



شركة ظفار لتوليد الكهرباء
Dhofar Generating Company

SUSTAINABILITY 2025

POWERING
SUCCESS





His Majesty Sultan Haitham bin Tarik



Contents

About this report

About Dhofar Generating Company

Overview	9
Our Plant	10
Ownership Structure	11
Economic Contributions	11
Awards and Recognition	11

Sustainability at Dhofar Generating Company

Sustainability Oversight	14
Environmental and Social Policy	15
Stakeholder Engagement	15
Materiality Analysis	16
Alignment with Oman Vision 2040 and SDGs	16

Environmental

Energy Usage	20
GHG Emissions	23
Waste Management and Recycling	25
Community Environmental Awareness Campaigns	26

Social

Diversity, Equity and Inclusion	29
Occupational Health and Safety	35
Community Engagement	38

Governance

Board of Directors	40
Board committees	41
Corporate governance	41
Risk Management	46

Appendix

GRI & MSX index	49
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Chairman Message



Dear Stakeholders,

On behalf of the Board of Directors, I am pleased to present Dhofar Generating Company's first Sustainability Report, marking a significant milestone in our journey towards responsible and sustainable operations.

At DGC, sustainability is deeply embedded in our business strategy. We are committed to delivering reliable and efficient power generation while prioritizing environmental stewardship, social responsibility, and strong governance. Our dedication to Omanization remains steadfast, with key leadership roles occupied by talented Omanis, reinforcing our contribution to national workforce development and aligning with Oman Vision 2040. Additionally, our community engagement initiatives focus on supporting education, environmental conservation, and social well-being, ensuring that our operations create long-term positive impacts.

Our sustainability efforts extend beyond compliance; they are driven by a commitment to operational excellence, resource efficiency, and innovation. We have taken proactive measures to minimize our environmental

footprint, from implementing advanced waste management to launching community environmental awareness campaigns in partnership with key stakeholders.

I would like to extend my gratitude to our dedicated team for their unwavering commitment to safety, sustainability, and operational excellence. I also extend my sincere appreciation to all those whose invaluable guidance has played a pivotal role in shaping this report and formalizing our sustainability approach.

On behalf of the Board of Directors, I would like to express our deepest gratitude to His Majesty Sultan Haitham bin Tarik and His Government for their vision, guidance, wisdom, and continued support. Their leadership has been instrumental in fostering a resilient and sustainable future for Oman.

As we move forward, we remain committed to building a sustainable and prosperous future for Oman and beyond.

Mr. Omar Al Hassan

Chairman of the Board
Dhofar Generating Company SAOG



CEO Message



At Dhofar Generating Company (DGC), sustainability is embedded in the way we operate, govern, and engage with our stakeholders. This Sustainability and ESG Report reflects a year of strong operational performance, meaningful social impact, and continued progress toward long term sustainable development.

Safety remains our highest priority. I am proud to report that DGC has maintained a Zero Incident record, achieving more than 2.9 million without LTI since the commencement of operations, reflecting our strong HSE culture, robust management systems, and the unwavering commitment of our employees and contractors to maintaining a safe, healthy, and reliable working environment.

Our sustainability journey is guided by a commitment to creating shared value while supporting national priorities, including Oman Vision 2040 and the Sustainable Development Goals, with a strong focus on Omanisation and empowering local talent.

During the year, our CSR initiatives focused on health, education, youth development, environmental stewardship, and social welfare, including healthcare support through blood donation campaigns and medical equipment donations, education and training programs for students, and the allocation of 20% of our CSR budget to national charitable initiatives supporting vulnerable communities.

Environmental stewardship remains integral to our operations. We implemented initiatives aimed at reducing our environmental footprint, including energy efficiency improvements, waste management and recycling programs, biodiversity protection through tree planting, and responsible resource use, reflecting our commitment to protecting Dhofar unique natural environment. Beyond CSR and environmental, we continued to deliver reliable power generation, uphold strong governance practices, and engage proactively with stakeholders, ensuring sustainability considerations are integrated across HSSE, operations, governance, and community engagement.

As we look ahead, we remain committed to strengthening our ESG performance, enhancing transparency, and delivering long-term value.

On behalf of the Board and Executive Management, I extend my sincere appreciation to our employees, partners, stakeholders, offtaker, and contractors for their continued trust and collaboration toward a safer and more sustainable future.

Amer Al Mashani

Chief Executive Officer
Dhofar Generating Company

About this report





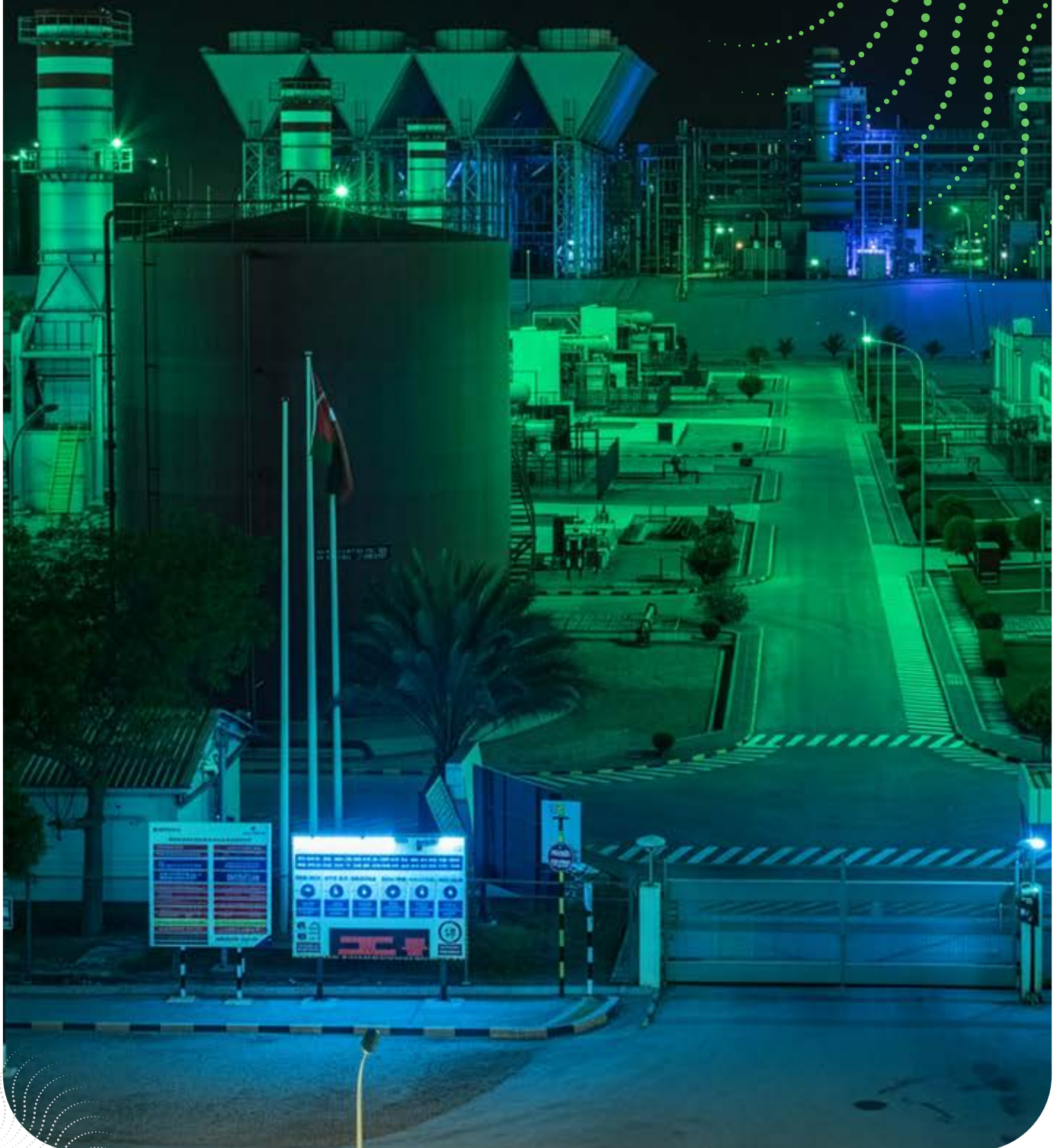
We are proud to present Dhofar Generating Company's (DGC) Sustainability Report, covering the period from 1 January to 31 December 2025. This report focuses exclusively on DGC and does not include any other entities or subsidiaries.

The report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards and the Muscat Stock Exchange (MSX) ESG Guidelines. It reflects our commitment to aligning with the United Nations Sustainable Development Goals (SDGs) and Oman Vision 2040, underscoring our dedication to transparency, sustainability, and long-term value creation.

Through this report, we aim to share our sustainability journey, highlighting our efforts to create a positive impact on the environment, society, and governance practices

External Assurance	Restatement	Contact us
External assurance has not been obtained for this report. However, the financial information presented has been verified by an independent third party. All other data and disclosures included in the report have been carefully reviewed and validated by the Company internal teams to ensure accuracy and reliability.	As this report as second report represents the Company Sustainability Report for 2025, there are no restatements of previously reported data or information included.	We greatly appreciate your feedback and inquiries regarding this report. Should you have any questions or comments, please do not hesitate to contact us at info@dgcoman.com .

About Dhofar Generating Company





Overview

Dhofar Generating Company (DGC) owns and operates the Salalah II Independent Power Project (IPP), located in Raysut within the Dhofar Governorate of the Sultanate of Oman. This project consists of two power generation plants with a combined contracted capacity of 718 MW, representing approximately 62% of the total contracted capacity in the Dhofar Power System.

The Original Plant, which began commercial operations in 2003, has a contracted capacity of 273 MW. Complementing this, the New Plant, developed by DGC with a capacity of 445 MW, commenced commercial operations on 1 January 2018.

DGC's revenues are derived from a 15-year Power Purchase Agreement (PPA) with Nama Power and Water Procurement (PWP), which will mature on 1 January 2033. The power capacity is fully contracted to Nama PWP, supporting the growing electricity demands of the Dhofar Governorate.

The Company was acquired on 4 June 2015 by a consortium comprising Mitsui & Co., Ltd., ACWA Power, and Dhofar International Development & Investment Holding Company (DIDIC). This acquisition underscores the robust operational foundation and strategic importance of DGC within Oman's energy sector.

Our Vision

To be the leading power generating company which meets the needs of all stakeholders by maintaining plant reliability, ensuring world class safety and environmental practices while meeting shareholder expectations on project economics.

Our Mission

- Provide reliable power source for customers all the time
- Maintain high safety standards for our staff, contractors, customers with quality and be environment friendly
- Be the employer of choice within the power sector
- Maintain expectation and growth

We Do It Best

Reliable Power Supply: We ensure a consistent and dependable power source for our customers at all times.

World-Class Safety and Sustainability: We uphold the highest safety standards for our staff, contractors, and customers while maintaining quality and prioritizing environmentally friendly practices.

Employer of Choice: We strive to be the preferred employer within the power sector, fostering a supportive and dynamic workplace.

Commitment to Growth: We are dedicated to meeting expectations and driving sustainable growth.

To learn more about Dhofar Generating Company's history, services, and operations, please visit our official website at www.dgcoman.com. Explore our journey, achievements, and commitment to delivering reliable power while prioritizing safety, quality, and sustainability.

Our Plant

The Dhofar Generating Company's Plant is strategically located in Raysut, a few kilometers from Salalah, Oman. It is composed of two key components: the Original Plant, operational since 2003, and the New Plant, which achieved full commercial operation on January 1, 2018.

Original Plant

The Original Plant features eight open-cycle gas turbines (GTs):

- 6 General Electric PG6581 B gas turbines
- 1 General Electric LM2500 aero-derivative gas turbine
- 1 General Electric PG6561 B gas turbine

Key milestones of the Original Plant:

- GTs 1-6 were commissioned in May 2003.
- GTs 7 and 8, previously operated by the Ministry of Electricity and Water since 1995 and 1998, respectively, were integrated into the Plant in 2007.
- The Original Plant's capacity under the Power Purchase Agreement (PPA) is approximately 273 MW.

New Plant

The New Plant comprises two blocks, each with:

- 2 Gas Turbines (6FA.03)
- 2 Heat Recovery Steam Generators (HRSGs)
- 1 Steam Turbine

Key features of the New Plant:

- A net capacity of 445 MW, with normal operations in combined cycle (CCGT) mode for enhanced thermal efficiency.
- Utilizes natural gas combustion to generate electricity through gas turbines, with residual heat used to produce steam that drives steam turbines for additional power generation.
- Equipped with bypass stacks for open-cycle operation when required.
- Demonstrated efficiency exceeds contractual requirements at 53.7%, equivalent to a heat rate of 6,705 kJ/kWh.

For detailed information about the Plant and its technology, please visit our What We Do webpage, available on our official website.



Ownership Structure:

Ownership	%
Map Power Holding Company Limited	27%
MITSUI AND CO MIDDLE EAST AND AFRICA PROJECTS INVESTMENT AND DEVELOPMENT LIMITED	27%
SOCIAL PROTECTION FUND	17.397%
Dhofar International Energy Services	6%
Shareholders holding less than 5%	22.603%

Economic Contributions:

Year	2023	2024	2025
-	RO		
Revenues	52,316,361	59,514,670	65,263,909
Cost of sales	42,572,668	50,364,425	57,842,302
Employee benefit expense	476,943	459,452	441,361
Finance costs	6,789,432	6,222,388	6,178,263
Income tax expense, continuing operations	750,720	671,499	83,473
Total basic earnings per share	0.007	0.007	0.002
Profit for period	1,623,103	1,457,854	437,897

For a more detailed understanding of our economic performance, please refer to our Financial Statements.

Awards and Recognition

On 11 January 2026, the Environment Authority officially announced the classification of Dhofar Generating Company among the Green Companies for the year 2025 for the consecutive year, in recognition of the Company's continued commitment to environmental requirements and sustainability standards.

This announcement included approximately six companies licensed under Environmental License Category (A) and around thirty-four companies licensed under Environmental License Category (B), representing a limited number of organizations across various sectors nationwide. Dhofar Generating Company SAOG is proud to have been

the only power generation company included among the announced companies for the year 2025, in recognition of its outstanding environmental commitment and its compliance with both local and international environmental requirements. This achievement was officially reported through the Environment Authority's verified social media platforms.

This prestigious national classification is granted to organizations that demonstrate exemplary performance in environmental compliance, sustainable operations, and the effective implementation of environmental management systems.

The recognition confirms DGC's full compliance with all applicable environmental laws, regulations, and license conditions, as well as its consistent adherence to strict environmental monitoring, emissions control, waste management, and resource efficiency practices.

The announcement reflects the strength of DGC's environmental governance framework and its long-standing commitment to responsible and sustainable power generation. It also highlights the effectiveness of the Company's proactive approach to environmental risk management, regulatory reporting, continuous monitoring, and ongoing improvement in environmental performance.

This achievement represents the collective efforts of DGC's management, employees,

shareholders, partners, offtaker, and contractors, whose dedication has ensured the highest standards of environmental protection and regulatory excellence.

Dhofar Generating Company reaffirmed its commitment to supporting national environmental objectives and contributing to the goals of Oman Vision 2040 by continuously enhancing its sustainability practices, protecting natural resources, and promoting environmentally responsible operations.

The Company remains dedicated to maintaining its position as a leading environmentally responsible power generation company in the Sultanate of Oman and to delivering long-term value to its stakeholders while safeguarding the environment for future generations.



Sustainability at Dhofar Generating Company



The sustainability is at the core of our operations, guiding our efforts to create lasting value for our stakeholders and the environment. In 2025, we strengthened our sustainability approach through active stakeholder engagement, collaborating with employees, suppliers, customers, and regulators to address their concerns and expectations regarding Environmental, Social, and Governance (ESG) matters.

A key pillar of our commitment is DGC's Environmental and Social Policy, which outlines our dedication to high standards of environmental, social, and ethical practices. This policy applies to all employees, project partners, contractors, suppliers, and service providers, ensuring a consistent and comprehensive approach to sustainability. Key highlights of the policy include a focus on resource conservation, pollution prevention, upholding human rights, fostering equality, and engaging stakeholders proactively while continuously monitoring and improving our performance.

To address the most pressing sustainability challenges, we conducted our first

materiality analysis in alignment with the Global Reporting Initiative (GRI) standards. This exercise included benchmarking against industry peers and assessing stakeholder priorities, resulting in a materiality matrix that identifies the ESG topics most significant to our business and stakeholders.

Our commitment to sustainability is underpinned by strong oversight mechanisms, with the Board actively integrating ESG principles into the company's strategy and decision-making processes. The Board also oversees management's implementation of sustainability initiatives, ensuring alignment with best practices and regulatory requirements.

Aligned with Oman Vision 2040 and the United Nations Sustainable Development Goals (SDGs), DGC's ESG initiatives support national aspirations for a sustainable future while addressing global challenges. Through these efforts, we aim to drive positive change, enhance resilience, and deliver long-term value for our company, community, and environment.

Sustainability Oversight

Sustainability of governance is a cornerstone of our commitment to responsible and ethical operations. The Board plays a pivotal role in embedding Environmental, Social, and Governance (ESG) principles into the company's overarching strategy, ensuring these factors are integral to our decision-making processes and operations.

The Board not only prioritizes sustainability at the strategic level but also actively oversees the management's execution of sustainability initiatives. This involves aligning efforts with industry best practices and ensuring compliance with all regulatory requirements. In 2025, DGC developed ESG report in line with the Global Reporting Initiative (GRI) standards and MSX Standards. This report, to be submitted in Q1 2026, reflects our alignment with international best practices

and demonstrates our commitment to transparency and accountability.

To further strengthen governance, the Board has implemented all statutory ESG requirements for listed companies and continuously works to ensure adherence to both local and international standards. The Audit Risk Committee is tasked with addressing all governance matters and providing recommendations to the Board, ensuring a structured and effective decision-making process.

Through this comprehensive oversight framework, DGC remains committed to fostering long-term value for its stakeholders and driving sustainable progress in alignment with Oman Vision 2040 and global sustainability standards.

Environmental and Social Policy:

Our Environmental and Social Policy serves as the cornerstone of our commitment to maintaining high standards of environmental, social, and ethical practices across all operations and engagements. This policy reflects our dedication to sustainability, compliance with applicable laws and

international standards, and alignment with stakeholder expectations.

The policy is comprehensive, extending to all employees, partners, contractors, suppliers, and service providers, ensuring a unified approach to meeting DGC’s environmental and social obligations.

Environmental and Social Policy			
Sustainability Focus: Emphasizes resource conservation and pollution prevention to minimize the environmental impact of our operations	Human Rights and Equality: Demonstrates a strong commitment to upholding international human rights standards and fostering an inclusive, equitable workplace.	Stakeholder Engagement: Encourages proactive engagement to address stakeholder concerns and grievances effectively, building trust and accountability.	Monitoring and Accountability: Ensures continuous assessment of environmental and social performance with regular updates to the policy for sustained improvement.

Through this policy, DGC remains steadfast in advancing sustainable development, protecting the environment, and ensuring social responsibility in all facets of its business.

Stakeholder Engagement:

We actively engage with our internal and external stakeholders’ groups, including employees, suppliers, customers, and regulators, to identify their concerns and priorities regarding Environmental, Social, and Governance (ESG) matters. to understand and address their concerns regarding Environmental, Social, and Governance (ESG) aspects. Through open communication, surveys and meetings, we identify the priorities and expectations of our stakeholders.

This engagement process ensures that our sustainability strategies align with their needs, enabling us to create long-term value while addressing critical ESG issues effectively. By fostering transparency and

inclusivity, we strive to strengthen trust and build meaningful relationships with all our stakeholders.

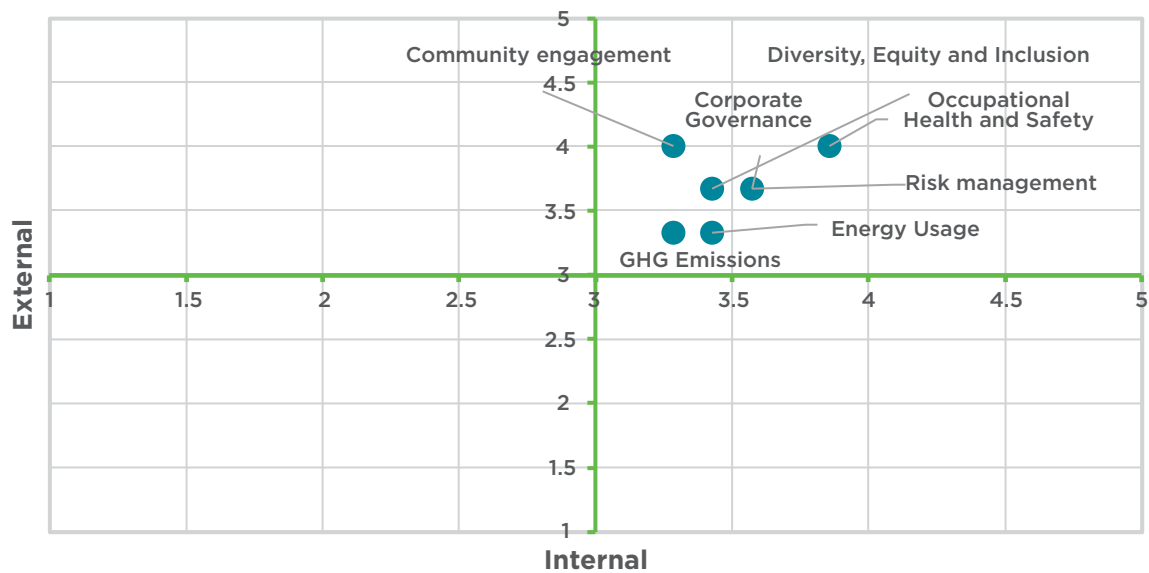


Materiality Analysis:

The Company conducted its first materiality analysis in alignment with the Global Reporting Initiative (GRI) standards. This process included benchmarking against industry peers and best practices, as well as structured engagement with key stakeholders to identify and prioritize material Environmental, Social, and Governance (ESG) topics.

For the 2025 reporting year, the Company did not undertake a new materiality assessment,

as no significant changes in operations, risk profile, regulatory requirements, or stakeholder expectations were identified that would necessitate an update. Accordingly, the material topics and Materiality Matrix established in 2024 continue to be considered valid and remain applicable for this reporting period. The Company will periodically review and update its materiality assessment to ensure continued relevance and alignment with stakeholder expectations and evolving sustainability priorities.



This initiative represents a significant milestone in integrating ESG principles into our operations, enabling a structured and effective approach to sustainability.

Alignment with Oman Vision 2040 and SDGs:

Our ESG initiatives encompass topics that align with both Oman Vision 2040 and the United Nations Sustainable Development Goals (SDGs). By addressing key areas such as environmental sustainability, social responsibility, and robust governance, we contribute to national objectives and global efforts for a sustainable future.



ESG pillars	Topics	Alignments with Oman 2040 Vision	Alignments with Sustainable Development Goals
Environmental	o Energy Usage o GHG Emissions	Environment and natural resources	13
Social	o Diversity, Equity and Inclusion	Labour market and employment	10
	o Occupational Health and Safety		11
	o Community Engagement	Health	3
Governance	o Corporate governance o Risk Management	Legislative, judicial and oversight system	16

Our ESG initiatives to reflect stakeholder expectations and advance Oman Vision 2040, while contributing to international efforts toward the Sustainable Development Goals. Our Environmental, Social, and Governance pillars provide a structured approach to aligning operations with national and global sustainability benchmarks.



Environmental



The company reaffirmed its strong commitment to environmental protection and sustainable development throughout 2025, guided by its Environmental and Social Policy and a robust environmental governance framework. The Company continued to uphold high standards of environmental stewardship in full alignment with national environmental regulations, international best practices, and stakeholder expectations, while supporting the objectives of Oman Vision 2040 and global sustainability agendas.

A key environmental achievement in 2025 was DGC's official classification among the Green Companies for the consecutive year by the Environment Authority of the Sultanate of Oman, as announced on 11 January 2026 for the performance year 2025. This prestigious national recognition confirms the Company's sustained compliance with environmental license requirements, regulatory obligations, and environmental performance standards. Notably, Dhofar Generating Company was the only power generation company included among the announced Green Companies for 2025, reflecting its leadership in environmental compliance and operational excellence within the energy sector.

During the year, DGC focused its environmental efforts on key priority areas including energy usage optimization, greenhouse gas (GHG) emissions management, resource efficiency, biodiversity protection, and responsible waste management. Through these focus areas, the Company aimed to minimize its environmental footprint, enhance operational efficiency, and strengthen long-term environmental performance. As part of its energy efficiency and emissions reduction initiatives, DGC implemented LED lighting upgrades across operational and administrative facilities, contributing to lower electricity consumption and

reduced associated GHG emissions. These improvements formed part of the Company's broader strategy to optimize energy usage and support climate action through continuous performance monitoring and operational enhancements.

In parallel, DGC strengthened its waste management and circular economy practices by implementing structured recycling programs for batteries, paper, and used oil in coordination with licensed recycling contractors. These initiatives supported responsible waste handling, reduced the risk of environmental contamination, and reinforced full compliance with environmental license conditions and regulatory expectations.

Biodiversity protection remained a key environmental priority in 2025. The Company undertook targeted greening initiatives, including the planting of 35 frankincense trees within its site to enhance green coverage and support local biodiversity. In addition, DGC removed invasive mosquito trees to protect native vegetation, improve site safety, and preserve the ecological balance of the surrounding environment. These actions reflect the Company's commitment to safeguarding Dhofar's unique natural heritage. Through the successful implementation of these initiatives and the achievement of national environmental recognition, Dhofar Generating Company continued to embed environmentally responsible practices into its operations, strengthen environmental awareness among its workforce and contractors, and reinforce a culture of accountability and continuous improvement. The Company remains committed to advancing its environmental performance, enhancing climate and resource resilience, and contributing to the long-term sustainability of the Dhofar Governorate and Oman.

Energy Usage:

At the company, the efficient and responsible use of energy remains a core pillar of the Company's sustainability strategy and operational excellence. The Company recognizes that improving energy efficiency not only supports environmental protection and emissions reduction, but also enhances operational reliability, cost efficiency, and long-term value creation. DGC's approach to energy management is guided by applicable regulatory requirements, best international practices, and a commitment to continuous performance improvement in alignment with national sustainability priorities.

During 2025, DGC implemented targeted initiatives aimed at optimizing energy consumption across its operations and facilities. Key actions included the upgrade to energy-efficient LED lighting systems in operational areas, service facilities, and administrative buildings. These improvements contributed to reduced electricity consumption, enhanced lighting performance, and lower associated greenhouse gas (GHG) emissions, supporting the Company's broader environmental and climate objectives. Through these initiatives, DGC achieved a measurable reduction in electricity usage, contributing directly to a decrease in the Company's carbon footprint and reinforcing its commitment to sustainable energy use.

In parallel, DGC continued to promote responsible energy practices through enhanced operational controls, preventive maintenance programs, and awareness initiatives designed to encourage efficient energy use among employees and contractors. By embedding energy efficiency considerations into day-to-day operations, the Company seeks to minimize unnecessary energy consumption while maintaining the highest standards of safety, reliability, and operational performance. Complementing these efficiency initiatives, DGC continued to strengthen its leadership in energy efficiency and environmental protection through the deployment and operation of

advanced environmental monitoring and control systems across its power generation facilities. These technical measures form a core pillar of the Company's strategy to optimize energy usage, control emissions, and safeguard surrounding environmental areas in line with regulatory requirements and international best practices.

A key component of DGC's environmental control framework is the installation and operation of Stack Monitoring and Emissions Systems (SMES) across all Heat Recovery Steam Generators (HRSGs) and exhaust stacks. These continuous monitoring systems enable real-time measurement and control of critical emission parameters, ensuring full compliance with environmental license limits and providing accurate data for regulatory reporting and performance optimization. The deployment of SMES systems reflects DGC's proactive approach to emissions management, operational transparency, and environmental risk mitigation.

In parallel, DGC operates a comprehensive ambient air quality monitoring network through the installation of three Ambient Air Quality Monitoring Stations (AAQMS) strategically located in coordination with the Environment Authority. Two stations are positioned outside the plant boundary to the north and south of the facility, while a third station is located within the Salalah area, enabling continuous monitoring of ambient air quality across the wider Dhofar region.

These stations provide continuous measurement of key air quality parameters, supporting regulatory oversight, environmental impact assessment, and the protection of public health and sensitive environmental receptors.

Notably, Dhofar Generating Company is currently operating three ambient air quality monitoring stations, underscoring its leadership role in environmental monitoring and regional environmental protection. This monitoring network enables both the Company and regulators to assess cumulative



air quality trends, detect potential impacts at an early stage, and ensure sustained compliance with national environmental standards.

Through the integration of energy efficiency initiatives, advanced monitoring technologies, real-time data management, and strict operational controls, DGC continues to drive energy efficiency, minimize emissions, and protect surrounding

environmental areas. These technical investments and operational practices reinforce the Company's commitment to responsible power generation, regulatory excellence, and long-term environmental sustainability, while supporting Oman Vision 2040, national climate objectives, and the delivery of reliable power in a sustainable and efficient manner for the Dhofar Governorate.

DGC has implemented several energy-saving measures, including:

Category	Measure	Description	Benefit
Lighting Efficiency	LED Lighting Upgrade	Replacement of conventional lighting with energy-efficient LED systems across operational areas, service facilities, and administrative buildings	Reduced electricity consumption, improved lighting performance, lower GHG emissions, reduced maintenance costs
Operational Controls	Energy-Efficient Operating Practices	Implementation of optimized operating procedures and load management to avoid unnecessary energy consumption	Improved energy utilization, enhanced operational efficiency, reduced fuel and electricity losses
Preventive Maintenance	Preventive Maintenance Program	Regular inspection and maintenance of electrical systems, motors, pumps, and auxiliary equipment to maintain optimal performance	Reduced energy losses, improved equipment efficiency, enhanced reliability and asset life
Awareness & Training	Energy Awareness Initiatives	Awareness campaigns and guidance to employees and contractors on responsible energy use and conservation practices	Behavioral change, reduced idle consumption, strengthened energy efficiency culture

Category	Measure	Description	Benefit
Monitoring & Optimization	Performance Monitoring & Optimization	Continuous monitoring of energy usage trends and identification of improvement opportunities	Early detection of inefficiencies, continuous improvement, data-driven decision making
Emissions Control Support	Integration with SMES & Process Control	Use of emissions and process monitoring data to optimize combustion efficiency and reduce unnecessary energy losses	Lower emissions intensity, improved combustion efficiency, regulatory compliance

In addition, the company actively participated in the global Earth Hour initiative during 2025 by switching off non-essential lighting and selected equipment across its facilities, in solidarity with international efforts to combat climate change and reduce carbon emissions. This initiative reflects the Company's commitment to promoting responsible energy use and raising environmental awareness among employees and contractors. Through the implementation of these initiatives, DGC achieved a measurable reduction in electricity consumption during the year, contributing directly to a decrease in the Company's overall carbon footprint. The Company remains focused on continuous improvement, innovation, and the adoption of best practices to enhance energy efficiency and advance sustainable energy use across its operations.

The data below presents our energy consumption for the years 2024 and 2025.

*Energy Usage	Unit	2024	2025
Petrol consumption	Liters	5,058	5,904
Diesel Consumption	Liters	954,746	576,468
GAS consumption for power generation purposes	(SM3)	712,932,251	836,532,380
Electricity consumption	MwH	79,050.36	84,254.51

These efforts highlight our dedication to fostering energy efficiency while supporting global sustainability goals.

*Petrol Consumption: The petrol consumption listed in the table represents usage for transportation purposes.

*Electricity Consumption: The electricity consumption includes plant facilities consumption and auxiliary consumption used for power generation.



GHG Emissions: Driving Climate Action and Sustainability

Dhofar Generating Company (DGC) is dedicated to reducing greenhouse gas (GHG) emissions, supporting environmental sustainability, and contributing to both national and global climate goals. Through targeted initiatives and proactive measures, we aim to minimize our carbon footprint while promoting biodiversity and ecological balance.

DGC actively undertakes annual tree-planting campaigns, with a focus on planting rare and native tree species to enhance biodiversity and deliver long-term environmental benefits.

2024	2025
In 2024, Dhofar Generating Company enhanced on-site environmental sustainability by planting approximately 25 local trees and allocating some new green areas within the plant. These initiatives complemented the green spaces established since operations began in 2018, reinforcing the Company's long-term commitment to environmental stewardship, biodiversity support, and a healthier working environment.	• Energy Efficiency Campaign (LED Lighting Upgrade): Implemented energy-efficient LED lighting across operational areas, service facilities, and administrative buildings, reducing electricity consumption and associated indirect greenhouse gas emissions. • Operational Energy Awareness and Efficiency Measures: Promoted responsible energy use through operational controls and good housekeeping practices aimed at minimizing unnecessary energy consumption while maintaining safe and reliable operations. • Waste Management and Recycling Programs: Implemented structured recycling initiatives for batteries, paper, and used oil, reducing emissions associated with waste disposal and supporting circular economy practices. • Tree Planting and Biodiversity Initiatives: Planted 35 frankincense trees within the plant site to enhance green coverage and support natural carbon absorption, contributing indirectly to emissions mitigation.

These initiatives not only contribute to increasing the green cover but also improve air quality and support local ecosystems.

Through its afforestation and greening initiatives, Dhofar Generating Company SAOG (DGC) continues to enhance green cover while contributing to improved air quality and the protection of local ecosystems. These initiatives play a vital role in strengthening environmental resilience and supporting the ecological balance within the Dhofar region.

By prioritizing tree planting and vegetation enhancement, DGC actively contributes to the absorption of carbon dioxide, supporting

efforts to mitigate the impacts of greenhouse gas (GHG) emissions.

The Company's focus on planting native species further reinforces biodiversity conservation, promotes ecological health, and ensures long-term environmental sustainability. These actions reflect DGC's commitment to responsible environmental stewardship and its ongoing contribution to sustainable development in alignment with national and global environmental objectives.

*GHG Emissions	Unit	2024	2025
Total scope 1 GHG emissions	tCO ₂ e	1,270,894.86	1,460,300.14
Total scope 2 GHG emissions	tCO ₂ e	44,422.23	47,346.70
Total scope 3 GHG emissions	tCO ₂ e	114.29	140.26
Total GHG emissions	tCO ₂ e	1,315,431.38	1,507,787.09
GHG intensity	tCO ₂ e /MWh	0.46	0.45

DGC continues to explore innovative strategies to reduce emissions and ensure compliance with both local and international environmental standards. By integrating sustainable practices into our operations, we remain steadfast in our mission to protect the environment and support climate action initiatives.



* Scope 1 emissions were calculated using the Greenhouse Gas Protocol's Stationary Combustion Worksheet (Version 4.1), covering CO₂, CH₄, and N₂O emissions. The total CO₂e emissions were derived using Global Warming Potentials (GWP) from the IPCC's Sixth Assessment Report (AR6).

Scope 2 emissions were determined using emission factors provided by the IPCC, with CO₂e calculations based on GWP values from AR6.

Scope 3 emissions were estimated using IPCC emission factors. However, GWP values were not applied in this category. For reference, emissions from food waste amounted to 1.9 kg CO₂e, while wastewater emissions totaled 0.708 kg CO₂e.

Waste Management and Recycling:

The company continued to strengthen its environmental performance through the implementation of a robust waste management program designed to minimize environmental impact and support responsible recycling practices. The program reflects the Company’s commitment to environmental protection, regulatory compliance, and the adoption of sustainable waste management principles across its operations.

While DGC does not directly operate recycling facilities, the Company works in close coordination with licensed institutions, specialized companies, and approved factories to ensure the effective segregation, collection, and recycling of waste streams.

Through this collaborative approach, DGC promotes responsible waste handling, reduces waste sent to disposal, and supports circular economy practices in line with national environmental regulations and best practices.

These efforts contribute to the prevention of environmental contamination, reduction of emissions associated with waste disposal, and enhancement of overall environmental performance. Through continuous improvement and strong stakeholder collaboration, Dhofar Generating Company remains committed to advancing sustainable waste management practices and supporting long-term environmental sustainability in the Dhofar Governorate.

Key measures include	
Allocating dedicated containers for solid materials, plastics, and other recyclable materials.	Placing battery collection boxes throughout company buildings to ensure safe disposal of office-generated battery waste.
Impact	
Reduced methane emissions from waste decomposition by promoting proper waste segregation and recycling.	Contributed to environmental protection by diverting recyclable materials from landfills and promoting sustainable waste practices.

Through these initiatives, DGC reaffirms its commitment to environmental stewardship and fostering a culture of sustainability across our operations and within the community.



Community Environmental Awareness Campaigns:

We continued its commitment to raising environmental awareness and promoting sustainable practices within its operations and the surrounding community. The Company focused on strengthening awareness of environmental responsibility through practical initiatives that support carbon mitigation, biodiversity conservation, and responsible resource use.

As part of these efforts, DGC engaged employees and site personnel in environmental initiatives that emphasized the importance of afforestation, waste reduction, energy efficiency, and ecosystem protection. A key initiative during the year was the planting of 35 frankincense trees within the plant premises, a native and culturally significant species, reinforcing awareness of the role of tree planting in supporting natural carbon absorption and preserving Dhofar's unique biodiversity.

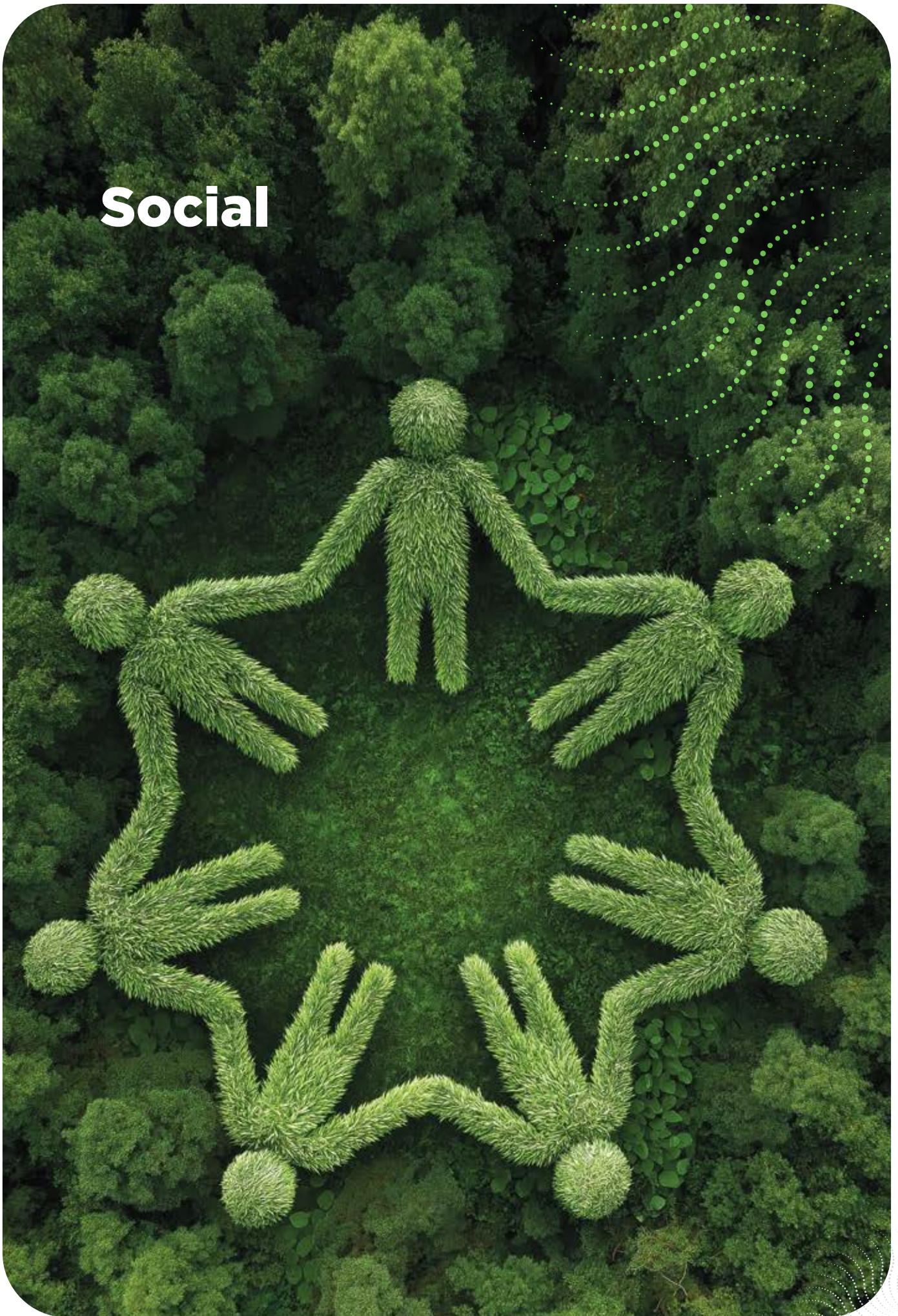
Through these initiatives, DGC strengthened environmental awareness among employees

and contractors, encouraged active participation in sustainability practices, and reinforced collective responsibility for environmental protection, contributing to long-term environmental sustainability in the Dhofar Governorate.

In parallel, environmental awareness was further promoted through the implementation of structured recycling programs for batteries, paper, and used oil, encouraging responsible waste segregation and environmentally sound disposal practices. The Company also reinforced awareness of energy conservation through LED lighting upgrades across operational and administrative areas, highlighting the link between energy efficiency and emissions reduction. In addition, the removal of invasive mosquito trees supported ecosystem protection and improved understanding of the importance of preserving native vegetation.



Social



Social Impact: Empowering People and Communities

We recognize that the strength and sustainability of our business are closely linked to the well-being of our people and the communities we serve. In 2025, our social impact initiatives focused on health and safety, education and youth development, workforce readiness, and community welfare, reflecting our commitment to inclusive and responsible growth in the Dhofar Governorate.

Health, safety, and well-being remained a fundamental priority throughout the year. DGC sustained a strong safety culture supported by effective management systems, leadership commitment, and continuous awareness, contributing to a safe and healthy working environment for employees and contractors. In parallel, the Company supported community health through blood donation campaigns and the donation of advanced medical diagnostic equipment, enhancing healthcare services and patient care outcomes within the Dhofar Governorate.

Education and youth development were key pillars of the Company's Corporate Social Responsibility efforts in 2025. During the year, Dhofar Generating Company supported higher education through the donation of chemical laboratory equipment to academic

institutions and enhanced practical learning by organizing field visits for students from four colleges and universities across the Dhofar Governorate. In addition, the Company provided six students with structured internship and summer training opportunities in electrical and mechanical engineering, supporting skills development, professional readiness, and the cultivation of future local talent.

Beyond education and training, DGC continued to support social welfare initiatives aimed at assisting vulnerable communities. In line with regulatory requirements and national priorities, the Company allocated 20% of its annual CSR budget to national charitable initiatives, contributing to community development, educational assistance, and social support programs.

Through these initiatives, DGC reinforced its commitment to empowering people, supporting community development, and contributing positively to social well-being. This section highlights the Company's 2025 social initiatives and achievements, demonstrating its ongoing role in creating meaningful and lasting social impact in the communities it serves.





Diversity, Equity and Inclusion:

We remain committed to fostering a workplace that values diversity, promotes equity, and enables inclusion across all levels of the organization. We recognize that a diverse and inclusive workforce strengthens organizational performance, enhances innovation, and supports sustainable long-term growth.

In 2025, the Company continued to advance its commitment to Omanisation and inclusive workforce development, ensuring equal opportunities for professional growth and participation in leadership and technical roles. Our workforce comprises skilled professionals dedicated to operational excellence, safety, and sustainable performance within the power generation sector.

As part of its commitment to promoting the employment of Omani nationals and advancing gender diversity, DGC, in collaboration with ACWA Power and NOMAC (Operations and Maintenance), launched a distinguished initiative aimed at strengthening diversity and inclusion within the engineering work environment.

Under this initiative, NOMAC has allocated 5 training positions for a period of two years. This initiative marks the introduction of the

first cohort of female engineers into the power plant workforce. The trainees will benefit from comprehensive hands-on training and structured professional development across a range of engineering disciplines, working alongside their male counterparts within an inclusive and integrated work environment.

This milestone initiative reflects the strong commitment of the Company, its partners, and contractors to empowering women, enhancing gender diversity, and increasing meaningful female participation in engineering roles and the energy sector more broadly. Through such initiatives, DGC continues to promote an inclusive workplace culture aligned with national development priorities and best international practices. Beyond education and training, DGC continued to support social welfare initiatives aimed at assisting vulnerable communities.

Through these initiatives, DGC reinforced its commitment to empowering people, supporting community development, and contributing positively to social well-being. This section highlights the Company's 2025 social initiatives and achievements, demonstrating its ongoing role in creating meaningful and lasting social impact in the communities it serves.

Employees	2024	2025
Full-time employees	8	8
Workers who are not employees	55	58

Employee turnover	2024	2025
Total number of employee turnover	0	0
Total number of new employee hires	1	0

Employees by Gender	2024	2025
Total number of employees	8	8
Total number of Male employees	8	8
Total number of Female employees	0	0

DGC takes pride in its diverse and well-balanced workforce, comprising multiple age groups that bring together deep experience, institutional knowledge, and innovation.

This generational diversity enables the Company to benefit from the extensive expertise of seasoned professionals, while also embracing fresh perspectives, adaptability, and the technical skills contributed by younger employees, thereby supporting operational efficiency and long-term sustainability.

All DGC employees and contractors possess extensive technical and professional experience exceeding 20 years in the power generation sector, including the operation and maintenance of both open-cycle and combined-cycle power plant systems.

The Company places strong emphasis on human capital development and capacity

building through the implementation of structured annual training programs aimed at enhancing employees' operational, technical, and administrative competencies in line with international best practices. In addition, DGC requires its contractors to ensure that all personnel receive the necessary specialized training relevant to their roles, thereby ensuring workforce readiness, safe and reliable operations, effective knowledge transfer, and sustained operational excellence.

This integrated approach reflects DGC commitment to responsible human capital management, the promotion of a culture of continuous learning, and the development of a future-ready workforce aligned with the Company's objectives and the national development priorities of the Sultanate of Oman.

Employees Age Group	2024	2025
Below 35	3	2
35 - 45	4	5
Above 45	1	1
Total	8	8

We remain firmly committed to supporting the national development agenda of the Sultanate of Oman by prioritizing the employment, development, and empowerment of Omani nationals, while also benefiting from the valuable expertise and global experience of expatriate professionals. This balanced workforce composition enables the Company to strengthen local capabilities, ensure effective knowledge transfer, and maintain high standards of operational

excellence across its power generation activities. Through this inclusive approach, DGC contributes to sustainable employment, capacity building, and long-term economic development, while fostering a diverse and collaborative working environment. The Company's workforce nationality distribution reflects this commitment and demonstrates its alignment with national Omanisation objectives and international best practices in human capital management.

Employees Nationality	2024	2025
Oman	5	5
Expatriates	3	3
Total	8	8

The Company continued to foster a workplace environment where all employees are valued, respected, and included. The Company's policies and practices support equal opportunities in recruitment, training, and professional development, in line with national Omanisation objectives and best employment practices.

As part of its commitment to diversity and inclusion, the Company, in collaboration with ACWA Power and NOMAC, advanced gender diversity within the engineering workforce by supporting the introduction

of the first cohort of female engineers at the power plant through structured training and development opportunities. These efforts promote collaboration, knowledge sharing, and an inclusive work culture where employees work alongside one another in an integrated environment.

By embracing diversity, equity, and inclusion, DGC continues to strengthen its organizational culture, enhance workforce capability, and support the long-term success of its employees and stakeholders.



Omanisation:

Omanisation continues to be a cornerstone of Dhofar Generating Company (DGC) human resources strategy. In 2025, the Company remained committed to developing and empowering Omani talent across leadership, technical, and operational roles, reinforcing its contribution to national workforce development within the power generation sector.

DGC, together with its Operations and Maintenance (NOMAC), continues to draw a significant proportion of its workforce and leadership from the local talent pool. This approach reflects not only compliance with

regulatory requirements but also the strategic vision of the Company and its partners to strengthen local capabilities and create sustainable employment opportunities for Omani nationals.

By prioritizing Omanisation and investing in structured training, professional development, and inclusive career pathways including targeted initiatives to support the participation of Omani women in engineering roles DGC supports the objectives of Oman Vision 2040 and contributes to the long-term sustainability and resilience of the national energy sector.

Omanisation	2024	2025
Total number of employees	8	8
Total number of non-Omani employees	3	3
Total number of Omani employees	5	5
Total number of new employee hires	1	0
Total number of new Omani employee hires	1	0
Total number of new non-Omani employee hires	0	0
Total number of Omani employees in the Executive Management	1	1
Total number of non-Omani employees in the Executive Management	1	1
Total number of Omani employees in the Middle Management	5	5
Total number of non-Omani employees in the Middle Management	3	3

Looking ahead, DGC has outlined a clear roadmap to achieve full compliance with the Omanisation targets mandated by the PPA by the end of 2025. This plan underscores our unwavering commitment to fostering local talent and aligning with Oman's national priorities.

Workplace Accessibility

Dhofar Generating Company (DGC) sustained to promote an inclusive and accessible working environment that supports equal opportunity and employee well-being. The Company is committed to ensuring that its workplaces are designed and maintained to accommodate diverse needs and enable all

employees to perform their roles safely and effectively.

DGC maintains accessible physical infrastructure across its facilities, including ramps, clear access routes, and adaptable workstations, to support employees and visitors with mobility requirements. In addition, the Company ensures that its internal communication systems and digital platforms are compatible with assistive technologies, supporting employees with visual or hearing impairments.

Workplace accessibility considerations are integrated into facility management, health and safety planning, and employee welfare



practices. These measures reflect DGC's commitment to inclusivity, compliance with applicable regulations, and alignment with best practices in responsible employment and human capital management.

Workforce Development and Talent Empowerment

DGC continued to invest in the professional development of its workforce through structured training programs, on-the-job learning, and collaboration with its Operations and Maintenance (NOMAC). Special emphasis was placed on enhancing technical competencies, safety awareness, and leadership capabilities to support operational excellence and long-term career progression for Omani employees.

In parallel, the Company supported inclusive talent development initiatives, including structured training opportunities for Omani engineers, contributing to broader workforce participation and capacity building within the energy sector.

Workplace Accessibility and Inclusion

DGC remains committed to providing an inclusive, safe, and accessible working environment that supports employee well-being and equal opportunity. During 2025, the Company maintained workplace infrastructure designed to accommodate diverse needs, including accessible entryways, ramps, and adaptable workstations.

In addition, the company ensured that its internal digital platforms and communication tools remain compatible with assistive technologies, supporting employees with visual or hearing impairments. These measures reflect the Company's commitment to fostering an inclusive workplace culture where all employees can perform effectively and with dignity.

Employee Well-Being and Benefits

Throughout the year, DGC continued to provide a comprehensive and competitive employee benefits framework in full compliance with Omani labor laws and aligned with industry best practices. The

Company employs only full-time staff and remains committed to supporting employee well-being, financial security, and work-life balance through the following benefits:

- **Life Insurance:** Providing financial protection to beneficiaries in the event of an employee's death.
- **Healthcare Coverage:** Comprehensive medical insurance, including dental and vision care, to support employee health and well-being.
- **Disability and Incapacity Coverage:** Protection through the Social Protection Fund for employees unable to work due to medical conditions.
- **Parental Leave:** Maternity and paternity leave provided in accordance with Omani labor legislation.
- **Retirement Benefits:** End-of-service gratuity benefits aligned with the applicable labor law framework.
- **Additional Benefits:** Housing and transportation allowances, as well as access to continuous training and professional development programs.
- **Annual Bonus:** DGC rewards employee contributions fairly through an annual performance-based bonus system. Individual evaluations ensure the recognition of efforts, fostering motivation and growth.

Commitment to Responsible Employment Practices

Through its workforce policies and practices, DGC continues to uphold high standards of ethical employment, fairness, and transparency. The Company remains focused on employee engagement, retention, and long-term workforce sustainability, recognizing that its people are a critical driver of operational performance and organizational resilience.

By strengthening Omanisation, promoting inclusive employment practices, and investing in employee development and well-being, DGC reinforces its role as a responsible

employer and a long-term contributor to Oman's socio-economic development.

Parental Leave:

At Dhofar Generating Company continued to recognize the importance of work-life balance and supporting employees during significant life events. Parental leave remained an integral element of the

Company's employee welfare framework, providing eligible employees with maternity and paternity leave in full compliance with Omani labor laws. These provisions ensure that employees are supported during family-related responsibilities, reinforcing DGC commitment to employee well-being, inclusivity, and a supportive and responsible workplace culture.

Parental Leave	2024	2025
Total number of employees entitled to parental leave	8	8
Total number of employees that took parental leave	1	1

We are committed to fostering a workplace culture that recognizes family responsibilities and actively supports employees returning from parental leave. Through flexible reintegration arrangements, continued access to professional development opportunities, and clear communication with line management, the Company seeks to ensure a smooth transition back to work while safeguarding career progression, performance continuity, and long-term professional development.

Our People

The continued success of DGC during 2025 was driven by the commitment, professionalism, and collective efforts of its workforce. The Company recognizes that sustained excellence in operations, governance, and Health, Safety, and Environment performance is achieved through the dedication of skilled and engaged team working toward shared objectives.

Throughout the year, effective coordination among business functions, including close collaboration with the Operations and Maintenance team, under the oversight of the Board of Directors and Executive Management, supported reliable plant operations and strong overall performance. This alignment, together with the continued support of shareholders and partners, enabled the Company to achieve its

objectives in a safe, responsible, and efficient manner.

A key focus in 2025 remained the development and empowerment of Omani talent, in line with national workforce priorities and Oman Vision 2040. DGC continued to invest in structured training, internship, and professional development initiatives, supporting skills enhancement and long-term career progression. In addition, the Company advanced inclusive workforce practices, including initiatives that strengthened gender diversity through the introduction of the first cohort of female engineers within the plant workforce.

Health and safety continued to underpin all people-related initiatives. In 2025, DGC maintained a strong safety culture supported by effective systems, leadership commitment, and workforce engagement, contributing to a safe and healthy working environment for employees and contractors.

Our people remain the foundation of the Company's achievements. By fostering an inclusive workplace, investing in capability development, and prioritizing employee well-being, DGC continues to build a resilient, motivated, and high-performing workforce that supports sustainable growth and long-term value creation.



Occupational Health and Safety:

DGC continued to demonstrate strong performance across OHS, supported by a mature management system, effective governance, and active workforce engagement. The Company achieved a significant milestone of 2.9 million Man-Hours free LTI, contributing to more than 10 consecutive years without an incident. This achievement reflects DGC's deeply embedded safety culture, disciplined operational controls, and the continued commitment of employees and contractors to safe working practices.

Health and Worker Wellbeing remained a priority throughout the year. DGC and NOMAC organized a blood donation campaign in collaboration with Sultan Qaboos Hospital, supporting the local healthcare system and raising awareness of

voluntary blood donation among employees. In parallel, worker welfare inspections were conducted as part of the Global HSSE Campaign 2025, alongside evaluations of onsite medical resources to ensure readiness and adequacy. These initiatives enhanced worker welfare standards and strengthened medical preparedness across the site.

In the area of Safety Leadership and Engagement, our team implemented multiple initiatives to reinforce accountability and participation. Monthly Safety Champions were recognized between Jan and Dec 2025, while Safety Day 2025 was celebrated to promote awareness and share responsibility. In addition, HSE Champions and Reliability Champions were formally recognized, reinforcing positive safety behaviors and exemplary performance.

Emergency preparedness was enhanced through the successful execution of scheduled emergency drills during the first, second, third, and fourth quarters of 2025, including a major coordinated exercise conducted in collaboration with the Civil Defense. All drills were successfully completed, further strengthening the site's readiness and emergency response capabilities at the regional level.

Robust HSSE Governance and Performance Monitoring continued throughout the year. HSSE Committee meetings were held regularly from April to September 2025, ensuring effective oversight of HSSE risks and performance. Continuous monitoring of the site HSE Scorecard resulted in performance ratings exceeding 90%, reflecting strong compliance and control. In parallel, the HSSE Competency Pathway 2025 program was launched, and awareness sessions on Essential Standards were completed, achieving the 2025 HSSE competency KPIs and strengthening workforce capability.

Targeted Safety Campaigns and Awareness Programs were also implemented, including

the "Plant-People Interface" safety campaign and the Global HSSE Campaign 2025, with a strong focus on worker welfare. These initiatives increased hazard awareness and contributed to improved site welfare conditions.

From a regulatory compliance perspective, Dhofar Generating Company (DGC) maintained close coordination with all relevant authorities, including Civil Defense and the Environmental Authority, throughout the year to ensure full compliance with applicable government and corporate HSE requirements. All required health, safety, and environmental permits remained valid and compliant during the reporting period, reinforcing the Company's continued adherence to regulatory obligations and approved operational standards.

Overall, the company HSSE performance in 2025 reflects a strong commitment to protecting people and assets. Through disciplined governance, proactive leadership, and continuous improvement, the Company continues to maintain a safe, compliant, and resilient operating environment, supporting long-term operational reliability and stakeholder confidence.

Certifications in Occupational Health and Safety:

ISO 45001: Occupational Health and Safety Management System – Ensures a robust framework for worker safety.

ISO 9001: Quality Management System – Reflects operational excellence and consistent service delivery.

ISO 14001: Environmental Management System – Promotes sustainable and eco-friendly practices.

The company OHSMS provides 100% coverage for both employees and contractors working under its operational control, ensuring that all safety protocols and standards are extended to DGC-controlled sites.

Dhofar Generating Company (DGC) continued to reinforce compliance with its Health, Safety, Security, and Environment

policies through structured recognition and reward programs that promote proactive safety behavior. These programs encourage the reporting of near-misses and unsafe acts or conditions via the Synergy System App, which serves as the Company's integrated HSSE management and performance monitoring platform. The system enables real-time tracking of key HSSE indicators



and supports timely corrective and preventive actions. Together with a zero-tolerance approach to safety violations, these measures have played a critical role in sustaining a strong and positive safety culture across the organization.

All employees, contractors, subcontractors, vendors, suppliers, and visitors are required to comply with DGC's HSSE standards. To ensure full adherence, the Company provides comprehensive safety inductions, task-specific training, and ongoing awareness programs, reinforcing accountability and consistent application of safety requirements

across all activities.

During the reporting period, DGC maintained a strong compliance record, with no significant HSE non-conformances reported in 2025. The Company is proud to report that it achieved more than ten consecutive years without a Lost Time Injury (LTI), recording 2.9 million LTI-free man-hours since the commencement of operations. This milestone reflects the effectiveness of DGC's HSSE management systems, leadership commitment, and the active participation of its workforce in maintaining a safe and healthy working environment.

Fatalities: ZERO	High-Consequence Injuries (Excluding Fatalities): ZERO	Recordable Injuries: ZERO
Main Types of Injuries: ZERO	Total Hours Worked: 2,914,977 (as of December 2025)	

Our Integrated Management System (IMS) aligns with international standards and legal requirements to continuously enhance OHS practices, mitigate risks, and ensure contractor compliance.

DGC continued to operate its Integrated Management System (IMS) in alignment with applicable international standards and legal requirements, supporting the continuous improvement of occupational health and safety practices, effective risk mitigation, and contractor compliance. The IMS provides a structured framework for managing HSSE risks, monitoring performance, and reinforcing accountability across all operations.

DGC maintained a comprehensive Occupational Health and Safety (OHS) training program, covering safety inductions, role-specific and hazard-focused training, and refresher sessions for employees and contractors working in high-risk areas. Emergency preparedness, first aid response, and personal protective equipment (PPE) training remained core elements of the

Company's safety program. In addition, incentive and recognition initiatives continued to promote proactive safety behaviors, including the reporting of near-misses and unsafe conditions in line with HSSE policy requirements.

Beyond occupational health, DGC continued to support employee well-being through non-occupational medical services, including annual health assessments, health awareness initiatives, and wellness activities. The Company also remained attentive to employee mental well-being by facilitating access to support mechanisms and promoting a balanced and supportive work environment.

Through these integrated measures, DGC reaffirmed its commitment to maintaining strong safety principles, addressing complacency, and continuously improving HSSE performance. The Company remains focused on safeguarding the health and well-being of its employees, contractors, and stakeholders while achieving its long-term HSE objectives and operational excellence.



Community Engagement:

DGC persisted in strengthening its role as a responsible corporate citizen by actively engaging with local communities and implementing targeted Corporate Social Responsibility (CSR) initiatives. The Company's community engagement efforts focused on healthcare support, education, youth development, environmental stewardship, and social welfare, reflecting its commitment to creating shared value beyond power generation.

DGC supported public healthcare services through blood donation campaigns conducted in collaboration with Sultan Qaboos Hospital and the Ministry of Health, with strong participation from employees and contractors. In addition, the Company provided three medical devices to Sultan Qaboos Hospital's center for Cardiac Medicine and Surgery to enhance healthcare service quality and capacity within the Dhofar Governorate.

In the area of education and youth development, DGC contributed to higher education by donating chemical laboratory equipment to the University of Technology and Applied Sciences Salalah, supporting practical learning and academic

development. The Company also hosted educational site visits for more than 4 colleges and universities across Dhofar area, providing hands-on exposure to power generation operations. Furthermore, DGC offered internship and summer training opportunities to students from colleges and universities, supporting skills development and future workforce readiness.

As part of its ongoing social welfare commitment, DGC allocated approximately 20% of its annual CSR budget to the Public Authority for Charitable Activities, supporting community development initiatives and assistance programs for vulnerable groups in accordance with regulatory requirements.

All community engagement initiatives implemented in 2025 were aligned with Oman Vision 2040 and delivered in collaboration with key stakeholders, including government entities, educational institutions, and the Company's Operations and Maintenance partner NOMAC. Through these efforts, DGC continued to deliver positive social impact, strengthen stakeholder relationships, and contribute to sustainable development within the Dhofar Governorate.

Governance



At DGC strong corporate governance remains a fundamental pillar supporting the Company's long-term performance, resilience, and sustainability. Guided by the principles of transparency, accountability, integrity, and ethical leadership, DGC's governance framework continues to align with applicable regulatory requirements in the Sultanate of Oman and recognized international best practices.

In 2025, the Company maintained a strong focus on reinforcing its governance systems to ensure ongoing compliance, effective risk management, and sustained stakeholder confidence. Governance priorities during the year included the continued application

Board of Directors:

We continue to uphold strong governance practices through an effective and well-structured Board of Directors. During the reporting period, the Board comprised seven non-executive directors, including four non-independent directors and three independent directors, ensuring a balanced composition that supports objective oversight and independent judgment.

The Board members collectively bring extensive experience in the energy sector, corporate governance, and strategic management, supported by academic and professional backgrounds in administration,

of conflict-of-interest controls, the effective operation of whistleblowing and reporting mechanisms, and the strengthening of business continuity and resilience planning. These measures support sound decision-making, protect stakeholder interests, and ensure the continuity and integrity of business operations.

DGC's governance framework plays a critical role in supporting responsible business conduct, enhancing oversight, and enabling the Company to deliver sustainable value while fulfilling its responsibilities as a key participant in Oman's energy sector.

management, finance, accounting, and engineering. This diverse combination of expertise enables the Board to provide effective strategic direction, oversee management performance, and guide the Company's long-term growth and sustainability objectives.

Through regular meetings, active committee oversight, and a strong governance framework, the Board continued to play a vital role in safeguarding the Company's interests, strengthening accountability, and supporting DGC's commitment to sustainable and responsible business practices.

The current Board members are as follows:

Name of director	Position	Category
Mr. Omar Al Hassan	Chairman	Non-Independent
Mr. Ahmed Sulaiman	Deputy Chairman	Non-Independent
Mr. Borker Parasram	Member	Non-Independent
Mr. Ahsen Saeed	Member	Non-Independent
Mr. Said Safrar	Member	Independent
Mr. Mubarak Al Habsi	Member	Independent
Mr. Abdulrahman Al Kulaibi	Member	Independent

This leadership team ensures that Dhofar Generating Company remains committed to operational excellence, ethical governance, and sustainable business practices.



Board committees:

The Board Committees play a crucial role in supporting the Board of Directors in fulfilling its responsibilities and ensuring sound corporate governance. Through focused oversight and expert review, the Committees enhance transparency, accountability, and effective decision-making in line with regulatory requirements and best practices.

Audit & Risk Committee (ARC)	Nomination and Remuneration Committee (NRC)
The Audit & Risk Committee assists the Board in overseeing the company's risk management, compliance, policies, procedures, and financial integrity. The committee ensures that financial statements are prepared in accordance with International Financial Reporting Standards (IFRS) and the disclosure requirements of the Financial Service Authority (FSA). Terms of Reference: • Access to required information and/or presence of employees as necessary. • Ensuring an adequate control environment and overseeing the issuance of financial statements to stakeholders. • Acting as a communication channel between auditors, management, and the Board.	The NRC supports the Board in selecting and nominating directors with the necessary skills and expertise. It also assists in identifying appropriate executives for the management team and ensures a clear succession plan for key leadership roles. The committee convenes at least twice annually. Terms of Reference: • Ensuring nominated directors possess the defined skills and qualifications as per the Code. • Establishing and maintaining a succession strategy for directors and executive management.
Mr. Said Safrar (Chairman) Mr. Abdulrahman Al Kulaibi (Member) Mr. Ahsen Saeed (Member)	Mr. Ahmad Sulaiman (Chairman) Mr. Omar Al Hassan (Member) Mr. Mubarak Al Habsi (Member)

These committees reflect our commitment to upholding transparency, accountability, and governance standards in all aspects of our operations. For more information about board nomination processes, attendance records, and other relevant details, please refer to our Corporate Governance Report. This report provides a comprehensive overview of the Board's activities, responsibilities, and adherence to governance best practices.

Corporate governance:

At DGC remains deeply committed to upholding the highest standards of corporate governance. The Company's business principles and standards of corporate conduct form the foundation of its operations and are embedded across the leadership, management, and daily activities of the Board of Directors, executive management, and employees.

DGC's corporate governance philosophy is aligned with the applicable Code of Corporate Governance and is designed to guide the effective and responsible management of the Company

while fulfilling its obligations to shareholders and all other stakeholders. Through the application of robust governance practices, the Company promotes transparency, accountability, and integrity across all areas of its operations.

These principles reflect DGC’s commitment to ethical conduct and responsible leadership and serve as a cornerstone for building stakeholder trust and supporting sustainable long-term growth. This report provides a comprehensive overview of the Board’s roles, activities, and oversight responsibilities, demonstrating the Company’s adherence to governance best practices and regulatory expectations.

Code of Business Conduct and Ethics:

The company is firmly committed to upholding the highest standards of ethical conduct and corporate integrity. As part of this commitment, the Company has adopted

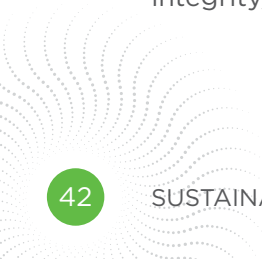
a comprehensive Code of Business Conduct and Ethics, which applies to all employees as a mandatory condition of employment and serves as a guiding framework for ethical behavior and decision-making across all levels of the organization.

The Code reinforces DGC’s commitment to conducting business responsibly, transparently, and in compliance with applicable laws and regulations. It addresses key principles that are fundamental to the Company’s operations and stakeholder relationships, ensuring that employees act with integrity, accountability, and professionalism in all business activities.

Through the implementation of this Code, DGC continues to strengthen its ethical culture, promote responsible governance, and maintain the trust and confidence of its shareholders, partners, regulators, and other stakeholders.

Compliance: Adherence to all applicable laws, rules, regulations, and this Code.	Conflicts of Interest: Avoidance of conflicts of interest and proper handling of corporate opportunities.	Transparency: Ensuring the quality and accuracy of public disclosures.
Asset Protection: Safeguarding and ensuring the appropriate use of company assets.	Confidentiality: Protecting confidential and proprietary information.	Insider Trading: Prohibiting the misuse of insider information
Fair Practices: Promoting fair dealing in all interactions.	Government Interaction: Upholding ethical standards when interacting with government entities.	Environment, Health, and Safety: Committing to environmental stewardship and prioritizing health and safety.
Respect: Fostering mutual respect and professionalism among all employees.		

This Code reflects our unwavering commitment to ethical practices and our responsibility to uphold the trust of our stakeholders. It underscores our dedication to fostering a culture of integrity, accountability, and respect.





Compliance:

The company is firmly committed to full compliance with all applicable regulatory requirements and to maintaining the highest standards of corporate governance and transparency. Since its listing on the Muscat Stock Exchange (MSX) on 5 September 2018, the Company has consistently demonstrated regulatory excellence and a strong culture of compliance.

Throughout this period, no penalties, sanctions, or regulatory actions have been imposed on the Company by the Financial Services Authority (FSA), the Muscat Stock Exchange (MSX), or any other statutory authority in relation to capital markets matters. This record underscores the effectiveness of the Company's governance framework, internal controls, and compliance processes.

Dhofar Generating Company's sustained compliance performance reflects its diligent approach to regulatory adherence, transparency, and ethical governance, reinforcing stakeholder confidence and supporting the Company's long-term stability and sustainable growth.

Whistleblowing:

We uphold a strict policy for reporting concerns related to business misconduct, ensuring that whistleblowers can raise issues securely and confidentially. To facilitate this, we provide various reporting channels. These channels are designed to provide stakeholders with accessible and secure ways to report concerns.

Whistleblowers can report a wide range of concerns, including ethical violations, fraud, corruption, financial irregularities, environmental or social misconduct, health and safety breaches, or any other actions that violate company policies or legal requirements. We also offer the option for whistleblowers to remain anonymous, ensuring that their identities are kept confidential throughout the process. All reports are handled with the utmost confidentiality to protect whistleblowers

from any form of exposure. Once a concern is reported, a designated team will conduct an initial review to determine the validity and scope of the complaint. If necessary, a thorough investigation is carried out by a dedicated team to ensure the issue is fully understood and addressed.

DGC has strong protections in place to prevent retaliation against whistleblowers. Our policy explicitly prohibits any form of retaliation, harassment, or discrimination against individuals who report concerns in good faith. Mechanisms are in place to ensure that whistleblowers are protected from any adverse actions as a result of raising their concerns.

The outcome of investigations is communicated to the whistleblower, if their identity is known, and corrective actions are taken where necessary. Significant findings are escalated to senior management or the Board, depending on the nature of the concern.

To promote awareness of our whistleblower policy, we conduct regular communications to ensure employees and stakeholders understand the reporting channels and the importance of maintaining integrity within the organization.

Conflicts of Interest:

Dhofar Generating Company SAOG (DGC) remains firmly committed to upholding the highest standards of corporate governance by ensuring impartiality, integrity, and transparency in all decision-making processes. Central to this commitment is the effective prevention, disclosure, and management of conflicts of interest, in full alignment with the Code of Corporate Governance issued by the Financial Services Authority (FSA) of the Sultanate of Oman and other applicable regulatory requirements.

Our Board of Directors is steadfast in its adherence to these governance principles, implementing robust mechanisms to identify, disclose, and mitigate conflicts of interest. This ensures that all decisions are made in the best interest of the company and its

stakeholders.

The Company has established clear policies and procedures that require members of the Board of Directors, executive management, and employees to proactively identify and disclose any actual, potential, or perceived conflicts of interest.

These disclosures are reviewed through defined governance channels to ensure appropriate assessment, documentation, and mitigation measures are implemented in a timely and transparent manner.

DGC's Board of Directors plays a pivotal role in overseeing conflicts of interest management by enforcing strict governance controls, including recusal from discussions and decision-making where conflicts may

arise, independent review mechanisms, and continuous monitoring of related-party transactions. These measures ensure that decisions are made objectively, free from undue influence, and solely in the best interests of the Company and its stakeholders.

Through regular governance reviews, internal controls, and adherence to ethical standards, DGC reinforces a culture of accountability and responsible leadership. This structured approach to managing conflicts of interest enhances transparency, safeguards shareholder value, and strengthens stakeholder trust, while supporting the Company's long-term sustainability and alignment with international governance best practices.

Key Measures for Managing Conflicts of Interest

Internal Policies and Procedures	Mandatory Disclosure	Independent Oversight	Regular Monitoring
DGC has established comprehensive internal policies that define conflicts of interest and outline detailed procedures for their disclosure and management. These policies guide directors, senior management, and employees in identifying potential conflicts and taking appropriate actions.	All directors and senior management are required to disclose any personal, professional, or financial interests that may conflict with their duties to the company. This practice ensures transparency and helps safeguard the integrity of decision-making processes.	Potential conflicts of interest are reviewed by independent board members or dedicated committees to maintain objectivity and impartiality in the evaluation and resolution of such matters.	Periodic reviews of business practices are conducted to identify emerging conflicts of interest, ensuring the company remains proactive in addressing governance risks.

DGC has implemented detailed disclosure practices to ensure stakeholders are well-informed about potential conflicts of interest:



Cross-Board Membership

Directors holding positions on multiple boards must disclose these affiliations through the company's annual reports and corporate governance reports, ensuring transparency about potential overlaps.

Cross-Shareholding with Suppliers or Stakeholders

Any cross-shareholdings involving the company or its directors with suppliers or other stakeholders are disclosed in financial statements and regulatory filings. These disclosures detail the nature, extent, and implications of such relationships.

Controlling Shareholders

DGC provides clear information on its shareholding structure, highlighting the presence and influence of controlling shareholders. Material transactions involving such shareholders are disclosed to ensure impartiality in business dealings.

Related Parties and Transactions

Adhering to IAS 24 standards, DGC identifies all related parties, their relationships, and any transactions conducted with them. Detailed information, including transaction amounts, terms, and outstanding balances, is disclosed in financial statements and corporate filings.

By adhering to these stringent governance practices, DGC fosters transparency, accountability, and stakeholder trust, ensuring that potential conflicts of interest are addressed proactively and ethically.

Grievance and Feedback Mechanisms:

We are committed to fostering a culture of transparency, accountability, and continuous improvement through robust grievance and feedback mechanisms. These mechanisms ensure that stakeholders, including employees, regulators, suppliers, and community members can voice their concerns in a safe, accessible, and confidential manner.

Our grievance handling process is structured to ensure that all concerns are addressed promptly and effectively. Once a grievance is submitted, it is acknowledged within a specified timeframe. A dedicated grievance resolution team then investigates the reported issues thoroughly. We ensure that grievances are resolved within reasonable timelines, and that the complainant is informed of the resolution or decision in a transparent and respectful manner.

We take a comprehensive approach to investigating grievances by assigning a

specialized team to uncover the root causes of the reported issues and assess their consequences. The team evaluates the extent of the negative impacts and recommends corrective actions. We then implement targeted resolutions to address identified issues and take preventive measures to avoid similar occurrences in the future.

Stakeholder engagement is a crucial component of our grievance process. We believe in the importance of open dialogue and collaboration, which allows us to involve affected stakeholders in understanding their concerns and co-developing solutions. This process fosters trust and ensures alignment with stakeholder expectations. Confidentiality and protection are key priorities at DGC, and we ensure that identities and concerns are kept strictly confidential to encourage full participation. Additionally, we have a non-retaliation policy to protect complainants from any form of retaliation or discrimination.

In cases where grievances are not resolved through standard procedures, there is an escalation process in place. Unresolved grievances can be elevated to higher management for further review, and in critical cases, issues may be directed to relevant external authorities. This ensures that all concerns are given proper attention and handled appropriately.

DGC also ensures continuous improvement and accountability by tracking and reporting grievances. We maintain a central database to record grievances, categorized by type and resolution status, and we provide transparency by including grievance statistics in our sustainability reports. This includes data on the number of grievances

received, resolved, and pending.

Regular feedback from stakeholders is essential to assess and enhance our grievance mechanisms. We conduct periodic surveys to gather feedback and identify areas for improvement. Insights from these surveys are used to refine our processes and align them with best practices, ensuring that we continue to address stakeholder concerns effectively.

By implementing these comprehensive mechanisms, DGC demonstrates its commitment to addressing stakeholder concerns, fostering accountability, and building trust across its operations.

Risk Management:

DGC effective risk management is a core element of the Company's governance framework and is integral to sustaining reliable operations, safeguarding assets, and ensuring long-term financial stability. The Company adopts a structured and proactive approach to identifying, assessing, and mitigating strategic, operational, financial, regulatory, and environmental risks.

Risks are managed through the implementation of robust contractual arrangements, comprehensive internal controls, and ongoing monitoring mechanisms, in alignment with applicable regulatory requirements and international best practices. This disciplined approach enables DGC to enhance operational resilience, maintain business continuity, and support informed decision-making, while protecting stakeholder interests and supporting sustainable value creation.

Operational Risks:

We proactively manage its operational risks to ensure the continuity, reliability, and financial stability of its power generation activities. The Company's primary operational risks include potential equipment breakdowns, accidental damage, and the risk of payment default

by the offtaker. These risks are addressed through a robust risk mitigation framework supported by contractual safeguards and best international practices.

A key risk mitigation measure is the Operations and Maintenance (O&M) Agreement, under which operational and maintenance risks have been effectively transferred to the appointed Operator since 2015. Through this arrangement, the Operator has consistently achieved near-perfect operational reliability by applying predictive, proactive, and preventive maintenance strategies in line with global power sector standards. This approach enhances asset integrity, minimizes unplanned outages, and ensures sustained operational performance.

By implementing structured contractual arrangements and disciplined operational controls, DGC continues to strengthen its risk resilience, protect shareholder value, and maintain reliable power supply in support of national energy security and long-term sustainability.

Financial Risks:

Off-Taker Obligations: The financial obligations of Nama Power and Water Procurement Company (PWP) are secured



under the Power Purchase Agreement (PPA), which protects the Company against inflation and exchange rate fluctuations between the Omani Rial and the US Dollar.

Fuel Reserve Account (FRA): To address potential delays or shortfalls in Nama PWP's fuel revenue payments, the Company maintains an FRA of USD 8.1 million through a combination of corporate guarantees, letters of credit, and. This ensures uninterrupted payments under the Natural Gas Supply Agreement (NGSA).

Interest Rate Management:

- The Dollar-denominated portion of the Company's long-term loan is hedged through interest rate swaps.
- For Omani Riyal-denominated loans, a structured mechanism allows interest rate resets with caps, ensuring cash flow stability during the PPA term. Any increase in interest expense is deferred through the Term Out Repayment clause, maintaining consistent debt service payments. The most recent reset in July 2025 resulted in a rate of 5.59%, with no immediate impact on cash flows.



Insurance Coverage:

The Company has comprehensive insurance policies to protect against property damage, business interruptions, public liability, and risks such as sabotage and terrorism.

Reliability and Profitability:

Under the PPA, the reliability of the power plant directly impacts profitability. The Operator's stringent maintenance practices ensure optimal plant performance and minimal heat rate loss, with limited impact from the load factor.

Continuity and Resilience:

Long-term agreements with top-tier service providers and government entities, along with periodic risk analyses, bolster the Company's ability to maintain operational continuity with minimal disruptions.

By maintaining a proactive approach to risk management, Dhofar Generating Company ensures the stability of its operations, fulfills its financial obligations, and upholds stakeholder confidence. The management remains committed to identifying and mitigating risks to safeguard the Company's long-term sustainability.

Appendix





GRI Standard	Disclosure	Location	Omission			MSX ESG Disclosure Metric
			Requirement(s) Omitted	Reason	Explanation	
General Disclosures						
GRI 2: General Disclosures 2021	2-1 Organizational details	8-11.				
	2-2 Entities included in the organization’s sustainability reporting	7				
	2-3 Reporting period, frequency and contact point	7				G7 and G8
	2-4 Restatements of information	7				
	2-5 External assurance	7				G9
	2-6 Activities, value chain and other business relationships	8-11				
	2-7 Employees	20-23				S5
	2-8 Workers who are not employees	20-23				
	2-9 Governance structure and composition	27				G1 and G2
	2-10 Nomination and selection of the highest governance body	27-28				
	2-11 Chair of the highest governance body	27				
	2-12 Role of the highest governance body in overseeing the management of impacts	27-28				E8 AND E9
	2-13 Delegation of responsibility for managing impacts	27-28				

GRI Standard	Disclosure	Location	Omission			MSX ESG Disclosure Metric
			Requirement(s) Omitted	Reason	Explanation	
GRI 2: General Disclosures 2021 continued	2-14 Role of the highest governance body in sustainability reporting	13				
	2-15 Conflicts of interest	31				
	2-16 Communication of critical concerns	30				
	2-17 Collective knowledge of the highest governance body	27-28				
	2-18 Evaluation of the performance of the highest governance body	27-28				
	2-19 Remuneration policies	27-28				S2
	2-20 Process to determine remuneration	27-28				
	2-21 Annual total compensation ratio	27-28				S1
	2-22 Statement on sustainable development strategy	4-6				
	2-23 Policy commitments	13				
	2-24 Embedding policy commitments	13				
	2-25 Processes to remediate negative impacts	30				
	2-26 Mechanisms for seeking advice and raising concerns	32				



GRI Standard	Disclosure	Location	Omission			MSX ESG Disclosure Metric
			Requirement(s) Omitted	Reason	Explanation	
GRI 2: General Disclosures 2021 continued	2-27 Compliance with laws and regulations	30				
	2-28 Membership associations	11				
	2-29 Approach to stakeholder engagement	14				
	2-30 Collective bargaining agreements	NA				
Material Topics						
GRI 3: Material Topics 2021	3-1 Process to determine material topics	14				G8
	3-2 List of material topics	14				
Energy Usage						
GRI 3: Material Topics 2021	3-3 Management of material topics	16-17				E3, E4 AND E5
GRI 302: Energy 2016	Disclosure 302-1 Energy consumption within the organization	16-17				
	Disclosure 302-2 Energy consumption outside the organization	16-17				
	Disclosure 302-3 Energy intensity	16-17				
GHG Emissions						
GRI 3: Material Topics 2021	3-3 Management of material topics	17-18				E1,E2, AND E7
GRI 305: Emissions 2016	Disclosure 305-1 Direct (Scope 1) GHG Emissions	17-18				
	Disclosure 305-2 Energy indirect (Scope 2) GHG emissions	17-18				

GRI Standard	Disclosure	Location	Omission			MSX ESG Disclosure Metric
			Requirement(s) Omitted	Reason	Explanation	
Occupational Health and Safety						
GRI 3: Material Topics 2021	3-3 Management of material topics	24-25				S7 and S8
GRI 403: Occupational Health and Safety 2018	Disclosure 403-1 Occupational health and safety management system	24-25				
	Disclosure 403-2 Hazard identification, risk assessment, and incident investigation	24-25				
	Disclosure 403-3 Occupational health services	24-25				
	Disclosure 403-4 Worker participation, consultation, and communication on occupational health and safety	24-25				
	Disclosure 403-5 Worker training on occupational health and safety	24-25				
	Disclosure 403-6 Promotion of worker health	24-25				
	Disclosure 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	24-25				
	Disclosure 403-8 Workers covered by an occupational health and safety management system	24-25				



GRI Standard	Disclosure	Location	Omission			MSX ESG Disclosure Metric
			Requirement(s) Omitted	Reason	Explanation	
GRI 403: Occupational Health and Safety 2018 continued	Disclosure 403-9 Work-related injuries	24-25				S7 and S8
	Disclosure 403-10 Work-related ill health	24-25				
Diversity, Equity and Inclusion						
GRI 3: Material Topics 2021	3-3 Management of material topics	20-23				S2,S3, S4,S5 AND S6
GRI 405: Diversity and Equal Opportunity 2016	Disclosure 405-1 Diversity of governance bodies and employees	20-23				
	Optional: Disclosure 405-2 Ratio of basic salary and remuneration of women to men					
Community Engagement						
GRI 3: Material Topics 2021	3-3 Management of material topics	25-26				S11
GRI 413: Local Communities 2016	Disclosure 413-1 Operations with local community engagement, impact assessments, and development programs	25-26				
	Disclosure 413-2 Operations with significant actual and potential negative impacts on local communities	25-26				
Corporate Governance						
GRI 3: Material Topics 2021	3-3 Management of material topics	29-33				
Risk management						
GRI 3: Material Topics 2021	3-3 Management of material topics	33-34				

S1. CEO Pay Ratio		
S1.1)	Ratio: CEO total compensation to median Full Time Equivalent (FTE) total compensation	1.89 : 1
S1.2)	Does your company report this metric in regulatory filings?	Yes
S2. Gender Pay Ratio		
S2.1)	Ratio: Median male compensation to median female compensation	-
S3. Employee Turnover		
S3.1)	Percentage: Year-over-year change for full-time employees	0%
S3.2)	Percentage: Year-over-year change for part-time employees	0%
S3.3)	Percentage: Year-over-year change for contractors/consultants	0%
S4. Gender Diversity		
S4.1)	Percentage: Total enterprise headcount held by men and women	100%
S4.2)	Percentage: Entry- and mid-level positions held by men and women	100%
S4.3)	Percentage: Senior- and executive-level positions held by men and women	100%
S5. Temporary Worker Ratio		
S5.1)	Percentage: Total enterprise headcount held by part-time employees	0%
S5.2)	Percentage: Total enterprise headcount held by contractors and/or consultants	87%
S6. Non-Discrimination		
S6.1)	Does your company follow non-discrimination policy?	Yes
S7. Injury Rate		
S7.1)	Percentage: Frequency of injury events relative to total workforce time	Yes
S8. Global Health & Safety		
S8.1)	Does your company follow an occupational health and/or global health & safety policy?	Yes
S9. Child & Forced Labor		
S9.1)	Does your company follow a child and/or forced labor policy?	N/A
S9.2)	If yes, does your child and/or forced labor policy also cover suppliers and vendors?	N/A
S10. Human Rights		
S10.1)	Does your company follow a human rights policy?	Yes
S10.2)	If yes, does your human rights policy also cover suppliers and vendors?	Yes
S11. Community Investment		
S11.1)	Company investment in the community (including philanthropic donations)?	Yes
	The percentage of the amount invested in the community of the company's pre-tax profit.	2.88%
E1. GHG Emissions		
E1.1)	Total amount in CO2 equivalents, for Scope 1 in metric tons	1,460,300.14
E1.2)	Total amount, in CO2 equivalents, for Scope 2 in metric tons	47,346.70
E1.3)	Total amount, in CO2 equivalents, for Scope 3 in metric tons	140.26
E2. Emissions Intensity		
E2.1)	Total GHG emissions per output scaling factor	0.45
E2.2)	Total non-GHG emissions per output scaling factor	-



E3. Energy Usage	
E3.1) Total amount of energy directly consumed megawatt/hour	87,056.40
E3.2) Total amount of energy indirectly consumed megawatt/hour	-
E4. Energy Intensity	
E4.1) Total direct energy usage per output scaling factor	-
E5. Energy Mix	
E5.1) Percentage: Energy usage by generation type	100%
E6. Water Usage	
E6.1) Total amount of water consumed annually in cubic meter units (m3) (2025)	249,109.73 m ³
E6.2) Total amount of water reclaimed annually in cubic meter units (m3)	0
E7. Environmental Operations	
E7.1) Does your company follow a formal Environmental Policy?	Yes
E7.2) Does your company follow specific waste, water, energy, and/or recycling policies?	Yes
E7.3) Does your company use a recognized energy management system?	Yes
E8. Environmental Oversight	
E8.1) Does your Management Team oversee and/or manage sustainability issues?	Yes
E9. Environmental Oversight	
E9.1) Does your Board oversee and/or manage sustainability issues?	Yes
E10. Climate Risk Mitigation	
E10.1) Total amount in OMR invested, annually, in climate-related infrastructure, resilience, and product development including R&D	-
G1. Board Diversity	
G1.1) Percentage: Total board seats occupied by men and women	100%
G1.2) Percentage: Committee chairs occupied by men and women	100%
G2. Board Independence	
G2.1) Does company prohibit CEO from serving as board chair?	Yes
G2.2) Percentage: Total board seats occupied by independent board members	42.8%
G3. Incentivized Pay	
G3.1) Are executives formally incentivized to perform on sustainability?	Yes
G4. Supplier Code of Conduct	
G4.1) Are your vendors or suppliers required to follow a Code of Conduct?	Yes
G4.2) If yes, what percentage of your suppliers have formally certified their compliance with the code?	100%
G5. Ethics & Prevention of Corruption	
G5.1) Does your company follow an Ethics and/or Prevention of Corruption policy?	Yes
G5.2) If yes, what percentage of your workforce has formally certified its compliance with the policy?	100%
G6. Data Privacy	
G6.1) Does your company follow a Data Privacy policy?	Yes
G6.2) Has your company taken steps to comply with GDPR rules?	Yes
G6.3) Has your company taken steps to comply with Oman Personal Data Protection Law rules?"	Yes

G7. Sustainability Reporting	
G7.1) Does your company publish a sustainability report?	Yes
G7.2) Is sustainability data included in your regulatory filings?	Yes
G8. Disclosure Practices	
G8.1) Does your company follow reporting framework?	Yes
G8.2) Does your company focus on specific UN Sustainable Development Goals (SDGs)?	Yes
G8.3) Does your company set targets and report progress on the UN SDGs?	No
G9. External Assurance	
G9.1) Are your sustainability disclosures assured or verified by a third-party firm?	No