

Agthia Group PJSC
Corporate Social Responsibility (CSR) Policy



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Abbreviations/Definitions

The following table lists the abbreviations that have been used in this document.

Abbreviation	Full Form
CSR	Corporate Social Responsibility
ESG	Environmental, Social and Governance
UN	United Nations
SDGs	Sustainable Development Goals
UNGC	United Nations Global Compact
UNFCCC	United Nations Framework Convention on Climate Change
GRI	Global Reporting Initiatives
GHG	Greenhouse Gas
GFSI	Global Food Safety Initiative
MENA	Middle East and North Africa
KPI	Key Performance Indicator
OECD	The Organization for Economic Cooperation and Development

The following table lists the definitions of the main keywords that have been used in this document.

Keyword	Definition
Corporate Social Responsibility	Reflects a business's accountability and commitment to contributing to the well-being of communities and society through various environmental and social measures.
Corporate Social Responsibility Strategy	Agthia's Group roadmap for aligning its business actions with societal and environmental values and creating positive social impact. It emphasizes ethical practices, community engagement, and sustainable impact, ensuring businesses uplift society.
Environmental , Social, Governance	Framework that helps stakeholders understand how an organization manages risks and opportunities related to environmental, social, and governance criteria.

Group Environmental , Social, Governance Framework	Agthia's Group level strategy takes into account environmental, social, and governance risks, responsibilities, and opportunities of the food and beverage industry
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Introduction

Agthia Group, a leading player in the food and beverage industry, is dedicated to creating lasting value for the community, environment, and all stakeholders. Recognizing the role of businesses in shaping a sustainable future, this **Corporate Social Responsibility (CSR) policy** serves as a guiding document for our corporate social responsibility activities, and communication department will be fully responsible for the execution of this policy, including the centralized CSR budget spend responsibility.

Purpose

The **CSR Policy** provides Agthia Group and its subsidiaries with a cohesive blueprint that demonstrates the Group's dedication, guide its decisions, and enhances its social performance. The purpose of this policy is to outline Agthia's approach to CSR, clarify its direction and provide alignment for the corporate social responsibility initiatives across the Group.

This policy is intended to ingrain and systematize our pledge towards ethical practices, community development, and the betterment of society at large, by taking into consideration the identity and history of our subsidiaries, the national priorities in the different markets they operate, stakeholder expectations, sector trends and our overall commitment to create positive impact. By embedding this policy, Agthia aims to drive positive change, build stronger community relationships, and reflect the values we uphold.

All Agthia's businesses must demonstrate a commitment to the following principles and goals:

- Ensure **compliance** with local (i.e. national) laws and regulations pertaining to ethical business practices, community engagement, and societal upliftment, along with Agthia's internal standards as foundational guidelines.
- Ensure that all CSR initiatives are implemented and maintained in an agreed and consistent manner.
- Ensure **compliance** with the Group CSR strategy, so that our actions echo our corporate vision.
- Ensure **compliance** with the defined Group ESG framework and policy as a guiding tool for the development of the CSR strategy.
- Ensure consistent and timely disclosure of activities, progress, and performance towards implementation of the CSR initiatives, using metrics and KPIs.
- Ensure communication of our CSR efforts, achievements, and ongoing commitments to our stakeholders.
- Ensure continuous effort towards monitoring progress, measuring, and improving

impact and setting targets so as to ensure positive social and community change.

- Ensure focus on creating an internal culture of CSR horizontally across all markets and brands so as to engage and further mobilize all employees as well as partners.

Scope

This policy applies to all Agthia operations, products, customer relationships, supply chain, and employee practices, irrespective of location, and is reviewed annually to reflect changes to the business.

Commitment Statement

Corporate Social Responsibility is integral to Agthia's foundational values and long-term vision. We are dedicated to upholding ethical standards, nurture community development, and foster an environment of inclusiveness and collaboration, going over and above statutory requirements. Our commitment is underscored by the active involvement of our Board, our Group's Sustainability Steering Committee, the different Business Units Sustainability Committees and the Senior Management in the shaping and execution of this CSR policy.

We pledge to prioritize the welfare and growth of our employees, empower local communities, and address societal challenges. Our commitment extends to our partners, ensuring they align with our core values and ethical standards. Through open dialogue and transparent engagement with our stakeholders, we strive to constantly evolve our CSR efforts and enhance our impact.

By embedding these commitments into our operations, we not only enrich our organizational culture but also contribute positively to society. Our commitment is more than just business—it's about creating a lasting impact, nurturing relationships, and championing a brighter, more inclusive future for everyone.

CSR Governance Across Agthia

Agthia is committed to integrating CSR throughout the organisation and establishing oversight and accountability. Agthia committees at the Board, Management, and Business Unit levels work to ensure the systematic integration and management of CSR initiatives across various levels of the organization as follows:

1. Audit and Risk Committee

The ARC role is to provide oversight and guidance to the sustainability monitor their progress and results and ensure the achievement of Agthia's Sustainability targets including CSR targets. The Committee will also identify areas for improvement, review and evaluate Sustainability and CSR KPIs and recommend initiatives to enhance sustainability performance and social impact in the communities where Agthia operates. The Committee provides its report to the Board of Directors on a quarterly basis.

2. **Group's Sustainability Steering Committee** The Committee's role is to monitor Agthia's progress in achieving its ESG and CSR KPIs and Targets and providing guidance and support to the management in developing and attaining both short-term and long-term ESG and CSR goals, policies, and standards. Additionally, the Committee is responsible for ensuring that Agthia's directors are kept abreast of the latest developments in the ESG and CSR field and for evaluating their potential impact on the company. The committee consist of key leaders including CEO and representatives from different BUs, Governance, Compliance and Merger and Acquisition.

3. **Business Unit Sustainability Steering Committee**

The Committee's role is to monitor, review, and ensure the fulfilment of Agthia's ESG and CSR KPIs and Targets at the BU level. The Committee is responsible for ensuring the availability of all resources necessary for the successful implementation of the ESG and CSR Strategy by the BU. If any BU requires additional assistance, the Committee is responsible for escalating this need to Group's Sustainability Steering Committee. The committee should consist of key leaders including the BU head, sector heads and representatives from governance, compliance, and merger and acquisition.

4. **CSR Decision Committee**

The Corporate communication department are responsible to set up this committee periodically, the committee is responsible to take the decision on the CSR initiatives and budget, The committee should consist of key stakeholders including Corporate Communication, BU representatives, Sustainability CoE, Finance representatives.

Alignments

Agthia's CSR Policy (and CSR strategy) aligns with the following relevant industry initiatives and standards:

- The Governance rules set forth in Securities & Commodities Authority Decision No. (3/Chairman) of 2020 Concerning the Approval of Joint Stock Companies Governance Guide
- OECD Governance Principles of Corporate Governance are the global standard for corporate governance. They help policy makers evaluate and improve the legal, regulatory and institutional framework for corporate governance.
- International Labour Standards (ILS) are legal frameworks drafted by the International Labour Organization (ILO) that set basic work principles and rights, covering conditions, child labor, discrimination, and more. Ratified conventions are binding; recommendations are guidelines.
- The UN Sustainable Development Goals, or SDGs, are a set of 17 goals adopted by the UN as a part of the 2030 Agenda for Sustainable Development. These goals aim to balance the economic, social and environmental aspects of sustainable development.
- The Paris Agreement is a legally binding international agreement under the United Nations Framework Convention on Climate Change (UNFCCC). It aims to limit the global temperature increase to 1.5 degrees Celsius above pre-industrial levels and to pursue efforts to limit the temperature increase even further.
- Global Reporting Initiatives (GRI) standards are an Internationally recognized framework developed to manage economic, environmental, social and governance performance of businesses. It aims to improve disclosure and transparency of material ESG issues to stakeholders.
- The United Nations Global Compact (UNGC) is a non-binding initiative by the United Nations that consists of ten principles related to human rights, labor, environment and anti-corruption. It encourages businesses to adopt sustainable and socially responsible policies.
- The Greenhouse Gas (GHG) Protocol is a framework for measuring, managing, and reporting greenhouse gas emissions. It is developed by World Resource Institute (WRI) and World Business Council for Sustainable Development (WBCSD) and provides guidance on reducing these emissions.
- Abu Dhabi Economic Vision 2030 is a long-term plan for the development of Abu Dhabi with the aim to create a diversified and sustainable economy, as well as promoting social cohesion and environmental sustainability.

- The UAE Net Zero 2050 is a national initiative aimed at achieving net-zero emissions by 2050, making UAE first in MENA nations to do so. It aligns with the Paris Agreement's goal of reducing GHG emissions and limiting the global temperature to 1.5 degrees Celsius above pre-industrial levels.

CSR Strategy

At Agthia, we design and implement our CSR actions and initiatives across all markets and brands in accordance with our CSR strategy. Our CSR strategy is being developed in 4 pillars: ‘

1. Healthy Lifestyles and Nutrition
2. Job Creation and Empowerment
3. Environmental Stewardship

Community Development



Pillar 1: Healthy Lifestyles and Nutrition	
Purpose	Educate, raise awareness, and promote actions that contribute actively to the creation of healthy lifestyles while improving nutrition and overall well-being.
Value for Agthia	This topic is directly linked to the core business of Agthia. The Group recognizes that good nutrition is essential for a healthy lifestyle and optimal health, and it is committed to promoting good nutrition through innovation, responsible marketing and labelling, improved food formulation as well as awareness raising and educational actions targeting the consumers and the general public. In this way, the Group strengthens its ties and increases trust with consumers and stakeholders.
Value for Society/Community	Agthia as a Group is committed to contribute to the improvement of the general understanding of topics around Healthy lifestyle and Nutrition via initiatives that enable people to manage their dietary choices and make better decisions that suit their lifestyles.
Focus Areas	<p>Focus Area 1: Educate and raise awareness about the benefits of a balanced diet, healthy nutritional choices and an active lifestyle.</p> <p>Focus Area 2: Encouraging consumers and the public to lead a healthier and more active lifestyle.</p> <p>How:</p> <ul style="list-style-type: none"> • Advocate for a balanced diet and an active lifestyle through developing new and supporting existing relevant community initiatives across all markets. • Build partnerships with organisations and academic institutions that raise awareness, inform, and educate consumers and the general public in this area.

Pillar 2: Job Creation and Empowerment	
Purpose	<p>Improve opportunities for employment amongst the Underprivileged and contribute to their professional growth, education, skills development, and their overall empowerment.</p> <p>Support initiatives that target women and youth empowerment</p>
Value for Agthia	<p>Societies and governments across the entire region focus their efforts on talent development, youth growth and empowerment as a means to expand their skills, employability while raising their standards of living and future prospects. Contribute to this effort across all the markets where we operate is increasingly important to Agthia Group.</p>
Value for Society/Community	<p>By developing in CSR actions that promote employability, job creation and youth empowerment particularly women are directly linked to our overall business and sustainability strategy namely our long-term commitment to contributing to talent development, creating empowered and inclusive local communities in every market we operate.</p>
Focus Areas	<p>Focus Area 1: Empower youth with the view to increasing their employability and expand their skillsets.</p> <p>Focus Area 2: Supporting Women of all ages to expand their professional and leadership skills.</p> <p>How:</p> <ul style="list-style-type: none"> • Invest in developing young talent through learning, development, and training opportunities. Including providing internship to youth. • Encourage employee volunteerism with the view to utilize their collective knowledge and expertise for the benefit of the community particularly the youth. • Promote strategic partnerships with academic institution, universities, schools, and other organisations so as to reach out to a wider audience and strengthen learning and development

Pillar 3: Environmental Stewardship	
Purpose	Improve public awareness, encourage action, and contribute to behavioral change regarding our environmental impacts and the overall protection of the environment.
Value for Agthia	At Agthia we are committed to sourcing sustainable materials and constantly improving our water, energy, and waste management, decrease emissions and respect biodiversity, and at the same time ensure that we contribute to the livability of the communities in which we operate. Contributing to environmental education and awareness raising amongst consumers and the wider public ensures better relations with our local communities, improved reputation and increasing respect for the natural environment and resources.
Value for Society/Community	Our commitment to environmental stewardship signifies cleaner air, safer water sources, and the preservation of natural resources. By focusing on areas that align with the major needs of the countries we operate in, we contribute directly to improved living conditions, safeguarded natural habitats, and a brighter, more sustainable future for generations to come. The communities benefit from healthier environments, reduced environmental hazards, and increased awareness of the importance of eco-friendly practices.
Focus Areas	<p>Focus Area 1: Awareness raising to promote environmental action in topics such as recycling, waste and water management.</p> <p>How:</p> <ul style="list-style-type: none"> • Contribute to the development of awareness raising environmental campaigns and activations. • Encourage and actively support employee volunteerism in the environmental sphere as well as a network of experts and spokespersons from within the Group.

Pillar 4: Community Development	
Purpose	Make tangible contribution to uplifting local communities in terms of tackling poverty, improving infrastructure and the surrounding environment while raising standards of living for the wider population.
Value for Agthia	Through its focus on Community Development, Agthia enhances its image as a socially responsible entity, deepens ties with local communities, and ensures a positive business environment.
Value for Society/Community	Agthia's dedication to Community Development offers hope and tangible support to localities. By targeting pivotal areas like poverty and infrastructure, communities benefit directly in their daily lives. This upliftment offers present relief and fosters a brighter, more sustainable future by facilitating access to education, health, and opportunities while emphasizing environmental sustainability.
Focus Areas	<p>Focus Area 1: Contribute to the uplifting of communities in need.</p> <p>How:</p> <ul style="list-style-type: none"> • Promote strategic partnerships or directly the work of foundations, institutes and other organizations with proven experience in community development programs. • Encourage and recognize volunteerism within Agthia. • Support the efforts of local governments and authorities in raising living standards through improving infrastructure and community services especially in the regions in which we operate.

Fostering Social Growth and Cohesion Through Impactful Investments

Our growth narrative is deeply intertwined with the idea of social prosperity. Our operational footprint stretches across diverse countries, each presenting its unique set of priorities and needs. Our success is not solely measured by our financial performance, but also by the social cohesion we nurture in the regions we operate. Our growth hinges upon the social harmony and well-being of our host countries.

Understanding the diverse socio-economic landscapes, we operate in, we have designed a robust CSR strategy. This strategy functions at both the Group and Business Unit (BU) levels, ensuring that we retain the necessary flexibility to cater to specific regional needs while maintaining a cohesive global stance. Our approach taps into the strengths of the Group, leveraging the distinctiveness of each country and the identity of our brands. This ensures our efforts are both holistic and tailored, driving impactful change where it matters most.

The ethos of creating a positive social impact permeates throughout our organization. It's not just a top-down initiative; it's a collective responsibility shared by every member of our team. From the highest levels of decision-making to the daily operations, CSR considerations are paramount. Especially during our Mergers & Acquisitions processes, CSR elements are weighed both pre- and post-acquisition as part of the Due Diligence ESG exercise, ensuring that we build upon a foundation of CSR accountability, transparency, and leadership. This commitment ensures we remain true to our promise of fostering growth while uplifting communities.

Reporting

Agthia's CSR policy is built on the principle of transparency and disclosure. This commitment is highlighted by its use of KPIs and clear targets for its CSR initiatives. These KPIs and targets measure and communicate the Group's progress within its CSR strategic pillars.

Agthia is dedicated to keeping shareholders, and all interested parties informed about its CSR efforts, including its goals, progress, and successes. Agthia shall provide regular updates on its CSR performance and impact through its annual Sustainability report. Other internal and external communications and publications on CSR topics and initiatives shall be published if identified as necessary.