustainability Accounting Standards Board.
Sustainability Risk	Environmental, social, governance, or climate-related risks that may affect organizational performance, resilience, or value creation.
Climate Risk	Risks associated with physical climate impacts or the transition to a lower-carbon economy.
Value Chain	Activities, resources, and stakeholders involved in delivering products and services from suppliers through to customers.

Appendix E: Additional Performance Tables

This appendix provides supplementary sustainability performance information supporting the disclosures presented throughout this report.

The tables included in this appendix may contain additional data and supporting metrics that were not included within the main report in order to maintain readability and report flow.

Indicative content may include:

Human Capital
- Detailed workforce composition by entity
- Gender Representation by subsidiaries.
- Employee demographics
- Nationalization performance by subsidiary
- Additional learning and development metrics
- Employee engagement metrics

Environment and Climate
- Additional energy consumption data
- Detailed greenhouse gas emissions data
- Scope 1, Scope 2, and Scope 3 emissions breakdowns
- Environmental performance indicators

Waste and Circularity
- Waste generation and recycling data
- Plastic reduction performance
- Paper reduction performance
- Circular economy initiative results

Governance and Social Capital
- Additional governance performance indicators
- Stakeholder engagement activities
- Community impact initiative metrics
- Cybersecurity and data protection performance indicators

The appendix serves as a supporting reference section for stakeholders seeking additional sustainability performance information beyond the summary metrics presented throughout the report.

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