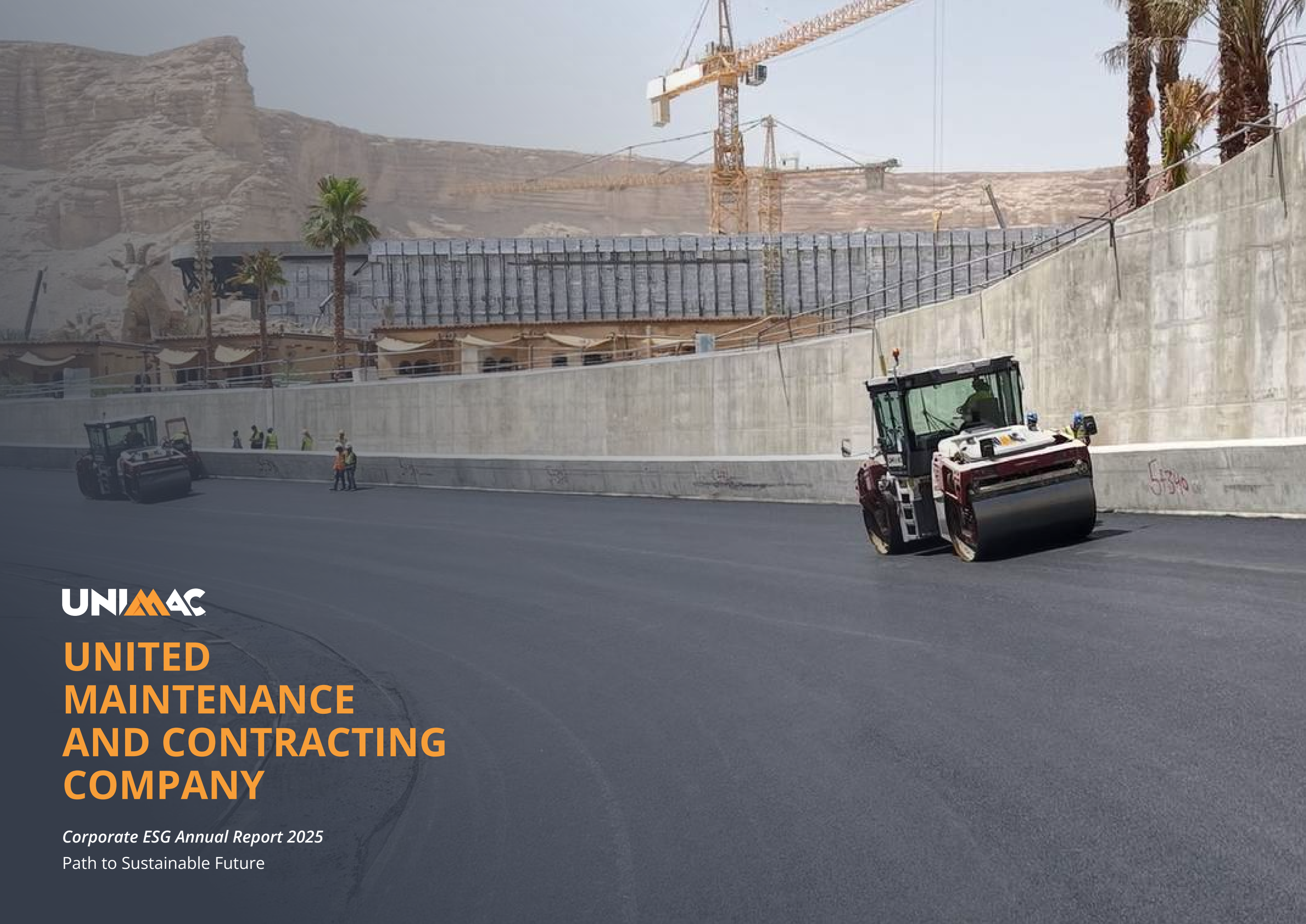




**UNITED
MAINTENANCE
AND CONTRACTING
COMPANY**

Corporate ESG Annual Report 2025
Path to Sustainable Future

TABLE OF CONTENTS

EXECUTIVE SUMMARY 07

About UNIMAC	08
Our Vision, Mission and Values	10
Industries of Operations	11
Our Operational Services	12
Certifications and Accreditations	18
Our Clients	20
Our Ongoing Projects	22
Our Sister Companies	30
Introduction to the report	35
Leadership Message	36

DRIVING SUSTAINABLE VALUE: Our ESG Strategy & Governance Framework 39

Our ESG Strategy	40
Sustainability Certifications and Accreditations	42
ESG Governance and Oversight	44
Sustainability Policies and Framework	46
Materiality Assessment	50
Engaging Our Stakeholders	52
Aligning with National and International Sustainability Frameworks	54

OUR RESPONSIBLE OPERATIONS: Governance, Ethics & Risk Management 59

Corporate Governance Structure	62
Governance Framework & Policies	64
Enterprise Risk Management & ESG Risk Management	70
Sustainable Supply Chain & Responsible Procurement	72
Strengthening Data Privacy & Cybersecurity	74

BUILDING RESILIENCE THROUGH ENVIRONMENTAL STEWARDSHIP 77

Our Approach Towards Environmental Preservation	80
Balancing Growth with Environmental Protection	82
Carbon Emissions and Energy Management	84
Prudent Water Management	90
Advancing Circular Economy & Waste Management	92
Pollution Prevention & Environmental Control	98
Protecting Biodiversity & Natural Ecosystems	102

OUR PEOPLE & SOCIAL IMPACT 107

Workforce Profile & Composition	110
Diversity, Equity & Inclusion	112
Human Capital Management & Ethical Labor Practices	116
Talent Mobilization & Workforce Planning	118
Learning, Development & Capability Building	119
Employee Engagement & Retention	120
Health, Safety & Operational Excellence	122
Employee Wellbeing & Support	130
Community Social Responsibility and Engagement	132

ANNEXURES 135

Tadawul Index	136
GRI Content Index	140

EXECUTIVE SUMMARY

UNIMAC is pleased to present its 2025 ESG Report, building on the foundation established with the publication of its inaugural ESG report in 2024. This report reflects our ongoing commitment to transparency and the integration of environmental, social, and governance considerations across our operations and projects. The report has been prepared in alignment with the GRI Sustainability Reporting Standards

The report highlights UNIMAC's performance across the three ESG pillars. The Environmental section presents key metrics on energy consumption, GHG emissions (Scope 1 and 2), water management, waste and circularity, pollution control, and biodiversity considerations. The Social section outlines our approach to workforce health and safety, employee wellbeing, diversity and inclusion, training and development, and community engagement. The Governance section describes the policies and frameworks that support responsible growth, including governance structures, risk management, anti-corruption, data privacy, supply chain standards, and IT governance.

Looking ahead, UNIMAC will continue strengthening ESG data management, expanding disclosure coverage, and enhancing stakeholder engagement. Through this report, we reaffirm our commitment to responsible infrastructure development and to supporting the sustainability ambitions of Saudi Vision 2030.

ABOUT UNIMAC

UNIMAC is a leading heavy civil contracting company in Saudi Arabia, specializing in the design, construction, and maintenance of critical infrastructure. Since its establishment in 1979, the company has built more than 45 years of experience and a strong reputation for reliability and excellence across the region.

UNIMAC operates as a vertically integrated group, ensuring quality control throughout the entire project lifecycle from source to site. Its in-house capabilities include aggregate and asphalt production through the UNIMINE division, as well as landscaping and horticultural services provided by UNISCAPE. The company's expertise spans multiple sectors, including the construction of major highways, road networks, complex airfield pavements such as runways and taxiways, and essential substructure works.

Serving both prominent private sector clients and key government entities, UNIMAC leverages advanced technologies, sustainable practices, and a skilled workforce to deliver durable, high-quality infrastructure. Through its work, the company contributes to the Kingdom's development and supports the objectives of Saudi Vision 2030.

Key Highlights

45+

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

1000+

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

1200+

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

OUR MISSION, VISION, AND VALUES

OUR MISSION

Building the Benchmark in Infrastructure

Our mission is to lead the infrastructure sector by assembling top industry talent to design and build Saudi Arabia's most reliable, durable, and forward-thinking projects. We commit to continuous innovation and the adoption of advanced methods and technologies to deliver exceptional quality and lasting value in every project we undertake.

OUR VISION

Engineering a Sustainable Future

Our vision is to transform Saudi Arabia's infrastructure landscape by shaping a future where innovative engineering and sustainable development create thriving, connected communities. We aspire to lead the industry in advancing technology, setting new benchmarks for excellence, and inspiring progress for generations to come.

OUR VALUES

Integrity, Reliability, Shared Success

We build enduring relationships based on trust, reliability, and an unwavering work ethic. Integrity guides every action as we collaborate to ensure shared success for our team, clients, and the broader community. These values are the foundation of our commitment to excellence and sustainable impact in every project we undertake.

INDUSTRIES OF OPERATIONS

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



Airports



Residential



Recreation



Motorways



Industrial



Motorsports

OUR OPERATIONAL SERVICES

As a leading heavy civil contractor, UNIMAC provides a broad portfolio of integrated services supporting large-scale infrastructure development. From early-stage design and site preparation to advanced paving, infrastructure systems installation, and project completion, our divisions work in close coordination to deliver end-to-end solutions. Through this integrated approach, we support both public and private sector clients across Saudi Arabia with reliable, high-quality infrastructure services.

Specialized Paving & Asphaltting Division 01



01 Asphalt Mix Portfolio

Portfolio of engineered asphalt blends designed for highways, urban roads, airfields, and motorsport circuits, including polymer-modified and specialty mixes.

02 Asphalt Production & Plants

Network of advanced asphalt production plants with in-house quality laboratories ensuring materials meet international standards.

03 Pavement Construction & Rehabilitation

End-to-end pavement construction, resurfacing, and rehabilitation services including milling, crack repair, overlays, and full-depth reconstruction.

04 Paving Quality & Testing

Dedicated laboratory and field-testing teams monitor materials and paving processes to ensure compliance with project specifications and long-term durability.

Heavy Civil & Infrastructure Works Division 02



01 Earthworks & Site Preparation

Large-scale excavation, grading, and compaction works preparing sites for major infrastructure development.

02 Geotechnical & Ground Improvement

Soil stabilization, deep compaction, and grouting solutions to create stable foundations for infrastructure projects.

03 Substructures & Retaining Walls

Construction of reinforced concrete, precast, and mechanically stabilized earth (MSE) retaining systems supporting roads, bridges, and developments.

04 Utilities Diversion

Diversion and rerouting of underground and above-ground utilities in coordination with authorities and service providers.

Quarrying & Aggregates (UNIMINE)

Division 03



01 Aggregate Production

Operation of quarries and processing plants producing high-quality aggregates for asphalt, concrete, and infrastructure works.

02 Mining Operations

End-to-end mining solutions covering exploration, extraction, processing, and distribution of materials.

03 Riprap, Armor Stone & Engineered Fill

Supply of heavy-duty aggregates used for erosion control, slope stabilization, and structural infrastructure support.



Landscaping & Irrigation (UNISCAPE)

Division 05



01 Nursery Management & Supply

Development and management of plant nurseries supplying resilient trees, plants, and shrubs for landscaping projects.

02 Urban Landscaping & Public Realm

Design and development of streetscapes, parks, and public spaces including hardscape and planting works.

03 Irrigation Networks & Tanks

Design and installation of irrigation systems and storage tanks using smart technologies to optimize water use.



MEP (Mechanical, Electrical & Plumbing)

Division 04



01 Power Networks

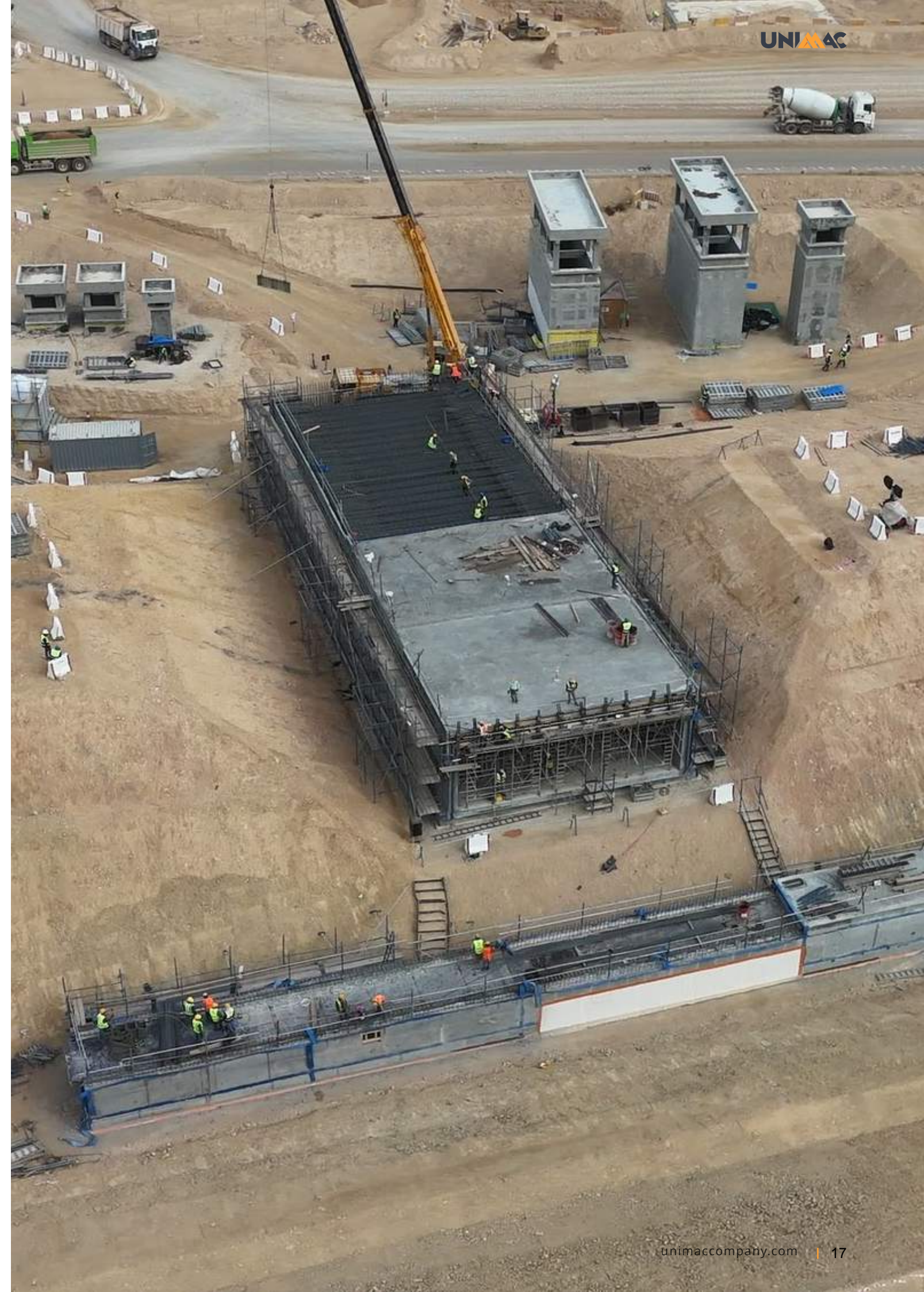
Design and construction of electrical power systems including substations, transformers, and distribution networks.

02 Lighting & Control Systems

Implementation of advanced lighting and intelligent control systems for roads, airports, and motorsport circuits.

03 Potable Water, Sewage & Stormwater Networks

Delivery of water supply, sewage, and stormwater infrastructure including installation, testing, and commissioning.



AWARDS & RECOGNITIONS



**Best Leisure
Project 2025**



**Best Road Construction
Company 2025**



**Saudi Bocca Federation
Gold Sponsor**



**Going the
Extra Mile**



**Exhibitor Challenge
Winner**



**Certificate of Appreciation
Qiddiya Environmental Team**



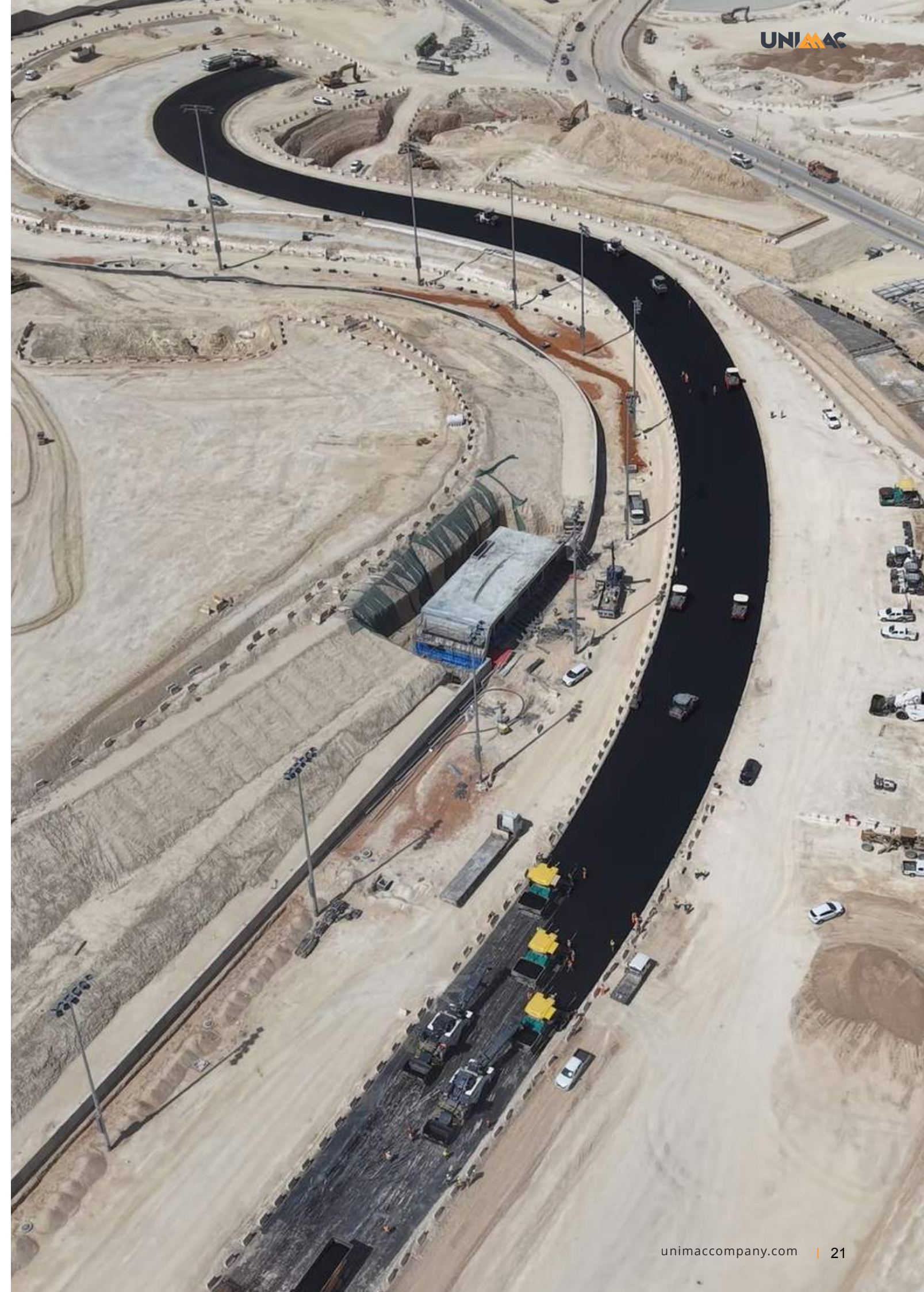
**The Saudi Mining
Services Company (ESNAD)**



**NEOM "CARE"
Value Recognition**



OUR CLIENTS



OUR ONGOING PROJECTS

01 | Package 10 Landscaping & Public Realm

The Package 10 Landscaping and Public Realm (Phased Opening) project is a key component of the Qiddiya Resort Core District, located approximately 45 km west of Riyadh. The project is designed to deliver high-quality landscaped environments along primary access corridors, supporting a seamless and world-class guest arrival and circulation experience during the initial activation phase of the resort. As part of Qiddiya's broader vision, the project contributes to establishing a vibrant and sustainable public realm that enhances the overall visitor experience and destination appeal.

UNIMAC's scope of work covers the execution, coordination, and maintenance of integrated public realm elements across a total site area of approximately 50,257.91 square meters. The works include site preparation and earthworks, placement of imported fill for berm formation, and construction of extensive hardscape features such as concrete, asphalt, and modular paving for pathways and cycle lanes. Soft landscaping activities comprise soil preparation and the planting of Employer-supplied trees, shrubs, and ground cover, supported by a fully automated irrigation system. The project also incorporates essential MEP works, including landscape and street lighting, potable water and firefighting systems, and external drainage networks, along with the installation of public realm assets such as Hostile Vehicle Mitigation (HVM) planters, benches, and litter bins. As of the end of 2025, overall project completion reached 67.57%, progressing toward delivery within the fast-track 165-day construction schedule, followed by a 12-month maintenance period to ensure the successful establishment and long-term performance of all landscape elements.



02 | Qiddiya Speed Park Racetrack

UNIMAC continues to play a key role in delivering the Qiddiya Speed Park Racetrack, serving as the managing and main contractor for one of Saudi Arabia's most ambitious motorsport developments. Designed to host Formula 1, MotoGP, and other international racing events, the circuit forms part of the Kingdom's broader Vision 2030 entertainment and tourism strategy.

The track features both permanent and street circuit layouts, built to FIA and FIM standards, and includes the iconic 70-meter cantilevered "Blade" bridge. In 2025, construction progressed steadily while maintaining strong safety, quality, and environmental performance, including over one million safe working hours without a lost-time incident.

Once completed, the facility will host major events and accommodate up to 70,000 spectators, establishing Qiddiya as a global motorsport destination.

Project Highlights

7.7 km

Total
Length

21

Total
Turns

315 km/h

Top
Speed



03 | NEOM OXAGON- Eastern Retaining Wall

UNIMAC continued its work on the Eastern Retaining Wall Project at OXAGON, contributing to NEOM's advanced industrial ecosystem. The project represents OXAGON's first permanent structure, supporting the infrastructure of the Public Village.

The scope includes the construction of a 3 km reinforced concrete retaining wall with complex curvature and heights reaching up to 7 meters, requiring precise engineering coordination and execution. In 2025, the project maintained steady progress while achieving over 10 million safe man-hours and integrating environmental and sustainability practices aligned with NEOM's high certification standards, supporting the development of OXAGON as a future-ready industrial hub.

Project Highlights

Structure

First permanent structure within NEOM's OXAGON Public Village

Length

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

Key Approach

Strategic Procurement, Supply Chain Strategy, & Internal Coordination



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

UNIMAC was awarded a key fast-track design and construction project by Diriyah Gate Company Limited (DGCL). The extensive scope of work includes 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 demonstrates UNIMAC's capability to successfully deliver complex and essential infrastructure solutions within demanding timelines for the Diriyah region.

Project Highlights

Highway Delivered

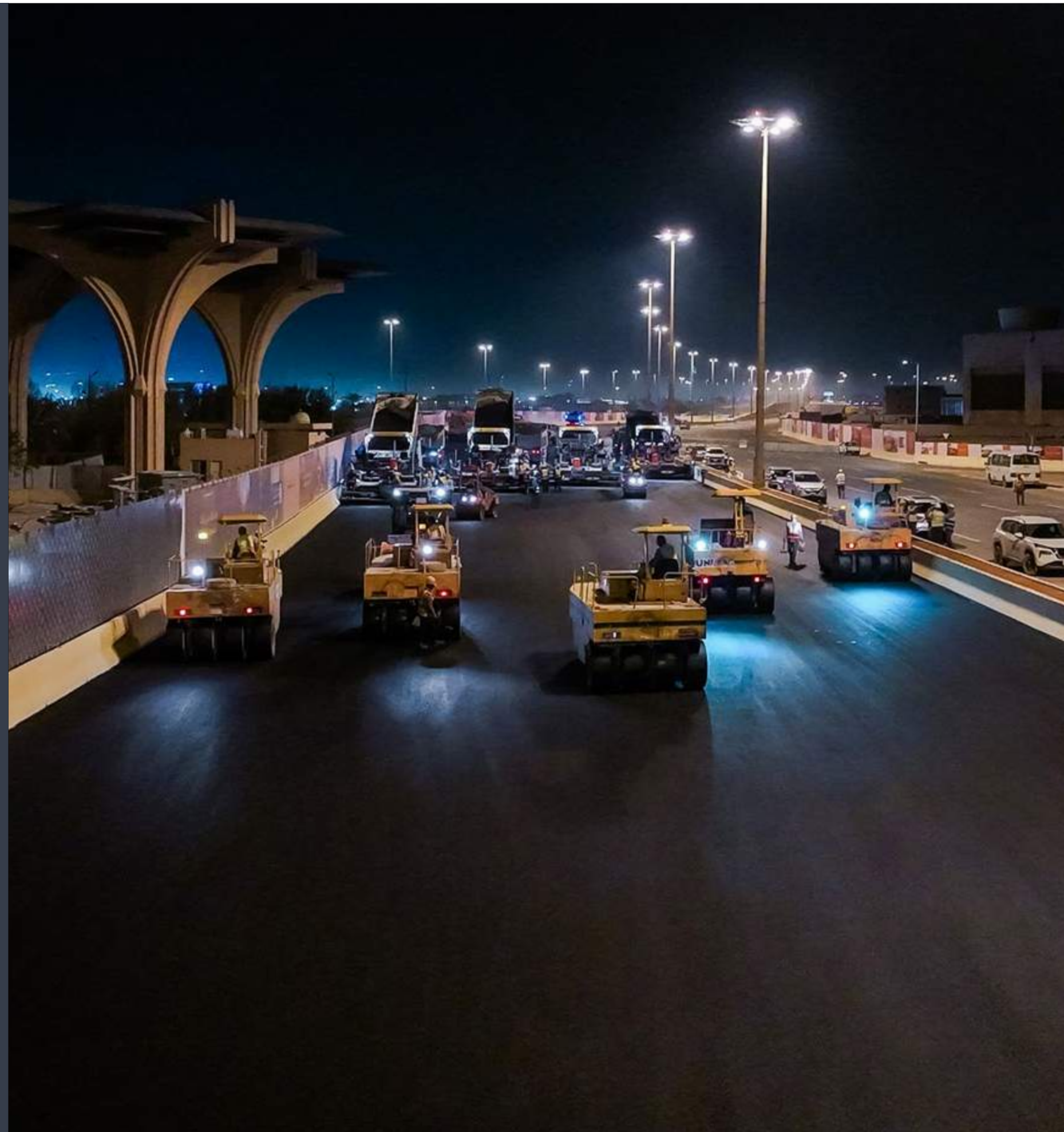
3.4 km, 5-lane
highway constructed

Safety Record

1.3 Million
man-hours LTI-Free

Zero Disruption

Maintained KKRD traffic
via 4 detour phases.



OUR SISTER COMPANIES

01 | UNIMINE – Materials & Asphalt Production

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
Daily Asphalt Production



02 | UNISCAPE

UNISCAPE, UNIMAC's landscaping and horticulture division, supports the development of sustainable and resilient landscapes for infrastructure and urban development projects. Through integrated nursery production and landscaping services, UNISCAPE contributes to enhancing the environmental and aesthetic value of built environments.

The division operates specialized nursery facilities that cultivate a wide range of trees, shrubs, and plants suited to local environmental conditions. By carefully managing soil composition, irrigation systems, and plant spacing, UNISCAPE promotes healthy plant growth and long-term landscape sustainability.

UNISCAPE also operates advanced laboratories that conduct soil and water analyses to optimize nutrient management and support effective landscape planning. These capabilities enable the division to deliver landscaping solutions that enhance biodiversity, improve urban environments, and support the development of green spaces across infrastructure projects.

Project Highlights

Advanced Plant Propagation

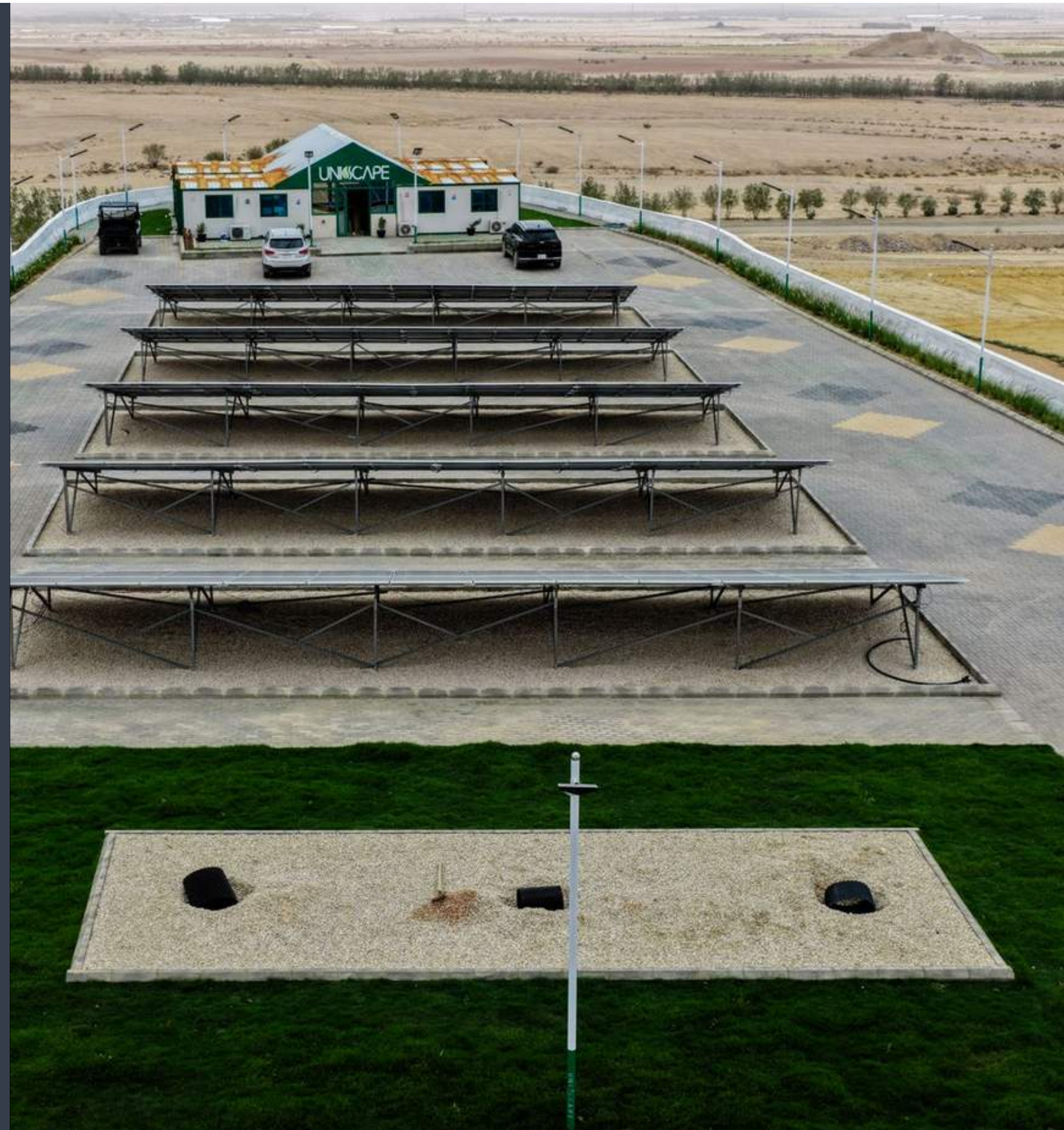
Propagation Hall

Horticulture Science & Analysis

Advanced Laboratory Analysis

Tissue Culture Innovation

Optimized Soil & Nutrition



INTRODUCTION TO THIS REPORT

UNIMAC is pleased to present its 2025 Corporate ESG Report, continuing the transparency and accountability established with the publication of its inaugural report in 2024. This report outlines our progress in integrating environmental, social, and governance (ESG) principles across our operations and projects as we advance our sustainability journey.

The report has been prepared in accordance with the GRI Sustainability Reporting Standards and is aligned with the United Nations Sustainable Development Goals (UN SDGs) and the ESG disclosure guidelines of the Saudi Exchange. It covers the reporting period from 1 January 2025 to 31 December 2025 and includes activities and data from UNIMAC's operations within the Kingdom of Saudi Arabia.

The scope of this report includes major ongoing projects such as the Qiddiya Speed Park Racetrack, NEOM OXAGON Eastern Retaining Wall, Diriyah infrastructure works, and the KKR project, as well as the operations of our sister companies UNIMINE and UNISCAPE. Together, these projects and operational activities reflect UNIMAC's efforts to deliver high-quality infrastructure while integrating sustainability considerations into project execution and operational management.

All information disclosed in this report has undergone an internal review process to ensure accuracy and completeness. External assurance has not been obtained for this reporting cycle. We will evaluate the feasibility of external assurance in future.

UNIMAC values stakeholder engagement and feedback as an important driver for continuous improvement. For comments, suggestions, or inquiries regarding this report, please contact us at esg@unimaccompany.com

LEADERSHIP MESSAGE

Dear Valued Stakeholders,

At UNIMAC, we remain committed to contributing to the Kingdom's development by delivering infrastructure projects that meet world-class standards while upholding the principles of responsibility and sustainability. We believe that our success is measured not only by the projects impact we create for people, communities, and the environment.

Following the publication of our inaugural ESG Report in 2024, I am pleased to present UNIMAC's 2025 ESG Report, which reflects our continued progress in integrating environmental, social, and governance principles across our operations. This report has been prepared in alignment with internationally recognized frameworks, including the GRI Sustainability Reporting Standards and the United Nations Sustainable Development Goals (SDGs), while aligning our efforts with the ambitions of Saudi Vision 2030.

Throughout 2025, UNIMAC continued to support the Kingdom's infrastructure development through ongoing projects, demonstrating our commitment to delivering high-quality infrastructure while maintaining strong performance in safety, environmental stewardship, and operational excellence. Environmental responsibility remains a key focus for our organization, and we continue to strengthen our understanding of our environmental footprint and identify opportunities to improve resource efficiency and reduce emissions across our operations. Initiatives such as responsible waste management and environmental performance monitoring across our project sites reflect our ongoing commitment to sustainable construction practices.

Our people remain at the heart of our ongoing sustainability journey. With a dedicated workforce of over 1,300 employees supporting our projects across the Kingdom, we continue to prioritize health, safety, and employee wellbeing, maintaining rigorous safety standards and promoting a culture where every individual is empowered to contribute to a safe and respectful workplace.

Across all facets of our operations, strong and effective governance practices underpin our company identity. Through clear policies, transparent decision-making, and strengthened management systems, we work to ensure that our business is conducted with integrity, accountability, and professionalism.

As we continue this journey, we remain committed to transparently sharing our progress and continuously improving our ESG performance. I would like to express my sincere appreciation to our employees, partners, clients, and stakeholders for their continued support in advancing UNIMAC's sustainability journey.

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





02

DRIVING SUSTAINABLE VALUE

Our ESG Strategy & Governance Framework

UNIMAC continues to advance its sustainability journey through a structured approach that integrates environmental, social, and governance priorities into its core operations. Sustainability is not treated as a separate initiative; it is embedded within everyday business practices and supported by clear policies and ongoing stakeholder engagement.

Strong governance underpins this strategy, with leadership and management actively overseeing progress and ensuring accountability across the organization. Sustainability principles are applied across the entire value chain from planning and procurement to project delivery and workforce development. Through this integrated approach, UNIMAC remains committed to delivering infrastructure projects that are high-quality, efficient, and environmentally considerate.

OUR ESG STRATEGY

UNIMAC’s sustainability strategy is built around four interconnected pillars: Environmental Stewardship, People & Communities, Responsible Business Practices, and Innovation & Future-Ready Infrastructure. Within these pillars, the company focuses on key priority areas such as carbon and energy management, workforce development, ethical governance, and sustainable design, guiding the direction of its sustainability initiatives.

The sustainability strategy at UNIMAC is closely aligned with the United Nations Sustainable Development Goals (SDGs), reflecting UNIMAC’s commitment to contributing to global sustainability priorities while supporting the Kingdom’s broader national development objectives. We remain focused on the key areas identified in our strategy, which shape our most important initiatives and KPIs and guide us toward the areas where we can deliver the greatest impact.

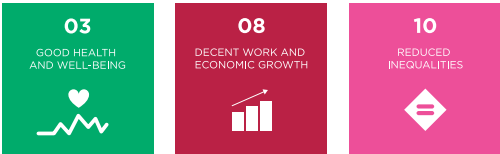
Environmental Stewardship

- Carbon & Energy Management
- Resource Efficiency & Circular Economy
- Water Conservation
- Biodiversity & Land Use



People & Communities

- Health & Safety
- Workforce Development
- Diversity & Inclusion
- Community Engagement



Responsible Business Practices

- Governance & Ethics
- Sustainable Procurement
- Risk Management & Resilience
- Transparency & Reporting



Innovation & Future-Ready Infrastructure

- Sustainable Design & Engineering
- Digitalization & Smart Infrastructure
- Green Financing & Partnerships
- Client & Stakeholder Collaboration



SUSTAINABILITY CERTIFICATIONS AND ACCREDITATIONS

UNIMAC has obtained several key sustainability certifications and accreditations, demonstrating its strong commitment to aligning operations with recognized industry standards and sustainable best practices. These certifications reflect the company's ongoing efforts to integrate responsible environmental, social, and operational practices across its projects and activities.



ISO 9001:2015

Quality
Management
System



ISO 14001:2015

Environmental
Management
System



ISO 45001:2018

Occupational Health
and Safety
Management System



ESG GOVERNANCE AND OVERSIGHT

UNIMAC has obtained several key sustainability certifications and accreditations, demonstrating its strong commitment to aligning operations with recognized industry standards and sustainable best practices. These certifications reflect the company's ongoing efforts to integrate responsible environmental, social, and operational practices across its projects and activities.



Environmental and Sustainability Division

UNIMAC's Environmental Division plays a central role in protecting ecosystems and ensuring that all projects are executed in alignment with ISO 14001:2015 standards and national regulatory requirements. Through the development and implementation of site-specific environmental management plans, the division ensures compliance, effective monitoring, and adherence to approved methods across all project phases.

The division actively drives pollution prevention and resource efficiency by implementing measures such as dust, noise, and vibration control, responsible waste management, spill prevention systems, and optimized water usage. In addition, it supports biodiversity conservation through initiatives such as habitat protection, flora relocation, and erosion control measures. By integrating these practices into daily operations, the Environmental Division contributes to minimizing environmental impact while advancing UNIMAC's sustainability objectives and supporting Saudi Vision 2030's ambition for greener infrastructure.



Quality Assurance/Quality Control Division

The Quality Assurance and Quality Control (QA/QC) division at UNIMAC plays a critical role in ensuring that all materials and processes meet stringent quality standards through ISO 9001:2015-certified laboratory systems. The division enables rigorous testing and real-time, on-site verification of materials such as asphalt, concrete, and aggregates, ensuring consistency, traceability, and compliance with project specifications.

Through comprehensive field quality control measures, the division helps minimize material wastage, reduce rework, and enhance resource efficiency. Additionally, robust documentation and quality assurance processes, including inspection plans, approvals, and audit trails, support transparency and accountability. By ensuring durability, reliability, and optimal use of resources, the division contributes directly to UNIMAC's sustainability objectives and the delivery.



Health and Safety

UNIMAC's Health and Safety (HSE) function is integral to its sustainability framework, ensuring the protection of employees, contractors, and surrounding communities across all operations. Aligned with ISO 45001:2018, the division promotes a strong safety culture through structured systems, continuous training, and proactive engagement, embedding safe work practices at every stage of project delivery.

Through comprehensive risk assessments, permit-to-work systems, and regular audits and inspections, the HSE team works to prevent incidents and manage operational risks effectively. Robust incident reporting, emergency preparedness, and coordination with relevant authorities further strengthen resilience and response capabilities. By prioritizing workforce wellbeing and minimizing workplace risks, the HSE function supports UNIMAC's broader commitment to responsible, safe, and sustainable operations.

SUSTAINABILITY POLICIES AND FRAMEWORK

Over the course of 2025, UNIMAC conducted a comprehensive assessment of its existing policies in relation to its sustainability commitments and obligations. It also worked on drafting and approving key sustainability-related policies to guide its operations in alignment with priority sustainability issues, including biodiversity and chemical management. These policies also communicate our stance on key social issues such as human rights and child labour.

UNIMAC's Sustainability Policy

In 2025, UNIMAC adopted a dedicated sustainability policy to clearly articulate its commitment to integrating Environmental, Social, and Governance (ESG) principles across its operations. The policy establishes a structured framework to guide the company's efforts and initiatives, focusing on key priority areas including environmental stewardship, social responsibility, and strong governance and accountability.



Environmental Stewardship

Accelerate Decarbonization

Sustainable Waste Management

Resource Conservation

Biodiversity, Ecosystems, and Cultural
Heritage Protection

Social Responsibility

Inclusive and Equitable Workplace

Capacity Building

Health, Safety, and Quality Excellence
Community Engagement

Empowering Local Employment
and Talent Development

Governance and Accountability

Sustainable Procurement

Client and Partner Alignment

Compliance and Ethical Conduct

Monitoring and Reporting

Innovation and Continuous Improvement

In alignment with the key focus areas outlined in our broader sustainability policy, UNIMAC has developed and adopted dedicated policies across the Environmental, Social, and Governance domains. These policies are designed to translate our strategic priorities into actionable processes and structured systems, enabling effective implementation and continuous improvement across our operations. Outlined below are the key policies adopted during 2025, categorized under the Environmental, Social, and Governance pillars.

Environmental Policies	Purpose
Environmental Policy Statement	UNIMAC's Environmental Policy Statement reflects its commitment to environmental protection, regulatory compliance, and sustainable practices across all operations. Through an ISO 14001:2015-aligned Environmental Management System, the company focuses on continuous improvement, pollution prevention, and enhancing environmental awareness among employees and stakeholders.
Waste Management Policy	UNIMAC's Waste Management Policy establishes a structured approach to minimize, segregate, recycle, and responsibly dispose of waste in line with regulatory requirements and sustainability commitments. It applies across all operations and stakeholders, promoting resource efficiency and fostering a culture of environmental responsibility.
Biodiversity Policy	UNIMAC's Biodiversity Policy aims to reduce the environmental impact of its operations on ecosystems while promoting the protection and enhancement of biodiversity in line with national and international standards. It applies to all employees, contractors, and stakeholders, ensuring responsible practices and increased environmental awareness across all project activities.
Chemical Management Policy	UNIMAC's Chemical Management Policy ensures the safe, responsible, and compliant handling, storage, use, and disposal of chemicals to protect human health, worker safety, and the environment. It applies to all employees and stakeholders across operations, establishing strict controls to minimize

Social Policies	Purpose
Human Rights Policy	UNIMAC's Human Rights Policy reaffirms its commitment to respecting and protecting fundamental human rights across its operations and supply chain, ensuring compliance with national laws and international standards. It focuses on preventing human rights violations, promoting awareness, and implementing due diligence and grievance mechanisms to uphold ethical and responsible practices.
Non-Discrimination and People of Determination Policy	UNIMAC's Non-Discrimination and People of Determination Policy promotes a diverse, equitable, and inclusive workplace by ensuring equal opportunities and respectful treatment for all individuals. It enforces a zero-tolerance approach to discrimination while supporting accessibility and inclusion for People of Determination across all operations.
CSR Policy	UNIMAC's CSR Policy outlines its commitment to ethical business practices and responsible corporate citizenship by integrating social and environmental considerations into its core operations. It focuses on supporting community development, encouraging employee participation, and aligning initiatives with national priorities such as Saudi Vision 2030.
Child Labor Policy	UNIMAC's Child Labor Policy reinforces the company's strict prohibition of child labor across all its operations, construction sites, and third-party engagements. It establishes clear responsibilities and preventive measures to ensure compliance with national labor laws and international standards, including ILO conventions, while promoting ethical labor practices throughout the organization and its supply chain.

Governance Policies	Purpose
Sustainable Procurement Policy	UNIMAC's Sustainable Procurement Policy ensures that procurement practices align with ESG principles by promoting responsible sourcing, ethical conduct, and environmental stewardship across the supply chain. It applies to all stakeholders, integrating ESG criteria into supplier selection while enhancing transparency, accountability, and long-term value creation.
Whistleblower Policy	UNIMAC's Whistleblower Policy promotes a culture of integrity and transparency by enabling employees and stakeholders to report misconduct or unethical behaviour confidentially and without fear of retaliation. It ensures proper investigation of concerns while safeguarding individuals and reinforcing accountability across all operations.

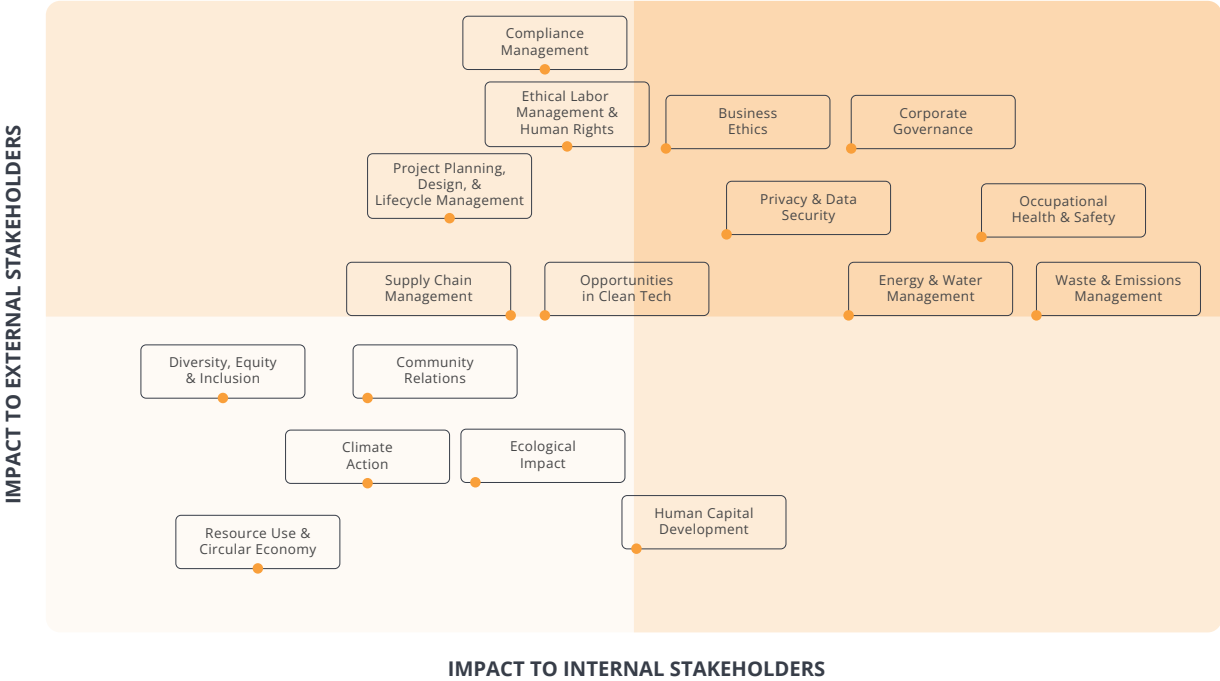
MATERIALITY ASSESSMENT

In 2025, UNIMAC continued to build on the materiality assessment conducted in 2024, which identified the environmental, social, and governance (ESG) topics most relevant to our business and industry. The assessment process involved evaluating a broad range of ESG issues associated with our operations and refining them through input from both internal and external stakeholders. The identified topics were reviewed and validated by senior management to ensure alignment with UNIMAC’s strategic priorities and sustainability objectives. The resulting set of material issues continues to guide our ESG focus, helping us prioritize actions that support responsible operations, long-term value creation, and sustainable development.

Materiality Assessment Process



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

ENGAGING OUR STAKEHOLDERS

At UNIMAC, we recognize that the success of our sustainability journey depends on strong collaboration with our stakeholders. UNIMAC undertakes a structured processes for understanding the expectations and concerns of those who influence and are affected by our operations.

The stakeholder engagement table below describes the key stakeholder groups at UNIMAC and how we engage with and maintain communication on key issues. This engagement enables us to identify emerging issues, assess potential risks and opportunities, and align our sustainability priorities with stakeholder expectations. Through open and transparent communication, UNIMAC strives to ensure that stakeholders remain active partners in supporting responsible infrastructure development.

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 NATIONAL & INTERNATIONAL SUSTAINABILITY FRAMEWORKS

UNIMAC recognizes its role as a significant contributor to the heavy construction sector in Saudi Arabia and strives to be a trusted partner in supporting the Kingdom's growth and prosperity. With a strong presence in civil infrastructure and construction, we acknowledge the responsibility that comes with delivering projects that shape communities, enable economic progress, and enhance the Kingdom's global competitiveness.

Accordingly, we are committed to aligning our operations with both national and international sustainability frameworks. This includes supporting the ambitions of Saudi Arabia's economic transformation agenda, which focuses on building a diversified and sustainable economy, as well as the United Nations Sustainable Development Goals (UN SDGs), which provide a global roadmap for sustainable and inclusive development. By aligning our corporate strategy with these broader development priorities, UNIMAC ensures that its activities not only advance business objectives but also contribute to the Kingdom's long-term transformation and global sustainability efforts.



Environment

Energy and Water Management



Waste and Emissions Management



Project Planning, Design and Lifecycle Management



Opportunities in Clean Tech

Ecological Impact

Climate Action

Resource Use and Circular Economy



Social

Occupational Health and Safety



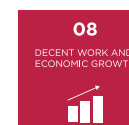
Ethical Labor Management and Human Rights



Community Relations

Diversity, Equity and Inclusion

Human Capital Development



Governance

Business Ethics



Corporate Governance



Privacy and Data Security

Compliance Management



Supply Chain Management

SAUDI VISION 2030

VISION 2030 PILLAR

A Vibrant Society

Overview:

Vision 2030 aims to build a vibrant society where citizens can pursue their ambitions while preserving cultural heritage and traditions. By strengthening social infrastructure and enhancing modern amenities, the Kingdom seeks to improve quality of life and provide effective social services.

UNIMAC's Contribution:

UNIMAC contributes by delivering infrastructure that enhances community connectivity and accessibility. Our completed and ongoing projects support regional mobility, enable economic opportunities, and help improve the overall quality of life in the region.

A Thriving Economy

Overview:

Vision 2030 promotes a thriving economy by creating opportunities for growth, fostering a supportive business environment, and investing in education and workforce development to prepare citizens for future careers.

UNIMAC's Contribution:

UNIMAC supports economic development by employing a large workforce, including Saudi nationals, and by collaborating with suppliers, contractors, and subcontractors. Through infrastructure delivery and investment in human capital, the company contributes to the Kingdom's diversified and growing economy.

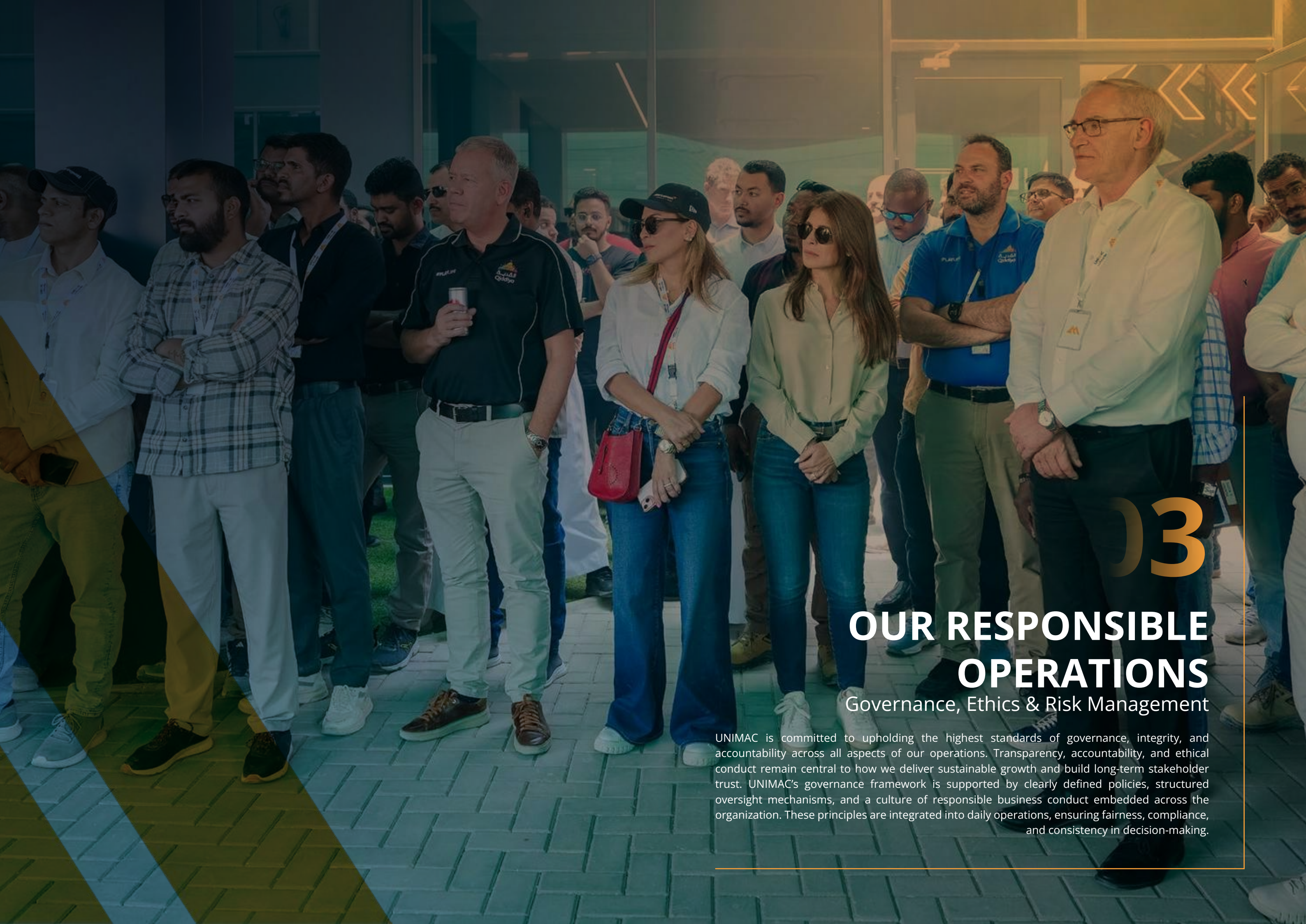
An Ambitious Nation

Overview:

Vision 2030 envisions an ambitious nation built on transparency, accountability, and effective governance. This includes strong institutions that are responsive, efficient, and focused on long-term development.

UNIMAC's Contribution:

UNIMAC upholds these principles through strong corporate governance and ethical business practices. By embedding accountability, transparency, and responsible decision-making into its operations, the company aims to deliver high-quality projects while supporting sustainable national development.



03

OUR RESPONSIBLE OPERATIONS

Governance, Ethics & Risk Management

UNIMAC is committed to upholding the highest standards of governance, integrity, and accountability across all aspects of our operations. Transparency, accountability, and ethical conduct remain central to how we deliver sustainable growth and build long-term stakeholder trust. UNIMAC's governance framework is supported by clearly defined policies, structured oversight mechanisms, and a culture of responsible business conduct embedded across the organization. These principles are integrated into daily operations, ensuring fairness, compliance, and consistency in decision-making.

Material Topics

- Business Ethics
- Corporate Governance
- Privacy and Data Security
- Compliance Management
- Supply Chain Management

Key Highlights

60%
Independence at Board Level

20%
Female Gender Representation at Board Level

ZERO
cases of leak, theft or loss of customer data

UN SDGs

08 DECENT WORK AND ECONOMIC GROWTH	09 INDUSTRY, INNOVATION AND INFRASTRUCTURE
17 PARTNERSHIPS FOR THE GOALS	16 PEACE, JUSTICE AND STRONG INSTITUTIONS



CORPORATE GOVERNANCE STRUCTURE

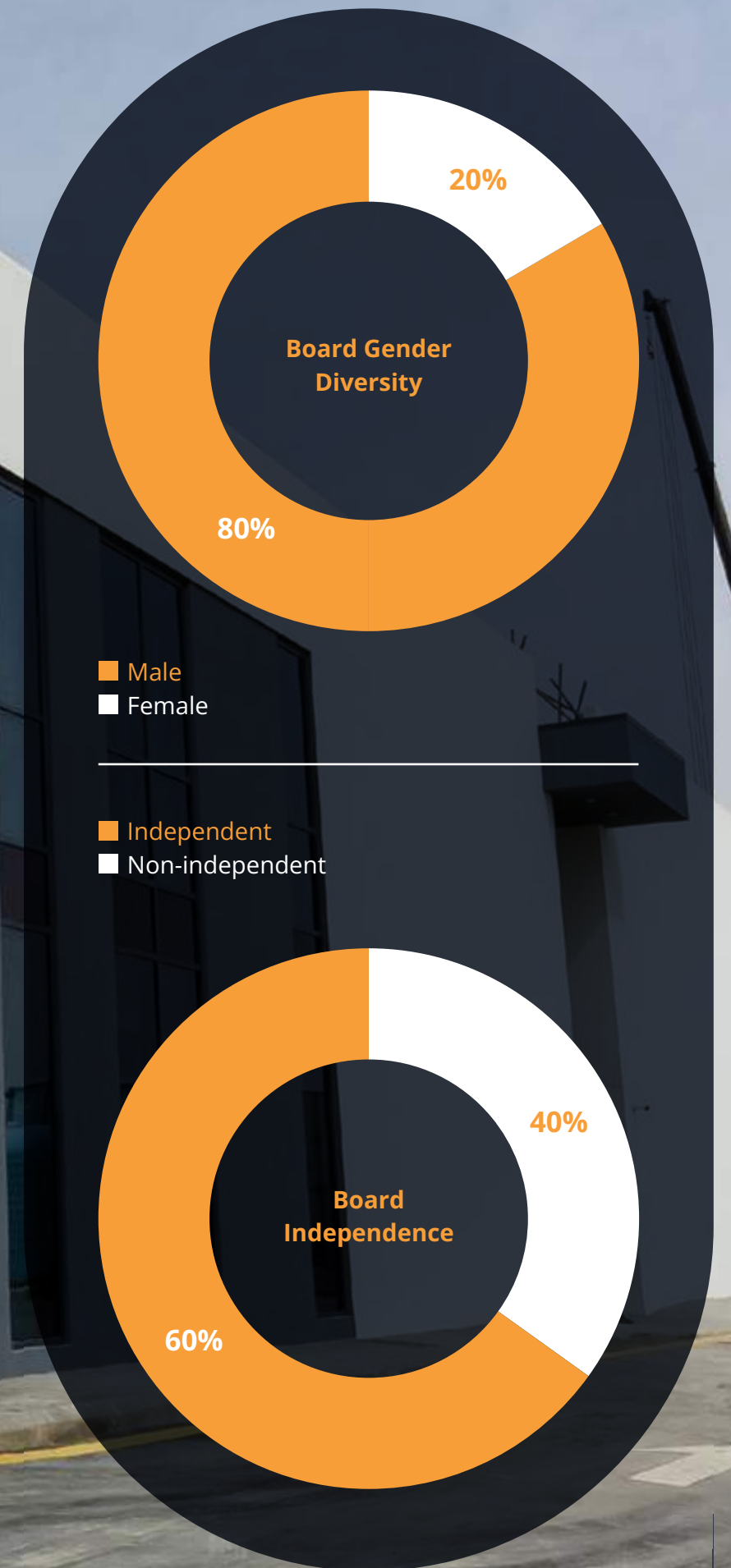
UNIMAC's governance framework is designed to ensure effective oversight, accountability, and alignment with the company's long-term strategic objectives. At the core of this framework is the Board of Directors, which provides independent oversight of management and plays a central role in guiding the organization's direction while ensuring adherence to legal, ethical, and environmental, social, and governance (ESG) standards.

The Board is responsible for setting the company's strategic priorities, overseeing financial and operational performance, and ensuring that appropriate governance structures and internal controls are in place. It also plays a key role in monitoring risk management processes, including the integration of ESG considerations into decision-making. Through regular meetings, performance reviews, and engagement with senior management, the Board ensures that governance principles are consistently applied across all levels of the organization.

UNIMAC maintains a structured and balanced Board composition that supports effective governance and independent oversight. In 2025, the Board comprised five members, including three independent directors, representing 60% of the total composition. The presence of a majority of independent directors strengthens objectivity, enhances transparency, and supports robust decision-making by providing diverse perspectives and minimizing potential conflicts of interest.

In addition, the Board includes one female member which translates to 20% female gender representation, reflecting UNIMAC's ongoing commitment to improving gender diversity at the leadership level. While diversity at the Board level continues to evolve, the company recognizes its importance in enhancing governance effectiveness, fostering inclusive decision-making, and aligning leadership with broader societal expectations.

The Board's oversight extends to key areas including corporate governance, compliance, risk management, and sustainability performance. By maintaining clear roles and responsibilities, supported by defined governance policies and reporting structures, UNIMAC ensures that accountability is embedded throughout the organization.



GOVERNANCE FRAMEWORK & POLICIES

UNIMAC’s governance approach is anchored in a comprehensive and structured set of policies, procedures, and internal controls that guide ethical conduct, regulatory compliance, and organizational accountability across all operations. These policies serve as the foundation of the company’s governance system, ensuring that employees at all levels clearly understand their roles, responsibilities, and obligations in line with UNIMAC’s values and applicable legal frameworks.

The governance framework is designed to promote consistency in decision-making, strengthen risk management, and support transparent and responsible business practices. By embedding these principles into daily operations, UNIMAC ensures that governance is not limited to oversight functions but is actively integrated into project execution, workforce management, and stakeholder engagement.

In addition to ensuring compliance with local regulations, UNIMAC aligns its governance practices with international standards and best practices, reinforcing the company’s commitment to operating responsibly within a global ESG context.

Governance Framework Highlights

Comprehensive policy framework covering ethics, compliance, and ESG principles

Clearly defined accountability structures across all levels of the organization

Alignment with Saudi regulatory requirements and international standards

Integration of governance principles into operational and project-level decision-making



UNIMAC has established a suite of core policies that collectively support our governance framework and provide clear guidance on expected conduct, operational controls, and sustainability commitments.

Key Governance Policies	
Policy	Description
Code of Conduct	Defines ethical standards, workplace behavior, and professional integrity
Anti-Bribery & Anti-Corruption Policy	Establishes a zero-tolerance approach to bribery, fraud, and unethical practices
Data Privacy Policy	Ensures the protection of sensitive business and stakeholder information
Worker Welfare Policies	Safeguards employee rights, fair treatment, and safe working conditions
Risk Management Policy	Establishes a structured approach to identifying, assessing, and mitigating risks across projects, ensuring safety, compliance, and resilience in all operations
Environmental & Sustainability Policies	Embeds ESG principles into operational processes and decision-making

These policies are supported by internal procedures, monitoring mechanisms, and management oversight to ensure effective implementation and compliance. Regular communication and training further reinforce employee awareness and adherence to these standards. Together, this integrated policy framework enables UNIMAC to align our business operations with ethical principles, regulatory requirements, and stakeholder expectations. It also supports the company’s broader objective of delivering projects responsibly while safeguarding the interests of employees, clients, partners, and the wider community.

Through continuous review and enhancement of its governance policies, UNIMAC remains committed to strengthening its governance practices and maintaining high standards of integrity, accountability, and transparency across all aspects of its operations.

/ Code of Conduct

UNIMAC promotes a culture of integrity, professionalism, and accountability through our Code of Conduct, which serve as the foundation for ethical behavior across the organization. These frameworks are designed to guide employees in making responsible decisions and ensure that all business activities are conducted in accordance with applicable laws, regulatory requirements, and the company's core values.

The Code of Conduct outlines clear expectations for employee behavior across a range of key areas, including workplace ethics, anti-harassment, conflicts of interest, protection of company assets, and compliance with legal and regulatory obligations. It also provides guidance on responsible business conduct, emphasizing transparency, fairness, and respect in all internal and external interactions.

In addition, the Code establishes clear protocols for reporting misconduct and encourages employees to raise concerns through formal channels. This supports a culture of openness and accountability, where potential issues can be identified and addressed in a timely and appropriate manner. Employees are also expected to uphold high standards in the use of company resources and to maintain professionalism in all aspects of their work.

To reinforce these principles, UNIMAC continues to invest in employee awareness and training. In 2025, the company conducted 7 ESG-related training sessions, aimed at strengthening understanding of sustainability principles, ethical conduct, and responsible business practices. These sessions form part of a broader effort to embed ESG considerations into day-to-day operations and ensure that employees are equipped to uphold the company's governance standards.

Through the consistent application of its Code of Conduct and ongoing training initiatives, UNIMAC fosters a workplace culture where integrity and accountability are embedded across all levels of the organization, supporting responsible business practices and long-term sustainability.

In 2025, UNIMAC conducted 7 ESG-related training sessions, reinforcing awareness of sustainability, ethics, and responsible business practices across the organization.





Compliance, Anti-Bribery & Anti-Corruption

UNIMAC maintains a strong compliance monitoring system supported by robust internal controls to uphold high standards of ethical conduct across all operations. The company is committed to ensuring full adherence to applicable laws, regulations, and internal policies, while promoting a culture of transparency, accountability, and responsible business practices.

A key component of UNIMAC’s compliance framework is its whistleblowing mechanism, which provides employees and external stakeholders with a secure and confidential channel to report concerns, including potential misconduct, unethical behavior, or regulatory violations. This system is designed to protect individuals from retaliation and ensure that all concerns are handled fairly and objectively.

In 2025, UNIMAC received and addressed 4 whistleblower cases, all of which were reviewed in accordance with established internal procedures. This reflects the company’s commitment to maintaining open communication channels and ensuring that concerns are investigated and resolved in a timely manner.

UNIMAC continues to uphold a zero-tolerance approach to corruption and non-compliance, as reflected in its performance during the reporting period. The company recorded, no significant cases of non-compliance with regulations, and no public legal cases pending against the organization in 2025. These outcomes demonstrate the effectiveness of UNIMAC’s compliance systems and its commitment to maintaining ethical business practices.

Compliance Performance 2025	
Confirmed Corruption Cases	1
Significant cases of non-compliance with regulations	0
Public Legal Cases pending against the organization	0
Whistleblower Cases Received and Addressed	4

The case of corruption was resolved during the year through the termination of the contract with the concerned party.

ENTERPRISE RISK MANAGEMENT & ESG RISK MANAGEMENT

Risk management is an integral component of UNIMAC's governance framework, enabling the company to proactively identify, assess, and mitigate risks across all aspects of its operations. Given the complexity and scale of the infrastructure projects we deliver, UNIMAC operates in a challenging business environment and faces a wide range of business, governance, environmental, and other risks. To address these effectively, the company adopts a structured and systematic approach to risk management, embedding it throughout the entire project lifecycle.

The process begins with the identification of risks at the planning and execution stages, involving cross-functional collaboration between project managers, engineers, and key stakeholders. This ensures that potential risks are comprehensively assessed from technical, operational, environmental, and commercial perspectives. Identified risks are then evaluated based on their likelihood and potential impact on key project parameters, including safety, quality, timelines, and cost, allowing for effective prioritization and resource allocation.

Mitigation strategies are developed and implemented to address identified risks, with a strong emphasis on preventive measures. These include adherence to established safety protocols, regular site inspections, hazard identification and assessments, quality control procedures, and contingency planning. Clear roles and responsibilities are defined across project teams to ensure accountability, while structured communication channels and regular project meetings facilitate timely reporting, monitoring, and resolution of emerging risks.

Continuous monitoring and review form a critical part of UNIMAC's risk management approach. Risk registers are regularly updated to reflect changing project conditions, and mitigation measures are adjusted as needed to ensure effectiveness. This dynamic process enables the company to respond promptly to evolving risks and maintain operational resilience.

Embedding ESG into Corporate Risk Management

In 2025, we further enhanced our risk management framework by integrating environmental, social, and governance (ESG) risks into our enterprise risk management processes. ESG considerations are now embedded within project risk registers and operational planning, ensuring that factors such as environmental impact, workforce wellbeing, regulatory compliance, and ethical practices are systematically evaluated alongside traditional business risks. This integrated approach supports more informed decision-making and ensures that sustainability considerations are incorporated into project execution. By aligning risk management with ESG priorities, UNIMAC strengthens its ability to manage long-term risks, enhances operational performance, and elevates its capabilities to deliver projects responsibly.

Through its structured and evolving risk management framework, UNIMAC continues to reinforce a culture of proactive risk awareness, accountability, and continuous improvement across all levels of the organization.



SUSTAINABLE SUPPLY CHAIN & RESPONSIBLE PROCUREMENT

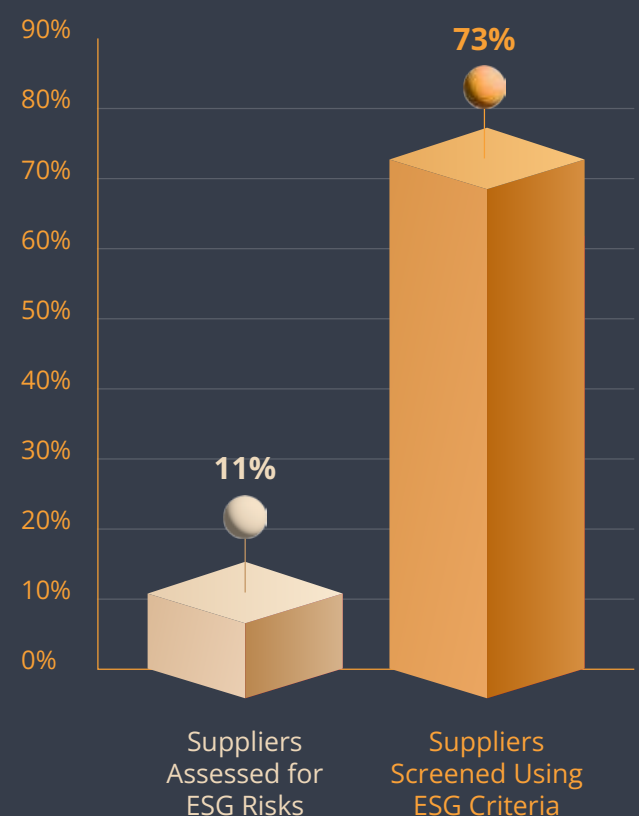
As a key player in the construction and infrastructure sector in the Kingdom of Saudi Arabia, UNIMAC relies on a diverse and extensive network of suppliers to support the delivery of our projects. The company recognizes that our environmental and social impact extends beyond our direct operations and into our broader value chain. Accordingly, we are committed to aligning our sustainability objectives and ESG responsibilities with those of our broader supply chain network.

UNIMAC integrates sustainability considerations into our procurement processes, ensuring that suppliers meet clearly defined standards of quality, compliance, and responsible business conduct. Procurement decisions are guided not only by technical and financial criteria but also by environmental performance, governance practices, and adherence to health, safety, environment, and quality (HSEQ) requirements.

In 2025, UNIMAC took targeted steps to strengthen ESG integration within our supply chain by introducing and formalizing a supplier screening and evaluation process. As part of supplier prequalification, vendors are assessed on a range of ESG criteria, including regulatory compliance, environmental management practices, ethical conduct, and operational risk exposure. This structured approach ensures that suppliers are aligned with UNIMAC's expectations for responsible and sustainable operations.

During the reporting period, 73% of suppliers were screened using ESG criteria, demonstrating the company's progress in embedding sustainability considerations into routine procurement practices. In addition, 11% of key suppliers were

assessed for ESG-related risks, enabling UNIMAC to identify potential issues and implement appropriate mitigation measures. These efforts strengthen our supply chain transparency and support proactive risk management across our value chain.



Through these initiatives, UNIMAC continues to enhance oversight of our supply chain, ensuring that procurement practices are aligned with both operational requirements and sustainability objectives.

Responsible Sourcing Practices

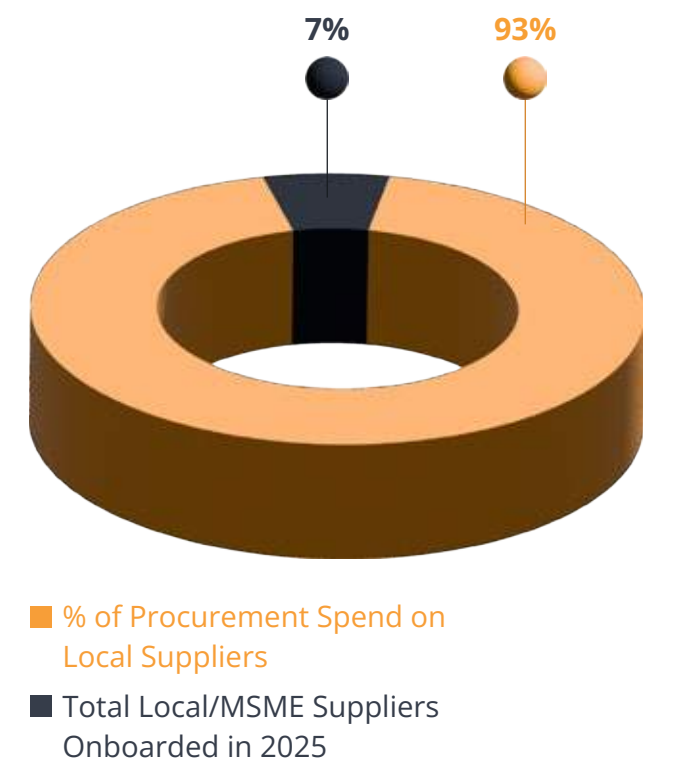
UNIMAC recognizes its role in contributing to the development of the local economy by prioritizing the engagement of local suppliers and contractors. By sourcing materials and services locally, the company supports domestic businesses, stimulates job creation, and contributes to the development of local capabilities and expertise.

In 2025, UNIMAC allocated 93% of its procurement spend to local suppliers, reflecting our strong commitment to supporting national economic development. Additionally, the company onboarded 460 local and MSME suppliers during the year, further expanding its local supplier base and strengthening supply chain resilience.

Beyond economic impact, prioritizing local sourcing also contributes to environmental objectives by reducing emissions associated with long-distance transportation and logistics. This approach supports UNIMAC's broader efforts to minimize its environmental footprint while maintaining operational efficiency.

UNIMAC also works closely with its suppliers to enhance awareness and adoption of ESG practices. Through ongoing engagement and collaboration, the company encourages suppliers to improve compliance, strengthen governance practices, and adopt more sustainable operational approaches. This collaborative model promotes knowledge sharing, capacity building, and continuous improvement across the supply chain.

Procurement Spent on Local Suppliers (%)



By strengthening our local supply chain and embedding ESG principles into procurement processes, UNIMAC ensures that our supply chain not only supports business continuity but also contributes to broader environmental, social, and economic objectives. This integrated approach enables the company to build a resilient, responsible, and future-ready supply chain aligned with the Kingdom's Vision 2030 priorities.

STRENGTHENING DATA PRIVACY & CYBERSECURITY

UNIMAC recognizes that in today's increasingly digital and data-driven environment, information assets have become a critical component of business operations. As the company continues to advance its digital capabilities and integrate technology into project delivery and management processes, the volume and sensitivity of data handled across our operations have grown significantly. Protecting these information assets is therefore fundamental to maintaining stakeholder trust, ensuring operational continuity, and complying with legal and contractual obligations.

As a custodian of sensitive information belonging to our employees, clients, partners, and other stakeholders, UNIMAC is committed to maintaining robust data privacy and cybersecurity practices. The company has established a comprehensive set of IT policies and procedures that govern how information is collected, stored, processed, and shared across the organization. These frameworks ensure that data is handled securely, ethically, and in compliance with applicable regulatory requirements and internal standards.

To safeguard our information assets, UNIMAC employs multiple layers of cybersecurity controls designed to prevent unauthorized access, detect potential threats, and ensure system integrity. These measures include secure system access through user authentication protocols, clearly defined authorization levels, and continuous monitoring of network and system activity. Additional safeguards such as firewalls, data encryption and protection protocols, regular data backups, secure data disposal practices, and controlled system usage further strengthen the company's cybersecurity posture.

Employees play a critical role in maintaining data privacy and cybersecurity. UNIMAC emphasizes employee responsibility through adherence to IT policies, protection of confidential information, and timely reporting of potential vulnerabilities or security incidents. This collective approach helps ensure that cybersecurity is embedded across all levels of the organization.

In 2025, UNIMAC further enhanced its data governance framework through the continued implementation of SAP systems, which improved process standardization, strengthened access controls, and enabled greater traceability of transactions and activities. The integration of SAP has also facilitated real-time monitoring and reporting, supporting more effective oversight of data flows and system usage across operations.

UNIMAC's strong data protection practices are reflected in its performance during the reporting period. The company recorded zero substantiated complaints concerning breaches of customer privacy and zero identified cases of data leaks, theft, or loss of customer data in 2025, demonstrating the effectiveness of its cybersecurity controls and governance framework.

ZERO

Confirmed complaints concerning
breach of customer privacy

ZERO

Identified cases of leaks, thefts, or
losses of customer data

Through continuous investment in digital systems, policy frameworks, and employee awareness, UNIMAC remains committed to strengthening its cybersecurity resilience and ensuring the protection of critical information assets in an evolving digital landscape.



4

BUILDING RESILIENCE THROUGH ENVIRONMENTAL STEWARDSHIP

UNIMAC recognizes the environmental responsibilities associated with delivering large-scale infrastructure and construction projects and remains committed to integrating sustainability across all stages of its operations. Guided by its ISO 14001:2015 aligned Environmental Management System, the company focuses on minimizing environmental impacts, improving energy and resource efficiency, and promoting responsible construction practices. Through structured environmental controls and sustainability-focused initiatives, UNIMAC works to reduce emissions, optimize resource consumption, and strengthen environmental performance across its projects and facilities. The company continues to foster a culture of environmental responsibility while contributing to the Kingdom's long-term sustainability and Vision 2030 ambitions.

Material Topics

Energy and Water Management

Waste and Emissions Management

Opportunities in Clean Tech

Ecological Impact

Climate Action

Resource Use and Circular Economy

Key Highlights

ZERO

"Zero Plastic to Landfill" initiative

2000+

plastic items reused



1600+

plastic items recycled



ENVIRONMENTAL EXCELLENCE RECOGNITION
FROM QIDDIYA INVESTMENT COMPANY

UN SDGs

06

CLEAN WATER
AND SANITATION



11

SUSTAINABLE CITIES
AND COMMUNITIES



12

RESPONSIBLE
CONSUMPTION AND
PRODUCTION



13

CLIMATE ACTION



15

LIFE ON LAND



OUR APPROACH TOWARDS ENVIRONMENTAL PRESERVATION

UNIMAC integrates sustainability across all stages of project planning, execution, and operations, recognizing the importance of minimizing environmental impacts while delivering high-quality infrastructure projects across the Kingdom. Guided by recognized environmental standards and industry best practices, we aim to support long-term environmental stewardship and sustainable development.

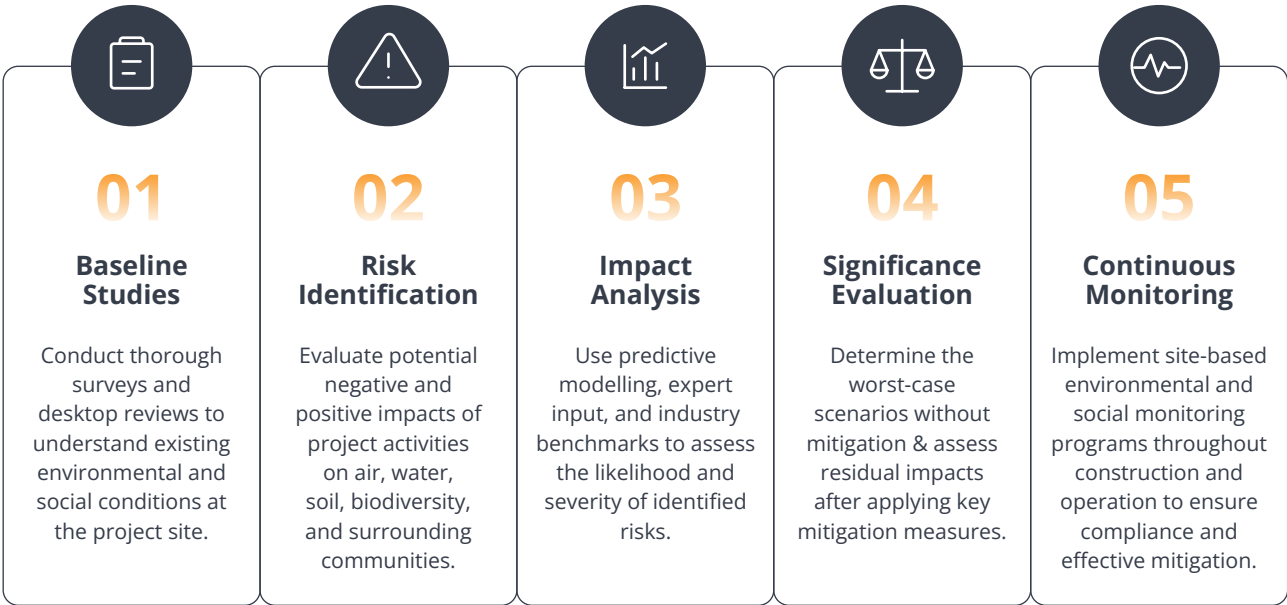
UNIMAC remains committed to protecting natural resources through responsible construction practices, sustainable sourcing, circular economy initiatives, and effective waste management. Our environmental efforts prioritize energy efficiency, water conservation, pollution prevention, waste reduction, and biodiversity protection. We also promote environmental awareness across our workforce by encouraging responsible resource use, waste minimization, and environmentally conscious practices throughout daily operations. By combining operational excellence with responsible environmental management, UNIMAC continues to contribute toward a more sustainable and resilient future.

Key Environmental Policies	
Environmental Policy	UNIMAC's Environmental Policy Statement reflects the company's commitment to environmental protection, pollution prevention, and sustainability across all stages of its construction and project management activities. The policy aligns with ISO 14001:2015 standards and focuses on improving environmental performance through measures such as reducing paper consumption, minimizing emissions from transportation, increasing environmental awareness, and conducting regular EMS training. It also emphasizes accountability, stakeholder communication, and continuous improvement through periodic management reviews and resource allocation.
Biodiversity Policy	UNIMAC's Biodiversity Policy aims to minimize the environmental impact of its operations on ecosystems and promote biodiversity conservation across all project sites. The policy focuses on integrating biodiversity considerations into project planning and execution through biodiversity risk assessments, habitat protection, native landscaping, conservation partnerships, and biodiversity awareness initiatives. It also highlights compliance with national environmental regulations and supports ecosystem resilience through nature-based solutions and continuous monitoring and reporting practices.
Chemical Management Policy	UNIMAC's Chemical Management Policy establishes a structured framework for the safe procurement, storage, handling, use, and disposal of chemicals across all operations and project sites. The policy aims to protect human health and the environment by promoting responsible chemical usage, minimizing hazardous substances, and ensuring compliance with environmental and safety regulations. It includes strict controls such as maintaining MSDS documentation, enforcing proper storage and disposal practices, requiring supplier compliance, and implementing a Restricted Substances List aligned with Saudi and international standards.
Waste Management Policy	UNIMAC's Waste Management Policy outlines the company's commitment to minimizing waste generation and reducing environmental impacts through responsible waste management practices. Guided by the "5Rs" hierarchy—Reduce, Reuse, Recycle, Recover, and Responsibly Dispose—the policy promotes waste segregation, recycling, sustainable procurement, and the reduction of single-use plastics and paper consumption. It also establishes monitoring mechanisms, waste registers, employee awareness initiatives, and periodic assessments to improve waste diversion and environmental performance across all operations.
Green Policy Statement	UNIMAC's Green Policy Statement demonstrates the company's commitment to conserving natural resources and embedding environmentally responsible practices into both business operations and employee behavior. The policy promotes recycling, sustainable purchasing, reduced paper usage through digital technologies, and environmentally safe vehicle maintenance practices. It also encourages employees to adopt energy-saving and recycling habits within office environments, reinforcing a culture of environmental responsibility and operational efficiency.

BALANCING GROWTH WITH ENVIRONMENTAL PROTECTION

At UNIMAC, the Environmental Impact Assessment (EIA) process forms a key component of project planning and execution, ensuring that construction activities are carried out in alignment with environmental protection and sustainability principles and fully aligns with all applicable regulatory guidelines and policies. This process enables the identification, assessment, and mitigation of potential environmental and social impacts associated with project development. It is implemented in accordance with internationally recognized best practices, including IFC Performance Standards, relevant ISO standards, and applicable local regulations and guidelines.

Environmental Impact Assessment Process



CARBON EMISSIONS AND ENERGY MANAGEMENT

As a company operating in the construction and heavy civil infrastructure sector, UNIMAC recognizes that its activities contribute to greenhouse gas (GHG) emissions, particularly through fuel-intensive operations and large-scale project execution. As global and national efforts toward decarbonization continue to accelerate, the company remains committed to understanding, managing, and progressively reducing its carbon footprint.

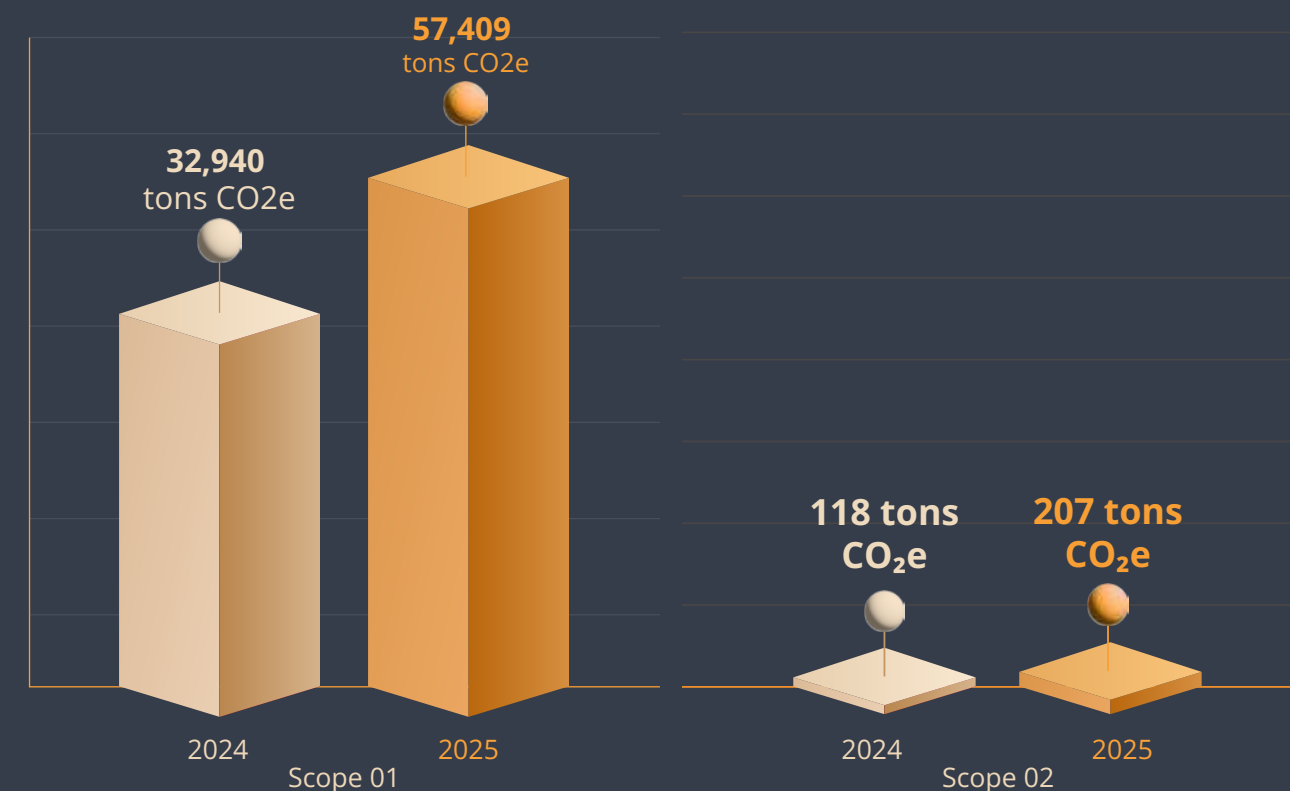
Following the establishment of its first greenhouse gas inventory in 2024, UNIMAC expanded its carbon footprint assessment in 2025 to cover a broader operational scope, including additional projects and the incorporation of UNISCAPE into the reporting boundary. The assessment was conducted in accordance with the GHG Protocol methodology and included Scope 1 and Scope 2 emissions across active projects, camps, operational facilities, and UNIMINE operations.

In 2025, UNIMAC's Scope 1 emissions represented the overwhelming majority of emissions at 57,409 tCO₂e, while Scope 2 emissions accounted for 207 tCO₂e. The increase in emissions during the reporting year was primarily driven by the expansion of operational activities, the addition of new projects, increased fuel consumption, and the inclusion of UNISCAPE facilities within the reporting scope.

The company's emissions profile continues to be largely associated with direct fuel consumption required for construction operations, heavy equipment, generators, transportation, and bitumen usage at project sites. Diesel and bitumen remained the largest contributors to overall emissions in 2025, reflecting the operational nature of large-scale infrastructure delivery. Electricity consumption also increased during the year, rising from 213,864 kWh in 2024 to 376,630 kWh in 2025, primarily due to the addition of UNISCAPE operations within the organizational boundary.

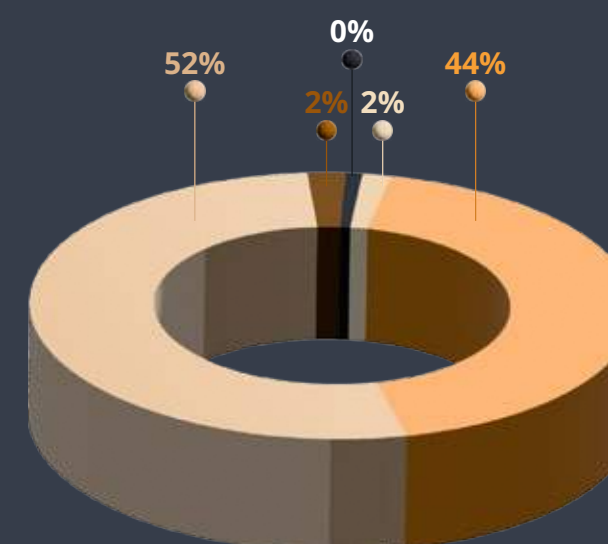


Carbon Emissions Profile



Scope 1 Emissions (by source)

Emission Source	2024 (tCO ₂ e)	2025 (tCO ₂ e)
Diesel	14,494	25,260
Bitumen	17,458	29,853
Petrol	329	1,148
CO ₂ FE	0	276
R-134a	0	872
Butane	659	0



UNIMAC's Scope 1 emissions are primarily driven by direct fuel consumption associated with construction equipment, generators, transportation fleets, and bitumen usage across project sites. Bitumen and diesel remained the dominant contributors to Scope 1 emissions in both 2024 and 2025, reflecting the operational requirements of large-scale infrastructure and road construction activities. The increase in petrol and refrigerant-related emissions in 2025 was mainly associated with operational expansion and the inclusion of UNISCAPE within the reporting boundary.

Methodology Approach

We calculated our carbon footprint by capturing emissions from active project sites, camps, head office operations, UNIMINE production activities, and newly incorporated UNISCAPE operations, providing a broader and more comprehensive view of our environmental impact in 2025. The assessment follows the operational control approach in line with the GHG Protocol, enabling UNIMAC to account for emissions generated from activities under its direct operational control.

Consumption data was systematically collected from utility bills, fuel consumption records, operational logs, and other verified data sources to ensure accuracy, consistency, and traceability across the reporting boundary. Emissions calculations were conducted using IPCC emission factors and other internationally recognized methodologies, while Saudi Arabia-specific location-based emission factors were applied for the calculation of Scope 2 emissions. This structured methodology ensures that UNIMAC's carbon reporting remains transparent, reliable, and aligned with internationally recognized best practices for greenhouse gas accounting and reporting.

Emissions Intensity

Emissions intensity is a key performance indicator used to measure greenhouse gas (GHG) emissions relative to operational output, providing a more meaningful assessment of environmental performance and efficiency across business activities. For a construction and infrastructure company like UNIMAC, emissions intensity helps evaluate carbon impacts in relation to project delivery and production activities.

To ensure consistency in performance measurement across the Group, UNIMAC adopted a standardized approach to calculating greenhouse gas emissions intensity in 2025 by using employee headcount as the normalization factor. Given the Company's diversified operations, the activities of its sister companies, and the varying scale of ongoing construction projects, employee headcount provides a practical and comparable basis for assessing emissions intensity across reporting periods.

Emissions Intensity	
Emissions Intensity - 2025	44.28 tons CO ₂ e per employee
Emissions Intensity - 2024	30.95 tons CO ₂ e per employee

Fuel and Energy Consumption

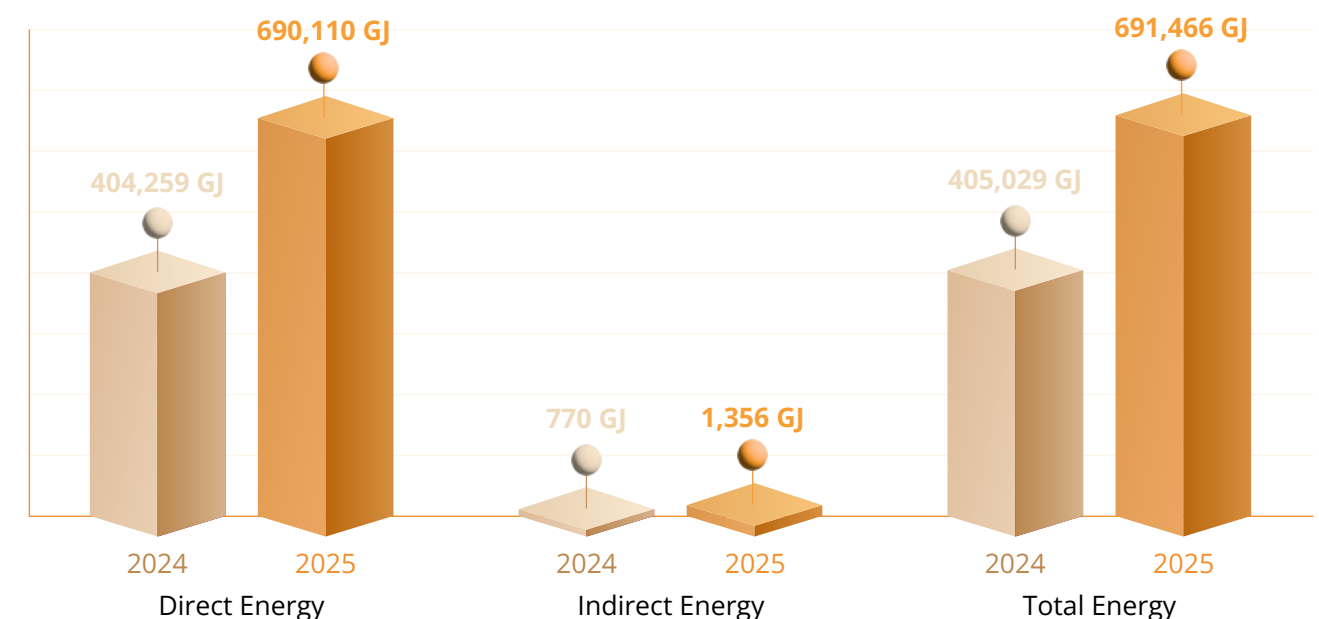
As a construction and heavy civil infrastructure company, UNIMAC relies on both direct and indirect energy sources across its operations, projects, camps, and production facilities. Direct energy consumption is primarily associated with fuels used for heavy equipment, generators, transportation fleets, and asphalt production activities, while indirect energy consumption is linked to purchased electricity used across offices, camps, and operational facilities.

UNIMAC remains committed to managing energy resources efficiently by improving operational performance, optimizing fuel consumption, and minimizing unnecessary energy use across its activities. In 2025, the company expanded the scope of its energy assessment to include additional projects and newly incorporated UNISCAPE operations, providing a more comprehensive understanding of organizational energy consumption.

During the reporting year, UNIMAC consumed 690,110 GJ of direct energy, primarily associated with diesel, bitumen, and petrol usage, while indirect energy consumption from electricity amounted to 1,356 GJ. Total energy consumption for 2025 reached 691,466 GJ, compared to 405,029 GJ in 2024. The increase reflects expanded operational activities, additional projects, increased fuel requirements, and the inclusion of UNISCAPE facilities within the reporting boundary.

Fuel and Energy Consumption		
Indicator	2024	2025
Direct Energy Consumed	404,259 GJ	690,110 GJ
Indirect Energy Consumed	770 GJ	1,356 GJ
Total Energy Consumed	405,029 GJ	691,466 GJ

Energy Consumption 2024 - 2025



Energy Consumption by Source

Energy Consumption by Source			
Indicator	Unit	2024	2025
Electricity	kWh	213,864	376,630
Diesel	Litres	6,345,804	8,636,365
Bitumen	Tonnes	4,348	9,160
Petrol	Litres	76,038	397,739
Butane	Kg	3,480	0

The significant increase in diesel, bitumen, and petrol consumption during 2025 was driven by increased project execution activities and expanded operational scope, particularly across major infrastructure developments. Electricity consumption also increased due to the incorporation of UNISCAPE operations into the organizational boundary.

Energy Intensity

Energy intensity is a performance indicator used to measure energy consumption relative to operational output, providing insight into the efficiency of energy use across projects and production activities. For UNIMAC, this metric supports the monitoring of operational efficiency and resource utilization across different business segments.

To ensure consistency in performance measurement across the Group, UNIMAC adopted a standardized approach to calculating energy intensity in 2025 by using employee headcount as the normalization factor. Given the Company's diversified operations, the activities of its sister companies, and the dynamic nature of its ongoing construction projects, employee headcount provides a practical and consistent basis for normalizing energy consumption across the organization.

Based on this methodology, UNIMAC's energy intensity is presented below. This indicator enables the Company to monitor its energy performance relative to the size of its workforce and supports meaningful year-on-year comparisons while providing a consistent basis for tracking improvements in energy efficiency.

Energy Intensity	
Energy Intensity - 2025	531.48 GJ per employee
Energy Intensity - 2024	379.24 GJ per employee

UNIMAC continues to strengthen its energy management and reporting processes to support future efficiency improvements and long-term sustainability performance across its value chain.



PRUDENT WATER MANAGEMENT

At UNIMAC, water is recognized as a vital and limited natural resource, and its responsible management remains an important component of the company's overarching environmental stewardship approach. Water is utilized across operations for construction activities, dust suppression, welfare facilities, landscaping, cleaning, maintenance activities, and workforce requirements across project sites.

UNIMAC sources water through approved utility providers and authorized supply channels in compliance with applicable national regulations and project requirements. In certain projects, seawater extraction is also utilized to support operational activities where appropriate. During 2025, total water withdrawal across UNIMAC's operations amounted to 556,328.06m³ including 41,909 through utility providers and 514,419.06 direct groundwater extraction.

Responsible water management is integrated into UNIMAC's Environmental Impact Assessment (EIA) process for all major projects. This includes identifying nearby water bodies, assessing potential impacts, and implementing mitigation measures to prevent pollution, manage runoff, and control effluent discharge. Water management practices are guided by NCEC regulations and environmental monitoring requirements to ensure compliance with local environmental standards.

The company also continues to monitor water consumption trends and identify opportunities to improve efficiency and reduce unnecessary usage across its operations. Practical conservation measures, controlled site activities, and operational planning are implemented to minimize water wastage and protect surrounding ecosystems.

Water Management Performance			
Indicator	Unit	2024	2025
Total Water Withdrawal	m³	88,395	556,328.06

Note: The significant increase in water withdrawal during the reporting period is primarily attributable to the inclusion of UNISCAPE within the reporting boundary for the first time. UNISCAPE accounted for over 87% of total water withdrawn, entirely for the purpose of artificial lake creation, a time-bound infrastructure activity rather than recurring operational use.

Water Reused/Recycled, Sewage Disposed and Water Consumed		
	Unit	2025
Total Water Reused/Recycled	m³	1,000
Total Sewage Disposed	m³	35,844.5
Total Water Consumed	m³	519,483.56

Through efficient resource management, operational controls, and ongoing environmental monitoring, UNIMAC continues to strengthen its approach toward water stewardship while supporting long-term environmental sustainability objectives.



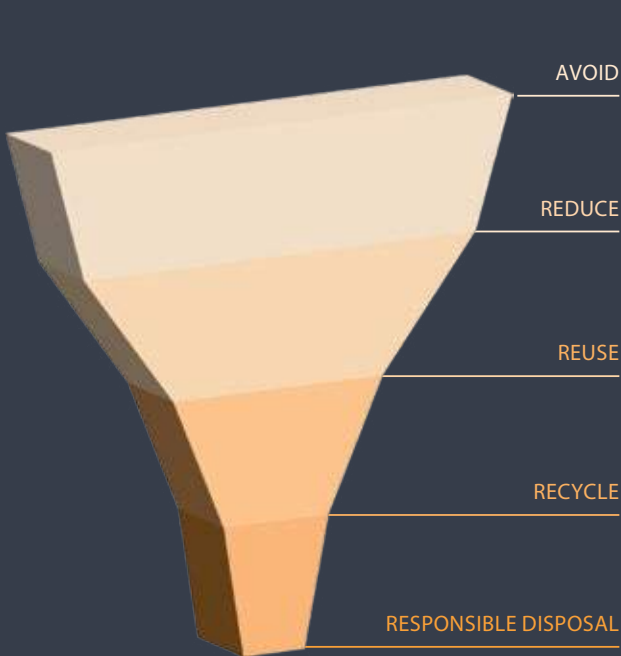
ADVANCING CIRCULAR ECONOMY & WASTE MANAGEMENT

As a company engaged in large-scale construction and infrastructure development, UNIMAC generates a variety of waste streams including concrete, metal, timber, plastics, paper, food waste, sewage, and hazardous waste associated with construction activities. The company recognizes that responsible waste management is not only a regulatory requirement, but also an important part of reducing negative impact on the environment associated with waste.

UNIMAC’s waste management approach follows the principles of: avoid, reduce, reuse, recycle, and responsible disposal ensuring that waste generation is minimized wherever feasible and that materials are managed responsibly throughout the project lifecycle.

Waste Management Process

Circular economy principles are embedded within UNIMAC’s Environmental Management System (EMS), Environmental Impact Assessment (EIA) processes, and operational waste management procedures. Project-specific waste reduction and recycling targets are established in alignment with applicable environmental regulations and client requirements. Waste manifests and monitoring systems are maintained across project sites to strengthen accountability, improve tracking, and support informed waste management decisions. Our approach emphasizes reducing, reusing, and recycling materials so that waste is not simply disposed of but redirected as a valuable resource wherever possible. By maximizing material recovery and reuse, we help limit the extraction of virgin resources and promote a more closed-loop system within our operations. Through these practices, UNIMAC aims to reduce environmental impacts while supporting the broader transition toward a more sustainable and circular construction economy.



Waste segregation practices are implemented across operations to maximize opportunities for reuse and recycling. Materials such as concrete, metal, timber, paper, plastics, and hazardous oil are recovered and diverted from landfills wherever practical. Leftover concrete is repurposed for secondary applications, timber and steel are reused where feasible, and recyclable materials are transferred to licensed recycling facilities.

In 2025, UNIMAC continued strengthening circular economy initiatives through enhanced recycling practices, waste reduction efforts, and resource recovery programs across projects. The company also advanced practical sustainability initiatives, including the implementation of a “Zero Plastic to Landfill” initiative aimed at reducing plastic waste generation and increasing recycling rates across operations.

Non-Hazardous Waste Generated 2025			
Waste Category	UOM	2024	2025
General Waste	MT	2,603.6	2,029.49
Concrete Waste	MT	915.35	56,403
Metal Waste	MT	42.7	112.72
Wood Waste	MT	35.5	57.4
Paper Waste	MT	14.94	42.8
Plastic Waste	MT	16.3	42.6
Food Waste	MT	79.6	249.1

Hazardous Waste Generated 2025			
Waste Category	UOM	2024	2025
Hazardous Solid Waste	Kgs	-	4,430
Hazardous Oil	Litres	21,296	38,759
Used Batteries	Number	-	277
Sewage	Cubic Meters	23,816	51,632.5



Waste Management Process

UNIMAC follows a systematic approach to waste management to ensure that all activities comply with environmental regulations, sustainability objectives, and client expectations. Waste management is integrated into our Environmental Management System (EMS) and emphasizes reducing waste generation, increasing opportunities for reuse and recycling, and ensuring that any remaining waste is handled and disposed of safely and in accordance with regulatory requirements. The key elements of UNIMAC's waste management process include:

Waste Minimization

Reduce waste through efficient material planning, optimized procurement, and reuse of surplus materials.

Reuse & Recycling

Segregate and recycle materials such as paper, metals, plastics, concrete, timber, glass, waste oil, and batteries through approved facilities.

Waste Storage & Collection

Store waste in designated, labelled areas and ensure regular collection through licensed transporters.

Waste Disposal

Dispose of general and hazardous waste safely through approved waste management providers and controlled handling procedures.

Monitoring & Record Keeping

Maintain waste registers and monitor waste generation, collection, recycling, and disposal for reporting and compliance purposes.

The Process



Non-Hazardous Waste Reused/Recycled

Waste Category	UOM	2024	2025
Concrete Waste	MT	913.85	56,403
Metal Waste	MT	35.7	121.72
Wood Waste	MT	34.5	18.3
Food Waste	MT	-	1.8
Packaging/Paper Waste	MT	14.94	42.8
Plastic Waste	MT	16.2	40.6

Hazardous Waste Reused/Recycled

Waste Category	UOM	2024	2025
Oil Waste/Hazardous Waste	Litres	1,296	-
Used Batteries	Number	-	277

Non-Hazardous Waste Disposal

Waste Category	UOM	2024	2025
General Waste	MT	2603.6	1356.89
Sewage	Cubic Meters	23,816	51,632.5
Food Waste	MT	79.6	247.3
Metal Waste	MT		1
Plastic Waste	MT		1.1

Hazardous Waste Disposal

Waste Category	UOM	2024	2025
Hazardous Oil	Litres		9,230
Hazardous Waste	Kilograms	7	4,430

Advancing Circular Economy Through the
ZERO PLASTIC TO LANDFILL
Initiative

As part of UNIMAC’s commitment to strengthening environmental stewardship and reducing operational waste, the company implemented a “Zero Plastic to Landfill” initiative across one of its major project sites during 2025. The initiative was developed to address the growing challenge of plastic waste generation within construction operations while supporting circular economy principles and responsible resource management.

Construction activities can generate significant quantities of single-use plastic waste from packaging materials, water bottles, operational supplies, and day-to-day site activities. Recognizing the environmental impact associated with plastic disposal, UNIMAC introduced a structured waste reduction and recycling program focused on minimizing landfill disposal and increasing opportunities for reuse and recycling.

The initiative was built around the principles of **Reduce → Reuse → Recycle**, with dedicated waste segregation systems, employee awareness campaigns, and collaboration with licensed recycling partners implemented across the project site.

Waste Management Initiatives

- Introduction of reusable glass water bottles to reduce reliance on single-use plastics
- Segregation and collection of plastic waste streams across operational areas
- Reuse of plastic materials for secondary operational applications wherever feasible
- Collaboration with approved recycling facilities to maximize material recovery
- Continuous environmental monitoring and awareness campaigns to strengthen employee participation.

Impact and Achievements	
Initiative Outcome	2025 Result
Plastic Items Reused	2,000+
Plastic Items Recycled	1,600+
Plastic Waste Sent to Landfill	0
Reusable Glass Bottles Distributed	Implemented Across Site

Through this initiative, UNIMAC strengthened circular economy practices across its operations while promoting environmental awareness and responsible waste management among employees and contractors. The program also contributed toward reducing plastic waste accumulation at project sites and supporting broader sustainability objectives aligned with responsible construction practices.

Waste Reduction & Recycling Targets

- Reduce reliance on single-use plastics across project operations
- Maximize reuse and recycling of plastic waste streams
- Achieve zero plastic waste sent to landfill where operationally feasible
- Improve waste segregation and recycling participation across project sites
- Strengthen circular economy practices through employee engagement and recycling partnerships

By embedding practical sustainability initiatives into day-to-day operations, UNIMAC continues to advance its commitment toward environmental responsibility, resource efficiency, and sustainable infrastructure development.



POLLUTION PREVENTION & ENVIRONMENTAL CONTROL

Construction and infrastructure activities can generate environmental impacts such as dust emissions, air pollutants, and elevated noise levels that may affect surrounding communities, workers, and ecosystems. UNIMAC recognizes the importance of proactively managing these impacts and integrates pollution prevention measures into its Environmental Management System (EMS) to support regulatory compliance, operational excellence, and environmental stewardship.

Air Emissions Management

Air quality management measures are implemented across project sites through routine monitoring, operational controls, and preventive maintenance programs. At key projects including the NEOM Oxagon Retaining Wall and Qiddiya Six Flags Tunnel Project, air quality monitoring is conducted using Intelligent Gas Detectors to track particulate matter levels, including PM2.5 and PM10, ensuring compliance with applicable environmental requirements.

To minimize air emissions and dust generation, UNIMAC applies several operational controls across its activities, including:

Regular maintenance of equipment, machinery, and vehicles to reduce fuel consumption and emissions

Restriction of unnecessary engine idling across project sites

Dust suppression through water spraying and controlled site activities

Covering transported materials to prevent airborne particles and spillage

Prohibition and controlled handling of hazardous substances

Safe storage of chemicals, fuels, and paints in sealed containers

Conducting activities such as welding, painting, and abrasive blasting in controlled and ventilated areas

These measures support improved air quality management while helping reduce impacts on employees, nearby communities, and the surrounding environment.





Noise Pollution Control

Noise management forms part of UNIMAC's broader environmental and operational control framework. Project-specific noise management measures are implemented to minimize the impact of construction activities on workers, nearby communities, and local biodiversity.

Noise levels are periodically monitored to ensure compliance with permissible limits, while operational activities are carefully planned to reduce disturbances wherever feasible. Key mitigation measures include:

Scheduling high-noise activities during designated daytime hours

Positioning equipment and generators away from sensitive receptors

Using natural and temporary barriers to reduce noise propagation

Installing silencers, mufflers, and acoustic enclosures on equipment and generators

Applying operational controls to minimize reversing, excessive engine load, and unnecessary equipment operation

Restricting vehicle speeds within project sites

Training operators on noise reduction practices and responsible equipment use

UNIMAC also maintains procedures for investigating and responding to environmental complaints, with records maintained as part of ongoing environmental monitoring and compliance activities. Through these pollution prevention and control measures, UNIMAC continues to minimize environmental impacts, support worker and community wellbeing, and strengthen responsible environmental management practices across its operations.

PROTECTING BIODIVERSITY & NATURAL ECOSYSTEMS

UNIMAC recognizes that construction and infrastructure activities interact closely with surrounding ecosystems, including local flora and fauna. The company remains committed to minimizing ecological impacts and ensuring that biodiversity considerations are integrated throughout project planning, development, and operational activities. Protecting natural habitats and preserving ecological balance form an important part of UNIMAC's broader environmental stewardship commitments.

Biodiversity considerations are incorporated into Environmental and Social Impact Assessment (ESIA) and Environmental Impact Assessment (EIA) processes across projects. These assessments help identify environmentally sensitive areas, local species, and potential ecological impacts, enabling mitigation measures to be integrated into project planning and execution from the outset.

Where vegetation and ecological resources are present, UNIMAC seeks to preserve them wherever operationally feasible. Site clearing activities are limited to approved areas, and environmental monitoring is conducted throughout project execution to identify and manage any emerging ecological concerns responsibly.

To further minimize impacts on biodiversity and surrounding ecosystems, UNIMAC implements a range of environmental protection measures across project sites, including:

- Restricting construction activities within environmentally sensitive areas.
- Preventing unnecessary disturbance to local wildlife and habitats.
- Engaging qualified environmental specialists where wildlife relocation is required.
- Monitoring and controlling runoff, pollution, and waste near natural habitats.
- Applying controlled use of pesticides and fertilizers to minimize ecological impacts

Maintaining compliance with applicable environmental regulations and client biodiversity requirements. The company also continues to strengthen environmental governance through biodiversity management procedures integrated within its Environmental Management System (EMS) and project-specific environmental management plans. In 2025, UNIMAC further reinforced its environmental stewardship efforts through enhanced biodiversity protection measures, waste management controls, and sustainable construction practices implemented across major infrastructure developments. These initiatives support the company's commitment to responsible project delivery while contributing toward the Kingdom's broader environmental sustainability ambitions.





Looking Ahead Advancing UNIMAC's Environmental Commitments

As UNIMAC continues to strengthen its environmental performance, the company remains focused on advancing practical and measurable initiatives that support long-term sustainability, operational efficiency, and lower-carbon project delivery. Recognizing the environmental impact associated with construction and infrastructure activities, UNIMAC is progressively enhancing its environmental management practices, resource efficiency initiatives, and emissions reduction efforts across its operations.

The company's future environmental priorities are centered around improving fuel efficiency, strengthening emissions monitoring, expanding circular economy initiatives, and evaluating cleaner technologies that can support the transition toward more sustainable operations.

UNIMAC's environmental roadmap focuses on progressively strengthening operational sustainability, reducing emissions, and improving environmental performance across its projects and facilities. In the near to medium term, the company aims to enhance fuel efficiency, improve emissions monitoring, and reduce reliance on conventional fuel sources through initiatives such as fuel efficiency audits, IoT-based monitoring systems, gradual replacement of ageing diesel generators, and the adoption of cleaner transportation alternatives including CNG, hybrid, and electric vehicles. The company also plans to pilot solar and battery hybrid systems while evaluating opportunities to integrate renewable and grid-powered solutions across project sites.

Over the long term, UNIMAC aims to transition toward a lower-carbon operational model by expanding renewable-powered microgrid solutions, advancing alternative-fuel fleets, and strengthening climate governance practices. The company also intends to align its climate targets with internationally recognized science-based approaches, enhance third-party verification of greenhouse gas reporting, and explore carbon offset opportunities for residual emissions. Through these initiatives, UNIMAC seeks to reinforce environmental stewardship, improve operational resilience, and contribute to the Kingdom's broader sustainability and climate ambitions.



5

OUR PEOPLE & SOCIAL IMPACT

At UNIMAC, our people are central to our growth and expansion as well as the successful delivery of complex infrastructure projects across the Kingdom. We recognize that long-term value creation depends not only on technical excellence, but also on a workforce that is skilled, supported, and aligned with our operational and sustainability objectives.

Our approach to social responsibility is centered on creating a safe, inclusive, and performance-driven work environment where employees are empowered to contribute and grow. By embedding strong human capital practices into our operations, we ensure that our workforce remains resilient, adaptable, and capable of meeting the evolving demands of the construction sector while supporting the ambitions of Saudi Arabia's Vision 2030.

Throughout the reporting year, UNIMAC continued to strengthen its workforce capabilities, enhance health and safety performance, and reinforce its commitment to responsible employment practices. This included ongoing investments in workforce development, the promotion of inclusive workplace practices, and the continuous improvement of systems that safeguard employee wellbeing and operational excellence.

Material Topics

Occupational Health and Safety

Ethical Labor Management and Human Rights

Community Relations

Diversity, Equity and Inclusion

Human Capital Development

Key Highlights

1,301

Total Employees in Workforce

13.3%

Nationalization Rate

0.20

Lost Time Injury Rate

UN SDGs

03

GOOD HEALTH
AND WELL-BEING



04

QUALITY EDUCATION



05

GENDER EQUALITY

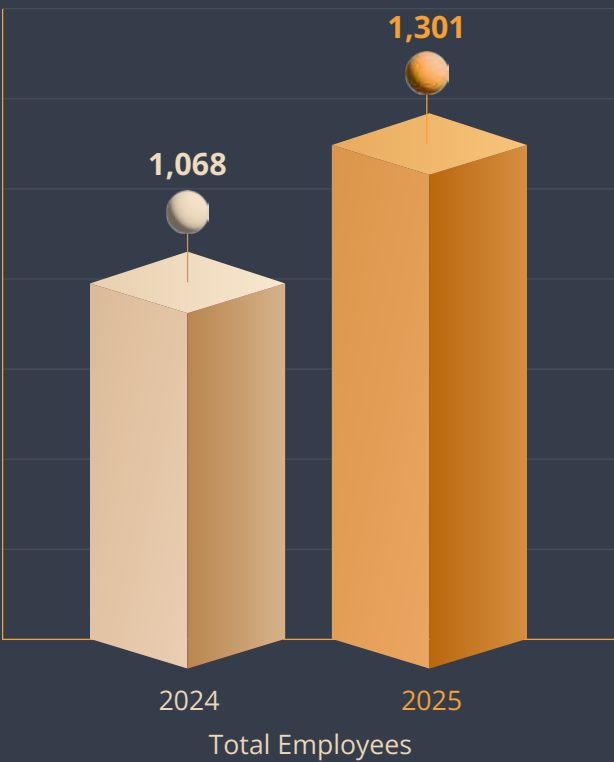


WORKFORCE PROFILE & COMPOSITION

UNIMAC’s workforce profile reflects the dynamic and project-driven nature of our operations, with workforce levels continuously aligned to project mobilization requirements across multiple large-scale developments. This approach enables the company to maintain operational flexibility while ensuring that projects are adequately resourced with the required skills and expertise.

As of 31 December 2025, UNIMAC employs 1,301 employees, up from 1,068 last year, reflecting our operational growth. Female gender diversity has remained largely consistent with the previous year, given the nature of our operations.

The workforce composition reflects UNIMAC’s continued focus on supporting operational delivery while contributing to national workforce development through the employment of Saudi nationals and the prioritization of local hiring.



HR Key Metrics		
Metric	2024	2025
Total Employees	1,068	1,301
Female Employees (%)	6.6%	6.53%
New Hires	294	333

In 2025, UNIMAC’s workforce grew to reach 1,301 employees, reflecting the Company’s continued business expansion. The proportion of female employees remained relatively stable at 6.53%, demonstrating consistency in workforce diversity.

Additionally, the Company recruited 333 new employees during the year, compared to 294 new hires in 2024, supporting its growing operational requirements and project portfolio.



DIVERSITY, EQUITY & INCLUSION

UNIMAC is committed to fostering an inclusive workplace built on fairness, respect, and equal opportunity. The company promotes non-discriminatory practices across all stages of employment, ensuring that decisions related to recruitment, development, and advancement are based on merit, capability, and performance. This approach supports a transparent and equitable working environment where employees are treated with dignity and professionalism.

While the construction sector presents structural challenges in achieving gender balance, UNIMAC continues to make gradual and measured progress in improving representation and inclusivity across its workforce. The company recognizes that diversity contributes to stronger decision-making, improved collaboration, and enhanced organizational performance, and therefore remains focused on advancing inclusivity in a practical and sustainable manner.

/ Non-Discrimination and People of Determination Policy

UNIMAC's Non-Discrimination and People of Determination Policy outlines the company's commitment to fostering a diverse, equitable, and inclusive workplace where all individuals are treated with dignity and provided equal opportunities, regardless of personal characteristics. The policy establishes a zero-tolerance approach to discrimination, harassment, and retaliation, while promoting fair recruitment, inclusive work environments, reasonable accommodation, and clear complaint resolution mechanisms. It applies to all employees, contractors, and partners, reinforcing accountability and continuous improvement in diversity and inclusion practices. UNIMAC adopted this policy in 2025 to formally communicate its stance on non-discrimination and strengthen its commitment to inclusive workforce practices.

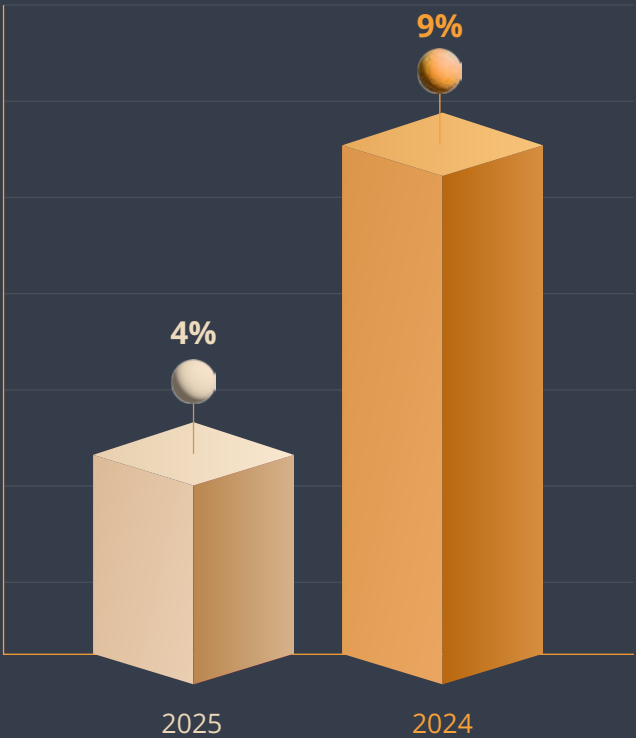


/ Gender Diversity

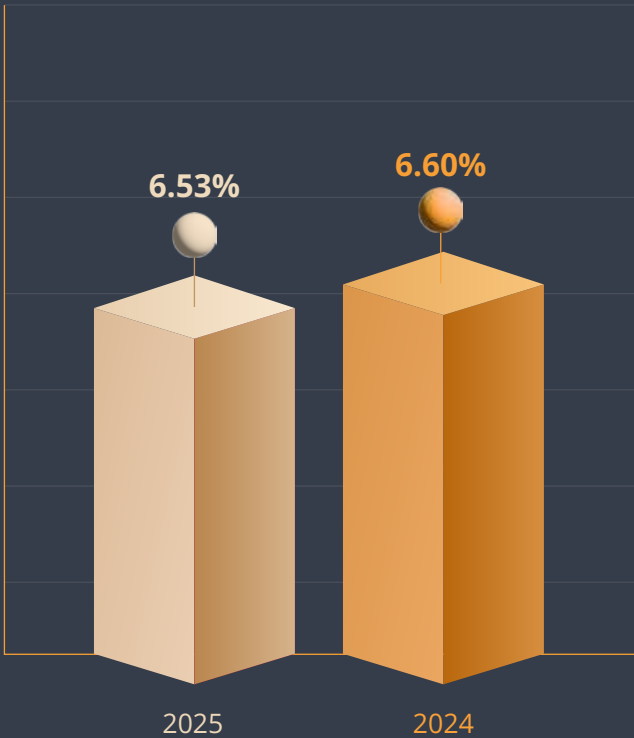
At UNIMAC, we value the retention and growth of our female employees and are committed to enhancing their representation across the organization. Recognizing the traditionally low participation of women in the construction industry, we are proud to have achieved female representation at the leadership level in 2025. While overall representation remains modest, with 85 female employees representing 6.53% of the total workforce, consistent with last year's results. During the year, we also welcomed 13 new female employees, representing 3.9% of our total new hires. The data reflects our ongoing efforts to strengthen gender diversity through targeted recruitment and development initiatives.

Beyond workforce composition, UNIMAC's commitment to diversity and inclusion is embedded in its workplace culture, policies, and daily practices. The company promotes equal access to opportunities, fair treatment, and an inclusive environment across all project sites and operational locations, enabling employees to contribute effectively and reach their full potential.

Female Representation (%)
Female New Hires



Female Representation (%)
Overall Female Workforce Representation

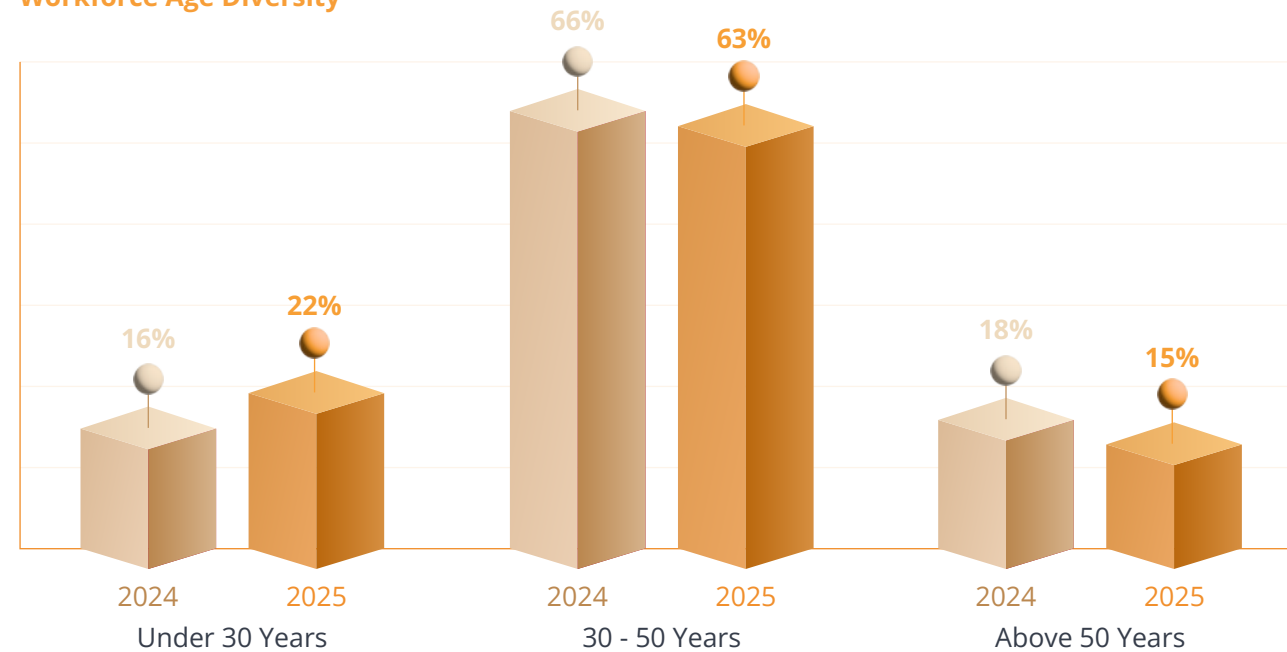


Age Diversity

At UNIMAC, we believe that age diversity strengthens our workforce by fostering a valuable blend of skills, perspectives, and experience. In 2025, 22% of employees were under the age of 30, reflecting a 6% increase from the previous year and highlighting our focus on attracting early-career talent. Employees aged between 30 and 50 comprised 63% of the workforce, representing experienced mid-career professionals, compared to 66% in the prior year. Meanwhile, 15% of employees were over 50, contributing seasoned expertise, compared to 18% last year.

This demographic distribution demonstrates a balanced workforce, combining experienced professionals with a growing proportion of younger employees. The increase in employees under the age of 30 highlights UNIMAC's efforts to integrate early-career talent into its operations, supporting workforce renewal and long-term capability building. At the same time, the presence of a strong mid-career and senior workforce ensures continuity of expertise, effective knowledge transfer, and stability across project execution. This balanced composition enables UNIMAC to maintain high performance standards while building a sustainable and future-ready workforce.

Workforce Age Diversity



* The remaining 6% of employees, whose age data was not available, is assumed to fall within the 30–50 age group, consistent with last year's distribution.

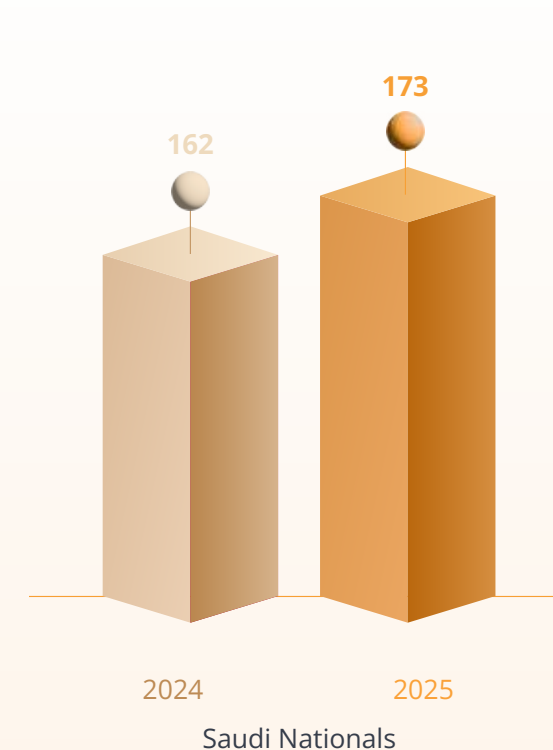
Nationalization

In parallel with our efforts to enhance workforce diversity, we remain committed to increasing the representation of Saudi nationals in alignment with the government's Saudization initiative. We aim to provide meaningful opportunities for Saudi nationals to take on key roles within the workforce.

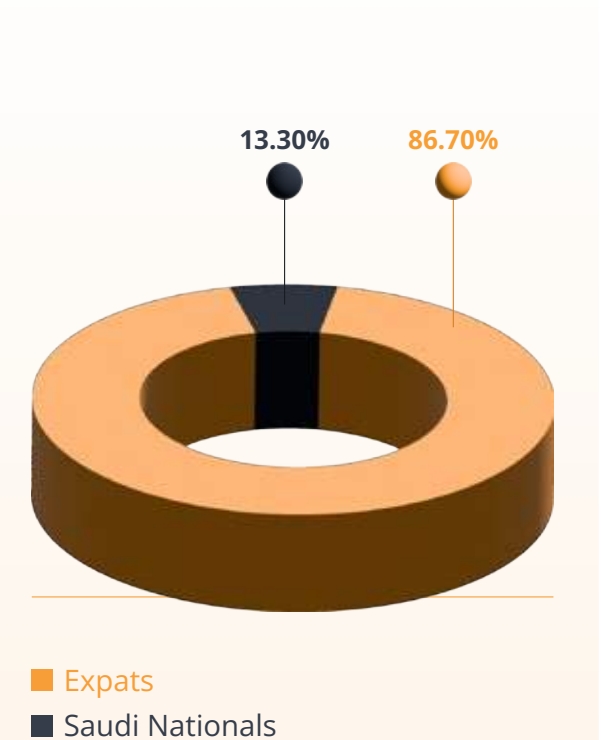
In 2025, we employed 173 Saudi nationals, representing 13.3% of our total workforce. The number of Saudi nationals in the workforce increased by approximately 7% from 2024 to 2025.

UNIMAC continues to support workforce localization by actively increasing Saudi participation and creating opportunities for early-career professionals. These efforts contribute to national employment priorities while strengthening our internal capabilities and building a strong pipeline of future talent.

Saudi Nationals in the Workforce



% of Saudi Nationals in 2025



HUMAN CAPITAL MANAGEMENT & ETHICAL LABOR PRACTICES

UNIMAC maintains a structured human resource framework supported by clearly defined policies, procedures, and internal controls that govern employee conduct, workplace conditions, and organizational accountability. This framework ensures that all workforce-related practices are aligned with applicable labor laws, company standards, and international best practices, enabling consistency and fairness across all operations.

The company maintains comprehensive HR policies through its employee handbook, which outlines employee rules and regulations. The company also has in place structured policies and procedures governing areas such as leave, use of company resources, benefits, overtime, disciplinary procedures, attendance, and travel. These policies reinforce UNIMAC's commitment to maintaining clear guidelines and a work environment rooted in ethics and accountability.

In 2025, UNIMAC conducted a thorough review of its existing HR policies to identify potential gaps and areas for improvement. As a result, the company adopted an enhanced set of human resource policies aligned with its ESG goals, further strengthening governance, compliance, and responsible workforce management. The key policies adopted are summarized below.

UNIMAC Code of Conduct

UNIMAC's Code of Conduct outlines the standards of behavior expected from all employees, emphasizing integrity, respect, and accountability in the workplace. It applies to all employees regardless of role and promotes open communication while requiring individuals to act professionally, avoid misconduct, and contribute to a respectful and collaborative environment.

Key principles include adherence to company policies, compliance with legal and ethical standards, and maintaining high levels of performance, safety, and professionalism. Employees are expected to follow lawful instructions, safeguard company resources, avoid conflicts of interest, and uphold honesty in all business dealings. The Code also clearly defines unacceptable behaviors such as harassment, discrimination, fraud, substance abuse, and misuse of company assets, with strict disciplinary consequences for violations.

The policy further reinforces UNIMAC's commitment to fairness and employee well-being by ensuring equal employment opportunities, a safe and healthy workplace, and access to development and training. It promotes a culture of dignity and inclusion, encouraging employees to respect diverse perspectives, report inappropriate behavior, and support an inclusive work environment free from discrimination and harassment.

UNIMAC Child Labour Policy

UNIMAC's Child Labor Policy establishes a strict zero-tolerance approach to any form of child labor across our operations and supply chain. The company prohibits the employment or engagement of individuals below the legal working age and ensures full compliance with national labor laws and international standards, including ILO conventions. The policy applies to all employees, contractors, suppliers, and business partners, with clear guidelines on minimum age requirements, mandatory age verification during hiring, and the integration of child labor standards into procurement and contracting processes. The policy also provides clear reporting and remediation mechanisms, ensuring that any suspected cases are promptly investigated and addressed with appropriate corrective actions, prioritizing the well-being of affected individuals. Through this approach, UNIMAC reinforces its commitment to ethical labor practices and the protection of children's rights.

UNIMAC Human Rights Policy

UNIMAC's Human Rights Policy affirms the company's commitment to upholding and protecting fundamental human rights across its operations, projects, and supply chain. It aligns with international standards such as the UN Guiding Principles, UDHR, and ILO conventions, and emphasizes ethical business practices, non-discrimination, fair working conditions, and zero tolerance for forced or child labor. The policy also outlines measures for risk management, monitoring, and accountability, including regular audits, due diligence processes, and accessible grievance mechanisms. Through these efforts, UNIMAC ensures compliance, promotes awareness, and reinforces respect for human rights while addressing any violations promptly and responsibly.

UNIMAC Grievance Procedure

UNIMAC's Grievance Procedure provides a structured and transparent framework for employees to raise and resolve workplace concerns in a fair and timely manner. It encourages informal resolution through direct communication with supervisors, while also offering a formal process where employees can submit written complaints to HR for thorough investigation and resolution.

The procedure ensures impartial investigation, clear communication of outcomes, and the option to appeal decisions to higher management. It emphasizes confidentiality, protection against retaliation, and proper record-keeping, reinforcing a safe and supportive environment where employees can voice concerns confidently and contribute to a positive workplace culture.

TALENT MOBILIZATION & WORKFORCE PLANNING

At UNIMAC, workforce mobilization is closely aligned with project needs, ensuring that all sites are adequately resourced with the appropriate skills and expertise. UNIMAC adopts a structured approach to workforce planning, enabling us to respond effectively to evolving project demands while maintaining operational stability. This includes coordinating recruitment, deployment, and workforce allocation across multiple project locations to ensure optimal utilization of resources.

In 2025, UNIMAC welcomed 333 new employees, compared to 294 new hires in 2024, to support project execution across key developments.

The company maintains a strong focus on local recruitment, reinforcing its commitment to supporting national workforce participation and contributing to economic development within the Kingdom. By prioritizing local talent, UNIMAC strengthens its connection with the communities in which it operates while enhancing long-term workforce sustainability. UNIMAC also continues to promote inclusive hiring practices as part of its broader workforce strategy, supporting the development of a diverse and capable workforce aligned with its operational and sustainability objectives. In 2025, the majority of new hires were male, reflecting operational and organizational requirements, while female hires accounted for 4% of total new recruits.

LEARNING, DEVELOPMENT & CAPABILITY BUILDING

UNIMAC places strong emphasis on developing the skills and capabilities of our workforce to ensure the consistent delivery of high-quality infrastructure projects. In a sector characterized by technical complexity, evolving standards, and stringent safety requirements, continuous learning is critical to maintaining operational excellence and enhancing workforce performance.

The company adopts a structured approach to learning and development, integrating training into its broader human capital strategy. This ensures that employees are equipped not only with the technical competencies required for their roles, but also with the behavioral and leadership skills needed to support effective project execution and organizational growth. Training initiatives are designed to address both immediate operational needs and long-term capability building, enabling employees to adapt to changing technologies, methodologies, and project requirements.

In 2025, UNIMAC continued to strengthen its training programs, with employees receiving an average of 10 training hours per employee, supporting the development of core competencies across the organization. While total training hours at the head office reached 20 hours per employee, the company significantly expanded its focus on operational and site-based training, delivering 12,605 hours of health, safety, and environment (HSE) training, compared to approximately 1,500 hours in 2024. This substantial increase reflects UNIMAC’s continued prioritization of safety awareness and risk management as integral components of workforce capability.

Training & Development Performance	
Metric	2025
Average Training Hours per Employee	10
Average Training Hours in Head Office	20

/ Health and Safety Trainings

A strong emphasis is placed on safety-related training, given the nature of UNIMAC’s operations. The significant increase in HSE training hours demonstrates the company’s commitment to fostering a proactive safety culture, where employees are empowered to identify risks, take preventive measures, and contribute to maintaining safe working environments across all project sites.

In addition to internal training programs, UNIMAC supports continuous professional development by encouraging employees to pursue external certifications, specialized training courses, and industry-recognized qualifications. This approach enhances individual career progression while strengthening the organization’s overall technical and managerial capabilities. Learning and development at UNIMAC are closely linked to performance management and workforce planning. By aligning training initiatives with organizational objectives and project requirements, the company ensures that its workforce remains agile, competent, and capable of meeting the demands of a rapidly evolving construction landscape.

EMPLOYEE ENGAGEMENT & RETENTION

UNIMAC is committed to fostering a supportive and engaging work environment that promotes employee wellbeing, satisfaction, and long-term retention. The company recognizes that an engaged workforce is fundamental to operational excellence, contributing to improved performance, enhanced productivity, and greater organizational stability across its projects and operations.

To support this, UNIMAC maintains open and transparent communication channels, enabling employees to stay informed, share feedback, and actively participate in the workplace. The company implements a range of initiatives aimed at strengthening workplace culture, including employee welfare programs, internal communications, and structured support mechanisms that allow employees to raise concerns and provide feedback in a constructive manner.



Employee engagement at UNIMAC is further supported through policies and practices that promote work-life balance, fair treatment, and access to support systems throughout the employment lifecycle. The company also encourages a collaborative work environment where employees are empowered to contribute to continuous improvement and operational success.

Employee Turnover and Parental Leave Metrics		
Metric	2024	2025
Employee Turnover Rate	1.03%	11.76%
Total Number of Employees that availed Parental Leave	1	4
Total Number of Male employees that availed Parental Leave	1	4
Total Number of Female employees that availed Parental Leave	0	0
Employee Retention Rate	100%	100%

In 2025, UNIMAC recorded 4 employees availing parental leave, all of whom successfully returned to work, reflecting the company's commitment to supporting employees through key life events and ensuring continuity in their professional development. This highlights the effectiveness of UNIMAC's support systems in enabling employees to balance personal and professional responsibilities.

The company continues to enhance its employee engagement and retention strategies through a combination of workforce development initiatives, career progression opportunities, and a supportive workplace environment. These efforts are complemented by ongoing improvements in communication, employee welfare, and workplace practices, ensuring that employees remain motivated, valued, and aligned with the company's objectives. Through its structured approach to engagement and retention, UNIMAC aims to build a stable, committed, and high-performing workforce capable of supporting the company's continued growth and delivering high-quality infrastructure projects across the Kingdom.



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.



ROBUST HEALTH & SAFETY MANAGEMENT SYSTEM

UNIMAC's Health and Safety Management System is aligned with ISO 45001:2018, providing a structured and proactive framework for risk identification, hazard assessment, incident prevention, and continuous improvement. This system is implemented across all project sites and operational activities, ensuring consistency in safety practices and adherence to regulatory requirements.

UNIMAC's Health and Safety Policies
Occupational Health and Safety Policy Formalizes a framework for safe, healthy, and risk-free work environment through strong leadership, compliance, continuous improvement, and proactive incident prevention.
Personal Protective Equipment Policy Ensures the proper selection, use, and maintenance of PPE in line with regulatory standards to protect employees from workplace hazards. It emphasizes mandatory compliance, regular inspection, and awareness to promote a safe working environment and prevent injuries across all operations.
Investigations and Reporting Policy Emphasizes the timely reporting and thorough investigation of all incidents to identify root causes and prevent recurrence. It promotes transparency, accountability, and continuous improvement by ensuring corrective actions and fostering a proactive safety culture across the organization.
Health and Safety Training Policy Emphasizes continuous learning and competency development as a core part of its Health, Safety, and Environment (HSE) management system. It ensures all employees receive structured, role-specific training to identify hazards, manage risks, and promote a proactive safety culture.
Workplace Inspection Policy Ensures regular and systematic inspections to identify hazards, ensure compliance, and maintain a safe working environment. It promotes employee participation, timely corrective actions, and continuous improvement through transparent reporting and structured monitoring processes.
Occupational Health Safety Communication Policy Emphasizes clear, structured, and accessible communication to ensure all personnel understand safety expectations, hazards, and controls. It promotes a culture of transparency, timely reporting, and collaboration through multiple communication channels to support safe behaviors and continuous improvement across all operations.
UNIMAC Worker Welfare Policy Ensures a safe, fair, and supportive work environment by promoting employee well-being, equal treatment, and compliance with legal standards. It also emphasizes health and safety, employee benefits, communication, and professional development to enhance overall workforce satisfaction and productivity.

SAFETY GOVERNANCE AND TRAININGS

The company has a dedicated Health and Safety management unit that oversees governance and ensures that health and safety principles are embedded across all projects and activities. Through this specialized team, UNIMAC maintains strong leadership, effective oversight, and accountability, reinforcing a proactive safety culture throughout every phase of project delivery.

UNIMAC invests in continuous capability building, including ISO-aligned health and safety policies and procedures, comprehensive site inductions, role-based competency training, toolbox talks, and supervisor coaching to ensure safe work practices are consistently implemented. UNIMAC also maintains rigorous assurance mechanisms through routine inspections, audits, and corrective actions, alongside robust incident reporting and root-cause analysis processes.

UNIMAC promotes a proactive safety culture through:

Mandatory safety inductions for all employees and contractors

Regular toolbox talks and awareness sessions

Continuous monitoring and site inspections

Structured risk assessments and hazard identification processes

Safety is treated as a shared responsibility across all levels of the organization, with employees actively engaged in maintaining safe working conditions and contributing to continuous improvement. Regular inspections, training sessions, and awareness programs ensure that safety standards are consistently upheld across all project sites. Through this integrated approach, UNIMAC continues to strengthen its safety performance, reduce risk exposure, and reinforce a culture of health and safety excellence across its operations.

Health & Safety Performance

Metric	2024	2025
Total Hours Worked	5,132,231	4,893,520
Lost Time Injuries	5	1
Lost Time Injury Rate	0.97	0.20
Fatalities	0	0
First Aid Cases	–	13

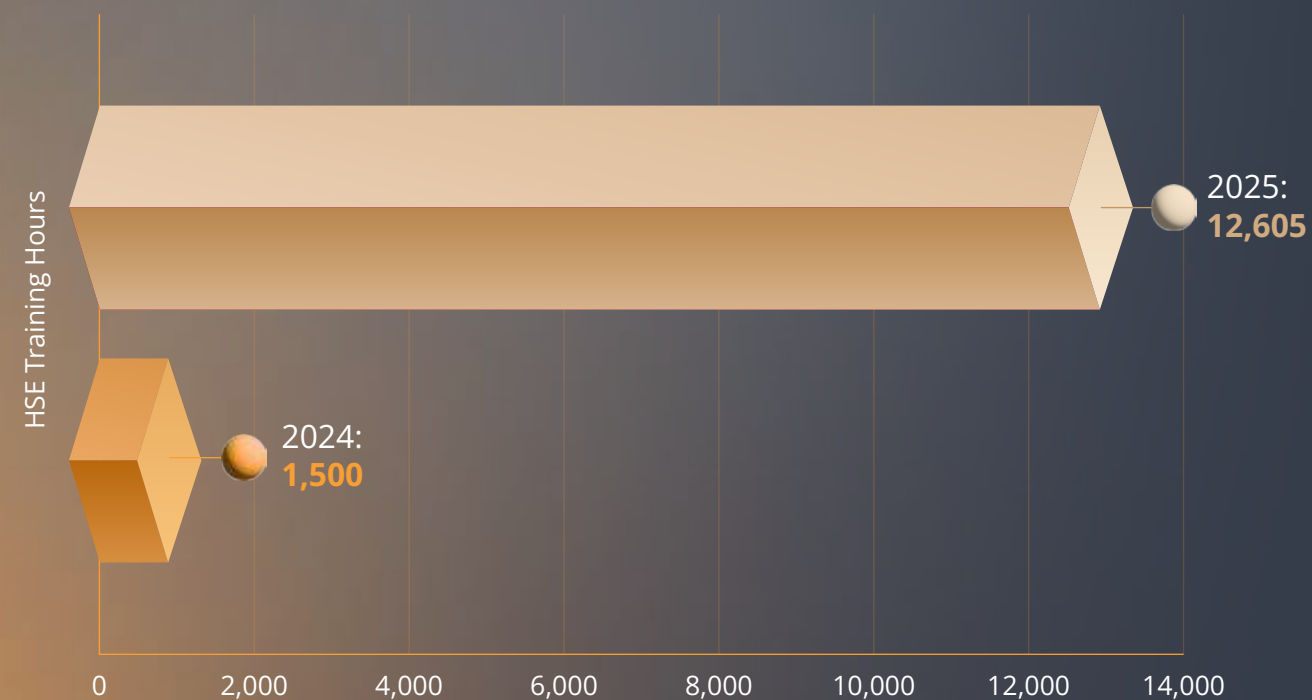
In 2024, UNIMAC recorded an LTI rate of 0.97, which improved significantly to 0.20 in 2025, demonstrating enhanced resilience and a strengthened commitment to health and safety performance.

In 2025, UNIMAC recorded 4.89 million hours worked, maintaining strong operational activity while achieving a significant improvement in safety performance. Lost Time Injuries (LTIs) were reduced to 1 incident, compared to 5 in 2024, reflecting the effectiveness of the company's safety initiatives and its ongoing commitment to continuous improvement. Additionally, no fatalities were recorded, reinforcing UNIMAC's focus on maintaining safe working conditions across all operations.

The reduction in LTIs demonstrates a strengthened safety culture, where risks are proactively identified, assessed, and mitigated before incidents occur. This shift toward preventive safety management is a key component of UNIMAC's approach to operational excellence.

HEALTH AND SAFETY TRAINING AND AWARENESS 2025

UNIMAC continues to invest in safety training and awareness programs to reinforce safe working practices across all levels of the organization. In 2025, the company conducted 54 toolbox talks, compared to 36 in 2024, alongside delivering 12,605 hours of HSE training, a significant increase from approximately 1,500 hours in the previous year. These initiatives are designed to ensure that employees are equipped with the knowledge and skills required to identify hazards, follow safe work procedures, and respond effectively to potential risks. Training programs include site inductions, refresher courses, and specialized safety sessions tailored to project-specific requirements.



Case Study: Advancing Safety Performance at Qiddiya Speed Park

UNIMAC's commitment to safety is demonstrated through its delivery of the Qiddiya Speed Park Racetrack, one of the Kingdom's most technically complex infrastructure projects.

During 2025, the project achieved:

Over 1 million safe working hours without a lost-time incident

Implementation of proactive risk mitigation strategies

Continuous workforce safety training and supervision

This achievement reflects UNIMAC's shift toward a preventive safety culture, where risks are systematically identified and mitigated before incidents occur. The project serves as a benchmark for safety performance across the company's operations.



EMPLOYEE WELLBEING & SUPPORT

UNIMAC is committed to fostering a healthy, safe, and supportive workplace that promotes the overall wellbeing of its workforce. Recognizing that employees are the Company's most valuable asset, UNIMAC believes that employee wellbeing is fundamental to productivity, engagement, job satisfaction, and long-term organizational success. The Company is dedicated to creating an inclusive work environment where employees feel valued, respected, and empowered to contribute to the organization's continued growth. Through a people-centric approach, UNIMAC seeks to enhance the overall employee experience while supporting professional development, personal wellbeing, and workplace satisfaction.

The Company adopts a holistic approach to wellbeing by addressing the physical, financial, and social needs of its workforce. This is particularly important given the nature of construction activities, where employees operate in physically demanding environments and often at remote project sites. To support its workforce, UNIMAC provides a comprehensive range of employee benefits and workplace support systems, including competitive remuneration, medical support, accommodation and transportation for eligible employees, paid leave, end-of-service benefits, and other welfare initiatives. In addition, the Company fosters open communication, employee engagement, and a collaborative work culture that promotes mutual respect and a healthy work-life balance.

Comprehensive Employee Benefits

UNIMAC provides a range of employee benefits designed to ensure comfort, stability, and security across all project sites and operational locations. These include:

Medical coverage and insurance to support employee health and access to healthcare services

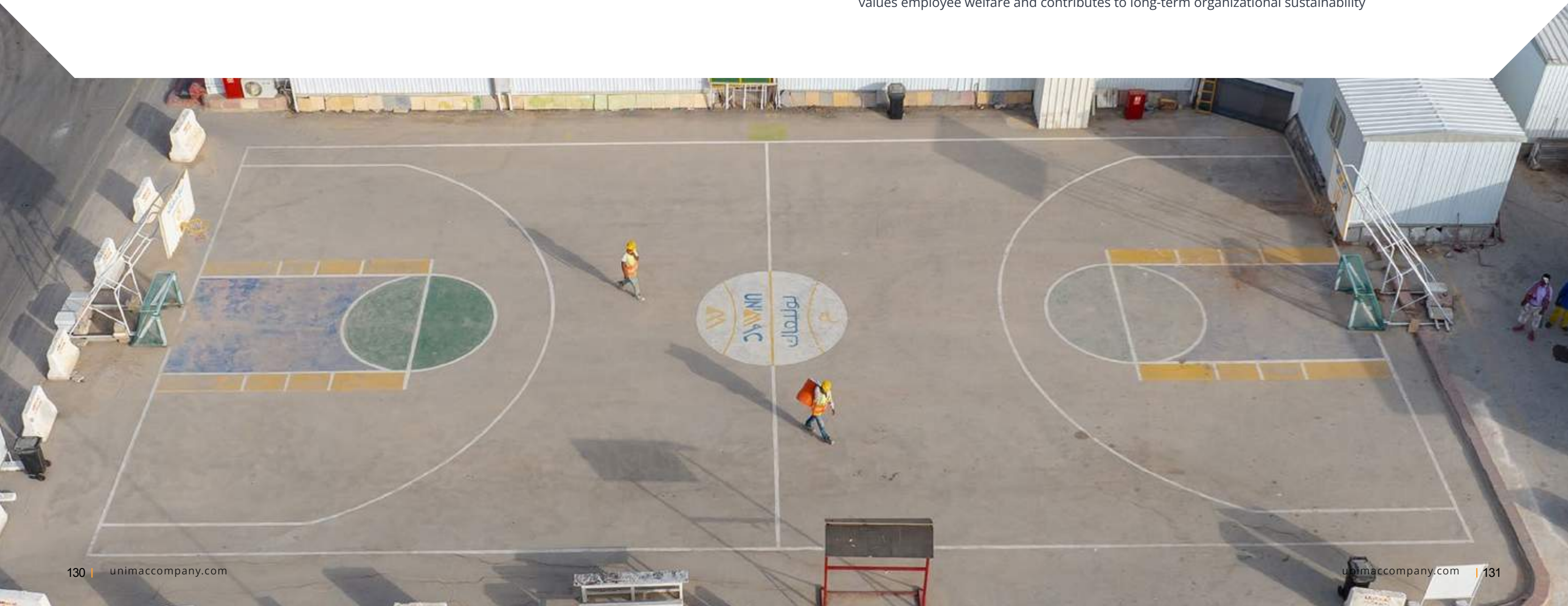
Housing and transportation support to ensure safe and reliable living and commuting arrangements

Paid leave and rest periods to promote recovery, wellbeing, and work-life balance

Safe and compliant working environments aligned with established health and safety standards

These provisions are designed to create a stable and supportive working environment, enabling employees to perform effectively while maintaining their overall wellbeing. In addition to these core benefits, UNIMAC continues to strengthen its employee support systems through ongoing improvements in workplace conditions, safety practices, and employee engagement initiatives. The company also promotes awareness of health and safety practices, encouraging employees to adopt behaviors that contribute to their personal wellbeing and the safety of those around them.

By integrating wellbeing into its broader human capital strategy, UNIMAC ensures that employees remain healthy, motivated, and productive, supporting both individual performance and the successful delivery of projects. Through these efforts, the company continues to foster a workplace culture that values employee welfare and contributes to long-term organizational sustainability.



COMMUNITY SOCIAL RESPONSIBILITY AND ENGAGEMENT

Corporate Social Responsibility (CSR) is an integral part of UNIMAC's approach to sustainable business, reflecting the company's commitment to creating long-term value for both society and the environment. In the construction and infrastructure sector, CSR plays a critical role in ensuring that business operations contribute positively to communities, support environmental stewardship, and align with broader national development priorities.

UNIMAC's CSR Policy

UNIMAC adopted a comprehensive Corporate Social Responsibility (CSR) Policy in 2025, reinforcing the company's commitment to ethical business conduct, sustainability, and responsible corporate citizenship. It serves as a guiding framework to create long-term value for stakeholders while generating positive social and environmental impact. Through this policy, UNIMAC integrates social responsibility into its core operations, ensuring alignment between business objectives and community development.

The policy promotes inclusive development by supporting initiatives in community welfare, education, health, and infrastructure, while encouraging employee participation in CSR and volunteering activities. It also aligns UNIMAC's efforts with national priorities such as Saudi Vision 2030 and local development goals. The policy applies across all operations and stakeholders, including employees, contractors, and business partners, ensuring a unified and consistent approach to CSR implementation.

CSR Focus Areas



Community Social Responsibility Initiatives in 2025

In 2025, UNIMAC further strengthened its CSR impact through environmental initiatives in collaboration with ESNAD and Oxagon, contributing to community development through activities such as improving environmental quality, removing visual distortions, and enhancing vegetation in local communities. These efforts demonstrate the company's commitment to translating its CSR vision into meaningful, on-ground impact.





07

ANNEXURES

TADAWUL INDEX

ESG	KPI		Main Reporting Component(s)	Page Number/ Response
Environmental	Climate Change		GHG Emissions	Carbon Emissions and Energy Management, Page 84-89
			Product Carbon Footprint	Carbon Emissions and Energy Management, Page 84-89
			Financing Environmental Impact	Carbon Emissions and Energy Management, Page 84-89
			Climate Change Vulnerability	UNIMAC has not yet conducted a formal climate risk/ vulnerability assessment (e.g., TCFD-aligned scenario analysis); to be considered in future reporting cycles.
	Natural Resources		Biodiversity and Land Use	Protecting Biodiversity and Natural Ecosystems, Page 102-103
			Water Stress	Prudent Water Management, Page 90-91
			Raw Material Sourcing	Advancing Circular Economy and Waste Management, Page 92-97
	Pollution and Waste		Toxic Emissions and Waste	Advancing Circular Economy and Waste Management, Page 92-97
			Packaging Material and Waste	Advancing Circular Economy and Waste Management, Page 92-97
			Electronic Waste	Advancing Circular Economy and Waste Management, Page 92-97
	Environmental Opportunities		Opportunities in Clean Tech	Protecting Biodiversity & Natural Ecosystems (Looking Ahead — future clean-tech and lower-carbon initiatives), Page 102-103
			Opportunities in Green Building	UNIMAC's scope covers heavy civil infrastructure (roads, airfields, motorsport, utilities), green building opportunities are not applicable to the operations.
			Opportunities in Renewable Energy	Not currently disclosed as a standalone KPI — renewable energy is referenced only as a forward-looking initiative (solar/hybrid pilots under Protecting Biodiversity & Natural Ecosystems, 'Looking Ahead', Pg 102-103), not yet a measured reporting component.
			Opportunities in cleaner hydrocarbon energy (such as CCUS)	UNIMAC does not engage in hydrocarbon extraction, processing, or carbon capture/utilization/storage (CCUS) activities.
Social	Human Capital		Labor Management	Human Capital Management & Ethical Labor Practices, Page 116-117
			Health & Safety	Health, Safety & Operational Excellence, Page 122-129
			Human Capital Development	Learning, Development & Capability Building, Page 119-120
			Supply Chain Labor Standard	Sustainable Supply Chain & Responsible Procurement, Page 72-73

TADAWUL INDEX

ESG	KPI		Main Reporting Component(s)	Page Number/ Response
Social	Product Liability		Product Safety & Quality	UNIMAC provides infrastructure construction and contracting services rather than consumer products; material and workmanship quality is addressed through ISO 9001-certified QA/QC processes under ESG Governance and Oversight.
			Chemical Safety	Sustainability Policies and Framework (Chemical Management Policy), Page 46-49
			Privacy & Data Security	Strengthening Data Privacy & Cybersecurity, Page 74-75
			Responsible Investment	Not applicable — UNIMAC is a construction and contracting company, not an asset manager, bank, or investment institution; this KPI does not apply to its business model.
	Stakeholder Opposition		Controversial Sourcing	Sustainable Supply Chain & Responsible Procurement (Responsible Sourcing Practices), Page 72-73
	Social Opportunities		Access to Communications	Not applicable; not relevant to UNIMAC's heavy civil construction operations.
			Access to Finance	Not applicable
			Access to Healthcare	Not applicable
			Opportunities in Nutrition and Health	Not applicable; not relevant to UNIMAC's business model.
Governance	Corporate Governance		Board	Corporate Governance Structure, Page 62-63
			Tax Transparency	UNIMAC's financial and tax policies and procedures are treated as confidential due to the nature of its operations, though the company confirms full compliance with applicable tax regulations in Saudi Arabia.
			Pay	Human Capital Management & Ethical Labor Practices (Page 114-115) addresses HR policy generally but does not include specific pay/compensation figures.
			Ownership & Control	Not disclosed — information on ownership structure and control is treated as confidential due to the nature of UNIMAC's operations.
			Accounting	Not Disclosed- This information is currently confidential and not publicly disclosed
	Corporate Behavior		Business Ethics	Governance Framework & Policies, Page 64-67

GRI CONTENT INDEX

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

Statement of use	United Maintenance and Contracting Company (UNIMAC) has reported in accordance with the GRI Standards for the period 1st January 2025 to 31st December 2025.	
GRI 1 used	GRI 1: Foundation 2021	

GRI STANDARD/ OTHER SOURCE	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 8-9			
	2-2 Entities included in the organization's sustainability reporting	Introduction to This Report, Pg 34-35			
	2-3 Reporting period, frequency and contact point	Introduction to This Report, Pg 34-35			
	2-4 Restatements of information	There are no restatements of information.			
	2-5 External assurance	Introduction to This Report, Pg 34-35			
	2-6 Activities, value chain and other business relationships	Our Operational Services, Pg 12-17; Our Ongoing Projects, Pg 22-29			
	2-7 Employees	Workforce Profile & Composition, Pg 110-111			
	2-8 Workers who are not employees	Workforce Profile & Composition, Pg 110-111			
	2-9 Governance structure and composition	ESG Governance and Oversight, Pg 44-45			
	2-10 Nomination and selection of the highest governance body	ESG Governance and Oversight, Pg 44-45			
	2-11 Chair of the highest governance body	ESG Governance and Oversight, Pg 44-45			

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	PAGE NUMBERS AND/OR DIRECT ANSWERS	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
	2-12 Role of the highest governance body in overseeing the management of impacts	ESG Governance and Oversight, Pg 44-45			
	2-13 Delegation of responsibility for managing impacts	ESG Governance and Oversight, Pg 44-45			
	2-14 Role of the highest governance body in sustainability reporting	ESG Governance and Oversight, Pg 44-45			
	2-15 Conflicts of interest	Governance Framework & Policies, Pg 64-69			
	2-16 Communication of critical concerns	Governance Framework & Policies, Pg 64-69			
	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 treats governance information related to board, 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	Human Capital Management & Ethical Labor Practices, 116-117			
	2-20 Process to determine remuneration	Human Capital Management & Ethical Labor Practices, 116-117			
	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 36-37			
	2-23 Policy commitments	Governance Framework & Policies, Pg 64-69			

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	PAGE NUMBERS AND/OR DIRECT ANSWERS	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
	2-24 Embedding policy commitments	Governance Framework & Policies, Pg 64-69			
	2-25 Processes to remediate negative impacts	Governance Framework & Policies, Pg 64-69			
	2-26 Mechanisms for seeking advice and raising concerns	Governance Framework & Policies, Pg 68-69			
	2-27 Compliance with laws and regulations	Governance Framework & Policies, Pg 64-69			
	2-28 Membership associations	Sustainability Certifications and Accreditations, Pg 18-19			
	2-29 Approach to stakeholder engagement	Engaging Our Stakeholders, Pg 52-53			
	2-30 Collective bargaining agreements	(Insignificant)		Legal Prohibitions	Collective bargaining is not legally recognized in Saudi Arabia.
Material Topics					
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Materiality Assessment, Pg 50-51			
	3-2 List of material topics	Materiality Assessment, Pg 50-51			
Energy and Water Management; Resource Use and Circular Economy					
GRI 3: Material Topics 2021	3-3 Management of material topics	Materiality Assessment, Pg 50-51			
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Carbon Emissions and Energy Management, Pg 84-89			
	302-2 Energy consumption outside of the organization	Carbon Emissions and Energy Management, Pg 84-89			
	302-3 Energy intensity	Carbon Emissions and Energy Management, Pg 84-89			
	302-4 Reduction of energy consumption	Carbon Emissions and Energy Management, Pg 84-89			
	302-5 Reductions in energy requirements of products and services	Carbon Emissions and Energy Management, Pg 84-89			

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	PAGE NUMBERS AND/OR DIRECT ANSWERS	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Key Environmental Policies, Pg 80-81			
	303-2 Management of water discharge-related impacts	Prudent Water Management, Pg 90-91			
	303-3 Water withdrawal	Prudent Water Management, Pg 90-91			
	303-4 Water discharge	Prudent Water Management, Pg 90-91			
	303-5 Water consumption	Prudent Water Management, Pg 90-91			
Ecological Impact					
GRI 3: Material Topics 2021	3-3 Management of material topics	Materiality Assessment, Pg 50-51			
GRI 101: Biodiversity 2024	Disclosure 101-1 Policies to halt and reverse biodiversity loss	Sustainability Policies and Framework, Pg 48 Protecting Biodiversity & Natural Ecosystems, Pg 102-103			
	Disclosure 101-2 Management of biodiversity impacts	Balancing Growth with Environmental Protection, Pg 82-83 Protecting Biodiversity & Natural Ecosystems, Pg 102-103			
	Disclosure 101-3 Access and benefit-sharing	Protecting Biodiversity & Natural Ecosystems, Pg 102-103			
	Disclosure 101-4 Identification of biodiversity impacts	Protecting Biodiversity & Natural Ecosystems, Pg 102-103			
	Disclosure 101-5 Locations with biodiversity impacts	Protecting Biodiversity & Natural Ecosystems, Pg 102-103			
	Disclosure 101-6 Direct drivers of biodiversity loss	Protecting Biodiversity & Natural Ecosystems, Pg 102-103			
	Disclosure 101-6 Direct drivers of biodiversity loss	Protecting Biodiversity & Natural Ecosystems, Pg 102-103			
	Disclosure 101-8 Ecosystem services	Protecting Biodiversity & Natural Ecosystems, Pg 102-103			

GRI STANDARD/ OTHER SOURCE	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	Protecting Biodiversity &			
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Natural Ecosystems, Pg 102-103			
	305-2 Energy indirect (Scope 2) GHG emissions	Protecting Biodiversity &			
	305-3 Other indirect (Scope 3) GHG emissions	Natural Ecosystems, Pg 102-103			
	305-4 GHG emissions intensity	Protecting Biodiversity &			
	305-5 Reduction of GHG emissions	Natural Ecosystems, Pg 102-103			
	305-6 Emissions of ozone-depleting substances (ODS)				
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Carbon Emissions and Energy Management, Pg 84-89			
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Advancing Circular Economy & Waste Management, Pg 92-97			
	306-2 Management of significant waste-related impacts	Advancing Circular Economy & Waste Management, Pg 92-97			
	306-3 Waste generated	Advancing Circular Economy & Waste Management, Pg 92-97			
	306-4 Waste diverted from disposal	Advancing Circular Economy & Waste Management, Pg 92-97			
	306-5 Waste directed to disposal	Advancing Circular Economy & Waste Management, Pg 92-97			
Project Planning, Design and Lifecycle Management					
GRI 3: Material Topics 2021	3-3 Management of material topics	Materiality Assessment, Pg 50-51			
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Advancing Circular Economy & Waste Management, Pg 92-97			
	301-2 Recycled input materials used	Advancing Circular Economy & Waste Management, Pg 92-97			
	301-3 Reclaimed products and their packaging materials	Advancing Circular Economy & Waste Management, Pg 92-97			

GRI STANDARD/ OTHER SOURCE	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 50-51			
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Health, Safety & Operational Excellence, Pg 122-129			
	403-2 Hazard identification, risk assessment, and incident investigation	Health, Safety & Operational Excellence, Pg 122-129			
	403-3 Occupational health services	Health, Safety & Operational Excellence, Pg 122-129			
	403-4 Worker participation, consultation, and communication on occupational health and safety	Health, Safety & Operational Excellence, Pg 122-129			
	403-5 Worker training on occupational health and safety	Health, Safety & Operational Excellence, Pg 122-129			
	403-6 Promotion of worker health	Health, Safety & Operational Excellence, Pg 122-129			
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Health, Safety & Operational Excellence, Pg 122-129			
	403-8 Workers covered by an occupational health and safety management system	Health, Safety & Operational Excellence, Pg 122-129			
	403-9 Work-related injuries	Health, Safety & Operational Excellence, Pg 122-129			
	403-10 Work-related ill health	Health, Safety & Operational Excellence, Pg 122-129			
Human Capital Development					
GRI 3: Material Topics 2021	3-3 Management of material topics	Materiality Assessment, Pg 50-51			

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	PAGE NUMBERS AND/OR DIRECT ANSWERS	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Learning, Development & Capability Building, Pg 118-119			
	404-2 Programs for upgrading employee skills and transition assistance programs	Learning, Development & Capability Building, Pg 118-119			
	404-3 Percentage of employees receiving regular performance and career development reviews	Learning, Development & Capability Building, Pg 118-119			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Workforce Profile & Composition, Pg 110-111; Employee Engagement & Retention, Pg 120-121			
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Employee Wellbeing & Support, Pg 130-131			
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Human Capital Management & Ethical Labor Practices, Pg 116-117. Note: covers HR policy framework generally; a specific wage-ratio figure by gender is not disclosed.			
	202-2 Proportion of senior management hired from the local community	Nationalization (Diversity, Equity & Inclusion), Pg 114-115			
Supply Chain Management					
GRI 3: Material Topics 2021	3-3 Management of material topics	Materiality Assessment, Pg 50-51			
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Sustainable Supply Chain & Responsible Procurement, Pg 72-73			
	308-2 Negative environmental impacts in the supply chain and actions taken	Sustainable Supply Chain & Responsible Procurement, Pg 72-73			
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Sustainable Supply Chain & Responsible Procurement, Pg 72-73			

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	PAGE NUMBERS AND/OR DIRECT ANSWERS	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Sustainable Supply Chain & Responsible Procurement, Pg 72-73			
	414-2 Negative social impacts in the supply chain and actions taken	Sustainable Supply Chain & Responsible Procurement, Pg 72-73			
Diversity, Equity, and Inclusion					
GRI 3: Material Topics 2021	3-3 Management of material topics	Materiality Assessment, Pg 50-51			
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Corporate Governance Structure, Pg 62-63 Diversity, Equity & Inclusion, Pg 112-115			
	405-2 Ratio of basic salary and remuneration of women to men	Not explicitly disclosed — Human Capital Management & Ethical Labor Practices, Pg 116-117, covers HR policy generally but does not include a specific salary/remuneration ratio by gender.			
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 50-51			
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Human Capital Management & Ethical Labor Practices, Pg 116-117			
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Sustainable Supply Chain & Responsible Procurement, Pg 72-73			
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Sustainable Supply Chain & Responsible Procurement, Pg 72-73			
Community Relations					
GRI 3: Material Topics 2021	3-3 Management of material topics	Materiality Assessment, Pg 50-51			

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	PAGE NUMBERS AND/OR DIRECT ANSWERS	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Community Social Responsibility and Engagement, Pg 132-133			
	413-2 Operations with significant actual and potential negative impacts on local communities	Community Social Responsibility and Engagement, Pg 132-133			
Business Ethics; Corporate Governance; Compliance Management					
GRI 3: Material Topics 2021	3-3 Management of material topics	Materiality Assessment, Pg 50-51			
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Enterprise Risk Management & ESG Risk Management, Pg 70-71 Compliance, Anti-Bribery & Anti-Corruption (Governance Framework & Policies), Pg 68-69			
	205-2 Communication and training about anti-corruption policies and procedures	Governance Framework & Policies (Code of Conduct; Compliance, Anti-Bribery & Anti-Corruption), Pg 66-69			
	205-3 Confirmed incidents of corruption and actions taken	In 2025, UNIMAC recorded one confirmed case of corruption, which was resolved during the year through termination of the contract with the concerned party (Compliance, Anti-Bribery & Anti-Corruption, Pg 68-69).			
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 50-51			
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Strengthening Data Privacy & Cybersecurity, Pg 74-75			

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	PAGE NUMBERS AND/OR DIRECT ANSWERS	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
Opportunities in Clean Tech					
GRI 3: Material Topics 2021	3-3 Management of material topics	Materiality Assessment, Pg 50-51			
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	Enterprise Risk Management & ESG Risk Management, Pg 70-71			
	201-3 Defined benefit plan obligations and other retirement plans	Employee Wellbeing & Support, Pg 130-131			
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Community Social Responsibility and Engagement, Pg 132-133			
	203-2 Significant indirect economic impacts	Community Social Responsibility and Engagement, Pg 132-133			