Thank you.. The annual report on the Environmental, Social And Governance Disclosures has been successfully registered and your registration code number is 46374. You are kindly requested to print the report and attach it to the annual report of the Board of Directors attached .to the annual financial statements for the year 2025/2026

Print the current form

الهيئة العامة للرقابة المالية
FINANCIAL REGULATORY AUTHORITY

Annual report for FY 2025/2026

on Environmental, Social and Governance Disclosures Related to Sustainability (ESG)

In implementation of the authority's Decrees no. (107) and (108) for the year 2021

First: Introduction

This report on the disclosure of Environmental, Social and Governance (ESG) reflects the strength of the company's management to implement the principles of sustainable development and integrate sustainability practices into the company's activities and operations, which generates confidence among investors that enables them to make informed investment decision, By identifying risks and opportunities that may not be monitored by traditional financial reports, especially in light of the increasing demand by investors for **ESG** Data and how companies integrate sustainability practices into the daily operations and activates in order manage the risks and opportunities associated with the various dimensions of sustainability, and thus enhance its financial position. Based on the **FRA** responsibility towards **NBFI** including listed Companies on the Egyptian Stock Exchange, and within the framework of assisting these companies to submit annual reports to disclose ESG sustainability standards in accordance with the **FRA** decisions No. **107** and **108** of **2021**, and to facilitate them, the **FRA** has prepared this electronic form to companies to fulfill the **KPIs** for the disclosure of .sustainability standards **ESG**

Therefore, please be careful, accurate and transparent when filling out this form, and please attach the report form within the annual report prepared by the Board of Directors attached to the annual financial statements for the year 2025/2026 In case of any inquiries related to this matter, you can contact sustainable development department via email

sustainable.development@fra.gov.eg

Secand: Basic Data on The Status of Company

Select the company's name:Qalaa For Financial Investments (S.A.E.), .1 ”hereinafter referred to as “Qalaa Holdings

company's sector:Non-Banking Financial Services .2

Third: Basic Data of The Person Responsible for Completing The Report

Name :Ghada Hammouda .1

Job Title:Group Chief Sustainability Officer .2

Email:ghammouda@qalaaholdings.com .3

Phone:+201066620002 .4

Tax Card:489-434-800 .5

IFC Code:773865 .6

Fourth: Environmental KPIs

Environmental Operations & Oversight (E1).1

Has the company developed any official Environmental and Social (E&S) .1 ?or Sustainability policies

Yes

Qalaa Holdings has developed and adopted a comprehensive Sustainability Strategy and Policy Framework, reflecting its long-standing commitment to integrating economic, environmental, social, and governance (EESG) considerations into its business model and investment philosophy. From the outset, Qalaa has pursued a multifaceted, triple-bottom-line approach that embeds sustainability into decision-making, supports long-term value creation, and prioritizes people and responsible investment practices .across its diversified portfolio in Egypt and Africa
Guided by its "Leading by Example" principle, Qalaa continues to deepen the integration of sustainability beyond compliance, positioning EESG as a core business driver aligned with long-term resilience, competitiveness, and inclusive growth. The Group focuses on setting goals and directional targets that promote responsible practices across its operations, subsidiaries, and s

Is this policy originating from within the company or derived from global .2 ?or national policies

Yes

Qalaa Holdings' sustainability policies are internally developed, while being aligned with global and national frameworks and standards. This approach reflects Qalaa's commitment to leading by example as a responsible investor, ensuring that sustainability is embedded in its business model while remaining consistent with international best practices and Egypt's .national development priorities

Guided by the United

Does the company identify and assess the environmental and social risks .3 ?arising from its economic activity

Yes

Qalaa Holdings identifies and assesses environmental and social risks arising from its economic activities through established governance, risk management, and oversight processes at both the Group and subsidiary .levels

At Qalaa, the Investment Committee and Risk Management function support the progressive integration of economic, environmental, social, governance (EESG), and climate-related considerations into risk management practices across the portfolio. Environmental and social risks are reviewed through pre-investment and post-investment assessments, as well as ongoing operational oversight across the G

Does the company follow specific policies concerned with waste .4 ?recycling, water consumption, or energy consumption

Yes

Qalaa Holdings and the majority of its subsidiaries follow specific policies and operational practices addressing waste recycling, water management, and energy efficiency, reflecting the Group's commitment to responsible .resource use and circular economy principles

At the Group level, Qalaa has established formal Environmental, Climate, and Water Policies that set overarching principles for efficient resource consumption, pollution prevention, and waste reduction across operations. These policies are implemented and adapted at the subsidiary level, where .sector-specific initiatives address material environmental impacts

Qalaa Holdings, through its diversified energy platform and subsidiaries, provides an integrated suite of sustainable and transition energy solutions that support Egypt's shift toward a lower-carbon and more resource-efficient economy. Its portfolio spans utility-scale and private-to-private solar PV projects, off-grid renewable energy solutions, mobile and conventional CNG a

Does the company set any goals related to reducing greenhouse gas .5 ?(GHG) emissions

Yes

Qalaa Holdings has established a clear directional commitment and structured approach toward reducing greenhouse gas (GHG) emissions, aligned with its long-term vision to support the transition to a low-carbon .economy

In 2025, Qalaa achieved a major milestone by measuring its carbon footprint at the holding level for the first time. Using 2023 as the base year and 2024 as the first progress year, this effort resulted in an 11.5% reduction in total GHG emissions. This has created a credible, data-driven foundation to track performance, identify emissions hotspots, and inform .decarbonization planning across the Group

Building on its early commitment to the Business Ambition fo

Does the management have any system/certification regarding the .6 ?company's environmental practices (ISO 14001 certification)

Yes

Most of Qalaa Holdings' subsidiaries operate certified environmental and quality management systems aligned with internationally recognized standards, reflecting the Group's commitment to responsible environmental .practices and continuous improvement

Across its diversified portfolio, several operating companies have obtained and maintain certifications related to environmental management and quality systems, implemented in accordance with the requirements of international standards such as ISO 14001 (Environmental Management Systems) and other relevant quality and operational certifications. These systems support structured environmental risk management, regulatory compliance, performance monitoring, and continual improvement at the .operational level

This combination of certified systems and Group-wide policy oversight ensures that environmental practices across Qalaa Holdings are systematically managed, credible, and progressively aligned with global .best practices

:Examples at subsidiary level, including but not limited to

:The Egyptian Refining Company (ERC) -

o ERC is in the process of acquiring ISO 9001, ISO 14001, and ISO 45001 .quality certifications

:Tawazon: (ECARU) & (ENTAG) -

o Both ECARU and ENTAG have implemented internationally recognized environmental management systems and hold ISO 14001 certification, demonstrating their commitment to environmental sustainabili

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Carbon Emissions / Greenhouse gases (GHG) (E2).2

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1. Does the company calculate the total amount of carbon emissions (Carbon Footprint) in metric tons?

Yes

Qalaa Holdings calculates the total amount of carbon emissions (carbon footprint) expressed in metric tons of CO_2 equivalent, as part of its climate governance and sustainability framework.
In 2025, Qalaa reached a major milestone by measuring its carbon footprint at the holding level for the first time, establishing a consolidated greenhouse gas (GHG) inventory in accordance with internationally recognized standards. This enabled the company to quantify emissions in metric tons of CO_2e, set 2023 as a base year, and report 2024 as the first progress year, providing a credible foundation for emissions tracking, risk identification, and decarbo

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3. Energy sources usage and diversification (E3)

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1. Does the company calculate the total amount of energy directly consumed?

Yes

Qalaa Holdings and majority of its subsidiaries calculate the total amount of energy directly consumed on an annual basis, as part of their environmental management and operational monitoring practices.
Energy consumption data—including electricity, fuels, and other direct energy inputs—is systematically collected and tracked. This information forms a core input to greenhouse gas (GHG) emissions calculations, supporting the quantification of Scope 1 and Scope 2 emissions and enabling consistent energy and emissions monitoring.

2. Does the company calculate the percentage of energy consumption according to the type of generation source?

Yes

Qalaa Holdings and majority of its subsidiaries calculate and monitor the percentage of energy consumption according to the type of generation .source

According to Qalaa Holdings' first holding-level Carbon Footprint Report (2023/2024), energy-related sources represent the dominant share of total emissions. In both the base year (2023) and the first progress year (2024), cooling energy and electricity consumption, together with staff commuting, accounted for more than 85% of total quantified emissions, clearly .identifying energy use as a primary emissions driver and risk area

Energy consumption data—including electricity purchased from the grid, stationary fuel use, and cooling-related energy demand—is systematically collected and used to quantify Scope 1 and Scope 2 emissions, as well as applicable Scope 3 categories, in accordance with the GHG Protocol and ISO 14064-1. T

?Does the company calculate the percentage of annual saved energy .3

Yes

Majority of Qalaa Holdings' subsidiaries calculate and track the percentage of annual energy savings as part of their operational performance .monitoring and continuous improvement efforts

Energy-efficiency initiatives are assessed at the subsidiary level by comparing year-on-year energy consumption, enabling management to evaluate the effectiveness of efficiency measures, identify improvement opportunities, and monitor progress over time. These calculations support periodic performance reviews and inform operational adjustments aimed at .reducing energy intensity

In 2025, this practice was further strengthened through Qala

Water Usage (E4).4

?Does the company calculate the total amount of water annual consumed .1

Yes

Qalaa Holdings and majority of its subsidiaries calculate the total amount of water consumed on an annual basis, as part of their environmental .management and resource-efficiency practices

Water consumption data is systematically collected and monitored—primarily through water utility bills and internal measurements—to enable periodic evaluation of performance, identification of efficiency opportunities, and compliance with applicable environmental requirements. This monitoring supports informed operational decision-making, .particularly in water-intensive sectors such as agribusiness and industry Guided by Qalaa's Group Water Policy, subsidiaries use water consumption data to promote responsible water use, track trends over time, and support continuous improvement initiatives. These practices also contribute to broader environmental risk management and sustainability reporting, reinforcing Qalaa's commitment to efficient resource management and long-te

Does the company calculate the total amount of annual water recycled .2 ?and treated

Yes

Majority of Qalaa Holdings' subsidiaries calculate and monitor the total amount of water recycled and treated on an annual basis, as part of their water stewardship and environmental management practices. Guided by the Group's Water Policy, these practices support responsible water management, promote circular use of water resources, and contribute to .continuous environmental performance improvement across the Group
:Examples at subsidiary level, including but not limited to
:The Egyptian Refining Company (ERC) -
o ERC calculates the quantities of recycled water annually and has also developed an industrial wastewater management system where industrial wastewater is collected through separate sewers and directed to the wastewater treatment plant at the Egyptian Refining Company, where it undergoes triple treatment and is confirmed to comply with national sta

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Waste Management (E5).5

Does the company calculate the total amount of waste generated or .1 ?recycled and that, which has been treated according to type and weight

Yes

Majority of Qalaa Holdings' subsidiaries calculate and monitor the total amount of waste generated and recycled, with waste data tracked by type and weight, in line with environmental management and regulatory .requirements

Waste streams—including hazardous and non-hazardous waste—are identified, measured, and recorded to support proper treatment, recycling, recovery, or disposal in accordance with applicable regulations. This enables periodic evaluation of waste performance, supports compliance, .and informs waste-reduction and circular economy initiatives

Examples at subsidiary level, includ

Fifth: Social KPIs

Gender Diversity & Pay Ratio (S1).1

Does the company disclose the number of male and female employees .1 ?according to the type of employment (temporary or permanent)

Yes

Qalaa and its subsidiaries disclose the number of male and female employees by employment type (temporary, permanent, or outsourced) in various mandatory and voluntary reports. These include the mandatory ESG and TCFD FRA Report, the UN Global Compact Communication on Progress report (published on the UNGC website), and the WEPs initiative .portal

As part of its accountability and transparent assessment of performance, as well as fostering data-driven decision-making practices, Qalaa collects sex disaggregated data and analyze it to refine gender equality practices and .targets

The number of male and female employees according to the type o

Does the company disclose the percentage of total employees who are .2 ?male and female

Qalaa Holdings discloses the percentage of total employees by gender .across its operations and subsidiaries

This information is reported through annual disclosures published on the Company's website, mandatory ESG and TCFD Financial Regulatory Authority (FRA) report submissions, and the United Nations Global Compact (UNGC) Communication on Progress available on the UNGC website. These disclosures support transparency, comparability, and alignment with internatio

Does the company disclose the percentage of positions held by males .3 and females (specifically for entry-level and mid-level jobs)

Qalaa Holdings discloses the percentage of positions held by males and .females at entry-level and mid-level roles across the Group
This data is reported annually through the FRA ESG and TCFD disclosures, the UN Global Compact Communication on Progress, and the WEPs reporting portal, in line with Qalaa’s commitments to the ILO standards and .the Women’s Empowerment Principles (signed in 2022)
For 2025, the gender distribution across junior and middle-level positions :was
Male: 94% •
Female: 6% •
These disclosures support transparency, performance monitoring, and .data-driven efforts to advance gender equality across the workforce
:Examples at the subsidiary level, including but not limited to
Tawazon (ECAR -

Does the company disclose the percentage of positions held by males .4 ?and females (specifically for senior-level and executive positions)

Qalaa Holdings discloses the percentage of positions held by males and .females at senior and executive levels across the Group
Gender representation at senior and executive levels is reported through annual reports, FRA ESG and TCFD disclosures, and the UN Global Compact Communication on Progress, in line with ILO standards and the .Women’s Empowerment Principles (WEPs), which Qalaa adopted in 2022
For 2025, the gender distribution across senior and executive positions was :as follows
Male: 91% •
Female: 9% •
Beyond disclosure, women hold influential leadership roles across Qalaa and its subsidiaries. Women represent 18.2% of the Board of Directors and over

Does the company disclose the average pay ratio for females compared .5 ?to the males

Qalaa Holdings discloses the average pay levels for female and male .employees, enabling transparency around pay equity across the Group
For 2025, there is no differentiation in wage levels among all employees in .the group; the average pay ratio for females compared to males is 1:1.56
These disclosures reflect Qalaa's commitment to equal pay for equal work, .merit-based compensation, and non-discrimination across its workforce
:Examples at the subsidiary level, including but not limited to
:NRPMC -
o The company deals with the pay ratio of all employees with equality

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Employee Turnover rate (S2).2

Does the company disclose the annual percentage rate of turnover for .1 ?full-time employees

Qalaa Holdings discloses the annual percentage rate of turnover for full-.time (permanent) employees across the Group
This information is reported through mandatory disclosures, including the annual ESG report submitted to the Financial Regulatory Authority (FRA), .supporting transparency, workforce monitoring, and regulatory compliance
For the reporting period, the annual turnover rate for permanent employees was 9.4%. This disclosure enables Qalaa to track workforce stability, assess human capital risks, and inform talent management and retention .strategies
:Examples at the subsidiary level, including but not limited to
:ARESCO -
o The data is shared with Qalaa Holdings on a monthly basis, and the .company ensures abiding by the Egyptian Labor Law
:NRPMC -
o The company discloses these percentages based on the prin

Does the company disclose the annual percentage rate of turnover for .2 ?part-time employees

Qalaa Holdings discloses the annual percentage rate of turnover for .temporary (part-time) employees across the Group
This information is reported through mandatory disclosures, including the annual ESG report submitted to the Financial Regulatory Authority (FRA), .ensuring transparency and regulatory compliance

For the reporting period, the annual turnover rate for temporary employees was approximately 2.1%. This disclosure supports workforce planni

3. Does the company disclose the annual percentage rate of turnover for contract employees and consultants?

Qalaa Holdings discloses the annual percentage rate of turnover for contract employees and consultants across the Group.
This information is reported through mandatory disclosures, including the annual ESG report submitted to the Financial Regulatory Authority (FRA), ensuring transparency and regulatory compliance.
For the reporting period, the annual percentage turnover rate f

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3. Non-Discrimination (S3)

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1. Does the company follow a policy condemning sexual harassment and a non-discrimination policy based on any racial, religious, or gender basis?

Qalaa Holdings' policy strongly prohibits all forms of sexual harassment in accordance with Egyptian labor law, whether at the holding level or subsidiary level.
This commitment is embedded within Qalaa’s Code of Conduct, DEI policy, and other internal regulations, which apply across the Holding and its subsidiaries and are aligned with Egyptian labor law.
For Qalaa Holdings’ Code of Conduct, please visit:
https://www.qalaaholdings.com/media/QalaaHolding/Files/01062025105446-18052022082514-QalaaHoldings-Codeof%2

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4. Global Health & Safety Standards (S4)

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1. Does the company follow an occupational health and safety (OHS) policy and/or a policy related to global health and safety standards (for example ILO’s International Labor Standards on Occupational Safety and Health)?

The safety & wellbeing of our employees are top priorities at Qalaa Holdings and its subsidiaries. Qalaa ensures compliance with Egypt's labor law, upholding the highest standards of occupational safety and employee .well-being across all our operations

Through this approach, Qalaa promotes safe working environments, proactively manages occupational risks, and reinforces a culture of health, .safety, and employee well-being throughout its operations

:Examples at the subsidiary level, including but not limited to

:The Egyptian Refining Company (ERC) -

o ERC follows international safety standards for IOSH, NEBOSH, and HABC, in addition to the standards of the International Labor Organization, as well as taking into account the specifications used in the refining indus

?What is the number of occupational accidents if any .2

We are proud in maintaining a commendable track record of zero fatality occupational incidents at the holding level, a testament to our unwavering commitment to robust Health, Safety, and Environmental (HSE) measures .across our organization and subsidiaries

Both the holding and our subsidiaries diligently uphold key safety measures to mitigate potential risks. Our advanced HSE measures include, :but are not limited to

Conducting comprehensive risk assessments and hazard identification .1 .procedures

Providing regular safety training and awareness programs for all .2 .employees

Implementing strict safety protocols and proc .3

Does the company offer trainings related to environmental, social AND .3 Occupational Health and safety (OHS) issues for employees. If the answer ?is yes, please disclose the number of trainings hours

Qalaa Holdings offers training related to environmental, social, and occupational health and safety (OHS) issues, when needed, to the relevant .staff of the company

:Examples at the subsidiary level, including but not limited to

:The Egyptian Refining Company (ERC) -

o The number of training hours in Egyptian Refining Company ERC is .around 56,714 hours

:NRPMC -

.o The company has conducted internal training and auditing training

:Tawazon (ECARU) & (ENTAG) -

o ECARU & ENTAG provide training on environmental, social, and occupational health and safety (OHS) issues for employees. However, the spe

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Children & Forced Labor (S5).5

Does the company follow a policy prohibiting child labor and forced .1 ?labor

Qalaa Holdings follows a strict policy prohibiting and criminalizing child .labor and forced labor across the Holding and its subsidiaries
This commitment is embedded within Qalaa's internal regulations and Code of Conduct and is fully aligned with Egyptian labor law, as well as international standards set by the International Labor Organization (ILO) and the International Finance Corporation (IFC). The policy applies to Qalaa's direct operations and extends to contractors and subcontractors, ensuring ethi

Does that policy apply to the suppliers and vendors dealing with the .2 ?company

Qalaa Holdings' policy prohibiting child labor and forced labor applies to all .suppliers and vendors engaged with the Group
All suppliers, contractors, and vendors operating under contractual arrangements with Qalaa and its subsidiaries are required to comply with Egypt's labor law and internationally recognized labor standards, including provisions related to child labor, forced labor, and workers' rights. These requirements are embedded within contractual obligations and supplier engagement practices, reinforcing ethical conduct throughout

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Labor Rights (S6).6

In addition to the requirements of Egyptian Labor Law, does the company .1 follow the laws and standards of the International Labor Organization or any other international framework, standards, or laws related to labor's ?rights

The company follows the Egyptian labor law completely without any exceptions, a law inspired by the standards of the International Labor Organization. As part of its commitment to supporting the United Nations guidelines on respecting labor and human rights, as well as the standards set by the International Labor Organization (ILO), Qalaa adheres to a set of values and principles of integrity, responsibility, and transparency across :the company and its subsidiaries. These include

Diversity and inclusion •

Stakeholder engagement and community i •

Does that policy include the suppliers and vendors dealing with the .2 ?company

Suppliers, contractors, and vendors are required to comply with Egyptian Labor Law and relevant workers' rights standards as part of their contractual obligations. This requirement ensures that Qalaa's commitment to ethical labor practices, fair working conditions, and respect for human .rights extends throughout its value chain

:Examples at the subsidiary level, including but not limited to

Tawazon (ECARU) & (E -

Sixth: Governance KPIs

Board Diversity (G1).1

Does the company disclose the number and percentage of the board of .1 ?directors occupied by males and females

Yes

The company regularly discloses the diversity index within its management, in addition to the number of board seats held by males and females. Qalaa Holdings provides information on the number and percentage of board seats occupied by males and females through various channels, including the company's annual report, sustainability report, and the United Nations Global Compact (UNGC) Communication on Progress (CoP) report, which is published on both Qalaa Holdings' and UNGC's websites. Additionally, the female board percentage is disclosed in the Environmental, Social, and Governance (ESG) an

Does the company disclose the number and percentage of committee .2 ?chairs occupied by males and females

Yes

Qalaa Holdings discloses information related to committee leadership, including the names of committee chairs, through its annual report published on the Company's website, making this information available to .relevant stakeholders and partners on a periodic basis
While committee composition and leadership are transparently disclosed, this enables stakeholders to identify the gender distribution of committee chairs and assess diversity at the committee level as part of Qalaa's bro

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Bribery / Anti-corruption (G2).2

Does the company issue any decisions related to combating bribery / .1 ?corruption and follow them

Yes

Qalaa Holdings has issued and actively enforces clear decisions and policies to combat bribery, corruption, and fraud across the Holding and its .subsidiaries
Qalaa Holdings has adopted a formal Anti-Fraud Policy, which is publicly disclosed and available on Qalaa Holdings' website, alongside a comprehensive Code of Conduct applicable to all employees and business partners. These frameworks promote the highest standards of integrity, transparency, and ethical behavior and are supported by an established whistleblowing system that enables confidential r

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Ethics and Code of Conduct (G3).3

?Does the company issue code of conduct / Ethic and follow them .1

Yes

Qalaa Holdings has issued and enforced a formal Code of Conduct that addresses key sustainability and governance topics, including human rights, labor rights and decent work, environmental responsibility, and anti-corruption. It is communicated to all employees, with every newly hired employee receiving a copy upon joining, and is publicly available on Qalaa Holdings' website, ensuring transparency and accessibility to

Data Privacy (G4).4

In addition to the requirements of the Egyptian data protection law, does .1 the company follow any other international frameworks, rules, or ?recommendations regarding data privacy

Yes

In addition to complying fully with the Egyptian data protection law, Qalaa Holdings applies internal data confidentiality and privacy controls aligned .with recognized international practices
As part of its governance framework, all employees and contractors are required to sign confidentiality and non-disclosure agreements (NDA's) as a condition of engagement. These agreements govern the protection, handli

Sustainability Reporting & Disclosure (G5).5

Does the company issue sustainability report according to GRI, CDP, .1 ?SASB, IIRC, UNGC, or any other type of sustainability reports frameworks

Yes

Qalaa Holdings issues sustainability disclosures in line with internationally recognized reporting frameworks, reflecting a long-standing commitment to .transparency, accountability, and data-driven decision-making
Qalaa has a long track record of responsible investment and sustainability reporting. In 2014, the company joined the United Nations Global Compact (UNGC) and issued its first voluntary sustainability report in accord

Is the company striving to achieve specific goals from the United Nations .2 ?Sustainable Development Goals

Yes

Qalaa Holdings is actively engaged in advancing all 17 United Nations Sustainable Development Goals (SDGs), with a strategic emphasis on 13 priority goals that align closely with the Group's core business operations, investment strategy, and sustainability objectives. While Qalaa remains committed to contributing across the full SDG spectrum, its priority focus areas include SDGs 1, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 16, and 17. These goals collectively address poverty eradication, quality education, gender equality, clean water & sanitation, affordable and clean energy, decent work and economic growth, industry and innovation, reduced inequalities, sustainable cities and communities, responsible consu

Does the company identify these goals and report on the progress made .3 within the framework of the United Nations Sustainable Development Goals ?(SDGs)

Yes

Qalaa Holdings identifies specific goals related to climate action, local community development, poverty alleviation, gender equality, and quality education, and systematically reports on progress within the framework of .the United Nations Sustainable Development Goals (SDGs)
These goals are embedded within Qalaa's sustainability strategy and mapped to priority SDGs. Progress is tracked, measured, and disclosed :through multiple mandatory and voluntary reporting channels, including
The United Nations Global Compact Communicat •

Has the company clearly declared its commitment towards corporate .4 ?social responsibility standards

Yes

Qalaa Holdings has clearly and publicly declared its commitment to corporate social responsibility (CSR) and community development through a comprehensive and structured framework focuses on net positive impact that is embedded within its sustainability strategy and publicly disclosed .policies

:This commitment is demonstrated through
Allocating sustainable and long-term financing to community development •
initiatives, including flagship programs such as the Qalaa Holdings
Scholarship Foundation, partnerships with government-led initiatives, and c

Does the company follow a clear and explicit policy / principle regarding .5
?community investments

Yes

Qalaa Holdings follows a clear, explicit, and publicly articulated policy
regarding community investments, embedded within its broader
.sustainability and responsible investment framework
The Group is deeply committed to fostering responsible and sustainable
community investments that enhance the well-being of employees and
neighboring communities. Recognizing human capital develop

Does the company participate in public or private sector initiatives .6
?concerned with community development

Yes

Qalaa Holdings actively participates in a wide range of public and private
sector initiatives focused on community development, supported by a
dedicated corporate social responsibility team and a structured community
.investment framework
Since its inception in 2004, Qalaa Holdings has recognized the importance
of collabor

External Assurance (G6).6

Are the company’s ESG disclosures assured by an independent third .1
?party

Yes

At this stage, Qalaa Holdings’ ESG disclosures are not yet subject to formal
independent third-party assurance at the Group level. However, the
Company is actively exploring the scope, methodologies, and frameworks
for independent assurance as part of the ongoing evolution of its

.sustainability reporting and data governance practices

Qalaa already applies internationally recognized standards and structured :methodologies in its disclosures, including

• Mandatory ESG and TCFD disclosures submitted annually to the Financial Regulatory Authority (FRA), which are subject to regulatory review and .benchmarking

• The first holding-level Carbon Footprint Report (202

Print the current form