UNIMAC

UNITED MAINTENANCE AND CONTRACTING COMPANY

Corporate ESG Annual Report 2024

Constructing a Sustainable Tomorrow

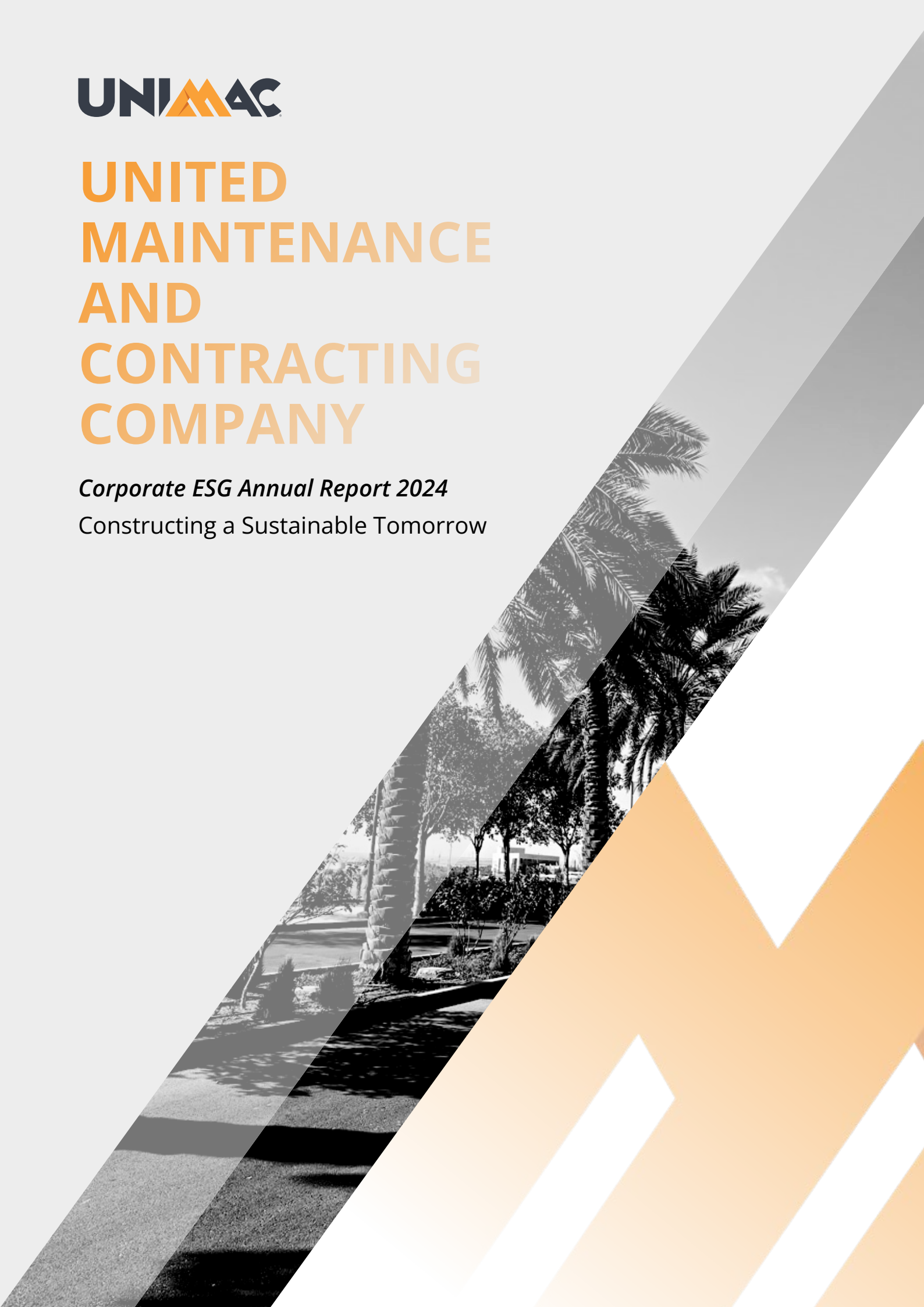


TABLE OF CONTENTS

01 EXECUTIVE SUMMARY

UNIMAC is proud to present its inaugural Corporate ESG Report for the year 2024. This marks a key milestone in our sustainability journey, the first formal disclosure that consolidates our Environmental, Social, and Governance performance across our projects and operations. The report has been prepared in accordance with the GRI (Global Reporting Initiative) Standards.

The report captures UNIMAC's 2024 performance across all three ESG pillars. The Environment section presents key metrics on energy use, GHG emissions (Scope 1 and 2), water management, waste and circularity, pollution control, and biodiversity stewardship. The Social section details our approach to workforce safety and wellbeing, diversity and inclusion, training, and community engagement. The Governance section explains the mechanisms that enable responsible growth and support our operations. This section details our governance policies, risk management, anti-corruption measures, data privacy, supply-chain standards, and IT governance.

Looking forward, UNIMAC will use this report as the foundation for setting ESG Performance targets, strengthening data collection and assurance, expanding Scope 3 coverage, and enhancing stakeholder engagement. We believe this report serves as a foundation for advancing our journey, driven by the ambition to build resilient infrastructure and actively contribute to the goals of Saudi Vision 2030.

ABOUT UNIMAC

UNIMAC is a leading heavy civil contracting company in Saudi Arabia with expertise in the full spectrum of design, construction, and maintenance of critical infrastructure. Our journey began in 1979, and with over 45 years of experience, we have established a legacy of reliability and excellence throughout the region.

UNIMAC operates as a vertically integrated group, maintaining quality control from source to site. Our in-house capabilities include aggregate and asphalt production through the UNIMINE division, as well as specialized landscaping and horticultural services delivered by UNISCAPE. Our expertise covers a wide range of sectors, including the construction of major highways, road networks, complex airfield pavements such as runways and taxiways, and vital substructure works. Serving prestigious private sector clients and key government ministries, UNIMAC is committed to deploying advanced technology, sustainable practices, and a highly skilled workforce. We take pride in delivering long-lasting, high-quality infrastructure solutions that support the ambitious goals of Saudi Vision 2030 and contribute to the Kingdom's ongoing development.

Key Highlights

45+

Years of continuous operation and proven expertise in building critical infrastructure across the Kingdom of Saudi Arabia since 1979.

1200+

Dedicated professionals across engineering, technical, operational, and support roles driving project success throughout the group.

1000+

Total equipment assets, underpinning our capability to execute major infrastructure projects efficiently and effectively across Saudi Arabia.

OUR VISION, MISSION, AND VALUES

OUR MISSION

To assemble premier industry talent to engineer and construct the region's most reliable and durable infrastructure, driven by continuous global advancement in methods and technology.

OUR VISION

To be the world-class benchmark in infrastructure development, pioneering the projects of tomorrow with innovative solutions and exceptional execution today.

OUR VALUES

We build enduring relationships based on trust, reliability, and an unwavering work ethic, ensuring integrity and shared success for our team, clients, and community.

OUR OPERATIONAL SERVICES

As a leading heavy civil contractor, UNIMAC delivers a comprehensive range of integrated services for large-scale infrastructure projects. From initial design and earthworks to specialized paving, systems integration, and final finishing, our divisions operate seamlessly together to provide end-to-end, high-quality solutions for both public and private sector clients across Saudi Arabia.

Irrigation Tanks & Network

Design and installation of efficient, customized irrigation networks and storage tanks ensuring reliable water management and system durability.

Asphalting Execution

Expert execution of diverse asphalting works using high-quality, customengineered mixes to meet demanding performance specifications for any project.

Landscaping Design

Comprehensive landscaping solutions, including design, sourcing (via UNISCAPE), soil preparation, planting, and irrigation for large-scale aesthetic environments.

MEP Design & Execution

Full-scope MEP (Mechanical, Electrical, Plumbing services, from design and procurement through to installation and commissioning.

Substructures & Divisions

Specialized construction of essential substructures, including durable concrete and versatile MSE retaining walls, delivered with precision and quality.

INDUSTRIES OF OPERATIONS

UNIMAC serves a wide range of industries, delivering infrastructure solutions for motorways, airfields, motorsports, sports, and leisure facilities, among others.

Motorways *Industrial* *Motosports* *Airports* *Residentials* *Recreational*

SUSTAINABILITY HIGHLIGHTS

ENVIRONMENT

33,058
tons CO2e Scope 1 & 2 Emissions

88,395 m3
Total Water Consumed

41,270 kgs
of waste recycled as part of driving circular economy at NEOM Project

SOCIAL

1068
Total Workforce

ZERO
Reported fatalities across operations and projects

15.44%
National Employees in the workforce

GOVERNANCE

Robust Governance Policies and Procedures

ESG metrics embedded within supplier prequalification process

ZERO
reported leaks, thefts, or losses of customer data

AWARDS & RECOGNITIONS

UNIMAC recognized at 14th Saudi Green Building Forum

UNIMAC was recognized at the 14th Saudi Green Building Forum, where the company received an Award for Recognition from His Excellency Majid bin Abdullah Al-Hogail, Minister of Municipalities and Housing. This accolade acknowledges UNIMAC's meaningful contributions to advancing sustainable development and environmentally responsible practices. This recognition underscores UNIMAC's unwavering commitment to reducing environmental impact while driving innovation across all aspects of its operations.

UNIMAC Awarded Best Road Contractor of the Year 2024

UNIMAC is proud to have been honoured with the Best Road Contractor of the Year award at the 2024 Saudi Infrastructure and Building Summit. This prestigious recognition reflects our dedication to excellence, innovation, and sustainability in the construction sector.

INDUSTRY DIALOGUE

UNIMAC at Roads, Bridges, Tunnels MENA Conference

UNIMAC recently participated in the Roads, Bridges, Tunnels MENA Conference held in Dubai, which showcased the latest market trends, innovative infrastructure projects, and key challenges shaping the sector. As part of the event, Mr. Fadi Hatoum represented UNIMAC in a panel discussion on "MENA Flooding: Preparing for the Unexpected to Prevent Crisis and Build Future Resilience." During the discussion, he shared UNIMAC's perspective on developing a comprehensive road treatment strategy to minimize flooding incidents. He emphasized the need for integrating robust maintenance practices and forward-looking construction planning into projects. Additionally, he highlighted the importance of enhancing road safety through thoughtful design and implementing effective stormwater management features that contribute to long-term resilience.

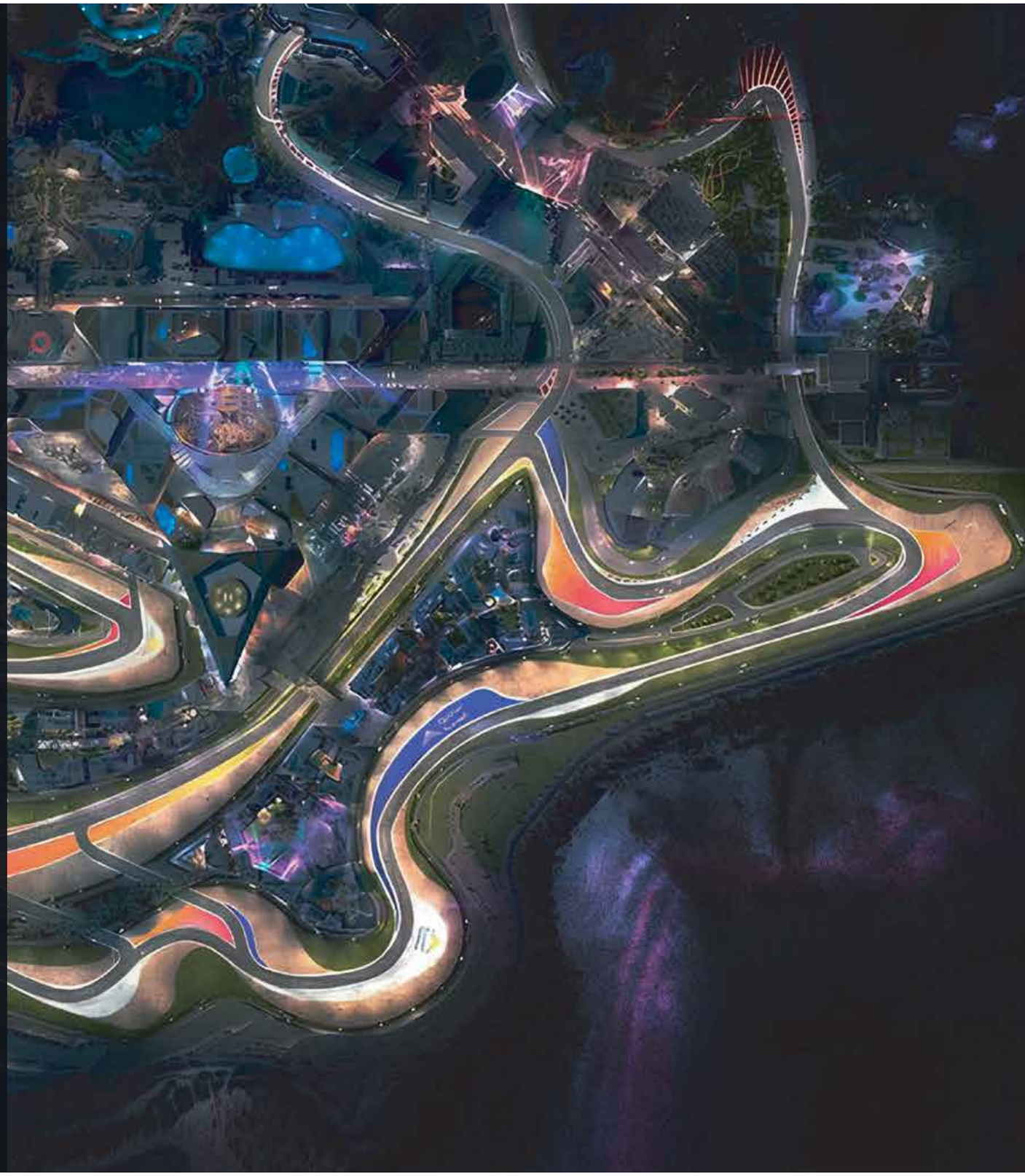
OUR OPERATIONS AND PROJECTS

01 | Qiddiya Speed Park Racetrack

As the managing and main contractor, UNIMAC is spearheading the delivery of the SAR 2 billion Qiddiya Speed Park Racetrack, a cutting-edge motorsport venue designed to host Formula 1, MotoGP, and other world-class events. This landmark project will transform the racing landscape with groundbreaking features such as a 70-meter-high cantilevered "Blade" bridge and the world's first track to integrate both permanent and street circuit layouts, constructed to FIA and FIM standards. The facility's advanced infrastructure is designed to accommodate large-scale events, providing an exceptional experience for up to 70,000 spectators.

Project Highlights

7.7 km	Total Length
21	Total Turns
315 km/h	Top Speed



02 | Eastern Retaining Wall- Oxagon NEOM

In August 2023, UNIMAC was awarded the contract to build ENVISION Infrastructure Certified Oxagon's first permanent structure, a critical 3-kilometer-long concrete retaining wall for the Public Village. This foundational project demanded precise planning and execution to address its complex design, which included extensive curvature and varying heights reaching up to 7 meters.

To successfully overcome these challenges, UNIMAC adopted a strategic multi-supplier procurement approach and promoted close collaboration between our Design and Procurement teams. This ensured steady progress and a reliable material supply chain, both of which are essential to the successful delivery of this large-scale, non-linear structure. The project is targeting a Platinum-level award in accordance with NEOM's design and sustainability requirements.

Project Highlights

Structure
The first permanent structure within NEOM's Oxagon — a landmark 3-kilometer curved concrete retaining wall

Length
3 km, engineered with varying heights reaching up to 7 meters

Key Approach
Strategic Procurement, Supply Chain Strategy, & Internal Coordination

03 | King Khalid Road Diversion- Diriyah Gate Company Limited (DGCL)

UNIMAC was entrusted with a fast-track design and build project for Diriyah Gate Company Limited (DGCL), featuring a highly complex scope. The works include the construction of a local access bridge, more than 2 kilometers of major 8-meter-high MSE retaining walls, a critical underpass tunnel, and a 3-kilometer carriageway. This challenging project underscores UNIMAC's capability in delivering essential and technically demanding infrastructure within strict timelines, reinforcing our role as a trusted partner in the development of the Diriyah area.

Project Highlights

Fast Track Execution
Two 46m underpasses
built in 45 days

Highway Delivered
3.4 km, 5-lane
highway constructed

Safety Performance
1.3 million man-hours
LTI-Free

04 | Six Flags Qiddiya CR1 Tunnel

The Six Flags Qiddiya CR1 Tunnel project represents a critical infrastructure component within the broader Qiddiya giga-project, aligning with Saudi Arabia's Vision 2030 goals for sustainable urban development and tourism. This project involves the execution of reinforced concrete (RC) and steel works on the Cliff Talus, forming a vital part of the transportation and access network within the Six Flags theme park. In 2024, UNIMAC was entrusted with the execution of the reinforced concrete (RC) and steel works for the CR1 Tunnel at Six Flags Qiddiya. This complex scope includes substructure and superstructure works on the Cliff Talus, integrating advanced construction techniques such as shotcrete, embedded MEP coordination, and BIM Level of Development (LOD) 500 modelling.

Project Highlights

Structure
CR1 Tunnel, a critical access and infrastructure component within Six Flags Qiddiya

Scope
90 meters long RC and steel works including shotcrete, waterproofing, drainage, and architectural theming

Key Approach
BIM-Driven Execution, Multi-Contractor Coordination, and Digital Submittal Management

OUR SISTER COMPANIES

01 | UNIMINE- Asphalt Plants

As UNIMAC's dedicated materials division, UNIMINE plays a pivotal role in ensuring complete vertical integration and quality control across our projects. Equipped with advanced facilities for aggregate and asphalt production, UNIMINE develops and supplies customized designs tailored to the most demanding infrastructure requirements.

Through UNIMINE, UNIMAC has delivered specialized asphalt solutions such as the FIA-approved Jeddah Corniche Circuit mix design and high-performance polymer-modified asphalt for major airport projects in Riyadh and beyond. This in-house capability ensures consistency, innovation, and compliance with international standards, enabling us to meet the unique specifications of complex projects like Formula 1 tracks, airfields, and national highways.

Project Highlights

8000 tons per day Production Capacity

02 | UNISCAPE

UNISCAPE- our landscaping division covers both project execution and the supply of greenery. UNISCAPE drives agricultural success by designing advanced structures that foster optimal growing environments. Our nursery develops an optimal mix of soil and fertilizers to provide trees and shrubs with the essential nutrients needed for healthy growth. During planting, factors such as soil depth and spacing between plants are carefully managed to ensure sustainable development and the best possible results. UNISCAPE also includes a state-of-the-art chemical laboratory, which conducts precise soil and water analyses, offering tailored insights to optimize nutrient management, enhance soil health, and promote maximum plant vitality.

Project Highlights

- *Advanced Greenhouses*
- *Modern Shade Nets*
- *Propagation Hall*
- *Tissue Culture Innovation*
- *Advanced Laboratory Analysis*
- *Optimized Soil & Nutrition*

INTRODUCTION TO THIS REPORT

UNIMAC is proud to present its inaugural Sustainability Report for the year 2024, highlighting our Environmental, Social, and Governance (ESG) performance and progress. This report represents the first of many milestones in our journey as we strive to embed the ethos of sustainability across all aspects of our operations.

The report has been prepared in accordance with the GRI (Global Reporting Initiative) Standards and is aligned with the United Nations Sustainable Development Goals (UN SDGs) and ESG guidelines issued by Saudi Exchange. It covers the reporting period from 1 January 2024 to 31 December 2024 and includes data and activities from UNIMAC's operations within the Kingdom of Saudi Arabia.

The scope of this report covers key ongoing projects, including Qiddiya Speed Park Racetrack, Eastern Retaining Wall- Oxagon NEOM, Six Flags Qiddiya CR1 Tunnel, and King Khalid Road Diversion - Diriyah Gate Company Limited (DGCL), as well as the operations of sister companies, UNIMINE and UNISCAPE. It provides insights into our performance and sustainability efforts across these sites and operational activities. All information and data disclosed have undergone an internal review process to ensure accuracy and completeness. However, we have opted not to seek external assurance for this reporting cycle.

We value stakeholder feedback and view it as essential for enhancing the quality and relevance of our future reports. For any comments, suggestions, or inquiries related to this report, please contact us at esg@unimaccompany.com.

LEADERSHIP MESSAGE

Dear Valued Stakeholders,

At UNIMAC, our vision is to contribute meaningfully to the Kingdom's development by delivering infrastructure projects that meet world-class standards while upholding shared values of responsibility and sustainability. We believe that success is not measured solely by the projects we complete, but also by the positive and lasting impact we create for people, communities, and the environment.

It gives me great pride to present our first Sustainability Report, prepared in alignment with internationally recognized frameworks such as the GRI (Global Reporting Initiative) Standards and the United Nations Sustainable Development Goals (SDGs). While this is our inaugural formal report, the principles it reflects have long guided our operations. Over the past year, we have worked to further align our business strategy with Saudi Vision 2030, which emphasizes sustainable development, efficiency, and accountability.

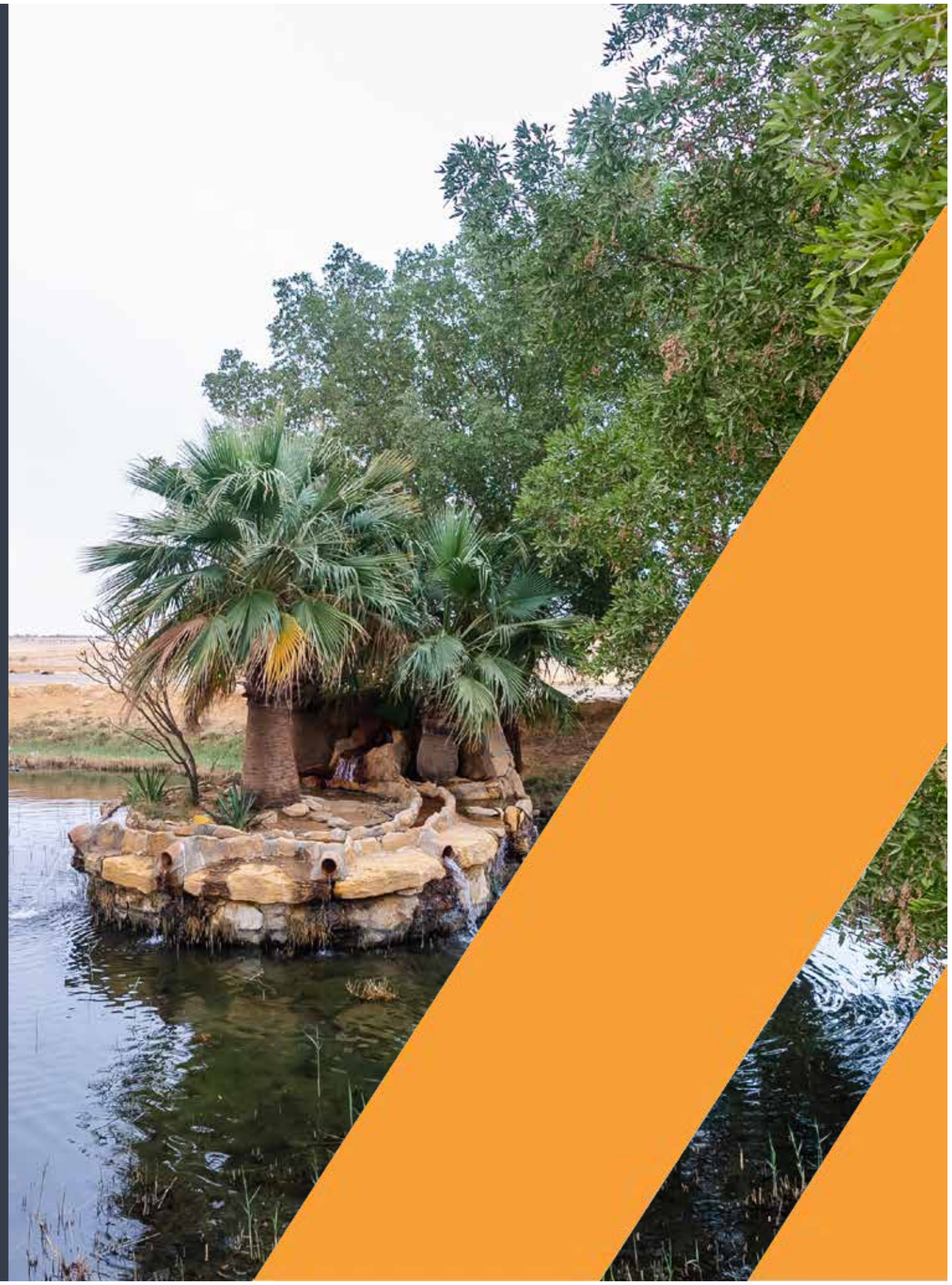
For over 40 years, we have had the privilege of contributing to the Kingdom's infrastructure growth in partnership with clients, government entities, and industry peers. As a company engaged in the design, construction, and maintenance of essential infrastructure, we recognize our responsibility to protect shared environmental resources and minimize our footprint. This year, we took a significant step by completing our first carbon emissions calculations using the internationally recognized Greenhouse Gas (GHG) Protocol. These insights will help us develop practical, measurable pathways for reducing our emissions in the years ahead.

Our people remain at the heart of everything we do. With over a thousand dedicated employees, including more than 160 Saudi nationals, our commitment to safety, wellbeing, and professional growth is unwavering. We maintain stringent safety protocols, conduct thorough risk assessments, and invest in ongoing training to ensure that everyone returns home safely each day.

Underlying all of our work is a foundation of strong corporate governance. Clear policies, structured procedures, and transparent decision-making guide us in upholding the highest standards of ethical and responsible business conduct.

As we move forward, we remain committed to openly sharing our progress, challenges, and goals. This report reflects our collective journey toward balancing business growth with the principles of environmental stewardship, social responsibility, and good governance. I am deeply grateful to our employees, partners, suppliers, and all other stakeholders for their contributions and continued support in advancing our sustainability agenda.

Thank you,
Mr. Fadi Hatoum
Group Chief Executive Officer
UNIMAC –
United Maintenance and Contracting Company

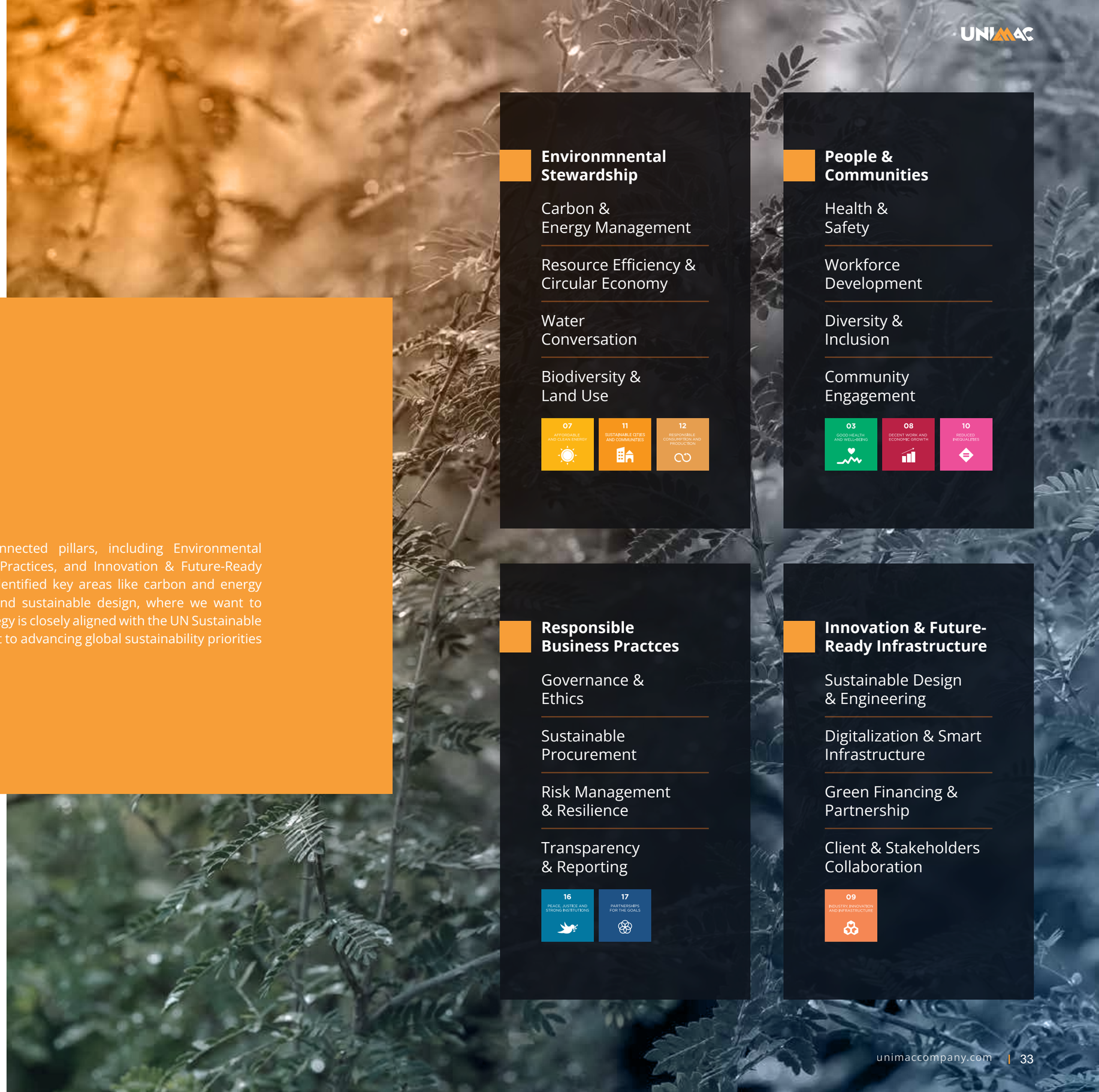


02 SUSTAINABILITY AT UNIMAC

UNIMAC moves forward on its sustainability journey through a well-defined strategy that integrates environmental, social, and governance priorities into the company's overall operational processes. Therefore, for us, sustainability is not a standalone initiative; ESG considerations are embedded into our routine business practices, supported by clear policies and active engagement with our stakeholders. The ESG strategy is completed by effective governance, with leadership and management closely monitoring progress and ensuring accountability across all levels. Sustainability principles are applied throughout the value chain, right from planning and procurement to project execution and workforce development. UNIMAC remains committed to delivering projects that are not only high-quality and efficient but also responsible and resilient.

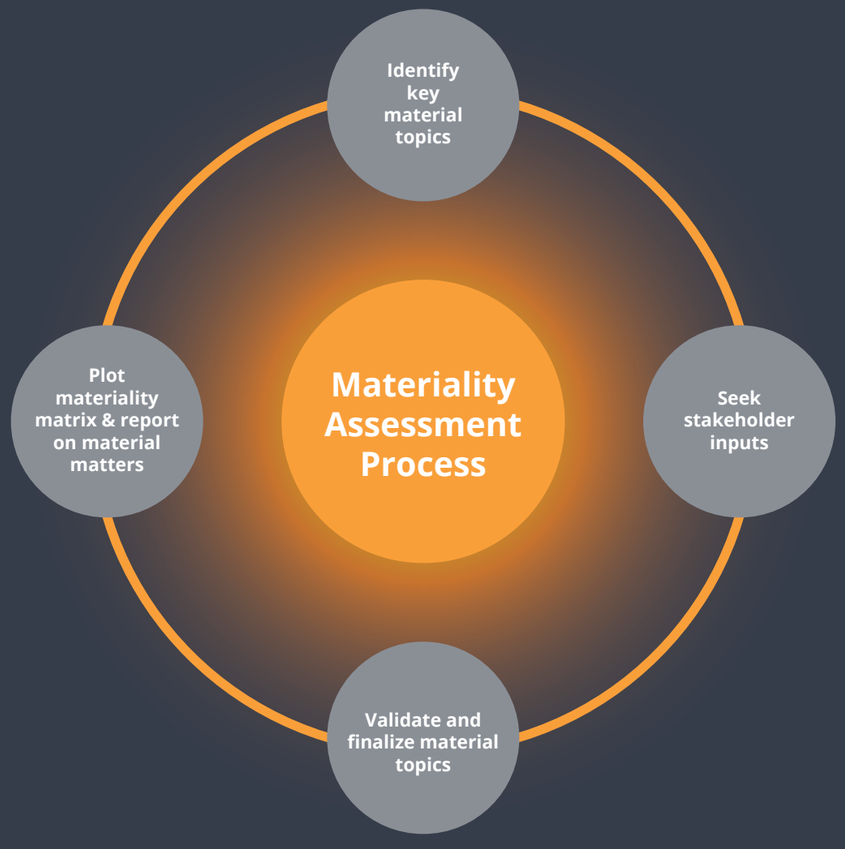
SUSTAINABILITY STRATEGY

UNIMAC's sustainability strategy focuses on four interconnected pillars, including Environmental Stewardship, People & Communities, Responsible Business Practices, and Innovation & Future-Ready Infrastructure. Within these broad pillars, we have further identified key areas like carbon and energy management, workforce development, ethical governance, and sustainable design, where we want to channelize our sustainability initiatives. Our Sustainability Strategy is closely aligned with the UN Sustainable Development Goals (SDGs), showcasing UNIMAC's commitment to advancing global sustainability priorities alongside national development objectives.

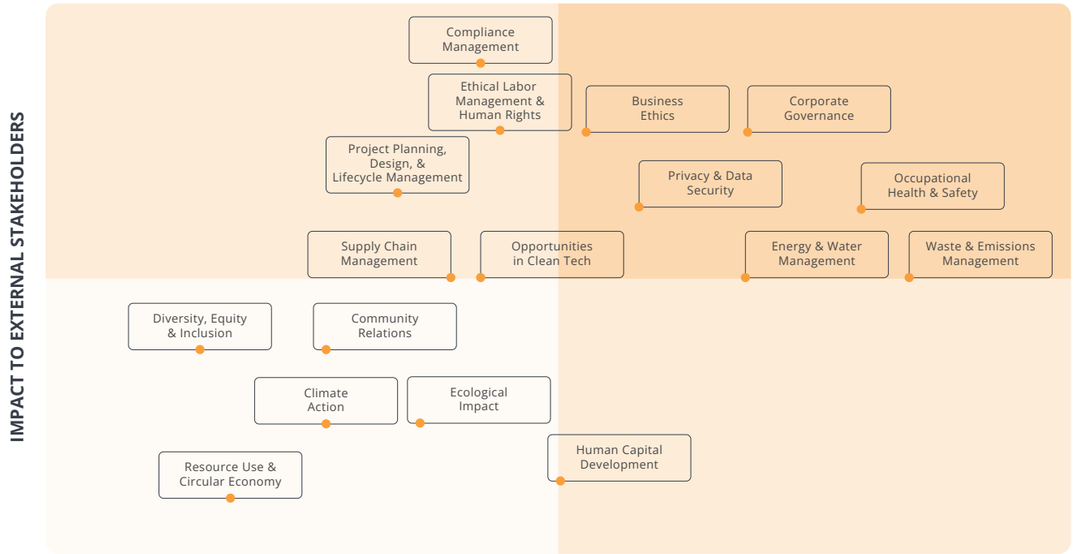


MATERIALITY ASSESSMENT

In 2024, UNIMAC conducted its first materiality assessment to define the environmental, social, and governance (ESG) issues most relevant to our business and industry. A wide range of key ESG topics specific to our operations was identified and further refined through input gathered from both internal and external stakeholders. These topics were then validated by senior management to ensure alignment with our strategic priorities. The outcome of this exercise enabled us to finalize the material issues that will guide our focus and actions, ensuring that our operations create long-term value while supporting sustainable development.



MATERIALITY MATRIX



LIST OF MATERIAL TOPICS

- Business Ethics
- Corporate Governance
- Privacy and Data Security
- Occupational Health and Safety
- Energy and Water Management
- Waste and Emissions Management
- Compliance Management
- Project Planning, Design, and Lifecycle Management
- Ethical Labor Management and Human Rights
- Supply Chain Management
- Opportunities in Clean Tech
- Community Relations
- Ecological Impact
- Diversity, Equity, and Inclusion
- Climate Action
- Resource Use and Circular Economy
- Human Capital Development

STAKEHOLDER ENGAGEMENT

At UNIMAC, we recognize that the success of our sustainability journey depends on meaningful collaboration with our stakeholders. In 2024, as part of our first materiality assessment and broader ESG initiatives, we established structured engagement processes to better understand the expectations and concerns of those who influence and are impacted by our operations.

Our key stakeholder groups include customers, employees, suppliers and subcontractors, government authorities, and the wider community. We engage with these groups through a mix of formal mechanisms—such as surveys, interviews, and workshops—as well as ongoing informal interactions that arise during our daily operations. This engagement enables us to identify emerging issues, assess risks and opportunities, and align our sustainability priorities with stakeholder expectations. By maintaining open and transparent communication, UNIMAC ensures that our stakeholders remain active partners in our progress towards building the future of Saudi Arabia.

Key Stakeholder	Modes of Communication	Frequency
Customers	Customer satisfaction surveys, project meetings, feedback sessions, dedicated communication channels	Ongoing
Employees	Townhalls, trainings, internal newsletters, employee surveys, grievance mechanisms	Ongoing
Suppliers and Subcontractors	Supplier meetings, performance evaluations, compliance audits, prequalification assessment	As and when required
Government Authorities	Regulatory reporting, compliance reviews, industry forums, direct consultations	As and when required
Local Communities	Community meetings, CSR initiatives, feedback sessions, social media updates	As and when required

ALIGNING WITH GLOBAL & NATIONAL SUSTAINABILITY GOALS

UNIMAC recognizes its role as a key player in the heavy construction industry in Saudi Arabia is to become a trusted partner in driving the nation's growth and prosperity. With a strong presence in the civil infrastructure and construction sector, we understand the responsibility that comes with contributing to projects that shape communities, support economic development, and strengthen the Kingdom's global standing.

Therefore, we are deeply committed to aligning our operations with both national and international sustainability frameworks. This includes embracing the ambitions of Saudi Vision 2030, which seeks to build a diversified and sustainable economy, as well as the United Nations Sustainable Development Goals (UN SDGs), which provide a global blueprint for inclusive and sustainable development. By aligning our corporate objectives with these broader developmental mandates, UNIMAC ensures that our strategies and actions not only advance our business priorities but also contribute meaningfully to the Kingdom's long-term transformation and to global sustainability efforts.

PILLARS OF SAUDI VISION 2030

A Vibrant Society

Vision 2030 is creating a vibrant society in which all citizens can thrive and pursue their passions. A strong social infrastructure is underpinned by a society that values cultural traditions, national pride, and modern amenities all while embodying the spirit of modern Islam and providing effective social services.

UNIMAC plays an active role in building the social infrastructure that supports a vibrant society. Through key infrastructure projects such as the NEOM retaining wall and the King Khalid Road diversion in Diriyah, we are enabling connectivity, mobility, and accessibility across regions. These projects not only strengthen core infrastructure but also help unlock opportunities for development in remote areas, thereby improving quality of life and supporting the creation of inclusive communities.

A Thriving Economy

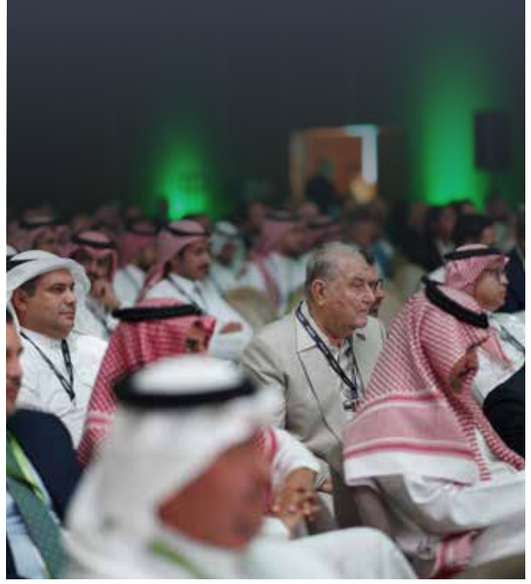
Vision 2030 creates a thriving economy where everyone has the opportunity to succeed. By providing a supportive business environment for businesses of all sizes and investing in education to prepare for the jobs of the future, Saudi Arabia is creating an exciting and prosperous future for all.

UNIMAC is proud to employ over a thousand people, including a sizeable number of Saudi nationals, thereby advancing national workforce development and localization objectives. In addition, we collaborate with a wide network of suppliers and subcontractors, creating indirect employment opportunities and supporting the growth of local businesses. By building critical infrastructure and investing in human capital, UNIMAC actively contributes to the Kingdom's dynamic and diversified economy.

An Ambitious Nation

Vision 2030 creates an ambitious nation committed to efficiency and accountability at all levels, including building a government that is effective, transparent, accountable, empowering, and high-performing.

At UNIMAC, we are committed to building an organization that upholds accountability, transparency, and integrity in all aspects of our operations. Guided by strong corporate governance principles and best practices, we ensure that our projects are delivered with efficiency, responsibility, and a long-term vision for sustainable growth. By embedding ethics and governance into our business practices, UNIMAC supports the national ambition of creating a high-performing and trusted institutional framework that drives progress for generations to come.



SUSTAINABILITY GOVERNANCE AND POLICIES

Operational excellence at UNIMAC is supported by dedicated divisions that ensure sustainability is embedded across every project. These support departments play a central role in maintaining compliance, managing risk, and driving best practices, thereby reinforcing our long-term commitment to environmental and social responsibility.

Environmental & Sustainability Division

This team ensures that all projects minimize their environmental impact and adhere to sustainable practices in line with ISO 14001:2015, national, and international regulations, standards, and best practices. The division also leads performance monitoring by tracking key KPIs and implementing sustainability initiatives across project sites.

Quality Assurance / Quality Control (QA/QC)

UNIMAC invests extensively in QA/QC through its main and satellite laboratories, operating under ISO 9001:2015 certified procedures. This ensures rigorous testing of materials and processes, guaranteeing that all projects meet the highest standards of quality and sustainability.

Health & Safety Management

Prioritizing the wellbeing of employees and stakeholders, our Health & Safety system aligns with ISO 45001:2018 principles. This framework strengthens our ability to create safe workplaces, prevent incidents, and safeguard communities.

To formally communicate our commitments, UNIMAC has adopted key policies such as the Sustainability Policy, Waste Management Policy, Environmental Policy, and Health & Safety Policy, among others. These policies provide a structured foundation for responsible business practices. The support departments report directly to senior management, while the Board maintains overall oversight of performance, ensuring that sustainability objectives and ambitions are embedded at the highest levels of decision-making. Through this integrated governance framework, UNIMAC ensures that sustainability principles remain an inherent part of our operations and project delivery.

OUR ISO CERTIFICATIONS

UNIMAC has attained key sustainability certifications and accreditations, reflecting our steadfast commitment to aligning operations with industry best practices and the principles of sustainability.

ISO 90001:2015

Quality Management System

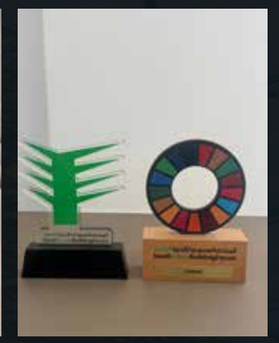
ISO 14001:2015

Environmental Management System

ISO 45001:2018

Occupational Health and Safety Management System

UNIMAC has been honored with multiple awards and recognitions from reputable organizations and forums including Esnad – Saudi Mining Services Company, the Saudi Green Building Forum, and the Saudi Infrastructure and Building Summit. These accolades reflect our continued commitment to safety, quality, and operational excellence.



03 BUILDING ENVIRONMENTAL RESILIENCE

UNIMAC acknowledges the environmental responsibilities that come with operating in the construction industry. We are committed to integrating sustainability into every stage of our projects by minimizing our impact on natural resources and prioritizing energy and resource efficiency. Our approach includes implementing robust systems and processes to monitor and reduce emissions, conserve energy, and promote eco-friendly practices across all operations. By aligning our projects with the highest environmental standards, we aim to ensure long-term environmental stewardship while continuing to deliver excellence in infrastructure. Sustainability is not just a goal, it is a core principle that guides our way forward.

We are committed to safeguarding the environment and preserving natural resources for future generations. To operationalize this commitment, the company integrates sustainability into its operations by adopting responsible construction practices, prioritizing ethical sourcing, promoting circular economy principles, and driving innovation to reduce its ecological footprint. Our efforts and initiatives are focused on conserving energy and water, minimizing waste, and protecting biodiversity and ecosystems. At the same time, we believe that our employees play an equally important role in contributing to our broader sustainability goals by embracing eco-conscious habits such as reducing paper use, conserving resources, and sharing knowledge to foster a culture of environmental responsibility. Together, UNIMAC intends to follow a holistic approach to environmental preservation, ensuring that both the organization and its people actively work towards a more sustainable future.

UNIMAC ENVIRONMENTAL POLICY

At UNIMAC, we are committed to safeguarding the environment, preventing pollution, and advancing sustainable practices across all our operations. Our Environmental Policy is built on the principles of compliance, responsibility, and continuous improvement, ensuring that environmental protection is embedded into every stage of our projects.

Through our ISO 14001:2015 certified Environmental Management System (EMS), we implement structured measures to minimize environmental impacts, conserve resources, and reduce emissions. The EMS also ensures that all employees, suppliers, and contractors uphold UNIMAC's environmental objectives and contribute to raising awareness across our value chain. By aligning our policy and management systems, UNIMAC strives to deliver infrastructure solutions that not only meet client expectations but also uphold our responsibility towards future generations and the Kingdom's sustainable development vision.

BALANCING GROWTH WITH ENVIRONMENTAL PROTECTION

At UNIMAC, the Environmental Impact Assessment (EIA) process is an integral part of project planning and execution, ensuring that construction progress is aligned with environmental stewardship and sustainability. The process is designed to identify, evaluate, and mitigate environmental and social risks in line with international best practices, including IFC Performance Standards, ISO standards, and all applicable local regulations and guidelines.

Process for Assessing Environmental Impacts

01
Baseline Studies

Conduct thorough surveys and desktop reviews to understand existing environmental and social conditions at project sites.

02
Risk Identification

Evaluate potential negative and positive impacts of project activities on air, water, soil, biodiversity, and communities.

03
Impact Analysis

Use predictive modelling, expert input, and industry benchmarks to assess the likelihood and severity of risks.

04
Significance Evaluation

Determine the worst-case scenarios without mitigation and assesses residual impacts after applying key management measures.

05
Continuous Monitoring

Implement site-based environmental and soil monitoring programs throughout construction and operation phases.

Process for Assessing Environmental Impacts

01
Air Quality

Dust and emissions from earthworks, excavation, and vehicular movement.

02
Noise and Vibration

From site clearance, heavy machinery, and logistics.

03
Water and Soil Resources

Risks of contamination from wastewater, petrochemicals, and improper waste handling.

04
Biodiversity

Mechanical disturbance to flora and fauna, including avifauna and terrestrial mammals.

05
Waste Management

Solid, liquid, and hazardous waste generation and disposal.

06
Community and Worker Health & Safety

Ensuring safe working conditions and minimizing exposure to pollutants and risks.

Mitigation Measures

As the final part of our Environmental Impact Assessment (EIA) process, UNIMAC embeds mitigation and conservation measures directly into project planning and execution.

- Dust is controlled through phased construction, regulated vehicle speeds, water suppression systems, and covered transport of materials.
- Noise reduction is achieved by scheduling high-noise activities during designated hours, using mufflers and silencers, and ensuring regular maintenance of machinery.
- To safeguard water and soil resources, UNIMAC implements bunded storage for chemicals, spill-response protocols, licensed waste removal, and robust wastewater management practices.
- Biodiversity protection is prioritized by restricting site clearance to approved zones, minimizing disturbance to sensitive habitats, and monitoring wildlife.
- Sustainable logistics planning further reduces impacts by optimizing worker and material transport to limit traffic, emissions, and community disruption.

Underpinning all these measures is the ALARP principle (As Low as Reasonably Practicable), ensuring that risks are reduced to the lowest possible level. Through this structured approach, UNIMAC integrates environmental protection and conservation across every stage of its projects, aligning with the Kingdom's sustainable development vision.

CARBON EMISSIONS AND ENERGY MANAGEMENT

As a company in the construction sector, we recognize that our industry is a significant contributor to global greenhouse gas (GHG) emissions. With growing national and international commitments driving the transition towards a low-carbon future, we view decarbonization as both a responsibility and an opportunity to create lasting impact.

In 2024, we conducted our first GHG inventory exercise to evaluate and identify our carbon emissions. Since many of our projects are located in remote areas without access to grid electricity, our operations rely heavily on fuels such as diesel and bitumen. Following the GHG Protocol methodology, our assessment covered all active projects during 2024 as well as our operations under UNIMINE.

In 2024, our Scope 1 emissions amounted to 32,940 tons CO2e which are largely associated with fuel usage and represent over 99% of our overall emissions for the year. Our Scope 2 emissions were 118 tons CO2e for the year, which represent less than 1% of our total emissions and are primarily linked to electricity consumption in our head office facilities. Establishing this baseline is an important milestone, as it allows us to understand our emissions profile and focus on areas of highest impact going forward.

Carbon Emissions Profile 2024

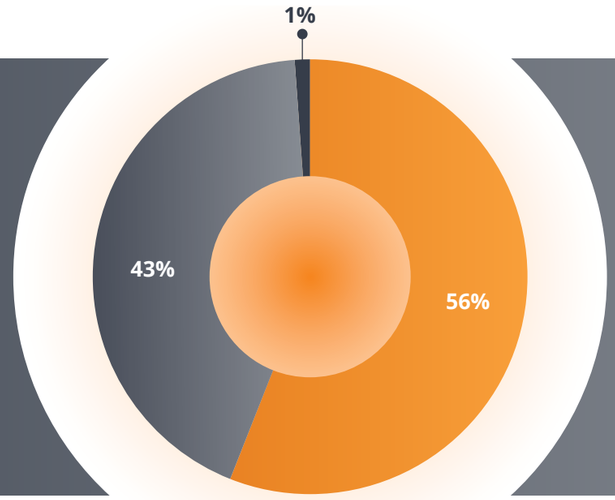
Scope 1

32,940 tons CO2e

Scope 2

118 tons CO2e

- **Diesel: 56%**
- **Others: 1%**
- **Bitumen: 43%**



As we move forward, we are committed to strengthening our carbon inventory each year and expanding its scope to include Scope 3 emissions in the future. By identifying patterns in our emissions, we are setting the stage for meaningful decarbonization initiatives, such as adopting cleaner fuels, electrifying our fleet, and implementing other innovative measures. These efforts reflect our determination to reduce our environmental footprint and contribute to a more sustainable future.

Methodology Approach

We have calculated our carbon footprint by covering emissions from our active projects, head office operations, and the production activities of UNIMINE, ensuring a complete picture of our impact. We apply the operational boundary approach in line with the GHG Protocol, which enables us to account for emissions from operations under our direct control. The data on our consumption has been systematically recorded through bills and utility records wherever applicable, ensuring accuracy and traceability. To ensure accuracy and reliability, we use IPCC emission factors and other internationally recognized sources, while also applying location-specific emission factors for Saudi Arabia to calculate our Scope 2 emissions. Through this approach, we ensure our reporting is transparent, consistent, and aligned with global best practices.

Emissions Intensity

Emissions intensity is a performance metric that measures greenhouse gas (GHG) emissions relative to a chosen scaling factor, such as revenue or production output. For a construction company like UNIMAC, this provides a meaningful way to evaluate efficiency and environmental impact in relation to our operational activities and projects.

In 2024, we have bifurcated our emissions intensity calculations into two categories to reflect the distinct nature of our operations. For our construction activities, emissions intensity has been calculated as tons of CO2 per square meter of construction area developed, providing a clear measure of the carbon impact of our construction operations. Separately, for UNIMINE, emissions intensity has been calculated as tons of CO2 per cubic meter of asphalt production volume, reflecting the footprint associated with material manufacturing.

By adopting this approach, we ensure that emissions performance is tracked in line with the scale and output of both our construction projects and our production operations. This dual measurement framework establishes a baseline for monitoring efficiency improvements and guiding future decarbonization efforts across the value chain.

Emissions Intensity (for construction projects)

0.014 Tons CO2e/m²

Emissions Intensity (for UNIMINE Production)

0.093 Tons CO2e/m³

Fuel and Energy Consumption

As a construction company, UNIMAC relies on both direct energy in the form of fuels and indirect energy in the form of electricity across our operations. We seek to manage these resources efficiently, with a strong focus on improving efficiency and avoiding waste. In 2024, our consumption included 404,259 GJ of direct energy, primarily attributed to fuel usage, and 770 GJ of indirect energy, stemming from electricity consumption. Establishing this energy baseline enables us to better understand our resource use, identify opportunities for efficiency, and drive long-term sustainability performance.

Direct Energy Consumed

404,259 GJ

Indirect Energy Consumed

770 GJ

Total Energy Consumed

405,029 GJ

Metric	Unit of Measurement	Quantity Consumed
Electricity	kWh	213,864
Diesel	Liters	6,345,804
Bitumen	Tons	4,348
Petrol	Liters	76,038
Butane	Kg	3,480

Energy Intensity

Energy intensity is a performance metric that measures energy consumption relative to a chosen scaling factor, such as revenue or production output. For UNIMAC, this provides valuable insight into the efficiency of energy use across our projects and operations. In 2024, we applied a dual approach to energy intensity calculations to reflect the distinct nature of our business activities. For our construction operations, energy intensity has been calculated as GJ per square meter of construction area developed. Separately, for UNIMINE, energy intensity has been calculated as GJ per cubic meter of asphalt production volume, reflecting the energy footprint of material manufacturing.

By adopting this tailored methodology, we ensure that energy consumption is monitored in proportion to operational output in both our construction projects and production facilities. This dual measurement framework establishes a strong baseline for driving efficiency improvements and shaping future energy management strategies across our value chain.

Energy Intensity (for construction projects)

0.166 GJ per m²

Energy Intensity (for UNIMINE Production)

1.15 GJ per m³ of production

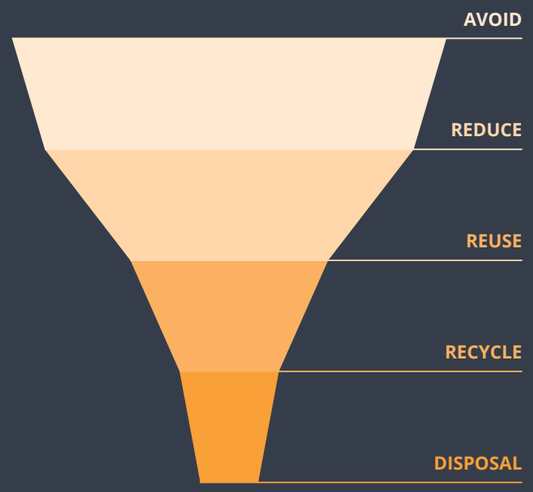
PRUDENT WATER MANAGEMENT

At UNIMAC, we view water as a vital and limited resource, and its responsible use is central to our sustainability commitments. Water is primarily utilized in our operations for welfare facilities and dust control, with all supply sourced from MEWA-approved providers to ensure compliance with national requirements.

As part of our Environmental Impact Assessment (EIA) for each project, we identify nearby water bodies and implement strict measures to prevent pollution and control effluent discharge. We also monitor our water consumption patterns and set project-specific reduction targets, identifying practical ways and means to achieve reductions in usage. We take proactive steps to mitigate water runoff through careful planning and controlled site activities, and where runoff does occur, corrective measures and emergency responses are immediately undertaken to minimize impacts. Our practices are guided by NCEC-issued water management regulations, with monitoring standards aligned with NCEC environmental guidelines. Through efficient consumption, conservation measures, and strict adherence to regulatory standards, we aim to minimize our water footprint, safeguard local ecosystems, and contribute to long-term environmental sustainability.

UNIMAC's water use encompasses construction, drinking, landscaping, cleaning, and maintenance activities. Most of the water consumed across our operations is sourced from utility providers and potable supplies, while in certain projects seawater is also extracted. In 2024, across all projects and operations, UNIMAC withdrew 77,259 m^3 of water from third-party sources and 11,136 m^3 from seawater extraction.

EMBRACING THE PRINCIPLES OF CIRCULAR ECONOMY



As a company engaged in the engineering and construction of heavy civil infrastructure, UNIMAC generates waste streams such as concrete, steel, timber, and plastics. We recognize that the responsible management of this waste is not only a regulatory requirement but also a fundamental ethos in protecting our shared environment from harm. Waste management is therefore treated as a strategic priority, integrated into our operations, and aligned with our sustainability vision.

Our approach follows the waste management hierarchy—avoid, reduce, reuse, recycle, and responsible disposal. This structured waste management approach ensures that every material is managed in a way that minimizes environmental impact as much as feasible. On project sites, waste is segregated to enable reuse and recycling: for instance, leftover wet concrete is repurposed in laydown areas, timber and steel are recovered for secondary use, and plastics are repurposed for storage or other applications. This process enhances efficiency, reduces cost, and ensures transparency and accountability through regular monitoring and reporting.

Circular economy principles are deeply embedded within UNIMAC's sustainability and environmental policies, as well as in our Environmental Management System (EMS) and Environmental Impact Assessment (EIA) processes. For each project, we set specific waste reduction, recycling, and management targets in alignment with all applicable site-specific regulations. A waste manifest is maintained at every site, as we believe that consistent monitoring is the first and most critical step in effectively managing waste streams.

Our focus is on reducing and recycling materials to ensure that waste is not simply discarded but transformed into a useful resource. This approach helps to avoid unnecessary extraction and the use of virgin materials, while fostering a closed-loop system where waste is treated as a resource rather than a burden. By embedding these practices into our operations, UNIMAC works to minimize environmental impact and advance the transition toward a more sustainable, circular economy.

Waste Category	Unit of Measurement (UOM)	Quantity
General Waste	Metric Tons (MT)	2603.6
Concrete Waste	Metric Tons (MT)	915.35
Metal Waste	Metric Tons (MT)	42.7
Wood Waste	Metric Tons (MT)	35.5
Paper Waste	Metric Tons (MT)	14.94
Plastic Waste	Metric Tons (MT)	16.3
Food Waste	Metric Tons (MT)	79.6
Oil Waste/Hazardous Waste	Liters	21,296
Sewage	Cubic Meters	23,816

WASTE MANAGEMENT PROCESS

UNIMAC adopts a structured approach to waste management, ensuring that all activities align with environmental regulations, sustainability commitments, and client requirements. Waste management is integrated into our Environmental Management System (EMS) and focuses on minimizing waste generation, maximizing reuse and recycling, and ensuring safe and compliant disposal. The waste management process at UNIMAC can be summarized in key points:

Waste Minimization:

is a priority across project sites. This is achieved by adopting efficient material planning practices such as purchasing in required quantities, selecting materials with minimal packaging, and mixing concrete to exact specifications. Opportunities for "cut and fill" operations are identified to reduce the need for offsite disposal, while excess materials are diverted for use by other contractors where possible.

Waste Reuse and Recycling:

Are central to UNIMAC's approach. Salvaged materials are reused onsite wherever feasible, and a wide range of materials—including paper, cardboard, metals, plastic, timber, concrete, glass, waste oil, and batteries—are segregated and sent for recycling. Organic waste, such as vegetation, is stockpiled and composted in collaboration with project partners.

Waste Storage and Collection:

Are carried out under strict controls to prevent contamination and ensure efficiency. Waste is stored in labelled containers or bins, segregated by type, and collected regularly by NCEC-approved transporters. Hazardous materials, liquid waste, and chemicals are stored in sealed containers with secondary containment systems to prevent spills. Temporary waste storage areas are covered or screened to avoid wind dispersal and protect nearby water bodies.

Waste Disposal:

Is undertaken only through licensed providers, with separate streams for general and hazardous waste. Practices such as triple-rinsing empty chemical containers before disposal are implemented to ensure safety and compliance.

Monitoring and Management:

Through Record Keeping is embedded in all waste management processes. Detailed registers are maintained to track collection dates, waste types, volumes, transporters, and final destinations. These records form part of monthly environmental performance reporting and are available for client and regulatory audits.

Through these measures, UNIMAC ensures that waste is managed responsibly, with emphasis on reduction, reuse, recycling, and safe disposal—contributing to both regulatory compliance and the company's long-term sustainability objectives.

Waste Recycled 2024

Waste Category	Unit of Measurement (UOM)	Quantity
Concrete Waste	Metric Tons (MT)	913.85
Metal Waste	Metric Tons (MT)	35.7
Wood Waste	Metric Tons (MT)	34.5
Packaging/Paper Waste	Metric Tons (MT)	14.94
Plastic Waste	Metric Tons (MT)	16.2
Oil Waste/Hazardous Waste	Liters	1,296

Waste Disposal 2024

Waste Category	Unit of Measurement (UOM)	Quantity
General Waste	Metric Tons (MT)	2603.6
Sewage	Cubic Meters	23,816
Food Waste	Metric Tons (MT)	79.6
Hazardous Waste	kg	7

Notes for Waste Management

(1) Sewage waste is transported to government sewage STP plants for treatment through a company approved by the National Center for Waste Management (MWAN), the government entity overseeing waste management in Saudi Arabia.

(2) A total of 7 Metric Tons (MT) of metal waste was reused in 2024.

(3) 20,000 liters of hazardous oil waste was sent to National Center for Waste Management (MWAN) approved facility for safe treatment and disposal.

Driving Circular Waste Management at NEOM

UNIMAC recognized the challenge of managing large volumes of construction waste at NEOM's Oxagon Village Retaining Wall Project. We identified an opportunity to align our operations with NEOM's ambitious sustainability agenda and therefore adopted a structured and efficient waste management to showcase leadership in circular economy practices. Construction projects generate significant waste from steel, timber/plywood, plastic, and concrete. Without an efficient management system, this waste could negatively impact the environment and surrounding communities, while missing the opportunity for resource recovery. To manage this challenge, UNIMAC implemented a Waste Reuse and Recycling Strategy based on the hierarchy of Avoid > Reduce > Reuse > Recycle > Dispose. Waste streams were segregated on-site, quantified, and directed toward reuse or recycling channels.

Waste Management Initiatives

01 ***Concrete Waste Repurposing:***
Discarded concrete is reused to fabricate blocks, bund walls, safety barriers, material handling bars, base supports for signage, and benches for workers, ensuring zero concrete waste on site.

02 ***Wood Waste Utilization:***
Waste timber is repurposed into signage boards, handrails, shoe racks, and tables, minimizing wood disposal.

03 ***Plastic Waste Recycling:***
Plastic waste is transformed into barriers, stands for site signage, and bottles are reused in plantation initiatives, reducing plastic accumulation.

04 ***Systematic Monitoring:***
The Environmental Team continuously tracks and manages waste streams to ensure compliance with environmental standards and NEOM guidelines.

05 ***Waste Reduction:***
Distributed recycled glass bottles for drinking water to minimize plastic waste.

Impact and Achievements

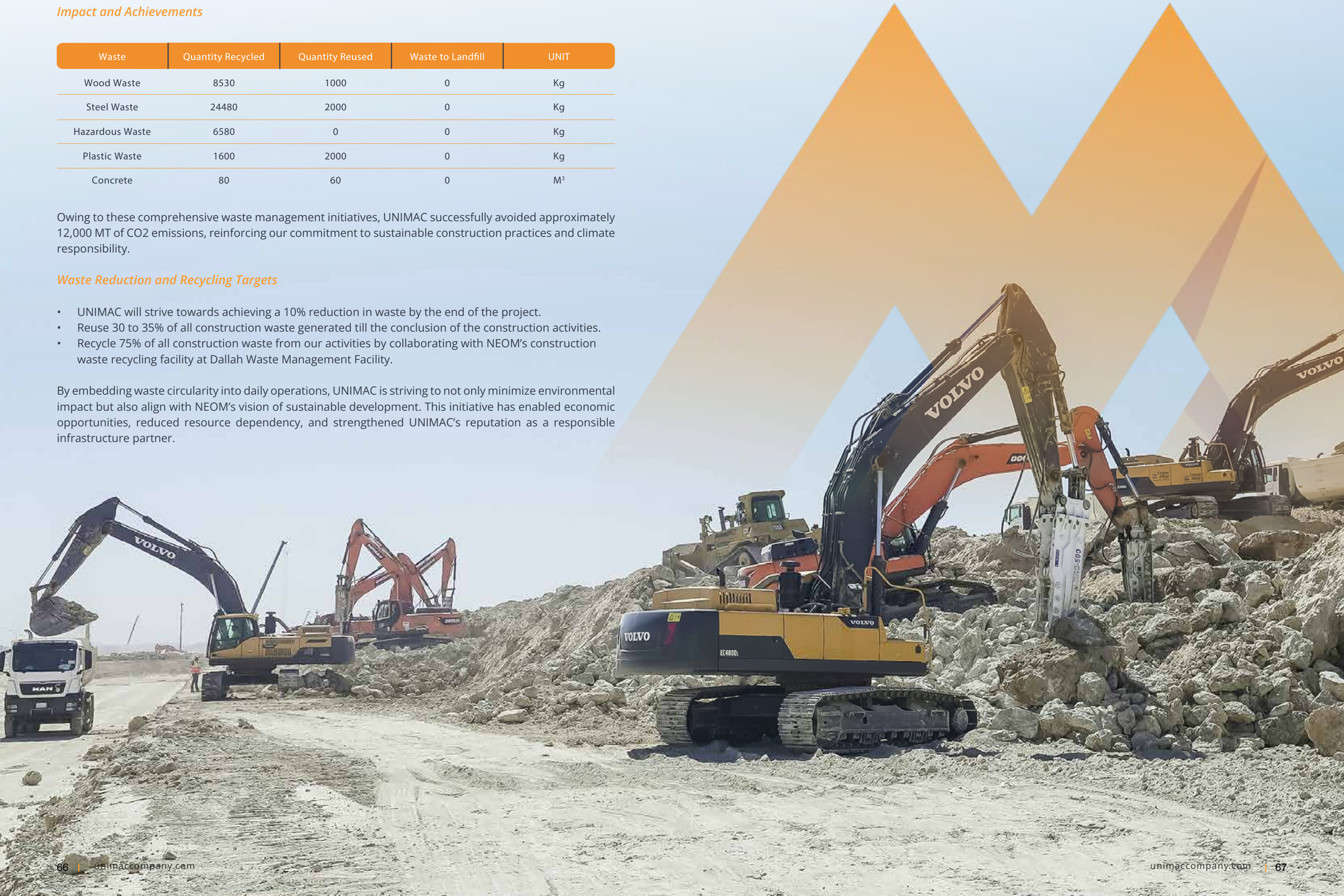
Waste	Quantity Recycled	Quantity Reused	Waste to Landfill	UNIT
Wood Waste	8530	1000	0	Kg
Steel Waste	24480	2000	0	Kg
Hazardous Waste	6580	0	0	Kg
Plastic Waste	1600	2000	0	Kg
Concrete	80	60	0	M^3

Owing to these comprehensive waste management initiatives, UNIMAC successfully avoided approximately 12,000 MT of CO2 emissions, reinforcing our commitment to sustainable construction practices and climate responsibility.

Waste Reduction and Recycling Targets

- UNIMAC will strive towards achieving a 10% reduction in waste by the end of the project.
- Reuse 30 to 35% of all construction waste generated till the conclusion of the construction activities.
- Recycle 75% of all construction waste from our activities by collaborating with NEOM's construction waste recycling facility at Dallah Waste Management Facility.

By embedding waste circularity into daily operations, UNIMAC is striving to not only minimize environmental impact but also align with NEOM's vision of sustainable development. This initiative has enabled economic opportunities, reduced resource dependency, and strengthened UNIMAC's reputation as a responsible infrastructure partner.



POLLUTION PREVENTION AND CONTROL

Construction projects often present environmental challenges such as dust, emissions, and elevated noise levels, which can impact both local communities and ecosystems. At UNIMAC, the management of air and noise pollution is regarded as a critical part of our broader sustainability commitments and health and safety obligations. By embedding pollution control measures into our Environmental Management System (EMS), UNIMAC ensures that our operations not only comply with local regulations and environmental laws but also align with international sustainability best practices. These initiatives reflect our dedication to minimizing environmental impact, safeguarding employee health, and supporting the Kingdom's vision for sustainable infrastructure development.

Air Emissions Control

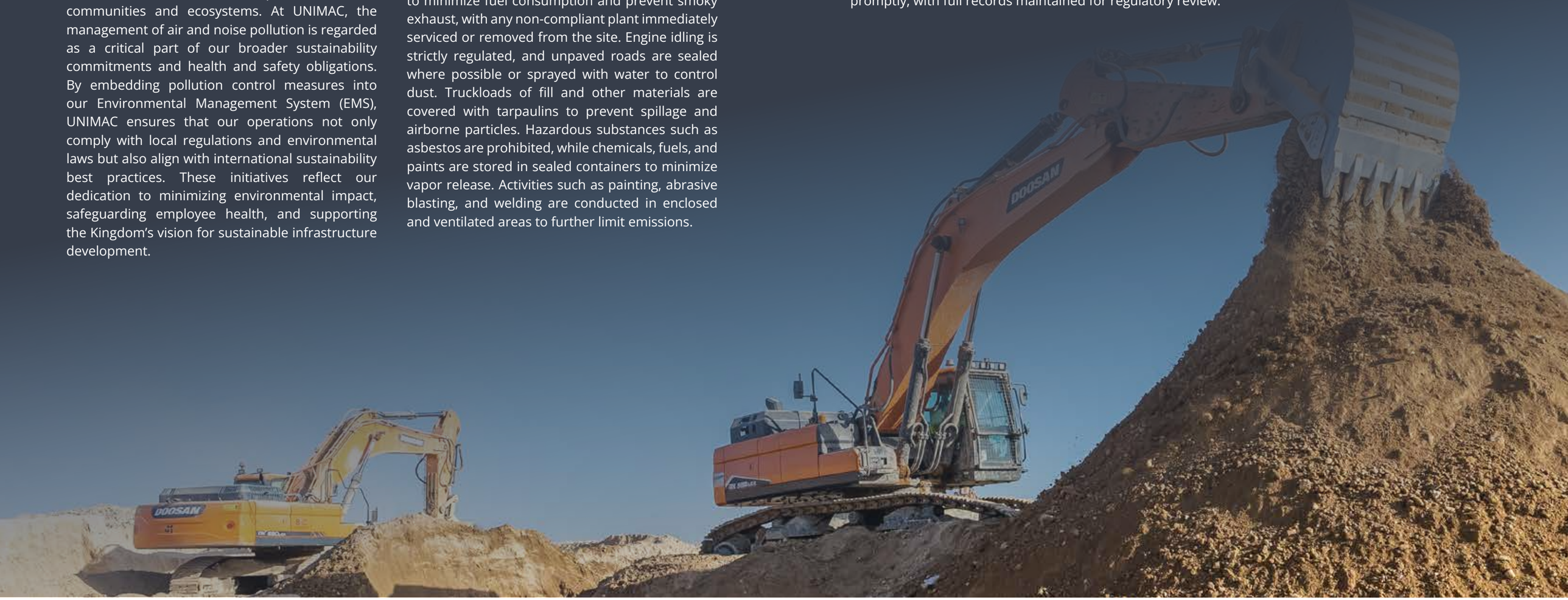
Air quality management is integrated into all our project sites through comprehensive monitoring and targeted initiatives. As part of the NEOM Oxagon Retaining Wall and Qiddiya Six Flags Tunnel Project, UNIMAC maintains periodic records of air quality using Intelligent Gas Detectors to track particulate matter (PM 2.5 and PM 10). These records are reviewed by our Environmental and Sustainability team to ensure emissions remain within prescribed regulatory limits.

To further manage air emissions, UNIMAC enforces a range of operational controls. All equipment, machinery, and vehicles are regularly maintained to minimize fuel consumption and prevent smoky exhaust, with any non-compliant plant immediately serviced or removed from the site. Engine idling is strictly regulated, and unpaved roads are sealed where possible or sprayed with water to control dust. Truckloads of fill and other materials are covered with tarpaulins to prevent spillage and airborne particles. Hazardous substances such as asbestos are prohibited, while chemicals, fuels, and paints are stored in sealed containers to minimize vapor release. Activities such as painting, abrasive blasting, and welding are conducted in enclosed and ventilated areas to further limit emissions.

Noise Pollution Controls

Noise pollution is managed through structured noise management plans that are implemented as part of the broader Environmental Management Plans to mitigate the impact of construction activities on workers, nearby communities, and biodiversity. Noise levels are periodically monitored and logged, ensuring that they remain within permissible limits. Measures include scheduling noisy activities during daytime hours, particularly avoiding ecologically sensitive periods such as bird nesting seasons. Equipment and generators are strategically positioned away from noise-sensitive receptors, while natural barriers such as stockpiles and site buildings are used to absorb and deflect sound.

We have also adopted a variety of technical controls in our projects to minimize noise as much as feasible. Generator sets and compressors are housed in acoustic design enclosures, and machinery and vehicles are fitted with silencers, mufflers, and insulation. Portable barriers are deployed around stationary or mobile noisy plants, while operators are trained in noise-reduction practices and instructed to shut down or throttle down equipment when not in use. Site access roads are carefully designed to minimize reversing and engine load, and vehicle speeds are restricted to 30 km/h or less. Noise complaints are investigated promptly, with full records maintained for regulatory review.



HARMONIZING WITH NATURE

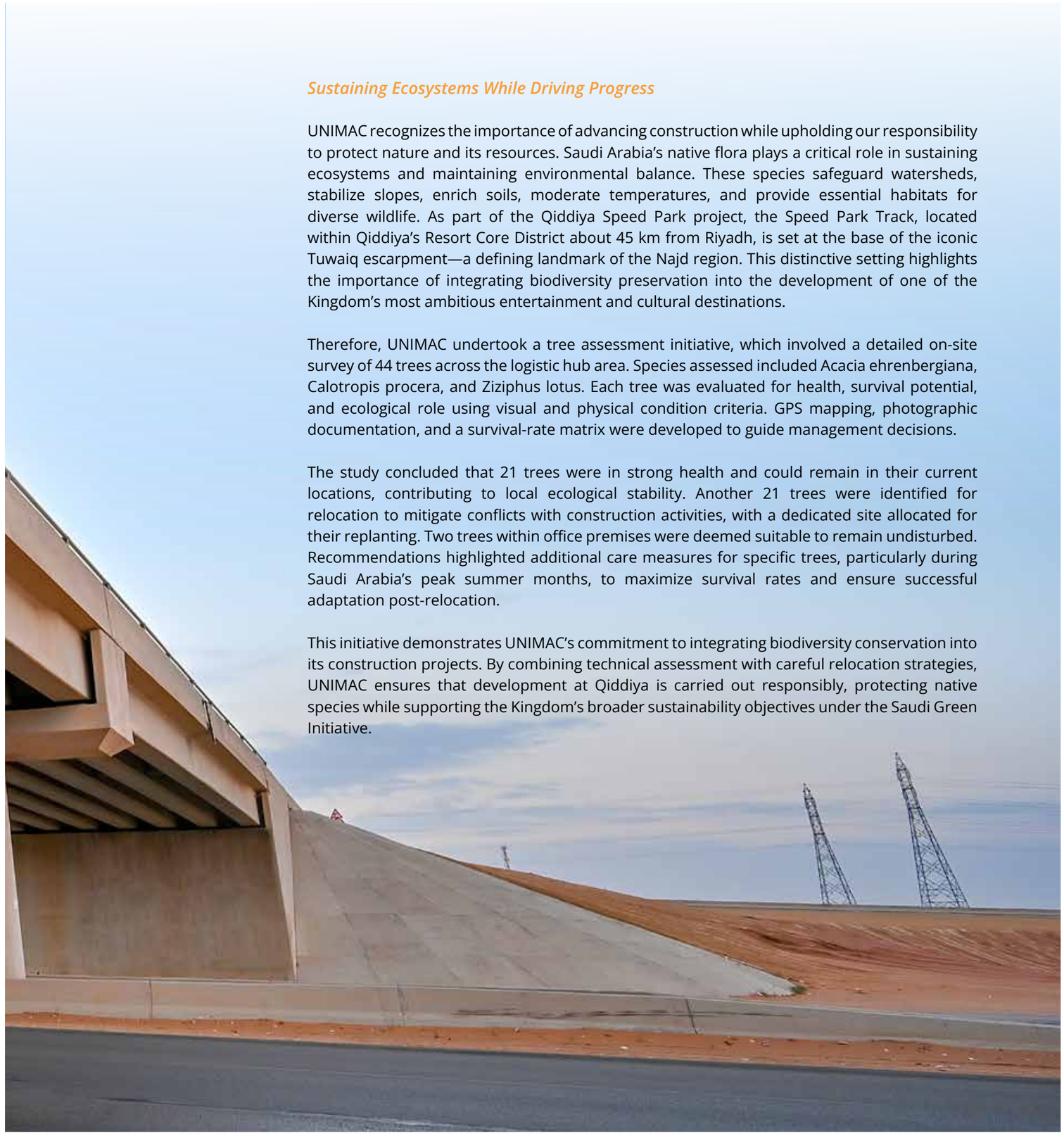
UNIMAC recognizes that our projects and operations often interact with local ecosystems, including flora and fauna. We understand the importance of managing our activities in a manner that promotes harmony with nature, ensuring that our work does not adversely impact plant or animal species. Protecting biodiversity is both an environmental responsibility and a regulatory obligation, and we integrate this principle into our project planning and execution. Therefore, we strive to embed biodiversity protection into all our projects right from the planning stage, balancing the needs of infrastructure development with environmental stewardship and long-term sustainability.

As part of the Environmental and Social Impact Assessment (ESIA) requirements, we assess the presence of local flora and fauna and prepare management plans to safeguard ecological resources. Where vegetation exists, it is preserved onsite wherever possible. In developed or graded areas where no significant biodiversity is identified, monitoring continues to ensure that any newly observed ecological presence is addressed responsibly.

UNIMAC also follows all applicable guidelines and best practices to mitigate ecological impacts. We align with the following practices to ensure that our projects are planned and executed with utmost considerations for local ecosystems.

- Native wildlife species identified at project site are neither handled nor harmed, in compliance with the laws of the Kingdom of Saudi Arabia.
- If animals are found to be at risk, interfere with construction works, or pose a safety hazard, a qualified wildlife specialist or ecologist is engaged to safely relocate them. In cases of injured or deceased animals, specialists are contacted immediately, and relevant environmental authorities, such as the client's environmental representatives, are informed.
- Pesticides and fertilizers are used only when necessary, selected with consideration for ecological toxicity, and applied according to manufacturer guidelines to prevent overspray, runoff, and unintended impacts on non-target areas.

Through these practices, UNIMAC ensures that our construction activities coexist responsibly with surrounding ecosystems.



Sustaining Ecosystems While Driving Progress

UNIMAC recognizes the importance of advancing construction while upholding our responsibility to protect nature and its resources. Saudi Arabia's native flora plays a critical role in sustaining ecosystems and maintaining environmental balance. These species safeguard watersheds, stabilize slopes, enrich soils, moderate temperatures, and provide essential habitats for diverse wildlife. As part of the Qiddiya Speed Park project, the Speed Park Track, located within Qiddiya's Resort Core District about 45 km from Riyadh, is set at the base of the iconic Tuwaiq escarpment—a defining landmark of the Najd region. This distinctive setting highlights the importance of integrating biodiversity preservation into the development of one of the Kingdom's most ambitious entertainment and cultural destinations.

Therefore, UNIMAC undertook a tree assessment initiative, which involved a detailed on-site survey of 44 trees across the logistic hub area. Species assessed included Acacia ehrenbergiana, Calotropis procera, and Ziziphus lotus. Each tree was evaluated for health, survival potential, and ecological role using visual and physical condition criteria. GPS mapping, photographic documentation, and a survival-rate matrix were developed to guide management decisions.

The study concluded that 21 trees were in strong health and could remain in their current locations, contributing to local ecological stability. Another 21 trees were identified for relocation to mitigate conflicts with construction activities, with a dedicated site allocated for their replanting. Two trees within office premises were deemed suitable to remain undisturbed. Recommendations highlighted additional care measures for specific trees, particularly during Saudi Arabia's peak summer months, to maximize survival rates and ensure successful adaptation post-relocation.

This initiative demonstrates UNIMAC's commitment to integrating biodiversity conservation into its construction projects. By combining technical assessment with careful relocation strategies, UNIMAC ensures that development at Qiddiya is carried out responsibly, protecting native species while supporting the Kingdom's broader sustainability objectives under the Saudi Green Initiative.

04 BUILDING A SAFE & SUPPORTIVE WORKPLACE

At UNIMAC, our employees are the foundation of our growth and success, and we take pride in continuously building an environment where every individual can thrive. With a workforce of over one thousand people, we are committed to ensuring a safe, healthy, and supportive workplace. It is our ongoing endeavor to build a culture that places people at the core of our operations. This commitment is reflected in our investments in employee safety and wellbeing, training and development, active employee engagement, and the implementation of policies that protect their rights and support their growth.

Our approach to human capital management remains grounded in shared responsibility, ethical practices, and mutual respect. By empowering our people to develop their potential while contributing to collective goals, UNIMAC strives to create a workplace where every employee feels valued and inspired to contribute to long-term success.

DIVERSITY, EQUITY, & INCLUSION

At UNIMAC, we believe that diversity, equity, and inclusion are essential to building a strong, innovative, and sustainable organization. We are committed to opposing all forms of unlawful and unfair discrimination and to ensuring that every employee is treated with dignity, fairness, and respect.

Our approach goes beyond compliance; it reflects our conviction that a diverse and inclusive workforce is critical to driving creativity, performance, and long-term success. We recognize and value the unique contributions of every individual, and we remain committed towards creating an environment where differences are respected and where equal opportunity is at the core of employment, promotion, and professional development decisions. Through fair recruitment practices, inclusive workplace policies, and active engagement with our people, UNIMAC seeks to attract, retain, and develop a workforce that reflects the communities in which we operate. By embedding equity and inclusion into our culture, we strive to empower our employees, foster collaboration, and ensure that every voice is heard and valued.

At UNIMAC, we are committed to maintaining a diverse and inclusive workforce. Out of our total 1,068 employees, women represent 6.6% of our workforce, reflecting our ongoing efforts to foster gender inclusivity. Given the nature of our operations, female employees are primarily engaged in administrative and headquarters-based roles. Amongst our 294 new hires for the year 2024, 26 were women, which translates to approximately 9% of total new hires, further demonstrating progress toward enhancing gender diversity.

We also employ 162 Saudi nationals, accounting for 15.14% of our workforce, underscoring our strong alignment with Saudization initiatives and our commitment to building a national pipeline of talent. Our workforce represents a balanced age demographic, combining youthful energy with seasoned expertise. About 16% of employees are under 30 years old, 66% fall within the 30–50 age group, and 18% are over 50. This mix ensures a dynamic blend of innovation, experience, and guidance across the organization.

Total Employees

1068

Female Employees

6.6%

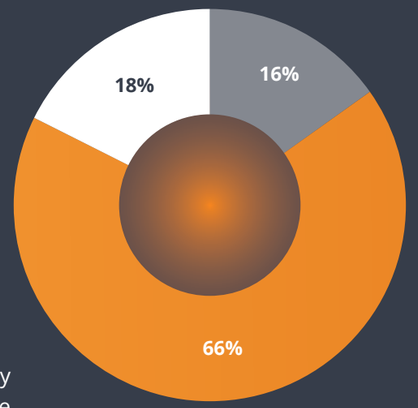
National Employees

15.14%

Age Demographic

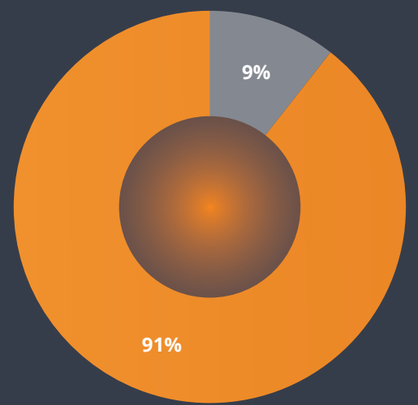
- **Under 30 Years: 16%**
- **30-50 Years: 66%**
- **Over 50 Yaers: 18%**

The age of 31 employees is not available, they have been included in the 30-50 years age bracket for age demographic calculations.



New Hires Gender Diversity

- **Female: 9%**
- **Male: 91%**



OUR HUMAN RESOURCES POLICIES AND PROCEDURES

Code of Conduct

UNIMAC's Code of Conduct sets out our commitment to integrity, fairness, and accountability in every aspect of our operations. It defines clear standards on key issues such as anti-harassment, non-discrimination, conflict of interest, anti-bribery and anti-corruption, compliance, health and safety, ethical use of resources, and respect for all individuals. By outlining expectations for professional behavior and compliance with laws and company policies, the Code reinforces our pledge to provide a safe, inclusive, and ethical workplace. Any violations are taken seriously, with appropriate disciplinary action, underscoring UNIMAC's dedication to upholding the highest standards of conduct.

In addition to the Code of Conduct, UNIMAC has also adopted clear policies on travel, overtime, and attendance, which communicate our expectations and provide clear guidelines for the ethical management of human resources. These policies are shared with all employees upon joining, ensuring they are fully aware of their responsibilities and the standards expected of them. By outlining these principles, the Code reinforces our pledge to provide a safe, inclusive, and ethical workplace, with any violations addressed through appropriate disciplinary action.

Sexual Harassment Policy

UNIMAC is committed to providing a safe, respectful, and harassment-free workplace as part of its broader diversity, equity, and inclusion commitments. The company's Sexual Harassment Policy prohibits any form of unlawful or unfair conduct—whether verbal, physical, or non-verbal—and applies equally to employees, clients, subcontractors, and all stakeholders. Complaints are handled through a confidential reporting and investigation process, with strict safeguards against retaliation and clear sanctions for proven violations. By embedding these protections into its culture, UNIMAC ensures that all employees are treated with dignity and respect, fostering a workplace where fairness, equal opportunity, and professional growth can thrive.

SAFEGUARDING OUR PEOPLE

At UNIMAC, the health and safety of our employees, stakeholders, and the communities in which we operate are of the highest priority. Our Health & Safety support division and management system are certified with ISO 45001:2018 Occupational Health and Safety Management Systems (OHSMS) standards, reflecting our commitment to minimizing risks, safeguarding the natural environment, and upholding world-class standards of quality and ethical business conduct.

We recognize that the construction industry, by its nature, presents safety challenges and potential risks. However, at UNIMAC, we believe that through continuous investment in safeguards like proactive planning, adequate protective equipments and comprehensive employee training, we can foster a culture of Zero Harm. Our commitment extends beyond compliance with regulations. We strive to set higher standards of health and safety, ensuring that every individual is protected and empowered to work in a safe environment.

Therefore, we have established robust Quality, Health and Safety and Environmental Management Systems, supported by comprehensive manuals, plans, and procedures that are implemented across all operations and projects in Saudi Arabia. These policies are live documents, reviewed regularly to remain aligned with evolving legislation, work practices, and industry standards. Key commitments include providing and maintaining a safe and healthy workplace, ensuring access to appropriate protective equipment and training, and fostering a culture of accountability while ensuring Zero Harm to people, assets, the environment, and reputation remains our goal.

Policies and Procedures

UNIMAC's Quality, OHS, and Environmental Policies reflect the company's commitment to safeguarding people, protecting the environment, and delivering world-class quality across all projects. The policy emphasizes ethical business practices, legal compliance, risk minimization, and continual improvement through audits, training, and proactive hazard management. It ensures that suppliers and subcontractors meet UNIMAC's standards, promotes sustainable resource use, climate change adaptation, and biodiversity protection, while affirming that no operational urgency justifies compromising health, safety, environment, or quality.

In addition to our broader HSEQ Policy, UNIMAC establishes and adopts comprehensive set of HSE Policies and Plans as per our project requirements, including Emergency Response, Welfare Management, Nightwork, Risk Management, Mobile Crane Lifting, and Traffic Management. These frameworks ensure that risks are systematically identified and mitigated, welfare needs are addressed, and safe practices are embedded across all operations. By integrating these measures into daily project execution, UNIMAC reinforces its commitment to achieving Zero Harm and maintaining the highest standards of health, safety, and environmental protection.

UNIMAC OHS Performance 2024

At UNIMAC, incident reporting is a core element of our Health, Safety, and Environment (HSE) framework. All accidents, near misses, unsafe conditions, and hazards are required to be reported immediately, ensuring that corrective and preventive measures are promptly implemented. Transparent reporting enables continuous learning, fosters accountability, and helps prevent recurrence.

Occupational Health and Safety Performance 2024 (Workers and Employees)

Metric	2024
Number of Fatalities due to Work-related Injury	0
Number of Lost Time Injuries	5
Total Hours worked	513,321
Lost Time Injury Rate	0.97
Types of Injuries included in Lost Time Injuries	Minor cuts, falls from height, finger injuries, muscle strains

To ensure safety standards are upheld, UNIMAC conducts regular training sessions, site inspections, and risk assessments led by qualified safety officers. By addressing concerns promptly, equipping employees with the right tools and knowledge, and embedding safety into every stage of project delivery, we create a workplace where employees feel protected, valued, and empowered to perform at their best. Our unwavering focus on health and safety underpins our long-term success and reflects our responsibility to all those connected with our business.

800,000
Safe Man-Hours at NEOM Oxagon Retaining Wall Project

UNIMAC achieved a significant milestone by completing 800,000 safe work hours without a Lost Time Injury (LTI) at the NEOM Oxagon Retaining Wall Project. This accomplishment reflects our strong commitment to health and safety and underscores the effectiveness of our proactive safety practices and employee dedication. By embedding safety into every aspect of our operations, UNIMAC continues to prioritize the wellbeing of its workforce while delivering complex projects to the highest standards.

HEALTH AND SAFETY TRAINING

At UNIMAC, health and safety training is a critical component of our commitment to protecting people, assets, and the environment. All employees, contractors, and visitors undergo HSE Induction to familiarize them with company policies, emergency procedures, and site-specific hazards before commencing work.

Our HSE training programs cover a wide range of operational risks, including fire safety, man-machine interface, crane operations, working at heights, electrical safety, excavation safety, traffic management, and the use of hand tools. Specialized modules ensure employees understand the correct use of personal protective equipment (PPE), recognize site safety signage, and follow proper procedures for barriers, barricades, and confined space operations.

In addition to induction, regular toolbox talks, refresher sessions, and emergency drills are conducted to reinforce knowledge and prepare employees for real-life scenarios. Training is supported by competent supervisors and third-party certified experts, ensuring that workers are equipped with the right skills, awareness, and confidence to perform their roles safely and effectively. Through these initiatives, UNIMAC promotes a strong safety culture where every worker is empowered to uphold the principle of Zero Harm.

Emergency Preparedness at NEOM Oxagon Retaining Wall Project

At UNIMAC, we believe that ongoing training is key to averting health and safety risks. Building a culture of preparedness ensures that our workforce is not only protected but also resilient in the face of unforeseen events. At the NEOM Oxagon Retaining Wall Project, we have embedded this philosophy into practice by conducting structured training sessions and emergency drills that enhance capability and strengthen collective response.

Fire Safety Drill

As part of our safety framework, a comprehensive fire evacuation drill was conducted in December 2024. This exercise reinforced evacuation routes, assembly points, and fire response protocols, ensuring alignment with international safety standards. It also validated the effectiveness of site-level emergency coordination, ensuring risks related to fire incidents are managed proactively.

Mock Medical Emergency Drills

UNIMAC has also conducted medical emergency drills in July 2024 by simulating real-life medical emergencies like worker fainting due to heat exposure to evaluate medical response. These drills assessed immediate first aid response, communication chains, and emergency transfer procedures. They highlighted the importance of readiness in addressing potential health emergencies on site, ensuring that medical incidents can be managed swiftly and effectively.

Call to Action

In addition to conducting mock drills and fire safety exercises, UNIMAC regularly holds mass toolbox talks titled “Call to Action” on critical health and safety topics such as fire prevention, housekeeping, working at heights, plant–people interface, and illness prevention. By sharing knowledge, resources, and practical insights with workers, we strive to prevent emergencies and enhance workforce capabilities. In 2024, UNIMAC conducted 36 Call to Action toolbox talks, engaging more than 3,000 workers and dedicating over 1,500 hours to health and safety awareness.

DRIVING ENGAGEMENT AND CONTINUOUS LEARNING

At UNIMAC, we believe that building adequate channels for employee engagement is a stepping stone towards building a motivated and high-performing workforce. We routinely engage with our employees through internal newsletters and meetings, keeping them informed about company developments and initiatives. Beyond work, we celebrate national holidays and festivals together, enabling a sense of unity and belonging.

To ensure ongoing employee wellbeing and awareness, we regularly share guidance on health, safety, and environmental best practices through internal channels and engagement sessions. Throughout 2024, UNIMAC implemented a series of structured trainings and awareness initiatives addressing key areas such as diabetes prevention, general health assessments, environmental stewardship, stress management, and time management. The company also celebrated important occasions, including International Stress Awareness Day and Earth Day, through targeted campaigns and activities. These efforts underscore UNIMAC's ongoing commitment to fostering the holistic wellbeing, professional growth, and overall development of its workforce.

In 2024, the employee turnover was

1.03%

which is a testament to our robust employee management and human resources policies.

In 2024, one male employee availed parental leave and successfully returned to continue his employment with the organization.

Employee Learning and Development

At UNIMAC, we recognize that the growth and success of our company are closely tied to the development of our people. We are committed to providing continuous learning opportunities that enhance skills, build capabilities, and support both individual and organizational progress.

All employees undergo induction training upon joining, ensuring they are familiar with UNIMAC's standards, values, and safety protocols. In addition, we conduct refresher training sessions and role-specific training programs tailored to the requirements of each employee's position, enabling them to perform effectively and adapt to evolving project needs. Performance evaluations are carried out at the start and end of each project, helping to assess competencies, identify development needs, and align training initiatives with organizational goals. At the discretion of managers and supervisors, employees may also attend conferences, courses, seminars, and professional meetings, as identified through annual work plans and performance reviews.

UNIMAC also offers its employees the opportunity to pursue professional courses and certifications, furthering their knowledge and enhancing their skills while contributing to their career growth and the company's long-term success.

In 2024, employees at the headquarters received 40 hours of training through SAP, covering administrative processes and best practice guidelines.

Employee Benefits

UNIMAC is committed to providing our employees with compensation and benefits in line with industry best practices to support their wellbeing and help them balance their professional and personal lives. We offer a comprehensive package of benefits that includes medical coverage, travel and transportation assistance, housing support, and paid annual vacation, reflecting our dedication to ensuring a secure and supportive work environment.

We strongly believe that it is our responsibility to create an environment where employees are not only able to perform at their best professionally but also have the opportunity to maintain a healthy work-life balance. Adequate time to rest, relax, and recharge is essential, and we ensure that our vacation and leave policies provide employees with the flexibility to manage their professional commitments alongside their personal responsibilities.

BUILDING SOCIAL RESPONSIBILITY

At UNIMAC, we recognize local communities as key stakeholders in our journey of growth and progress. We actively engage with communities through development initiatives and programs that create shared value, while assessing social and environmental impacts through structured assessments. A core part of our approach is strengthening local job creation and providing opportunities for skill development.

In 2024, we strengthened this commitment through several initiatives. We offered summer internships under the Baria Internship Program, enabling young talent to gain practical industry exposure. As part of the NEOM Oxagon Project, we organized a community beach clean-up drive to promote environmental stewardship, and we extended our support to the Saudi Boccia Federation, contributing to social inclusion through sports. Through these efforts, UNIMAC continues to embed social responsibility into its operations, ensuring that our projects not only deliver infrastructure but also create lasting benefits for the communities we serve.

Operation Womble – Beach Cleaning at NEOM Oxagon

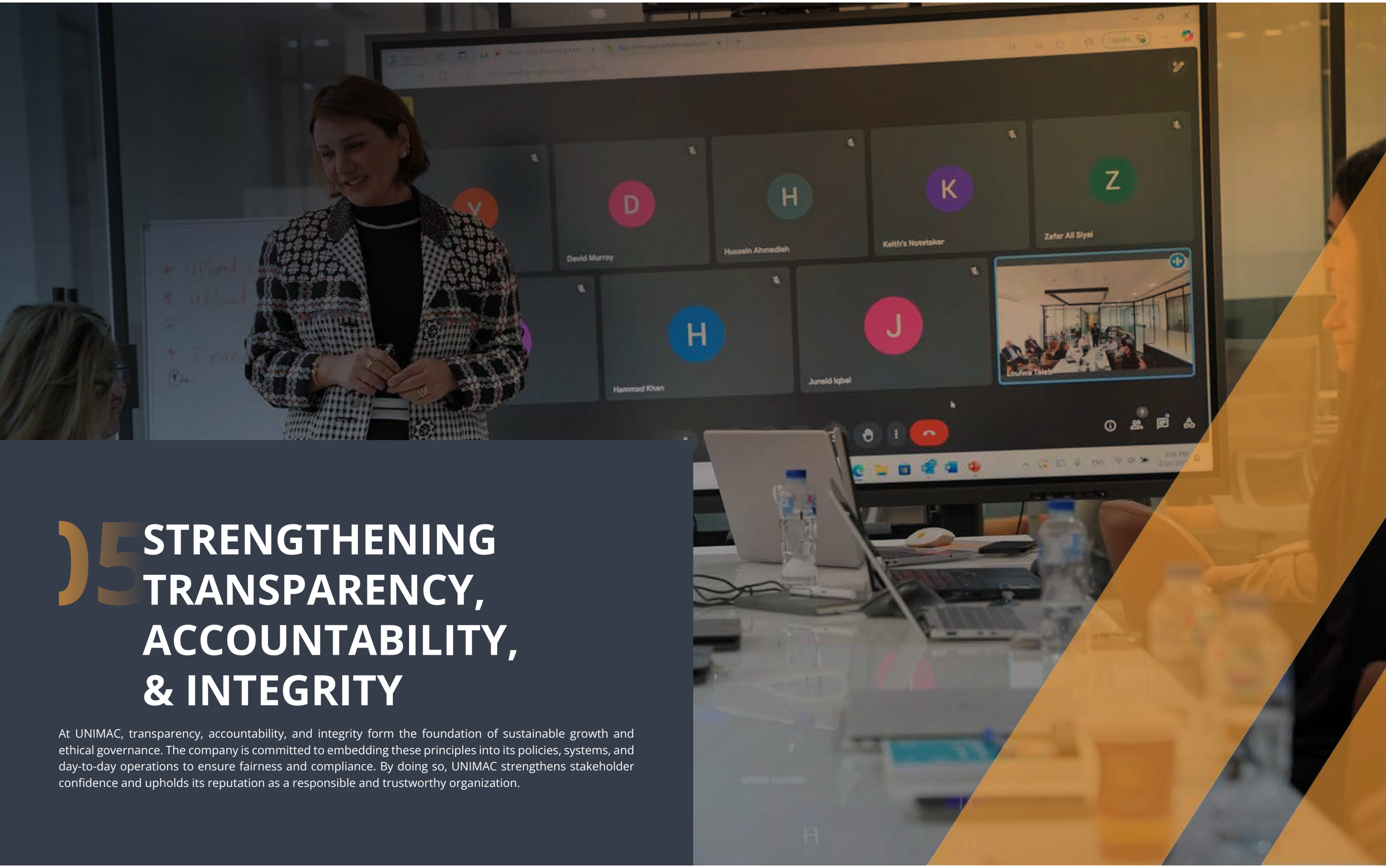
At UNIMAC, community engagement and environmental stewardship go hand in hand. In May 2024, as part of the NEOM Oxagon Retaining Wall Project, UNIMAC joined hands with NEOM's environmental team to participate in "Operation Womble", a large-scale beach sweep campaign aimed at restoring the island's coastal buffer zone.

The initiative was launched in response to visible litter and debris along the shoreline, with the goal of protecting marine life, preserving the natural beauty of the coast, and fostering a cleaner, healthier environment for the NEOM community. Ahead of the activity, UNIMAC's Environmental Manager conducted toolbox talks with volunteers, emphasizing proper waste segregation, safe handling practices, and the broader importance of sustainability. Equipped with gloves, reusable bags, and collection tools, the team carried out a systematic clean-up, removing plastics, wood, and hazardous materials from the beach. The event was a success, visibly transforming the coastline and preventing harmful materials from re-entering the ocean.

780 kg
of Non-Hazardous Waste Collected

20 kg
of Hazardous Waste Collected

88
Man-hours dedicated to dedicated to the Cleaning Drive



05 STRENGTHENING TRANSPARENCY, ACCOUNTABILITY, & INTEGRITY

At UNIMAC, transparency, accountability, and integrity form the foundation of sustainable growth and ethical governance. The company is committed to embedding these principles into its policies, systems, and day-to-day operations to ensure fairness and compliance. By doing so, UNIMAC strengthens stakeholder confidence and upholds its reputation as a responsible and trustworthy organization.

ROBUST POLICIES AND PROCEDURES

At UNIMAC, strong governance is underpinned by a clear framework of policies and procedures that guide ethical conduct, compliance, and accountability across all operations. We have established a strong culture of ethics and compliance policies and procedures, which reflects our commitment to integrity, transparency, and responsible business practices while ensuring employees clearly understand their responsibilities.

01 *Code of Conduct:*

The Code of Conduct sets out expectations for all employees, emphasizing professionalism, respect, anti-harassment, workplace integrity, and compliance with safety and legal obligations. It also covers rules around gifts, conflicts of interest, reporting misconduct, and disciplinary actions to uphold the company's reputation and values.

02 *Anti-Bribery and Anti-Corruption Policy:*

Through a dedicated Anti-Corruption and Bribery policy, UNIMAC reinforces our zero-tolerance approach to bribery and corrupt practices. The policy outlines procedures for preventing, detecting, and reporting bribery, and requires strict compliance with local and international anti-corruption laws, ensuring that all dealings with clients, suppliers, and stakeholders are conducted with integrity.

03 *Forced Labor Policy:*

UNIMAC maintains a zero-tolerance approach to forced labor across all operations and supply chains. The policy prohibits practices such as withholding documents, charging recruitment fees, coercion, or wage retention, ensuring that all employment is freely chosen and transparent. It applies to employees, subcontractors, and labor suppliers, requiring compliance audits, grievance mechanisms, and the acknowledgment of obligations. Worker rights include retaining personal documents, fair contracts, timely wages, and protection against retaliation. Non-compliance results in disciplinary action or blacklisting, reinforcing UNIMAC's alignment with Saudi Labor Law and international labor standards.

04 *Worker Welfare Policy:*

UNIMAC's Worker Welfare Policy ensures that our human resources practices uphold all applicable regulatory guidelines while ensuring a safe, fair, and supportive workplace that promotes employee well-being and long-term success. The policy guarantees compliance with labor laws, fair recruitment, equal treatment, adherence to legal working age, timely wages, and access to basic facilities such as clean accommodation, meals, water, and restrooms. It also emphasizes health and safety through training, equipment, and compliance with occupational standards, while also offering benefits including health insurance, transportation, and end-of-service entitlements. UNIMAC promotes professional development through training and career growth opportunities, encourages open communication and feedback, and recognizes employee achievements. The policy applies to all workers, including migrants, and is regularly reviewed to ensure continuous alignment with regulations and evolving workforce needs.

05 *Data Privacy Policy:*

UNIMAC's Data Privacy Policy safeguards personal and business information by ensuring secure collection, storage, and use of data in compliance with legal and ethical standards, while protecting stakeholder confidentiality.

06 *Risk Management Policy:*

UNIMAC's Risk Management Policy establishes a structured approach to identifying, assessing, and mitigating risks across projects, ensuring safety, compliance, and resilience in all operations.

Together, these policies form the backbone of UNIMAC's governance framework, aligning business operations with ethical standards and legal compliance, while safeguarding the interests of employees, stakeholders, and the wider community.

RISK MANAGEMENT

At UNIMAC, effective risk management is central to ensuring the safety, quality, and timely completion of our construction projects. Recognizing that construction activities carry inherent risks, we prioritize identifying, assessing, and mitigating these risks to protect our workforce, clients, stakeholders, and project outcomes.

Our approach begins with systematic risk identification, engaging project managers, engineers, and stakeholders to capture potential risks throughout the project lifecycle. Each risk is then assessed for likelihood and impact on safety, timelines, budgets, and quality, with prioritization based on severity.

To address these challenges, UNIMAC implements comprehensive mitigation strategies such as strict adherence to safety protocols, regular site inspections, hazard assessments, quality control measures, and contingency planning. Responsibilities are clearly defined, empowering employees at all levels to report risks promptly, while project managers oversee coordination and accountability.

Through open communication channels, regular safety briefings, and project meetings, stakeholders are kept informed of emerging risks and mitigation actions. Furthermore, continuous review and monitoring ensure lessons learned are integrated into future projects, driving continual improvement and reinforcing our commitment to safe, resilient, and high-quality project delivery.

Environmental and Social Risk Management

At UNIMAC, risk management extends beyond technical and financial dimensions to include social and environmental considerations as part of our integrated project delivery framework. By embedding ESG risks into the broader risk management system, we ensure that projects are executed responsibly, balancing progress with accountability to people, communities, and the environment.

By integrating ESG considerations into project risk registers, supported by ISO-aligned Quality and Risk Management Systems, UNIMAC creates a holistic governance model. This ensures that risks are systematically identified, rated, and addressed through tailored mitigation strategies and continuous monitoring. The result is a responsible, resilient, and sustainable approach to project execution that minimizes adverse impacts while maximizing long-term value for stakeholders.

BUILDING A SUSTAINABLE SUPPLY CHAIN

At UNIMAC, supply chain sustainability is a cornerstone of our procurement framework, ensuring that every sourcing decision upholds our principles of responsibility, transparency, and accountability. Our procurement policies establish centralized controls, supplier prequalification, and strict budgetary oversight to ensure that goods and services are procured ethically, responsibly, and in line with project requirements.

As part of the supplier prequalification process, we go beyond technical and financial assessments to evaluate suppliers on their environmental performance and their alignment with UNIMAC's governance standards. This includes compliance with HSEQ (Health, Safety, Environment, and Quality) benchmarks, adherence to anti-bribery and ethical business practices, and demonstration of social responsibility in their operations. By embedding these considerations into our procurement process, we ensure that our partners contribute to sustainable outcomes.

UNIMAC also prioritizes local suppliers wherever feasible, recognizing that local sourcing reduces carbon emissions from long-distance transportation, strengthens the national economy, and provides greater visibility into suppliers' social and governance practices. This approach not only supports community development but also enables closer collaboration with vendors to drive continuous improvement. By focusing on environmental performance, governance alignment, resource efficiency, and local partnerships, UNIMAC upholds a resilient and responsible supply chain that contributes to sustainable growth and aligns with Saudi Vision 2030.

PROTECTING OUR DIGITAL ASSETS

At UNIMAC, safeguarding information is treated as a critical responsibility to ensure business continuity, protect stakeholder trust, and maintain compliance with legal and contractual obligations. In response to these requirements, UNIMAC has instituted strict measures to protect information assets from unauthorized access, misuse, modification, or loss, while ensuring confidentiality, integrity, and availability of data across all operations.

Access to company systems is controlled through unique user IDs, strong password protocols, and defined authorization levels. Employees are required to adhere to clear rules for acceptable use, including restrictions on unauthorized software, devices, or activities that may compromise system security. Regular backups, secure data disposal practices, encryption, and firewall protections further strengthen our defence against threats.

Cybersecurity measures are supported by continuous monitoring of company networks, email, and internet usage to detect and prevent potential misuse. Employees play an active role in maintaining security by reporting vulnerabilities, complying with IT protocols, and protecting confidential information. Through these layered safeguards and ongoing awareness, UNIMAC fosters a robust cybersecurity culture that minimizes risks and ensures secure and resilient business operations.

0

Reported cases of identified leaks, thefts, or losses of customer data

0

Reported complaints concerning breaches of customer privacy

GRI CONTENT INDEX

For the Content Index – Advanced Service, GRI Services reviewed that the GRI content index has been presented in a way consistent with the requirements for reporting in accordance with the GRI Standards, and that the information in the index is clearly presented and accessible to the stakeholders.

Statement of use	United Maintenance and Contracting Company (UNIMAC) has reported in accordance with the GRI Standards for the period 1st January 2024 to 31st Decemeber 2024.
GRI 1 used	GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	PAGE NUMBERS AND/OR DIRECT ANSWERS	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
General Disclosures					
GRI 2: General Disclosures 2021	2-1 Organizational details	About UNIMAC, Pg 6-7			
	2-2 Entities included in the organization's sustainability reporting	Introduction to this report, Pg 26-27			
	2-3 Reporting period, frequency and contact point	Introduction to this report, Pg 26-28			
	2-4 Restatements of information	There are no restatements of information.			
	2-5 External assurance	Introduction to this report, Pg 26-28			
	2-6 Activities, value chain and other business relationships	Our Operations and Projects, Pg 14-15			
	2-7 Employees	Diversity, Equity, & Inclusion, Pg 74-75			
	2-8 Workers who are not employees	Diversity, Equity, & Inclusion, Pg 74-75			
	2-9 Governance structure and composition	(Insignificant)		Confidentiality Constraints	UNIMAC considers governance information related to board composition, selection, nominations, and evaluations as confidential due to the nature of our operations. This information is therefore not disclosed publicly to maintain confidentiality and protect sensitive corporate governance processes.
	2-10 Nomination and selection of the highest governance body	(Insignificant)		Confidentiality Constraints	UNIMAC considers governance information related to board composition, selection, nominations, and evaluations as confidential due to the nature of our operations. This information is therefore not disclosed publicly to maintain confidentiality and protect sensitive corporate governance processes.
	2-11 Chair of the highest governance body	(Insignificant)		Confidentiality Constraints	UNIMAC considers governance information related to board composition, selection, nominations, and evaluations as confidential due to the nature of our operations. This information is therefore not disclosed publicly to maintain confidentiality and protect sensitive corporate governance processes.

GRI STANDARD	DISCLOSURE	PAGE NUMBERS AND/OR DIRECT ANSWERS	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
General Disclosures					
GRI 2: General Disclosures 2021	2-12 Role of the highest governance body in overseeing the management of impacts	(Insignificant)		Confidentiality Constraints	UNIMAC considers governance information related to board composition, selection, nominations, and evaluations as confidential due to the nature of our operations. This information is therefore not disclosed publicly to maintain confidentiality and protect sensitive corporate governance processes.
	2-13 Delegation of responsibility for managing impacts	Sustainability Governance and Policies, Pg 43-43			
	2-14 Role of the highest governance body in sustainability reporting	Sustainability Governance and Policies, Pg 43-43			
	2-15 Conflicts of interest	Robust Policies and Procedures, Pg 90-91			
	2-16 Communication of critical concerns	Robust Policies and Procedures, Pg 90-91			
	2-17 Collective knowledge of the highest governance body	(Insignificant)		Confidentiality Constraints	UNIMAC considers Board level information as confidential due to the nature of our operations. This information is therefore not disclosed publicly to maintain confidentiality and protect sensitive corporate governance processes.
	2-18 Evaluation of the performance of the highest governance body	(Insignificant)		Confidentiality Constraints	UNIMAC considers governance information related to board composition, selection, nominations, and evaluations as confidential due to the nature of our operations. This information is therefore not disclosed publicly to maintain confidentiality and protect sensitive corporate governance processes.
	2-19 Remuneration policies	Our Human Resources Policies and Procedures, Pg 76-77			
	2-20 Process to determine remuneration	Our Human Resources Policies and Procedures, Pg 76-77			
	2-21 Annual total compensation ratio	(Insignificant)		Confidentiality Constraints	Financial information is treated as confidential due to the nature of our operations and, therefore, is not disclosed publicly.
	2-22 Statement on sustainable development strategy	Leadership Message, Pg 28-29			
	2-23 Policy commitments	Robust Policies and Procedures, Pg 90-91			
	2-24 Embedding policy commitments	Robust Policies and Procedures, Pg 90-91			
	2-25 Processes to remediate negative impacts	Robust Policies and Procedures, Pg 90-91			
	2-26 Mechanisms for seeking advice and raising concerns	Robust Policies and Procedures, Pg 90-91			
	2-27 Compliance with laws and regulations	Robust Policies and Procedures, Pg 90-91			
	2-28 Membership associations	Industry Dialogue, Pg 13			
	2-29 Approach to stakeholder engagement	Stakeholder Engagement, Pg 36-37			
	2-30 Collective bargaining agreements	(Insignificant)		Legal Prohibitions	Collective bargaining is not legally recognized in Saudi Arabia.

GRI STANDARD	DISCLOSURE	PAGE NUMBERS AND/OR DIRECT ANSWERS	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
Material Topics					
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Materiality Assessment, Pg 34-35			
	3-2 List of material topics	Materiality Assessment, Pg 34-35			
	3-3 Management of material topics	Materiality Assessment, Pg 34-35			
Energy and Water Management; Resource Use and Circular Economy					
GRI 3: Material Topics 2021	3-3 Management of material topics	Materiality Assessment, Pg 34-35			
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Carbon Emissions and Energy Management, Pg 52-57			
	302-2 Energy consumption outside of the organization	Carbon Emissions and Energy Management, Pg 52-57			
	302-3 Energy intensity	Carbon Emissions and Energy Management, Pg 52-57			
	302-4 Reduction of energy consumption	Carbon Emissions and Energy Management, Pg 52-57			
	302-5 Reductions in energy requirements of products and services	Carbon Emissions and Energy Management, Pg 52-57			
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	UNIMAC Environmental Policy, Pg 48-49 Prudent Water Management, Pg 58-59			
	303-2 Management of water discharge-related impacts	Prudent Water Management, Pg 58-59			
	303-3 Water withdrawal	Prudent Water Management, Pg 58-59			
	303-4 Water discharge	Prudent Water Management, Pg 58-59			
	303-5 Water consumption	Prudent Water Management, Pg 58-59			
Ecological Impact					
GRI 3: Material Topics 2021	3-3 Management of material topics	Materiality Assessment, Pg 34-35			
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Harmonizing with Nature, Pg 70-71			
	304-2 Significant impacts of activities, products and services on biodiversity	Harmonizing with Nature, Pg 70-71			
	304-3 Habitats protected or restored	Harmonizing with Nature, Pg 70-71			
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Harmonizing with Nature, Pg 70-71			

GRI STANDARD	DISCLOSURE	PAGE NUMBERS AND/OR DIRECT ANSWERS	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
Waste and Emissions Management; Climate Action					
GRI 3: Material Topics 2021	3-3 Management of material topics	Materiality Assessment, Pg 34-35			
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Carbon Emissions and Energy Management, Pg 52-57			
	305-2 Energy indirect (Scope 2) GHG emissions	Carbon Emissions and Energy Management, Pg 52-57			
	305-3 Other indirect (Scope 3) GHG emissions	Carbon Emissions and Energy Management, Pg 52-57			
	305-4 GHG emissions intensity	Carbon Emissions and Energy Management, Pg 52-57			
	305-5 Reduction of GHG emissions	Carbon Emissions and Energy Management, Pg 52-57			
	305-6 Emissions of ozone-depleting substances (ODS)	Carbon Emissions and Energy Management, Pg 52-57			
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Carbon Emissions and Energy Management, Pg 52-57			
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Embracing the Principles of Circular Economy, Pg 60-66			
	306-2 Management of significant waste-related impacts	Embracing the Principles of Circular Economy, Pg 60-66			
	306-3 Waste generated	Embracing the Principles of Circular Economy, Pg 60-66			
	306-4 Waste diverted from disposal	Embracing the Principles of Circular Economy, Pg 60-66			
	306-5 Waste directed to disposal	Embracing the Principles of Circular Economy, Pg 60-66			
Project Planning, Design, and Lifecycle Management					
GRI 3: Material Topics 2021	3-3 Management of material topics	Materiality Assessment, Pg 34-35			
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Embracing the Principles of Circular Economy, Pg 60-66			
	301-2 Recycled input materials used	Embracing the Principles of Circular Economy, Pg 60-66			
	301-3 Reclaimed products and their packaging materials	Embracing the Principles of Circular Economy, Pg 60-66			

GRI STANDARD	DISCLOSURE	PAGE NUMBERS AND/OR DIRECT ANSWERS	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
Occupational Health & Safety					
GRI 3: Material Topics 2021	3-3 Management of material topics	Materiality Assessment, Pg 34-35			
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Safeguarding Our People, Pg 78-83			
	403-2 Hazard identification, risk assessment, and incident investigation	Safeguarding Our People, Pg 78-83			
	403-3 Occupational health services	Safeguarding Our People, Pg 78-83			
	403-4 Worker participation, consultation, and communication on occupational health and safety	Safeguarding Our People, Pg 78-83			
	403-5 Worker training on occupational health and safety	Safeguarding Our People, Pg 78-83			
	403-6 Promotion of worker health	Safeguarding Our People, Pg 78-83			
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Safeguarding Our People, Pg 78-83			
	403-8 Workers covered by an occupational health and safety management system	Safeguarding Our People, Pg 78-83			
	403-9 Work-related injuries	Safeguarding Our People, Pg 78-83			
	403-10 Work-related ill health	Safeguarding Our People, Pg 78-83			
Human Capital Development					
GRI 3: Material Topics 2021	3-3 Management of material topics	Materiality Assessment, Pg 34-35			
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Driving Engagement and Continuous Learning, Pg 84-85			
	404-2 Programs for upgrading employee skills and transition assistance programs	Driving Engagement and Continuous Learning, Pg 84-85			
	404-3 Percentage of employees receiving regular performance and career development reviews	Driving Engagement and Continuous Learning, Pg 84-85			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Driving Engagement and Continuous Learning, Pg 84-85 Diversity, Equity, & Inclusion, Pg 74-75			
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Driving Engagement and Continuous Learning, Pg 84-85			
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Our Human Resources Policies and Procedures, Pg 76-77			
	202-2 Proportion of senior management hired from the local community	Diversity, Equity, & Inclusion, Pg 74-75			

GRI STANDARD	DISCLOSURE	PAGE NUMBERS AND/OR DIRECT ANSWERS	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
Supply Chain Management					
GRI 3: Material Topics 2021	3-3 Management of material topics	Materiality Assessment, Pg 34-35			
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Building a Sustainable Supply Chain, Pg 94-95			
	308-2 Negative environmental impacts in the supply chain and actions taken	Building a Sustainable Supply Chain, Pg 94-95			
GRI 204: Procurement Practices 2016	Disclosure 204-1 Proportion of spending on local suppliers	Building a Sustainable Supply Chain, Pg 94-95			
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Building a Sustainable Supply Chain, Pg 94-95			
	414-2 Negative social impacts in the supply chain and actions taken	Building a Sustainable Supply Chain, Pg 94-95			
Diveristy, Equity, and Inclusion					
GRI 3: Material Topics 2021	3-3 Management of material topics	Materiality Assessment, Pg 34-35			
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Diversity, Equity, & Inclusion, Pg 74-75			
	405-2 Ratio of basic salary and remuneration of women to men	Diversity, Equity, & Inclusion, Pg 74-75			
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	There were no such incidents in the reporting period.			
Ethical Labor Management and Human Rights					
GRI 3: Material Topics 2021	3-3 Management of material topics	Materiality Assessment, Pg 34-35			
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Driving Engagement and Continuous Learning, Pg 84-85			
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Building a Sustainable Supply Chain, Pg 94-95			
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Building a Sustainable Supply Chain, Pg 94-95			
Community Relations					
GRI 3: Material Topics 2021	3-3 Management of material topics	Materiality Assessment, Pg 34-35			
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Building Social Responsibility, Pg 86-87			
	413-2 Operations with significant actual and potential negative impacts on local communities	Building Social Responsibility, Pg 86-87			

GRI STANDARD	DISCLOSURE	PAGE NUMBERS AND/OR DIRECT ANSWERS	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
Business Ethics; Corporate Governance; Compliance Management					
GRI 3: Material Topics 2021	3-3 Management of material topics	Materiality Assessment, Pg 34-35			
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Risk Management, Pg 92			
	205-2 Communication and training about anti-corruption policies and procedures	Robust Policies and Procedures, Pg 90-91			
	205-3 Confirmed incidents of corruption and actions taken	There were no confirmed cases of corruption during the reporting period.			
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	No such cases during the reporting period.			
Privacy and Data Security					
GRI 3: Material Topics 2021	3-3 Management of material topics	Materiality Assessment, Pg 34-35			
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Protecting Our Digital Assets, Pg 95			
Opportunities in Clean Tech					
GRI 3: Material Topics 2021	3-3 Management of material topics	Materiality Assessment, Pg 34-35			
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	(Insignificant)		Confidentiality Constraints	Financial information is treated as confidential due to the nature of our operations and, therefore, is not disclosed publicly.
	201-2 Financial implications and other risks and opportunities due to climate change	Risk Management, Pg 92			
	201-3 Defined benefit plan obligations and other retirement plans	Drriving Engagement and Continuous Learning, Pg 84-85			
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Building Social Responsibility, Pg 86-87			
	203-2 Significant indirect economic impacts	Building Social Responsibility, Pg 86-87			

TADAWUL INDEX

ESG themes and key issues as per Saudi Exchange ESG Disclosure Guidelines

ESG	KPI	Main Reporting Component(s)	Page Number/Response
Environmental	**Climate Change**	GHG Emissions (not only in absolute, but also in intensity terms)	Carbon Emissions and Energy Management, Pg 52-56
		Product Carbon Footprint	Carbon Emissions and Energy Management, Pg 52-56
		Financing Environmental Impact	Building Environmental Resilience, Pg 46-47
		Climate Change Vulnerability	Risk Management, Pg 92-93 Pollution Prevention and Control, Pg 68-69
	Natural Resources	Biodiversity and Land Use	Harmonizing with Nature, Pg 70-71
		Water Stress	Prudent Water Management, Pg 58-59
		Raw Material Sourcing	Building a Sustainable Supply Chain, Pg 94
	Pollutions and Waste	Toxic Emissions and Waste	Embracing the Principles of Circular Economy, Pg 60-66
		Packaging Material and Waste	Embracing the Principles of Circular Economy, Pg 60-66
		Electronic Waste	Embracing the Principles of Circular Economy, Pg 60-66
	Environmental Opportunities	Opportunities in Clean Tech	Balancing Growth with Environmental Protection, Pg 50-51
		Opportunities in Green Building	UNIMAC is currently exploring opportunities in climate resilience and energy management and would be reporting on these topics in future reporting cycles.
		Opportunities in Renewable Energy	
		Opportunities in cleaner hydrocarbon energy (such as CCUS)	
Social	**Human Capital**	Labor Management	Our Human Resources Policies and Procedures, Pg 76-77
		Health & Safety	Safeguarding Our People, Pg 78-83
		Human Capital Development	Driving Engagement and Continuous Learning, Pg 84-85
		Supply Chain Labor Standard	Building a Sustainable Supply Chain, Pg 94
	Product Liability	Product Safety & Quality	Safeguarding Our People, Pg 78-83
		Chemical Safety	Safeguarding Our People, Pg 78-83
		Privacy & Data Security	Protecting Our Digital Assets, Pg 95
		Responsible Investment	Sustainability Governance and Policies, Pg 42-43

ESG	KPI	Main Reporting Component(s)	Page Number/Response
	Pollutions and Waste	Controversial Sourcing	Building a Sustainable Supply Chain, Pg 94
	Environmental Opportunities	Access to Communications	Building Social Responsibility, Pg 86-87
		Access to Finance	Building Social Responsibility, Pg 86-88
		Access to Healthcare	Building Social Responsibility, Pg 86-89
		Opportunities in Nutrition and Health	Not Applicable due to the nature of our operations. UNIMAC does not produce any food products.
Governance 	**Corporate Governance**	Board	Strengthening Transparency, Accountability, & Integrity, Pg 89
		Tax Transparency	Strengthening Transparency, Accountability, & Integrity, Pg 89
		Pay	UNIMAC is a privately held company; therefore, our governance structure and financial information are considered confidential and are not publicly disclosed at this stage.
		Ownership & Control	
		Accounting	
	Corporate Behavior	Business Ethics	Robust Policies and Procedures, Pg 90-91