

21 Appendix

ESG Metrics for Mobile



Time period (2025)		
ESG Metrics for Mobile code	Definition	Time Period (calender year) 2025
GSMA-ENV-01	Disclose if the company has set, or committed to set, GHG emissions targets that are in line with the goals of the Paris Agreement — to limit global warming to well below 2°C above pre-industrial levels and pursue efforts to limit warming to 1.5°C — and to achieve net-zero emissions before 2050	Zain Group’s formal targets have been approved by the Science Based Targets initiative (SBTi). This was formally activated after initially issuing a commitment letter approved by SBTi and receiving an acceptance letter on October 17, 2024.
GSMA-ENV-02	The amount of GHG Protocol Scope 1 and 2 GHG emissions (e.g. carbon dioxide, methane, nitrous oxide, F-gases, etc) produced	1,042,579.84
	Percentage change in absolute Scope 1 and 2 emissions	-11.37%
	The amount of GHG Protocol Scope 3 GHG emissions produced	472,577.01
	Percentage change in absolute Scope 3 emissions	-4.15%
GSMA-ENV-03	The amount of energy consumed across the entire business operations	1.669 million MWh
	The amount of energy consumed across the mobile network	1.669 million MWh
	The percentage of network energy consumed that is generated by renewable energy sources	10.26%
	The percentage of network energy consumed that is generated by fossil fuels	66.65%
	The percentage of network energy consumed that is generated by diesel	23.09%
GSMA-ENV-04	The percentage of total network equipment prevented from becoming waste through repair or reuse, by units	Refer to Sustainability Agenda, page 101
	The percentage of total network equipment prevented from becoming waste through repair or reuse, by purchase price	Refer to Sustainability Agenda, page 101
	The percentage of handsets or CPE prevented from becoming waste through repair or reuse, by units	Refer to Sustainability Agenda, page 101
	The percentage of handsets or CPE prevented from becoming waste through repair or reuse, by purchase price	Refer to Sustainability Agenda, page 101

Time period (2025)		
ESG Metrics for Mobile code	Definition	Time Period (calender year) 2025
GSMA-ENV-05	Total amount of waste produced across the entire business operations	Refer to Sustainability Agenda, page 101
	Total amount of network equipment waste produced	Refer to Sustainability Agenda, page 101
	Total amount of handset and CPE waste produced	Refer to Sustainability Agenda, page 101
	Total amount of other waste produced	Refer to Sustainability Agenda, page 101
GSMA-ENV-06	The percentage of network equipment waste recycled, by units	Refer to Sustainability Agenda, page 101
	The percentage of handset and CPE equipment recycled, by units	Refer to Sustainability Agenda, page 101
	The percentage of other waste recycled, by units	Refer to Sustainability Agenda, page 101
GSMA-INC-03	Digital skills training programs must focus on establishing or improving at least one of the basic, intermediate or advanced digital skills identified in the ITU Digital Skills Toolkit	Refer to Sustainability Agenda, page 116
GSMA-INT-01	The total number of data breaches identified during the reporting period	In 2025, there were 0 reported cases related to breaches of customer privacy, data leaks, theft or loss.
GSMA-INT-02	A policy that specifically covers the protection of consumers’ digital rights	Privacy Policy available via link
	The percentage of data breaches in which personal data was subject to the data breach	0, no incidences happened during reporting period.
	The total number of unique customers who were affected by data breaches	0, no incidences happened during reporting period.
	The number of instances in which a data protection violation resulted in regulatory action of any kind	0, no incidences happened during reporting period.
GSMA-INT-03	A policy that specifically covers the online safety of children and other vulnerable groups	Privacy Policy available via link

Time period (2025)		
ESG Metrics for Mobile code	Definition	Time Period (calender year) 2025
GSMA-SUP-01	The commissioning, purchase and management of goods, works and services in a way that reduces or negates negative ESG impacts within the supply chain	Supplier code of conduct is available via link
	The number of core elements of sustainable procurement (as defined by ISO 20400) covered in your sustainable procurement policy	We cover the following: • Human Rights • Labour Practices • Enviroment • Fair operating practices • Community involvement and development (not included in the supplier code of conduct, however we train our suppliers on various sustainability topics)"
GSMA-SUP-02	Percentage of all active suppliers that have been screened against the sustainable procurement policy	905 of active suppliers
	Percentage of all active suppliers that have been assessed against the sustainable procurement policy through physical site visits	4% physical audit (53 physical audits across zain operations), 51% self-assessment questionnaire (660 suppliers in total)

SASB - Telecommunication Sector

SASB
STANDARDS
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Topic	SASB Code	SASB Standard/Metric	Section	Comments	External Assurance
	TC-TL-000.A	Wireless Subscribers		45,140	
	TC-TL-000.C	Broadband Subscribers		5,719	
	TC-TL-000.D	Network Traffic,percentage on cellular network, and percentage on fixed network		44.478 PByte	
Environmental Footprint of Operations	TC-TL-130a.1	Total energy consumed		6,006,786 Gigajoules	Yes
		Percentage grid electricity		66.6%	
		Percentage renewable energy		10.25%	
Data Privacy	TC-TL-220a.1	Description of policies and practices relating to behavioral advertising and customer privacy	Enterprise Risk Management		Yes
	TC-TL-220a.2	Number of customers whose information is used for secondary purposes	Enterprise Risk Management		Yes
	TC-TL-220a.3	Total amount of monetary losses as a result of legal proceedings associated with customer privacy		This information is considered confidential, as such Zain does not disclose this indicator.	Yes
	TC-TL-220a.4	1. Number of law enforcement requests for customer information		This information is considered confidential, as such Zain does not disclose this indicator.	Yes
		2. Number of customers whose information was requested			Yes
		3. Percentage resulting in disclosure			Yes
	Data Security	TC-TL-230a.1	1. Number of data breaches	Enterprise Risk Management	
2. Percentage involving personally identifiable information (PII)			Enterprise Risk Management		
3. Number of customers affected			Enterprise Risk Management		
TC-TL-230a.2		Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards	Enterprise Risk Management		Yes

Topic	SASB Code	SASB Standard/Metric	Section	Comments	External Assurance
Product End-of-Life Management	TC-TL-440a.1	1. Materials recovered through take back programs, percentage of recovered materials that were, (2) reused, (3) recycled and (4) landfilled	Sustainability Agenda		Yes
Managing Systemic Risks from Technology Disruptions	TC-TL-550a.1	1. System average interruption frequency and		Zain does not yet report on this metric.	Yes
		2. Customer average interruption duration			
	TC-TL-550a.2	Discussion of systems to provide unimpeded service during service interruptions	Enterprise Risk Management		Yes
Competitive Behavior & Open Internet	TC-TL-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations		This information is considered confidential, as such Zain does not disclose this indicator.	Yes
	TC-TL-520a.2	Average actual sustained download speed of		Zain does not yet report on this metric	
		1. Owned and commercially associated content			
		2. Non-associated			
	TC-TL-520a.3	Description of risks and opportunities associated with net neutrality, paid peering, zero rating, and related practices		Zain does not yet report on this metric	

Global Reporting Initiative (GRI)

General Disclosure		Section	Comments	External Assurance
2-1	Organizational details	About the Report Company Overview		Yes
2-2	Entities included in the organization's Sustainability Reporting	About the Report		Yes
2-3	Reporting period, frequency and contact point	About the Report		Yes
2-4	Restatements of information		There is no significant information restated in the 2025 Report	Yes
2-5	External Assurance	About the Report Independent Assurance Report		Yes
2-6	Activities, value chain and other business relationships	About the Report Products & Services		Yes
2-7	Employees	People & Purpose		Yes
2-8	Workers who are not employees	People & Purpose		Yes
2-9	Governance structure and composition	Corporate Governance		Yes
2-10	Nomination and selection of the highest governance body	Corporate Governance		Yes
2-11	Chair of the highest governance body	Corporate Governance		Yes
2-12	Role of the highest governance body in overseeing the management of impacts	Corporate Governance		Yes
2-13	Delegation of responsibility for managing impacts	Corporate Governance		Yes
2-14	Role of the highest governance body in sustainability reporting	Corporate Governance		Yes
2-15	Conflicts of interest	Corporate Governance		Yes
2-16	Communication of critical concerns	Corporate Governance		Yes
2-17	Collective knowledge of the highest governance body	Corporate Governance		Yes
2-18	Evaluations of the performance of the highest governance body	Corporate Governance		Yes
2-19	Remuneration policies	Corporate Governance		Yes
2-20	Process to determine remuneration	Corporate Governance		Yes

General Disclosure		Section	Comments	External Assurance
2-21	Annual total compensation ratio	Corporate Governance		Yes
2-22	Statement on sustainable development strategy	Message from the Board of Directors Message from the Vice-Chairman and Group CEO Message from the Corporate Sustainability Officer		Yes
2-23	Policy commitments	Corporate Governance Human Rights		Yes
2-24	Embedding policy commitments	Corporate Governance Human Rights		Yes
2-25	Processes to remediate negative impacts	Human Rights		Yes
2-26	Mechanisms for seeking advice in raising concerns	Corporate Governance Human Rights		Yes
2-27	Compliance with laws and regulations		In accordance with the regulations issued by the Capital Markets Authority (CMA) in Kuwait, material information includes any significant event, transaction, or change affecting the Company's financial position, operations, or stock performance. Zain will have to disclose major transactions (acquisitions, joint ventures, contracts), financial and operational changes (new products, lawsuits, regulatory impacts, fines, and corporate governance updates (management or board changes). Disclosures also cover meeting results, financial statements, trading suspensions, and related party transactions exceeding 5% of assets. Extraordinary events like shutdowns or compensations must be reported. By adhering to these principles, we ensure that our assessments prioritize transparency, market integrity, and regulatory compliance. Only material information within defined parameters is disclosed to prevent market disruption and ensure stakeholders receive relevant and significant updates.	Yes
2-28	Membership associations	Company Overview Enterprise Risk Management		Yes
2-29	Approach to stakeholder engagement	Stakeholder Engagement		Yes
2-30	Collective bargaining agreements		Bede: Full time 6% Zain Iraq Full time: 5% Part time 3% Zain Sudan: Full time 100% Zain Jordan: Full time : 0.23%	Yes

Disclosure on Material Topics		Section	Comments	External Assurance
3-1	Process to determine material topics	Materiality Assessment		Yes
3-2	List of material topics	Materiality Assessment		Yes
3-3	Management of material topics	Materiality Assessment		Yes

Topic Specific Disclosures				
Number	Material Topics - Based on Materiality Assessment	Section	Comments	External Assurance
GRI 418 - Customer Privacy				
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Enterprise Risk Management		Yes
GRI 416 - Customer Health and Safety				
416-1	Assessment of the health and safety impacts of product and service categories		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).	Yes
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services"		There has been 0 incidents concerning health and safety of Zain's products and services.	Yes
GRI 405 - Diversity and Equal Opportunity				
405-1	Diversity of governance bodies and employees	Corporate Governance People & Purpose		Yes
405-2	Ratio of basic salary and remuneration of women to men	People & Purpose		Yes
GRI 205 - Anti-Corruption				
205-1	Operations assessed for risks related to corruption		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 about anti-corruption policies and procedures	Corporate Governance	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
205-3	Confirmed incidents of corruption and actions taken		There were 0 incidents in 2025	Yes
GRI 202 - Market Presence				
202-1	Ratios of standard entry level wage by gender compared to local minimum wage		This indicator is not relevant to the industry we operate in, as such data is not collected for this measure. The company's pay scales are reviewed on regular basis and adhere to each operating country's labor law guidelines.	Yes
202-2	Proportion of senior management hired from the local community	People & Purpose		Yes
GRI 413 - Local Communities				
413-1	Operations with local community engagement, impact assessments, and development programs		100% of our operations include local community engagement and development programs	Yes

Topic Specific Disclosures				
Number	Material Topics - Based on Materiality Assessment	Section	Comments	External Assurance
413-2	Operations with significant actual and potential negative impacts on local communities	Sustainability Agenda	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.	Yes
GRI 204 - Procurement Practices				
204-1	Proportion of spending on local suppliers	Products and Services		Yes
GRI 201 - Economic Performance				
201-1	Direct economic value generated and distributed	Products and Services		Yes
201-2	Financial implications and other risks and opportunities due to climate change	Sustainability Agenda TCFD Report		Yes
GRI 305 - Emissions				
305-1	Direct (Scope 1) GHG emissions	Sustainability Agenda		Yes
305-2	Energy indirect (Scope 2) GHG emissions	Sustainability Agenda		Yes
305-3	Other indirect (Scope 3) GHG emissions	Sustainability Agenda		Yes
GRI 406 - Non Discrimination				
406-1	Incidents of discrimination and corrective actions taken		0 cases were reported in 2025.	Yes
GRI 401 - Employment				
401-1	New employee hires and employee turnover	People & Purpose		Yes
401-2	Benefits provided to full-time employees that are not provided to temporary or parttime employees		Found in Zain's Financial Statement on Page 30 and 31 on the pdf	Yes
401-3	Parental leave	People & Purpose		Yes
GRI 308 - Supplier Environmental Assessment				
308-1	New suppliers that were screened using environmental criteria	Products and Services		Yes
308-2	Negative environmental impacts in the supply chain and actions taken	Products and Services	There were no negative environmental impacts identified through Zain’s supply chain in 2025.	Yes

Topic Specific Disclosures				
Number	Material Topics - Based on Materiality Assessment	Section	Comments	External Assurance
GRI 203 - Indirect Economic Impact				
203-1	Infrastructure investments and services supported	Products and Services Sustainability Agenda		Yes
203-2	Significant indirect economic impacts	Products and Services Sustainability Agenda	There were no negative environmental impacts identified through Zain's supply chain in 2025.	Yes
GRI 414 - Supplier Social Assessment				
414-1	New suppliers that were screened using social criteria	Products and Services		Yes
414-2	Negative social impacts in the supply chain and actions taken	Products and Services	There were no negative social impacts identified through Zain's supply chain in 2025.	Yes

TCFD Recommendations

TCFD Recommendations			External Assurance
Governance	a. Describe the board's oversight of climate-related risks and opportunities.		Yes
	b. Describe management's role in assessing and managing climate-related risks and opportunities.		Yes
Strategy	a. Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.		Yes
	b. Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.		Yes
	c. Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.		Yes
Risk Management	a. Describe the organization's processes for identifying and assessing climate-related risks.		Yes
	b. Describe the organization's processes for managing climate-related risks.		Yes
	c. Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.		Yes
Metrics and Targets	a. Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.		Yes
	b. Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.		Yes
	c. Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.		Yes