



Beyout **بيوت**
HOLDING القابضة

<p>Reference No15 /T10/2026</p> <p>Kuwait: 15 June 2026</p> <p>Dear/ Capital Markets Authority Dear/ Boursa Kuwait Company</p> <p>Greetings,</p> <p><u>Subject: sustainability Report of Beyout Holding Company (K.S.C.P) for the year ended December 31, 2025</u></p> <p>With reference to the above subject, and in accordance with the provisions of Chapter four "Disclosure and Transparency" of the Executive Bylaws of Law No. 7 of 2010 Regarding the Establishment of the Capital Markets Authority and Regulating Securities Activities</p> <p>Attached is the disclosure form regarding the above-mentioned subject</p> <p>Yours sincerely,</p>	<p>مرجع رقم 15 /ن/2026/10/2026</p> <p>الكويت في : 15 يونيو 2026</p> <p>السادة/ هيئة اسواق المال السادة / شركة بورصة الكويت</p> <p>المحترمين المحترمين</p> <p>تحية طيبة وبعد،</p> <p><u>الموضوع: تقرير الاستدامه الخاص بشركه بيوت القابضة (ش.م.ك.ع) لسنه الماليه المنتهيه 31 ديسمبر 2025</u></p> <p>إشارة إلى الموضوع أعلاه، وعملا بأحكام الفصل الرابع " الإفصاح والشفافية" من اللائحة التنفيذية للقانون رقم 7 لسنة 2010 بشأن إنشاء هيئة أسواق المال وتنظيم نشاط الأوراق المالية</p> <p>مرفق لكم نموذج الإفصاح عن المعلومات الجوهرية بشأن الموضوع أعلاه</p> <p>وتفضلوا بقبول فائق الاحترام والتقدير،</p>
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عبد الرحمن محمد صالح الخنه

نائب رئيس مجلس الإدارة والرئيس التنفيذي

An aerial photograph of a river winding through a dense, lush green forest. The river is a light blue-green color, reflecting the sky and surrounding trees. The forest is a vibrant green, with varying shades of foliage. The overall scene is peaceful and natural.

Sustainability Report 2025

BEYOUT HOLDING

**Building a More Sustainable
Future Together**

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About this Report:

This report has been prepared as part of Beyout Holding Company K.S.C.P commitment to the principles of transparency, social responsibility and sound corporate governance, and in line with the disclosure requirements of the Premier Market of Boursa Kuwait, which call for enhanced environmental, social and governance (ESG) practices among listed companies.

Beyout Holding Company is among the leading companies in the Kuwaiti market and is distinguished by a diversified portfolio of activities operated through two subsidiaries:



Kuwait resources house

Provides comprehensive human-resource management solutions, including recruitment and operation services, the provision of accommodation, and logistics services, in line with the highest standards of efficiency and regulatory compliance. The Company plays a pivotal role in supporting projects in both the public and private sectors in the State of Kuwait.



Real Estate House Company

The Group's investment arm in real-estate development and asset management. It seeks to maximize returns by managing real-estate investments that are economically viable over the long term, while taking environmental and architectural considerations into account.

This report sets out the Company's performance and efforts during 2025 across the following pillars:

Environment:

Rationalising resource consumption, managing waste, and applying environmentally friendly practices in Company projects.

Social Responsibility:

Supporting human capital, improving the working environment, promoting diversity and equality, and empowering national talent.

Governance:

Developing the governance framework, managing risk, and complying with regulatory and legislative standards.

The report aims to highlight the integration of Beyout Holding Company's vision in achieving economic growth alongside sustainable development, and to create a positive long-term impact on society and the environment. Thereby strengthening investor confidence and reflecting the Company's responsibility as a listed shareholding company.

Reporting Period

This report presents Beyout Holding's sustainability and corporate responsibility performance for the financial year ended 31 December 2025, highlighting the key initiatives and achievements related to environmental, social, and governance (ESG) matters.

Reporting Framework

This report has been prepared in accordance with the Global Reporting Initiative (GRI Standards 2021), one of the leading internationally recognized frameworks for sustainability reporting, and aligns with the United Nations Sustainable Development Goals (SDGs). It also takes into consideration the ESG and Corporate Governance Reporting Guidelines issued by Bursa Kuwait.

The report aims to provide key stakeholders, including investors, customers, suppliers, regulators, and supervisory authorities, with reliable and transparent information regarding the Company's practices and performance across environmental, social, and governance areas.

Reporting Boundaries

This report covers Beyout Holding's sustainability, environmental, social, and governance-related activities and practices for the financial year ended 31 December 2025. Unless otherwise stated, the data and disclosures included in this report cover the parent company and its subsidiaries operating within the State of Kuwait.

External Assurance of Sustainability Data

Except for the financial information contained in this report, which has been subject to external audit and assurance by the external auditor, this report has not undergone independent external assurance or verification during its first reporting cycle for 2025. However, the report has been reviewed internally by relevant subject matter specialists and approved by senior management.

Alignment with the United Nations Sustainable Development Goals (SDGs)

Beyout Holding believes that the 17 Sustainable Development Goals adopted by the United Nations provide a comprehensive global framework for advancing sustainable development and measuring the private sector's contribution toward achieving these goals. In line with the nature of the Company's business activities and its corporate strategy, Beyout Holding focuses on several SDGs that are directly relevant to its operations, including:

- **SDG 4:** Quality Education: Supporting continuous training, professional development programs, and the advancement of national talent.
- **SDG 8:** Decent Work and Economic Growth: Creating sustainable employment opportunities and fostering a safe, fair, and motivating work environment.
- **SDG 10:** Reduced Inequalities: Implementing equal opportunity policies, combating discrimination, and promoting diversity and inclusion.
- **SDG 11:** Sustainable Cities and Communities: Supporting real estate development projects and service solutions that incorporate environmental considerations and operational sustainability.
- **SDG 13:** Climate Action: Adopting initiatives to reduce carbon emissions and improve energy efficiency.
- **SDG 16:** Peace, Justice and Strong Institutions: Strengthening corporate governance practices, transparency, compliance, and anti-corruption measures.



Vice Chairman & Group CEO

I am proud to present Beyout Holding Company's first Sustainability Report, which comes following our listing on the Premier Market of Boursa Kuwait during 2024. A milestone that marks a pivotal stage in our institutional journey and reflects our organizational maturity and firm commitment to the principles of sustainable development and sound governance.

Beyout Holding operates with a clear vision centered on achieving a balance between financial performance and creating a positive impact on society and the environment. From this perspective, our sustainability strategy has been built around three core pillars: Environmental, Social, and Governance (ESG), which we continuously integrate into our operational activities and investment decisions through our operating arms in integrated human resources solutions and real estate investment, while creating synergies between both sectors. The Company's activities include:



Integrated Human Resources Solutions Sector:

Through which we provide recruitment, accommodation, and corporate transportation services with high efficiency, supporting vital sectors across the State of Kuwait.



Real Estate Investment Sector:

Where we focus on developing and managing long-term value-added real estate assets, while considering environmental and social impacts throughout every stage of development.

During the year, we worked on aligning our strategy with ESG principles, driven by our belief that financial success must be accompanied by a positive impact on society and the surrounding environment.



Environmental Aspect

We began reviewing resource consumption across our operational and residential activities, with a focus on improving energy and water efficiency and reducing carbon impact within the Group's service and real estate operations.



Social Aspect

We believe that human capital is the foundation of our success, both within the Company and across our clients through our operational, accommodation, and transportation services. Therefore, we are committed to fostering a healthy and safe working environment based on fairness and equality, while providing continuous training and development opportunities for all employees. We also seek to strengthen community partnerships and contribute to creating a tangible social impact.



Governance Aspect

We strengthened our governance framework through a balanced organizational structure, specialized committees, robust internal controls, enhanced disclosure practices, and ongoing stakeholder engagement. Effective risk management and compliance measures support institutional sustainability and reinforce investor confidence.

This report reflects not only our commitment to transparency but also our belief that sustainability is a strategic driver of long-term growth. Over the next three years, we will continue implementing our sustainability roadmap to further integrate operational excellence with corporate responsibility. Our listing on the Premier Market brings greater responsibility while creating new opportunities for growth, accountability, and positive impact. We remain committed to advancing sustainability initiatives that align with our business objectives and create lasting value for our stakeholders and society.

In conclusion, we extend our sincere gratitude and appreciation to His Highness the Amir of the State of Kuwait, may Allah preserve and protect him, and to His Highness the Crown Prince. We pray to Almighty Allah to continue blessing our beloved Kuwait with security, stability, and prosperity, and to protect it from all harm.

We also extend our thanks to all employees of Beyout Holding, our partners, and our shareholders for their continued trust. I remain committed to building upon our achievements, guided by our institutional values and our dedication to sustainable development.

Abdulrahman Alkhannah
Vice Chairman & Chief Executive Officer

3. About the Company and Key Achievements

Establishment

Beyout Holding Company K.S.C.P. Was established on 12 November 2006 as a Kuwaiti shareholding holding company. It was listed on Boursa Kuwait on 11 June 2024 following a successful initial public offering to a group of qualified investors. The Company's issued and authorized share capital is KD 30 million, divided into 300 million shares with a nominal value of 100 fils each. The Company operates across multiple sectors through its subsidiaries, with a focus on providing human-resource solutions, corporate support services and real-estate projects.

Vision

"To be a trusted force driving progress in the region — by empowering communities, transforming industries and shaping a future defined by limitless possibilities."

Mission

"We build and grow sustainable businesses that create value in workforce solutions and real-estate development. By fostering innovation, integrity and operational excellence, we enable our subsidiaries to lead, our partners to thrive and our communities to flourish."

Values

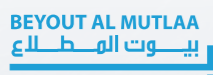
Accountability, Integrity, Innovation, Excellence, Passion, and Respect.

- A focus on sustainability, innovation and partnerships that create added value.
- Empowering people, and operational efficiency.

Subsidiaries



Kuwait Resources House
providing integrated human-resource solutions services.



Beyout Al-Mutla'a Real Estate Company
managing major real-estate projects, most notably the Al-Mutla'a residential project.



Real Estate House Company
real-estate development and facilities operations.



Al-Burouj Real Estate Investment Company
real-estate investment.residential project.

Share Information



Market capitalization as at 31 December 2025

- Approximately **118.39 million KD.**
- Free-float ratio **30%**
- Price-to-earnings **(P/E) multiple: 14.36***
- Cash dividends **23.5%** of the share's nominal value for 2025.

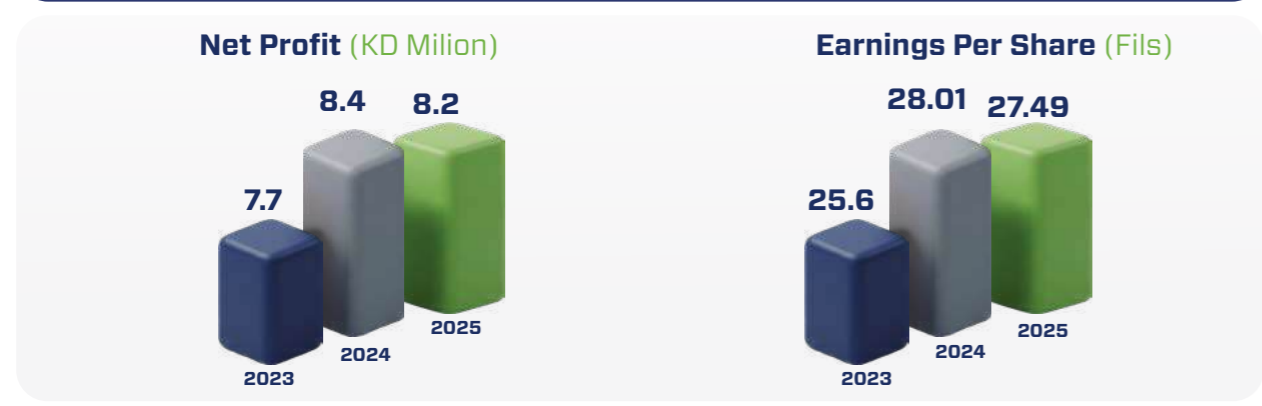
Strengths and Opportunities

- Growing regional footprint (Kuwait, the United Arab Emirates, the Kingdom of Saudi Arabia, Jordan and others).
- An integrated business model combining human-resource solutions and real-estate development, positioning the Company to deliver Build-Operate-Transfer (BOT) and Public-Private Partnership (PPP) projects.
- A solid financial track record and continued growth in net profit, supported by attractive dividend yields.
- A clear focus on government and oil-sector projects, strengthening the Company's ability to win new contracts.

Financial Highlights 2025

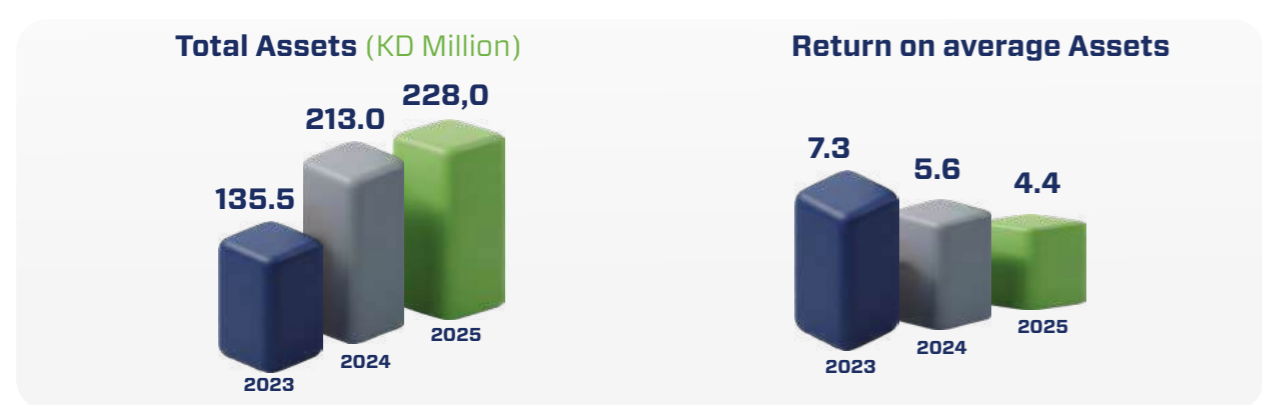
+9%
78.1 KD Million 2024

FY 2025
84.9 Revenue (KD Million)



-1.9%
8.4 KD Million FY 2024

FY 2025
8.2 Net Profit (KD Million)

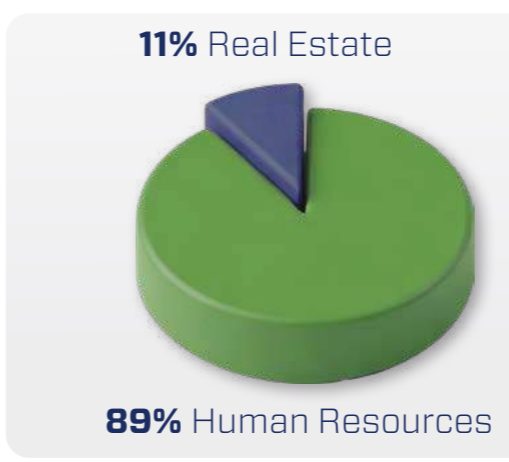


+7.1%
213 KD Million 2024

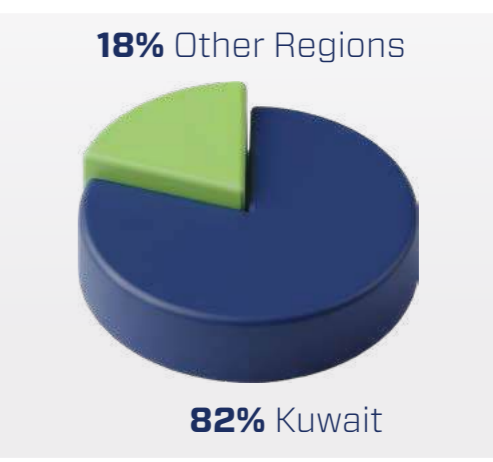
FY 2025
228 Total Assets (KD Million)



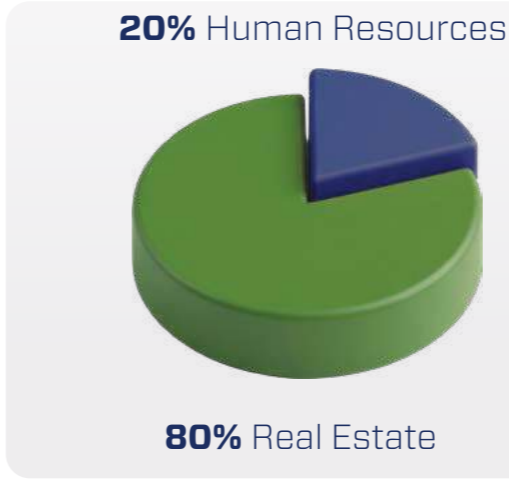
Revenue Contribution By Sector



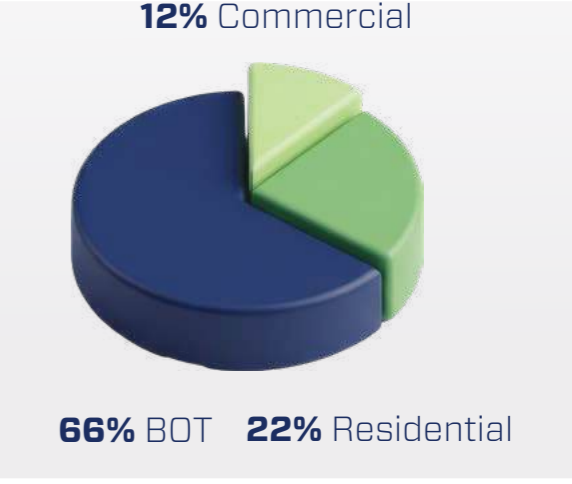
Human Resources Revenue By Region



Asset Allocation By Sector



Real Estate Revenue By Segment



<p>8.240 KD Million</p> <p>Net profit attributable to shareholders</p>	<p>27.49 Fils KD</p> <p>Earnings per share</p>	<p>228.04 KD Million</p> <p>Total assets</p>	<p>51.15 KD Million</p> <p>Equity</p>
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%23.5 Cash dividends

The Board of Directors recommended the distribution of cash dividends to shareholders for the past fiscal year ending December 31, 2025.

As part of the execution of its strategic objectives, 2025 delivered remarkable results that reflect the maturity of the Group's operating model and the effectiveness of the Board of Directors' oversight. Kuwait Resources House Company achieved a strategic execution rate of 88%, representing a significant improvement from 58% in 2023 and 64% in 2024.

In a noteworthy achievement, Real Estate House Company recorded an outstanding strategic execution rate of 99.7% during 2025, up from 91% in 2023 and 95% in 2024. This exceptional performance reflects a high level of planning accuracy, disciplined execution, and rigorous performance monitoring across the organization.

Strategy performance

Performance Comparison Over the Years 2023–2025



2025 ACHIEVEMENTS

These results reflect the effectiveness of the operational excellence system and the proactive oversight of the Board of Directors, supported by sound planning, rigorous execution, and continuous monitoring.

88%

Sustainability Performance
Kuwait Resources House

99.7%

Sustainability Performance
Real Estate House Company

4. ESG Strategy Overview

Beyout Holding Company's sustainability strategy takes the form of a comprehensive plan aimed at integrating environmental, social and governance (ESG) considerations across all aspects of our commercial and organisational operations. The objective is to balance financial performance with social and environmental impact through investment and operational decisions that take account of the interests of the Company, its shareholders, society and the environment, while ensuring transparency and accountability in governance.

The United Nations Sustainable Development Goals (SDGs) comprise 17 goals aimed at promoting action and innovation, sharing knowledge and technology, and allocating financial resources to advance sustainable development across all dimensions.

The Company has adopted the goals most relevant to its activities, where it can effectively contribute to delivering sustainable development at every level. Beyout's sustainability framework identifies the principal areas in which our business is best placed to deliver positive long-term impact. It also aligns Kuwait Vision 2035 and the United Nations SDGs with the three thematic pillars on which the Company has chosen to focus — pillars that summaries the most material sustainability topics and on which the Company intends to act, as a matter of corporate responsibility and in step with stakeholder expectations.

The Board of Directors of Beyout Holding recognizes that climate change is a key factor influencing the long-term sustainability of the Company's operations and future growth, both through the risks it presents and the opportunities arising from the transition to a low-carbon economy.

Transition Risks

The Company has identified a number of potential transition risks, including:

- The potential introduction of carbon-related taxes or emissions fees as part of the State of Kuwait's commitment to achieving carbon neutrality by 2060.
- Increased energy, fuel, and electricity costs resulting from the gradual restructuring of government subsidies and the transition toward more sustainable energy pricing mechanisms.

Physical Risks

Key climate-related physical risks include:

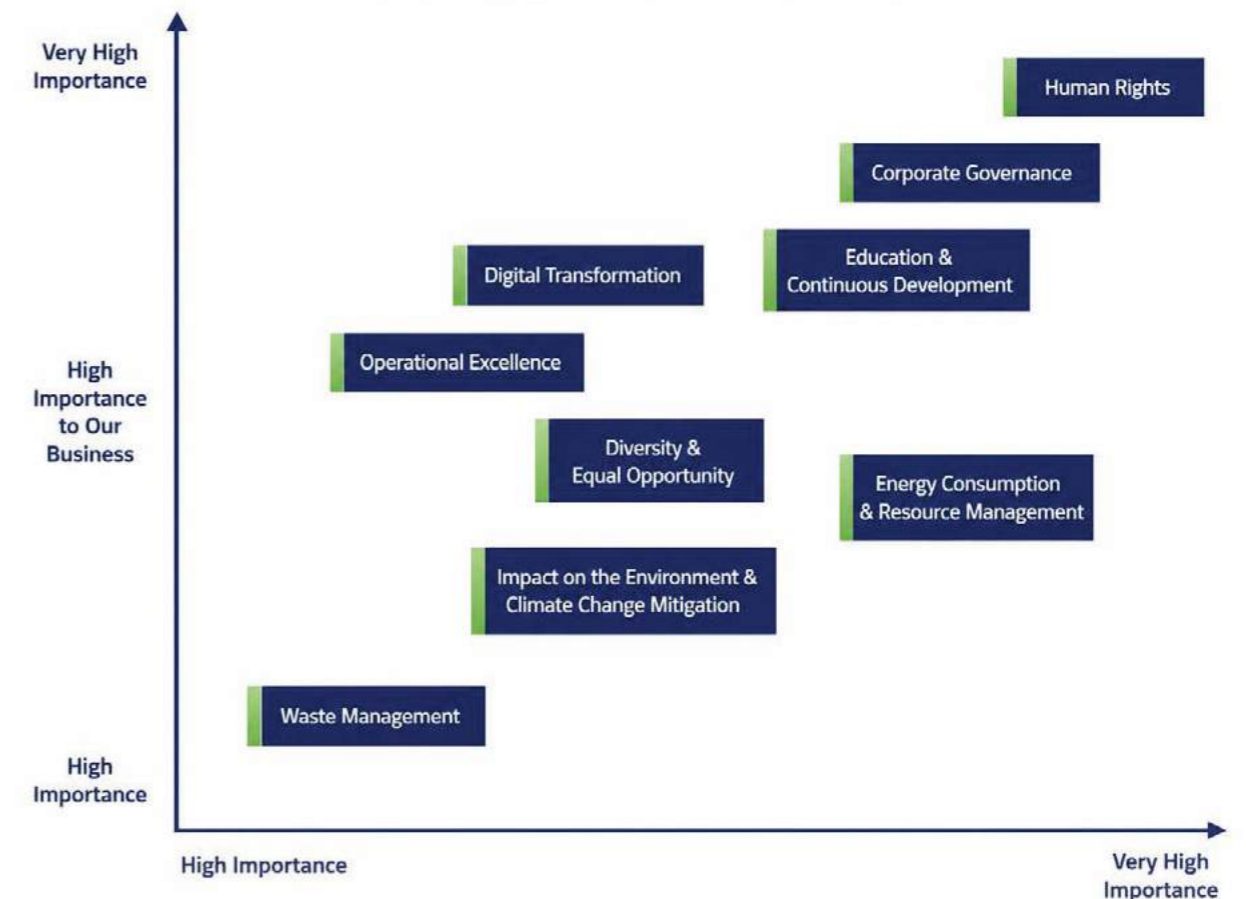
- Rising temperatures and their impact on productivity and working hours at outdoor sites and operational projects.
- Increased cooling and property asset management costs resulting from higher energy consumption rates.

Future Opportunities

The Company views the transition toward sustainability as a source of significant growth opportunities, including:

- Growing demand for green buildings and energy-efficient real estate solutions within the Kuwaiti market.
- Access to green financing programs and sustainable funding initiatives offered by local banks and financial institutions to support environmentally responsible projects and investments.

Materiality Matrix



Strategic Sustainability Goals Aligned with the UN SDGs



Responsible Consumption and Production

- Maximising the technological transformation within the Company in order to reduce paper and energy consumption.
- Using recyclable materials in Company projects under construction, in coordination with consultants and contractors, in order to reduce resource waste.



Affordable and Clean Energy

- Use of clean and renewable energy in the Company's new projects, together with the use of energy-efficient appliances and equipment when carrying out renovation and replacement works at the Company's properties.



Good Health and Well-being

- Provision of comprehensive health insurance to all Company employees and their dependents, in line with the approved policies; together with the provision of a healthy and safe working environment, and ongoing initiatives to motivate employees and encourage a healthy and safe lifestyle.



Quality Education

- The Company has put in place policies to support the continuous education of its employees, alongside an approved annual training plan and continuous training and workshops.



Gender Equality

- Equal policies and procedures apply to all employees regardless of gender, supported by the Code of Professional Conduct and Ethics.
- The Company also promotes women's leadership based on competence and equal opportunity.



Reduced Inequalities

- The Company has adopted policies and a Code of Professional Conduct and Ethics to ensure equality on the basis of gender, ethnicity, and religion. The Company's policies prohibit any form of discrimination or inequality and provide deterrent procedures to prevent such practices.



Decent Work and Economic Growth

- Safe and healthy workplace policies.
- Fair compensation and wage practices.
- Digital innovation for growth and productivity.
- Transparency and ethical business conduct.



Peace, Justice and Strong Institutions

- Transparent financial and non-financial reporting.
- Strong anti-bribery and conflict-of-interest practices.
- Clear governance frameworks and Board oversight.
- Effective internal controls and independent auditing.



Partnerships for the Goals

- During the year, the Company has entered into partnerships with a number of economic entities in the State of Kuwait, with a view to scaling up joint projects and achieving sustainable growth.

5. Governance at Beyout

The Board of Directors has established and adopted the Company's governance framework to regulate the relationships between the Board, shareholders and other stakeholders, and to provide the structure through which the Company's objectives are set, the means of achieving them are determined, and the parties responsible for monitoring performance are identified.

The Company uses the governance framework as a tool to define and clarify the rights of shareholders and stakeholders and the responsibilities associated with the Board of Directors, its sub-committees, executive management, and employees. This reinforces shareholders' confidence in the efficiency of the Company's performance and its ability to weather periods of stress, while providing the Company, the Board and executive management with a tool through which adherence to governance practices can be monitored.

Furthermore, the application of governance standards within the Company has provided both the Board and executive management with appropriate incentives to pursue objectives that serve the interests of the Company's shareholders and stakeholders, has facilitated effective oversight, and has enabled the Company to deploy its resources efficiently and effectively in line with shareholders' objectives.

About the Board of Directors and its Composition

The Board of Directors is accountable to shareholders and responsible for protecting the Company's interests, overseeing its strategy, and guiding its long-term vision and objectives. The Board operates with integrity, prioritizing the Company's interests and maintaining a balanced governance structure that supports effective oversight and decision-making. A balanced Board structure has been put in place to ensure the following:

1. The majority of the Board members are non-executive, and the Board includes independent members (a minimum of 20% of total members), provided that they do not exceed half of the Board. An independent member needs not to be a shareholder of the Company.
2. Board members enjoy full independence, allowing them to take decisions without being subjected to pressure or impediments.
3. The Board organizes its work and allocates sufficient time to discharge the duties and responsibilities entrusted to it.
4. The roles of Chairman of the Board and Chief Executive Officer may not be combined.
5. Shareholders represented on the Board may not vote with other shareholders in electing the remaining members of the Board, except in respect of any holdings exceeding the proportion used to nominate their own representatives on the Board.
6. Diversity of expertise and specialized skills, supporting effective decision-making. H the objectives of the executive management, the vision of the Board of Directors, and the aspirations of shareholders, investors, and stakeholders.

Board Composition

As at 31 December 2025, the Board of Directors comprised six members elected by the General Assembly through secret ballot, as set out below:



Eyad Ali Alfalah
Chairman
Non-executive



Abdulrahman Alkhannah
Vice Chairman-GCEO
Executive



Ibrahim A Alkhuzam
Board Member
Independent



Saleh Mohammad Al-Khanah
Board Member
Non-executive



Eisa A Alweggian
Board Member
Independent



Esam Eissa Alasousi
Board Member
Non-Executive

The Company is committed to promoting diversity and inclusion principles as an integral part of its governance and sustainability framework. It recognizes the importance of incorporating a broad range of skills, perspectives, and experiences within the Board of Directors to support effective oversight and decision-making.

At present, the Board of Directors is composed exclusively of male members. However, the Company acknowledges the importance of enhancing gender diversity in line with evolving best practices and the expectations of international sustainability reporting standards.

Skills and Experience of Board Members

Skill / Experience	Definition	Members
Strategic Experience	A deep understanding of the Company's drivers and strategy, supporting the Board in overseeing the Company's performance and strategic planning.	6
Financial Experience	Board oversight of financial matters, including financial reporting disclosures, internal controls, financing requirements, and investment.	4
Risk Management Experience	Supporting the Board in overseeing risk management and the ability to identify, measure, monitor, and manage a diverse range of risks.	6
Regulatory and Legal Experience	Supporting the Board in assessing and responding to regulatory and legal change.	4
Board Experience	Supporting the Board in understanding the issues faced by listed companies in general, including corporate-governance practices.	6
Innovation and Technology Experience	Providing the Board with insight into technology transformation and innovation trends, including those relating to the Company's sustainability practices.	4
Human-Resource and Logistics-Solutions Experience	Providing perspective on the diversity of the business environment, customers and sectors connected with the Company's activities.	4
Real-Estate Investment Experience	Supporting the Board in taking investment decisions and monitoring projects.	4



Achievements of the Board during 2025

During 2025, the Board of Directors delivered a number of achievements that serve shareholders' interests and align with the Company's overall strategy. The most significant achievements across the various dimensions are summarized below: milestone. The company continued to strengthen its presence across the markets in which it operates, actively



Strategic Objectives

- Rebranding of the Company and its trademark in line with its strategic direction.
- Growth of regional operations to 18% of total operations, with expansion into the United Arab Emirates.
- Revenue growth of 9%, alongside increased diversification — non-government sources reached 49% of revenue
- Entered a strategic alliance and won one of the largest public-private partnership projects: Al-Muthanna Complex.
- Developed a plan to integrate artificial intelligence into the Company's activities, supporting performance and productivity.



Governance and Risk Management

- Completion of the Company's governance and risk-management framework, including:
 - Updating the Board and committees charters.
 - Updating and approval of the Company's organizational structure.
 - Reconstitution of the Board of Directors.
 - Updating the Company's policy and procedure manuals.
 - Updating and approval of the Company's risk appetite.
 - Updating and approval of the risk register and risk reports.



Operational Performance

- Review and approval of the interim and annual financial statements.
- Half-yearly distributions made in line with the listing prospectus.
- Oversight of the performance of executive management.
- Periodic monitoring of financial results and budgets.
- Performance evaluation of the Chief Executive Officer and executive management.
- Updating and approval of the executive and Board remuneration and incentives policy.

Committees of the Board

The Board of Directors has formed committees in order to allocate its tasks and activities between Board members and executive management, allow sufficient time for in-depth deliberation on all aspects of the Company's business, support the Board in carrying out specified tasks on its behalf, and submit periodic reports and recommendations.

Committee members are appointed by the Board pursuant to general procedures established by the Board, which set out the committee's mandate, the duration of its work, the powers granted to it during that period, and the manner of the Board's oversight. Each committee is required to keep the Board fully and transparently informed of its activities, findings, and decisions. The Board reviews the committees' work periodically to verify that they are discharging the duties entrusted to them and approves the charters of all committees.

An overview of the Board's committees is set out below:

Committee	Principal Responsibilities	Members
Nomination & Remuneration Committee	<ul style="list-style-type: none"> • Overseeing nominations for Board and executive positions. • Establishing fair remuneration and benefits policies. • Conducting Board evaluations and supporting performance-based rewards. 	Mr. Eyad Ali Jaseem Al-Falah (Chairman) Mr. Abdulrahman Mohammad Al-Khanah (Vice-Chairman) Mr. Issa Abdullah Al-Wuqayan (Member)
Risk Committee	<ul style="list-style-type: none"> • Supporting the Board in overseeing and managing risks. • Establishing controls and systems to mitigate risks. • Assessing acceptable risk levels and recommending actions. 	Mr. Ibrahim Abdullah Al-Khazzam (Chairman) Mr. Saleh Mohammad Al-Khanah (Vice-Chairman) Mr. Issa Abdullah Al-Wuqayan (Member)
Audit Committee	<ul style="list-style-type: none"> • Monitoring compliance with auditing standards and Company policies. • Reviewing interim and annual financial statements. • Overseeing internal and external audit activities and auditor independence. 	Mr. Issa Abdullah Al-Wuqayan (Chairman) Mr. Saleh Mohammad Al-Khanah (Vice-Chairman) Mr. Issam Issa Al-As'ousi (Member)

Governance Policies Applied at Beyout Code of Professional Conduct

The Company has adopted the Group's Code of Professional Conduct and Ethics, which sets out the professional standards and behavioral rules expected of all the Company's employees in line with the principles, teachings and ethics of the Islamic Sharia. The Code includes a set of objectives, principles, standards, and policies.

The purpose of the Code is to embed the Company's ethical concepts and values characterised by integrity, fairness, equality and adherence to ethical and behavioral standards in line with the principles of the Islamic Sharia and to ensure that all employees observe these in all their dealings. The Code includes a set of standards, including the following:

- All Board members of executive management and Company employees must comply with all applicable laws and instructions, and act in a manner that achieves the interests of the Company, its shareholders and other stakeholders, rather than the interests of any particular group.
- Respect for rights and equality, and non-discrimination on grounds of gender, ethnicity, language or religion.
- The position's authority must not be used to achieve any private interest or personal goals for oneself or others.
- The Company's assets and resources must not be exploited for personal gain; they should be used in the optimal manner to deliver the Company's objectives.
- Provision of an appropriate mechanism for employees to report complaints about any improper practices or matters that raise suspicion, while ensuring an independent and fair investigation of such complaints, and confidentiality safeguards that protect the whistle-blower from any retaliation or harm arising from the report.
- Differences of view among colleagues on matters and ideas are natural so long as they do not run counter to the course of work or job responsibilities, and do not directly or indirectly obstruct or hinder the achievement of objectives.
- Respect, constructive dialogue, the exchange of ideas, and rising above argument.

The Code also sets out a number of principles, including:

Compliance with Laws and Regulations

The Company is committed to compliance with all laws and regulations, breach of which could result in penalties against the Company and/or the employee. Each employee bears responsibility for compliance with these laws and regulations, including in any country to which they may travel in order to carry out the Company's business.

Reporting of Violations and Breaches of Law

The Company encourages and enables employees to report concerns about breaches and violations of laws within the Company and to those concerned, without speaking about or disclosing such matters or breaches outside the Company. The Company also ensures the protection of the reporter from any retaliation, and maintains the confidentiality of the reporting process to the extent possible.

Related-Party Transactions

Company policy provides that no preferential treatment is to be given in dealings with related parties — clearly defined to include Board members of executive management, employees and others. Transactions with related parties are referred to the Risk Department for assessment, with recommendations submitted to the Board for decision, and these transactions are then submitted to the General Assembly of shareholders for approval.

Conflict-of-Interest Policy

The Company has adopted **a Conflict-of-Interest Policy Manual to ensure that appropriate procedures and measures are in place to identify and effectively manage any conflict of interest. The policy also seeks to verify that the Board appropriately addresses actual and potential conflicts of interest, and that all decisions taken are in the Company's interest. The policy's objectives are:**

- To direct behavior in line with the Company's standards and regulations.
- To protect the Company and the concerned persons from any breach, and to ensure compliance with legal requirements and best practice.
- To strengthen transparency and avoid business-related conflicts of interest.
- To ensure fairness for the benefit of employees and the Company.
- To document the disclosure, approval, and review of activities that could give rise to actual, potential or perceived conflicts of interest.

In furtherance of these objectives, the policy includes the following standards:

- No Board member or Company employee may receive any inappropriate personal benefit by reason of their position.
- Board members must not have any (direct or indirect) interest in the Company's activities or contracts.
- Board members must, as soon as possible, notify the Chairman of any personal interest they may have in any business or contract carried out for the Company. This notification must be recorded in the minutes of the meeting.
- A Board member with a (direct or indirect) interest must not vote on the relevant decision at either Board or committee level.

- A Board member who intends not to attend a Board or committee meeting because they have reason to believe that the Board or committee will take a decision on a matter in which they have a conflict of interest must disclose to the Chairman, prior to the meeting, all material facts relating to the conflict.
- A Board member may not participate in any activity that competes with the Company's activities.

Disclosure and Transparency

The Board has adopted the disclosure policies and procedures manual, which sets out the basic guiding principles, regulatory requirements and applied practices for the disclosure of the Company's business data and results to the public. The policy aims to ensure that all public disclosures are timely, complete and accurate, in line with the regulations applicable in Boursa Kuwait and the Capital Markets Authority, in order to facilitate decision-making by market participants. The Compliance and Conformity Department coordinates with all relevant departments to ensure timely disclosure that delivers transparency and fairness in the presentation of information.

The Compliance Department also maintains a register of disclosures by Board members, executive management and managers including remuneration, salaries, incentives and other financial benefits, alongside disclosures relating to insiders. Management is committed to updating this register periodically to reflect the actual position of the related parties. All shareholders of the Company have the right to inspect this register, free of charge, during the Company's normal working hours.

Investor Relations Function

In its drive for effective engagement with shareholders, the Company has established an Investor Relations unit reporting to the Group Chief Financial Officer. The unit's purpose is to provide all information to the current and prospective shareholders, and to make available all information related to the Company's activities and financial position.

Protection of Shareholders' Rights

The Company is committed to safeguarding the rights of its shareholders. Each shareholder, irrespective of shareholding size, is entitled to:

1. Receive dividends in line with the Company's results and the recommendations submitted by the Board and approved by the General Assembly.
2. Participate in the election and removal of Board members in line with the relevant laws.
3. Receive a share of the Company's assets in the event of liquidation.
4. Participate in the management of the Company by standing for Board membership, attending General Assemblies, taking part in deliberations, and voting on resolutions.
5. Obtain, at least seven days before the Annual General Meeting, the financial statements for the past financial period and the reports of the Board and the auditor.
6. Monitor the Company's performance generally, and the Board's activities specifically; question Board members or executive management.
7. Dispose of and transfer their shares in accordance with the law, and have priority in subscribing for new shares, bonds and sukuk.
8. Participate in the Company's assets at liquidation, after settlement of its debts.
9. Obtain information and data on the Company's activities and on its operating and investment strategy on a regular and accessible basis.

The Board of Directors and the Executive Management also maintain continuous communication with shareholders through all available channels and on an ongoing basis to encourage shareholders to attend the General Assembly Meeting, at the time and place specified by the Company's Memorandum and Articles of Association or as determined by the Board of Directors. The Company follows the below practices:

- Arranging the date and venue of the meeting in a manner that facilitates and encourages shareholders' attendance.
- Adopting an open-door policy to receive any proposals, contributions, or complaints from shareholders.
- Providing disclosures, announcements, and information through the Company's official website.
- Ensuring that every item presented on the agenda of the Ordinary or Extraordinary General Assembly is accompanied by a sufficient explanation and comprehensive overview of all relevant aspects, enabling shareholders to make informed and well-considered decisions based on the information provided, rather than merely fulfilling the formalities of the meeting.
- Managing the General Assembly Meeting in a manner that allows shareholders to freely express their opinions.
- Providing all shareholders, regardless of their ownership percentage, with the opportunity to exercise their voting rights either through personal attendance, electronic voting, or proxy voting, without any obstacles or voting restrictions.

Performance Development

The Company is committed to developing the skills of both Board members and executive management through ongoing training and ensuring that they are kept informed of all developments in the Company's business sector, professional functions and markets. The Company has established an integrated evaluation system for the Board, its committees, and executive management. The Company's values are:



Integrity

Commitment to transparency and ethics in all dealings.



Excellence

Striving to achieve the highest levels of quality and performance.



Innovation

Encouraging creativity and continuous development.



Responsibility

Assuming responsibility toward society and the environment.



Respect

Valuing and respecting all stakeholders.



Passion

Cooperation among individuals to achieve common goals.



Internal Control and Compliance Environment

The Company has adopted an organizational structure that ensures effective information-flow channels, segregation of duties, dual control and efficient reporting systems, including through independent control functions at multiple levels. These include the Sharia Supervisory Board (reporting to the General Assembly), the Risk Department (reporting directly to the Risk Committee), the Internal Audit Department (reporting to the Audit Committee), and the Compliance Department (reporting to the Chief Executive Officer).

The Company applies a set of internal-control systems to maintain performance levels and to control operational and financial activities across all of the Company's activities and departments. The Company has approved a set of policy and procedure manuals that incorporate controls over all the Company's operations, activities, and decision-making processes. The Company has also adopted an authorization matrix that determines the authority for each function-level for each activity or process.

The Company also appoints an independent auditor on an annual basis to review and verify the adequacy and effectiveness of the internal-control systems applied. An overview of the Company's control functions is set out below:



External Audit

The Board of Directors, in coordination with the Audit and Risk Committee, recommends the appointment of CMA-approved external auditors, subject to approval by the Annual Ordinary General Assembly. Their appointment is valid for one year.

The external auditors provide an independent opinion on the fairness of the Company's financial statements, evaluate the effectiveness of related internal controls, and ensure compliance with applicable International Accounting and Financial Reporting Standards.

External auditors attend the Annual General Assembly to present their audit report and address shareholders' inquiries. Their independence and objectivity are essential to ensuring the integrity and transparency of the audit process.

Internal Audit

The Board of Directors has established an independent Internal Audit Department reporting directly to the Audit Committee, in addition to appointing a professional firm to support the department's team in carrying out internal audit activities across the Group companies.

The Internal Audit Department is responsible for preparing the annual risk-based internal audit plan, obtaining its approval from the Audit Committee, and overseeing its implementation. The department also submits quarterly reports to the Committee, including management of observations, impacts, recommendations, and corrective action plans. Furthermore, the department performs periodic follow-ups on corrective action plans to verify their proper implementation.

Sharia Supervision

The importance of Sharia Supervisory Control stems from the unique nature of Islamic business operations, whereby Sharia principles are embedded in all aspects of the Company's activities, operations, and transactions. It also reflects the importance of reviewing the Company's compliance with the principles and provisions of Islamic Sharia in all its dealings, thereby fostering confidence among the Company's shareholders and stakeholders. Sharia supervision forms an integral part of Beyout's internal control system and operates in accordance with the Company's policies. The scope of work of the Internal Audit Department and the Compliance Unit includes examining and evaluating the adequacy and effectiveness of the Sharia supervisory system to ensure the appropriateness of the existing framework, the extent of compliance therewith, and whether it provides reasonable assurance that the Company's management has fulfilled its responsibilities in ensuring compliance with Islamic Sharia principles and rulings in accordance with the resolutions and guidance issued by the appointed Sharia Supervisory Board.

The Company ensures the independence of Sharia supervisory functions through the appointment of an external Sharia Supervisory Board comprising scholars recognized for their competence and expertise in Islamic Sharia and Islamic financial jurisprudence. The Board submits its reports on the Company's transactions to the General Assembly after review by the Audit Committee and the Board of Directors.

Compliance

Compliance with regulations, standards, instructions, and applicable laws is considered one of the key foundations and success factors of the Company, as it safeguards the Company's reputation, credibility, and the interests of shareholders and stakeholders. Compliance is also regarded as a comprehensive and multi-dimensional responsibility that falls upon all parties within the Company, starting from the Board of Directors and senior management down to all employees, each within the scope of their authorities and assigned responsibilities. In recognition of the importance of compliance, the Board of Directors has established an independent Compliance Department reporting directly to the Chief Executive Officer, with the responsibility of submitting periodic reports to both the CEO and the Board of Directors.

Risk Management

Risk Management is considered a fundamental component of Beyout's governance and strategic management framework. It represents the systematic approach adopted by the Board of Directors and Executive Management to identify, assess, manage, and address risks associated with the Company's various activities. This is achieved through understanding the potential positive and negative factors, events, and influences that may impact the Company's operations, and dealing with all surrounding risks in a structured manner to determine the nature and magnitude of risks that the Company may encounter, as well as the appropriate methods to avoid, mitigate, manage, or respond to them. The objective is to maintain risk levels within acceptable thresholds relative to the expected benefits. The Board of Directors has approved the Company's risk appetite, established the Risk Management framework, and regularly reviews Risk Management reports on a periodic basis.

Data Protection and Cybersecurity

As part of the Company's strategic direction toward digital transformation and the enhancement of its technological infrastructure, management places increasing importance on cybersecurity risks and the protection of customer and employee data as a key component of its governance and risk management framework. To ensure these risks are managed effectively and efficiently, the Company has implemented a range of controls and organizational measures, including the following:

Governance: The Information Technology Manager is responsible for overseeing the information security framework and monitoring the implementation of related policies and procedures, while providing periodic reports to senior management.

Policies and Procedures:The Company maintains a comprehensive Information Security and Data Protection Policy aligned with the requirements of the Communications and Information Technology Regulatory Authority (CITRA) and recognized industry best practices.

Awareness and Training:The Company is committed to enhancing cybersecurity awareness among its employees. Accordingly, 100% of Information Technology employees receive specialized annual training programs in information security and cyber risk prevention. In addition, cybersecurity awareness bulletins and guidance materials are regularly distributed to all Company employees to promote a strong security culture across the organization.

Incident Management:The Company recorded no confirmed incidents of data leakage or material cybersecurity breaches during 2025, while continuing to maintain monitoring, detection, and incident response mechanisms to address potential security threats.

Certifications and Standards:The Company has successfully obtained ISO 27001 certification for its Information Security Management System (ISMS), demonstrating its commitment to maintaining the highest standards of information security and data protection.



Non-Compliance with Laws and Regulations
0 Incidents

Data Privacy Breaches
0 Incidents

Unauthorized Access to Data
0 Incidents

Recognition of Stakeholder Rights and their Protection

Stakeholders are the group of individuals and entities that influence and are influenced by the Company's business activities and decisions. They include all parties associated with the Company, such as Board members, management, employees, suppliers, customers, banks, auditors, and any other parties that may be affected by the Company's operations. The Company has ensured the protection of stakeholders' rights through specific mechanisms, including the following:

- Providing information and access thereto on a regular and timely basis through periodic financial statements, ongoing disclosures, and the adoption of a transparency policy.
- Developing mechanisms that encourage employee participation in improving performance through continuous performance evaluation and development.
- Allowing stakeholders, whether individuals or representative entities, to communicate freely with the Board of Directors or Executive Management to express concerns regarding any unlawful practices, without prejudice to or reduction of their rights as a result of doing so.
- Treating all Board members and related parties under the same terms and conditions applied by the Company to all other stakeholders, without discrimination or preferential treatment.

- Complying with contractual obligations entered into with stakeholders, ensuring that all parties receive appropriate and fair compensation in accordance with the relevant agreements and applicable laws and regulations.
- Establishing policies and procedures manuals governing the relationship with each category of stakeholders, as well as mechanisms to maintain the confidentiality of their information through the relevant departments.
- Implementing specific mechanisms to protect stakeholders' rights in accordance with contractual arrangements and the Company's operational policies. Such protection is achieved through various measures, including but not limited to:



Employees

The Company is committed to complying with applicable labor laws and contractual obligations with employees, establishing professional code of conduct standards, ensuring healthcare coverage for employees, maintaining a fair treatment policy for all employees, providing a suitable working environment, and offering opportunities for development and career advancement.



Suppliers

The Company is committed to complying with contractual terms agreed with its suppliers and safeguarding all financial and technical rights of suppliers in accordance with applicable laws and contractual arrangements. The Company also provides suppliers with access to financial statements and information regarding the Company's financial position through periodic financial disclosures and transparency practices, while maintaining confidentiality of information. In addition, the Company adopts an open-door policy to receive complaints and suggestions through direct communication with Executive Management.



Banks and Financing Institutions

The Company is committed to transparency and credibility in its relationships with banks and financing institutions, while ensuring compliance with contractual obligations and protecting confidential information. It also maintains open communication channels for receiving feedback, complaints, and suggestions through the Executive Management and the Board of Directors, and suggestions through direct communication with the Executive Management and the Board of Directors.



Regulatory Authorities

The Company is committed to complying with all regulations, laws, and instructions issued by various regulatory authorities and maintaining continuous and constructive relationships with such authorities to ensure effective implementation of regulatory requirements. The Company also remains committed to submitting all regulatory reports and requirements within the specified timelines in accordance with applicable regulations and instructions.



Board of Directors Members

The Company has established clear governance policies defining the roles, responsibilities, and authorities of the Board of Directors in line with applicable laws. These policies promote transparency, prevent conflicts of interest, and ensure Board members have access to the information needed for effective decision-making.



Clients

The Company is committed to complying with contractual terms agreed with its customers and safeguarding all customers' financial rights in accordance with applicable laws and contractual arrangements, while maintaining confidentiality of information. The Company also follows an open-door policy to receive complaints, suggestions, and inquiries, and facilitates direct communication with the Executive Management.

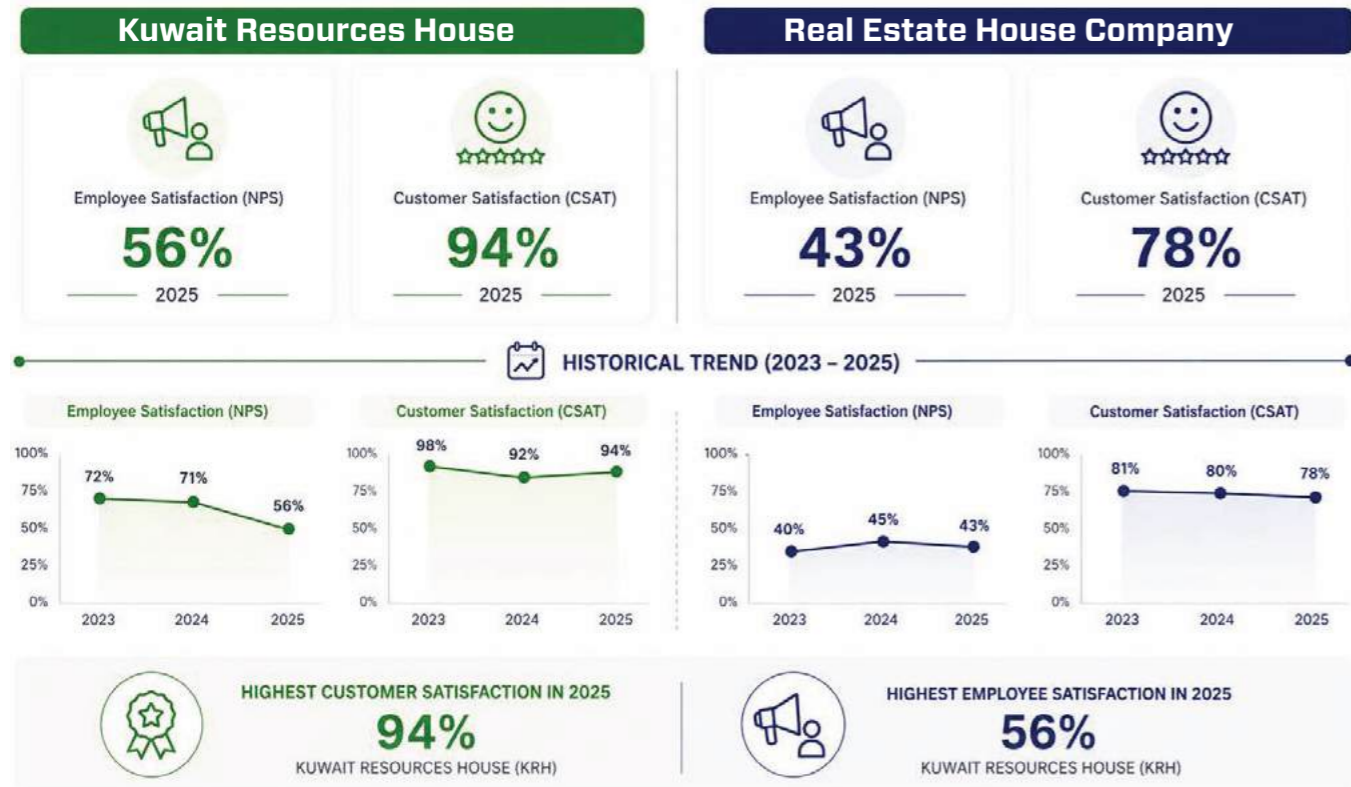
In this context, Bayout Holding places significant emphasis on measuring customer satisfaction and monitoring the achievement of its strategic objectives, based on its firm belief that excellence in customer experience and disciplined execution are essential drivers of sustainable growth and long-term value creation.

The Company utilizes two internationally recognized customer satisfaction metrics: the Net Promoter Score (NPS), which measures customers' willingness to recommend the Company's services to others, and the Customer Satisfaction Score (CSAT), which assesses customers' overall satisfaction with the services provided.

With respect to Kuwait Resources House (KRH), the Company maintained a high level of customer satisfaction, achieving a CSAT score of 94% in 2025, while recording an NPS score of 56% during the same year.

Meanwhile, Real Estate House (REH) achieved a CSAT score of 78% and an NPS score of 43% in 2025, reflecting the Company's ongoing efforts to enhance customer experience and strengthen long-term client relationships.

Client Satisfaction



The Company remains committed to continuously measuring and enhancing these indicators on an annual basis, recognizing them as effective governance tools that enable senior management and the Board of Directors to gain clear visibility into the actual performance of its subsidiaries. These metrics support informed decision-making and drive continuous improvement initiatives through a structured, data-driven approach.



6. Social Responsibility

Corporate Social Responsibility is an integral part of the Company's values. The Company's Management believes that social responsibility is no longer merely a voluntary initiative to support the local community; rather, it has become a fundamental pillar in contributing to the development of society in the State of Kuwait. Bayout aims to operate under a sustainable business model that creates value through building deep, broad, and long-term relationships with the Company's customers and members of the local community.

The Company is committed to acting ethically and contributing to the sustainable development of Kuwaiti society in general and its employees in particular. This is achieved through improving the living, social, and economic conditions of the workforce and their families, in addition to supporting the broader Kuwaiti community, contributing to reducing unemployment rates, and promoting the optimal utilization of available resources.

Bayout recognizes the importance of its social responsibilities and places significant value on such initiatives, believing that they positively contribute to the Company's growth and development, thereby enhancing its profitability and reputation. Accordingly, the Company is committed to aligning its business values and strategy with social and economic needs, while embedding responsible and ethical business practices into all its activities. The Company's social responsibility objectives have been developed based on a number of sustainability principles, as follows:

Community Initiatives and Contributions

Bayout Holding is committed to fostering a culture of volunteerism and social responsibility by supporting a wide range of meaningful community initiatives and providing opportunities for employees and members of the community to participate in them.

During 2025, the Company witnessed an increase in volunteer participation as a result of the efforts led by its Human Resources and Marketing departments to encourage employee engagement in community-focused activities.

The Company's expenditure on community initiatives and social contributions reached approximately KD 24,238 during 2025, representing a significant increase of 246% compared to 2024. This growth reflects the Company's continued commitment to creating positive social impact and supporting the communities in which it operates.

Throughout the year, the Company and its subsidiaries participated in numerous social, charitable, and community initiatives, including, but not limited to, the following:

INITIATIVE DETAILS BY YEAR



Overview of the Programs and Mechanisms Used to Highlight the Company's Social Responsibility Efforts

Bayout Holding Company implemented a range of initiatives and activities related to its corporate social responsibility (CSR) commitments during 2025. These efforts reflect the Company's dedication to supporting the community and creating a positive social impact. Such initiatives included, but were not limited to, the following:

Reduce - Reuse - Recycle

The Company is contracted with one of the specialized waste recycling companies, and recycling bins have been placed across various Group sites as part of our commitment to corporate social responsibility and environmental protection. This initiative is an important step toward sustainability, affirming our shared responsibility toward the environment.



Bayout Iftar Campaign

During the holy month of Ramadan, the Company launched the "Iftar Saem" campaign with the objective of providing Iftar meals to those in need. The campaign contributed to delivering food support to more than one thousand beneficiaries through the distribution of 2,000 food boxes. This was carried out by a team of volunteer employees, whose role was instrumental in the success of this initiative and the achievement of its positive impact on the community.

Island Clean-Up Campaign

As part of our social responsibility efforts, our team visited Umm Al-Maradim Island in Kuwait to participate in an environmental clean-up campaign aimed at preserving the beach, protecting marine life, and contributing to maintaining the cleanliness and sustainability of one of Kuwait's beautiful islands for future generations.



Sponsorship of Rush Road Event

We are proud of our sponsorship of the "Road Rush" event, the only women-only sports event in Kuwait, which aims to promote physical fitness, empower women, and encourage community participation. This sponsorship affirms our commitment to supporting a healthy and active lifestyle and expanding opportunities for women's participation in sports activities, thereby contributing to the promotion of a culture of wellness and positive female presence in society.

Cyber SHE Kuwait Initiative

As part of our commitment to inclusion and talent development, Bayout Holding Company sponsored the Cyber-she Kuwait initiative as a Silver Sponsor, supporting efforts aimed at gender inclusion and expanding women's participation in cybersecurity. Through this collaboration, we contributed to providing scholarships, mentoring opportunities, practical and educational experiences, thereby supporting women's empowerment in the technology sector and preparing a generation of future female leaders in this vital field.



The Shark Vision

As part of our commitment to social responsibility, our sponsorship of the social responsibility initiative at the American University of Kuwait (AUK), in collaboration with The Shark Vision, supports entrepreneurship and the education of young talent. This initiative aims to empower students, encourage innovation, and inspire the next generation of future leaders in the State of Kuwait.



Bridge Renovation

We have sponsored the full renovation of a bridge on the 5th Ring Road, in collaboration with Bu Jarrah. The project began with a community cleanup initiative, engaging volunteers to help prepare the site ahead of the renovation. The work is currently in progress, reflecting our commitment to community engagement and enhancing public spaces in Kuwait.

Our People

The Company's employees represent the fundamental pillar for the development and continuity of its business. The Company is committed to safeguarding the health and safety of its employees, assets, and surrounding communities, while fostering a culture of continuous learning among employees and promoting diversity and inclusion in the workplace, which are considered essential factors in strengthening its position and achieving sustainable success.

The Company strives to provide employees with a safe working environment and the best opportunities for training, education, and professional development, with the aim of enhancing their career growth and supporting the building of their future. The Company also seeks to increase female representation within the workforce and promote a work culture that enables all employees to achieve success.

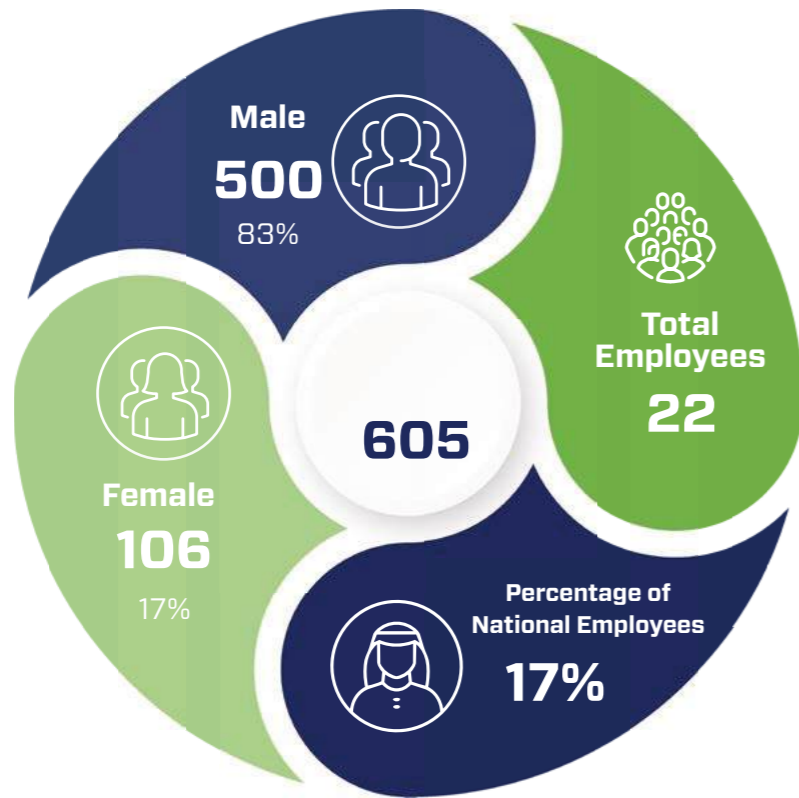
The Company is guided by internationally recognized human rights principles and aims to establish a work environment based on respect and productivity. The Company communicates with its employees through a variety of communication channels and has formal grievance procedures overseen by the Human Resources Department.

In its efforts to advance equality and inclusion practices, Bayout works on attracting diverse talents, promoting equality in leadership positions, creating an inclusive workplace environment, and making equality and inclusion among its key priorities and enabling factors.

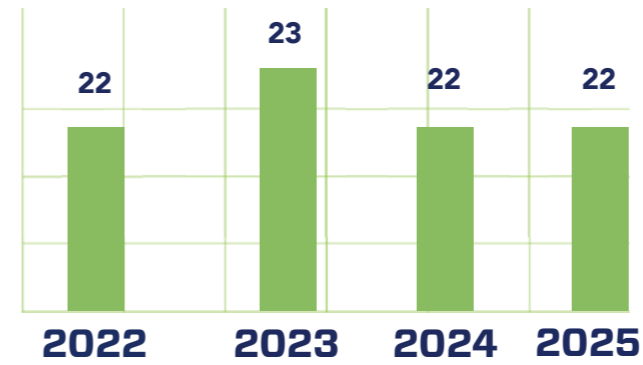
Community Initiatives and Contributions

The Company strives to provide equal opportunities for recruitment and professional development to all individuals, where candidates are evaluated solely based on competence and experience. The Company also works to promote gender balance across various organizational levels. Female employees represented 14% of new hires during 2025, while women accounted for 14.29% of leadership positions during the same year, reflecting the Company's commitment to encouraging female participation in leadership roles.

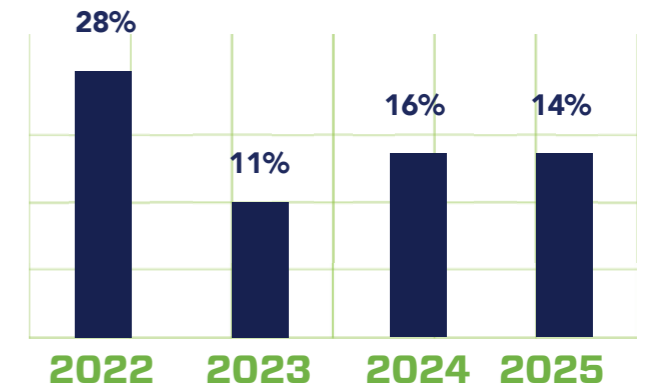
In addition, the Company continues to strengthen the recruitment of national workforce talent, with Kuwaiti employees representing 17% of the total workforce during 2025. Below is an overview of the key statistics for the year 2025:



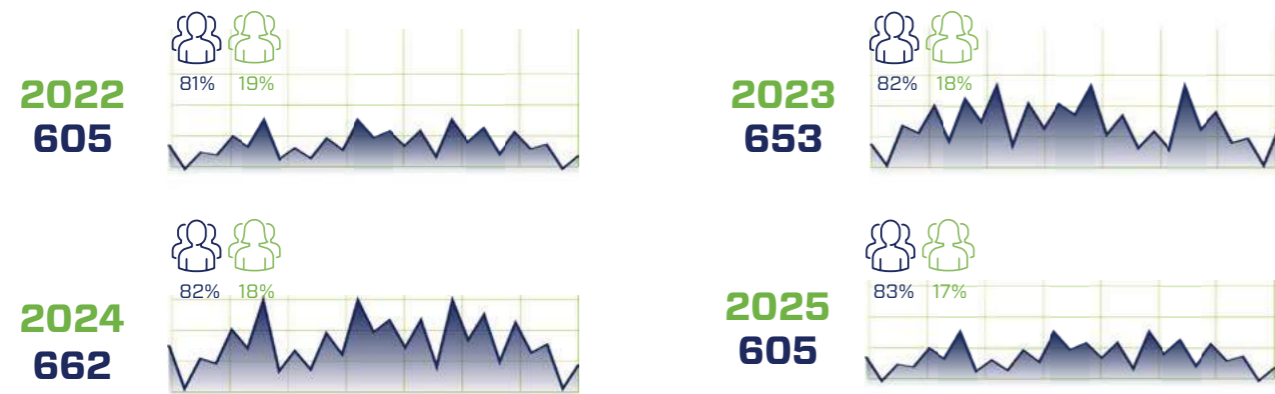
Female Employees Holding Leadership Positions



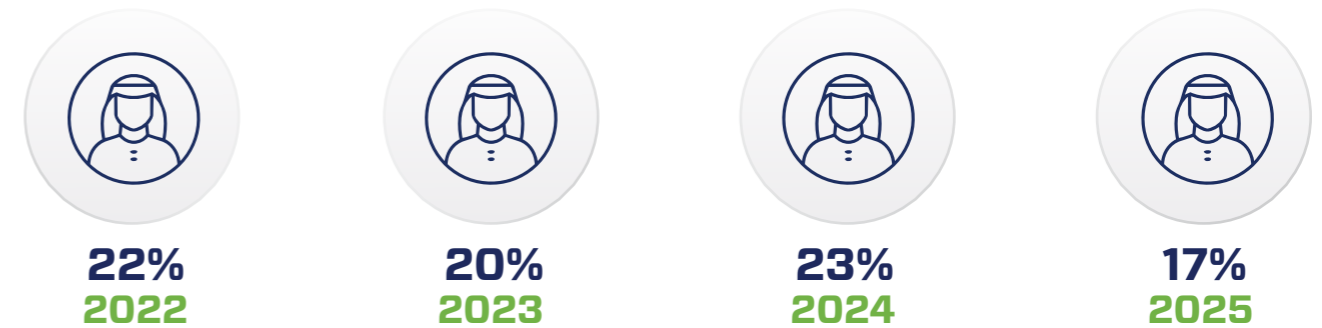
Percentage of Female Hires to Total Hires



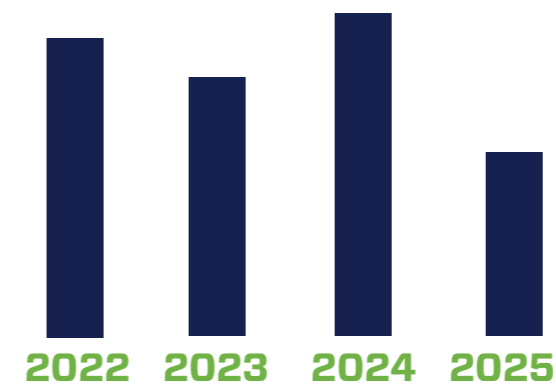
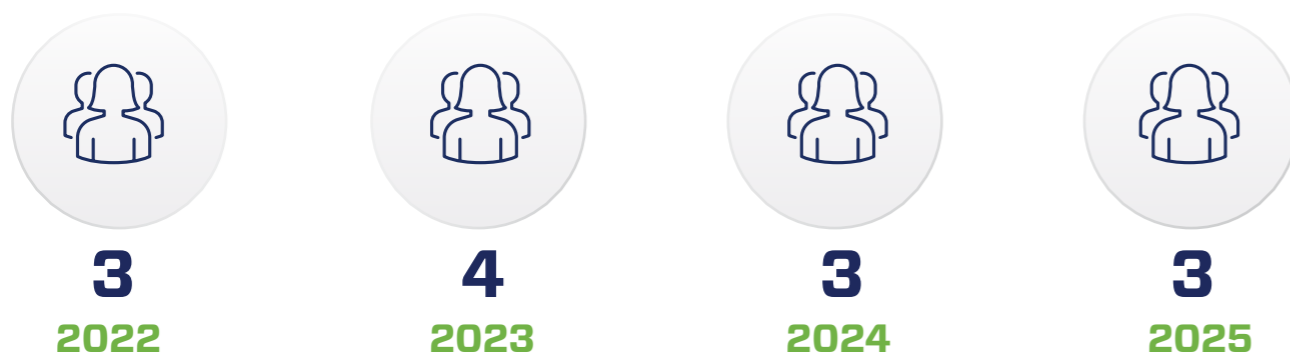
Total Number Of Employees as of December 31,2025



Percentage Of National Employees



Employees in Leadership Position



Number of Nationalities Represented in the Workforce.

Highest	150	2024
Lowest	103	2025
Average	128.2	

Emergency Preparedness

The Company is committed to adopting a proactive and comprehensive approach in preparing various emergency situations, with the objective of protecting its employees and ensuring business continuity. In this regard, the Company has established a comprehensive crisis management plan that includes clear mechanisms for effective communication during emergencies.

The plan defines the emergency response team, outlines the roles and responsibilities of each member, and specifies the procedures implemented to manage and mitigate risks. The Company also ensures the availability of early warning systems and safety equipment that comply with the highest international standards.

The emergency response plan is regularly updated in line with emerging and potential risks. In addition, the Company is committed to providing alternative communication channels to ensure uninterrupted business operations.

Digital Transformation

The Company considers digital transformation a strategic priority for enhancing competitiveness and supporting sustainable growth through the adoption of modern technologies.

It continues to strengthen its technology infrastructure by upgrading information systems and implementing cloud-based solutions to improve efficiency and accessibility.

The Company also leverages automation, advanced analytics, and artificial intelligence to streamline processes, reduce errors, and enhance operational performance.

A key focus of the strategy is developing employees' digital capabilities through continuous training and upskilling initiatives to support technological adaptation.

In addition, the Company enhances customer experience through innovative digital services. During 2025, dedicated training programs on artificial intelligence applications were delivered to employees and senior management.

Code of Professional Conduct and Ethics

The Company has adopted a Professional and Ethical Code of Conduct that guides the behavior of employees and management, promotes integrity, transparency, accountability, and mutual respect, and supports responsible business practices and sustainable success.

All employees, across various organizational levels, are committed to applying the highest standards of professionalism and credibility in performing their daily duties, while complying with all relevant local and international laws and regulations applicable to the Company's business activities. The Code strictly prohibits any form of bribery, corruption, or conflict of interest, and emphasizes the obligation to disclose any potential conflicts.

The Code also focuses on protecting the confidentiality of information, safeguarding the Company's assets and properties, and ensuring their use solely in support of the Company's strategic objectives. In addition, it promotes the creation of a safe work environment free from discrimination or harassment and reinforces the principle of equal opportunity for all employees.

Senior Management is committed to providing confidential grievance and whistle blowing channels to protect individuals reporting violations and to ensure that such matters are addressed transparently and fairly.

Accordingly, the Professional and Ethical Code of Conduct represents a cornerstone in building a value-driven corporate culture and reflects the Company's firm commitment to governance and sustainable development.

Grievances

The Company provides confidential channels for employees and stakeholders to raise complaints or grievances related to workplace practices or policy violations.

All grievances are reviewed objectively by the appropriate parties, with protection against retaliation or discrimination.

Complaints and investigations are documented and handled in accordance with internal control and data protection requirements.

The Company follows defined procedures and timelines for addressing grievances and implementing corrective actions where necessary.

The grievance mechanism is regularly reviewed to ensure effectiveness and continuous improvement. No grievances or complaints were reported during 2025.

Equality

The Company believes that equality is a fundamental principle for its success and business sustainability, as equal opportunities and respect for diversity are considered core values that support a healthy and positive work environment.

Senior Management is committed to embedding this principle across all policies and practices to ensure fair and equitable treatment for all employees without discrimination based on gender, race, religion, nationality, or social background. During 2025, the Company's workforce represented 22 different nationalities, reflecting the Company's commitment to diversity and inclusion, in accordance with the following distribution:



The Company promotes an inclusive and respectful workplace that encourages employee participation and values diverse perspectives.

It also regularly reviews its policies and initiatives to support equality, inclusion, and sustainable development.

Training

The Company places strategic importance on developing employees' skills and enhancing their capabilities through comprehensive and continuous training programs aimed at improving performance and achieving excellence. Senior Management believes that investing in human capital is one of the key drivers for sustainable success and long-term growth.

The training programs cover all organizational levels, starting with orientation programs for new employees to familiarize them with the Company's culture, values, and objectives, and extending to advanced development

programs for executive leadership aimed at strengthening leadership capabilities and strategic management skills.

The programs include:

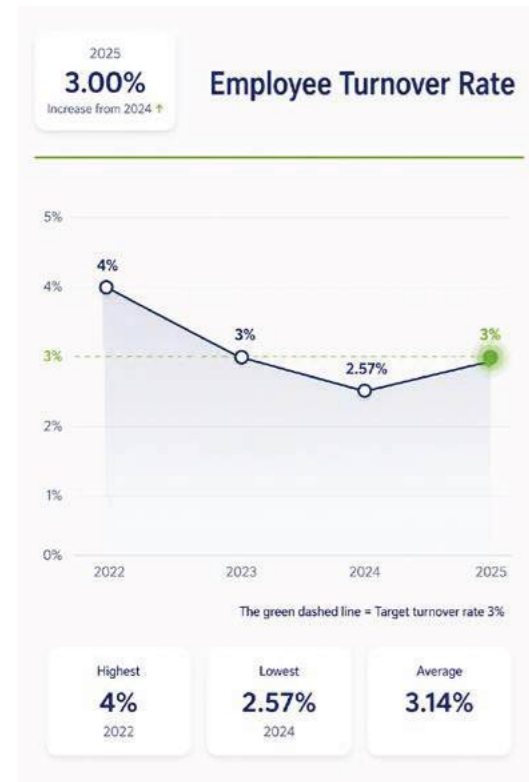
- **Technical and professional training to keep pace with the latest technologies and developments within the Company's areas of operation.**
- **Leadership and management skills programs to enhance decision-making, planning, and team management capabilities.**
- **Training on corporate values and professional ethics to ensure compliance with ethical standards and governance best practices.**

The Company also adopts a combination of modern training methods, including interactive workshops, e-learning platforms, and joint programs with local and international training providers. Furthermore, the Company periodically evaluates the effectiveness of training programs by measuring improvements in both individual and organizational performance, ensuring a tangible return on investment in human resources. Through these initiatives, the Company fosters a work environment based on continuous learning and skills development, supporting innovation, enhancing employee satisfaction, and strengthening the Company's competitiveness. Below is an overview of the training programs conducted during 2025:



Workplace Wellbeing

Beyout's commitment to implementing healthcare and employee wellbeing programs is not merely a temporary initiative, but rather part of an integrated strategy aimed at building a sustainable work environment that prioritizes human capital as a key focus. We firmly believe that employees are the cornerstone of the Company's success. During 2025, the employee turnover rate stood at 3%, reflecting the stability and efficiency of the work environment, as well as a high level of employee loyalty and engagement with the Company.



Flexibility in Working Hours and Locations

The Company has embedded a flexible work culture through an integrated framework that enables employees to manage their working hours in line with the requirements of their roles, while also allowing remote work in specified cases based on officially approved policies. This approach reflects the Company's firm belief that achieving a balance between professional responsibilities and personal life is a fundamental pillar for sustaining performance and enhancing productivity.

Comprehensive Health Insurance

The Company ensures that all employees and their dependents have access to comprehensive and integrated healthcare coverage through a medical insurance program that covers a wide range of healthcare services, including medical treatment, emergency care, and prescribed medications. This investment reflects the Company's strong commitment to safeguarding the health and wellbeing of its employees and supporting their social stability, as a fundamental driver of outstanding performance and institutional loyalty.

Incentive and Reward Program

The Company adopts an integrated incentive framework and clear, transparent performance standards that directly link rewards to both individual and team achievements. This framework includes competitive financial incentives in addition to non-financial recognition programs designed to reinforce a culture of appreciation and motivation. Through this approach, the Company aims to attract and retain talented professionals while driving performance toward the efficient achievement of its strategic objectives.

Promotion of Healthy Eating Patterns

The Company adopts a proactive approach to promoting employees' nutritional wellbeing through strategic partnerships with specialized food service providers, offering exclusive discounts and tailored offers on healthy and balanced meal options. This initiative reflects the Company's strong belief that employees' long-term health and wellbeing positively influence mental focus, productivity, and overall work quality, while contributing to the creation of a healthier and more dynamic work environment.

Employee Turnover



Occupational Health and Safety

Beyout Holding prioritizes the health, safety, and well-being of its employees. In 2025, the Company recorded zero workplace fatalities, injuries, safety violations, or regulatory non-compliance incidents, demonstrating the effectiveness of its health and safety management practices. To further enhance its safety culture, five employees completed OSHA-certified training programs, supporting the Company's commitment to proactive risk prevention and continuous improvement.

ACHIEVEMENTS IN HEALTH AND SAFETY 2025

The company recorded outstanding performance in the field of occupational health and safety during 2025, achieving **zero incidents** across all indicators.

0
Regulatory Non-Compliance Requests

0
Health and Safety Violations

0
Occupational Illnesses

0
Work-Related Injuries

0
Significant Hazard Incidents

5 company employees earned professional safety and health certifications with international OSHA standards, reflecting the company's commitment to best practices in the work environment.

OSHA

Safety and Health Professional Certification

5

Employees

Inspiring and Motivating Working Environment

The Company places significant emphasis on designing an integrated work environment that combines modernity and comfort, positively enhancing the employee's daily experience. This environment includes workspaces designed in accordance with optimal lighting standards, dedicated areas for relaxation and mental rejuvenation, and natural elements that promote a sense of calmness and belonging. This approach reflects the Company's strong belief that the quality of the physical work environment is not a luxury, but rather a necessity that fosters creativity, supports psychological wellbeing, and strengthens employee loyalty and institutional engagement.

Sport Support and Development

Beyout plays an important role in promoting sports, wellbeing, and a healthy lifestyle, while supporting the development of its employees and maintaining high standards of health and wellness. During 2025, the Company organized football tournaments and sports competitions among all Group companies and rewarded the winning teams in order to encourage team spirit, healthy competition, initiative, and employees' passion for sports and physical activities.

Beyout Group Football Tournament
 Beyout organized an internal football tournament with the participation of teams representing various departments and subsidiaries, with the aim of promoting physical activity and strengthening team spirit. This initiative contributed to fostering a culture of teamwork and encouraging positive interaction and engagement among employees outside the formal work environment.

LACE UP
IT'S MARATHON TIME!

Gulf Marathon
 Beyout participated in the Gulf Marathon 2025 as part of its commitment to supporting sports activities and promoting a healthy lifestyle among employees. This participation contributed to strengthening a culture of wellbeing, wellness, and physical activity across the organization.

Activities and Events

The Company believes that its employees are the primary driver of its success and sustainability. Accordingly, it places significant emphasis on enhancing the work environment and providing comprehensive wellbeing initiatives for its workforce. The Company is committed to supporting the psychological, social, and health-related aspects that contribute to employee satisfaction, productivity, and sense of belonging.

In this context, the Company organized various social gatherings and events throughout the year aimed at strengthening team spirit and fostering closer relationships among employees. In addition, recognition programs and appreciation events were held to celebrate outstanding employees and their achievements, thereby enhancing motivation, engagement, and organizational loyalty. Below is an overview of some of the events organized during the year:

DONATIONS FOR ACTIVITIES & INITIATIVES			
	2023	2024	2025
2023	11,566 KD		
2024		18,082 KD	
2025			15,536 KD
INITIATIVE	2023	2024	2025
Breast Cancer	56	30	170
Cultural Diversity Day	127	131	718
Futsal Tournament	2,606	2,400	2,146
Charity Activity	6,697	9,448	6,823
Green Week	658	—	—
Martyrs' Day	494	424	448
International Women's Day	188	95	—
Children's Day	383	—	—
Eid Al-Adha	234	250	—
Eid Al-Fitr	126	552	544
Visit to Al-Matlaa Shelter	—	300	—
Orphans Iftar	—	870	—
Animal Fund	—	70	—
Ramadan	3,650	3,500	4,135
Palestine	—	13	150
Medical Checkup	—	—	183
Mental Health	—	—	220
TOTAL	11,566	18,082	15,536



Breast Cancer Awareness

Beyout launched a breast-cancer awareness campaign focused on the importance of early detection and the dissemination of health awareness among employees.

Corporate Olympics

Beyout participated in the "Corporate Olympics 2025" event, which brings together institutions in interactive competitions designed to develop leadership and team-work skills.



Cultural Diversity Day

Beyout organized "Cultural Diversity Day" to celebrate cultural diversity within the working environment, with employees taking part in performances reflecting their different cultures.



Ghabqa Event

Beyout Holding organized the "Ghabqa Beyout" event during the holy month of Ramadan to strengthen social ties between employees in an atmosphere reflecting authentic Ramadan values.

Periodic Medical Examination for Beyout Employees

The Company organized a periodic medical-examination program for its employees, with the aim of strengthening health awareness and the early detection of any health risks.



Al-Qarish Day at Beyout

The Company celebrated Al-Qarish Day to strengthen Kuwaiti cultural identity within the working environment.

Mental Resilience Session

The Company organized an awareness session on mental resilience, aimed at enabling employees to deal effectively with professional and psychological pressure.



Beyout SEEN JEEEM Competition

The Company held the "Beyout Quiz" as one of its interactive activities aimed at strengthening communication between employees through a fun, question-and-answer format.

AI Productivity Training

Beyout delivered a series of training courses on the use of artificial intelligence to raise productivity, focused on practical applications for improving work efficiency.



Leadership Capabilities Workshop

Designed for C-Level and senior management, this program aims to strengthen leadership capabilities through deep, multi-level interaction.

AI Tools Training Workshop

The Company organized a workshop on Microsoft Copilot, with the aim of enabling employees to use AI tools to strengthen productivity.



Iftar Saaem Event

As part of its social responsibility, Beyout delivered the Ramadan Iftar project, which targeted those in need during the holy month.



Human Rights

The Company places the highest importance on respecting human rights as a fundamental cornerstone across all its operations and activities. The Company operates in accordance with internationally recognized standards and frameworks, including the Universal Declaration of Human Rights, the conventions of the International Labour Organization (ILO), the United Nations Guiding Principles on Business and Human Rights, and the United Nations Global Compact (UNGC). In this regard, the Company has implemented the following measures:

- Integrating human rights principles into its internal policies, including policies related to decent work practices, occupational health and safety, non-discrimination, zero tolerance for forced labor and child labor, and the protection of privacy and personal data.
- Adopting a Code of Conduct and Professional Ethics that requires all employees, contractors, and business partners to adhere to the highest standards of integrity and respect for the rights of others.
- Establishing clear grievance and complaint mechanisms that enable workers and employees to raise concerns confidentially while ensuring that such matters are reviewed fairly and transparently.
- Conducting regular internal and external inspections and reviews to ensure compliance with international human rights standards. These reviews cover project sites, labor accommodations, and administrative offices.
- Evaluating contractors and suppliers based on their commitment to human rights standards, while incorporating binding contractual clauses to ensure the implementation of these principles throughout the supply chain.
- Implementing periodic training and awareness programs for employees and supervisors to strengthen the culture of human rights respect and ensure its integration into daily practices.
- Adopting a continuous improvement approach through the periodic review of policies and procedures to ensure alignment with evolving international standards and changes in the regulatory environment.
- During the 2025 sustainability reporting period, Beyout Holding and all of its subsidiaries maintained a clean record with respect to human rights and workplace practices. The Company recorded zero incidents related to human rights violations, forced labor, or child labor. In addition, no formal complaints were received concerning such violations, and no official grievances were filed regarding discrimination, harassment, or other forms of inappropriate workplace conduct.
- This performance reflects the Company's strong commitment to its core values, which are founded on respect for human dignity and the protection of employee rights as fundamental principles embedded throughout its operations and business practices.
- During the 2025 sustainability reporting period, Beyout Holding and all of its subsidiaries maintained a clean record with respect to human rights and workplace practices. The Company recorded zero incidents related to human rights violations, forced labor, or child labor. In addition, no formal complaints were received concerning such violations, and no official grievances were filed regarding discrimination, harassment, or other forms of inappropriate workplace conduct.

This performance reflects the Company's strong commitment to its core values, which are founded on respect for human dignity and the protection of employee rights as fundamental principles embedded throughout its operations and business practices.

Human Rights Violations	Forced Labor Incidents	Child Labor Incidents
0	0	0

7. Environmental Conservation and Reduction of Carbon Emissions

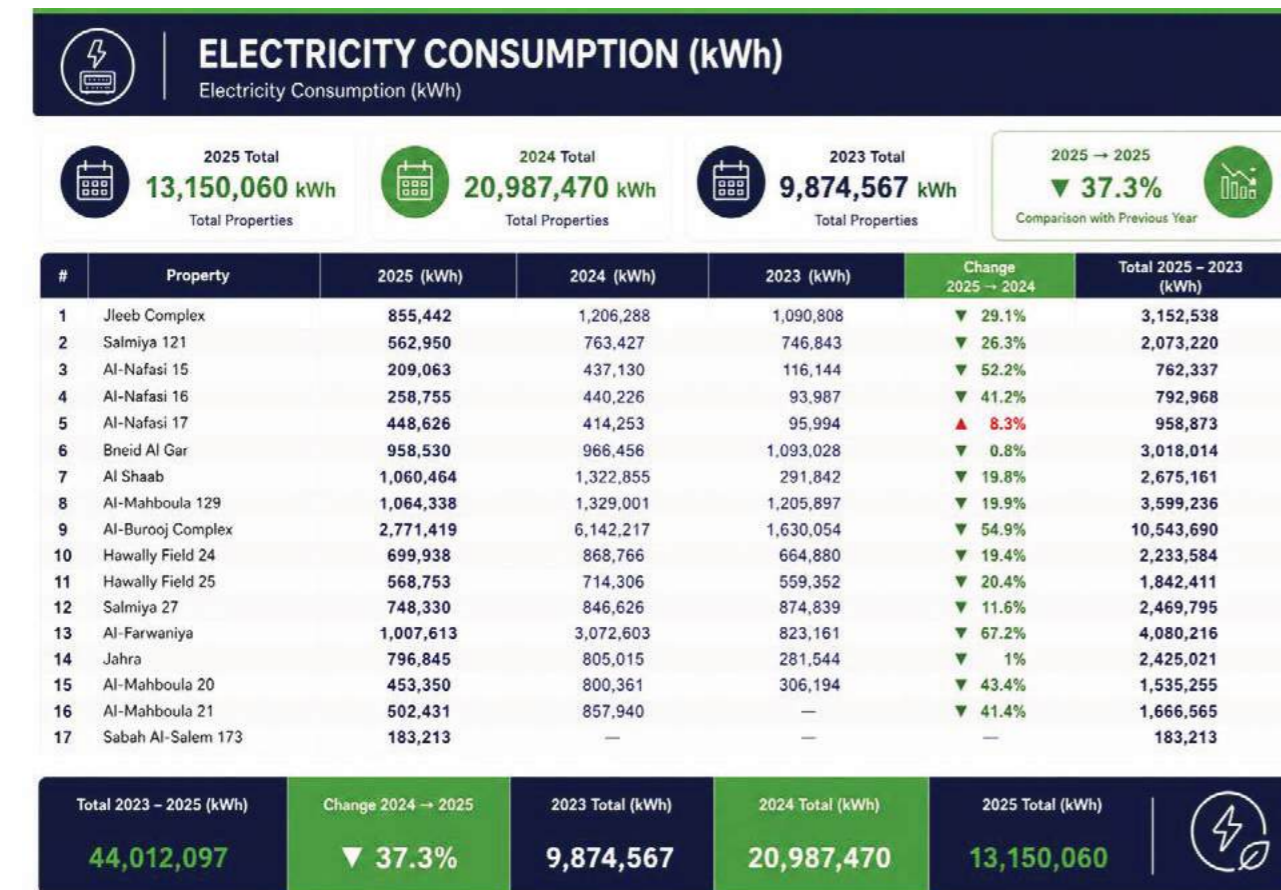
Energy Management

Beyout Holding places increasing emphasis on managing energy consumption across its real estate portfolio, recognizing that energy efficiency is a fundamental pillar of environmental sustainability and operational excellence. The Company monitors and discloses electricity consumption within its properties through a structured measurement methodology based on utility bills issued by the Ministry of Electricity, Water and Renewable Energy of the State of Kuwait.

During 2025, total electricity consumption across Beyout Holding's real estate portfolio reached approximately 13,150,060 kWh, covering seventeen properties located across various regions of Kuwait. The Company achieved a significant improvement in energy efficiency during the year, reducing electricity consumption by 37.3% compared to 2024, when total consumption amounted to 20,987,470 kWh. This reduction reflects the maturity of the Company's operational framework and the effectiveness of its energy conservation and efficiency initiatives.

For historical comparison purposes, electricity consumption in 2023 amounted to approximately 9,874,567 kWh; however, it should be noted that the 2023 data was only partially available for certain properties and therefore may not be directly comparable with subsequent years.

The Company remains committed to further enhancing its energy management framework and expanding the scope and accuracy of energy consumption monitoring across its real estate portfolio. The following section presents the Company's energy consumption intensity indicators and related performance metrics.



Use of Solar Energy and Environmentally Friendly Materials

The Company, in coordination with contractors, adopts energy-efficient technologies and environmentally friendly materials to improve sustainability. It also utilizes solar energy at project sites, particularly the Beyout Al-Mutlaa Project, to reduce reliance on diesel generators and lower environmental impacts and carbon emissions.



Solar-powered Lighting Panels for Security Cabins (Beyout Al-Mutla'a Project)



Modern Lighting Models — Beyout Al-Mutla'a Project

Water Management

Beyout Holding recognizes the strategic importance of water management within the environmental context of the State of Kuwait, one of the most water-scarce regions in the world, where more than 90% of water demand is met through desalination plants. In response to this challenge, the Company monitors water consumption across its real estate portfolio, which consists of seventeen properties located in various regions of Kuwait, using a structured measurement methodology based on utility bills issued by the Ministry of Electricity, Water and Renewable Energy. Total water consumption across the real estate portfolio reached approximately 3,190,831 imperial gallons in 2025, compared to 3,464,647 imperial gallons in 2024 and 2,532,401 imperial gallons in 2023. During 2025, the Company achieved a 7.9% reduction in overall water consumption compared to the previous year, reflecting the effectiveness of its water conservation initiatives and resource management efforts across the portfolio. This reduction was observed across most properties, with some of the most notable improvements achieved at Salmiya 121,

which recorded a 57.3% decrease, Maidan Hawally 24, which achieved a 46.5% decrease, and Mahboula 21, where water consumption declined by 55.8%. These results were primarily driven by preventive maintenance programs and the implementation of systematic water conservation measures. Over the cumulative period from 2023 to 2025, total water consumption across the entire real estate portfolio amounted to approximately 9,187,879 imperial gallons. The largest share of consumption was recorded by Salmiya 27, Farwaniya, and Al Burooj Complex, reflecting the nature of their operations and the scale of their occupancy and usage levels. The Company remains committed to further enhancing its water monitoring and management framework by expanding the level of detail and coverage of consumption tracking. This will enable more accurate measurement of water consumption intensity at the individual property level and support the identification of additional conservation opportunities. The following table presents water consumption data across the Company's real estate portfolio.



① All figures are reported in Imperial Gallons | 1 Imperial Gallon = 4.54609 Litres (approx.)

Waste Management

The Company is committed to environmental standards in the execution of its projects, including the Beyout Al-Mutlaa Project. In coordination with the project's main contractor, the Company emphasized the importance of preventing oil leakage in areas where electrical generators are located. Accordingly, the following measures have been implemented:

- Areas affected by oil residues are cleaned safely to prevent environmental contamination or slip hazards.
- Drip trays have been installed beneath all generators to contain any potential leaks.
- Periodic inspections are conducted on all generators, and any issues related to connections or components that may cause leakage are repaired or replaced as necessary.
- The main contractor regularly monitors generator areas to prevent incidents and environmental risks.
- Workers are instructed to maintain cleanliness and proper housekeeping at work areas during and after working hours, with emphasis on proper waste handling and material storage within designated site locations.
- Workers are required to store all materials and waste in secure storage areas or locations approved by the Safety Engineer.
- All environmentally hazardous materials must be stored in fenced and well-ventilated areas.
- Routine housekeeping activities are conducted to ensure that waste does not become a slip, trip, or fall hazard.
- The spillage of liquids or solid waste onto roads during transportation is strictly prohibited to avoid environmental pollution. Waste must be stored in appropriate containers to prevent access by pests.
- Hazardous waste must not be disposed of together with general waste, and dedicated containers must be provided for such waste.
- Generators used as power sources must be equipped with drip trays to protect the ground from soil contamination, with regular cleaning and maintenance of such trays ensured.
- Instructions have been issued requiring waste oils, lubricants, oily or greasy rags, and any other self-combustible materials to be stored in designated, properly labeled containers and disposed of safely on a regular basis.
- The periodic removal of waste and debris from platforms and work areas has been emphasized to prevent accumulation that may create slip or trip hazards.
- Work areas must remain free from unwanted and scattered materials at all times.

- Appropriate Personal Protective Equipment (PPE) is provided to employees involved in waste management activities.

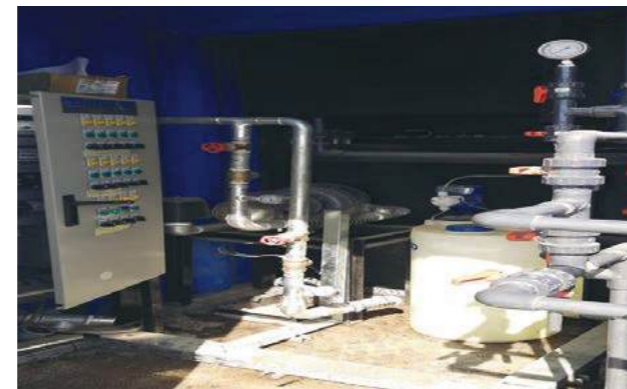
- Dedicated containers for hazardous waste are made available, and it has been emphasized that waste disposal must only take place in designated disposal areas.



Modern Lighting Models — Beyout Al-Mutla'a Project



Modern Lighting Models — Beyout Al-Mutla'a Project



Modern Lighting Models — Beyout Al-Mutla'a Project

THE RESULTS OF OPERATIONS AND SUSTAINABILITY TO RECYCLING INITIATIVES:

SOURCE / STATEMENT	2023	2024	2025
First: Real Estate Area			
Quantity of Waste (Ton)	7,301.90	7,301.90	7,301.90

Second: Beyout Kitchen Project (2025 Only – Initiated Waste)			
	2023	2024	2025
Solid & Infectious Waste (CDW)	–	–	270
Dry Waste & Cardboard (American Haven)	–	–	751,200
Quantity in Ton	–	–	2,843.60

TOTAL QUANTITY (PROPERTIES + KITCHEN)			
Total Quantity of Waste (Ton)	7,301.90	7,301.90	10,415.50

Field Measurements (Ambient Air Quality)

Field measurements were conducted using a mobile laboratory to **monitor air quality** within the project site under the supervision of both the GEO Consultant and the main contractor. The mobile laboratory is equipped with direct-reading instruments designed to measure key air pollutants. Air samples were collected from the project site (M1) over a two-week period, during which ambient air quality and pollutant concentrations were assessed, including:

- Sulfur Dioxide (SO₂)
- Particulate Matter (PM10)
- Nitric Oxide (NO)
- Nitrogen Dioxide (NO₂)
- Ozone (O₃)
- Carbon Monoxide (CO)
- Non-Methane Hydrocarbons (NMHC)
- Ammonia (NH₃)
- Hydrogen Sulfide (H₂S)
- Benzene and Phenol

In addition, wind speed and direction, temperature, and humidity levels were measured throughout the monitoring process. The mobile laboratory performs continuous monitoring to determine air pollutant levels during the designated study period for the project site, in accordance with the requirements of the Environment Public Authority (EPA) in the State of Kuwait.



Mobile Air-Quality Monitoring Laboratory (Beyout Al-Mutla'a Project)

Greenhouse Gas Emissions

Beyout Holding discloses its greenhouse gas (GHG) emissions in accordance with the GHG Protocol Corporate Accounting and Reporting Standard and the IPCC 2006 Emission Factors, meeting the disclosure requirements of GRI 305 across all three emission scopes.

Scope

1 - Direct Emissions

Scope 1 emissions in 2025 totaled approximately 15,926 tCO₂e, primarily generated from the Company's fleet of 1,087 diesel and gasoline-powered vehicles.

Compared to 2024, total emissions decreased by 4.1%, reflecting ongoing efforts to improve fleet efficiency, optimize fuel consumption, and reduce the environmental impact of transportation operations.

GENERAL EMISSIONS OVERVIEW

Total Emissions Unit (mtCO ₂ e)			
2023 Total	2024 Total	2025 Total	2025 Intensity (Ton/Vehicle)
9,223	16,604 +80.0%	15,926 -4.1%	14.7
Base Line			
Ton CO ₂ e	Ton CO ₂ e	Ton CO ₂ e	Ton CO ₂ e / Vehicle

Total Emissions Unit (mtCO ₂ e)						
Source of Emissions	No. of Vehicles	Type of Fuel	2025 (mtCO ₂ e)	2024 (mtCO ₂ e)	2023 (mtCO ₂ e)	Change 24/25
(Buses) Diesel	216	Diesel	8,683	9,045	3,377	▼ -4.0%
Total Diesel Consumption (Litres)	–	–	3,240,000	3,375,000	1,260,000	–
Bus Emissions (Ton CO ₂ e)	–	–	8,683	9,045	3,377	–
(Cars) Petrol	871	Petrol	7,243	7,559	5,846	▼ -4.2%
Total Petrol Consumption (Litres)	–	–	3,135,600	3,272,400	2,530,800	–
Car Emissions (Ton CO ₂ e)	–	–	7,243	7,559	5,846	–
Total Scope 1	–	–	15,926	16,604	9,223	▼ -4.1%
Emissions Intensity (Ton CO ₂ e / Vehicle)	–	–	14.7	14.6	11.7	0.0%
Total Emissions of Vehicles	1,087	–	1,087	1,134	787	▼ -4.1%

Scope

2 - Highlight the volume of carbon emissions rather than electricity consumption-

Scope 2 greenhouse gas emissions resulting from electricity consumption across the Company's real estate portfolio amounted to approximately 10,559.50 tCO₂e in 2025, representing a significant 37.3% reduction compared to 16,852.94 tCO₂e in 2024. For historical comparison, Scope 2 emissions totaled 7,929.28 tCO₂e in 2023.

These emissions were associated with total electricity consumption of 13,150,060 kWh during 2025 and were calculated using the Kuwait national grid emission factor of 0.803 kg CO₂e/kWh, based on IEA 2023 data.

The Company's Scope 2 emissions intensity reached 17.45 tCO₂e per employee in 2025. The reduction in overall emissions reflects the effectiveness of the Company's energy efficiency initiatives and its ongoing efforts to optimize electricity consumption across its real estate assets.



Emission Source	No. of Facilities	2025 (kWh)	2024 (kWh)	2023 * (kWh)	Change 2024 - 2025
Total Electricity Consumption kWh / Hour	—	13,150,060	20,987,470	9,874,567	▼ 37.3%
Scope 2 Indirect Emissions (Location-based) (mtCO ₂)	—	10,559.50	16,852.94	7,929.28	▼ 37.3%
Intensity (Emissions per Employee) (Ton CO ₂ / Employee)	—	17.45	25.46	12.14	=

Scope

3 - Indirect Emissions

Scope 3 emissions were primarily generated from operational waste and business travel. In 2025, waste-related emissions reached 4,301.93 tCO₂e, reflecting waste generated across the Company's real estate portfolio and the Beyout AI Mutlaa Project.

Business travel activities resulted in approximately 270 tCO₂e from 142 air trips during 2025. These figures highlight the Company's ongoing efforts to monitor and manage indirect environmental impacts across its operations. The Company continues to monitor and quantify its Scope 3 emissions to enhance transparency, identify opportunities for emissions reduction, and support its broader environmental sustainability objectives.

TOTAL WASTE & EMISSIONS (Properties + Kitchen Project)

Description	2023	2024	2025
Total Waste Quantity (tons)	7,301.90	7,301.90	10,415.50
Total Emissions (tCO ₂ e)	3,650.95	3,650.95	4,301.93

SCOPE 3 - CATEGORY 5 GHG EMISSIONS (Waste Generated in Operations)

Description	2023	2024	2025
Total Waste Quantity (tons)	7,301.90	7,301.90	10,415.50
Total Emissions (tCO ₂ e)	3,650.95	3,650.95	4,301.93

During 2025, business-related air travel generated approximately 270 tCO₂e from 142 trips, with an average emissions intensity of 1.9 tCO₂e per trip.

These emissions are reported under Scope 3 in accordance with the GHG Protocol and GRI 305-3, reflecting the Company's commitment to measuring and managing emissions across its broader value chain.

Scope	Source	Emissions (tCO ₂ e)
Scope 1	Fleet of Vehicles	15,926.00
Scope 2	Purchased Electricity	10,559.50
Scope 3 - Category 5	Waste Generated in Operations	4,301.93
Scope 3 - Category 6	Business Travel	270
TOTAL		31,057.43



Project Working Conditions

- Work areas must be adequately ventilated to ensure a safe and healthy working environment.
- Appropriate lighting must be provided to enable employees to perform their duties and move safely within the site.
- Adequate and suitable sanitary and washing facilities must be provided in easily accessible locations for all employees.
- Defective equipment generating excessive noise or vibration that may negatively impact the work environment must not be used.
- Sanitary facilities must be maintained in a clean, well-ventilated, and properly illuminated condition.
- Safe access routes and designated pathways for trucks and equipment must be provided within the site.
- A high standard of housekeeping and general cleanliness must be maintained at all times.
- Regular monitoring and inspections must be conducted to ensure compliance with all preventive measures and safety procedures.
- High standards of hygiene and cleanliness must be maintained across all facilities.
- A periodic cleaning and sanitization program must be implemented covering offices, desks, chairs, laptop and desktop keyboards, dining tables, drinking water stations, restrooms, door handles, pantry areas, visitor PPEs, and meeting tables after each use.
- Regular training sessions are recommended to educate workers on health and safety practices.
- Hand sanitizers, first aid kits, and the continuous availability of a qualified first aider on site must be ensured.
- Maintaining daily cleanliness is essential to prevent slip, trip, and collision hazards.

Noise Management

- Defective equipment that generates excessive noise or vibration is strictly prohibited from use.
- Periodic inspection and maintenance of equipment are carried out to minimize noise, vibration, and air pollution, with immediate repair or replacement of any equipment generating excessive levels of noise or vibration.
- In cases where noise or dust levels exceed the permissible limits, job rotation measures are implemented to reduce employee exposure.
- All employees working near operating equipment are required to wear reflective safety vests and maintain a safe distance, while workers directly involved in such activities must wear hearing protection equipment whenever necessary.
- Assessments of noise levels across different work activities are conducted, and earplugs or hearing protectors are distributed where required.



Beyout Holding's Environmental Vision

Beyout Holding's environmental vision for the coming years is founded on a clear strategic commitment that positions environmental stewardship as a core business priority rather than a peripheral obligation. This vision aligns with the State of Kuwait's national objective of achieving carbon neutrality by 2060 and supports the broader ambitions of Kuwait Vision 2035.

The Company's environmental roadmap to 2030 is built around four integrated pillars. The first focuses on reducing carbon emissions through comprehensive measurement of greenhouse gas emissions across all relevant scopes and the development of a clear decarbonization roadmap targeting a 25% reduction in emissions by the end of the decade. The second pillar centers on accelerating the adoption of renewable energy, with a particular focus on increasing the share of solar energy across the Company's real estate portfolio. This approach builds upon the successful foundations established through the Beyout Al Mutlaa Project and supports the transition toward cleaner and more sustainable energy sources.

The third pillar is dedicated to investing in sustainable real estate assets that comply with internationally recognized green building standards. Through this approach, the Company seeks to enhance environmental performance while strengthening the long-term value and resilience of its real estate investments.

The fourth pillar focuses on responsible resource and waste management, including reducing water consumption and increasing recycling rates across all operational locations. This commitment reflects the Company's recognition of the structural challenges posed by water scarcity within Kuwait's environmental context and the importance of efficient resource utilization.

Complementing these four pillars is a strong commitment to technological innovation. The Company intends to leverage artificial intelligence (AI) and big data analytics to monitor and optimize environmental performance in real time. This includes deploying intelligent building management systems capable of learning from consumption patterns and automatically optimizing energy usage, as well as utilizing advanced analytics to track waste streams and measure carbon emissions with greater precision. Modern construction technologies and environmentally friendly building materials will further support the Company's efforts to redefine environmental performance standards within Kuwait's real estate sector.

Quality, Health, Safety and Environmental (QHSE) Policy

Beyout Holding adopts a fully integrated QHSE framework across all operations, projects, and subsidiaries, making quality, health, safety, and environmental responsibility a core part of its operating model and corporate culture.

The Company maintains internationally recognized certifications, including ISO 9001 for Quality Management, ISO 14001 for Environmental Management, and ISO 45001 for Occupational Health and Safety. These certifications provide a structured framework for delivering high-quality services, managing environmental impacts, and maintaining safe and healthy workplaces.

Through continuous improvement, regular risk assessments, and ongoing employee training, the Company strengthens operational efficiency and sustainability performance. This integrated approach enhances confidence among customers, investors, business partners, and regulatory authorities while supporting responsible long-term growth.



ISO45001 - Occupational Health and Safety Management Systems OHSMS



ISO 14001 Environmental Management Systems EMS



ISO 9001 - Quality Management Systems QMS

Appendices and Disclosures on Governance, Social Responsibility, and Environmental Matters

BEYOUT Holding Company
Global Reporting Initiative (GRI) Standards Index
Attachment 8 | Reporting Period: 01 Jan – 31 Dec 2025

GRI Standard	Code	Standard Disclosures	Disclosure Section / Other Disclosures	Page No.
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GRI 2: General Disclosures 2021	2-1	Organizational details	About the Company / Key Achievements / Incorporation / Vision	10
	2-2	Entities included in the organization's sustainability reporting	The Company and its Subsidiaries	4
	2-3	Reporting period, frequency and contact point	Period: 01 January to 31 December 2025 Frequency: Annual Contact: Governance Department	6
	2-4	Restatements of information	Not applicable	-
	2-5	External assurance	External verification was conducted by an independent auditor for financial information and governance systems. Remaining data was verified internally.	6
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	2-11	Chair of the highest governance body	Board Composition	18
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	2-13	Delegation of responsibility for managing impacts	Governance Policies Applied by the Company	21
	2-14	Role of the highest governance body in sustainability reporting	About the Report	4
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	2-22	Statement on sustainable development strategy	About ESG Strategy	14
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	201-2	Financial implications and other risks and opportunities due to climate change	Environmental Conservation and Carbon Emission Reduction	44
	201-3	Defined benefit plan obligations and other retirement plans	Governance Policies Applied by the Company	21
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GRI Standard	Code	Standard Disclosures	Disclosure Section / Other Disclosures	Page No.
	203-2	Significant indirect economic impacts	Economic Growth and Strategic Partnerships	10
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GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	Economic Growth and Strategic Partnerships	-
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	205-3	Confirmed incidents of corruption and actions taken	Grievances	36
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GRI 207: Tax 2019	207-1	Approach to tax	Company's Regulatory Environment	-
	207-2	Tax governance, control, and risk management	Company's Regulatory Environment	-
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	403-6	Promotion of worker health	Enhancing Wellbeing at Work	38	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Project Site Working Conditions Requirements	49	
	403-8	Workers covered by an occupational health and safety management system	Our Employees	33	
	403-9	Work-related injuries	Project Site Working Conditions Requirements	39	
	TRAINING AND EDUCATION				
	GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	Training	37
404-2		Programs for upgrading employee skills and transition assistance programs	Training	37	
404-3		Percentage of employees receiving regular performance and career development reviews	Our Employees	33	
DIVERSITY AND EQUAL OPPORTUNITY					

GRI Standard	Code	Standard Disclosures	Disclosure Section / Other Disclosures	Page No.
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	Equality / Our Employees	36
NON-DISCRIMINATION				
GRI 406: Non-Discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	Equality / Grievances	36
CHILD LABOR				
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	Human Rights	43
FORCED OR COMPULSORY LABOR				
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Human Rights	43
LOCAL COMMUNITIES				
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	Community Initiatives and Contributions	31
SUPPLIER SOCIAL ASSESSMENT				
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	Economic Growth and Strategic Partnerships	-
CUSTOMER PRIVACY				
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Grievances / Code of Professional and Ethical Conduct	36

Recommended Sustainability Metrics — Beyout Al Qabda Company

2025 Sustainability Report in accordance with governance, social and environmental responsibility reports — Boursa Kuwait

Complete Partial Not Applicable Not Disclosed

No.	Metric	Description	Disclosure Guidance	Standard / Framework	SDG Objective	Disclosure in Beyout 2025 Report	Reference in the Report
First: Environmental Metrics							
E1.1	Direct Emissions (Scope 1)	Total direct emissions (Scope 1) in tons of CO ₂ e from owned assets (e.g., buildings and vehicles)	Disclose all companies' emissions under Scope 1 according to IFRS S2	IFRS S2 GRI 305	SDG 13 SDG 7	Complete	Direct emissions (Scope 1) in tons CO ₂ e: 8,683 from vehicles; 7,243 from buildings; Total for 2025: 15,926 tons CO ₂ e
E1.2	Indirect Emissions (Scope 2 – Market-based Electricity)	Total indirect emissions from purchased electricity (Scope 2) – Location-based comparison 17	Disclose all companies' emissions from purchased electricity under Scope 2 according to IFRS S2	IFRS S2 GRI 305	SDG 13 SDG 7	Complete	Indirect emissions (Scope 2): 2023: 7,929 tCO ₂ e; 2024: 16,853 tCO ₂ e; 2025: 10,560 tCO ₂ e. Kuwait CO ₂ e factor: 0,0803 ton CO ₂ e/kWh (IEA 2023)
E1.3	Other Indirect Emissions (Scope 3 – Other)	Total other indirect emissions (Scope 3) – Waste and projects from assets under management	Yes, if material due to the significant nature of the value chain and projects	IFRS S2 GRI 305	SDG 13 SDG 12	Complete	Waste management and other indirect emissions: 3,651 tons CO ₂ e from project operations (2025); 651 tons CO ₂ e from waste management; Total for 2025: 4,302 tons CO ₂ e
E2.1	Emissions Intensity	GHG emissions intensity in tons CO ₂ e per square meter of built-up area	Disclose with reference to comparable industry benchmarks	IFRS S2 GRI 305-4	SDG 9 SDG 13	Complete	Scope 1 & 2: 14.6 ton CO ₂ e/sqm (2025) Scope 2: 0.803 ton CO ₂ e/MWh (Kuwait network)
E3.1	Energy Consumption (Direct)	Total energy consumption (direct) and fuel use for owned assets (MWh / liters)	Yes – measure fundamental metrics related to energy	IFRS S1 GRI 302	SDG 7 SDG 12 SDG 13	Complete	Total consumed energy (direct) and fuel: diesel: 3,240,000 liters; vehicles: 3,135,600 liters; Total equivalent energy consumption (MWh)

Recommended Sustainability Metrics — Beyout Holding Company

Sustainability Report 2025 in accordance with ESG Reporting Guidelines — Boursa Kuwait

Complete Partial Not Applicable Not Disclosed

No.	Metric	Description	Disclosure Guidance	GRI / IFRS Standard	Relevant SDGs	Disclosure in Beyout 2025 Report	Reference in the Report
Second: Social Metrics							
E3.2	Indirect Energy Consumption (Electricity)	Total electricity consumption across the real estate portfolio (indirect energy use), measured in kWh.	Yes — Core metric for all companies.	IFRS S1 / GRI 302	SDG 7 SDG 12 SDG 13	Complete	Electricity Consumption: • 2023: 9,874,567 kWh • 2024: 20,987,470 kWh • 2025: 13,150,060 kWh • 37.3% decrease compared to 2024.
E3.3	Energy Mix (Renewable Energy Sources)	Share of energy generated from renewable sources (e.g., solar energy) compared with conventional energy sources.	Yes, if applicable — IFRS S2.	IFRS S2 / GRI 302-1	SDG 7 SDG 13	Partial	The Beyout Al Mutlaa Project includes solar-powered components during construction. Quantitative MWh data is not yet available and will be disclosed in the full 2027 report.
E6.1	Water Consumption	Total water consumption across the 17 properties within the portfolio (Imperial Gallons).	Yes, if material — depends on resource significance.	IFRS S1 / GRI 303	SDG 6 SDG 12 SDG 13	Complete	• 2023: 2,532,401 Imperial Gallons • 2024: 3,464,647 Imperial Gallons • 2025: 3,190,831 Imperial Gallons • 7.9% decrease compared to 2024.
E7.1	Formal Environmental Policy	Does the company maintain a formal environmental policy? (Yes/No)	Recommended practice for all companies.	IFRS S1 / GRI 2 / GRI 306	SDG 12 SDG 13 SDG 15	Complete	ISO 14001, ISO 9001 and ISO 45001 certified. Managed by the QHSE Department.
E7.2	Waste, Water & Energy Policies	Does the company maintain policies related to waste, water and energy management? (Yes/No)	Recommended practice for all companies.	IFRS S1 / GRI 306	SDG 12 SDG 13	Complete	Supported through the QHSE Management System and documented environmental procedures.
E7.3	ISO 50001 Energy Management System	Does the company operate a certified energy management system? (Yes/No)	Recommended for high energy consuming sectors.	IFRS S1 / GRI 302	SDG 7 SDG 13	Not Applicable	No ISO 50001 certification currently in place. Existing certifications focus on environment, quality and occupational health & safety.
E8	Climate Governance, Risks & Opportunities	Does the Board oversee climate-related risks and opportunities? (Yes/No)	IFRS S2 and TCFD governance expectations.	IFRS S2 / GRI 2-13	SDG 13 SDG 16	Complete	The Board plays a strategic role in sustainability oversight, environmental risk management and climate-related matters.
E9	Investment in Climate Change Mitigation	Total annual investment in climate mitigation projects (KWD).	Recommended for carbon-intensive activities.	IFRS S2	SDG 7 SDG 9 SDG 13	Partial	Beyout Al Mutlaa Project includes solar-powered infrastructure and low-emission features. Detailed investment figures will be disclosed upon completion.

Second: Social Metrics

Recommended Sustainability Metrics — Beyout Holding Company

Sustainability Report 2025 in accordance with ESG Reporting Guidelines — Boursa Kuwait

Complete
 Partial
 Not Applicable
 Not Disclosed

No.	Metric	Description	Disclosure Guidance	GRI / IFRS Standard	Relevant SDGs	Disclosure in Beyout 2025 Report	Reference in the Report
S1	Employee Turnover Rate	Annual employee turnover rate of the company during the reporting period.	Yes, if material — key indicator of social impact.	IFRS S1 GRI 401-1	SDG 8	Complete	Employee turnover rate: 2025: 3% from the total workforce. Total employees: 605 Male: 83% — Female: 17%
S2.1	Workforce Gender Diversity (Overall Diversity)	Percentage of male and female employees across all company levels.	Recommended disclosure — IFRS S1 focuses on diversity.	IFRS S1 GRI 405-1	SDG 5 SDG 10	Complete	Total employees in 2025: 605 employees. 83% male, 17% female. Total male employees: 83% Total female employees: 17%
S2.2	Diversity in Leadership Positions	Percentage of women in leadership and senior executive positions.	Recommended disclosure — part of diversity and equal opportunity.	IFRS S1 GRI 405-1	SDG 5 SDG 10	Complete	Female representation on the Board of Directors: 14.29% — 6 female members Board size enables gender balance.
S3	Training and Learning	Total training hours and average training hours per employee, along with training investment.	Recommended disclosure — IFRS S1 as a key human capital investment.	IFRS S1 GRI 404-1 GRI 404-2	SDG 4 SDG 8 SDG 5	Complete	Total training hours: 4,287.5 hours Average hours per employee: 19.3 Total training investment: KD 30,436 Training investment per employee: KD 137.1 Including Microsoft, LTIP, and Copilot AI training.
S4	Temporary and Contract Workers	Percentage of temporary and contract workers (temporary or contractual employment).	Recommended disclosure in human resources sectors.	IFRS S1 GRI 2-8 GRI 401-1	SDG 8 SDG 10	Not Applicable	No temporary or contract workers are employed.
S5	Non-Discrimination Policy	Does the company have a non-discrimination policy that prevents any form of discrimination in the workplace? (Yes/No)	Recommended disclosure — IFRS S1 to ensure social inclusion.	IFRS S1 GRI 406	SDG 5 SDG 8 SDG 10 SDG 16	Complete	Yes — the company has a clear policy to prevent discrimination and harassment (Yes/No) applicable to all employees without exception.
S6.1	Health & Safety Incident Rate	Rate of occupational injuries related to work per one million working hours.	Yes, if material — key metric for high-risk industries.	IFRS S1 GRI 403-9	SDG 3 SDG 8	Complete	Zero fatal accidents Zero lost-time injuries Zero occupational injuries Zero health & safety violations in 2025.
S6.2	Occupational Health & Safety Policy	Does the company have a formal occupational health and safety policy (Yes/No)?	Yes — recommended for health and safety and risk management.	IFRS S1 GRI 403-1	SDG 3 SDG 8	Complete	Yes — the company has a formal Health & Safety policy. 8 employees are OSHA certified in the QHSE Department.

Second: Social Metrics

Recommended Sustainability Metrics — Beyout Holding Company

Sustainability Report 2025 in accordance with ESG Reporting Guidelines — Boursa Kuwait

Complete
 Partial
 Not Applicable
 Not Disclosed

No.	Metric	Description	Disclosure Guidance	GRI / IFRS Standard	Relevant SDGs	Disclosure in Beyout 2025 Report	Reference in the Report
S7	Human Rights and Decent Work	Does the company have a human rights policy that addresses child labor and forced labor?	Disclosure is required — IFRS S1 and social impact management.	IFRS S1 GRI 412 GRI 408	SDG 8 SDG 10 SDG 16	Complete	Yes — the company has a human rights policy. All employees receive awareness training. No incidents of child labor or forced labor. Human Rights and Work Environment Policy 2025.
S8	Kuwaitization (Employment)	Percentage of Kuwaiti employees in the total workforce, including direct and indirect employees.	Yes — important data for local employment indicators in Kuwait.	GRI 202-2	SDG 4 SDG 8 SDG 10	Complete	Kuwaitization rate in 2025: 17% total employees. Percentage of Kuwaiti employees in direct and indirect positions in Kuwait.
S9	Community Investment	Total investments in community programs (in KWD), and their impact on key pillars.	Disclosure is recommended — GRI S1 and impact assessment.	GRI 413-1 IFRS S1	SDG 1 SDG 4 SDG 11 SDG 17	Complete	2023: 11,566 KWD 2024: 18,082 KWD 2025: 15,536 KWD 17 community initiatives across 4 key pillars in cooperation with social organizations in the community.
S10	Customer Satisfaction and Strategic Evaluation	Key client satisfaction indicators (NPS) and strategic evaluation (CSAT) for the next companies.	Recommended — non-financial performance indicator.	IFRS S1 GRI —	SDG 8	Complete	NPS — KRH: 56% RFH: 43% (2025) CSAT — KRH: 94% REH: 87% (2025) Strategic Evaluation: KRH: 88% REH: 99.7% Customer Satisfaction.

Third: Governance Metrics

G1.1	Gender Diversity in Board	Percentage of male and female members on the Board of Directors.	IFRS S1 — Full disclosure on board composition.	IFRS S1 GRI 405	SDG 5 SDG 10 SDG 16	Complete	Board composition: 6 male members, 1 female member (reviewed by committees and competencies).
G1.2	Board Independence	Distinction between executive and non-executive members; and the percentage of independent members.	Governance rules require a majority of independent members.	Corporate Governance Code — Capital Markets Authority Rules 2–9 GRI	SDG 16	Complete	The Board includes independent members, including a majority of independent members.

Third: Governance Metrics

Recommended Sustainability Metrics — Beyout Holding Company

Sustainability Report 2025 in accordance with ESG Reporting Guidelines — Bursa Kuwait



Complete



Partial



Not Applicable



Not Disclosed

No.	Metric	Description	Disclosure Guidance	GRI / IFRS Standard	Relevant SDGs	Disclosure in Beyout 2025 Report	Reference in the Report
G2	Incentives for Sustainability Performance	Do executives receive incentives linked to sustainability performance? (Yes/No)	Recommended — strengthens alignment with sustainability objectives.	IFRS S1 GRI —	SDG 16	Complete ✓	Yes — incentive programs and benefits are linked to sustainability performance and objectives.
G3	Board Training on Investor Relations	Does the Board receive regular training on investor relations and disclosure rules? (Yes/No) Percentage of trained members.	Recommended for large companies — IFRS S1.	IFRS S1 GRI 414 GRI 308	SDG 8 SDG 12 SDG 16	Complete ✓	Yes — the company provides regular training on investor relations and disclosure rules. Percentage of trained Board members.
G5	Integrity & Anti-Corruption	Does the company have a policy against corruption and bribery? (Yes/No) Percentage of trained employees.	Yes — required by anti-corruption laws in Kuwait and IFRS 2-23.	IFRS S1 GRI 205 GRI 2-23	SDG 16	Complete ✓	Yes — the company has an ethical conduct and anti-corruption policy. Percentage of trained employees.
G6	Data Privacy & Information Security	Do the company's data privacy and cybersecurity policies comply with ISO 27001? (Yes/No) Percentage of data protected by these policies.	Recommended — addresses digital transformation and cyber risks.	IFRS S1 GRI 418	SDG 9 SDG 16	Complete ✓	Yes — the company has data privacy and cybersecurity policies with ISO 27001 certification. Percentage of data protected.
G7	Sustainability Reporting Preparation	Will the company issue a Sustainability Report in 2025 based on the 2021 Standards (GRI & IFRS) covering 6 core SDGs? (Yes/No)	Yes — builds transparency and institutional credibility.	IFRS S1 GRI 2-5	SDG 12 SDG 16 SDG 17	Complete ✓	Yes — the company will issue its 2025 Sustainability Report in accordance with the 2021 Standards (GRI & IFRS), covering 6 core SDGs aligned with sustainable development.
G7	External Assurance of Sustainability Data	Has the company obtained external assurance for its sustainability data? (Yes/No)	Non-financial benchmark — recommended to enhance credibility.	IFRS S1 GRI 2-5	SDG 12 SDG 16 SDG 17	Not Applicable i	No external assurance of sustainability data has been obtained yet. It is expected to be secured when the 2027 Assurance report is issued.

Third: Governance Metrics



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