Environment | Social | Governance

Omani Euro Food Industries S A O G

SUSTAINABILITY & ESG REPORT 2025
Leading, Health, Empowering Generations

Mother's Choice إختيار الأم

Prepared in accordance with Muscat Stock Exchange (MSX) ESG Disclosure Requirements for SAOG companies.

ALIGNMENT WITH OMAN VISION 2040

His Majesty Sultan Haitham bin Tarik has articulated a transformative vision for the Sultanate through Oman Vision 2040, emphasizing the nation's unwavering commitment to sustainable development, economic diversification, and societal well-being.

This forward-looking roadmap reflects Our Majesty's dedication to building a resilient and competitive Oman that harmonizes economic progress with environmental stewardship. Anchored on four key pillars- People and Society, Economy and Development, Governance and Institutional Performance, and Sustainable Environment. The Vision seeks to empower individuals, enhance institutional governance, drive sustainable economic growth, and safeguard Oman's natural resources for future generations. .

Oman Vision 2040 embodies the principles of Environmental, Social , and Governance (ESG), promoting innovation, equity, and sustainability at every level. Our Majesty has called upon all sectors of society to collaborate in achieving these ambitious goals, ensuring a future defined by inclusivity, accountability, and ecological balance. This ESG report reaffirms our alignment with these objectives, highlighting our contributions toward realizing the aspirations of Oman Vision 2040 while upholding the values espoused by Our Majesty. For further context on Our Majesty's endorsement of Oman Vision 2040,

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ABOUT THIS REPORT

Reporting period

This report covers ESG performance for the period **1 January 2025 to 31 December 2025** and applies to the Company's manufacturing operations located in **Sohar, Sultanate of Oman**.
The disclosures cover Environmental, Social, and Governance aspects relevant to the Company's operations. Where data is not currently available or not applicable, such instances have been transparently disclosed.

Scope and boundary

This report covers the operations of Omani Euro Food Industries, including:

- ***Operational Sites and Locations:*** *All manufacturing units, distribution facilities, and corporate offices under the direct control of Omani Euro Food Industries within Oman.*

- ***Activities and Processes:*** *Covering key business areas such as food production, quality assurance, logistics, supplier engagement, waste management, and energy efficiency initiatives.*

This report does not include operations outside Omani Euro Food Industries direct control, such as outsourced logistics providers and third-party supply chain partners.

ESG oversight is embedded within the Company's governance framework. The Board of Directors, supported by the Audit Committee, provides strategic oversight of ESG matters.
Day-to-day responsibility for ESG implementation and reporting rests with senior management, including Finance, HSE, Quality, and HR functions, ensuring integration across operations and compliance with regulatory requirements.

Reporting Guidelines

Omani Euro Food Industries adheres to globally recognized ESG standards, ensuring transparent sustainability disclosures.
The report is prepared with reference to:

- *Global Reporting Initiative (GRI) Standards*
- *UN Sustainable Development Goals (SDGs)*
- *HACCP Certification*
- *IHC Halal Certificate A and B for Mother's Choice products*
- *Good Manufacturing Practices (GMP)*
- *DIN EN ISO 22000:2018 Food Safety Management Systems*
- *Omani Environmental and Labor Regulations*

Forward-looking Statement

Omani Euro Food Industries aims to enhance sustainability by improving energy efficiency, waste management, and water conservation. The company is committed to reducing environmental impact, optimizing resource use, and ensuring compliance with ISO and HACCP standards. Key initiatives include GHG emission reduction, responsible sourcing, and operational sustainability improvements.

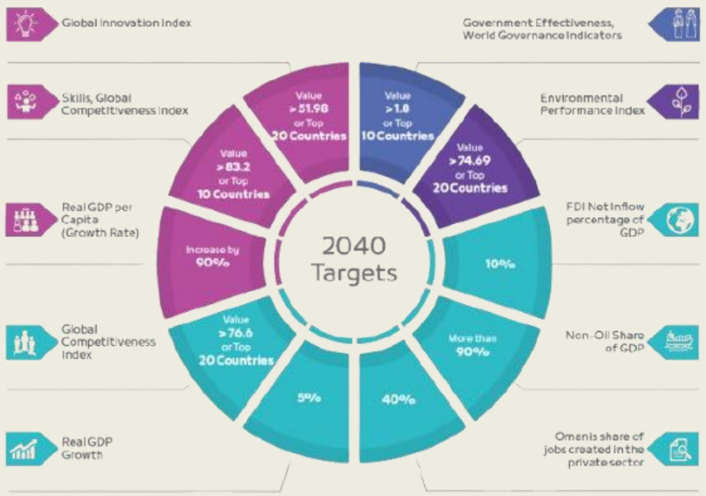
Board Statement on ESG Disclosure

This ESG Report has been prepared in accordance with the ESG disclosure requirements issued by the Muscat Stock Exchange (MSX) and applicable Capital Market Authority (CMA) regulations.
The Board of Directors of **Omani Euro Food Industries SAOG** has reviewed and approved this ESG Report in the board meeting on **15-02-2026**. The report is disclosed through the MSX ESG disclosure platform and the company's website.

MATERIALITY ASSESSMENT

Aligned with the ambitious Oman Vision 2040, Omani Euro Food Industries integrates sustainability into every facet of its operations. The company has aligned its sustainability initiatives with the Global Reporting Initiative (GRI) and the United Nations Sustainable Development Goals (SDGs), ensuring that its efforts contribute to global sustainability outcomes.

Through strategic planning and a commitment to innovation, Omani Euro Food Industries is dedicated to promoting environmental stewardship, social responsibility, and robust governance practices across all its business functions.



Oman Vision 2040 Indicators

Methodology

Our assessment involved a comprehensive survey of leadership, focusing on 18 material topics across Environmental, Social, and Governance areas.
These topics are directed by the Muscat Stock Exchange's latest guidelines.
Each topic was evaluated based on two key dimensions:

- ***Risk:*** *The potential negative consequences of not addressing the topic.*
- ***Impact:*** *The significance of the topic to our operations and stakeholders.*

This assessment examines how severe and likely these impacts are, determining where our business operations may cause significant harm or deliver substantial benefits.
The assessment was conducted in collaboration with the leadership and management of the company in the month of **October 2025**.

Oman Vision 2040 Pillars

MATERIALITY ASSESSMENT

Environmental

1. Energy consumption and waste management require moderate attention.
2. Greenhouse gas emissions and water management are currently perceived as lower priorities.

Social

1. Human rights, child rights, modern slavery, and employee information are the highest-priority social issues.
2. Talent recruitment, employee turnover, procurement practices, diversity, and inclusion require moderate attention.
3. Health, safety, well-being, community engagement, and investment are lower-priority areas.

Governance

1. Ethics, integrity, compliance, and remuneration are top governance priorities.
2. Board composition and cybersecurity require moderate attention

LEADERSHIP MESSAGE

Sustaining Excellence, Nurturing Growth, and Leading with Responsibility

Dear Valued Stakeholders,

At **Omani Euro Food Industries SAOG**, sustainability is a core responsibility that guides how we operate, grow, and create long-term value. As the business environment continues to evolve, we remain focused on building a resilient, responsible, and resource-efficient organization.

During 2025, we have continued to strengthen our **Environmental, Social, and Governance (ESG)** framework through measurable initiatives in energy efficiency, waste management, water conservation, and responsible sourcing. Our operations are supported by internationally recognized certifications, including **ISO 22000:2018**, **HACCP**, **GMP**, and **IHC Halal**, ensuring alignment with global best practices and Oman's national sustainability objectives.

Our **Environmental Policy** provides a structured approach to reducing emissions, optimizing resource consumption, and managing waste responsibly. In parallel, our **Occupational Health & Safety** and **Non-Discrimination** policies reinforce our commitment to a safe, ethical, and inclusive workplace. We continue to advance our **GHG emissions management initiatives**, with a focus on improving energy efficiency and strengthening environmental accountability across operations.

Sustainability is embedded across our value chain—from responsible procurement and food safety to transparent governance and ethical conduct. Through continuous improvement, adoption of appropriate technologies, and strong stakeholder engagement, we seek to enhance operational efficiency, support circular economy principles, and maintain the highest standards of product quality and consumer trust.

Looking ahead, our sustainability roadmap is designed to drive continuous improvement, sound governance, and operational excellence, while ensuring transparency and accountability.

We remain committed to responsible business practices that balance economic performance with environmental stewardship and social responsibility, creating sustainable value for our stakeholders and contributing positively to future generations.

Thank you for your continued trust and support.

Suman Chattopadhyay
Interim General Manager & CFO

ABOUT US

Our Business

Omani Euro Food Industries is a leading food manufacturing company in Oman, committed to producing high-quality, safe, and sustainable food products. Guided by internationally recognized certifications such as HACCP we ensure that our operations align with global best practices.

Our business operations span food production, quality assurance, and logistics, with a dedicated focus on minimizing environmental impact through energy efficiency, waste reduction, and water conservation.

At the heart of our business is a commitment to integrity, sustainability, and quality. We are driven by a vision to provide superior food products while fostering a safe, inclusive, and ethical workplace.
Through continuous improvement and adherence to stringent food safety standards, we aim to create long-term value for our stakeholders and contribute positively to Oman's broader sustainability goals.

Growth

Omani Euro Food Industries has demonstrated consistent growth by integrating sustainability, innovation, and strong governance into its core operations.

The company actively implements environmental management practices to drive GHG emission reduction ensuring a minimized environmental impact while aligning with industry best practices.

Workforce development remains a key priority, with a strong emphasis on Omanization, employee training, and career progression, supported by structured performance evaluation systems to foster long-term professional growth.

Milestones

Omani Euro Food Industries has achieved consistent growth by integrating innovation, governance, and responsible business practices into its core operations.

The company prioritizes operational efficiency and resource optimization, ensuring a balanced approach to sustainability and productivity. Efforts in waste reduction and responsible resource management contribute to long-term business resilience.

Workforce development remains a key focus, with strong initiatives in Omanization, employee training, and career growth, supported by structured performance appraisal systems.

Additionally, robust governance frameworks, including risk management policies and succession planning, reinforce operational continuity and adaptability in a dynamic business landscape.

ABOUT US

Driving Our EGS Vision Forward

Our Purpose
To deliver high-quality food products while upholding sustainability, ethical business practices, and operational excellence.

Our Vision
To be a leader in the food industry by ensuring safe, sustainable, and innovative practices that align with international quality standards.

Our Approach
We integrate environmental responsibility, ethical governance, and social well-being into our core operations, guided by ISO, HACCP, and sustainability policies to drive long-term impact.

SUSTAINABILITY

Omani Euro Food Industries is dedicated to reducing its environmental impact through GHG emission reduction, energy efficiency, and sustainable waste management.

INTEGRITY

The company upholds ethical governance, transparency, and anti-corruption principles, ensuring compliance with global standards. Integrity drives all decisions, reflecting accountability to stakeholders and society.

PEOPLE

With a focus on a safe, inclusive, and growth-oriented workplace, Omani Euro Food Industries prioritizes employee well-being, training, and career development. The Non-Discrimination Policy and ethical labor practices reflect the company's commitment to its workforce.

QUALITY

The company ensures HACCP-certified food safety and Halal compliance, delivering products that meet global and local standards. A strong focus on quality drives trust and enhances consumer satisfaction across all markets.

OUR ESG VALUES AND PRINCIPLES

At Omani Euro Food Industries, our Environmental, Social, and Governance (ESG) values and principles serve as the foundation for sustainable growth and responsible business practices. We are committed to integrating these values into every aspect of our operations, ensuring long-term value creation for our stakeholders while protecting the environment and supporting societal progress.

Environmental Stewardship:
We prioritize environmental responsibility by adopting sustainable practices and minimizing our ecological footprint. Guided by Environmental Management Systems, our initiatives focus on:

- *Reducing GHG emissions and enhancing energy efficiency.*
- *Implementing waste reduction, recovery, and recycling systems.*
- *Conserving natural resources through advanced water management techniques*

Environmental Responsibility:
Our people-centric approach ensures a safe, inclusive, and ethical work environment. This commitment is supported by:

- *Compliance with Occupational Health and Safety to ensure the well-being of our employees.*
- *A Non-Discrimination Policy that promotes diversity, equity, and inclusion across all levels of the organization.*
- *Investment in training, performance development, and Omanization programs to foster local talent and empower employees.*

Governance Excellence:
Strong governance is the cornerstone of our sustainable business practices. We adhere to:

- *Transparent and ethical operations guided by anti-bribery and anti-corruption policies.*
- *A robust risk management framework that ensures compliance with Omani labor and environmental regulations.*
- *Succession planning and performance appraisals that strengthen leadership continuity and decision-making.*

Commitment to Global Standards:
Omani Euro Food Industries is dedicated to aligning its ESG efforts with internationally recognized certifications, including HACCP food safety standards, to ensure the highest levels of quality, compliance, and consumer trust. These principles reflect our pledge to create shared value for stakeholders, contribute to Oman's national sustainability goals, and uphold our responsibility to future generations.

EXECUTIVE SUMMARY

At Omani Euro Food Industries, we are committed to responsible business practices that drive long-term value creation while ensuring sustainability, ethical governance, and social responsibility.

Our ESG strategy is embedded in our operations, aligning with our corporate policies, regulatory requirements, and global sustainability frameworks. We focus on minimizing environmental impact, upholding employee well-being, and maintaining transparent governance structures.

Our commitment to environmental responsibility is demonstrated through waste reduction, resource efficiency, and adherence to sustainable practices.

Key Commitments

Aligned with global ESG frameworks and guided by our dedicated sustainability committees, OEFI places a strong focus on:

Environmental Sustainability

Environmental Compliance – Adherence to global standards for sustainable resource use and waste management.
Energy and Resource Efficiency – Optimization of electricity, water, and fuel consumption to minimize environmental impact.
Sustainable Waste Management – Implementation of structured processes for waste reduction and safe disposal.

Community Empowerment

Occupational Health and Safety – Ensuring a safe work environment through our OH and S Policy.
Ethical Labor Practices – Compliance with Human Rights, Non-Discrimination, and Anti-Corruption Policies.
Community Support – Active engagement in CSR initiatives, including donations to healthcare, disability support, and education programs.

Governance and Ethical Practices

Transparent Corporate Governance – Guided by the Board of Directors' Manual, Audit Committee Charter, and Risk Management Policy.
Regulatory Compliance and Risk Management – Adherence to financial, operational, and legal compliance frameworks.
Ethical Business Conduct – Commitment to Anti-Bribery, Information Security, and Disclosure Policies to uphold corporate integrity.

EXECUTIVE SUMMARY

Key ESG Achievements

Environmental Milestone

Omani Euro Food Industries has made measurable strides in enhancing sustainability by improving operational efficiency and reducing its environmental impact. These efforts include:

- ***Lower Energy and Resource Consumption*** *– Recorded measurable reductions in electricity and fuel consumption, supporting cost savings and environmental efficiency.*
- ***Sustainable Practices*** *– Strengthened compliance with environmental risk assessments and sustainable waste management strategies, ensuring effective policy implementation.*
- ***Optimized Waste Handling*** *– Implemented structured processes to reduce industrial waste, aligning with best sustainability practices and reducing overall environmental footprint.*

Social Milestone

Omani Euro Food Industries social initiatives have focused on enhancing employee well-being, fostering inclusivity, and contributing to community welfare:

- ***Strengthened Workplace Safety*** *– Achieved zero major workplace incidents, demonstrating effective enforcement of safety protocols.*
- ***Employee Skills Enhancement*** *– Conducted internal training and upskilling programs to improve workforce capabilities, aligning with industry best practices.*
- ***CSR Contributions in 2023*** *– Direct financial support of OMR 15,000 provided to healthcare, disability support, and education initiatives, reinforcing social responsibility.*

Governance Milestone

Governance improvements have enhanced Omani Euro Food Industries corporate integrity, financial oversight, and cybersecurity frameworks:

- ***Stronger Risk and Audit Controls*** *– Enhanced Board oversight and investment monitoring, ensuring financial transparency and ethical decision-making.*
- ***Driven Security Enhancements*** *– Strengthened data protection policies and cybersecurity protocols, reducing risks related to digital operations.*
- ***Regulatory Compliance Success*** *– Achieved 100% adherence to Oman's corporate governance, audit, and financial disclosure requirements, maintaining stakeholder trust.*

EXECUTIVE SUMMARY

Challenges in Achieving Sustainability
While Omani Euro Food Industries remains committed to sustainable business practices, several challenges hinder the full realization of ESG goals:

- ***Energy and Resource Efficiency –*** *Managing electricity, water, and fuel consumption remains a key challenge, necessitating ongoing investment in energy-efficient solutions.*

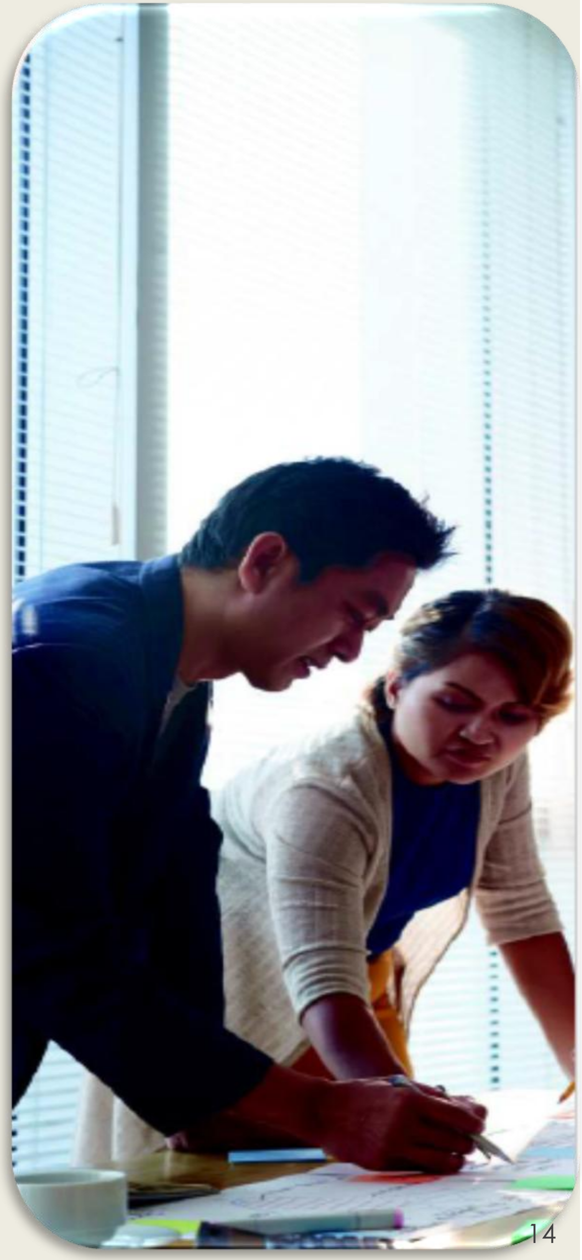
- ***Waste Management and Circular Economy*** *– Reducing slow-moving inventory and ensuring effective waste disposal.*

- ***Occupational Health and Safety Compliance*** *– Adhering to global standards and mitigating workplace risks demand consistent monitoring and training.*

- ***Regulatory and Compliance Risks*** *– Evolving corporate governance, audit regulations, and environmental policies require rigorous adherence and policy updates.*

- ***Stakeholder Engagement and Supply Chain Ethics*** *– Ensuring alignment of supplier practices with human rights, non-discrimination, and anti-bribery policies is a persistent challenge.*

Why these achievements matter?
These measurable improvements reflect Omani Euro Food Industries progress in turning ESG commitments into tangible results. By successfully implementing sustainability, safety, and governance enhancements, the company strengthens its competitive position while maintaining ethical and responsible business operations.



OPERATIONAL SUSTAINABILITY

Omani Euro Food Industries is committed to integrating sustainability into its core operations by optimizing resource efficiency, reducing environmental impact, and ensuring compliance with Environmental Management Systems.

Through structured policies and continuous monitoring, the company aligns its operational practices with long-term sustainability goals.

Energy Efficiency

Efficient energy utilization is a key focus for Omani Euro Food Industries, ensuring reduced consumption without compromising operational performance.

- ***Resource Efficiency Audits:***
  Regular monitoring of electricity and fuel usage helps identify areas for optimization and cost reduction.
- ***Sustainability Compliance:***
  Alignment with sustainable practices guarantees environmentally responsible practices across all operation

Water Conservation

Sustainable water management is a critical element in Omani Euro Food Industries operational framework, aimed at minimizing waste and ensuring efficient usage.

- ***Consumption Tracking:***
  Water usage is regularly assessed to identify inefficiencies and implement conservation measures
- ***Sustainable Usage Policies:***
  Water management aligns with standards, ensuring regulatory compliance and responsible consumption

OPERATIONAL SUSTAINABILITY

Waste Management
Omani Euro Food Industries is committed to structured waste management practices to minimize environmental impact. Through efficient resource utilization, responsible disposal, and continuous monitoring, the company integrates sustainability into its operations.

Waste Reduction:
Omani Euro Food Industries implements waste minimization strategies to optimize resource use and reduce excess materials. The company addresses slow-moving inventory challenges to enhance operational efficiency and prevent unnecessary waste accumulation.

Safe Disposal:
Waste disposal processes adhere to regulatory and environmental standards, ensuring safe handling and compliance with sustainable practices. The company follows structured audit mechanisms to regularly review disposal methods and maintain responsible waste management.

Recycling Initiatives:
Omani Euro Food Industries promotes recycling and reuse initiatives to maximize resource efficiency and minimize waste. The company integrates structured waste tracking systems to enhance recovery processes and support sustainable procurement practices.

Continuous Monitoring and Improvement:
Regular environmental audits and employee training programs ensure waste management effectiveness.

Certifications
Omani Euro Food Industries adheres to internationally recognized standards and industry best practices, demonstrating its commitment to environmental sustainability, occupational health and safety, food quality, and regulatory compliance.

DIN EN ISO 22000:2018 – Food Safety Management
This certification integrates ISO 22000:2018 principles, ensuring food safety from raw materials to final products across the supply chain.

HACCP – Hazard Analysis and Critical Control Points
Omani Euro Food Industries HACCP certification ensures a systematic approach to identifying, evaluating, and controlling food safety hazards throughout production.

Good Manufacturing Practices (GMP)
Omani Euro Food Industries follows GMP standards to maintain consistent quality, hygiene, and safety in food production, packaging, and distribution.

IHC Halal Certification – Mother's Choice
Mother's Choice products are IHC Halal certified (A and B), ensuring compliance with Islamic dietary laws, ethical sourcing, and quality assurance in manufacturing.

ENVIRONMENT

Environmental Stewardship

Omani Euro Food Industries is steadfast in its commitment to environmental sustainability. Through a well-structured approach, the company prioritizes energy efficiency, resource conservation, and responsible waste management while fostering accountability and compliance with national and international regulations.

Minimizing Carbon Emissions
Omani Euro Food Industries actively manages its energy consumption and carbon footprint by implementing efficiency measures and monitoring fuel and electricity usage. These initiatives contribute to sustainability targets, ensuring operational excellence while reducing environmental impact.

Enhancing Energy Efficiency
The company integrates energy audits and conservation strategies to optimize resource usage. By aligning with global guidelines, Omani Euro Food Industries ensures continuous performance improvements, making sustainability an integral part of its business processes.

Sustainable Water Management
Water conservation remains a key focus, with structured tracking systems and efficiency measures in place.

Responsible Waste Management
A structured waste reduction and disposal strategy ensures that materials are used efficiently while minimizing environmental harm. The company follows a systematic waste tracking process, addressing slow-moving inventory concerns and maintaining compliance with sustainability frameworks.

Engaging with Communities for Sustainability
Through Corporate Social Responsibility (CSR) initiatives, Omani Euro Food Industries collaborates with local communities to support healthcare, education, and environmental programs.

Accountability Framework
By implementing ISO-certified management frameworks and conducting regular audits, Omani Euro Food Industries upholds its commitment to environmental governance. These measures strengthen regulatory compliance, ensuring that sustainability remains at the core of corporate decision-making.

ENVIRONMENT

Emissions Summary

Omani Euro Food Industries recorded total greenhouse gas (GHG) emissions of **440.267 t CO_2e** across Scope 1, Scope 2 categories. Direct emissions under **Scope 1** accounted for **122.098 t CO_2e**, primarily from stationary combustion (**122.098 t CO_2e**), refrigerants (**98.464 t CO_2e**), and fire extinguishers (**62 t CO_2e**). Indirect emissions under **Scope 2** resulting from electricity, Heat and Steam consumption, contributed **318.169 t CO_2e**.

To mitigate its carbon footprint, the company has implemented various emission reduction initiatives, including the adoption of fuel-efficient technologies, transition to low-emission vehicles, and conducting energy audits to identify high-emission areas.

Additionally, renewable energy adoption, energy-efficient lighting and HVAC systems, sustainable procurement strategies, and enhanced waste processing and recycling are key focus areas for further emissions reduction.
By continuously refining its energy strategies, Omani Euro Food Industries remains committed to sustainability, regulatory compliance, and environmental responsibility, ensuring alignment with global environmental standards.

ENVIRONMENT

Scope 1 and Scope 2 GHG Emissions

Omani Euro Food Industries is committed to measuring, managing, and reducing greenhouse gas (GHG) emissions as part of its sustainability strategy. By adhering to good sustainable practices, the company ensures transparency in tracking both direct (Scope 1) and indirect (Scope 2) emissions while aligning with global environmental objectives.

Through a data-driven approach, Omani Euro Food Industries enhances environmental impact assessments, enabling precise reporting and regulatory compliance. The company continuously refines its energy consumption strategies to minimize emissions and improve operational efficiency. Below is an outline of Scope 1 and Scope 2 emissions sources and mitigation initiatives.

Scope 1 (Direct Emissions)

Source

Direct emissions arise from fuel combustion, transportation activities, and onsite energy usage in manufacturing operations.

Reduction Initiatives

- Adoption of fuel-efficient technologies to optimize energy use
- Introduction of renewable energy sources
- Transition towards low-emission vehicles to minimize transportation-related carbon footprint
- Implementation of comprehensive energy audits to identify and mitigate high-emission areas

Scope 2 (Indirect Emissions)

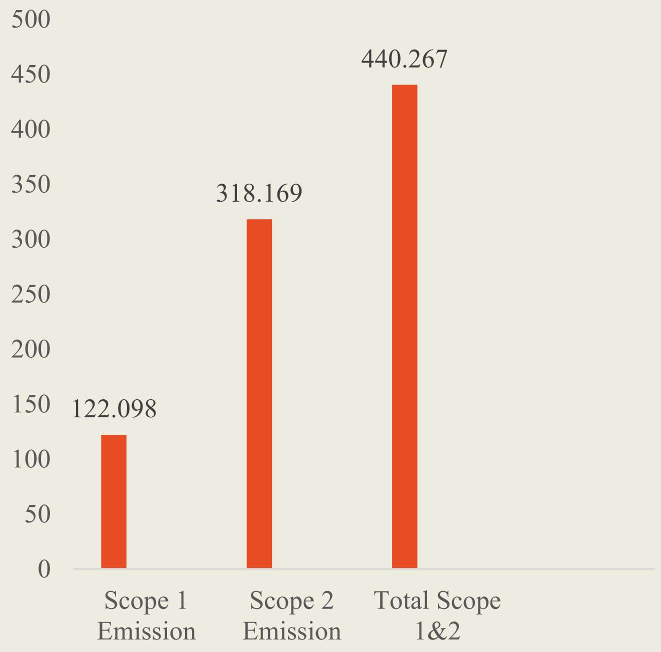
Source

Indirect emissions result from purchased electricity, cooling systems, and energy consumption across facilities.

Reduction Initiatives

- Gradual shift to renewable energy sources, including solar power, to reduce dependency on conventional electricity
- Implementation of energy-efficient lighting and HVAC systems to improve energy performance
- Regular performance evaluations and audits to optimize electricity consumption and enhance energy efficiency

Categories	Emissions t CO_2e
Stationary Combustion	122.098 Kg
Refrigerants	98.464 Kg
Fire Extinguisher	62 Kg
Electricity	318.169 Kg
Heat and Steam	122.098 Kg
Total Scope 1 Emissions	122.098 Kg
Total Scope 2 Emissions	318.169 Kg
Total Scope 1 and 2 Emissions	440.267



ENVIRONMENT

Energy Management
Effective energy management is a critical part of Omani Euro's sustainability strategy, ensuring efficient resource utilization, reduced environmental impact, and operational excellence.
By adhering to Environmental Management Systems, the company maintains a structured approach to monitoring and optimizing energy consumption across its operations.

Energy Monitoring
• Regular Energy Audits – Structured tracking of fuel, electricity, and water usage to identify inefficiencies and optimize resource utilization.
• Compliance – Environmental policies ensuring sustainable energy consumption and alignment with global best practices.
• Operational Energy Assessments – Evaluating electricity and fuel usage patterns to implement data-driven conservation strategies.

Energy efficiency achievements
• Renewable Energy Considerations – Evaluating alternative energy sources, such as solar integration, to reduce dependency on conventional electricity.

Accountability
• Transparent Reporting and Compliance – Regular internal audits and documentation to track and optimize energy performance.
• Operational Best Practices – Implementation of energy-efficient lighting, optimized machinery, and sustainable operational workflows.

Energy Source	consumption
Natural Gas	61,049 m^3
Electricity	600,021 (KWh)
Heat and Steam	644066 (KWh)

ENVIRONMENT

Water Management

Omani Euro is dedicated to responsible water management, ensuring efficient usage, conservation, and compliance with environmental regulations. The company implements structured strategies to monitor, optimize, and reduce water consumption, reinforcing its commitment to sustainability.

- **Efficient Usage, Recycling and Reuse:** To minimize water wastage, Omani Euro integrates efficiency initiatives, including optimized water use in operations and proactive leakage prevention measures. The company explores wastewater recycling and repurposing techniques to reduce its dependency on freshwater sources, contributing to a circular economy. Preventive maintenance ensures that water infrastructure is well-managed, preventing losses and improving sustainability efforts.

- **Water Consumption and Monitoring:** Omani Euro actively tracks water usage across operations, conducting regular audits to ensure optimal consumption. Data-driven assessments help identify inefficiencies and drive continuous improvements. These monitoring mechanisms align with global sustainability standards, ensuring transparency and accountability.

- **Sustainability and Regulatory Compliance:** Omani Euro aligns its water conservation strategies with global standards, ensuring compliance with Omani environmental laws and regulations. Internal sustainability policies promote responsible water consumption, while audit-driven reporting frameworks track improvements, reinforcing the company's commitment to long-term conservation efforts.

By integrating real-time monitoring, efficiency measures, and recycling initiatives, Omani Euro strengthens its dedication to environmental responsibility and sustainable resource management. These efforts support operational excellence while minimizing the company's environmental footprint.

Water Metrics	Consumption m^3
Total Water Supply	4897 m^3

SOCIAL

Social Responsibility

At Omani Euro Food Industries, we recognize our role as a responsible corporate citizen, ensuring that our business contributes positively to society. Our Corporate Social Responsibility (CSR) Charter serves as a guiding framework, ensuring that our activities align with national economic, social, and environmental priorities while mitigating any adverse impacts.

Our CSR strategy is structured through an annual plan developed by executive management to ensure the company's philosophy, policies, and community engagement principles are effectively implemented. This plan includes:

- **Allocated Budget** – A dedicated CSR budget set annually to support company initiatives.

- **Support and Participation Methods** – Defining how the company and employees contribute to CSR efforts.

- **Core Values and Principles** – Ensuring that CSR activities reflect the company's commitment to sustainability, inclusivity, and ethical business practices.

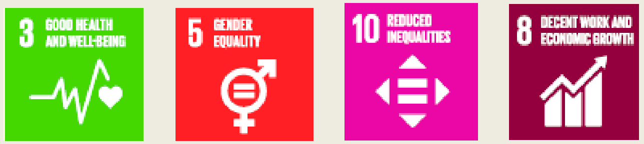
- **Targeted Social Segments and Fields** – Identifying key areas where the company aims to drive social impact, in line with its corporate values.

To maintain transparency and accountability, Omani Euro Food Industries integrates CSR performance and impact assessment into its annual reporting structure. The CSR report includes:

- *A detailed breakdown of CSR activities undertaken during the year.*
- *Financial expenditures and budget utilization to ensure transparency.*
- *Impact evaluation to measure the effectiveness and sustainability of CSR efforts.*

Omani Euro Food Industries remains committed to embedding CSR into its core business operations, ensuring that all initiatives reflect its values, governance principles, and long-term sustainability goals. Through a well-defined CSR framework, the company actively works towards fostering positive economic, social, and environmental change in Oman.

Supporting the UN SDGs:



SOCIAL

Workforce Management and Employee Well-being

Brief

At Omani Euro Food Industries, we are committed to fostering an inclusive, safe, and engaging workplace that enhances employee well-being and professional growth. Our policies emphasize fair treatment, diversity, and compliance with ethical business standards, ensuring that our workforce remains motivated and aligned with our corporate values.

The company adheres to strict non-discrimination policies, ensuring that employment decisions are based solely on qualifications, skills, and merit. We also prioritize occupational health and safety, offering a safe and hygienic working environment, in compliance with Omani labor laws and industry regulations.

Board of Directors	Male	Female	Total
Chairman	1	-	1
Vice chairman	1	-	1
Director	3	-	3
Audit committee	3	-	3

Workforce Distribution by Positions	Male	Female	Total
Entry and Mid level	29	15	44
Senior and Executive level	4	2	6

Workforce Distribution by Nationality	Male	Female	Total
Oman	13	16	29
Expatriates	20	1	21

Audit Committee	Male	Female	Total
Chairman	1	-	1
Vice chairman	2	-	2

SOCIAL

Health and Safety and Labor Practices

At Omani Euro Food Industries, we are committed to ensuring a safe, ethical, and compliant work environment for all employees, contractors, and business partners. Our approach to health, safety, and labor practices is guided by international best practices, Omani labor laws, and industry regulations, ensuring the well-being of our workforce while fostering a culture of integrity and accountability.

Occupational Health and Safety

OEFI prioritizes the prevention of workplace injuries and occupational illnesses by implementing a proactive risk management approach. Our policies align with Occupational Health and Safety Standards, ensuring compliance with industry best practices.

- **Risk Management and Prevention:** We actively identify, assess, and mitigate workplace hazards, focusing on manual handling, vehicle and equipment operation, and slip, trip, and fall prevention.
- **Hygiene and Workplace Safety:** Safe systems of work are established to promote hygiene, proper sanitation, and workplace ergonomics.
- **Employee Training and Awareness:** Regular health and safety training programs are provided to ensure that employees understand their responsibilities and workplace risks.
- **Personal Protective Equipment (PPE):** All employees are equipped with appropriate PPE to ensure safe working conditions.
- **Emergency Preparedness:** We conduct risk assessments and safety drills, ensuring that employees are well-prepared for emergencies.
- **Continuous Improvement:** We actively review new and emerging risks, such as global health concerns, and implement appropriate control measures.

Ethical Labor Practices and Human Rights

OEFI upholds the highest ethical standards in employment practices, ensuring fair treatment, inclusivity, and non-discrimination in accordance with international human rights principles, Omani labor laws, and GCC regulations.

- **Zero Tolerance for Child and Forced Labor:** OEFI does not tolerate child labor, forced labor, or modern slavery in any form across our operations and supply chain.
- **Fair Wages and Working Conditions:** Employees receive competitive wages that meet or exceed Omani labor law standards, with fair working hours, overtime compensation, and equitable benefits.
- **Diversity, Inclusion, and Equal Opportunity:** We foster a diverse and inclusive workplace, ensuring that all employees are treated with dignity and respect, regardless of gender, nationality, or background.
- **Freedom of Association and Employee Rights:** Employees have the right to express workplace concerns, report violations, and participate in decision-making processes related to their work environment.
- **No Harassment or Discrimination:** We enforce a strict non-discrimination policy, prohibiting harassment, abuse, or intimidation of any kind in the workplace.
- **Supplier Compliance:** Our Supplier Code of Conduct ensures that all business partners comply with ethical labor standards, fair employment policies, and responsible business practices.

Omani Euro Food Industries remains committed to maintaining a safe, ethical, and high-performing workplace through continuous monitoring, training, and compliance with health, safety, and labor regulations. Our policies reflect our dedication to responsible business practices, workforce well-being, and long-term sustainability.

Human Rights and Awareness

At Omani Euro Food Industries (OEFI), we are committed to upholding ethical labor practices, workplace inclusivity, and human rights in accordance with Omani labor laws, GCC regulations, and international standards. Our policies ensure that all employees, suppliers, and stakeholders operate in an environment that promotes fairness, integrity, and respect

Commitment to Ethical Practices

Zero Tolerance for Forced and Child Labor:
OEFI strictly prohibits child labor, forced labor, and modern slavery within its business and supply chain. All employment is voluntary, and no individuals under the age of 15–18 are engaged in hazardous work or night shifts.

Workplace Safety and Well-being:
Committed to Occupational Health and Safety Standards, we actively identify and mitigate risks related to manual handling, equipment operation, and workplace hazards.

Non-Discrimination Policy:
OEFI enforces a strict policy against discrimination, ensuring fair treatment regardless of race, gender, nationality, or other personal characteristics.

Fair Wages and Working Conditions:
OEFI ensures compliance with Omani wage laws, guaranteeing industry-standard salaries, overtime compensation, and safe working conditions for all employees.

Employee Training and Awareness

Regular Training on Human Rights and Workplace Ethics:
Employees receive continuous education on ethical business practices, workplace safety, and compliance with labor rights.

Health and Safety Awareness:
Training sessions focus on workplace safety, hygiene, and emergency preparedness, ensuring a safe and responsible work environment.

Anti-Corruption and Ethical Compliance:
OEFI actively educates employees on corporate ethics, bribery prevention, and confidential reporting mechanisms.

Leadership Involvement and Accountability

Supplier Code of Conduct:
All suppliers and business partners must adhere to OEFI's ethical labor and anti-corruption policies, ensuring fair employment practices and compliance with international labor standards.

Confidential Reporting Mechanisms:
Employees can report concerns regarding human rights, workplace ethics, or safety violations through designated channels without fear of retaliation.

Monitoring and Continuous Improvement:
OEFI conducts regular audits and assessments to enhance human rights protections and ensure full compliance with ethical labor standards.

Commitment to a Responsible Workplace

By embedding human rights, labor ethics, and safety standards into our operations, OEFI ensures that all employees and partners work in a fair, inclusive, and transparent environment.
Our policies reflect our dedication to ethical business practices, continuous improvement, and sustainable workforce management.

GOVERNANCE

Governance Highlights

Board Diversity
Omani Euro Food Industries (OEFI) is committed to fostering a diverse and inclusive governance structure, ensuring that board representation reflects a mix of expertise, backgrounds, and perspectives. The company prioritizes inclusivity to align with international corporate governance standards and ensure well-rounded decision-making.

Diversity insights	Gender	Number
Chairman – Non-executive and Non-Independent	Male	1
Deputy Chairman – Non-executive and Non-Independent	Male	1
Director Non-executive	Male	3

Independent Board Members
The governance framework at Omani Euro Food Industries SAOG is built on principles of independence and integrity. Independent directors play a vital role in the board, ensuring unbiased oversight and strategic decision-making. This governance structure supports the company's commitment to transparency, accountability, and ethical leadership in all aspects of its operations.

Independent insights	Male	Female	Total
Total Board Members	5	-	5
Independent Members	2	-	2
Non-Independent Directors	3	-	3

GOVERNANCE

Ethics and Anti-Corruption Policies

Omani Euro Food Industries SAOG (OEFI) is committed to upholding the highest standards of ethics, integrity, and transparency in all its business operations. The company enforces a zero-tolerance policy on bribery and corruption, ensuring compliance with international best practices, local regulations, and corporate governance principles.

Professionalism and Integrity:

• Directors and executives must act in the best interest of the company, ensuring compliance with corporate governance rules.

• Business decisions must be made independently, free from undue influence or personal interests.

• Any individual associated with OEFI must not misuse confidential information for personal gain.

Anti-Bribery and Corruption Policies:

OEFI maintains a strict anti-bribery framework, ensuring that:

• No director, employee, or third party shall offer, accept, or solicit bribes, kickbacks, or improper payments to gain business advantage.

• Any instance of fraud, corruption, or unethical behavior must be reported immediately, with whistleblower protection provided to employees.

• Transactions and relationships must be transparent and documented to prevent any illicit financial activity.

• Gifts, hospitality, and benefits must be disclosed and approved in accordance with company policies to avoid conflicts of interest.

Compliance and Enforcement:

OEFI enforces compliance with all ethical and anti-corruption policies through:

• Regular audits and independent evaluations to detect and mitigate risks.

• Strict disciplinary actions, including legal proceedings, against individuals or entities involved in unethical conduct.

• Training and awareness programs to educate employees and management on ethical standards and legal obligations.

Previously reported financial data, if corrected or updated due to methodological changes, undergoes Audit Committee review and is disclosed transparently in accordance with IFRS and GRI 2-4.

Supplier Code of Conduct

Omani Euro Food Industries (OEFI) upholds the highest ethical standards in its business operations and expects the same from its suppliers. The Supplier Code of Conduct establishes the fundamental principles that govern the relationship between OEFI and its suppliers of goods and services.

This Code ensures that suppliers adhere to internationally recognized standards on human rights, labor rights, environmental sustainability, and anti-corruption.

The Supplier Code of Conduct is incorporated into all supplier contracts and mandates adherence to the following principles:

- **Ethics and Integrity:** Suppliers must operate with honesty, transparency, and ethical integrity, complying with all industry regulations.
- **Equality and Non-Discrimination:** Fair treatment of employees is mandatory. Discrimination based on race, religion, gender, or disability is strictly prohibited.
- **Employment Conditions:** Suppliers must ensure a safe, fair, and harassment-free workplace. Child labor and hazardous conditions are not allowed. Compliance with health and safety regulations is required.
- **Data Privacy and Security:** Suppliers must protect and secure all confidential OEFI information.
- **Environmental Protection:** Suppliers must follow sustainable practices, reducing energy, water, waste, and hazardous materials while ensuring proper disposal and emissions control.
- **Human Rights:** Suppliers must uphold human rights and ethical labor practices within their operations.
- **Product Quality and Safety**: Suppliers must meet food safety and GMP standards, ensuring all products are of high quality, safe, and compliant with specifications.
- **Confidentiality:** Business information must be protected and never misused for personal or illegal gains.
- **Health and Safety:** Suppliers must provide a safe, hygienic workplace, follow industry safety laws, and ensure proper training and protective measures.

GOVERNANCE

Remuneration Policies and Process

At Omani Euro Food Industries SAOG, the Nomination and Remuneration Committee (NRC) plays a vital role in ensuring a structured and transparent remuneration framework that aligns with industry standards and regulatory compliance. Our remuneration policy covers fixed and variable compensation, including performance-based incentives, allowances, and director fees, with periodic evaluations to uphold competitiveness and corporate alignment. The process of determining remuneration involves annual reviews that assess market benchmarks, corporate financial performance, and individual contributions, ensuring a fair and merit-based compensation structure.

The final remuneration recommendations undergo board approval and shareholder oversight, ensuring accountability and governance compliance.

Risk Management Policy

Omani Euro Food Industries SAOG has established a comprehensive risk management framework to identify, assess, and remediate negative impacts on its operations, financial health, and stakeholders. The company conducts annual risk reviews, mitigation planning, and real-time monitoring to ensure proactive risk control. Corrective actions are implemented as necessary, aligning with regulatory and internal governance standards.

Compliance with Laws and Regulations

Omani Euro Food Industries SAOG maintains strict regulatory compliance through structured governance policies and audit committee oversight. The company actively monitors legal and operational compliance, ensuring adherence to Capital Market Authority (CMA) regulations, financial laws, and corporate governance guidelines. A robust internal audit function safeguards compliance effectiveness.

Governance Body Performance Evaluation

Omani Euro Food Industries SAOG conducts an annual performance evaluation of the Board of Directors to ensure governance effectiveness, strategic oversight, and regulatory compliance. The Nomination and Remuneration Committee (NRC) facilitates this assessment, which is conducted by an independent third party, adhering to the Capital Market Authority (CMA) guidelines. The evaluation process considers corporate governance compliance, stakeholder engagement, and strategic decision-making to enhance board efficiency and long-term sustainability.

Delegation of Responsibility

The Board of Directors at Omani Euro Food Industries SAOG has implemented a clear delegation framework, ensuring that responsibility for managing impacts is effectively assigned across executive management. The Board establishes strategic objectives, risk management frameworks, and governance policies, delegating operational responsibilities to key executives. This structure fosters accountability and supports sustainable business practices.

Ethical Governance

Omani Euro Food Industries SAOG upholds strict conflict-of-interest policies to ensure ethical decision-making and transparency. Board members and executives are required to disclose potential conflicts, abstain from related deliberations, and prioritize shareholder interests over personal or associated parties. These measures align with the company's commitment to corporate governance integrity and ethical leadership.

GOVERNANCE

Procurement Practices

At Omani Euro Food Industries SAOG, procurement practices are governed by a structured framework that prioritizes transparency, efficiency, and regulatory compliance in alignment with Capital Market Authority (CMA) guidelines.

The company implements open tendering processes, conducts rigorous financial oversight, and performs supplier risk assessments to ensure a resilient and sustainable supply chain. Additionally, procurement policies focus on inventory risk management and supplier reliability, reinforcing governance best practices.

Security Practices

Omani Euro Food Industries SAOG integrates security practices into its internal control framework, ensuring the protection of assets, information, and infrastructure. The company enforces physical security measures, data protection protocols, and risk mitigation strategies, including password protection, anti-virus security, and backup management. Regular internal audits evaluate and enhance security measures to maintain compliance and operational resilience.

(MoU) Signing with Belarus – Strengthening International Collaboration

In September 2024, the Chairman of Omani Euro Food Industries, in collaboration with the Ministry of Commerce, signed a Memorandum of Understanding (MoU) with representatives from Belarus.

This strategic agreement aims to enhance bilateral trade, foster innovation in food production, and expand international business opportunities. The MoU aligns with Omani Euro's commitment to strong governance, international partnerships, and economic growth, supporting our long-term ESG objectives of sustainability, ethical business practices, and economic development.

GRI Content Index (GRI Universal Standards 2021)

GRI 2: Organizational details, reporting scope, governance and strategy

GRI 3: Material topics and management approach

GRI 302: Energy consumption (qualitative disclosure)

GRI 303: Water management

GRI 305: GHG emissions – framework under development

GRI 403: Occupational health and safety

GRI 404: Training and development

GRI 205: Anti-corruption and ethics

MSX ESG Disclosures – Data Readiness Statement

- Prepared in line with MSX ESG Disclosure Guidelines and CMA framework
- FY-2025 considered as baseline ESG reporting year
- Certain ESG indicators are qualitative or under development
- Board of Directors has overall ESG oversight responsibility
- Commitment to enhanced ESG measurement from FY-2026 onwards

FUTURE OUTLOOK

Excellence in Service, Leadership in Sustainability
Omani Euro Food Industries (OEFI) is steadfast in its commitment to sustainability, ethical business practices, and operational excellence. The company's future outlook is centered around environmental stewardship, corporate social responsibility, and robust governance.

As part of its Environmental Management Systems (EMS), OEFI aligns with global standards, focusing on energy efficiency, waste reduction, and sustainable sourcing while actively exploring alternative energy solutions and low-emission technologies.

The company also prioritizes corporate social responsibility (CSR) by integrating community engagement initiatives, social impact projects, and ethical labor policies, ensuring fair and transparent business operations.

With a structured risk management framework, OEFI proactively mitigates operational risks and continuously enhances compliance, sustainability, and financial resilience. Through these strategic initiatives, OEFI is committed to fostering long-term growth, minimizing environmental impact, and upholding the highest ethical standards, ensuring sustainable success in the evolving global food industry.

30 ESG METRICS

Environment

Section	Item	Particulars
E1. GHG Emissions	E1.1 Total amount for Scope 1 (t CO_2e)	122.098
E1. GHG Emissions	E1.2 Total amount for Scope 2 (t CO_2e)	318.169
E1. GHG Emissions	E1.3 Total amount for Scope 3 (t CO_2e)	No
E2. Emissions Intensity	E2.1 Total GHG emissions per output scaling factor (t CO_2e / Revenue in million OMR)	590.170
E2. Emissions Intensity	E2.2 Total non-GHG emissions per output scaling factor	N/A
E3. Energy Usage	E3.1 Total amount of energy directly consumed (MWh)	664.331
E3. Energy Usage	E3.2 Total amount of energy indirectly consumed (MWh)	0.0000
E4. Energy Intensity	Total direct energy usage per output scaling factor (MWh / MWh Generated Energy)	N/A
E5. Energy Mix	Percentage: Energy usage by generation type (Renewables, hydro, coal, natural gas)	100% electrical energy sourced
E6. Water Usage	E6.1 Total amount of water consumed (m^3)	4897
E6. Water Usage	E6.2 Total amount of water reclaimed (m^3)	0.0000

Section	Item	Particulars
E7. Environmental Operations	E7.1 Does your company follow a formal Environmental Policy?	No
E7. Environmental Operations	E7.2 Does your company follow specific waste, water, energy, and/or recycling policies?	No
E7. Environmental Operations	E7.3 Does your company use a recognized energy management system? (ISO 14001, ISO 50001)	No
E8. Environmental Oversight / Management	Does your Senior Management Team oversee and/or manage sustainability related issues?	Yes
E9. Environmental Oversight / Board	Does your Board of Directors oversee and/or manage sustainability related issues?	Yes
E10. Climate Risk Mitigation	Total amount invested, annually, in climate-related infrastructure, resilience, and product development.	No

30 ESG METRICS

SOCIAL

Section	Item	Particulars
S1. CEO Pay Ratio	S1.1 Ratio: CEO total compensation to median Full Time Equivalent (FTE) total compensation	No
S1. CEO Pay Ratio	S1.2 Does your company report this metric in regulatory filings?	No
S2. Gender Pay Ratio	Ratio: Median male compensation to median female compensation (Compensation includes: Salary, Bonus and Incentives)	0.98
S3. Employee Turnover	S3.1 Percentage: Year-over-year change for full-time employees	No
S3. Employee Turnover	S3.2 Percentage: Year-over-year change for part-time employees	No
S3. Employee Turnover	S3.3 Percentage: Year-over-year change for contractors/consultants	No
S4. Gender Diversity	S4.1 Percentage: Total enterprise headcount held by men and women	Men: 69.80% women: 28.20%
S4. Gender Diversity	S4.2 Percentage: Entry- and midlevel positions held by men and women	Men:25% women:75%
S4. Gender Diversity	S4.3 Percentage: Senior- and executive-level positions held by men and women	Men:41.3% women:58.7%
S5. Temporary Worker Ratio	S5.1 Percentage: Total enterprise headcount held by part-time employees	No

Section	Item	Particulars
S6. Non-Discrimination	Does your company follow non-discrimination policy?	Yes
S7. Injury Rate	Percentage: Frequency of injury events relative to total workforce time	No
S8. Global Health and Safety	Does your company follow an occupational health and/or global health and safety policy?	Yes
S9. Child and Forced Labor	S9.1 Does your company follow a child and/or forced labor policy?	Yes
S9. Child and Forced Labor	S9.2 If yes, does your child and/or forced labor policy also cover suppliers and vendors?	Yes
S10. Human Rights	S10.1 Does your company follow a human rights policy?	Yes
S10. Human Rights	S10.2 If yes, does your human rights policy also cover suppliers and vendors?	Yes
S11. Community Investment	Company investment in the community (including philanthropic donations)?	NIL
S11. Community Investment	Percentage of the amount invested in the community of the company’s pre-tax profit	No

30 ESG METRICS

Governance

Section	Item	Particulars
G1. Board Diversity	G1.1 Percentage: Total board seats occupied by men and women	Men: 100% women: no
G1. Board Diversity	G1.2 Percentage: Committee chairs occupied by men and women	Men: 100% women: no
G2. Board Independence	G2.1 Does your company prohibit CEO from serving as board chair?	Yes
G2. Board Independence	G2.2 Percentage: Total board seats occupied by independent board members	40%
G3. Incentivized Pay	Are executives formally incentivized to perform on ESG criteria?	No
G4. Supplier Code of Conduct	G4.1 Are your vendors or suppliers required to follow a Code of Conduct?	Yes
G4. Supplier Code of Conduct	G4.2 If yes, what percentage of your suppliers have formally certified their compliance with the code?	No
G5. Ethics and Prevention of Corruption	G5.1 Does your company follow an Ethics and/or Prevention of Corruption policy?	Yes
G5. Ethics and Prevention of Corruption	G5.2 If yes, what percentage of your workforce has formally certified its compliance with the policy?	-

Section	Item	Particulars
G6. Data Privacy	G6.1 Does your company follow a Data Privacy policy?	Yes
G6. Data Privacy	G6.2 Has your company taken steps to comply with GDPR rules?	Yes
G6. Data Privacy	G7.1 Does your company publish a sustainability report?	Yes
G7. Sustainability Reporting	S9.1 Does your company follow a child and/or forced labor policy?	Yes
G7. Sustainability Reporting	G7.2 Is sustainability data included in your regulatory filings?	Yes
G8. Disclosure Practices	G8.1 Does your company provide sustainability data to sustainability reporting frameworks?	Only GRI
G8. Disclosure Practices	G8.2 Does your company focus on specific UN Sustainable Development Goals (SDGs)?	Yes
G8. Disclosure Practices	G8.3 Does your company set targets and report progress on the UN SDGs?	No
G9. External Assurance	Are your sustainability disclosures assured or verified by a third-party audit firm?	No

APPENDIX

United Nations Sustainable Development Goals (SDGs) Alignment

At Omani Euro Food Industries SAOG (OEFI), our commitment to sustainability, ethical governance, and social responsibility is embedded in our corporate strategy. Guided by international standards and national regulations, we align our operations with environmental conservation, responsible sourcing, and workforce well-being. Our focus on reducing environmental impact, ensuring product safety, and upholding human rights reflects our dedication to long-term sustainability. This report highlights our ongoing initiatives in GHG emissions reduction, ethical labor practices, and compliance with food safety standards, reinforcing our role as a responsible corporate entity contributing to Oman’s sustainable economic growth.

Omani Euro Food Industries SAOG actively contributes to the United Nations Sustainable Development Goals (SDGs) through its comprehensive ESG initiatives, corporate social responsibility programs, and ethical business practices.

The company’s commitment to sustainability, community engagement, and responsible governance aligns with the following SDGs:

APPENDIX

Global Reporting Initiative (GRI) Index

This report is created with reference to GRI Standards.

Transparency and accountability are at the heart of our sustainability journey. By reporting against globally recognized frameworks, we ensure that our performance is measurable, comparable, and aligned with global expectations for responsible business practices.

GRI Standards:

The Global Reporting Initiative (GRI) Standards provide us with a consistent and credible way to communicate our sustainability impact. These standards enable clear and comparable reporting, allowing stakeholders to evaluate our performance on environmental, social, and governance (ESG) factors. By using GRI, we demonstrate our commitment to global accountability and transparency.

UN Sustainable Development Goals (SDGs):

Our sustainability efforts are deeply aligned with the United Nations Sustainable Development Goals (SDGs). These goals guide our initiatives to address critical global challenges such as reducing inequalities, promoting clean energy, and taking climate action. By embedding SDGs into our business strategy, we ensure that our impact extends beyond operations to contribute meaningfully to global progress.

GRI indicator	Description	Related to	Page No.
1-2	Organizational details	The organization and its reporting practices	8
2-2	Entities included in the organization’s sustainability reporting	The organization and its reporting practices	8
2-3	Reporting period, frequency and contact point	The organization and its reporting practices	5
2-4	Restatements of information	The organization and its reporting practices	25
2-6	Activities, value chain, and other business relationships	Activities and workers	25
2-7	Employees	Activities and workers	21
2-8	Workers who are not employees	Activities and workers	21
2-9	Governance structure and composition	Governance	24
2-10	Nomination and selection of the highest governance body	Governance	24
2-11	Chair of the highest governance body	Governance	24

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Global Reporting Initiative (GRI) Index

GRI Indicator	Description	Section	Page No.
2-13	Delegation of responsibility for managing impacts	Governance	28
2-15	Conflicts of interest	Governance	28
2-16	Communication of critical concerns	Governance	28
2-17	Collective knowledge of the highest governance body	Governance	26
2-19	Remuneration policies	Governance	28
2-20	Process to determine remuneration	Governance	28
2-21	Annual total compensation ratio	Governance	28
2-22	Statement on sustainable development strategy	Strategy, policies and practices	17
2-23	Policy commitments	Strategy, policies and practices	27
2-24	Embedding policy commitments	Strategy, policies and practices	27
2-25	Processes to remediate negative impacts	Strategy, policies and practices	28
2-27	Compliance with laws and regulations	Strategy, policies and practices	28

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Global Reporting Initiative (GRI) Index

GRI 201 - GRI 206 : Economic Standards [Topic Standards]

GRI indicator	Description	Page No
GRI 202	Market Presence	9
GRI 204	Procurement Practices	29
GRI 205	Anti-corruption	27

GRI 301 - GRI 308 :Environmental Standards [Topic Standards]

GRI 301	Materials	22
GRI 302	Energy	20
GRI 303	Water and Effluents	21
GRI 305	Emissions	18
GRI 307	Environmental Compliance	16

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Global Reporting Initiative (GRI) Index

GRI 401 - GRI 419 - Social Standards [Topic Standards]

GRI Indicator	Description	Page No
GRI 401	Employment	23
GRI 402	Labour and Management Relations	23
GRI 403	Occupational Health and Safety	24
GRI 404	Training and Education	24
GRI 405	Diversity	23
GRI 406	Non-discrimination	25
GRI 408	Child Labour	24
GRI 409	Forced or Compulsory Labour	24
GRI 410	Security Practices	29
GRI 411	Rights of Indigenous Peoples	25
GRI 412	Human Rights Assessment	25

APPENDIX

Disclaimer and Forward-Looking Statements

This document includes forward-looking statements regarding the future performance and ESG initiatives of Omani Euro Food Industries SAOG (OEFI). These statements are based on current strategies, expectations, and assumptions, but they remain subject to uncertainties and risks that may lead to variations in actual outcomes.

The information presented, including resource consumption, emission data, and sustainability metrics, may incorporate internal estimates or third-party sources and is subject to revision as new data becomes available. These projections do not serve as guarantees of future results. OEFI remains committed to transparency and accountability, ensuring timely updates and disclosures in alignment with evolving sustainability goals.

References and Resources

Below are the key references and resources that support Omani Euro Food Industries SAOG ESG initiatives and reporting:

- **Sustainability Strategy:** Focused on responsible sourcing, ethical labor, and environmental stewardship.
- **Regulatory Compliance:** Adheres to Omani labor laws, GCC regulations, and governance standards.
- **ISO Certifications**: Compliant with HACCP, IHC Halal Certificate, GMP, ISO 22000:2018, Omani Environmental and Labor Regulations.
- **Policies and Guidelines:** Governed by Professional Code of Conduct, Risk Management, and Related Party Transactions Policies.