

# GRI content index

Statement of use	Tanmiah has reported in accordance with the GRI Standards for the period January 2024 to December 2024.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard (s)	GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.	Applicable SASB Material Topics (Food & Beverage Industry - Meat, Poultry & Dairy)
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION		
GENERAL DISCLOSURES							
GRI 2: General Disclosures 2021	2-1 Organizational details	Our Philosophy (pg 12), Our Strategic Sustainability Focus (pg 15)	A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.				
	2-2 Entities included in the organization's sustainability reporting	About this report (pg 3),					
	2-3 Reporting period, frequency and contact point	About this report (pg 3),					
	2-4 Restatements of information	About this report (pg 3),					
	2-5 External assurance	About this report (pg 3),					
	2-6 Activities, value chain and other business relationships	Who are We? (pg 7), Materiality Assessment (pg 13), Our Strategic Sustainability Focus (pg 15)					
	2-7 Employees	Our Team Members (pg 40)					
	2-8 Workers who are not employees	Creating a Safe Work Environment (pg 47)					
	2-9 Governance structure and composition	Our Balanced Leadership (pg 22)					
	2-10 Nomination and selection of the highest governance body	Our Balanced Leadership (pg 22)					
	2-11 Chair of the highest governance body	Our Balanced Leadership (pg 22)					
	2-12 Role of the highest governance body in overseeing the management of impacts	Board Committees and Leadership Roles (pg 24), Risk Management (pg 27), Sustainability Management Approach (pg 31)					
	2-13 Delegation of responsibility for managing impacts	Board Committees and Leadership Roles (pg 24), Our Balanced Leadership (pg 22), Risk Management (pg 27), Sustainability Management Approach (pg 31)					
	2-14 Role of the highest governance body in sustainability reporting	Message from our Chairman (pg 4), Message from our CEO (pg 5), Managing our Sustainability Matters (pg 26)					
	2-15 Conflicts of interest	Our Balanced Leadership (pg 22)					

## GENERAL DISCLOSURES

GRI 2: General Disclosures 2021	2-16 Communication of critical concerns	2-16 Communication of critical concerns					
	2-17 Collective knowledge of the highest governance body	2-17 Collective knowledge of the highest governance body					
	2-18 Evaluation of the performance of the highest governance body	2-18 Evaluation of the performance of the highest governance body					
	2-19 Remuneration policies	2-19 Remuneration policies					
	2-20 Process to determine remuneration	2-20 Process to determine remuneration					
	2-21 Annual total compensation ratio	2-21 Annual total compensation ratio					
	2-22 Statement on sustainable development strategy	2-22 Statement on sustainable development strategy					
	2-24 Embedding policy commitments	2-24 Embedding policy commitments					
	2-25 Processes to remediate negative impacts	2-25 Processes to remediate negative impacts					
	2-26 Mechanisms for seeking advice and raising	2-26 Mechanisms for seeking advice and raising					
	2-27 Compliance with laws and regulations	2-27 Compliance with laws and regulations					
	2-28 Membership associations	2-28 Membership associations					
	2-29 Approach to stakeholder engagement	2-29 Approach to stakeholder engagement					
	2-30 Collective bargaining agreements	2-30 Collective bargaining agreements		Legal prohibitions	Collective bargaining is illegal in Saudi Arabia		

## MATERIAL TOPICS

GRI 3: Material Topics 2021	3-1 Process to determine material topics	Our Strategic Sustainability Focus (pg 15)	A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.				
	3-2 List of material topics	Our Strategic Sustainability Focus (pg 15)					

## EMISSIONS

GRI 3: Material Topics 2021	3-3 Management of material topics	Climate Action and Energy Efficiency (pg 68)				13.1.1	GHG Emissions and Energy Management
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG Emissions	Climate Action and Energy Efficiency (pg 68)				13.1.2	
	305-2 Energy indirect (Scope 2) GHG emissions	Climate Action and Energy Efficiency (pg 68)				13.1.3	
	305-3 Other indirect (Scope 3) GHG emissions			Information unavailable/incomplete	Tanmiah has not begun assessing Scope 3 emissions.		
	305-4 GHG emissions intensity	Climate Action and Energy Efficiency (pg 68)				13.1.5	
	305-5 Reduction of GHG emissions	Climate Action and Energy Efficiency (pg 68)				13.1.6	
	305-6 Emissions of ozone-depleting substances (ODS)	Climate Action and Energy Efficiency (pg 68)		Not applicable	Tanmiah does not account for these emissions.		
	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	Climate Action and Energy Efficiency (pg 68)		Not applicable			

## Soil Health

<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Moringa Feed Innovation and Land Reclamation (pg 63)				13.5.1	
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## Pesticide Use

<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Moringa Feed Innovation and Land Reclamation (pg 63)				13.6.1	
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## Water and Effluents

<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Sustainable Water Stewardship (pg 70)				13.7.1	Water & Wastewater Management
<b>GRI 303: Water and Effluents 2018</b>	303-1 Interactions with water as a shared resource					13.7.2	
	303-2 Management of water discharge-related impacts					13.7.3	
	303-3 Water withdrawal					13.7.4	
	303-4 Water discharge					13.7.5	
	303-5 Water consumption					13.7.6	

## Waste

<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Circular Waste Approach (pg 72)				13.8.1	
<b>GRI 306: Waste 2020</b>	306-1 Waste generation and significant waste-related impacts					13.8.2	
	Disclosure 306-2 Management of significant waste-related impacts					13.8.3	
	306-3 Waste generated					13.8.4	
	306-4 Waste diverted from disposal					13.8.5	
	306-5 Waste directed to disposal					13.8.6	

## Food Security

<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Food Security (pg 64)				13.9.1	
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## Food Safety

<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Food Safety (pg 59)				13.10.1	Product Quality and Safety
<b>GRI 416: Customer Health and Safety 2016</b>	416-1 Assessment of the health and safety impacts of product and service categories					13.10.2	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services					13.10.3	

### Animal Health and Welfare

<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Prioritizing Animal Welfare (pg 54)				13.11.1	
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### Non-discrimination and equal opportunity

<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Our Team Members (pg 40)				13.15.1	
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1 Diversity of governance bodies and employees					13.15.2	
	405-2 Ratio of basic salary and remuneration of women to men					13.15.3	
	406-1 Incidents of discrimination and corrective actions taken					13.15.4	
		Our Team Members (pg 40), Empowering Growth (pg 44)					

### Forced or compulsory labor

<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Respect for Human Rights (pg 29)				13.16.1	
<b>GRI 409: Forced or Compulsory Labor 2016</b>	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor					13.16.2	

### Child labor

<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Respect for Human Rights (pg 29)				13.17.1	
<b>GRI 408: Child Labor 2016</b>	408-1 Operations and suppliers at significant risk for incidents of child labor					13.17.2	

### Occupational health and safety

<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Creating a Safe Work Environment (pg 47)				13.19.1	Employee Health & Safety
<b>GRI 403: Occupational Health and Safety 2018</b>	403-1 Occupational health and safety management system					13.19.2	
	403-2 Hazard identification, risk assessment, and incident investigation					13.19.3	
	403-3 Occupational health services					13.19.4	
	403-4 Worker participation, consultation, and communication on occupational health and safety					13.19.5	
	403-5 Worker training on occupational health and safety					13.19.6	
	403-6 Promotion of worker health					13.19.7	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships					13.19.8	

GRI 403: Occupational Health and Safety 2018	403-8 Workers covered by an occupational health and safety management system	Creating a Safe Work Environment (pg 47)				13.19.9	Employee Health & Safety
	403-9 Work-related injuries					13.19.10	
	403-10 Work-related ill health					13.19.11	
Employment Practices							
GRI 3: Material Topics 2021	3-3 Management of material topics	Responsible Business Conduct (pg 28)				13.20.1	
Supply Chain Traceability							
GRI 3: Material Topics 2021	3-3 Management of material topics	Responsible Procurement Practices (pg 56)				13.23.1	Supply Chain Management
Anti-competitive behavior							
GRI 3: Material Topics 2021	3-3 Management of material topics	Responsible Business Conduct (pg 28)				13.25.1	
GRI 206: Anticompetitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices					13.25.2	
Anti-corruption							
GRI 3: Material Topics 2021	3-3 Management of material topics	Responsible Business Conduct (pg 28)				13.26.1	
GRI 205: Anticorruption 2016	205-1 Operations assessed for risks related to corruption					13.26.2	
	205-2 Communication and training about anti-corruption policies and procedures					13.26.3	
	205-3 Confirmed incidents of corruption and actions taken					13.26.4	



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