

# Appendices

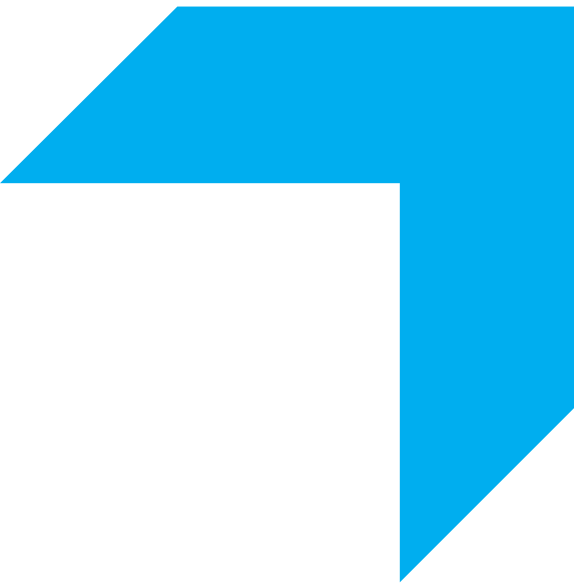
## Appendices

# Environmental, Social and Governance Indicators

The table below summarises our response to the ESG KPI's required by the Abu Dhabi Securities Exchange.

### ADX ESG disclosure for listed companies

Theme	Disclosures		
<b>Environmental</b>			
<b>E1 Environmental Operations</b>	E1.1	Does your company follow a formal Environmental Policy?	Yes, environmental commitments are covered under the Borouge Sustainability Policy, as there is no standalone Environmental Policy
	E1.2	Does your company follow specific waste, water, energy, and/or recycling policies?	Yes
	E1.3	Does your company use a recognised energy management system?	Yes
<b>E2 Water Usage</b>	E2.1	Total amount of water consumed	3,893,794.00 ML
	E2.2	Total amount of water reclaimed	150.49 ML



Theme	Disclosures			
<b>E3 Waste Generation</b>	E3.1	Total waste generated, per waste type		
	E3.2	Percentage of waste recycled, per waste type		
		<b>Waste Generation (Tonnes)</b>	<b>Total waste diverted from disposal (Tonnes)</b>	<b>Total waste directed to disposal (Tonnes)</b>
	<b>Description</b>			
	<b>Total waste</b>	<b>9,700.00</b>	<b>442.80</b>	<b>10,020.00</b>
	<b>Hazardous waste</b>	<b>7,406.00</b>	<b>442.80</b>	<b>7,726.00</b>
	Electronic waste and batteries	465.00	–	465.00
	Chemical and hydrocarbon / oily sludge	4,178.00	–	4,178.00
	Others	2,763.00	–	2,763.00
	<b>Non-hazardous waste</b>	<b>2,294.00</b>	<b>–</b>	<b>2,294.00</b>
	Municipal solid waste	707.00	–	707.00
	Recyclable waste	811.00	–	811.00
	Other waste (mixed general waste, wood waste, etc)	776.00	–	776.00
	<b>Non-hazardous waste</b>	<b>2,294.00</b>	<b>–</b>	<b>2,294.00</b>
	To offsite landfill	–	–	917.30
	To other offsite disposal	–	–	1,376.40

\*Waste disposal figures include legacy waste generated in previous year.

Theme	Disclosures		
<b>E4 Energy Usage</b>	E4.1	Total amount of energy directly consumed	82,238,666 GJ
	E4.2	Total amount of energy indirectly consumed	10,622,710 GJ
<b>E5 Energy Intensity</b>	E5.1	Total direct energy usage per output scaling factor	20.00 GJ/tonne
<b>E6 Energy Mix</b>	E6.1	<b>Percentage: Energy usage by generation type</b>	
		Total energy consumption within Borouge from natural gas, tail gas and liquid fuel	92,861,376 GJ
		Direct energy consumption within Borouge	82,238,666 GJ
		Indirect energy consumption within Borouge	10,622,710 GJ
		Electricity consumption - imported	2,953.47 MWH
		Energy produced by Borouge and used internally	52,477,130 GJ
		Energy consumption reductions achieved from conservation and efficiency initiatives	340,656 GJ
<b>E7 GHG Emissions</b>	E7.1	Total amount in CO2 equivalents, for Scope 1	3,460,761 tCO2e
	E7.2	Total amount, in CO2 equivalents, for Scope 2 (if) applicable	1,298,063 tCO2e
	E7.3	Total amount, in CO2 equivalents, for Scope 3 (if) applicable	NA
<b>E8 Emissions Intensity</b>	E8.1	Total GHG emissions per output scaling factor	0.94 tCO2e/tonne
	E8.2	Total non-GHG emissions per output scaling factor	NOx: 0.000861616 SOx: 7.99988E-05 VOC: 0.000336587 PM: 8.63196E-05 ODS: 0

Theme	Disclosures	
<b>E9 Climate Strategy</b>	E9.1	Describe the climate-related risks and opportunities that could reasonably be expected to affect your organisation's prospects. Also explain, for each climate-related risk your organisation has identified, whether your organisation considers the risk to be a climate-related physical risk or transition risk. Following the climate change risk management framework, identification and assessment of top climate change hazards and prospects were conducted.
		Below is an overview of the identified hazards that indicate key areas of risk and that require detailed asset-level studies. During the reporting period, we did not observe any significant effects from these identified climate-related risks and opportunities on our financial position, financial performance, or cash flows.

### Top Physical Climate Hazards

Hazard	Type	Risk	Mitigation
Heat Waves	Acute	HSE / Occupational Health	Infrastructure greening initiative
Hot Days	Chronic	Accelerate wear and tear	Elevate design thresholds

### Top Transitional Climate Hazards

Hazard	Type	Risk	Mitigation
Market Demand	Chronic	Market uncertainties could lead to decreased sales volumes due to shifting attitudes and preferences and regulatory pressures	Investment in low-carbon products and customer diversification
Technology - Energy Demand	Chronic	High upfront CAPEX needed to implement advanced energy efficiency technologies	Transition plan / decarbonization roadmap

### Top Climate Prospects

Hazard	Type	Risk	Mitigation
Market - Supply Chain	Chronic	Strategic partnerships focused on low carbon supply chain and supply chain resilience	Supply chain resilience plan/assessment
Technology - Energy Supply	Chronic	Enhanced production efficiency	Double down on tech-related strategies

**Theme Disclosures**

<b>E9 Climate Strategy</b>	E9.2 Describe the current and anticipated impacts of climate-related risks and opportunities on your organisation’s business model and value chain. - Same as 9.1
	E9.3 How has your organisation responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including the plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation?

Borouge embeds Enterprise Risk Management (ERM) throughout the organisation to help effectively manage our business risks. Borouge’s risk assessment methodology aligns with the ISO:31000 model and best practices, guiding us in identifying, assessing and responding to potential risks that could impact our strategic ambitions, operational integrity or sustainability ambitions.

We incorporate risk management practices and awareness across the organisation to enable us to stay ahead of potential challenges. Our vigilance extends to the chemistry of our products, where we regularly assess the substances we use, identifying critical chemicals that may pose long-term risks to evolve our offerings in line with safety and sustainability goals. We identify our quantitative and qualitative risks, including ESG and climate-related risks, which are assessed using appropriate methodologies aligned with emerging best practices. Operational and HSE risks are reviewed using the Bow Tie Method and managed under the ‘As Low As Reasonably Practicable (ALARP)’ principle to prioritise elimination, substitution, engineering controls, and administrative measures. These risks are captured within our Operational Excellence & Risk Platform (OERP), the Company’s integrated digital system designed to manage operational risk, compliance, and performance. It centralises HSE data, incident reporting, audits, and assurance activities, enabling real-time monitoring and analytics to support proactive risk management and regulatory compliance.

**Climate Risk Management**

Borouge is committed to aligning with ADNOC’s strategic vision for responsible energy leadership by proactively mitigating climate-related risks and capitalising on opportunities emerging from global energy transformation. In line with this commitment, Borouge is advancing its efforts to integrate a comprehensive climate change risk management framework into its key processes. The framework establishes a structured, enterprise-wide methodology for the identification, assessment, and management of climate-related risks and opportunities across operations, assets and future investments.

The framework’s scope encompasses both physical and transition climate-related risks, featuring a comprehensive taxonomy of climate hazards and opportunities. It is supported by prioritisation criteria and assessment guidelines the foundation for effective risk management. The framework includes the following key components:

- Impact Evaluation: Systematic assessment of potential impacts, timescales, exposure, and organisational readiness to manage identified risks, considering both the magnitude and likelihood of effects.
- Vulnerability and Capacity Assessment: Evaluation of business segment vulnerabilities and the organisation’s overall capacity to respond to climate-related risks.

**Theme Disclosures**

**E9 Climate Strategy**

Moreover, the framework is designed to provide multiple scenario-based analysis using the latest Intergovernmental Panel on Climate Change (IPCC) Assessment Report (AR6) scenarios (SSP1-26, SSP2-45, SSP5-85) for physical risks, and the Network for Greening the Financial System (NGFS) models (2024) for transition risks. Assessments are conducted at 10-year intervals to ensure forward-looking resilience planning. Borouge is embedding the framework into the company’s Enterprise Risk Management (ERM) system, establishing robust governance to initiate physical climate risk assessments across its asset portfolio. This integration supports the systematic identification of climate-related hazard exposure and enables informed decision-making on appropriate adaptation measures. These efforts aim to ensure that Borouge’s assets and operations remain resilient under a range of future climate scenarios, supporting the company’s long-term sustainable growth and value creation objectives. During the reporting period, we did not observe any significant effects from these identified climate-related risks and opportunities on our financial position, financial performance, or cash flows.

**Our Risk Management Process**

**Risk Identification and Analysis**

- Identifies risks to strategic and operational objectives
- Uses Bow Tie Method for analysing causes, consequences, and controls
- Applies qualitative and quantitative assessment techniques

**Governance and Reporting**

- Oversees company governance, procedures; and progress against targets
- 11 members: 1 woman; 4 nationals; 1 independent
- Mix of executive and non-executive roles; varied tenure and age groups

**Mitigation and Control**

- Implements ALARP (As Low As Reasonably Practicable)-based controls
- Integrates risk management into HSE and process safety systems



**Establishing the Context**

- Evaluates internal and external factors impacting risk exposure
- Aligns risk management with Borouge’s business strategy for sustainability

**Risk Evaluation and Prioritisation**

- Aligns operation with Borouge’s vision and values
- Accountability for budgeting, procurement, sustainability, and governance
- 4 men; 2 nationals; diverse age group

**Monitoring and Continuous Improvement**

- Conducts regular audits for compliance and effectiveness
- Reinforces safety through programs like AIPS

Theme	Disclosures
<b>E9 Climate Strategy</b>	E9.4 What are the current effects (during the reporting period) of climate-related risks and opportunities on your organisation's financial position, financial performance and cash flows for the reporting period (current financial effects)? Answered above
<b>E10 Climate Strategy</b>	E10.1 Describe the processes and policies your organisation uses to identify, assess, prioritise, and monitor climate-related risks, and the inputs and parameters used in these processes. Answered above
	E10.2 Whether and how does your organisation use climate related scenario analysis to inform the identification of climate-related risks? Answered above
<b>E11 Climate Governance</b>	E11.1 Which governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) is responsible for oversight of climate-related risks and opportunities?
	<p>Our Sustainability Policy serves as a roadmap for sustainability performance across Borouge. Our Executive Committee is accountable for sustainability goals and performance. During the Executive Committee meetings ESG, CSR, and climate-related topics are a standing agenda point to ensure shareholders are involved in integrating sustainability and meeting the goals.</p> <p>The Executive Committee is supported by the Sustainability Committee which is dedicated to integrating these goals into our operations. There is a detailed delegation matrix with the Sustainability Committee representing the highest governance body, delegating responsibility for managing Borouge's economic, environmental, and social impacts. It plays a key role in setting objectives, targets, and KPIs while overseeing carbon management and circular economy initiatives. The committee consists of nine members, operates under the sponsorship of the CEO and is chaired by the VP of Sustainability, with the Sustainability Manager serving as its secretary. The committee includes cross-functional leadership from operations, HSE, investor relations, marketing and strategy teams to encourage company-wide accountability.</p> <p>Borouge ensures that all the committee members have the appropriate skills and competencies through:</p> <ul style="list-style-type: none"> <li>• Inclusion of VP-level leaders from relevant departments in the committee</li> <li>• Ongoing training and awareness-building across the organisation</li> <li>• Integration of sustainability into leadership development and performance frameworks</li> </ul> <p>Company-wide accountability is also driven by sustainability KPIs which accounted for 17% of the Borouge scorecard for the reported period, in which performance is directly linked to our remuneration policies. These scorecards are monitored in monthly reports and by the Corporate Performance Committee.</p>

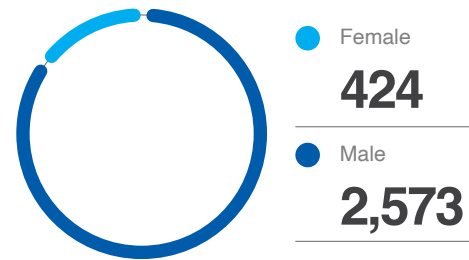
Theme	Disclosures			
<b>E11 Climate Governance</b>	E11.2 How does the body or individual consider climate-related risks and opportunities when overseeing your organisation's strategy? Answered above			
	E11.3 Are performance metrics related to climate targets included in remuneration policies? If so, how? Answered above			
	E11.4 Has your organisation delegated the role of overseeing climate-related risks and opportunities to a specific management-level position or committee, and how is oversight over this role or committee exercised? Answered above			
<b>E12 Climate Governance</b>	E12.1 Are performance metrics related to climate targets included in remuneration policies? If so, how? Answered above			
<b>S1 CEO Pay Ratio</b>	S1.1 <b>Ratio:</b> CEO total compensation to median Full Time Equivalent (FTE) total compensation basic salary of women to men for each employee Data is not public			
	S1.2 Does your company report this metric in regulatory filings? Data is not public			
<b>S2 Gender Pay ratio</b>	S2.1 <b>Ratio:</b> Median male compensation to median female compensation			
	Ratio of basic salary of women to men for each employee category	<b>91%</b> Senior	<b>93%</b> Middle	<b>106%</b> Junior
	Ratio of remuneration of women to men for each employee category	<b>88%</b> Senior	<b>93%</b> Middle	<b>110%</b> Junior
<b>S3 Employee Turnover</b>	S3.1 <b>Percentage:</b> Year-over-year change for full-time employees Answered below			
	S3.2 <b>Percentage:</b> Year-over-year change for part-time employees Answered below			
	S3.3 <b>Percentage:</b> Year-over-year change for contractors/consultants Answered below			
<b>S4 Gender Diversity</b>	S4.1 <b>Percentage:</b> Total enterprise headcount held by men and women Answered below			
	S4.2 <b>Percentage:</b> Entry- and mid-level positions held by men and women Answered below			
	S4.3 <b>Percentage:</b> Senior- and executive-level positions held by men and women Answered below			

Theme	Disclosures	Answers
<b>S5 Temporary Worker Ratio</b>	S5.1 <b>Percentage:</b> Total enterprise headcount held by part-time employees	Answered below
	S5.2 <b>Percentage:</b> Total enterprise headcount held by contractors and/or consultant	Answered below
<b>S7 Nationalisation</b>	S7.1 Percentage of national employees, per employment category	Answered below

Locally employed workforce  
**47%**

Locally employed senior management  
**64.10%**

**Total Number of Employees**



This chart shows the data for 2025.

Percentage of employees that are

Female  
**14.14%**

Male  
**85.85%**

Middle  
Female  
**22.20%**

Male  
**77.70%**

Senior  
Female  
**18.86%**

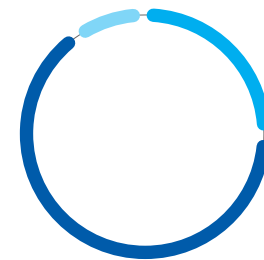
Male  
**81.10%**

Junior  
Female  
**12.53%**

Male  
**87.46%**

Source: From Borouge 2025 Sustainability Report

**Employee Breakdown by Age**



The data in this graph shows the employee breakdown for the year 2025.

<30 Years  
**750**

30-50 Years  
**2,025**

>50 Years  
**250**

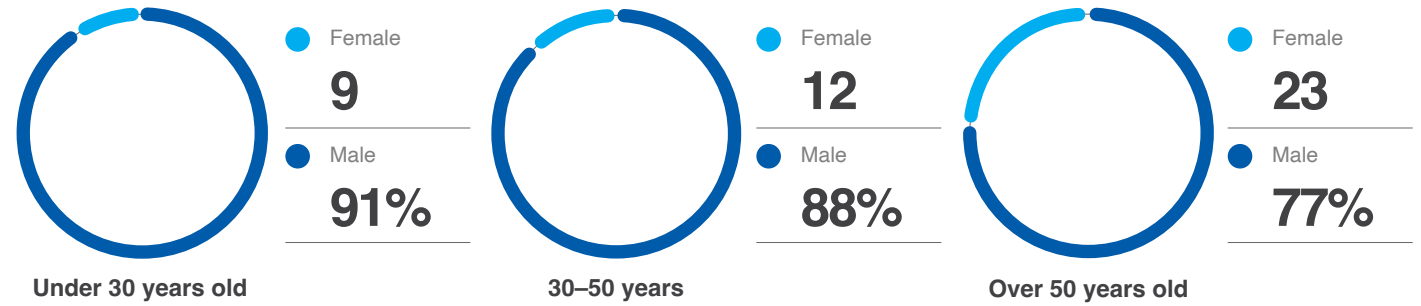
Source: From Borouge 2025 Sustainability Report

Theme	Disclosures	Total	Male	Female	UAE	Singapore
<b>S7 Nationalisation</b>	Category					
	Full-time employees	2997	2573	424	2543	159
	Part-time employees	0	0	0	0	0
	Full-time remote employees	21	11	10	21	0
	Non-guaranteed hours employees i.e zero hour contracts	0	0	0	0	0
	Workers who are not employees	13	9	4	12	1
	Locally employed senior management	64.10%	82.30%	17.64%	-	-
	Locally employed employees	47.00%	82.69%	17.30%	-	-

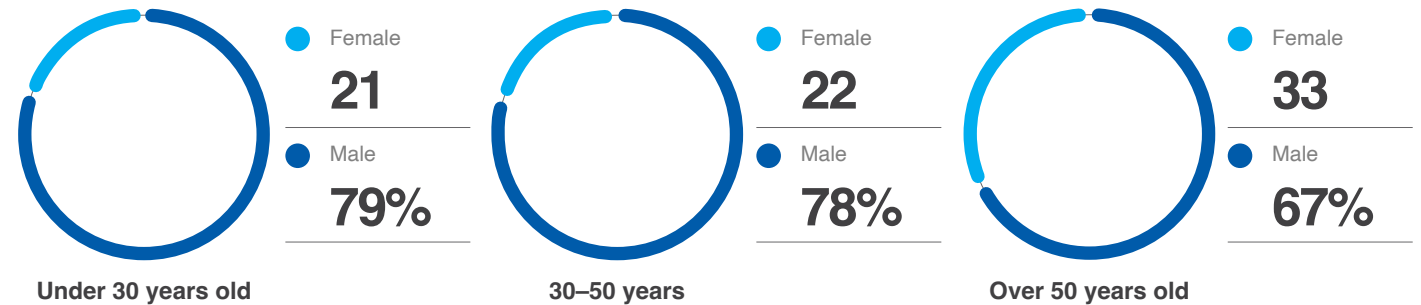
Category	Under 30 years old	30-50 years old	Over 50 years old	Local	Non-local	Female	Male
Percentage of employees per employee category	11.87%	68.33%	19.78%	47%	53%	85.85%	14.14%
Senior	0.0%	1.7%	3.2%	2.4%	1.2%	81.10%	18.86%
Middle	2.8%	16.2%	20.4%	17.2%	13.9%	77.70%	22.20%
Junior	97.2%	82.1%	76.4%	80.4%	84.9%	87.46%	12.53%

Theme	Disclosures					
S7 Nationalisation	Category	Total	Male	Female	UAE	Singapore
	New employee hires	187	164	23	169	9
	New employee hires for local employees	76	62	14	71	5
	Employees entitled to parental leave	200	182	18	193	7
	Employees that took parental leave	200	182	18	193	7
	Employees that returned to work in the reporting period after parental leave ended	200	182	18	193	7
	Retention rates of employees that took parental leave	100%	100%	100%	100%	100%
	Percentage of employees per employee category	-	85.85%	14.14%	-	-
	Senior	-	81.10%	18.86%	-	-
	Middle	-	77.70%	22.20%	-	-
	Junior	-	87.46%	12.53%	-	-

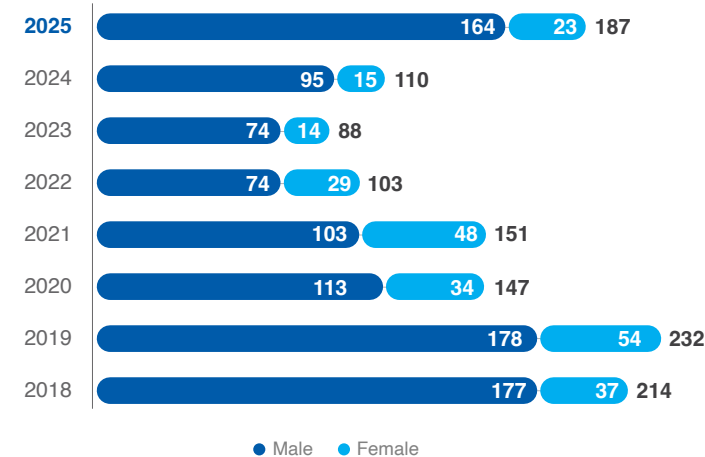
### Employees Hired (Gender % by Age Group)



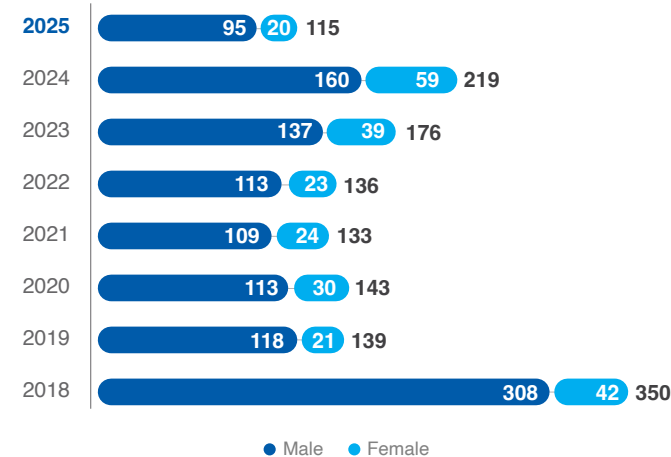
### Employees Turnover (Gender % by Age Group)



### Employees Joining by Gender



### Employees Leaving by Gender



### Theme Disclosures

#### S8 Non-discrimination S8.1 Does your company follow non-discrimination policy?

As part of our commitment to equality, we have a zero-tolerance policy toward discrimination and actively recruit from diverse talent pools. By offering fair opportunities to all qualified individuals, we empower team members to contribute to our collective success. In 2025, this commitment was reflected in our record of 0 reported incidents of discrimination. The Gender Balance Committee is central to Borouge's efforts in advancing gender equality. Its mandate includes supporting ADNOC's gender balance pledges, advising leadership on gender balance strategies, and addressing gender balance challenges at Borouge. We strive to create a supportive and enabling work environment, driving everyone's well-being and success. We have customised our facilities to promote accessibility, integrating advanced technologies to meet unique needs, and fostering a culture that values and celebrates all contributions.

Theme	Disclosures
<b>S9 Health, Safety &amp; Wellbeing</b>	<p>S9.1 <b>Does your company follow an occupational health and/or health &amp; safety policy?</b></p> <p>We operate under ADNOC’s Health, Safety and Environmental Management System (HSEMS), Borouge’s Occupational Health &amp; Safety Management Systems (OHSMS) and our Occupational Health and Safety Policy which are designed to ensure compliance with applicable legal and regulatory requirements and to maintain high standards of health and safety across operations. These are integrated into our risk management systems and Asset Integrity and Process Safety (AIPS), supporting proactive hazard identification, risk assessment, and mitigation. Our AIPS is specifically designed to identify, evaluate, and control significant process hazards and risks as well as capture lessons learnt for continued improvement.</p> <p>ADNOC’s Health, Safety and Environment Management System is a framework that is used to drive our strict adherence to protecting our employees, both direct hires and contractors. We have aligned our system with ISO 9001, ISO 14001, ISO 45001, and ISO 31000, and utilise a Plan-Do-Check-Act cycle that keeps our employees safe. This HSEMS system is audited internally every year.</p> <p>Our HSE governance sits across corporate, asset, function and site levels, overseen by our dedicated Corporate HSE Committee. This committee represents 100% of our employees and contractors by overseeing health, safety, and environmental (HSE) performance, reports to senior leaderships, and supports alignment with Borouge’s HSE Excellence Journey. Our management-worker committees actively support and oversee the implementation of HSE programs and initiatives, driving continued improvement in performance. The committee meets regularly to review performance, capture lessons learnt, and address issues related to asset integrity, process safety, and contractor HSE management. It has the authority to recommend corrective actions, escalate issues to senior management, and drive closure of mandatory actions.</p>
<b>S10 Injury Time</b>	S10.1 <b>Percentage:</b> Frequency of injury events relative to total workforce time - <b>0.07</b>
<b>S11 Child and Forced Labour</b>	S11.1 Does your company follow a child and/or forced labour policy? - <b>Yes</b>
	S11.2 If yes, does your child and/or forced labour policy also cover suppliers and vendors? - <b>Yes</b>
<b>S12 Human Rights</b>	S12.1 Does your company follow a human rights policy? - <b>Yes</b>
	S12.2 If yes, does your human rights policy also cover suppliers and vendors? - <b>Yes</b>
<b>S13 Community Investments</b>	S13.1 Amount invested in the community, as a percentage of company revenues <b>AED 300,460 / reported company revenues</b>

Theme	Disclosures
<b>G1 Board Independence</b>	G1.1 Does company prohibit CEO from serving as board chair? - <b>Yes</b>
	G1.2 <b>Percentage:</b> Total board seats occupied by independent board member - <b>One</b>
<b>G2 Board Diversity</b>	G2.1 <b>Percentage:</b> Total board seats occupied by men and women - <b>10 Men, 1 Women</b>
	G2.2 <b>Percentage:</b> Committee chairs occupied by men and women - <b>Not disclosed</b>
<b>G3 Supplier Code of Conduct</b>	G3.1 Are your vendors or suppliers required to follow a Code of Conduct? - <b>Yes</b>
	G3.2 If yes, what percentage of your suppliers have formally certified their compliance with the code - <b>100%</b>
<b>G4 Ethics &amp; Prevention of Corruption</b>	G4.1 Does your company follow an Ethics and/or Prevention of Corruption policy? - <b>Yes</b>
	G4.2 If yes, what percentage of your workforce has formally certified its compliance with the policy - <b>100%</b>
<b>G5 Data Privacy</b>	G5.1 Does your company follow a Data Privacy policy? - <b>Yes</b>
	G5.2 Has your company taken steps to comply with GDPR rules? Yes/No - <b>Not 100% aligned with GDPR</b>
<b>G6 Sustainability Strategy</b>	G6.1 Describe the sustainability-related risks and opportunities that could reasonably be expected to affect your organisation’s prospects - <b>Answered above (Climate Risk and Risk Management)</b>
	G6.2 Describe the current and anticipated impacts of sustainability-related risks and opportunities on your organisation’s business model and value chain. - <b>Answered above (Climate Risk and Risk Management)</b>
	G6.3 Describe how your organisation responded to, and plans to respond to, sustainability-related risks and opportunities in its strategy and decision-making. - <b>Answered above (Climate Risk and Risk Management)</b>
	G6.4 Describe the current and anticipated effects (during the reporting period) of sustainability-related risks and opportunities on your organisation’s business model, financial position, performance, and cash flows. How are these risks considered in financial planning (current financial effects)? - <b>Answered above (Climate Risk and Risk Management)</b>

**Theme Disclosures**

**G7 Sustainability Risks Management**

- G7.1 Describe the processes and policies your organisation uses to identify, assess, prioritise, and monitor sustainability-related risks, and the inputs and parameters used in these processes. - Answered above (Climate Risk and Risk Management)
- G7.2 How are the processes for identifying, assessing, prioritising and monitoring sustainability-related risks and opportunities integrated into and informing your organisation’s overall enterprise risk management process?

**Our Path to Net Zero**

2025 Targets Achieved	2030 Targets In Progress	Net Zero by 2045 Aspiration
<ul style="list-style-type: none"> <li>Energy Intensity <b>30.4%</b> against 2025 target of 28% reduction</li> </ul>	<ul style="list-style-type: none"> <li>GHG emissions intensity reduction <b>30%</b> against 2030 target of 25% reduction</li> </ul>	<p><b>Borouge’s sustainability vision is anchored in a bold ambition:</b> to achieve net zero Scope 1 and 2 emissions by 2045. This target reflects Borouge’s commitment to climate action and its role in supporting the UAE’s national decarbonisation agenda.</p> <p>Borouge also maintains regular engagement with government entities, policymakers, and regulatory authorities to monitor and respond to evolving environmental and climate-related legislation. This proactive approach supports compliance and policy development.</p> <p>Borouge’s proactive approach to sustainability has already delivered a major milestone – we have achieved our 2030 interim target five years ahead of schedule. These targets focused on critical areas such as reducing energy and emissions intensity and eliminating continuous flaring. By modeling future business growth and expansion scenarios, we have translated projected operational changes into estimated emissions. The results confirmed that even with planned growth, Scope 1 and 2 emissions intensity in 2030 should remain below the targeted threshold. This achievement reflects the strength of Borouge’s strategic planning and its commitment to embedding sustainability into its operations through the deployment of advanced carbon management processes, implementation of energy efficiency measures, and a continued review of mitigation strategies to stay aligned with global best practices.</p>
<ul style="list-style-type: none"> <li>Water Efficiency <b>33%</b> against 2025 target of 25% increase</li> </ul>	<ul style="list-style-type: none"> <li>Energy intensity reduction <b>27%</b> against 2030 target of 30% increase</li> </ul>	
<ul style="list-style-type: none"> <li>Reduce Scope 1 emissions <b>30%</b> against 2025 target of 22% reduction</li> </ul>		
<ul style="list-style-type: none"> <li>Reduce Scope 2 emissions <b>36%</b> against 2025 target of 19% reduction</li> </ul>		

**Theme Disclosures**

**G8 Sustainability Governance**

- G8.1 Which governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) is responsible for oversight of sustainability-related risks and opportunities?  
**Our Executive Committee is accountable for sustainability goals and performance.**

- G8.2 How does the body or individual consider sustainability-related risks and opportunities when overseeing your organisation’s strategy?

Our Sustainability Policy serves as a roadmap for sustainability performance across Borouge. Our Executive Committee is accountable for sustainability goals and performance. During the Executive Committee meetings ESG, CSR, and climate-related topics are a standing agenda point to ensure shareholders are involved in integrating sustainability and meeting the goals.

The Executive Committee is supported by the Sustainability Committee which is dedicated to integrating these goals into our operations. There is a detailed delegation matrix with the Sustainability Committee representing the highest governance body, delegating responsibility for managing Borouge’s economic, environmental, and social impacts. It plays a key role in setting objectives, targets, and KPIs while overseeing carbon management and circular economy initiatives. The committee consists of nine members, operates under the sponsorship of the CEO and is chaired by the VP of Sustainability, with the Sustainability Manager serving as its secretary. The committee includes cross-functional leadership from operations, HSE, investor relations, marketing and strategy teams to encourage company-wide accountability.

Borouge ensures that all the committee members have the appropriate skills and competencies through:

- Inclusion of VP-level leaders from relevant departments in the committee
- Ongoing training and awareness-building across the organisation
- Integration of sustainability into leadership development and performance frameworks

- G8.3 Are performance metrics related to these targets included in remuneration policies? If so, how?

**Company-wide accountability is also driven by sustainability KPIs which accounted for 17% of the Borouge scorecard for the reported period, in which performance is directly linked to our remuneration policies. These scorecards are monitored in monthly reports and by the Corporate Performance Committee.**

- G8.4 Has your organisation delegated the role of overseeing sustainability-related risks and opportunities to a specific management-level position or committee, and how is oversight over this role or committee exercised? - Same as above

Theme	Disclosures
<b>G9 Sustainability Targets</b>	G9.1 What metrics does your organisation use to measure and monitor each sustainability-related risk or opportunity identified above? <b>Refer to answer above (Climate Risk, Risk Management, Climate Risk Assessment)</b>
<b>G10 Disclosure Practices</b>	G10.1 Does your company publish a sustainability report? - <b>Yes</b>  G10.2 Does your company publish a GRI, IFRS, CDP, SASB, IIRC, or UNGC based report? <b>The report has been developed with reference to the Global Reporting Initiative (GRI) Standards 2021, Taskforce for Climate Financial-related Disclosures (TCFD), the Sustainability Accounting Standards Board (SASB), and Abu Dhabi Securities Exchange (ADX).</b>
<b>G11 External Assurance</b>	G11.1 Are your sustainability disclosures assured or verified by a third-party audit firm? <b>Limited assurance on selected consolidated environmental and social disclosures, including Energy, Water and Effluents, Emissions, Waste, and Occupational Health and Safety. The assurance was conducted in accordance with the International Federation of Accountants' (IFAC) International Standard on Assurance Engagements (ISAE) 3000: Assurance Engagements Other than Audits or Reviews of Historical Financial Information.</b>
<b>I1 Sustainability Reporting</b>	I1.1 Does your company publish a sustainability report? Yes/No - <b>Yes</b>
<b>I2 ESG Ratings</b>	I2.1 Has your company received an ESG rating (solicited or unsolicited)? - <b>Yes</b>  I2.2 If yes, provide the latest overall ESG score. <b>CSA S&amp;P Global: top 16%</b> <b>CDP: C</b>
<b>I3 Stakeholder Engagement</b>	I3.1 Does your company engage with stakeholders on ESG/sustainability topics? - <b>Yes</b>  I3.2 If yes, report on frequency and effectiveness of engagement. <b>Stakeholders are engaged each time there is a refresh on the materiality assessment or as needed.</b>

