



KPMG Professional Services Company

Roshn Front, Airport Road
P.O. Box 92876
Riyadh 11663
Kingdom of Saudi Arabia
Commercial Registration No 1010425494

Headquarters in Riyadh

شركة كي بي إم جي للاستشارات المهنية مساهمة مهنية

واجهة روشن، طريق المطار
صندوق بريد ٩٢٨٧٦
الرياض ١١٦٦٣
المملكة العربية السعودية
سجل تجاري رقم ١٠١٠٤٢٥٤٩٤

المركز الرئيسي في الرياض

Independent limited assurance report to Tanmiah Food Company (“TANMIAH”) on selected quantitative indicators disclosed in TANMIAH’s Sustainability Report for the year ended 31 December 2024

To the management of Tanmiah Food Company (“TANMIAH”)

We have been engaged by the management of Tanmiah Food Company (“the Company”, “TANMIAH”) to carry out a limited assurance engagement in order to state whether anything has come to our attention that causes us to believe that the subject matter information detailed below (“Subject Matter”), has not been prepared, in all material respects, in accordance with the applicable criteria (“Applicable Criteria”) as set out below.

Subject Matter

The Subject Matter for our limited assurance engagement were the selected quantitative indicators (“the Indicators”) as detailed in Annexure 1 of this report, as disclosed in TANMIAH’s 2024 Sustainability Report for the year ended 31 December 2024 (“the Report”), as prepared and presented by the management of the Company.

The Indicators are aggregated based on the reporting boundaries developed by the Company which are detailed in Annexure 1 of this report.

Applicable Criteria

The Applicable Criteria for this limited assurance engagement were the requirements of the Global Reporting Initiative (“GRI”) Standards, as applicable to the Subject Matter, the details of which are mentioned in Annexure 2 of this report.

KPMG Professional Services Company, a professional closed joint stock company registered in the Kingdom of Saudi Arabia with a paid-up capital of SAR 110,000,000 and a non-partner member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee.

شركة كي بي إم جي للاستشارات المهنية مساهمة مهنية، شركة مساهمة مهنية مقفلة مسجلة في المملكة العربية السعودية، رأس مالها ١١٠,٠٠٠,٠٠٠ ريال سعودي مدفوع بالكامل، وهي عضو غير شريك في الشبكة العالمية للشركات كي بي إم جي المستقلة والتابعة لكي بي إم جي العالمية المحدودة، شركة انجليزية خاصة محدودة بالضمان.



Independent limited assurance report

To the management of Tanmiah Food Company ("TANMAH") (continued)

The Company's responsibility

The management of the Company is responsible for preparing and presenting the Subject Matter information that is free from material misstatement in accordance with the Applicable Criteria and for the information contained therein.

This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and presentation of the Subject Matter information that is free from material misstatement, whether due to fraud or error. It also includes developing the Applicable Criteria as the criteria to evaluate the Subject Matter information.

The management of the Company is also responsible for preventing and detecting fraud and for identifying and ensuring that the Company complies with the laws and regulations applicable to its activities. The management of the Company is responsible for ensuring that staff involved with the preparation of the Subject Matter information are properly trained, systems are properly updated and that any changes in reporting encompass all significant business units.

Our responsibility

Our responsibility is to examine the Subject Matter information prepared by the Company and to report thereon in the form of an independent limited assurance conclusion based on the procedures we have performed and the evidence obtained. We conducted our engagement in accordance with the International Standard on Assurance Engagements ("ISAE") 3000 (Revised) *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* and ISAE 3410 *Assurance Engagements On Greenhouse Gas Statements* as endorsed in the Kingdom of Saudi Arabia and the terms and conditions for this engagement as agreed with the Company's management. ISAE 3000 (Revised) and ISAE 3410 require that we plan and perform the engagement to obtain limited assurance about whether the Subject Matter information has been properly prepared, in all material respects, in accordance with the Applicable Criteria.

Our firm applies the International Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) that is endorsed in the Kingdom of Saudi Arabia, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The procedures selected depend on our understanding of the Subject Matter and other engagement circumstances, and our consideration of areas where material misstatements are likely to arise.



Independent limited assurance report

To the management of Tanmiah Food Company ("TANMIAH") (continued)

Our responsibility (continued)

In obtaining an understanding of the Subject Matter information and other engagement circumstances, we have considered the process used to prepare the Subject Matter information in order to design assurance procedures that are appropriate in the circumstances, but not for the purposes of expressing a conclusion as to the effectiveness of the Company's internal control over the preparation and presentation of the Subject Matter information. A limited assurance engagement in accordance with ISAE 3000 (Revised) and ISAE 3410 involves assessing the risks of material misstatement of the Subject Matter information, whether due to fraud or error, responding to the assessed risks as necessary in the circumstances of the engagement and evaluating the overall presentation of the Subject Matter information.

Our engagement also included: assessing the appropriateness of the Subject Matter, the suitability of the criteria used by the Company in preparing the Subject Matter information in the circumstances of the engagement, evaluating the appropriateness of the procedures used in the preparation of the Subject Matter information and the reasonableness of estimates made by the Company.

Limited assurance is less than absolute assurance and reasonable assurance. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Procedures performed

Our limited assurance engagement on the Subject Matter information consisted of making enquiries, primarily of personnel responsible for the preparation of the Subject Matter information, and applying analytical and other procedures, as appropriate. These procedures were based on our professional judgement and included the following, amongst others, for the year ended 31 December 2024:

- Obtaining an understanding of the collection, compilation and reporting processes for the Company, including obtaining an understanding of internal controls, systems and processes relevant to the preparation of the Subject Matter;
- Interviewing management and other relevant personnel at corporate and site level responsible for data collection, data management, and data analysis pertaining to the Indicators in scope;



Independent limited assurance report

To the management of Tanmiah Food Company ("TANMIAH") (continued)

Procedures performed (continued)

- Reviewing management documentation and Company's data reporting tools to the extent they underpin the preparation of the Subject Matter;
- Assessing the appropriateness of the conversion factors applied by the Company in arriving at the Indicator's quantitative data in accordance with the assigned unit of reporting, where applicable;
- Obtaining inventory data for each selected Indicator, at aggregated corporate level as per the reporting boundary developed by management and agreeing the data with the information detailed in the Subject Matter;
- Obtaining inventory breakdown data for each selected Indicator, at site level, to select sample of sites (where applicable), and performing the following in relation to the Indicators, where applicable:
 - Agreeing the site level Indicator's information to consolidated data inventory;
 - Obtaining supporting evidence, source information, and / or underlying records for selected data points to reconcile site level information;
 - Checking the aggregation of quantitative data for the Indicators to include all sites in the reporting boundaries set by the management; and
 - Performing recalculation, where applicable, of the Indicator data of the relevant selected sites based on site level data obtained from system outputs, reports and other relevant records.
- Assessing the suitability of the Applicable Criteria used by the management in preparing the Subject Matter information subject to this limited assurance engagement; and
- Reviewing the consistency of the Subject Matter information in relation to the wider Report, including reviews of qualitative narratives that support the Subject Matter information.



Independent limited assurance report

To the management of Tanmiah Food Company ("TANMIAH") (continued)

Characteristics and limitations

Due to the inherent limitations of any internal control structure, it is possible that errors or irregularities in the information presented in the Subject Matter may occur and not be detected. The assurance relies on documentation furnished by the Company and interactions with relevant personnel within the Company to validate the Subject Matter information. Our engagement is not designed to detect all weaknesses in the internal controls over the preparation of the Subject Matter information as the procedures performed were undertaken on a test basis.

Our engagement was not designed to test, verify or audit the completeness and accuracy of system outputs from the Company.

Furthermore, for the purpose of this limited assurance engagement, we have not performed any procedures around:

- Checking the disclosure of Indicators in reference to any framework or guidance other than what is entailed in the Applicable Criteria;
- Checking the accuracy of the GRI content indexation, as featured in the Report.
- Assessing compliance of any other indicators or related information, either qualitative or quantitative, which is not part of the Indicators selected for this engagement, as featuring in the Report with the disclosure requirements of any applicable internal or external standards.
- Assessing the accuracy, completeness and reasonableness of the reporting boundaries determined by the management for the purpose of the Report;
- Audit or verification of the Subject Matter information nor of the underlying records or other sources from which the Subject Matter information was extracted;
- Assessing the appropriateness of the materiality approach applied by management in preparation of the Report and selection of the material sustainability related indicators that were subject to limited assurance; and
- Testing the effectiveness of and detecting any weaknesses in the internal controls over the preparation of the Subject Matter information as the procedures performed were undertaken on a test basis.



Independent limited assurance report

To the management of Tanmiah Food Company ("TANMIAH") (continued)

Limited assurance conclusion

Our conclusion has been formed on the basis of, and is subject to, the matters outlined in this report. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the Subject Matter information is not prepared, in all material respects, in accordance with the Applicable Criteria.

Restriction of use of our report

Our report should not be regarded as suitable to be used or relied on by any party wishing to acquire rights against us other than the Company, for any purpose or in any context. Any party other than the Company who obtains access to our report or a copy thereof and chooses to rely on our report (or any part thereof) will do so at its own risk. To the fullest extent permitted by law, we accept or assume no responsibility and deny any liability to any party other than the Company for our work, for this independent limited assurance report, or for the conclusions we have reached.

Our report is released to the Company on the basis that it shall not be copied, referred to or disclosed, in whole (save for the Company's own internal purposes) or in part, without our prior written consent.

KPMG Professional Services Company

Fahad Mubark Aldossari
License no: 469



Riyadh, 10 July 2025
Corresponding to: 15 Muharram 1447H



Annexure 1

Details of the selected quantitative indicators (“the Indicators”) comprising of the Subject Matter:

Indicator description	Reporting boundary	Page number of the Sustainability Report 2024 where the Indicators are disclosed
1- Greenhouse Gas Emissions (Scope 1 and Scope 2) and the related intensity figures	Reporting boundary will comprise operations of the Company and its subsidiaries which includes: <ul style="list-style-type: none"> • Dessert Hills for Veterinary Services Company Limited • Tanmiah Restaurant For Fast Food Company (excluding for water consumption and water consumption per total revenue) • Agricultural Development Company 	Page 69
2- Water consumption and water consumption per total revenue		Page 70
3- Wastewater generated and recycled		Page 70
4- Waste management		Page 72
5- Packaging material		Page 74



Annexure 2

Details of Applicable Criteria for each selective quantitative Indicator:

	Indicator	Relevant established framework	Relevant section of framework which is referred to as the Applicable Criteria
1	Greenhouse Gas ("GHG") Emissions (Scope 1 and Scope 2) and related intensity figures	GRI Standard	<p>Scope 1 Compilation requirement 2.1 and 2.2 of Disclosure 305-1 Direct (Scope 1) GHG emissions Requirement (a) Gross direct (Scope 1) GHG emissions in metric tons of CO2 equivalent</p> <p>Scope 2 Compilation requirement 2.3 and 2.4 of Disclosure 305-2 Energy indirect (Scope 2) Requirement (a) Gross location-based energy indirect scope 2 GHG Emissions GHG in metric tons of CO2 Equivalent of GRI Standard 305 "Emissions 2016"</p> <p>GHG Emission Intensity Compilation requirement 2.7.1 of Disclosure 305-4 GHG emissions intensity Requirement (a) GHG emission intensity ratio for the organization</p>
2	Water consumption and water consumption per total revenue	GRI Standard	Requirement (a) of Disclosure 303-5 "Water consumption" for Water consumption from all areas in megalitres related to GRI standard 303 "Water and Effluents 2018" & Requirement (a) of Disclosure 303-1 "Interactions with water as a shared resource" to GRI standard 303 "Water and Effluents 2018"
3	Wastewater generated and recycled	GRI Standard	Requirement (a) of Disclosure 303-4 "Water Discharge" for Water discharge from all areas in megalitres related to GRI standard 303 "Water and Effluents 2018"
4	Waste management	GRI Standard	Requirement (a) and compilation requirement 2.1 of Disclosure 306-3 "Waste generated" of GRI standard 306 "Waste 2020"
5	Packaging Material	GRI Standard	Compilation requirement 2.1.1 of Disclosure 301-1 "Material 2016" of GRI standard 301 "Material 2016"