



"Our sustainability journey highlights tangible progress, from establishing our first carbon footprint baseline and setting science-based climate targets to operating 11 solar plants, our direct land-use change project, and achieving an A– CDP score for palm oil. Each milestone passed demonstrates our commitment to reducing environmental impact and integrating sustainability across our operations. As we pursue our 2030 sustainability ambition, we remain focused on measurable results and creating long-term value for our stakeholders and contributing to a more sustainable future for people and ecosystems."

Mohammed Azad Khan, Executive Director

About This ESG Progress Update

This update sets out IFFCO's measurable ESG progress in 2025, focusing on operational delivery, risk management and value creation across priority sustainability areas. While IFFCO previously published comprehensive ESG reports, this document now presents a shorter progress update highlighting major developments, milestones and initiatives across the Group's sustainability agenda.

In this progress update, any reference to “IFFCO” or “IFFCO business groups” refers to IFFCO's four primary units of Agri Business, Culinary, Oils and Fats, and Sales and Distribution.

The update reflects IFFCO’s continued embedding of ESG into governance, risk management, and selected operational decision-making processes across the Group. It also provides stakeholders with an overview of progress across priority areas, including climate action, water stewardship, circular economy, responsible sourcing, employee development, and governance.

This ESG Progress Update has been approved by the Supervisory Board of IFFCO and is available on our website. For any questions regarding this ESG progress update, please contact sustainability@iffco.com

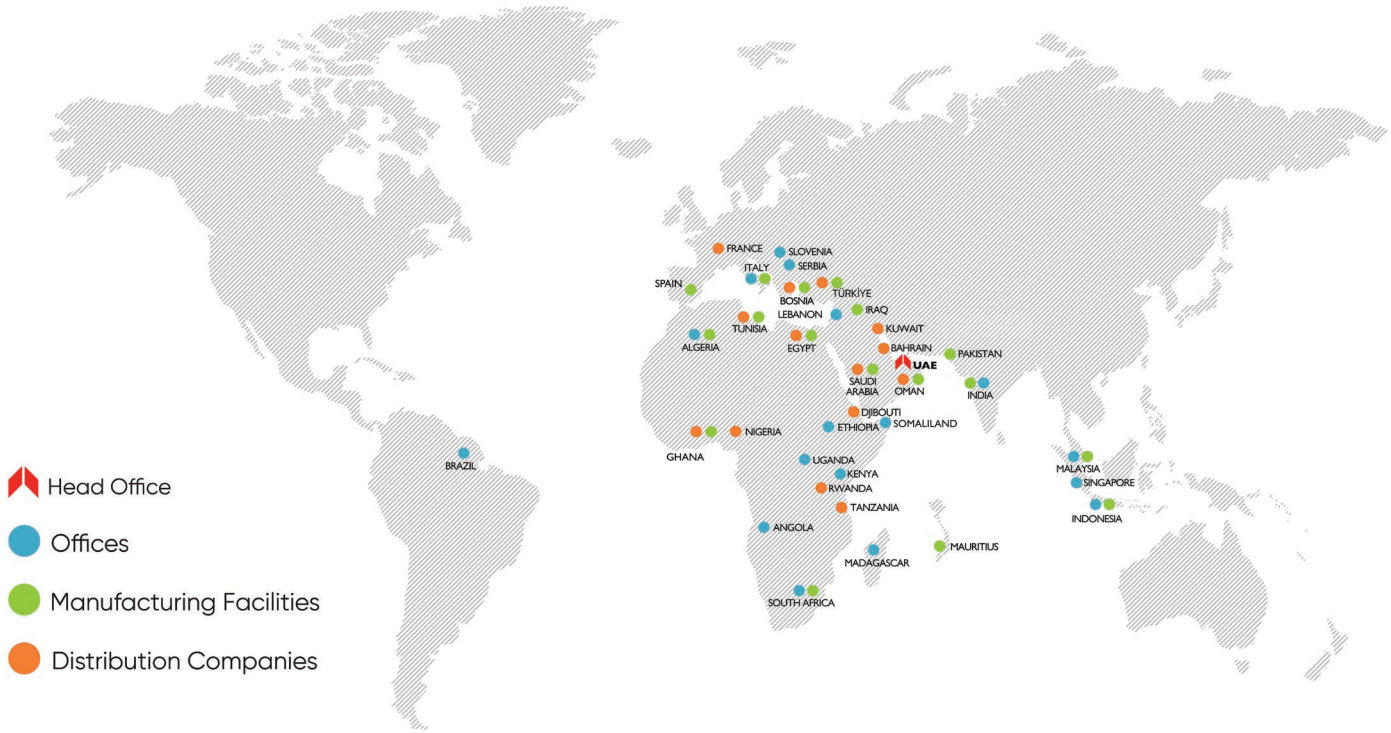
For the full list of business units included in this report, please refer to the Appendix.

About IFFCO

Established in 1975, IFFCO is an international group headquartered in the UAE which manufactures and markets an integrated range of mass-market food products, related derivatives, intermediates and services.

Our Global Reach

From our headquarters in the UAE, we run 95 operations in 50 countries around the world and our products reach five continents. With a portfolio of 80+ brands, we are firmly established as one of the main and most diversified groups in the Middle East.



50
Countries

85
Nationalities

101
Markets

95
Operations

Our Sustainability Strategy

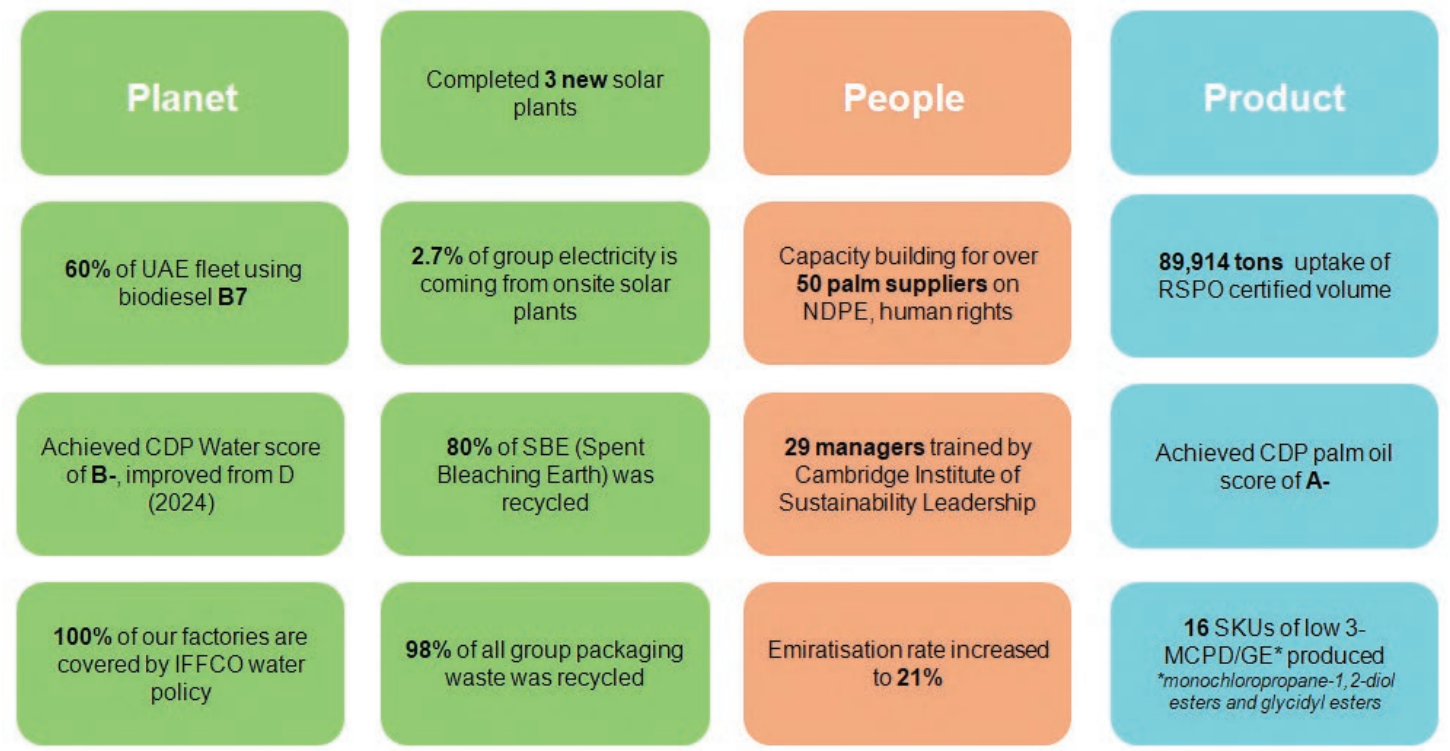
At IFFCO, our sustainability strategy is structured around three pillars (Planet, People, and Product) and 10 priority programmes, informed by our materiality assessment and ongoing stakeholder engagement. These programmes focus on areas of significant operational impact and risk exposure for the business, supporting long-term resilience and are aligned with our 2030 targets, with increasing integration into business processes and decision-making.



We have a detailed 2030 strategy for each programme, and you can refer to our 2024 ESG report for more details.

2025 ESG Key Highlights

During 2025, IFFCO strengthened governance and delivered targeted initiatives that contributed to operational efficiency, risk mitigation and long-term value creation across operations and supply chains, supporting the transition towards a more resilient, resource-efficient, and lower-carbon operating model across the Group.



This document presents IFFCO's sustainability progress across three key pillars of Environmental, Social, and Governance performance. You can click on each section name for more details.

Environment Section

Climate change, energy management, water stewardship, circular economy, and forest protection initiatives.

Social Section

Employee engagement, learning and development, diversity and inclusion, safety and wellbeing, and human rights.

Governance Section

Responsible sourcing, traceability, ethics and compliance, sustainability governance, stakeholder engagement, and external collaboration.

Appendix

Material topics, our sustainability performance, GRI Content Index



Environment Section

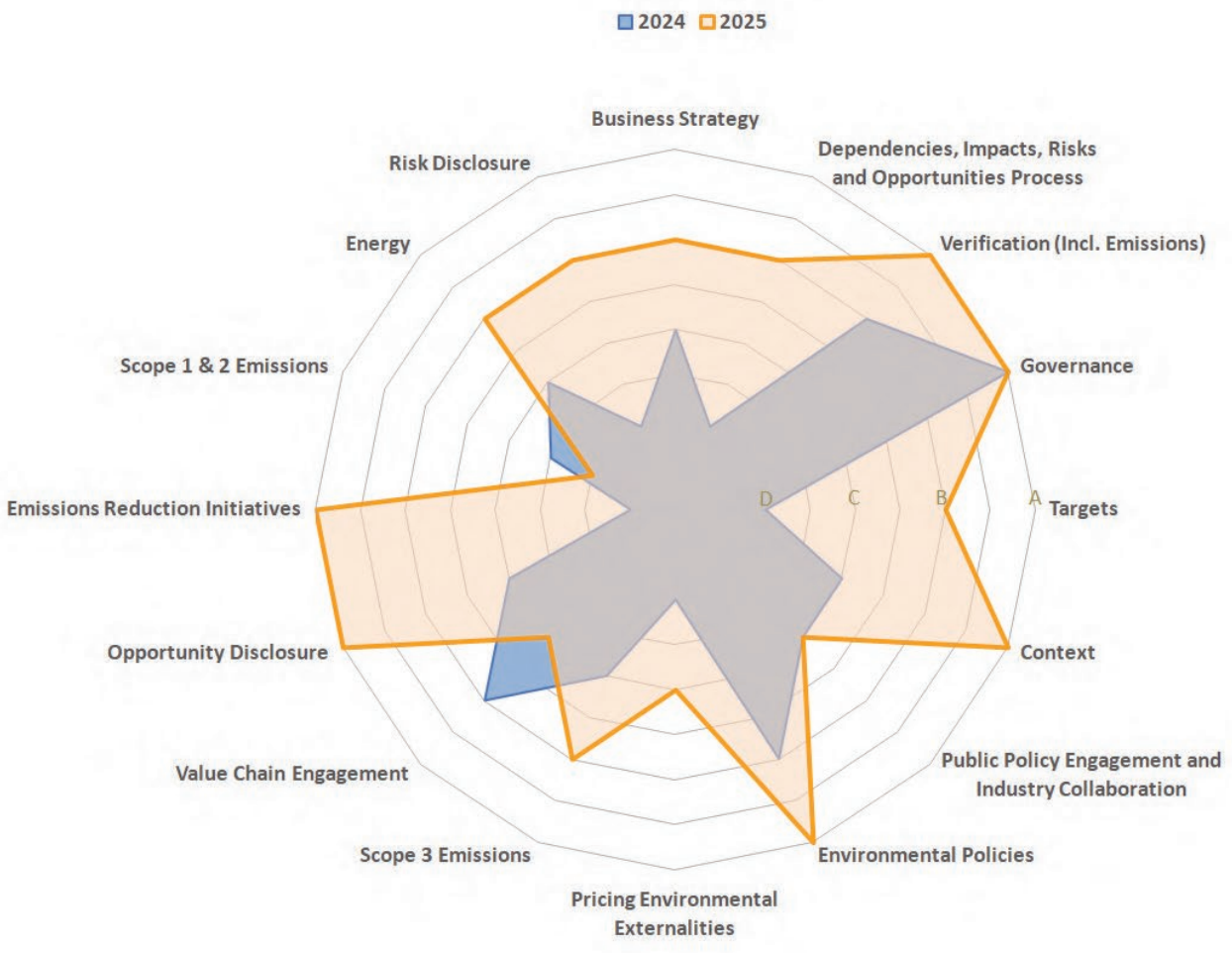
Climate Change



Climate change remains a material ESG issue for IFFCO, with direct implications across agricultural supply chains, manufacturing operations, and commodity markets, with increasing impacts on cost structures, supply security, and long-term business resilience. In 2025, the Group continued strengthening climate governance, transparency and risk integration, with increased accountability embedded across business functions in line with its Sustainability Strategy 2030, putting a growing focus on value chain emissions and recognising that supplier engagement and Scope 3 decarbonisation are critical to achieving the organisation's climate ambitions.

Progress on our Decarbonisation Journey

In 2025, IFFCO continued to strengthen its climate transparency and reporting practices, reflected in improved performance across several CDP Climate scoring categories, from D to C, indicating early-stage progress in building a more structured and externally aligned climate management approach. The Group recorded higher scores in key areas such as Targets, Governance, Risk Disclosure, Energy Management, and Value Chain Engagement, demonstrating progress in maturing its climate strategy, strengthening data quality, and enhancing alignment with global disclosure expectations, while acknowledging that further improvements are required in areas such as renewable energy share and supplier emissions coverage to support delivery of our 2030 ambitions. These improvements build on the foundations laid through IFFCO's Sustainability Strategy 2030, which has driven greater integration of climate considerations across operations, sourcing, and risk processes, positioning the Group to progress towards its 2030 targets. However, accelerated execution will be required in key areas such as energy transition and value chain engagement.



Transportation and Fleet Decarbonisation

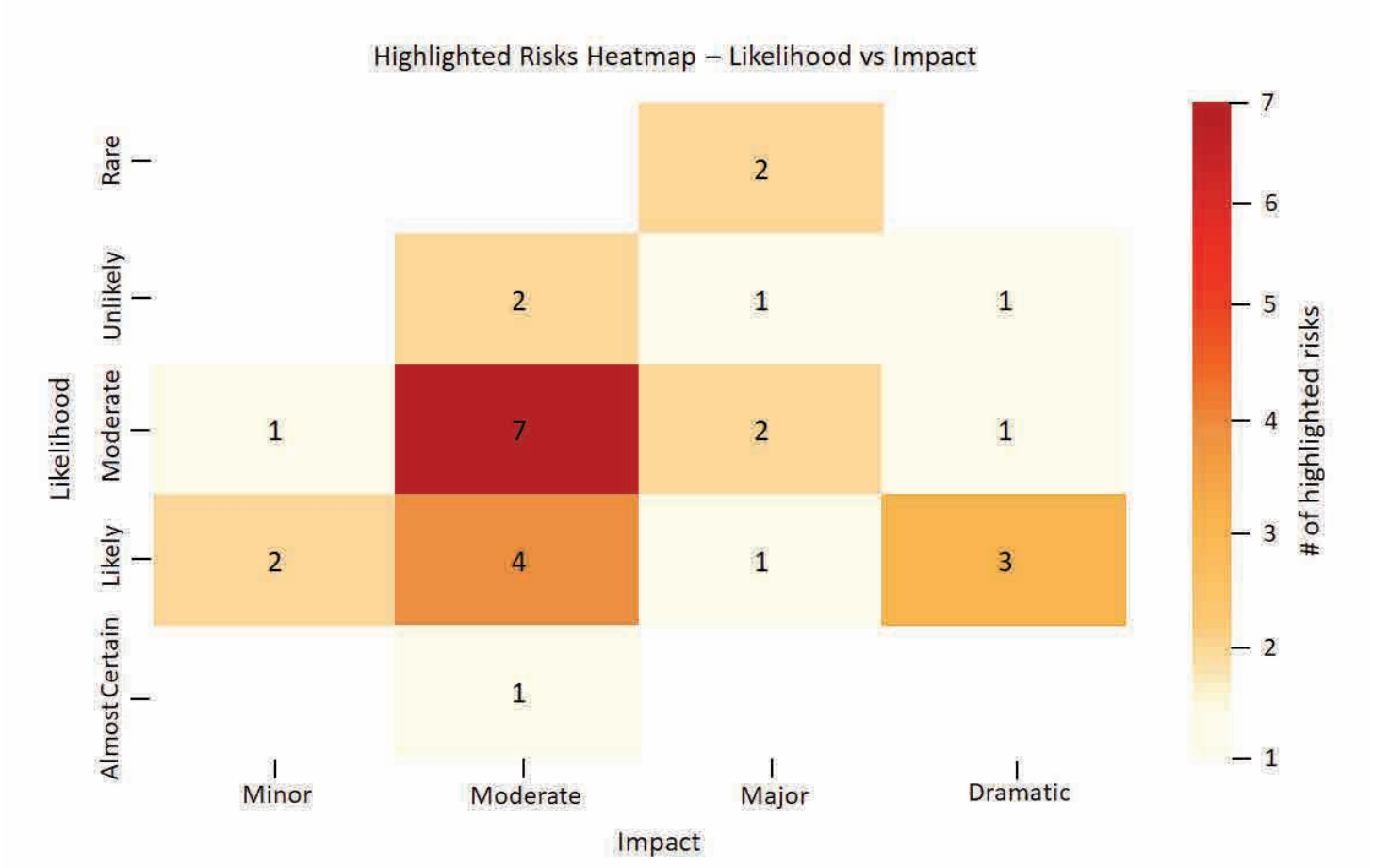
Lower-carbon fuel alternatives play an important role in reducing emissions from logistics operations while maintaining compatibility with existing diesel engine infrastructure. In 2025, IFFCO continued introducing lower-carbon transport solutions across its fleet. The share of vehicles utilising **biodiesel B7** in the UAE increased from 35% in 2024 to **60% in 2025**. Over the past nine months, the use of biodiesel contributed to a reduction of **318 tonnes of CO_2e emissions**.

Vehicle idling refers to the practice of keeping engines running while vehicles are stationary, which leads to unnecessary fuel consumption and avoidable emissions. An idling time reduction initiative was implemented with the goal of limiting vehicle idling to **20%,** improving fuel efficiency and lowering emissions. As a result, fuel consumption was reduced by **52,000 litres**, contributing to a corresponding reduction in CO_2emissions.

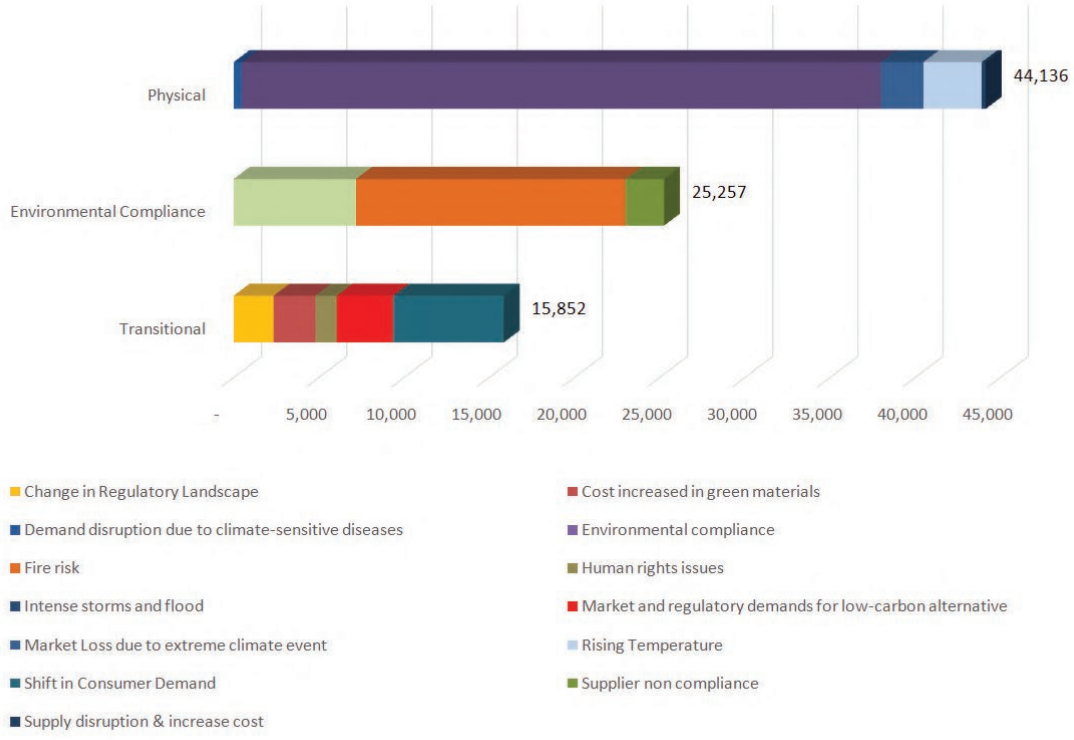
In parallel, testing has been completed to evaluate suitable electric truck models for operational requirements. While acquisition has not yet proceeded, electric vehicles will be piloted as the preferred option for future fleet replacement and expansion.

Climate Risk Assessment

Through our strengthened Enterprise Risk Management (ERM) framework, in 2025 we identified 50 climate-related risks, with 26 classified as key climate risks, including storms, flooding, heavy rainfall, seasonal variability, operational and supply disruptions, and evolving regulatory and market expectations. Several risks reflected disruptions already experienced in 2024 due to extreme weather. A 2025 Climate Physical Risk Heatmap was developed to assess likelihood and impact, supporting risk prioritisation and mitigation planning.



The heatmap shows most risks concentrated in the Moderate likelihood–Moderate impact range, with additional clusters at Likely/Moderate and Moderate/Minor—reflecting manageable, near-term operational issues. Only a few risks fall into higher-impact zones, such as major or dramatic events (e.g., severe storms, floods, or significant compliance failures), which are managed through contingency plans, insurance, and targeted site-level preparedness.



Physical climate impacts remain the most material, with severe weather, flooding, and rising temperatures driving potential exposure ranging from AED 500k to AED 37m. Environmental compliance risks—pollution, wastewater issues, and supplier non-compliance—add to an estimated AED 25 million or more while transitional risks contribute AED15.8 million from shifting market and policy pressures. Climate-linked volatility in commodities, especially palm oil and wheat, is prompting product reformulation and value engineering efforts. All quantified risks, actions, owners, and timelines are integrated into IFFCO's annual risk register process, enabling structured prioritisation of mitigation actions and integration of climate risks into enterprise-level decision-making.

Supplier-Climate Initiatives

In 2025, IFFCO assessed the climate maturity of seven key suppliers, focusing on traceability, greenhouse gas management, and climate risk preparedness.

Key findings include:

• 43% of seven key suppliers achieved full traceability to farm level, with the remainder demonstrating partial traceability
• 29% of key suppliers currently measure and report full Scope 1–3 emissions
• 14% of key suppliers have emissions reduction targets in place
• High collaboration readiness to partner on emissions reduction initiatives

These findings inform prioritised supplier engagement, capability-building, and the progressive integration of climate requirements into sourcing decisions and supplier performance expectations.

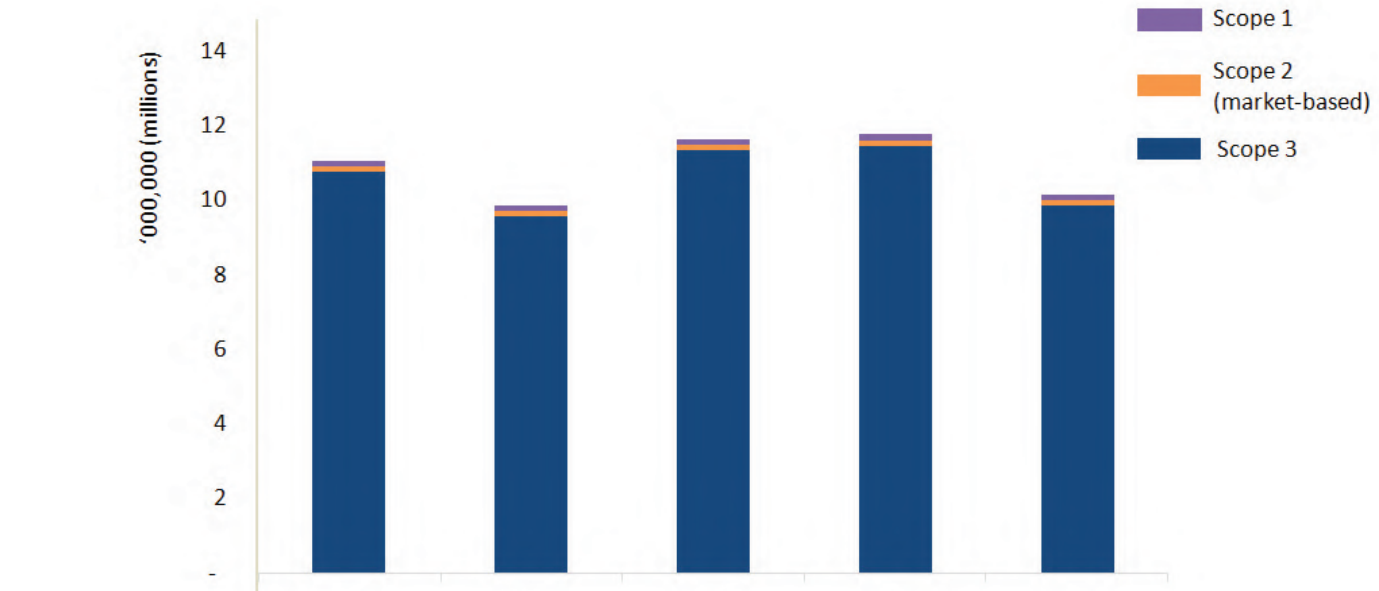
Our 2025 Carbon Footprint

In 2025, our emissions were calculated in line with the GHG Protocol and include Scope 1, 2, and 3 emissions across the four business groups covered in this report, with the majority of emissions arising from value chain activities (Scope 3). During the year, IFFCO underwent major organisational restructuring, resulting in a 16% decrease in total production. This shift contributed to changes in both absolute emissions and intensity metrics, with intensity trends reflecting the impact of reduced production volumes alongside operational efficiency improvements.

Despite operational realignments, our organisational boundaries remained unchanged and continued to follow the GHG Protocol's operational control approach.

Total greenhouse gas emissions fell from 11.77 million tCO_2e in 2024 to 10.16 million tCO_2e in 2025, representing a 14% decrease. Reductions observed reflect a combination of lower production activity, structural changes, improvements in operational efficiency, and shifts in value chain and procurement patterns, with a significant share of the reduction driven by changes in production volumes rather than structural decarbonisation measures, highlighting the need to accelerate structural emissions reduction.

Graph 1. Group Annual CO_2 Emissions, 2021 – 2025

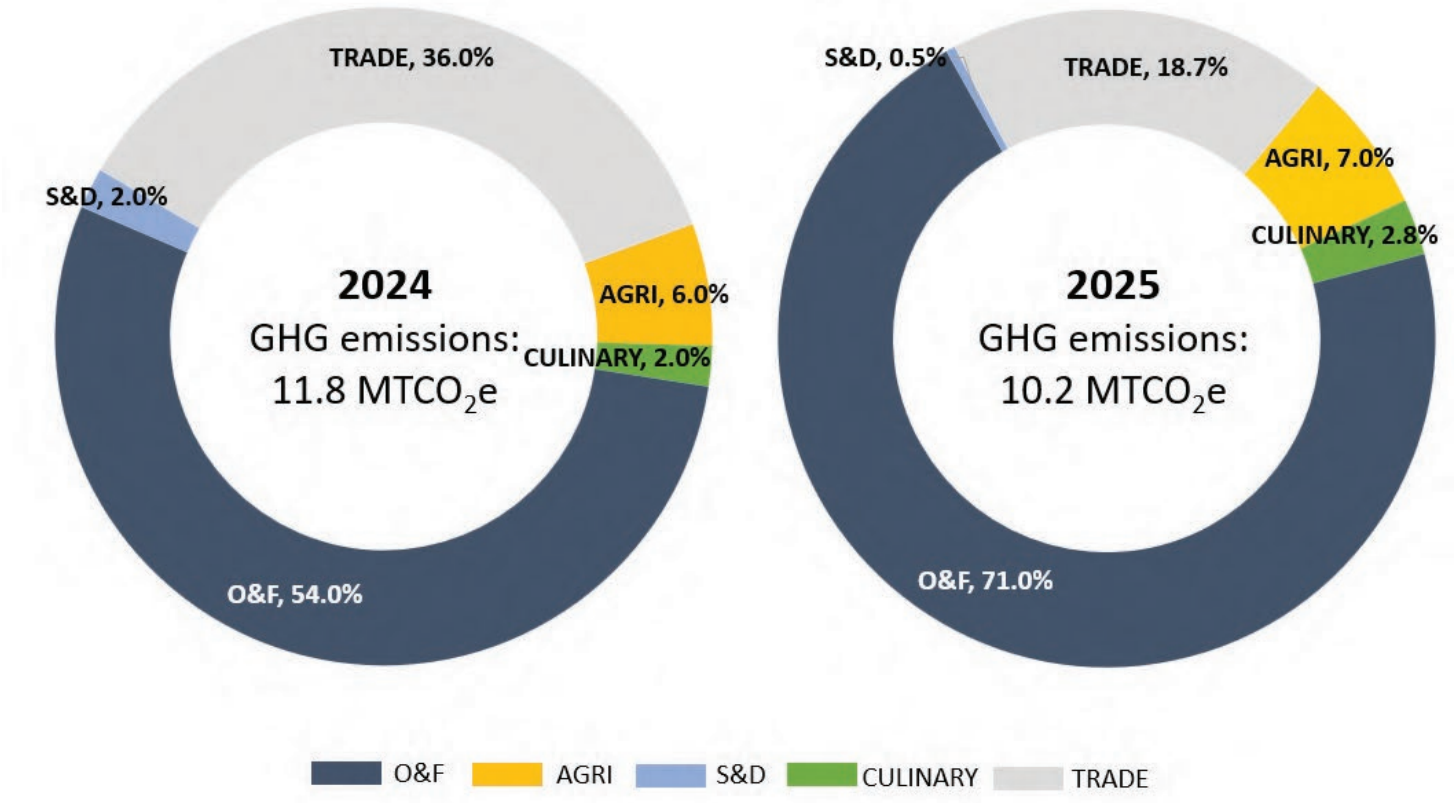


	2021	2022	2023	2024	2025
Total (tCO_2e)	**11,071,052**	**9,869,871**	**11,657,822**	**11,772,954**	**10,155,064**
Scope 1	158,526	164,018	167,863	184,444	157,171
Scope 2 (market-based)	155,922	141,204	128,552	132,999	118,990
Scope 3	10,756,604	9,564,649	11,361,407	11,455,511	9,878,904

The **Oils & Fats (O&F) business group** remained the largest contributor to IFFCO's emissions profile in 2025, with its **share increasing from 54% to 71%**. This shift reflects the impacts of operational consolidation and changes in production volumes across the portfolio, resulting in a more emissions-intensive business mix and reinforcing the importance of targeted decarbonisation actions within the Oils & Fats segment. In contrast, **Trade-related emissions declined significantly from 36% to 19%**, largely due to reduced trading activity and a greater focus on efficiency measures within the supply chain. Emissions from the **Agri, Culinary, and S&D segments remained relatively stable** year-on-year, indicating consistent activity levels despite broader organisational changes.

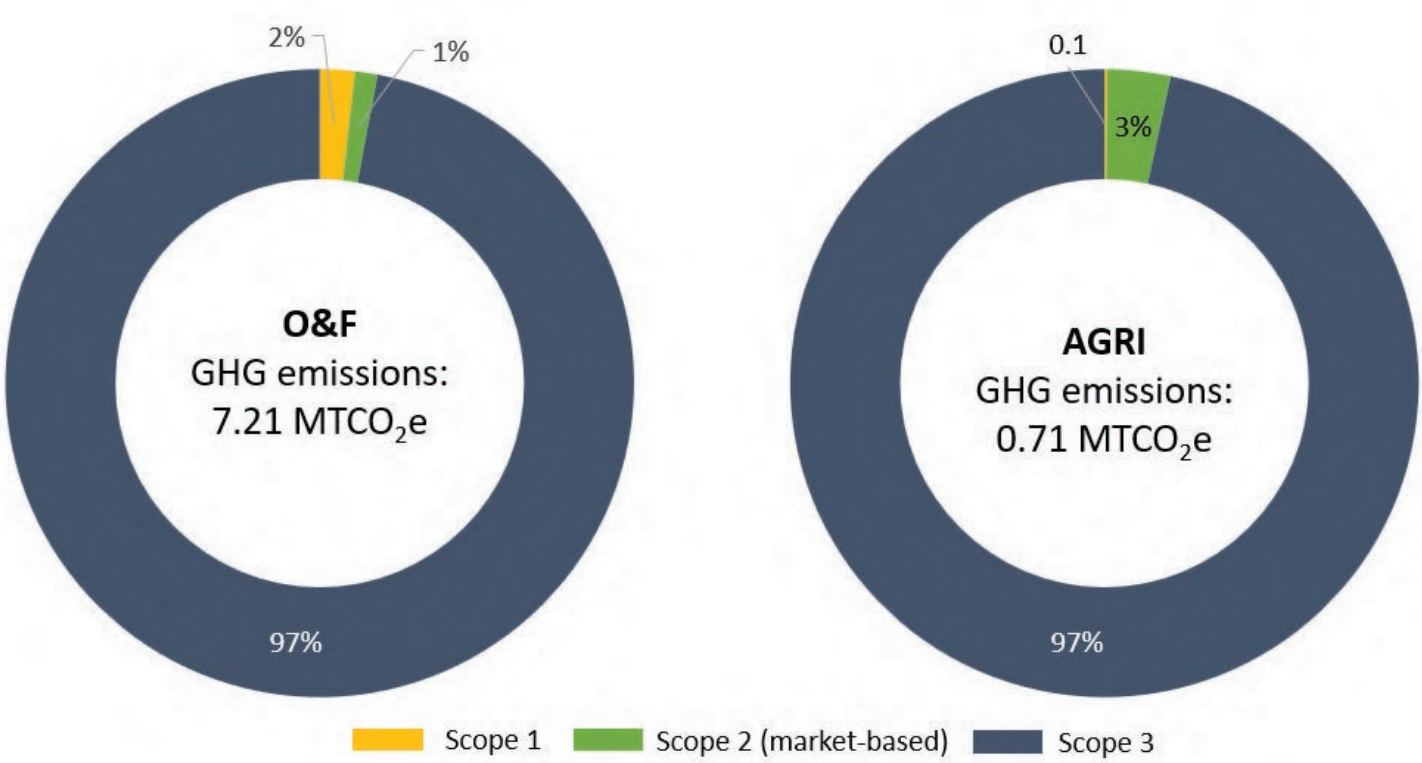
Looking ahead, IFFCO will focus on strengthening structural emissions reduction across operations and value chains, improving data accuracy, and decoupling emissions growth from business performance.

Graph 2. 2025 vs 2024 CO_2 Emissions by Business Groups



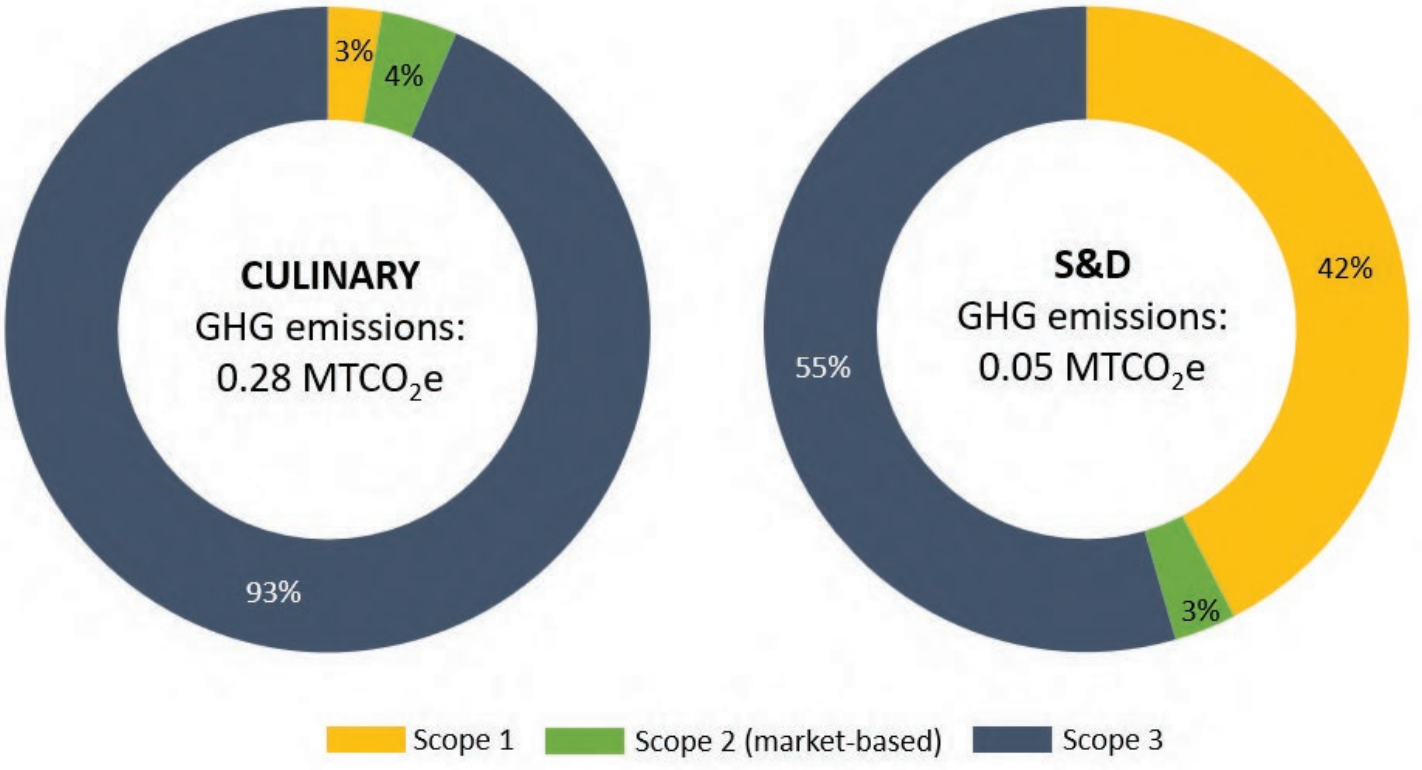
2025 Results of Business Groups by Emissions Scope

Graph 3. O&F & Agri Business Group's 2025 CO_2 emissions by scope



For context, 2024 emissions were 6.17 $MTCO_2e$ for O&F and 0.75 $MTCO_2e$ for Agri.

Graph 4. Culinary & S&D Business Group's 2025 CO_2 emissions by scope



For context, 2024 emissions were 0.21 $MtCO_2e$ for Culinary and 0.05 $MtCO_2e$ for S&D.

IFFCO's Intentions for Climate Target Re-Baselining

IFFCO is undergoing organisational restructuring that will reshape operational boundaries and emissions profiles. Following completion, the Group will recalculate its GHG inventory in line with the GHG Protocol and reassess its climate targets. This will include the development of an updated Climate Transition Plan and submission of revised science-based targets to the Science Based Targets initiative, including evaluation of a 1.5°C-aligned pathway.

All climate actions taken to date, and those planned for the coming years, are fully aligned with IFFCO's Climate Strategy 2030, which is designed in accordance with the Science Based Targets initiative (SBTi) criteria and guidance. For more information, the SBTi standards and methodology can be accessed here: https://sciencebasedtargets.org/standards

Looking Ahead

In 2026, IFFCO will continue strengthening integration of physical and transition climate risks into strategic planning, improve energy and emissions data transparency, expand renewable and efficiency initiatives, and reinforce supplier climate capability and disclosure standards across the value chain.

Energy Management





Energy management remains a key lever within IFFCO's climate strategy, supporting decarbonisation, operational efficiency, and resilience to energy price volatility, with investments prioritised towards initiatives that deliver both emissions reduction and cost optimisation benefits. During 2025, the Group continued to focus on expanding renewable energy generation and improving energy efficiency across operations.

Renewable Energy Progress

During 2025, IFFCO expanded its onsite renewable energy capacity with additional solar installations and continued utilising electricity generated from existing solar facilities, supporting a gradual shift towards lower-carbon energy sources across operations.Three new solar installations were completed during the year.

Table 1: Solar Installation In IFFCO

Site and Location of Solar Plants Installed in 2025	Generation Capacity	CO2 Avoidance Capacity
IFFCO Egypt SAE	1 MWh/year	975 tCO2e/year
Société de Développement Agricole Zitouna, Tunisia	0.4 MWh/year	294 tCO2e year
Compagnie Generale des Industries Alimentaires, Oils and Fats, Tunisia	0.2 MWh/year	130 tCO2e/ year
Solar Projects Installed Prior to 2025		
7 Solar Plants installed in Indonesia, Pakistan, UAE, Italy, Spain	7,578 MWh/year	5,081 tCO2e/ year

In addition, two solar projects are currently under formal authorities' approval process in KSA and UAE with overall capacity of more than 7,800 MWh/year which has potential of saving more than 7,100 tCO2e/year.

Solar electricity generation increased during the year with %13 more solar energy produced during 2025 vs LY. Overall, %2.7 of our total IFFCO group electricity consumption is now coming from onsite solar panels.

Energy Efficiency Initiatives

IFFCO also continued implementing projects that improve energy efficiency and reduce reliance on conventional fuels.

Siemens Energy Saving Project – Emirates Refining Company (UAE)

As part of actions following a Siemens energy audit, Emirates Refining Company launched a five-year energy efficiency initiative to reduce power consumption and support IFFCO's decarbonisation objectives.

Under the project scope,five energy conservation measures were completed, including **ammonia plant optimisation, compressor upgrade**, **Direct Expansion (DX)** unit upgrade, **Heating, Ventilation and Air Conditioning (HVAC)** control improvements, and optimisation of high-capacity chilled water pumps.The project aims to reduce site power consumption by **6–7% compared with the baseline**, while generating financial and environmental benefits through improved energy performance.

Table 2: Siemens Energy Saving Project Details

Item	Details
Total Project Duration	5 years
Project Implementation Period	Jan 2024 – Jun 2025
Actual Project Investment	AED 5.7 million
Project Outcome Y1 (July 2025-December 2025)	
Actual Power Savings during 2025	3.6M kWh
Actual Cost Savings during 2025	AED 1.8 M
Actual Emissions Reduction during 2025	1443 MT_2CO

Biomass Boilers Installation

Another energy initiative completed during the year was the installation of **two biomass boilers** at IFFCO WA Ltd., Ghana. The project replaces conventional fuel use with biomass energy and is expected to result in annual emissions savings of approximately **1,740 tCO_2e**. This initiative supports IFFCO's efforts to transition toward lower-carbon energy sources while improving operational efficiency at the facility.

Looking Ahead

IFFCO will continue implementing renewable energy projects and energy efficiency initiatives across its operations. Planned solar installations and ongoing energy optimisation projects will further support the Group's long-term climate ambitions.

Water Management



Water scarcity represents a critical business and environmental risk with direct implications for operational continuity and supply chain resilience. Growing demand driven by population growth, industrial development, and climate change has resulted in more than two billion people living in water-stressed regions. For IFFCO, responsible water management is both a business priority and a social responsibility, particularly as most of our manufacturing operations are located in arid, high-temperature, and water-constrained geographies.

In 2025, we continued strengthening our water stewardship approach through operational efficiency improvements and site-level initiatives to ensure water is managed responsibly across our operations. To support consistent practices, IFFCO's Water Policy was implemented across all IFFCO's **26 manufacturing facilities during 2025**, promoting responsible water withdrawal, efficient water use, and effective discharge management.

Table 3: Water Risk and Governance Overview

Indicator	Status
Manufacturing sites facing water quality risk (2023 assessment)	93%
Manufacturing sites facing water quantity risk (2023 assessment)	87%
Manufacturing sites covered by Water Policy during 2025	100%

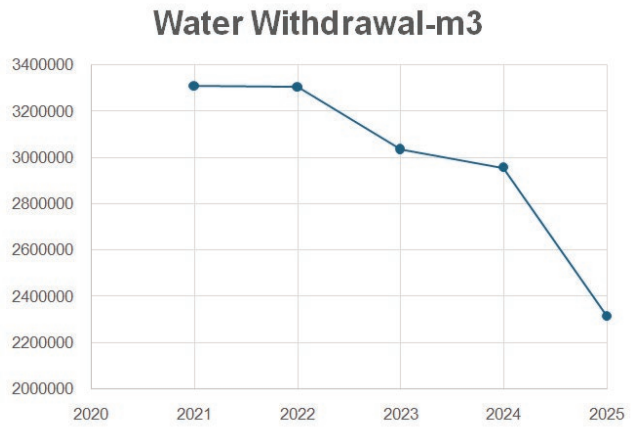
Water Performance and Efficiency

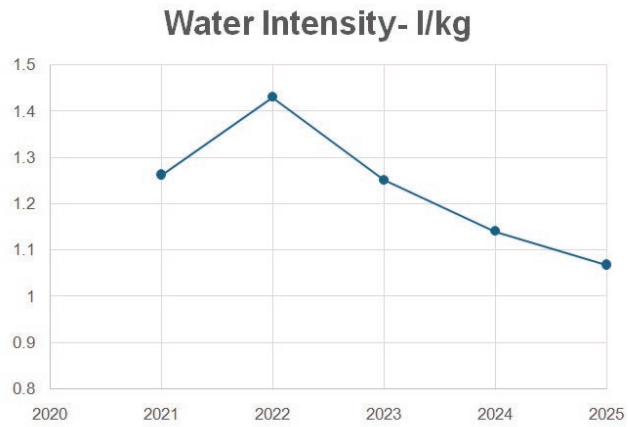
IFFCO has demonstrated a consistent improvement in water performance in recent years. Since 2022, both absolute water withdrawal and water intensity have shown a downward trend. In 2025, water intensity improved by 7% **compared to 2024**, reflecting the impact of **process optimisation, improved monitoring, wastewater recycling initiatives, and water efficiency projects** implemented across operations in the UAE, Egypt, Indonesia, and Pakistan. Water-saving projects installed in previous years are now fully operational and continue to support reductions in both water withdrawal and water intensity.

Water intensity figures over the years are given below for reference:

Table 4: IFFCO Water Intensity Over the Years

Year	2021	2022	2023	2024	2025
Water Intensity (liters/kg)	1.26	1.43	1.25	1.14	1.06
YOY Difference	–	13%	-12%	-8%	-7%





External Disclosure and Recognition

IFFCO is committed to transparent disclosure and external benchmarking of its water stewardship performance. In 2025, our progress was rewarded by a significant improvement in the CDP Water score to **B-**, compared with **D in 2024**. This places IFFCO above the CDP Food, Beverage and Tobacco sector **average score of C**, highlighting the strengthening of our approach to managing water-related risks.



2025 scores are based on calendar year 2024 data and were publicly released in January 2026. IFFCO's score can be accessed on the CDP website by entering our name in the search tab.

Looking Ahead

IFFCO's progress in 2025 reflects continued efforts to strengthen water stewardship and build resilience across operations. Looking ahead, we will continue to improve site-level water management practices, enhance data quality, and further integrate water-risk insights into broader sustainability and climate strategies. Through collaboration, innovation, and disciplined execution, we aim to support responsible water management while contributing to long-term value creation for people, the planet, and our business.

Circular Economy



At IFFCO, circular economy principles are embedded across product design, operations, and partnerships, guiding how we manage materials, packaging, and operational waste across our value chain. By reducing material use, improving recycling, and collaborating with partners, we aim to keep resources in use for as long as possible while minimising environmental impact and improving material efficiency across our operations.

Waste generation and disposal remain global challenges. Landfilling and open dumping contribute to greenhouse gas emissions, pollution of air, soil, and groundwater, and loss of valuable materials. Strengthening recycling and resource recovery therefore plays a critical role in building resilient and responsible manufacturing systems.

Progress Towards Our Recycling Ambition

IFFCO continues to work towards its **2030 commitment to increase recycling rates each year** through improved waste segregation, operational controls, and collaboration with recycling partners.

In 2025:

- Recycling rate across manufacturing sites reached 71%, an 6% increase compared to 2024.
- Waste intensity reduced by 2% vs 2024
- Over 23,000 MT of solid waste was diverted away from landfill for recycling
- Approximately 80% of our spent bleaching earth (SBE) was recycled (SBE represents 36% of our overall group waste).

These improvements were supported by stronger waste sorting practices and engagement with external waste management companies and recycling partners.



"Targeted recycling awareness and training have supported a steady improvement in waste management performance, increasing production waste recycling rates from 64% in 2023 to 71% today. Continued focus on segregation and engagement will be key to further scaling circular economy solutions".

Syed Kumail, Sustainability Crew Member (Executive HSE, UAE)

Collaboration for Material Recovery

Partnerships across the value chain are essential to enable circular solutions and we are proud that **98% of our production packaging waste** (including paper, beverage cartons, plastic and metal) is recycled.

One example of our progress and supply chain collaboration is with one of the UAE's largest recycling facilities, **Union Paper Mills.** Through this partnership, IFFCO diverted **100% of all our beverage cartons packaging** waste last year from our Al-Ain National Juice & Refreshment Co. LLC facility to be repurposed into cartons and construction materials.

Packaging Material Reduction

During 2025, IFFCO continued advancing circular economy practices by optimising packaging design, reducing material intensity, and eliminating unnecessary components across multiple product formats. These initiatives focused on lightweighting packaging, improving material efficiency, and removing multi-material elements that complicate recycling.

Across the year, these projects resulted in the reduction of 394 MT of metal, 89 MT of PET, 554 MT of HDPE, and 4 MT of paper, contributing to improved recyclability and lower material consumption across operations.

Table 5: Details of Key Packaging Initiatives

Category	Key Initiatives	BU & Location	Material Reduction (MT)	Avoidance of CO2e (MT)
Multilayer laminate reduction in flour pouch packaging	Reduced plastic usage in flour pouches through design improvements	Emirates Grain Products Co. LLC	36MT	91
Metal Packaging Optimisation	Reduced metal use in large tins through packaging design improvements and reduction in thickness	Delmon Products Limited (KSA), Emirates Refining Co. Ltd. (UAE)	394 MT Metal	788
PET Packaging Improvements	Optimised PET bottle design to reduce plastic usage	Delmon Products Limited (KSA), Emirates Refining Co. Ltd. (UAE)	89 MT PET	223
HDPE Packaging Lightweighting	Reduced plastic use in caps, bottles, jerrycans and HDPE wrappers through packaging lightweighting initiatives	Delmon Products Limited (KSA), Emirates Refining Co. Ltd. (UAE), IFFCO Somaliland (Somaliland)	554 MT HDPE	942
Paper Packaging Optimisation	Increased the use of recycled paper along transition from bleached white paper to natural brown kraft paper with lower thickness, reducing virgin fibre usage	Delmon Products Limited (KSA), Emirates Refining Co. Ltd. (UAE)	4 MT Paper	2
Removal of Multi-Material Components	Simplified PET bottle cap design by removing internal components	Delmon Products Limited (KSA), Emirates Refining Co. Ltd. (UAE)	59 MT Undesirable Material Eliminated	282

Looking Ahead

IFFCO will continue advancing circular economy principles across operations and packaging design. Our focus remains on improving recycling performance, materials recyclability, reducing material intensity, and collaborating with partners to ensure that materials remain in productive use for as long as possible.

Forest



IFFCO recognises the critical role forests play in climate regulation, biodiversity conservation, and the livelihoods of communities around the world. As a company sourcing agricultural commodities linked to land-use change, we have a responsibility to ensure that our supply chains do not contribute to deforestation, ecosystem conversion, or peat degradation. In 2025, we continued to strengthen our forest-related governance, monitoring, and supplier engagement, building on the progress reported in previous years.

2025 Progress Highlights

Our latest CDP Forest score of **B**, an increase from **C in 2024**, for our palm and soy commodities reflects growing maturity in our governance, traceability systems, risk assessment processes, and supplier engagement on no-deforestation commitments. Notably, we are pleased to share that our Palm Oil commodity score markedly increased to A-, highlighting our leadership in palm sustainability.

Table 6: CDP 2025 scores

CDP Forests score	B
CDP Palm Oil score	A-
CDP Soy score	C

Sustainable Palm Oil Commitments

IFFCO made continued progress in improving forest-related performance across its palm oil supply chain, supported by strengthened data quality, supplier collaboration, and independent verfication.

IFFCO's forest-related commitments are guided by its Group Policy on Sustainable Palm Oil and reinforced through its broader Responsible Sourcing framework. This policy establishes our expectations for deforestation and conversion free (DCF) sourcing, legal compliance, protection of peatlands, and respect for human rights across the supply chain. IFFCO remains on track to achieve its 2025 targets: **100% deforestation and conversion free palm oil supply chain** and **100% traceability to plantation** supported by continuous improvement in supplier engagement, data management, and monitoring systems. Our progress for 2025 volumes will be shared in the 2026 ESG update.

Forest Performance (Palm Supply Chain)

In 2025, IFFCO continued to use the No Deforestation and No Peat Integrated Reporting Framework (NDP IRF) version 5.8 from the Palm Oil Collaboration Group (POCG) to assess our supply chain progress for 2024 volumes and plan for supplier engagement. IFFCO intends to use the new NDP IRF version 6.0 for 2025 volumes that will be assessed in 2026.

Year-on-Year Progress in NDPE Performance

All NDP IRF results for our palm sourcing in calendar year 2024 were compiled and independently verfied in 2025 to provide confidence in the accuracy and robustness of reported progress.IFFCO has demonstrated consistent improvement in forest-related performance through sustained supplier engagement and enhanced monitoring.

Table 7: NDP IRF Progress: Delivering Scores, Coverage and Verification Status

Year	No Deforestation Delivering (%)	No Peat Delivering (%)	Number of Refineries	3rd Party Verification
2022	61.1	61.1	5	Control Union
2023	76.6	79.3	5	Control Union
2024	87.7	89.4	7	Control Union

Palm Supplier Monitoring

To strengthen oversight and early risk detection, IFFCO continued its partnership with MapHubs to monitor deforestation and land-use change risks across its palm supply chain.

Table 8: Satellite Monitoring Coverage

Indicator	Coverage
Land area monitored by satellite	132,224,715 hectares
Monitoring frequency	Monthly alerts
Risk areas tracked	Deforestation, peat loss, grievance exposure

Satellite monitoring supports proactive engagement with suppliers and enables timely investigation of potential non-compliance risks.

In addition, IFFCO commissioned a second-party assessment from MapHubs to conduct deforestation and conversion free evaluations of its palm supply chain, including a remote peat baseline assessment for the PT SON refinery in Indonesia. These assessments support supplier prioritisation and inform future action on Forest, Land and Agriculture emissions.

Stakeholder Engagement

In 2025, IFFCO continued to engage closely with palm suppliers, customers, industry platforms, and civil society organisations on forest risk commodities. All IFFCO **Tier 1 suppliers to our 7 palm refineries** were engaged on traceability and No Deforestation, No Peat (NDP IRF) data collection requests, and all crude palm suppliers in Indonesia were invited to a series of online supplier-capacity building sessions. Details of the sessions are available in the Governance and Human Rights sections of this progress update.

Capability-building discussions were also initiated with around 10% of Tier-1 soy suppliers, supporting alignment with the Responsible Sourcing Policy and Supplier Code of Conduct.

Managing Deforestation Risk in Soy and Wheat Supply Chains

The new IFFCO Group Policy and Code of Conduct for Responsible Sourcing of Agricultural Commodities, which outlines clear requirements on deforestation-free, conversion-free, and legally compliant sourcing, has been approved. The policy formalises expectations for suppliers to protect forests, High Conservation Value (HCV) and High Carbon Stock (HCS) areas, and to ensure compliance with land-use and geolocation requirements.

In 2025, we focused on deepening our assessment of deforestation risk across priority commodities, improving transparency, and initiating supplier capability-building aligned with international frameworks such as the Accountability Framework Initiative (AFi), and Science Based Targets initiative (SBTi FLAG) requirements for addressing land-use change and agricultural emissions.

Table 9: Progress Towards Deforestation-Free Soy & Wheat Supply Chains and FLAG Emissions

Commitment	Data (as of Dec 2025)
100% deforestation-free soy supply chain by December 2028	73% originating from countries with a low likelihood of recent commodity-driven deforestation.
100% deforestation-free wheat supply chain by December 2028	32% originating from countries with a low likelihood of recent commodity-driven deforestation.
Reduce 580,000 tCO2e Supply Chain FLAG emissions by 2030.	Initiated IFFCO-supplier climate initiative to strengthen collaborative efforts.

The desktop country-level deforestation risk assessment is based on recognised public datasets (FAO, Global Forest Watch, TRASE) and applies to a desktop country-level risk classification. The low-risk designation reflects the country's deforestation profile, not supplier- or farm-level verification.

We are using this as a baseline screening tool and will enhance our methodology through increased supplier engagement, traceability efforts, and, where available, certified or verified deforestation-free assurance.

For more information about our palm and soy commodity progress, please refer to the Responsible Sourcing section under Governance.

Looking Ahead

Looking forward, we will continue to strengthen supplier collaboration, expand monitoring capabilities, and integrate forest-related insights into our broader climate and sustainability strategy, supporting more resilient and low-impact supply chains.

To further strengthen forest-positive sourcing of soy and wheat, including sunflower and corn commodities, IFFCO will focus during 2026-27 on:

• Achieving 100% no-deforestation production declarations across these key materials (Soy, Wheat, Sunflower & Corn) from direct suppliers
• Expanding regional, provincial, or farm-level traceability for soy and sunflower in high-risk countries
• Exploring the use of satellite verification and third-party monitoring platforms



Our People

At IFFCO, our people are central to delivering business performance, innovation, and long-term sustainable growth. Our approach focuses on engagement, recognition, transparent communication, and alignment between individual development and organisational priorities. In 2025, we continued to strengthen our people practices through structured engagement initiatives, leadership accessibility, and programmes that reinforce our values and culture across geographies.

2025 Workforce Engagement and Culture

A major focus in 2025 was strengthening meaningful dialogue between employees, people managers, and leadership through structured platforms that encourage trust, feedback, and growth. People engagement initiatives included “People Matter Conversations” for regular one-to-one development discussions, 21 “Open Hour Sessions” enabling direct interaction with HR and leadership, and “Business Leaders Webinars” to enhance leadership visibility and dialogue.

These initiatives reinforced a continuous feedback culture and strengthened alignment between individual goals and IFFCO’s growth priorities.

Living Our Values in Action

IFFCO continued to embed its Values through interactive and experiential learning approaches.**4,424 employees** across the Group have participated in Values Workshops, helping translate Values into everyday behaviours and decision-making. Overall completion rates were **67% of management** employees and **81% for non-management** employees participating in the workshops.





Workforce Growth and New Joiners

IFFCO continued to attract talent across regions. In 2025, **657 new joiners were onboarded across 20 countries**, reflecting the Group's geographic diversity.

Table 10: New Joiners during 2025

Breakdown by Gender		
Male	526	80%
Female	131	20%

Breakdown by Age		
Below 30 Years	232	35%
30-50 Years	396	60%
Above 50 Years	29	4%

Looking Ahead

Our people progress in 2025 reflects continued investment in engagement, recognition, and leadership connection. Going forward, we will further strengthen employee voice, expand development conversations beyond dedicated cycles, and continue embedding Values as a foundation for sustainable growth.

Learning & Talent Development

Learning and talent development are central to IFFCO's ability to build future-ready capabilities and strong leadership pipelines. In 2025, we delivered a structured mix of self-paced learning, facilitated programmes, experiential development, and leadership-focused initiatives.

2025 Learning Performance Overview

In 2025, IFFCO continued to strengthen employee development through structured learning programmes delivered through digital platforms and facilitated sessions. The following metrics provide an overview of learning participation across the organisation.

Table 11: 2025 Learning Metrics Results

Learning Metrics	2025 Result
Total learning hours recorded	38,271 hours
Learning platforms	SuccessFactors and facilitated sessions

Important Learning Programmes Delivered in 2025

During 2025, several learning programmes were delivered to strengthen awareness across the organisation. In particular, **283 employees completed the Corporate Risk and Compliance Orientation**, while **200 employees participated in training on the IFFCO Whistle-Blower Policy**, supporting stronger understanding of ethical conduct, compliance, and responsible business practices. The key learning programmes delivered during 2025 were:

– IFFCO Values Classroom Training
– Recruit Right programme (HR exclusive)
– Corporate Risk and Compliance Orientation
– IFFCO Whistle-blower Policy
– People Matter Conversations
– Values Workshops
– Growth Accelerator

The most popular learning topics completed by employees in 2025 included *"Leading Change using the McKinsey 7S Model", "Giving and Receiving Feedback", and "Inspirational Leadership"*

End-Year Performance and Development Sessions

In 2025, IFFCO continued to strengthen leadership capability through facilitated sessions and academies. Leadership development efforts included 3 HR sessions, 3 people manager sessions, and 7 people-focused sessions, with a total participation of 967 attendees.

Management Academy

The Management Academy, launched in 2025, offers a structured development journey for people managers through a combination of self-paced and facilitated learning. It covers core topics such as communication, coaching and mentoring, leadership, change management, stakeholder management, and decision-making, along with elective areas including project management, process improvement, risk management, artificial intelligence, and data analytics.

Sustainability Leadership Development

In 2025, **29 IFFCO managers** completed sustainability leadership courses from the **Cambridge Institute for Sustainability Leadership**, strengthening their understanding of sustainability challenges and their ability to drive sustainable business transformation. Key courses completed include:

- Sustainable Supply Chain Management
- Sustainable Finance
- Governance for a Sustainable Future
- Business Sustainability Management
- Business and Climate Change: Towards Net Zero Emissions
- Sustainable Food: Production and Processing
- Sustainable Marketing, Media and Brand Management
- Communicating for Influence and Impact
- Business and Social Justice



"Investing in people development is central to our strategy, ensuring our workforce remains agile, skilled, and aligned with evolving business and sustainability priorities."

Ahmed Ameen, Manager Organisational Development

SuccessFactors | Empowerment of Technology

In 2025, IFFCO continued to strengthen its technological capability by ensuring that employees are well-trained and capable of navigating technology. Managers, on the other hand, were also equipped with additional leadership training and resources to effectively enable and guide their teams.

Table 12: SuccessFactors Training Coverage

Activity	Volume
SuccessFactors for Managers Training	526 Managers
SuccessFactors for Employees Training	4562 Employees

Looking Ahead

Our learning progress in 2025 demonstrates a strong foundation for capability-building across the organisation. Moving forward, we will continue expanding leadership development, enhancing learning analytics, and aligning talent development initiatives with IFFCO's strategic and sustainability objectives.

Human Rights

Respect for human rights is embedded within IFFCO's sustainability governance framework and responsible sourcing approach. We recognise our responsibility to identify and prevent adverse impacts across our operations and value chain, particularly in high-risk geographies and agricultural supply chains.

Human Rights Governance Framework

IFFCO's human rights commitments are guided by the United Nations Guiding Principles on Business and Human Rights and the International Labour Organisation conventions. Our human rights commitments are found in the IFFCO code of conduct known as "**Our Code**", the IFFCO Group Sustainable Palm Oil Policy and the IFFCO Supplier Code of Conduct. Please refer to the following link for more details on our policies and procedures: https://iffco.com/about/company-policies/

As part of our broader efforts to strengthen sustainability governance, IFFCO also advanced its human rights framework in 2025. With the support of Earthworm Foundation, IFFCO undertook a benchmarking exercise of the Group Policy on Sustainable Palm Oil against industry standards, as well as customer and peer policies. The updated policy, scheduled for release in mid-2026, will further strengthen IFFCO's human rights due diligence commitments. It will include enhanced provisions on the protection of human rights and environmental defenders, as well as the rights of Indigenous Peoples and Local Communities (IPLC).

2025 Human Rights Capacity Building

In 2025, IFFCO strengthened human rights awareness and capability across employees and suppliers through a combination of in-house sessions, external expert engagement, and e-learning platforms.

IFFCO partnered with **CNV International** to conduct two introductory webinars on labour, gender and child rights in the palm industry for IFFCO employees and palm suppliers.CNV International is a non-profit development organisation connected to the Dutch trade union CNV that works to protect and promote workers' rights, focusing on sustainable supply chains and imp roving the position of working people around the world. The supplier webinar was run in the Indonesian language and attended by representatives from **15 palm companies** in Indonesia, comprising a total of **27 participants,** with **67%** of which were direct mill and crusher suppliers and **33%** indirect plantation suppliers.

Employees Capacity Building

In 2025, **152 IFFCO employees across 9 countries**, representing sustainability, trading, sales, QA, HR, production, finance, safety, and supply chain functions, participated in at least one of seven internally organised training sessions, webinars, or online learning modules related to human rights. These sessions covered topics including human rights, identifying forced labour, child rights, and gender equality.

In addition, five employees across three countries involved in palm sustainability and trading activities participated in **74 hours of externally organised training sessions and conferences**.

As a company committed to child rights, we participated in a four-day training on Child Rights and Business Principles organised by the Business and Children Rights Working Group (BCRWG) in collaboration with UNICEF, UN Women and UN Indonesia Global Compact Network (IGCN) from 1st to 4th December 2025 at the Binus Business School Campus in Jakarta, Indonesia. The Training supported IFFCO in strengthening supplier engagement on child rights in 2026 and beyond.

The investment in human rights training and awareness-raising for employees in 2025 represents:

- **245 hours** of internally organised human rights awareness webinars and trainings
- **18 hours** of online e-learning modules on human rights due diligence
- **74 hours** of externally organised training and workshops on human right's topics

Looking Ahead

IFFCO is prioritising internal capacity-building on human rights awareness in 2026 for employees. In terms of our value chains, we will continue efforts to ensure that 100% of palm suppliers undergo Human Rights Due Diligence (HRDD) through supplier engagement and strengthening internal systems and procedures, including supplier categorisation. We are upgrading our responsible sourcing policies for palm and other commodities to ensure that we have a strong foundation for supplier engagement on human rights.

Diversity & Inclusion

Diversity at IFFCO strengthens decision-making, innovation, and organisational performance through a broad range of perspectives. In 2025, IFFCO leveraged the Global Diversity, Equity and Inclusion Benchmark (DEI Benchmark) model to guide the development of its DEI roadmap. This framework helps embed inclusive practices into our culture, people processes, and talent development initiatives while ensuring alignment with global best practices. Through this approach, we continue to foster an environment where different voices are valued, belonging is strengthened, and equitable access to opportunities supports both individual growth and business performance.

Our Workforce

In 2025, IFFCO employed **5,906** people in production sites, offices, and distribution and trading facilities across the business groups within the scope of this report.

Table 13: Workforce Composition by Gender

Employees by Gender		
	Number	%
Male	5,366	91%
Female	540	9%

Table 14: Workforce Distribution by Age Group

Employees by Age Group		
	Number	%
Below 30 Years	1,063	18%
30-50 Years	4,040	68%
Above 50 Years	803	14%

Table 15: Workforce Distribution by Region

Employees by Region		
	Number	%
Middle East, Far East and Oceania	4,803	82%
Africa	839	14%
Europe and CIS	264	4%

2025 Progress Highlights

Throughout the year, IFFCO focused on fostering inclusive behaviours and strengthening understanding of diversity across cultures, genders, and nationalities. Initiatives were designed to encourage open dialogue, build awareness, and create spaces where employees could connect, learn, and participate actively.

Table 16: Key Diversity and Inclusion Initiatives in 2025

Initiative	**Objective**	**Scope**
Monthly Floor Talks	Promote cultural diversity and inclusive behaviours	Factory employees
Multilingual Values Workshops	Improve understanding of values across 4 languages	Group-wide
Let's Connect – Tasty Delights	Celebrate cultural diversity through shared experiences	Office and factory locations
Employee Voice and Engagement Sessions	Encourage open dialogue and inclusion	Group-wide

Gender Equality and Women Empowerment

IFFCO marked International Women's Day 2025 with a week-long series of activities under the theme **"Accelerating Action: Female Equality and Empowerment"**. The programme focused on awareness, dialogue, and practical actions to promote inclusion and equal opportunity. Activities included a leadership panel discussion on IFFCO's actions toward equality and empowerment, a webinar on creating allies in the workplace, and interactive coaching sessions designed to encourage reflection on unconscious bias and inclusion. A facilitated session using the **"Through the Points of You"** coaching game enabled participants to reflect on the multiple roles women play in professional and personal life, fostering empathy, shared learning, and mutual support.

Emiratisation, Saudiisation and Local Talent Development

Our total Emiratisation percentage now stands at **21%**, up from 16.35% in 2024, while we maintained an overall Saudiisation rate of **40%** in 2025.

IFFCO continued to support national talent development through active participation in Emiratisation initiatives. In 2025, IFFCO attended career fairs organised by the **Higher Colleges of Technology Industrialists' Exhibition** across Abu Dhabi, Dubai, and Sharjah. IFFCO was recognised for its continued support since the launch of the **Manufacturers Programme** in 2023, as well as for its active participation in initiatives organised by the Ministry of Industry and Advanced Technology.

In addition, we continue to support the development of young national talent by providing training opportunities for students through **Tamheer** and **Coop Training programmes** in Saudi Arabia, as well as **industrial diploma training programmes** for students in the UAE. These initiatives reflect IFFCO's commitment to developing local talent and supporting national workforce development goals.

Looking Ahead

Our progress in 2025 demonstrates IFFCO's continued commitment to fostering a diverse, inclusive, and ethical workplace. As we move forward, we will continue to strengthen inclusive leadership, expand awareness initiatives, and promote equal opportunity across our operations, ensuring that diversity and inclusion remain embedded in how we work and grow together.

Safety, Health, Environment & Wellbeing

At IFFCO, the safety, health, and wellbeing of our people are fundamental to responsible operations and long-term performance. We are committed to creating safe workplaces, promoting physical and mental wellbeing, and fostering a culture where safety is embedded into everyday behaviours. In 2025, we continued to strengthen our safety leadership, improve learning from incidents, and expand wellbeing initiatives across our operations.

2025 Safety Performance Overview

In 2025, IFFCO recorded workplace incidents involving both employees and contract workers. While progress has been made in strengthening systems and awareness, we recognise the need for continued improvement, with a stronger focus on prevention, leadership engagement, and training.

Table 17: Safety Performance Indicators

Indicator	2025 Result
Total injuries	49
Employees injured	30
Temporary and contract workers injured	19
High potential incidents	15
Life-changing injuries	1
Total Recordable Injury Rate (TRIR)	2.6

Strengthening Safety Leadership and Culture

In 2025, IFFCO launched a **Safety Leadership Programme** aimed at developing a people-centred approach to safety. The programme focused on strengthening leadership capability, encouraging learning from everyday work, and building trust-based relationships between leaders and frontline teams.

The programme was delivered in Egypt, in collaboration with New View Safety, and included targeted training and coaching for managers. The objective was to shift safety thinking beyond compliance, placing people, relationships, and continuous learning at the centre of safety performance.

In parallel, IFFCO piloted a **new approach to incident investigation** at IFFCO Egypt S.A.E. This approach actively involved frontline teams in investigations, focusing on learning and improvement rather than blame, with the aim of preventing recurrence and strengthening collective ownership of safety.

Safety Systems and Procedures

To strengthen consistency and understanding across operations,**two group-level safety procedures** were launched during the year. These procedures aim to clarify expectations and promote safe work practices across sites.

Table 18: Group-Level New Safety Procedures

Safety Procedure	Objective
Lockout, Tagout, Try-out	Control hazardous energy sources during maintenance and operations
Work at Height	Prevent falls and improve risk control for elevated work

These procedures support a shared understanding of critical safety risks and reinforce safety standards across the Group.

Health and Wellbeing Initiatives

In 2025, IFFCO expanded its focus on employee wellbeing, addressing physical, mental, and preventive health needs through a range of initiatives delivered across offices and sites.

Key health and wellbeing activities included:

- Awareness webinars on arthritis and colon cancer prevention led by medical experts
- Complimentary eye check-ups and body composition analysis for employees
- Medical screenings and health checks at office locations
- On-site blood donation campaigns in Saudi Arabia

IFFCO also promoted physical activity and holistic wellbeing through structured programmes such as **Fun and Fit Games**, **A Day of Sports**, and site-level sports activities including swimming, badminton, and cricket tournaments.

A dedicated Wellbeing Week was held in Türkiye in conjunction with the commemoration of Atatürk, Youth and Sports Day. The programme combined physical activity, mental wellbeing, sustainable eating awareness, and team engagement, reinforcing the connection between wellbeing, values, and gratitude.

Environment and Food Safety Awareness

As part of our commitment to safe and responsible operations, IFFCO marked **World Food Safety Day** in June 2025. Activities focused on promoting awareness of safe food handling and hygiene practices across operations, reinforcing our responsibility to protect consumer health and maintain high food safety standards.

Looking Ahead

Our 2025 experience reinforces the importance IFFCO places on strong leadership, learning-oriented safety practices, and employee wellbeing programmes. As we move forward, IFFCO will continue to strengthen safety culture, enhance preventive measures, and expand wellbeing initiatives to support healthy, safe, and more resilient workplaces across our operations.

Healthy And Sustainable Diets

IFFCO recognises the important role food companies play in supporting healthier diets while reducing environmental impacts. Through product innovation, responsible sourcing, and consumer engagement, we continue to strengthen our contribution to providing nutritious, affordable, and sustainable food choices.

Product Innovation and Nutrition

In 2025, IFFCO continued working to improve the nutritional profile of selected product categories while maintaining quality and affordability for consumers. Efforts focused on enhancing ingredient choices, exploring alternatives that support balanced diets, and aligning product development with evolving consumer expectations around health and wellbeing.

Our product development and quality teams worked closely across business units to ensure that innovation supports both consumer needs and sustainability considerations, including responsible ingredient sourcing and efficient production processes. In 2025, 16 palm oil-related SKUs of Low 3-MCPD (monochloropropane-1,2-diol esters) and GE (glycidyl esters) were commercially produced. This included 4 SKUs produced at the Indonesia refinery “PT Synergy Oil Nusantara” and 12 SKUs at our Egypt refinery “IFFCO Egypt S.A.E.”.

Consumer Awareness and Engagement

Beyond product development, IFFCO continued to promote awareness around responsible consumption and food sustainability. Through participation in industry events, stakeholder dialogues, and communication initiatives, we contributed to broader public-private sector discussions on the future of food, nutrition, and sustainability.

In December 2025, IFFCO welcomed representatives from the **UAE Ministry of Industry and Advanced Technology** at its Emirates Refining Co. Ltd facility in Sharjah, providing a platform for dialogue on innovation and industrial collaboration. During the visit, IFFCO’s R&D teams showcased developments across oils and fats, impulse foods, and the beauty sector, demonstrating how innovation supports product development and strengthens the UAE’s manufacturing ecosystem.



Looking Ahead

IFFCO will continue strengthening its approach to healthy and sustainable diets by integrating nutrition considerations, responsible sourcing, and product innovation across its operations. Our focus remains on delivering products that meet consumer needs while contributing to more sustainable food systems.



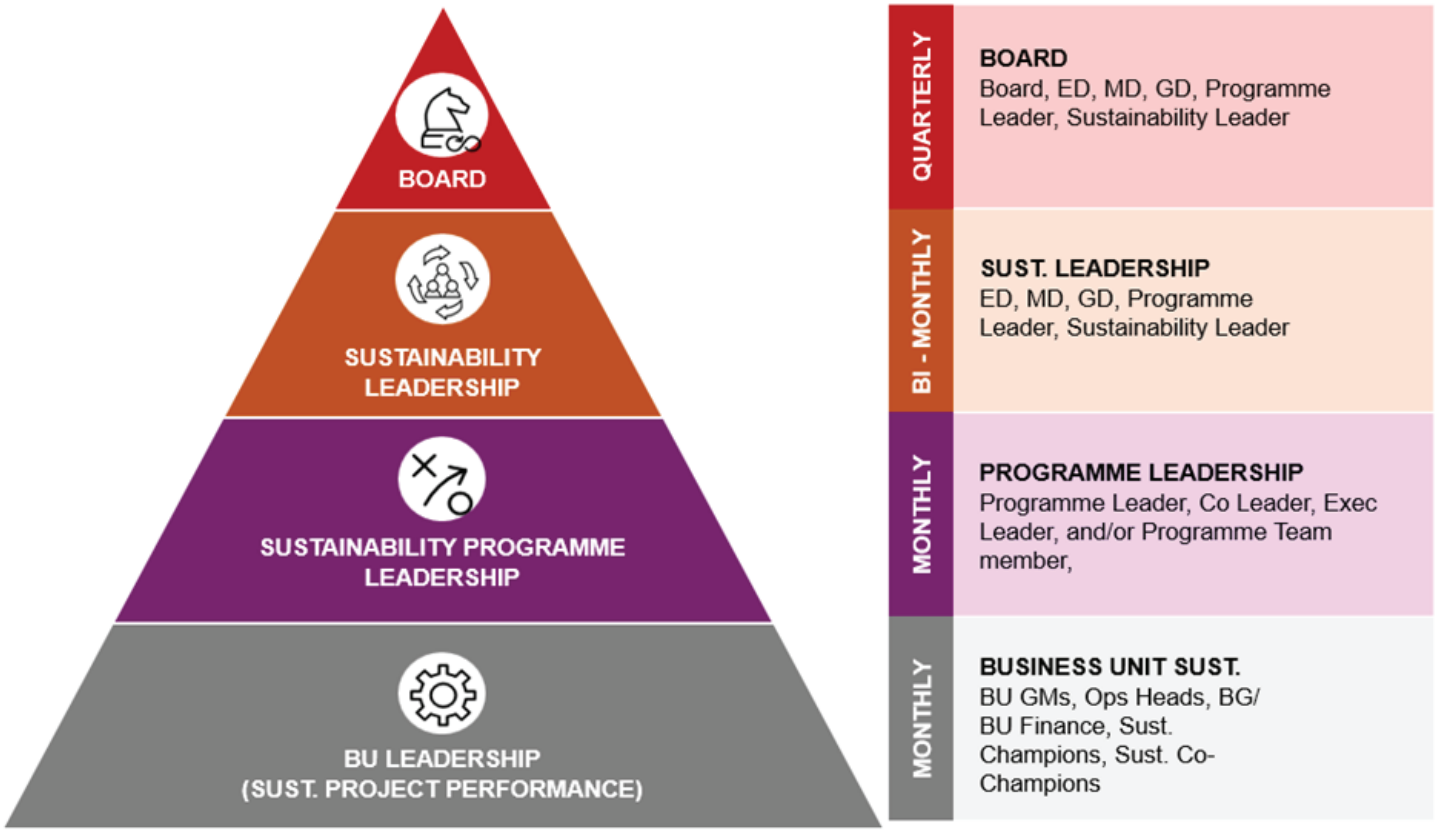
Governance Section

Sustainability Governance Framework

In 2025, IFFCO continued to enhance the effectiveness of its ESG governance structure through a structured system that ensures strategic oversight, operational accountability, and consistent performance monitoring across the organisation.

IFFCO Sustainability Governance Committee integrates sustainability priorities across corporate functions. Programme Leaders drive the development and execution of strategy, targets, performance monitoring, and risk mitigation to ensure progress toward Group objectives. Business Groups and Business Leadership are responsible for developing, implementing, and monitoring sustainability initiatives at plant and functional levels.

The Corporate Sustainability Team supports all governance layers, ensuring policy consistency and alignment between enterprise sustainability priorities and site-level performance, and enabling consistent delivery of ESG targets across IFFCO's operations.



Sustainability Governance Framework

The improved framework also introduces a structured reporting cadence: **quarterly** at Board level, **bi-monthly** and **monthly** at the Programme and Business Units Leadership levels. These intervals strengthen ongoing monitoring, enable timely corrective action, and ensure that ESG initiatives remain aligned with IFFCO's Sustainability Strategy 2030.

Sustainability targets are cascaded through a multi-tier system:

- Corporate Annual Targets translate our 2030 strategies and long-term ambitions into measurable, organisation-wide goals.
- Business Units' Annual Targets ensure that operational teams directly contribute to corporate strategic outcomes and goals through tailored KPIs and performance plans.
- Leadership & Contributing Roles' KPIs embed ESG responsibilities into individual accountability frameworks, reinforcing ownership at all levels.

Progress against ESG priorities is monitored through quarterly tracking, with updates provided to the Executive Team and Board.



These governance enhancements are complemented by IFFCO's strengthened corporate policy ecosystem, including **the Code of Conduct (OurCode)**, **Supplier Code of Conduct**, **Whistle-blower Policy**, and sustainability-related commitments such as the **Group Sustainable Palm Oil Policy** and the newly developed **Group Policy for Responsible Sourcing of Agricultural Commodities**. These policies establish the ethical and compliance framework required to support transparent and responsible ESG governance. Please refer to the following link for further details on our policies and procedures:https://iffco.com/about/company-policies/

Looking Ahead

As IFFCO undergoes organisational restructuring, the next phase of our ESG governance will focus on ensuring continuity, clarity, and long-term resilience for our sustainability agenda. Recognising that the status of our sustainability resourcing and roles is evolving, we aim to refine our governance model to ensure that it remains effective within the new organisational design.

Ethics & Compliance

In 2025, compliance and ethical conduct topics were integrated into corporate learning programmes delivered through SuccessFactors and facilitated sessions.
Key learning programmes delivered during the year included:

Corporate Risk and Compliance Orientation
(**283** employees completed training)

IFFCO Whistle-Blower Policy
(**200** employees completed training)

These initiatives supported understanding of ethical risks and reinforced the application of IFFCO's Values and Code of Conduct in daily work practices.

Grievance Mechanisms and Accountability

IFFCO maintains formal internal and external grievance mechanisms to ensure that stakeholders can raise concerns related to labour practices, human rights, environmental concerns, and ethical conduct.

Mechanisms include:

- Internal employee grievance channels
- Whistle-blowing reporting structures
- Palm supplier grievance systems
- Monitoring and escalation protocols

These mechanisms support early identification and resolution of potential human rights and environmental risks across operations and supply chains.

In 2025, IFFCO engaged an impact-driven non-profit organisation, Earthworm Foundation, to assess IFFCO's grievance management procedures and recommend improvements to strengthen its effectiveness. Earthworm reviewed our procedures considering key international frameworks, including the United Nations Guiding Principles on Business and Human Rights (UNGP) and the Consumer Goods Forum's (CGF) Monitoring and Response Framework (MRF). Improvements to the procedures include clearer decision-making criteria to assess the validity, priority, and severity of allegations; revised re-entry and suspension procedures, and new guidelines for tracking, recording, and closing grievances on IFFCO's public grievance tracker. These updates aim to ensure greater consistency and transparency in external communication. IFFCO Group Policy on Sustainable Palm Oil has been internally reviewed by the Risk and Compliance team to strengthen it further as per new requirements and it will be published in 2026 on our website.

Looking Ahead

IFFCO's 2025 progress reflects a structured and expanding approach to governance and responsible sourcing. Moving forward, the Group will continue strengthening due diligence systems, enhancing supplier capacity-building, and aligning with emerging regulatory expectations. Following the third-party review of IFFCO's Palm Oil Grievance Management Procedure (POGM), the updated procedure will be published on our website in 2026.

Responsible Sourcing

Responsible sourcing is a core pillar of IFFCO's risk management, regulatory readiness, and sustainable value creation strategy. We work closely with suppliers, customers, and other stakeholders to strengthen traceability, improve transparency, and promote responsible agricultural practices. In 2025, our focus remained on enhancing supplier engagement, strengthening internal capabilities, and preparing our supply chains for evolving regulatory and stakeholder expectations.

2025 Progress Highlights

During the year, IFFCO continued to strengthen traceability and supplier transparency across priority agricultural commodities. Our approach prioritises risk awareness, compliance, and continuous improvement, particularly for commodities associated with land-use change and social risk.

Table 19: Palm Sourcing Traceability Performance

Indicator	Status (for CY 2024)
Traceability to mill	100%
Traceability to plantation	96.1%
Commodities covered	Palm oil and palm kernel oil
IFFCO refineries covered	7
Third-party verification	Control Union

Note: Traceability data for calendar year 2024 sourcing was independently verified in 2025, confirming the robustness of IFFCO's traceability systems and reporting processes.

Palm Supplier Engagement and Capacity-Building

Supplier engagement remained a key pillar of our responsible sourcing approach in 2025. IFFCO strengthened supplier capability on responsible sourcing, NDPE commitments, and regulatory compliance through targeted training and collaboration.

Table 20: Key Supplier Engagement Activities

Activity	Description	Participation
NDPE and Climate Action Webinar (in partnership with WRI Indonesia)	Introduction to NDPE requirements, deforestation and conversion-free (DCF) sourcing and supply chain climate commitments.	48 participants from 30 suppliers
EUDR Compliance Webinar (in partnership with the Tropical Forest Alliance Indonesia)	Guidance on EU Deforestation Regulation requirements for palm oil companies	52 participants from 44 suppliers

These sessions were designed to support suppliers in understanding evolving expectations and prepare for compliance requirements.

Industry Collaboration and Certifications

IFFCO continued active participation in industry platforms, reporting, and certification schemes to advance responsible sourcing practices.

Table 21: Status of Industry Collaboration and Certification

Stakeholder	2025 Status
RSPO certified volumes	89,914 metric tonnes (MT)
RSPO uptake (7 refineries)	10%
SPOTT score	59.5%, an increase of 4.4 % compared to the previous year
Palm Oil Collaboration Group	Observer member

Palm Oil Policy Review and Governance

In 2025, IFFCO continued to strengthen its responsible sourcing governance framework. IFFCO partnered with the Earthworm Foundation to benchmark its palm oil sustainability policy commitments against industry standards, as well as customer and peer policies. Earthworm is an impact-driven non-profit organisation that collaborates with businesses, civil society, communities, and governments to drive positive impact on people and the planet arising from raw material sourcing. An updated draft of IFFCO's Group Policy on Sustainable Palm Oil was shared with representatives from civil society, customers, and suppliers through a survey for review. This was followed by a series of stakeholder calls jointly conducted by IFFCO and Earthworm. Based on insights from the benchmarking exercise and stakeholder feedback, Earthworm supported IFFCO in refining the final policy update. The internal sign-off process is currently underway, and the updated policy is expected to be released in mid-2026. The policy will formalise IFFCO's commitments on traceability, climate action, deforestation-free sourcing by a "31 December 2015" cut-off date, and human rights due diligence.

Regulatory Preparedness and Due Diligence

To strengthen readiness for emerging regulations, IFFCO invested in internal capability-building related to the **EU Deforestation Regulation**. In 2025, **20 employees** participated in targeted EUDR capacity-building sessions delivered by an external technical partner. These efforts support supplier eligibility assessments and strengthen compliance readiness across sourcing operations.

Sustainability Assessments and Responsible Sourcing

IFFCO continued to strengthen its engagement with leading sustainability assessment platforms, including **Sedex** and **EcoVadis**, enhancing transparency and accountability across its operations. **Five BUs** have undergone SMETA audits, with results shared via the Sedex platform, reinforcing our commitment to ethical practices and responsible sourcing. Building on this foundation, we will continue to enhance performance and expand coverage across our operations.

Responsible Sourcing of Soy and Wheat

Our Responsible Sourcing approach ensures full alignment with international frameworks, including the Accountability Framework Initiative (AFi), the Consumer Goods Forum (CGF), UN Guiding Principles on Business & Human Rights (UNGPs), and SBTi FLAG requirements for addressing land-use change and agricultural emissions.

The new IFFCO Group Policy for Responsible Sourcing of Agricultural Commodities was approved in 2025 and will be rolled out in 2026. IFFCO's suppliers are expected to uphold our Responsible Sourcing Policy, implement due-diligence systems, and demonstrate continuous improvement. We aim to ensure that all soy and wheat, as well as our minor sourcing of sunflower and corn materials, are produced:

- Free from deforestation and ecosystem conversion
- Legally compliant with all origin-country laws and global regulations
- Traceable to country of origin and progressively to farm, mill, or defined sourcing area
- Respecting human rights, labour rights, community rights, and Indigenous Peoples
- Aligned with best agronomic practices to minimise environmental impacts, including soil degradation, biodiversity loss, water use, and GHG emissions

In 2025, IFFCO also conducted targeted training and awareness sessions for procurement, supply chain, and operations support teams across **six key BUs**. These sessions focused on environmental and social risks in agricultural sourcing, traceability requirements, certification schemes, and emerging global regulatory trends.

We are also in the process of **integrating traceability and sustainability data into our Enterprise Resource Planning (ERP) system** to strengthen oversight across its agricultural supply chains. This effort focuses on embedding key supplier attributes such as country of origin and certification status directly into core procurement and data systems. Building on our internal efforts to strengthen traceability and risk assessment, IFFCO also engaged **three priority suppliers and two key customers** to explore the **feasibility of securing deforestation-free soy and wheat**. These discussions enhanced our understanding of market availability, cost implications, and traceability requirements, while helping identify collaborative opportunities that can shape future low-emissions sourcing strategies.

An update on our soy and wheat commitments and progress is provided below:

Table 22: Progress on Soy and Wheat Traceability and Responsible Sourcing Commitments

Commitment	**Progress (as of Dec 2025)**
100% soy sourced is traceable to country of origin by December 2025	62%
100% wheat sourced is traceable to country of origin by December 2025	100%
100% supplier compliance with IFFCO Responsible Sourcing Policy by 2030	Scheduled for 2026

Looking Ahead

Our progress in 2025 reflects IFFCO's commitment to transparency, collaboration, and responsible supply chain management. As we move forward, we will continue to strengthen supplier engagement on our sustainability policies and requirements, expand traceability, and support compliance with evolving regulatory requirements, ensuring our sourcing practices contribute positively to people, communities, and the environment.

With the IFFCO Group Policy and Code of Conduct for Responsible Sourcing of Agricultural Commodities now approved, the next phase targets organisation-wide rollout in 2026, focusing on the soy and wheat supply chain. This will include embedding the policy into procurement processes, training teams across all business units, and engaging suppliers to ensure full understanding of the requirements. The rollout will also strengthen monitoring mechanisms, enhance transparency, and support a consistent, group-wide approach to responsible, deforestation-free and sustainable sourcing of agricultural commodities.

Awareness, Engagement And Communication

Engaging employees and stakeholders is critical to effective execution, capability-building, and scaling sustainability impact across the organisation. During 2025, we focused on strengthening internal awareness, encouraging collaboration across business units, and enabling knowledge sharing to support the implementation of sustainability initiatives across the Group.

Sustainability Crew Programme

In 2025, IFFCO launched the Sustainability Crew Programme, bringing together employees from different business units and functions to actively contribute to the Group's sustainability priorities. Crew members worked on practical initiatives ranging from water policy implementation and energy transition planning to waste reduction initiatives, responsible sourcing awareness, and improvements in sustainability data systems.
Through this initiative, employees contributed their expertise to address environmental and social challenges within operations while supporting stronger collaboration between business units and the Corporate Sustainability team. The programme has helped translate sustainability commitments into practical actions and increase internal ownership of the sustainability agenda.

Sustainability Knowledge Sharing and Best Practices Exchange

To further accelerate progress, IFFCO introduced Best Practice Sharing Sessions in late 2025. These sessions provide a platform for business units to present successful sustainability initiatives, share lessons learned, and highlight practical challenges encountered during implementation, facilitating open dialogue across functions and geographies. The sessions help replicate successful approaches, improve efficiency in project delivery, and strengthen the collective learning culture around sustainability within the organisation.

Sustainability Awareness and Capacity-Building

Building internal capability remained a priority throughout 2025. IFFCO conducted sustainability awareness sessions using the Train-the-Trainer approach across six business units, including IFFCO Egypt S.A.E., IFFCO Pakistan (Pvt) Ltd. (Refinery and Animal Nutrition Plants), PT Synergy Oil Nusantara, and Delmon Products Limited.

These sessions equipped selected employees with the knowledge and tools required to cascade sustainability awareness within their respective teams and locations. As a result, more than **434 employees** were trained during the year. The sessions focused on practical aspects of sustainability implementation, helping teams understand their role in supporting IFFCO's environmental and social commitments.
The train-the-trainer approach also ensures that sustainability knowledge continues to expand organically across the organisation.





Global Recognition and Strategic Engagement

In 2025, IFFCO continued to strengthen its global engagement with governments, institutions, and strategic partners through impactful collaboration and partnerships that advance sustainability, community development, and responsible business practices. The Group's initiatives and contributions were recognised by leading governmental and institutional bodies, reflecting its role as a trusted corporate partner committed to creating shared value and supporting long-term social and economic development across the communities in which it operates.



IFFCO Group signed a strategic food security cooperation agreement with the Government of Uzbekistan in the presence of Shavkat Mirziyoyev, President of Uzbekistan, supporting collaboration in agricultural value chains and sustainable food production.



IFFCO Group received official recognition from the Government of Dubai for its contribution to promoting community values, responsible corporate conduct, and alignment with Dubai's cultural and social principles.
This recognition underscores the Group's long-standing role as a trusted corporate citizen in the UAE, supporting national development priorities, ethical business practices.



Ajman University recognised IFFCO Group as a strategic partner for its continued collaboration in education, internships, and student development initiatives.



Dina Epifanova, our Head of Sustainability, was named in the 2025 Forbes Middle East Sustainability Leaders list in the food and beverage sector.



Batam City Government, Indonesia, acknowledged the Group's contribution with an award for local economic development and community welfare.



IFFCO Group was also elected to the executive leadership committee of the Sharjah Human Development Forum, held under the patronage of His Highness Sheikh Sultan bin Ahmed Al Qasimi Deputy Ruler of Sharjah and led by Her Highness Sheikha Jawaher bint Mohammed Al Qasimi, reflecting recognition of the Group's role in supporting community initiatives and human development.

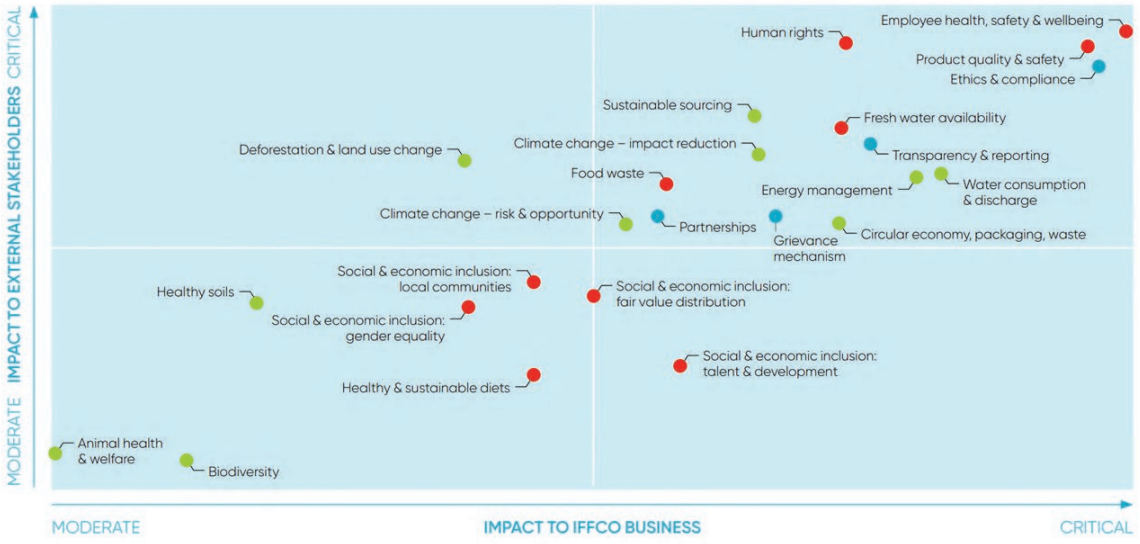


Appendix

Material Topics

Understanding which sustainability topics are most relevant to our business and stakeholders is essential to shaping a strong ESG strategy. To support this, IFFCO carried out its first materiality assessment in 2022. This still guides our priorities today.

The assessment helped us prioritise key environmental, social, and governance (ESG) issues by evaluating their significance for both our stakeholders and the long-term sustainability and success of our business. To help us identify these priority areas, we reached out to 287 stakeholders, with 148 completing a detailed survey covering 24 ESG topics. Among respondents, 40% were from within IFFCO, while 60% represented external groups – including suppliers, customers, financial institutions, consultants and non-governmental organisations (NGOs) – across the countries where we operate.



GRI 3-2 List of material topics

Environmental topics	Social topics	Governance topics
Energy management	Employee health, safety and wellbeing	Ethics and compliance
Water consumption and water discharge	Product quality and safety	Transparency and reporting
Sustainable and responsible sourcing	Human rights	Grievance mechanisms
Climate change: • Impact reduction • Risks and opportunities	Social and economic inclusion: • Local communities • Fair value distribution • Talent and development • Gender equality	Partnerships
Circular economy, packaging, waste	Healthy and sustainable diets	
Biodiversity	Food loss or food waste	
Deforestation and land-use change	Fresh water availability	

Corporate carbon footprint 2025

CORPORATE CARBON FOOTPRINT (SCOPE 1 & 2) 2025

EMISSIONS BY SITE & EMISSIONS SOURCE

Business Group	Business Unit	Emissions (tCO2e)	Proportion (%)	Production (t)	Proportion (%)	Emissions intensity (tCO2e t-1)	Energy intensity (GJ t-1)	Electricity (market-based)	Natural gas (tCO2e)	CNG (tCO2e)	Coal (tCO2e)	Diesel (tCO2e)	LPG (tCO2e)	Fuel oil (tCO2e)	Petrol (tCO2e)	Biomass/ wood chips (tCO2e)	Biofuel (tCO2e)
AGRI	Animal Nutrition	1,410	1%	195,592	9%	0.01	0.11	1,328	-	-	-	80	3	-	-	-	-
AGRI	Emigrain	17,579	6%	439,178	20%	0.04	0.36	17,100	-	-	-	477	2	-	-	-	-
AGRI	Frozen Foods	1,204	0%	2,808	0%	0.43	3.56	1,204	-	-	-	-	-	-	-	-	-
AGRI	Poultry	3,876	1%	6,944	0%	0.56	6.37	3,531	-	-	-	331	3	-	12	-	-
CULINARY	Algeria	472	0%	2,171	0%	0.22	1.62	457	16	-	-	-	-	-	-	-	-
CULINARY	ANIR	10,113	4%	66,205	3%	0.15	1.69	6,766	-	3,347	-	-	-	-	-	-	-
CULINARY	Marcianise	4,895	2%	44,459	2%	0.11	1.72	734	4,161	-	-	-	0	-	-	-	-
CULINARY	PIPL	2,249	1%	4,547	0%	0.49	5.61	2,214	-	-	-	21	-	-	-	14	-
CULINARY	Shama	370	0%	1,659	0%	0.22	2.24	370	-	-	-	-	-	-	-	-	-
CULINARY	Thryve	157	0%	8	0%	19.36	261.66	157	-	-	-	-	-	-	-	-	-
O&F	AOD	820	0%	11,796	1%	0.07	0.38	820	-	-	-	-	0	-	-	-	-
O&F	Bakery Ingredient	2,417	1%	22,924	1%	0.11	0.88	2,417	-	-	-	-	-	-	-	-	-
O&F	COGIA	164	0%	6,362	0%	0.03	0.36	59	2	-	-	49	0	-	54	-	-
O&F	Delmon	47,808	17%	287,885	13%	0.17	1.39	26,524	-	-	-	21,284	-	-	-	-	-
O&F	ERCO	29,023	11%	227,021	10%	0.13	1.56	15,329	-	13,686	-	9	-	-	-	-	-
O&F	Ghana	2,294	1%	18,472	1%	0.12	1.79	606	-	-	-	1,684	-	-	-	3	-
O&F	IBERIA	138	0%	9,374	0%	0.01	0.29	138	-	-	-	-	-	-	-	-	-
O&F	IMSB	1,783	1%	1,952	0%	0.91	6.58	1,466	317	-	-	-	0	-	-	-	-
O&F	Pakistan_AN	557	0%	37,663	2%	0.01	0.86	536	-	-	-	-	-	-	-	22	-
O&F	Pakistan_O&F	17,036	6%	68,219	3%	0.25	4.06	935	16,098	-	-	3	-	-	-	-	-
O&F	Pakistan_SCP	5,665	2%	32,253	1%	0.18	0.89	551	-	-	5,113	-	-	-	-	1	-
O&F	PTSON	47,957	17%	388,459	18%	0.12	1.50	16,592	31,279	-	-	86	0	-	-	-	-
O&F	Somaliland	2,918	1%	56,511	3%	0.05	0.70	-	-	-	-	2,918	-	-	-	-	-
O&F	SUEZ (O&F)	43,857	16%	190,159	9%	0.23	3.17	13,808	29,743	-	-	306	-	-	-	-	-
O&F	Turkey	9,502	3%	50,119	2%	0.19	2.52	3,595	5,770	-	-	37	-	-	99	-	-
O&F	ZITOUNA	858	0%	830	0%	1.03	11.93	314	-	-	-	521	0	5	19	-	-
S&D	S&D	21,036	8%	-		0.00	0.00	1,440	-	-	-	15,627	-	-	3,848	-	122
	TOTAL	276,160	100%	2,173,571	100%			118,990	87,386	17,032	5,113	43,432	8	5	4,032	41	122

Note.
Facilities show unusually high energy-intensity numbers in the table above, is because these sites were not running at normal production levels — either pausing operations or preparing for divestment — but still required baseline electricity and utilities for safety and maintenance.

THE ENVIRONMENT – CLIMATE CHANGE

GRI 305-1,2,3 Direct GHG emissions

Category	2024 ($ktCO_2e$)	2025 ($ktCO_2e$)
Total GHG emissions (market-based)	11,773	10,155
Total GHG emissions (location-based)	11,773	10,155
Direct (Scope 1) GHG emissions	184	157
Energy indirect (Scope 2) GHG emissions (market-based)	133	119
Energy indirect (Scope 2) GHG emissions (location-based)	133	119
Other indirect (Scope 3) GHG emissions	11,456	9,879

GRI 305-4 GHG Emissions intensity

Category	UOM	2024	2025
Emission intensity ratio	ktCO2e/kt	4.56	4.67
Total GHG emissions (market-based)	ktCO2e	11,773	10,155
Total production	kt	2,582	2,174

Source of Emission Factors Used

Category	Source
Direct (scope 1) GHG emissions	UK Government GHG Conversion Factors for Company Reporting (Defra), Conversion Factors 2022
Energy indirect (scope 2) GHG emissions (location-based)	ecoinvent 3.9.1
Energy indirect (scope 2) GHG emissions (market-based)	Association of Issuing Bodies, European Residual Mixes 2021 ecoinvent 3.9.1
Other indirect (scope 3) GHG emissions	World Food Life Cycle Assessment Database v3.9.1 ecoinvent 3.9.1 US Environmentally-Extended Input-Output (USEIO) model 2023 UK Government GHG Conversion Factors for Company Reporting (Defra), Conversion Factors 2023 S. Environmental Protection Agency (2025). GHG Emission Factors Hub (January 2025 Update). Retrieved from https://www.epa.gov/climateleadership/ghg-emission-factors-hub U.S. Department of Energy (2014). Manufacturing Energy and Carbon Footprint: Petroleum Refining (NAICS 324110). https://policycommons.net/artifacts/29544195/manufacturing-energy-and-carbon-footprint/30444041/

THE ENVIRONMENT – ENERGY MANAGEMENT

GRI 302-1 Energy Consumption within the Organisation*

Fuels	UOM	2024 Total	2024 Total (GJ)	2025 Total	2025 Total (GJ)
Fuels used in the facility	–	–	2,151,979	–	2,148,085
Natural gas	m3	43,799,819	1,568,034	45,478,944	1,728,200
Diesel	kl	9,118	387,515	8,732	319,591
Petrol/gasoline	kl	79	3,510	80	2,736
Fuel oil	kl	750	29,616	1	39
LPG	kl	2,261	60,312	1,044	28,919
Coal	tons	3,208	44,912	1,453	20,342
Wood chips	tons	3,872	58,080	2,681	48,258
Fuels used for fleet vehicles	–	–	480,429	10,940	388,972
Diesel	kl	8,510	361,683	7,314	267,692
Petrol	kl	1,817	80,697	1,676	57,319
Biodiesel	kl	494	21,940	1,950	63,960
Total fuel consumption	–	–	2,616,299	–	2,537,056
of which from non-renewable sources	–	–	2,536,279	–	2,424,838
of which from renewable sources	–	–	80,020	–	112,218
Electricity					

Total electricity consumption	MWh	242,812	869,231	219,549	790,376
Total electricity purchased from non-renewable sources	MWh	238,483	850,727	213,836	769,810
Total electricity purchased from renewable sources (iRECs)	MWh	1,359	–	–	–
Total electricity produced from renewable sources (solar)	MWh	5,140	18,504	5,713	20,567
Electricity		–	–	–	–
Total energy consumption		–	3,501,639		3,327,433

*The source of the conversion factors used is “UK Government GHG Conversion Factors for Company Reporting (Defra), Conversion Factors 2022”.

GRI 302-3 Energy Intensity

Category	**UOM**	**2024**	**2025**
Energy intensity ratio	GJ/t	1.36	1.53
Total energy consumption within IFFCO	GJ	3,501,639	3,3,27,433
Total production	kt	2,582	2,174

Annualised Carbon Savings at Solar-Powered Sites

Site	2024 (tCO_2e)	2025 (tCO_2e)
PT Synergy Oil Nusantara, Indonesia	853	1,545
IFFCO Pakistan (Pvt) Refinery	477	321
IFFCO Pakistan (Pvt) Seed Crushing Plant	435	258
IFFCO Pakistan (Pvt) Animal Nutrition	333	333
Shama Food Industries Ltd., UAE	288	252
IFFCO Italia SRL, Italy	142	150
IFFCO Iberia SLU, Spain	75	89
Cogia (2025)	–	27
Zitouna (2025)	–	7
Egypt (2025)	–	354
Total	2,602	3,336

GRI 306-3 Waste Generated

Category	2024	2025
Total weight of waste generated	36 kt	31 kt
Sludge	1 kt	2 kt
Spent earth	13 kt	12 kt
Organic waste (manure, animal processing waste)	7 kt	5 kt
Packaging	6 kt	6 kt
Other solid waste	8 kt	6 kt

GRI 306-4 Waste Diverted from Disposal (Recycling)

Category	2024 (tons)	2025 (tons)
Hazardous waste diverted from disposal, by recovery composition	11,382	11,757
Sludge: Fat trap / ETP / septic tank sludge / oil sludge waste	1,860	2,075
Spent bleaching earth	9,522	9,212
Spent filter aid	–	427
Other hazardous waste	–	43
Non-hazardous waste diverted from disposal, by recovery composition	11,950	10,823
Preparation for use	4,890	–
Manure (poultry)	4,890	1,117
Manure Recycling	7,060	–
Plastic waste scrap	1,399	1,454
Paper / corrugated carton waste	1,439	1,598
Tetra Pak waste	–	123
Glass waste	–	47
Metal scrap	1,121	1,101
Wooden pallets scrap	–	1,497
Others unspecified	1,739	419
General Mixed Waste	–	2,812
Organic waste (animal processing waste)	–	81

Food waste	–	574
Total weight of waste diverted from disposal	23,332	22,580

GRI 306-5 Waste Directed to Disposal (Landfill)

Category	**2024 (tons)**	**2025 (tons)**
Hazardous waste diverted to disposal, by disposal operation	3,917	2,810
Sludge: Fat trap / ETP / septic tank sludge / oil sludge waste	–	31
Spent bleaching earth	3,398	2,328
Spent filter aid	–	407
General Mixed Waste / Landfilling	3,917	–
Spent filter aid	519	–
Other hazardous	76	44
Non-hazardous waste diverted to disposal, by disposal operation	8,934	6,825
Manure (poultry)	–	1,903
General Mixed Waste / Landfilling	8,934	2,259
of which on-site	8,934	–
of which off-site	–	–
Organic waste (animal processing waste)	–	2,292
Plastic waste scrap	–	89
Paper / corrugated carton waste	–	39

Tetra Pak waste	–	1
Metal scrap	–	3
Wooden pallets scrap	–	71
Food waste	–	168
Total weight of waste directed to disposal	12,927	9,635

Social – Employee Welfare

Employees Head Count by Business Group

	Number	**%**
Agri	638	11%
Culinary	703	12%
S&D	2088	35%
O&F	2477	42%

Employees Head Count by Gender

	Management		**Non-Management**	
	Number	%	Number	%
Male	1059	82%	4307	93%
Female	240	18%	300	7%

Employees Head Count by Age Groups

	Number	%
Below 30 Years	1063	18%
30-50 Years	4040	68%
Above 50 Years	803	14%

Employees Head Count by Region

	Number	%
Total number of employees	5906	–
Middle East, Far East and Oceania	4803	81%
Africa	839	14%
Europe and CIS	264	4%

Employees Head Count by Job Grades

	Management Employees	Non-Management Employees
Below 30 Years	74	989
30-50 Years	966	3074
Above 50 Years	259	544

Employees Head Count by Nationalities

Nationality	Number	%
Indian	1403	24%
Pakistani	1231	21%
Bangladeshi	372	6%
Egyptian	814	14%
Filipino	120	2%
Indonesian	218	4%
Nepalese	154	3%
Other Nationalities	1594	27%

GRI content index

IFFCO has reported the information cited in this GRI content index for the period from **1 January 2025 to 31 December 2025** with reference to the GRI Standards. For further details, please refer to the section “About this report”.

In this progress update, the term **IFFCO** refers to the four business groups under IFFCO Holdings Limited and Allana International Limited – namely **Agri Business, Culinary, Oils and Fats, and Sales and Distribution** – and includes a total of **34 legal entities** listed within the reporting scope (see GRI Disclosure 2-2 below in the GRI content index table for the full list).

GRI Standard	Disclosure	Location
GRI 2: General Disclosures 2021	2-1 Organisational details	Please refer to “About this Report”. IFFCO is a family-owned company headquartered in Dubai

GRI 2	2-2 Entities included in the organisation's sustainability reporting	The entities included in this report are the following: **Agri Business:** Emirates Grain Products Co. LLC, Emirates National Poultry Farms LLC, International Foodstuffs Co. Sharjah – Frozen Division, Unipex Dairy Product Co. LTD. – Dry Grains Business. **Culinary:** Al-Ain National Juice & Refreshment Co. LLC, IFFCO Italia SRL, IFFCO Foodstuffs SPA, Pristine Ingredients Private Limited, Shama Food Industries Limited **Oils and Fats:** Delmon Products Limited, IFFCO Egypt S.A.E., IFFCO Pakistan (Pvt) Ltd, Emirates Refining Co. Ltd, PT Synergy Oil Nusantara, Seville Products Co. LLC – Bakery Ingredients Division, Compagnie Generale des Industries Alimentaires, Société de Développement Agricole Zitouna, IFFCO Iberia SLU, C.A.C. IFFCO Iberia Mill, IFFCO Ghana Trading Limited, IFFCO Somaliland, IFFCO Türkiye, IFFCO (S.E.A.) PTE LTD, IFFCO Singapore PTE LTD. IFFCO Malaysia SDN BHD, Aison Oils & Derivatives SDN BHD **Sales and Distribution:** IFFCO Distribution Services FZCO – Dubai Branch, IFFCO KUWAIT WLL, IFFCO Distribution LLC Oman, Pure Food Co. LLC – Frozen Division, Pure Food Co. LLC – Dry Division, IFFCO International Foodstuffs Co. LLC – Dubai, JUST Chill Drinks Co. LLC, IFFCO International Trading WLL. As a private company, IFFCO does not have public financial statements and/or information
GRI 2	2-3 Reporting period, frequency and contact point	Reporting follows calendar year
GRI 2	2-4 Restatements of information	No restatement from the previous year's report
GRI 2	2-5 External assurance	This ESG report has not been externally assured
GRI 2	2-6 Activities, value chain and other business relationships	Please refer to "About IFFCO"
GRI 2	2-7 Employees	Please refer to "Diversity & Inclusion" chapter
GRI 2	2-13 Delegation of responsibility for managing impacts	Please refer to "About this Report"

GRI 2	2-14 Role of the highest governance body in sustainability reporting	Please refer to “About this Report”
GRI 2	2-22 Statement on sustainable development strategy	Please refer to “IFFCO Sustainability Strategy”
GRI 2	2-27 Compliance with laws and regulations	During 2025 there were no significant instances of non-compliance with laws and regulations
GRI 2	2-28 Membership associations	CGF, Dubai Chambers, RSPO, UACA
GRI 2	2-29 Approach to stakeholder engagement	Engagement with customers, employees, suppliers, investors, NGOs and industry experts
GRI 205: Anti-corruption 2016	205-3 Confirmed incidents of corruption and actions taken	No incidents reported in 2025
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Please refer to “Material Topics”
GRI 3	3-2 List of material topics	Please refer to “Material Topics”
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	Please refer to “Appendix”
GRI 302	302-3 Energy intensity	Please refer to “Appendix”

GRI 3	3-3 Management of material topics (Water consumption and discharge)	Please refer to “Water Management”
GRI 3	3-3 Management of material topics (Energy management)	Please refer to “Material Topics”
GRI 3	3-3 Management of material topics (Climate change)	Please refer to “Climate”
GRI 3	3-3 Management of material topics (Circular economy, packaging and waste)	Please refer to “Circular Economy”
GRI 3	3-3 Management of material topics (Sustainable and responsible sourcing)	Please refer to “Responsible Sourcing”
GRI 3	3-3 Management of material topics (Biodiversity)	Please refer to “Forest” chapter
GRI 3	3-3 Management of material topics (Deforestation and land-use change)	Please refer to “Forest” chapter

GRI 3	3-3 Management of material topics (Human rights)	Please refer to “Human Rights” chapter
GRI 3	3-3 Management of material topics (Fresh water availability)	Please refer to “Water Management” chapter
GRI 3	3-3 Management of material topics (Healthy and sustainable diets)	Please refer to “Healthy and Sustainable Diets” chapter
GRI 3	3-3 Management of material topics (Ethics and compliance)	Please refer to “Ethics & Compliance” chapter
GRI 3	3-3 Management of material topics (Grievance mechanisms)	Please refer to “Forest” and “Responsible Sourcing” chapters
GRI 3	3-3 Management of material topics (Partnerships)	Please refer to “Responsible Sourcing” chapter
GRI 3	3-3 Management of material topics (Employee health, safety and wellbeing)	Please refer to “Our Employees” & “Safety, Health, Environment and Employees Wellbeing” chapters
GRI 303	303-3 Water withdrawal	Please refer to “Appendix”

GRI 3	3-3 Management of material topics (Social and economic inclusion)	Please refer to “Our Employees” chapter
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Please refer to “Water Management”
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Please refer to “Appendix”
GRI 305	305-2 Energy indirect (Scope 2) GHG emissions	Please refer to “Appendix”
GRI 305	305-3 Other indirect (Scope 3) GHG emissions	Please refer to “Appendix”
GRI 305	305-4 GHG emissions intensity	Please refer to “Appendix”
GRI 305	305-5 Reduction of GHG emissions	Please refer to “Appendix”
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Please refer to “Circular Economy”
GRI 306	306-2 Management of significant waste-related impacts	Please refer to “Circular Economy”

GRI 306	306-3 Waste generated	Please refer to “Appendix”
GRI 306	306-4 Waste diverted from disposal	Please refer to “Appendix”
GRI 306	306-5 Waste directed to disposal	Please refer to “Appendix”
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Please refer to “Safety, Health, Environment and Employees Wellbeing” chapter
GRI 403	403-5 Worker training on occupational health and safety	Please refer to “Safety, Health, Environment and Employees Wellbeing” chapter
GRI 403	403-7 Prevention and mitigation of occupational health and safety impacts	Please refer to “Safety, Health, Environment and Employees Wellbeing” chapter
GRI 403	403-8 Workers covered by occupational health and safety management system	Please refer to “Safety, Health, Environment and Employees Wellbeing” chapter
GRI 403	403-9 Work-related injuries	Please refer to “Safety, Health, Environment and Employees Wellbeing” chapter
GRI 403	403-10 Work-related ill health	Please refer to “Safety, Health, Environment and Employees Wellbeing” chapter

GRI 401: Employment 2016	401-1 New employee hires and turnover	Please refer to “Learning and Development” chapter
GRI 404: Training and Education 2016	404-1 Average hours of training per employee	Please refer to “Learning and Development” chapter
GRI 404	404-2 Employee skills upgrading programs	Please refer to “Learning and Development” chapter
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Please refer to “Diversity & Inclusion” chapter
GRI 417: Marketing and Labelling 2016	417-2 Non-compliance with product information and labelling	None reported
GRI 417	417-3 Non-compliance with marketing communications	None reported

Legal Disclaimer:

This ESG progress update is provided for informational purposes only and is not intended to, and does not create or confer any legal rights or obligations on any party. The information, data and opinions expressed herein are as of the date of publication and are subject to change without notice. Certain data, particularly in relation to environmental, social and governance (ESG) matters, may be estimated or based on evolving methodologies, assumptions or third-party sources, and may not have been independently verified in all cases. While the IFFCO Group has made reasonable efforts to ensure the accuracy and completeness of this report, no representation or warranty is made as to its accuracy, completeness or fitness for any particular purpose. This report may contain forward-looking statements, which are inherently subject to risks and uncertainties, including but not limited to, regulatory changes, litigation, intellectual property challenges, economic and competitive pressures, and other factors beyond IFFCO Group’s control. Actual outcomes may differ materially from those expressed or implied. IFFCO Group undertakes no obligation to update any forward-looking statements contained in this report.