

Appendix: GRI Standards

STANDARD DISCLOSURE	SECTION	COMMENTS	EXTERNAL ASSURANCE
102-1 Report the name of the organization.	Company Overview		yes
102-2 Report the primary brands, products, and services.	Company Overview Products and Customers Stakeholder Engagement		yes
102-3 Report the location of the organization's headquarters.	Company Overview		yes
102-4 Report the number of countries where the organization operates, and names of countries where either the organization has significant operations or that are specifically relevant to the sustainability topics covered in the report.	Company Overview		yes
102-5 Report the nature of ownership and legal form.	Company Overview		yes
102-6 Report the markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries)	Company Overview		yes
102-7 Report the scale of the organization, including: <ul style="list-style-type: none"> Total number of employees Total number of operations Net sales (for private sector organizations) or net revenues (for public sector organizations) Total capitalization broken down in terms of debt and equity (for private sector organizations) Quantity of products or services provided 	Our People Company Overview		yes
102-8 Report the total number of employees by employment contract and gender. Report the total number of permanent employees by employment type and gender. Report the total workforce by employees and supervised workers by gender. Report the total workforce by region and gender. Report whether a substantial portion of the organization's work is performed by workers who are legally recognized as self-employed, or by individuals other than employees or supervised workers, including employees and supervised employees of contractors. Report any significant variations in employment numbers (such as seasonal variations in employment in the tourism or agricultural industries).	Our People		yes
102-9 Describe the organization's value chain.	Our Economic Impacts		yes

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<p>Report any significant changes during the reporting period regarding the organization's size, structure, ownership, or its supply chain, including:</p> <ul style="list-style-type: none"> • Changes in the location of, or changes in, operations, facility openings, closings, expansions • Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations) • Changes in the location of suppliers, the structure of the supply chain, or in relationships with suppliers, including selection and termination 	About the Report		yes
<p>102-11 Report whether and how the precautionary approach or principle is addressed by the organization.</p>	Enterprise Risk Management Our Climate Action		yes
<p>102-12 List externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses.</p>	Company Overview Introduction Materiality Assessment Addressing Key Challenges to Human Rights Corporate Governance Enterprise Risk Management Our Climate Action Our Sustainability Agenda		yes
<p>102-13 List memberships of associations (such as industry associations) and national or international advocacy organizations in which the organization:</p> <ul style="list-style-type: none"> • Holds a position on the governance body • Participates in projects or committees • Provides substantive funding beyond routine membership dues • Views membership as strategic <p>This refers primarily to memberships maintained at the organizational level.</p>	Company Overview Corporate Governance Enterprise Risk Management Our Climate Action		yes
<p>102-14 Provide a statement from the most senior decision-maker of the organization (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and the organization's strategy for addressing sustainability.</p>	Board of Directors Message Vice-Chairman and Group CEO Message		yes
<p>102-15 Provide a description of key impacts, risks, and opportunities.</p>	Enterprise Risk Management Our Operating Context		yes
<p>102-16 Describe the organization's values, principles, standards and norms of behavior such as codes of conduct and codes of ethics.</p>	Corporate Governance	<p>A description of Zain's values, principles, standards and norms of behavior are available internally via the Human Resources Policy Manual and in the Code of Conduct available on the official Zain website.</p>	yes
<p>102-17 Report the internal and external mechanisms for seeking advice on ethical and lawful behavior, and matters related to organizational integrity, such as helplines or advice lines.</p>		<p>Mechanisms for seeking advice on ethical and lawful behavior as well as helplines and reporting lines are available internally via the Human Resources Policy Manual, Code of Conduct, Supplier Code of Conduct and Human Rights Policy statement in addition to whistle-blowing channels available online.</p>	yes

STANDARD DISCLOSURE		SECTION	COMMENTS	EXTERNAL ASSURANCE
GOVERNANCE				
102-18	Report the governance structure of the organization, including committees of the highest governance body. Identify any committees responsible for decision-making on economic, environmental and social impacts.	<u>Corporate Governance</u>		yes
102-19	Report the process for delegating authority for economic, environmental and social topics from the highest governance body to senior executives and other employees.	<u>Corporate Governance</u>		yes
102-20	Report whether the organization has appointed an executive-level position or positions with responsibility for economic, environmental and social topics, and whether post holders report directly to the highest governance body.	<u>Corporate Governance</u>		yes
102-21	Report processes for consultation between stakeholders and the highest governance body on economic, environmental and social topics. If consultation is delegated, describe to whom and any feedback processes to the highest governance body.	<u>Corporate Governance</u>		yes
102-22	<p>Report the composition of the highest governance body and its committees by:</p> <ul style="list-style-type: none"> • Executive or non-executive • Independence • Tenure on the governance body • Number of each individual's other significant positions and commitments, and the nature of the commitments • Gender • Membership of under-represented social groups • Competences relating to economic, environmental and social impacts • Stakeholder representation 	<u>Corporate Governance</u>		yes
102-23	Report whether the Chair of the highest governance body is also an executive officer (and, if so, his or her function within the organization's management and the reasons for this arrangement).	<u>Corporate Governance</u>		yes
102-24	<p>Report the nomination and selection processes for the highest governance body and its committees, and the criteria used for nominating and selecting highest governance body members, including:</p> <ul style="list-style-type: none"> • Whether and how diversity is considered • Whether and how independence is considered • Whether and how expertise and experience relating to economic, environmental and social topics are considered • Whether and how stakeholders (including shareholders) are involved 	<u>Corporate Governance</u>		yes
102-25	<p>Report processes for the highest governance body to ensure conflicts of interest are avoided and managed. Report whether conflicts of interest are disclosed to stakeholders, including, as a minimum:</p> <ul style="list-style-type: none"> • Cross-board membership • Cross-shareholding with suppliers and other stakeholders • Existence of controlling shareholder • Related party disclosures 	<u>Corporate Governance</u>		yes

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<p>102-26 Report the highest governance body's and senior executives' roles in the development, approval, and updating of the organization's purpose, value or mission statements, strategies, policies, and goals related to economic, environmental and social impacts.</p>	<u>Corporate Governance</u>		yes
<p>102-27 Report the measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental and social impacts.</p>	<u>Corporate Governance</u>		yes
<p>102-28 Report the processes for evaluation of the highest governance body's performance with respect to governance of economic, environmental and social topics. Report whether such evaluation is independent or not, and its frequency. Report whether such evaluation is a self-assessment.</p>	<u>Corporate Governance</u>		yes
<p>Report actions taken in response to evaluation of the highest governance body's performance with respect to governance of economic, environmental and social topics, including, as a minimum, changes in membership and organizational practice.</p>			
<p>102-29 Report the highest governance body's role in the identification and management of economic, environmental and social impacts, risks, and opportunities. Include the highest governance body's role in the implementation of due diligence processes.</p>	<u>Corporate Governance</u>		yes
<p>Report whether stakeholder consultation is used to support the highest governance body's identification and management of economic, environmental and social impacts, risks, and opportunities.</p>			
<p>102-30 Report the highest governance body's role in reviewing the effectiveness of the organization's risk management processes for economic, environmental and social topics.</p>	<u>Corporate Governance</u>		yes
<p>102-31 Report the frequency of the highest governance body's review of economic, environmental and social impacts, risks and opportunities.</p>	<u>Corporate Governance</u>		yes
<p>102-32 Report the highest committee or position that formally reviews and approves the organization's sustainability report and ensures that all material Aspects are covered.</p>	<u>About the Report</u>		yes
<p>102-33 Report the process for communicating critical concerns to the highest governance body.</p>	<u>Corporate Governance</u>		yes
<p>102-34 Report the nature and total number of critical concerns that were communicated to the highest governance body and the mechanism(s) used to address and resolve them.</p>		<p>Three critical concerns were raised where the Board met to discuss the issues brought to its attention by the Executive Management. The Board reviewed the input provided by the management and explored multiple options to resolve the issues including external and internal factors. Final decisions were made by the board and communicated to the management for execution.</p>	yes

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<p>102-36 Report the process for determining remuneration. Report whether remuneration consultants are involved in determining remuneration and whether they are independent of management. Report any other relationships which the remuneration consultants have with the organization.</p>	<p><u>Corporate Governance</u></p>	<p>To acquire and retain the highest caliber of talent within the region and industry, Zain takes measures to ensure that its employees are compensated at levels consistent with similar organizations. Adjustments to remuneration take place based on regular performance reviews. All of Zain's full-time employees receive annual performance reviews through which the employees' attainment of key performance indicators are measured, and areas of weakness or potential growth are identified. Increases in remuneration are exclusively merit-based, and Zain exercises a policy of nondiscrimination based on gender and race.</p>	<p>yes</p>
<p>102-37 Report how stakeholders' views are sought and taken into account regarding remuneration, including the results of votes on remuneration policies and proposals, if applicable.</p>		<p>Board and executive management remunerations are included in the remuneration report, which also includes the remuneration policy and other details. The remuneration report is included in the annual governance report which is provided to the shareholders during the AGM for their review and approval. Shareholders approve each item on the agenda through a secret ballot. Any material deviations from the approved remuneration policy must be stated in the report.</p>	<p>yes</p>
<p>102-40 Provide a list of stakeholder groups engaged by the organization</p>	<p><u>Materiality Assessment</u> <u>Stakeholder Engagement</u></p>		<p>yes</p>
<p>102-41 Report the percentage of total employees covered by collective bargaining agreements.</p>		<p>Iraq: 10% Sudan:100%</p>	<p>yes</p>
<p>102-42 Report the basis for identification and selection of stakeholders with whom to engage.</p>	<p><u>Materiality Assessment</u></p>		<p>yes</p>
<p>102-43 Report the organization's approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process.</p>	<p><u>Materiality Assessment</u> <u>Stakeholder Engagement</u></p>		<p>yes</p>
<p>102-44 Report key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting. Report the stakeholder groups that raised each of the key topics and concerns.</p>	<p><u>Materiality Assessment</u></p>		<p>yes</p>
<p>102-45 List all entities included in the organization's consolidated financial statements or equivalent documents. Report whether any entity included in the organization's consolidated financial statements or equivalent documents is not covered by the report. The organization can report on this Standard Disclosure by referencing the information in publicly available consolidated statements or equivalent documents.</p>		<p>Relevant information available in consolidated financials on the financial reports section on the Zain website. www.zain.com/en/investor-relations/financial-reports/</p>	<p>yes</p>
<p>102-46 Explain the process for defining the report content and Aspect Boundaries. Explain how the organization has implemented the Reporting Principles for Defining Report Content.</p>	<p><u>Materiality Assessment</u></p>		<p>yes</p>

STANDARD DISCLOSURE	SECTION	COMMENTS	EXTERNAL ASSURANCE
102-47 List all the material Aspects identified in the process for defining report content.	<u>Materiality Assessment</u>		yes
102-48 Report the effect of any restatements of information provided in previous reports, and the reasons for such restatements.		There is no significant information restated in the 2021 Report	yes
102-49 Report significant changes from previous reporting periods in the Scope and Aspect Boundaries.		No significant changes have taken place in the Scope and Aspect Boundaries over the reporting period.	yes
102-50 Reporting period (such as fiscal or calendar year) for information provided.	<u>About the Report</u>		yes
102-51 Date of most recent previous report (if any).	<u>About the Report</u>	Zain publishes its Sustainability Report on an annual basis. The 2020 Sustainability Report was published Q1 2021.	yes
102-52 Reporting cycle (such as annual, biennial).	<u>About the Report</u>		yes
102-53 Provide the contact point for questions regarding the report or its contents.	<u>About the Report</u>		yes
102-54 Report the 'in accordance' option the organization has chosen.	<u>About the Report</u>		yes
102-55 Report the GRI Content Index for the chosen option	<u>Appendix</u>		yes
102-56 Report the organization's policy and current practice with regard to seeking external assurance for the report. If not included in the assurance report accompanying the sustainability report, report the scope and basis of any external assurance provided. Report the relationship between the organization and the assurance providers. Report whether the highest governance body or senior executives are involved in seeking assurance for the organization's sustainability report.	<u>Independent Assurance Report</u>		yes
103-1 For each material Aspect, report the Aspect Boundary within the organization, as follows: <ul style="list-style-type: none"> • Explanation of why the topic is material • The boundary of the topic • Any specific limitation regarding the topic boundary 		Aspect Boundaries are explained throughout the Report in sections relevant to each corresponding material Aspect.	yes

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<p>For each material Aspect, report the following information:</p> <ul style="list-style-type: none"> • An explanation of how the organization manages the topic • A statement of purpose of the management approach • A description of the following, if the management approach includes that component: <ul style="list-style-type: none"> ⌚ Policies ⌚ Commitments ⌚ Goals and Targets ⌚ Responsibilities ⌚ Resources ⌚ Grievance Mechanisms ⌚ Specific actions, such as processes, projects, programs and initiatives 		Aspect Boundaries are explained throughout the Report in sections relevant to each corresponding material Aspect.	yes
103-2			
103-3	Explanation of how the organization evaluates the management approach	Explanation of the management approach is provided throughout the report in relation to the corresponding material aspect.	yes
ECONOMIC: ECONOMIC PERFORMANCE			
201-1	Direct Economic Value Generated and Distributed	<u>Our Economic Impacts</u>	yes
201-2	Financial Implications and Other Risks and Opportunities for the Organization's Activities Due to Climate Change	<u>Our Climate Action</u>	yes
201-3	Coverage of the organization's defined benefit plan obligations	<u>Our People</u>	Provisions for postemployment benefits as of 31 December 2021 amounted to 40.9 million Kuwaiti Dinars.
ECONOMIC: MARKET PRESENCE			
202-2	Proportion of senior management hired from the local community at significant locations of operation	<u>Our People</u>	yes
ECONOMIC: INDIRECT ECONOMIC IMPACTS			
203-1	Development and impact infrastructure investments services and supported	<u>Our Economic Impacts</u> <u>Our Climate Action</u>	More information about capital expenses among which include infrastructure investments are available in Zain's Financial Reports section of the Company website.
203-2	Significant indirect economic impacts, including the extent of impacts	<u>Our Economic Impacts</u> <u>Our Sustainability Agenda</u> <u>Our Climate Action</u>	yes
204-1	Proportion of spending on local suppliers at significant locations of operations	<u>Our Economic Impacts</u>	yes

STANDARD DISCLOSURE		SECTION	COMMENTS	EXTERNAL ASSURANCE
ECONOMIC – ANTI-CORRUPTION				
205-1	Total number and percentage of operations assessed for risks related to corruption and the significant risks identified		100% of Zain's operations are assessed for fraud risks and violations of the Code of Conduct which include anti-corruption risks.	yes
205-2	Communication and training on anti-corruption policies and procedures	<u>Corporate Governance</u>	Through its onboarding process, the company communicates its anti-corruption policies and procedures to all new joiners. Furthermore, it ensures that such policies and procedures are accessible to all through the company's internal portal.	yes
ENVIRONMENTAL: ENERGY				
302-1	Energy consumption within the organization	<u>Our Climate Action</u>		yes
ENVIRONMENTAL: BIODIVERSITY				
304-3	Habitats protected or restored		The company aligns its environmental standards to global best practices by adhering to the Zain Environmental and Social Management Plan (ESMP) Guidelines. Under the ESMP Guidelines, the company undergoes a comprehensive process prior to site selection to ensure that base station locations do not: harm biodiversity in or around site location, negatively impact historically or culturally significant areas such as UNESCO sites, and make it necessary for people to become displaced or to resettle to a different location.	yes
Environmental: Emissions				
305-1	Direct (Scope 1) GHG emissions	<u>Our Climate Action</u>		yes
305-2	Energy indirect (Scope 2) GHG emissions	<u>Our Climate Action</u>		yes
305-3	Other indirect (Scope 3) GHG emissions	<u>Our Climate Action</u>	Zain continued to measure its scope 3 emissions during the reporting year and was able to gather data of the following two upstream categories: business travel and employee commuting where Zain extended to all operations. In addition, it included the following categories: purchased goods and services, capital goods, leased assets, use of sold products, and investments.	yes
Environmental: Compliance				
307-1	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations		Zain incurred no significant fines or non-monetary sanctions for environmental non-compliance.	yes

STANDARD DISCLOSURE	SECTION	COMMENTS	EXTERNAL ASSURANCE
ENVIRONMENTAL: SUPPLIER ENVIRONMENTAL ASSESSMENT			
308-1	Percentage of new supplies that were screened using environmental criteria	<u>Our Economic Impacts</u>	yes
SOCIAL: LABOR PRACTICES AND DECENT WORK – EMPLOYMENT			
401-1	Total number and rates of new employee hires and employee turnover by age group, gender and region	<u>Our People</u>	yes
401-3	Return to work and retention rates after parental leave, by gender	<u>Our People</u>	yes
SOCIAL: LABOR PRACTICES AND DECENT WORK – OCCUPATIONAL HEALTH AND SAFETY			
403-3	Workers with high incidence or high risk of diseases related to their occupation		Zain is committed to providing a safe environment for all of its employees hence employees are not exposed to any high incidence or high-risk diseases due to the nature of the work. yes
SOCIAL: LABOR PRACTICES AND DECENT WORK – TRAINING AND EDUCATION			
404-1	Average hours of training per year per employee by gender, and by employee category	<u>Our People</u>	yes
404-2	Programs for upgrading employee skills and transition assistance programs	<u>Our People</u>	At Zain, we provide employees with a range of technical and general training programs that assist in employees' career development and overall life skills. yes
404-3	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category		100% of our employees across all operations received regular performance and career development reviews. yes
SOCIAL: LABOR PRACTICES AND DECENT WORK – DIVERSITY AND EQUAL OPPORTUNITY			
405-1	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity	<u>Our People</u>	yes
405-2	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation	<u>Our People</u>	yes
SOCIAL: HUMAN RIGHTS – NON-DISCRIMINATION			
406-1	Total number of incidents of discrimination and corrective actions taken		Three cases were reported in 2021. yes

STANDARD DISCLOSURE	SECTION	COMMENTS	EXTERNAL ASSURANCE
SOCIAL: CHILD LABOR			
408-1 Operations and suppliers at significant risk for incidents of child labor	<p><u>Addressing Key Challenges to Human Rights</u> <u>Our Economic Impacts</u></p>	<p>In addition to Zain's Supplier Self-Assessment questionnaire on material suppliers which requires such suppliers to provide policies and procedures on child labor, the company continues to work on conducting a risk assessment on the significant risks for incidents of child labor. This year, the company continued to work closely with the procurement department to assess the materiality of suppliers and refine the current process for the questionnaire. This year, Zain focused on suppliers for Zain Group and Bahrain only to define the process and scale it across the other markets in 2022.</p>	yes
SOCIAL: LABOR PRACTICES AND DECENT WORK – SUPPLIER ASSESSMENT FOR LABOR PRACTICES			
414-1 Percentage of new suppliers that were screened using social criteria	<u>Our Economic Impacts</u>		yes
414-2 Significant actual and potential negative social impacts in the supply chain and actions taken		<p>There are no significant actual or potential negative impacts for labor practices in the supply chain.</p>	yes
SOCIAL: SOCIETY – LOCAL COMMUNITIES			
413-1 Percentage of operations with implemented local community engagement, impact assessments, and development programs		<p>100% of our operations include local community engagement and development programs.</p>	yes
413-2 Operations with significant actual and potential negative impacts on local communities	<u>Our Climate Action</u>	<p>The company aligns to the Zain Environmental and Social Management Plan (ESMP) Guidelines. The ESMP Guidelines were developed to minimize Zain's potential harmful environmental impacts, protect the safety of its surrounding communities and address negative impacts of the company's business activities. The processes in the ESMP Guidelines include reviewing environmental and social risks, notifying local communities before undertaking any installation or maintenance work and issuing policies that address grievance from local community members. Zain's equipment is tested regularly to ensure compliance is maintained with the International Commission on Non-Ionizing Radiation Protection (ICNIRP) for occupational public exposure to electric and magnetic fields, and to guarantee that the public is protected and made aware of EMF zones by restricted access and appropriate signage of Antenna propagation zones that exceed the ICNIRP maximum public level.</p>	yes

STANDARD DISCLOSURE	SECTION	COMMENTS	EXTERNAL ASSURANCE
SOCIAL: PRODUCT RESPONSIBILITY – CUSTOMER HEALTH AND SAFETY			
416-1 Percentage of significant product and service categories for which health and safety impacts are assessed for improvement		<p>In accordance to industry standards, the company ensures that all its products and services are in accordance to health and safety best practices when it comes to network equipment. When it comes to launching new products and services into the market, the company abides by health and safety standards set by the local regulatory entities. Furthermore, the company covers all health and safety impacts of its products and services in its Environmental and Social Management Plan (ESMP) which includes public exposure to Electro- Magnetic Fields, compliance to International Commission on Non-Ionizing Radiation Protection (ICNIRP).</p>	yes
SOCIAL: PRODUCT RESPONSIBILITY – MARKETING COMMUNICATIONS			
417-3 Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by type of outcomes		<p>Information available in the 2021 Consolidated Annual Financial Statements, Note 28 .</p>	yes
SOCIAL: PRODUCT RESPONSIBILITY – CUSTOMER PRIVACY			
418-1 Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data	<u>Our Products and Customers</u>		yes
SOCIAL: PRODUCT RESPONSIBILITY – COMPLIANCE			
419-1 Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services		<p>Information available in the 2021 Consolidated Annual Financial Statements, Note 28.</p>	yes