

**GULF
EXTRUSION
GEX AUTO
& INDUSTRIES**
Sustainability report
2025



1 | INTRODUCTION

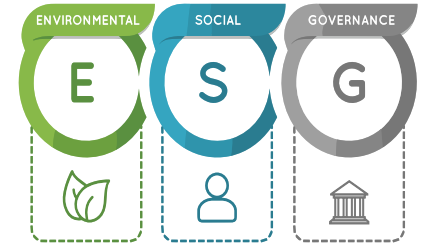
At Gulf Extrusion Automotive and Industries (GEX Auto) sustainability is at the core of our vision for the future of mobility. As a global leader in extruded aluminium vehicle components, we are committed to advancing the automotive industry through innovative solutions that enhance vehicle performance while reducing environmental impact. Our lightweight technologies contribute to improved efficiency and lower carbon emissions across the automotive lifecycle, supporting the transition toward more sustainable transportation.

Sustainability is embedded in every aspect of our operations. From energy-efficient manufacturing processes and responsible sourcing practices to investing in the growth and well-being of our workforce, we strive to create lasting value for our stakeholders while minimizing our environmental footprint. Our approach reflects a strong alignment between technological excellence, environmental stewardship, and responsible corporate governance.

Headquartered in the United Arab Emirates, GEX Auto is proud to contribute to the region's vision for innovation, sustainable development, and industrial excellence. Guided by a clear strategy and a culture of accountability, our leadership team remains focused on delivering advanced solutions that meet the evolving needs of our global customers while upholding the highest standards of environmental and social responsibility.

This inaugural Sustainability Report marks an important milestone in our journey. It reflects our commitment to transparency, continuous improvement, and responsible growth as we work to transform the automotive industry through cleaner technologies and more efficient manufacturing practices.

As we look ahead, we remain dedicated to engineering sustainable solutions today that will support the mobility needs of tomorrow.



2 | CEO STATEMENT

Dear Stakeholders,

It is with great pride and confidence that I present Gulf Extrusion Automotive and Industries (GEX Auto) Annual Sustainability Report, marking another significant milestone in our ongoing journey toward a more sustainable and responsible future.

At GEX Auto, sustainability is not treated as a standalone initiative; it is an integral part of our strategy, operations, and decision-making processes. We firmly believe that responsible and ethical business practices are essential to our long-term success and to creating lasting positive impacts for our employees, communities, and the environment in which we operate.

The past year has tested our resilience amid global supply-chain disruptions and market volatility. These challenges, however, have further strengthened our commitment to advancing our Environmental, Social, and Governance (ESG) agenda. This report reflects our continued focus on environmental stewardship ranging from reducing our carbon footprint to implementing innovative waste-reduction initiatives while also highlighting our progress in social responsibility and robust corporate governance.

We recognize that our stakeholders; including employees, customers, investors, and community partners expect more than commitments alone. They expect transparency, accountability, and measurable progress. Accordingly, we have strengthened our ESG reporting frameworks and established ambitious, forward-looking targets, informed by your feedback and ongoing engagement.

Your continued trust and collaboration motivate us to raise the bar for sustainable manufacturing. Together, we are not only delivering high-quality automotive components but also contributing to a more sustainable and resilient future for generations to come.

Omar Shegem
GEX Auto - CEO



Chief Executive Officer

3 | CERTIFICATIONS

As part of its commitment to operational excellence, Gulf Extrusion Automotive and Industries (GEX Auto) maintains certification to internationally recognized standards such as IATF 16949:2016, AS9100D, ISO 9001, ISO 14001, ISO 45001, and ISO 50001. These certifications validate GEX Auto’s structured approach to automotive and aerospace quality management, environmental and energy performance, and occupational health and safety. Through systematic improvement and compliance,

GEX Auto consistently meets customer expectations while protecting the environment and its workforce.



Gulf Extrusion Automotive and Industries (GEX Auto) has attained certification to the Aluminium Stewardship Initiative (ASI) Performance Standard Version 3 (2022), affirming its alignment with globally recognized requirements for responsible Aluminium stewardship. This milestone highlights GEX Auto’s continued progress in its sustainability strategy and its dedication to embedding leading environmental, social, and governance (ESG) practices across the organization.

4 | ABOUT THIS REPORT

The world is facing unprecedented environmental and social challenges that require urgent and collective action. With the global population projected to reach 9.7 billion by 2050, issues such as poverty, food security, energy resilience, and climate change have intensified. The growing impacts of climate change are particularly evident in our region, as demonstrated by the recent extreme weather event that recorded the highest rainfall in 75 years underscoring the need for immediate and sustained environmental action.

In response to these global challenges, the United Nations established 17 Sustainable Development Goals (SDGs) with 169 associated targets, calling for coordinated efforts from governments, businesses, and society. While Gulf Extrusion Automotive and Industries (GEX Auto) supports all SDGs, we have adopted a focused approach by prioritizing the most important ones, where we believe we can deliver the most meaningful and measurable impact.



5 | SUSTAINABLE DEVELOPMENT GOALS

GEX Auto is committed in supporting 'No Poverty' through fair and ethical employment practices. The company ensures fair wages, social security benefits, and safe working conditions while maintaining strict supply chain due diligence to prevent modern slavery. GEX Auto prioritizes responsible sourcing, local employment, and compliance with international labor standards like SA8000 and ASI. Through continuous monitoring and stakeholder engagement, GEX Auto fosters economic stability and sustainable business practices.



GEX Auto supports 'Zero Hunger' by ensuring fair wages that enable employees to access sufficient and nutritious food. While it does not provide direct food assistance, the company upholds ethical employment practices, offering competitive salaries in compliance with legal wage standards. Through fair compensation and labor ethics, GEX Auto contributes to economic stability and food security for its workforce.



GEX Auto is committed to a safe and healthy work environment, ensuring compliance with occupational health and safety regulations to mitigate risks and enhance employee well-being. The company provides competitive wages, enabling access to essential healthcare services and a healthy lifestyle. Through strict adherence to ISO 45001 and legal requirements, GEX Auto prioritizes the physical and mental well-being of its workforce, reinforcing its commitment to a sustainable workplace.



We are committed to continuous learning and skill development through structured training that enhances professional growth while ensuring industry compliance. On-the-job training and safety awareness programs promote a well-informed workforce, supporting lifelong learning. Additionally, GEX Auto provides fair wages aligned with industry standards and labor laws, enabling employees to support their families' education.



GEX Auto is committed to gender equality by ensuring a non-discriminatory work environment with equal opportunities in hiring, career growth, and fair compensation. The company adheres to labor laws and industry standards that promote diversity and inclusion. By fostering respect, fair employment practices, and a safe workplace, GEX Auto empowers all employees.



5 | SUSTAINABLE DEVELOPMENT GOALS

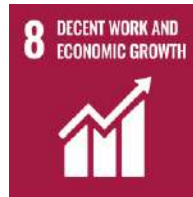
GEX Auto is committed to responsible water management by minimizing consumption and ensuring preventing pollution. The company provides clean water facilities for employees, adhering to hygiene and sanitation standards. Through sustainable practices, GEX Auto supports water conservation and promotes a healthier environment for its workforce and the community.



GEX Auto promotes 'Affordable and Clean Energy' by enhancing energy efficiency and responsible consumption. The company follows ISO 50001 standards to optimize energy use, reduce environmental impact, and ensure regulatory compliance. Through energy-saving measures and sustainable practices, GEX Auto contributes to a cleaner energy future while maintaining operational efficiency.



GEX Auto is committed to fair employment, safe working conditions, and sustainable economic growth. The company upholds labor rights, adheres to occupational health and safety regulations, and ensures equal opportunities. By fostering an inclusive workplace and maintaining ethical business practices, GEX Auto contributes to long-term economic growth and decent work opportunities.



GEX Auto supports the 'Industry, Innovation, and Infrastructure' by promoting sustainable industrial growth, technological advancement, and efficient infrastructure. The company adopts modern manufacturing practices, invests in process improvements, and ensures compliance with industry standards to enhance operational efficiency. GEX Auto prioritizes innovation, sustainability, and resilience in its operations, contributing to long-term industrial development and economic progress.



GEX Auto upholds the principles of fairness, diversity, and inclusivity throughout its operations. The company ensures equal opportunities in employment, fair wages, and a non-discriminatory work environment, fostering a culture of respect and inclusiveness. By adhering to labor laws and ethical standards, GEX Auto reinforces its commitment to a workplace where all employees are valued equally, contributing to a more inclusive and sustainable future.



5 | SUSTAINABLE DEVELOPMENT GOALS

GEX Auto promotes sustainability by minimizing environmental impact, optimizing resource efficiency, and maintaining safe workplace practices. Located within the KEZAD Industrial Zone of Abu Dhabi, the company adheres to sustainability standards, prioritizing workplace safety, regulatory compliance, and community well-being (wherever applicable). Through continuous improvement, GEX Auto contributes to a safer, more resilient, and sustainable industrial environment.



GEX Auto is committed to 'Responsible Consumption and Production' by optimizing resource use, minimizing waste, and enhancing recycling efforts. The company adheres to industry best practices, ensuring compliance with environmental regulations and sustainability standards during their operations. Through continuous improvement and efficient operations, GEX Auto promotes a sustainable and resource-efficient industrial ecosystem.



GEX Auto is committed to 'Climate Action' by minimizing its environmental footprint through energy-efficient processes, reduced emissions, and compliance with environmental regulations. The company integrates sustainability initiatives, ensuring responsible resource management and continuous improvement. By adhering to industry best practices, GEX Auto contributes to global efforts in combating climate change and promoting a sustainable future.



As located in the KEZAD Industrial Zone of Abu Dhabi, GEX Auto supports 'Life Below Water' by implementing responsible environmental practices to prevent water pollution. While distant from marine ecosystems, the company ensures strict wastewater management, minimizes hazardous discharges, and promotes sustainable resource use. Through waste disposal control and regulatory compliance, GEX Auto contributes to water conservation and broader sustainability efforts.



GEX Auto upholds the principles of fairness, diversity, and inclusivity throughout its operations. The company ensures equal opportunities in employment, fair wages, and a non-discriminatory work environment, fostering a culture of respect and inclusiveness. By adhering to labor laws and ethical standards, GEX Auto reinforces its commitment to a workplace where all employees are valued equally, contributing to a more inclusive and sustainable future.



5 | SUSTAINABLE DEVELOPMENT GOALS

GEX Auto upholds the principles of 'Peace, Justice, and Strong Institutions' through ethical business practices, legal compliance, and corporate governance. The company ensures transparency, anti-corruption measures, and accountability while fostering a fair and secure workplace. By adhering to human rights, labor laws, and responsible supply chain practices, GEX Auto contributes to a just and sustainable industrial sector.



GEX Auto supports 'Partnerships for the Goals' by collaborating with industry stakeholders, regulatory bodies, and suppliers to promote sustainability and responsible practices. The company ensures compliance with global standards, encourages ethical partnerships, and shares best practices to strengthen its sustainability initiatives. Through active cooperation, GEX Auto contributes to long-term economic, social, and environmental progress.



6 | ENVIRONMENT

We responsibly utilize natural resources to manufacture and supply high-quality automotive products that enhance mobility, improve lives, and ensure safer, more efficient transportation solutions worldwide. Committed to environmental responsibility, we prioritize sustainable resource management to preserve a healthy environment for current and future generations. Our approach integrates comprehensive environmental, health, and sustainability principles, driving continuous improvement in our operations.

OUR PLEDGE TO CARBON NEUTRAL

EMISSION AND ENERGY

NEW FACTORY

LIFE CYCLE ASSESSMENT

WASTE MANAGEMENT

PACKAGING

WATER

BIODIVERSITY

6 | ENVIRONMENT

At GEX Auto, environmental stewardship isn't just a commitment—it's fundamental to how we operate and grow as a business. We recognize our responsibility to protect and preserve the environment for future generations through comprehensive initiatives that touch every aspect of our operations. Our environmental strategy focuses on seven critical areas:

- Emissions and Energy: Reducing our carbon footprint and optimizing energy efficiency
- Our New Factory: Implementing sustainable design and cutting-edge environmental technologies
- Life Cycle Assessment: Understanding and minimizing environmental impact across product lifecycles
- Waste Management: Advancing towards zero waste through reduction, reuse, and recycling
- Packaging: Developing innovative, eco-friendly packaging solutions
- Water: Conserving and protecting water resources through responsible management
- Biodiversity: Protecting and enhancing natural habitats in our operational areas

In the following sections, we present a detailed analysis of our environmental initiatives, highlighting both our achievements and ongoing commitments in each of these vital areas. These efforts represent our dedication to not just meeting but exceeding environmental standards while driving sustainable innovation in our industry.

6 | ENVIRONMENT (EMISSION)

Commitment to Responsible Aluminium Stewardship

Gulf Extrusion Automotive and Industries (GEX AUTO) is committed to responsible and sustainable aluminium manufacturing practices across its operations. As part of the aluminium value chain, GEX AUTO supports the principles of the Aluminium Stewardship Initiative (ASI) Performance Standard and integrates environmental, social, and governance (ESG) considerations into its operational and strategic decision-making processes.

GEX AUTO's sustainability framework focuses on:

- Responsible sourcing and efficient use of aluminium resources
- Continuous reduction of environmental impacts associated with manufacturing activities
- Implementation of internationally recognized management systems including ISO 14001, ISO 45001, and ISO 50001
- Promotion of circular economy practices through recycling and waste minimization
- Responsible engagement with suppliers, customers, employees, and stakeholders

Through these initiatives, GEX AUTO contributes to responsible aluminium production while supporting the transition toward low-carbon automotive manufacturing.



6 | ENVIRONMENT (EMISSION)

Climate Change Commitment and GHG Emissions Reduction Pathway

Alignment with a 1.5 °C Warming Scenario

GEX AUTO recognizes climate change as a critical global challenge and is committed to reducing greenhouse gas (GHG) emissions associated with its manufacturing activities. The organization has established a structured GHG Emissions Reduction Pathway aligned with a 1.5 °C warming scenario, consistent with international climate objectives.

GEX AUTO's climate strategy includes:

Identification and monitoring of Scope 1 and Scope 2 GHG emissions from manufacturing operations

Continuous improvement of energy efficiency through ISO 50001 Energy Management System

Adoption of lower-carbon technologies and process optimization

Increased use of recycled aluminium and responsible raw material sourcing

Collaboration with suppliers and customers to reduce value chain emissions

GEX AUTO is committed to progressively reducing its carbon footprint while supporting the global transition to a low-carbon aluminium value chain.



6 | ENVIRONMENT (EMISSION)

GHG Emissions Reduction Targets

Climate Action Roadmap

GEX AUTO has established measurable targets to reduce greenhouse gas emissions and support global climate goals.

GHG Reduction Targets

Establish a baseline inventory of Scope 1 and Scope 2 emissions in 2026
Reduce operational GHG emissions through energy efficiency initiatives
Implement progressive emission reductions aligned with 1.5 °C climate science

Indicative Reduction Pathway

- Short-term (Intermediate) target: 10–20% reduction in operational emissions by 2030
- Medium-term target: 50–70% reduction by 2040
- Long-term ambition: Net-Zero operational emissions by 2050

These targets will be achieved through continuous monitoring, energy optimization, and integration of low-carbon technologies.



6 | ENVIRONMENT (EMISSION)

Key Strategies for GHG Emissions Reduction

GEX AUTO implements several operational strategies to reduce greenhouse gas emissions across its manufacturing processes.

Energy Efficiency Improvements

- Optimization of machining processes and production equipment
- Continuous monitoring of energy consumption under ISO 50001
- Implementation of energy-efficient manufacturing technologies
- Solar energy with energy storage and a percentage of nuclear energy from UAE

Process Optimization

- Design for Manufacturing (DFM) to reduce material waste and machining time
- Use of specialized fixtures to minimize scrap generation
- Improved production planning to reduce operational energy intensity
- Implementation of the Wastewater Treatment Plant

Low-Carbon Supply Chain

- Responsible sourcing of aluminium billets from reputable producers
- Increased use of recycled aluminium in the value chain
- Collaboration with suppliers supporting low-carbon aluminium production



6 | ENVIRONMENT (EMISSION)

Circular Economy and Aluminium Recycling

GEX AUTO supports circular economy principles by maximizing resource efficiency and ensuring responsible management of aluminium scrap generated during machining operations.

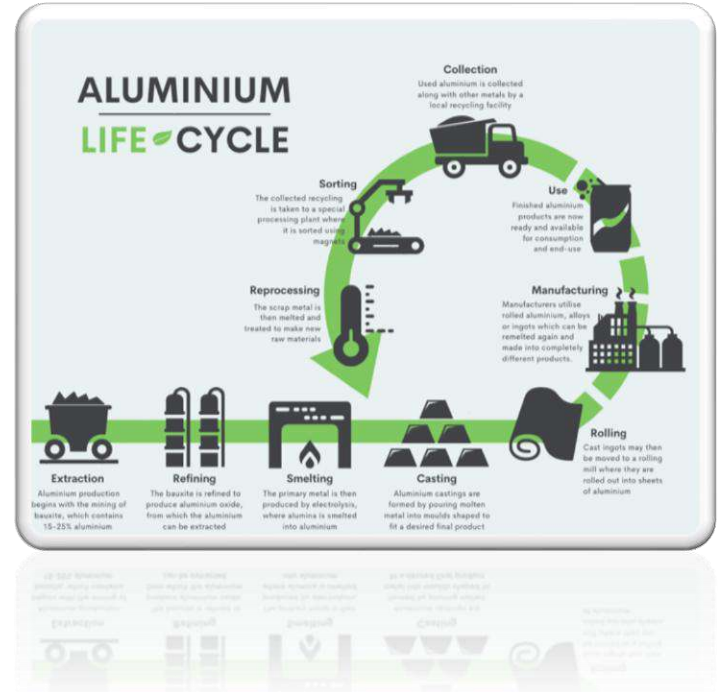
Scrap Management Practices

- Aluminium scrap generated during machining is segregated and collected
- Swarf is sold to authorized third-party recycling vendors
- 100% of aluminum offcut scrap generated during the manufacturing process is returned to the extrusion plant, Gulf Extrusion (Gulfex), where it is reintegrated into the production cycle. This supports a circular and sustainable material lifecycle while ensuring effective recycling practices.

Environmental Benefits

- Reduction of raw material demand
- Lower lifecycle emissions associated with aluminium production
- Improved resource efficiency and reduced waste generation

These practices support responsible aluminium stewardship and contribute to reducing the overall environmental footprint of aluminium manufacturing.



6 | ENVIRONMENT (EMISSION)

Monitoring, Reporting, and Continuous Improvement

GEX AUTO ensures effective implementation of its climate and sustainability commitments through structured monitoring and performance review mechanisms.

Environmental Performance Monitoring

- Periodic monitoring of energy consumption and emissions
- Annual review of GHG reduction progress
- Integration with ISO 14001 Environmental Management System

Continuous Improvement

- Identification of new opportunities for emissions reduction
- Adoption of emerging energy-efficient technologies
- Engagement with employees to promote sustainable operational practices

GEX AUTO remains committed to improving environmental performance and supporting the transition toward a sustainable and low-carbon aluminium industry.



6 | ENVIRONMENT (EMISSION)

Sustainability Vision

Supporting the Future of Sustainable Automotive Manufacturing

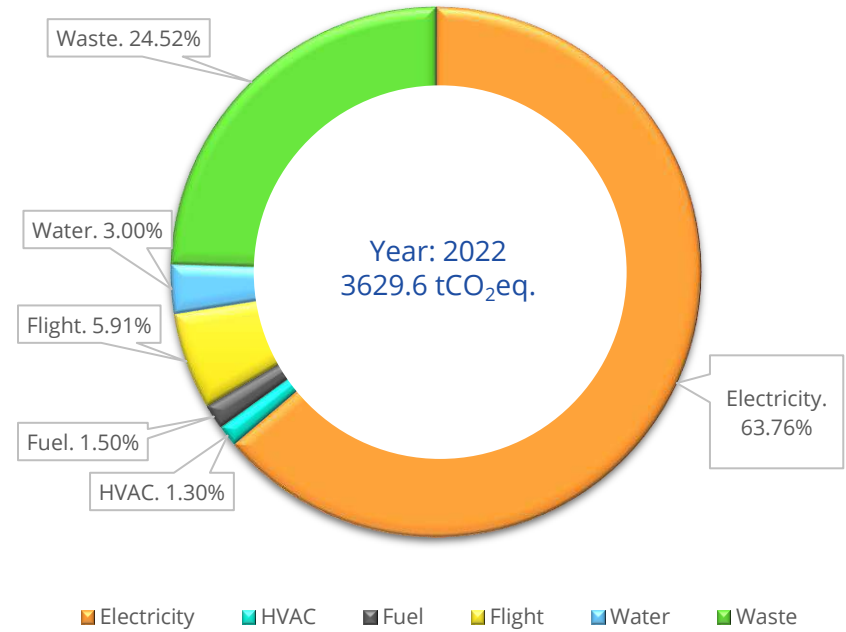
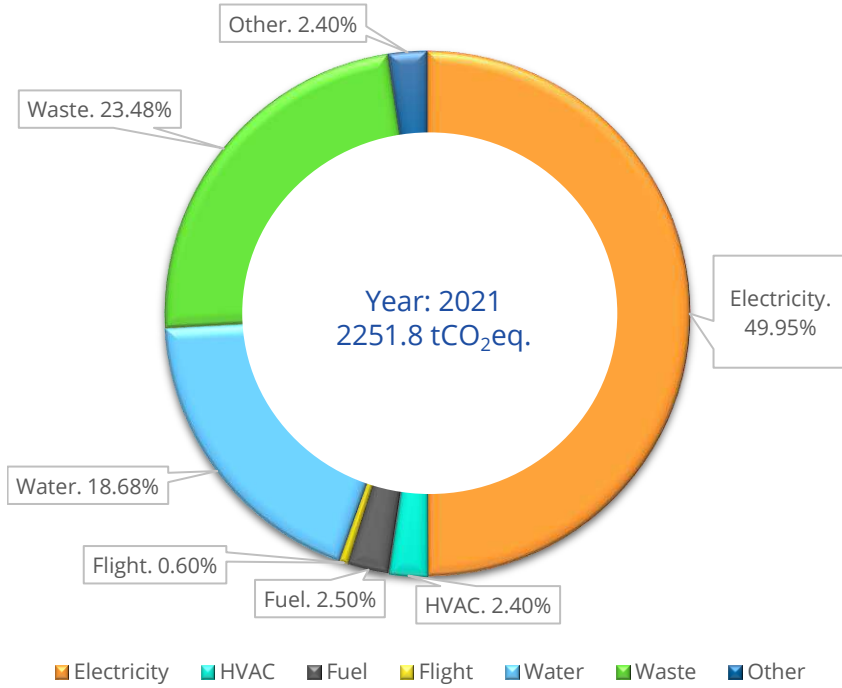
GEX AUTO's sustainability approach supports:

- Responsible aluminium stewardship
- Reduced environmental impact of manufacturing
- Efficient use of natural resources
- Contribution to global climate objectives

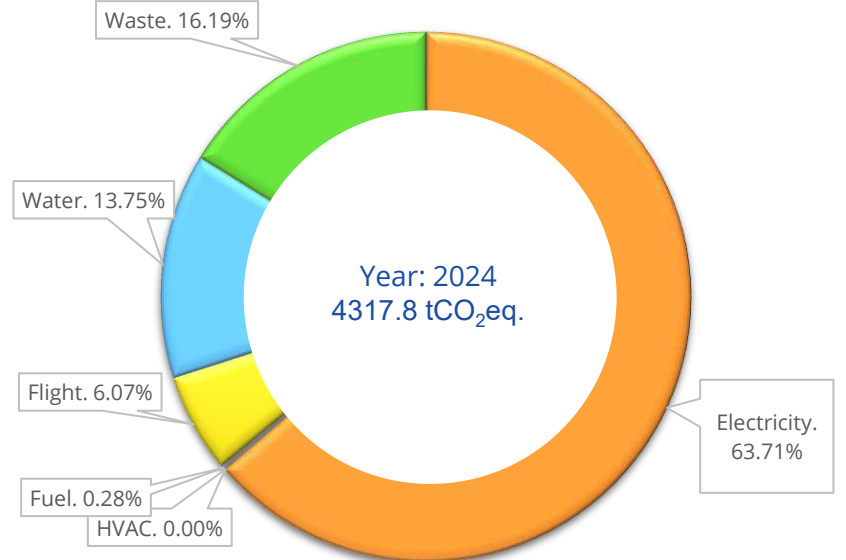
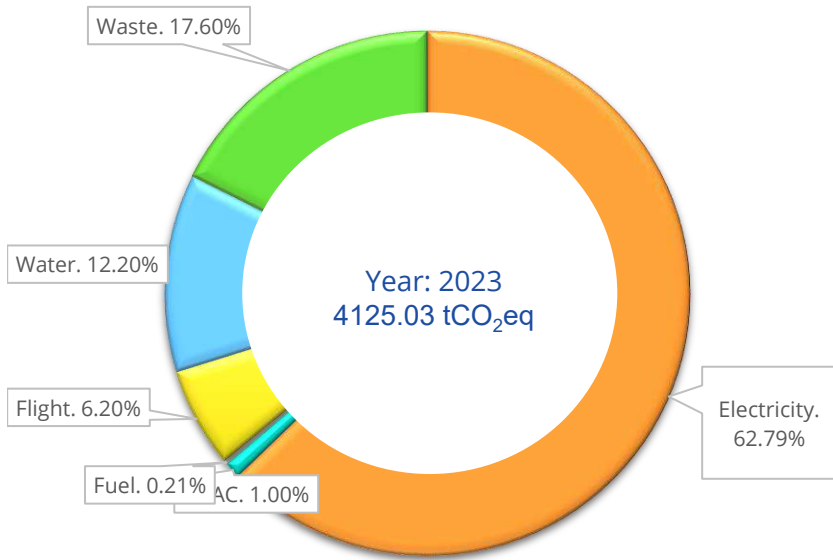
By integrating sustainability into its operational strategy, GEX AUTO aims to support the production of lighter, safer, and more environmentally responsible automotive components for the future.



6 | ENVIRONMENT (EMISSION)



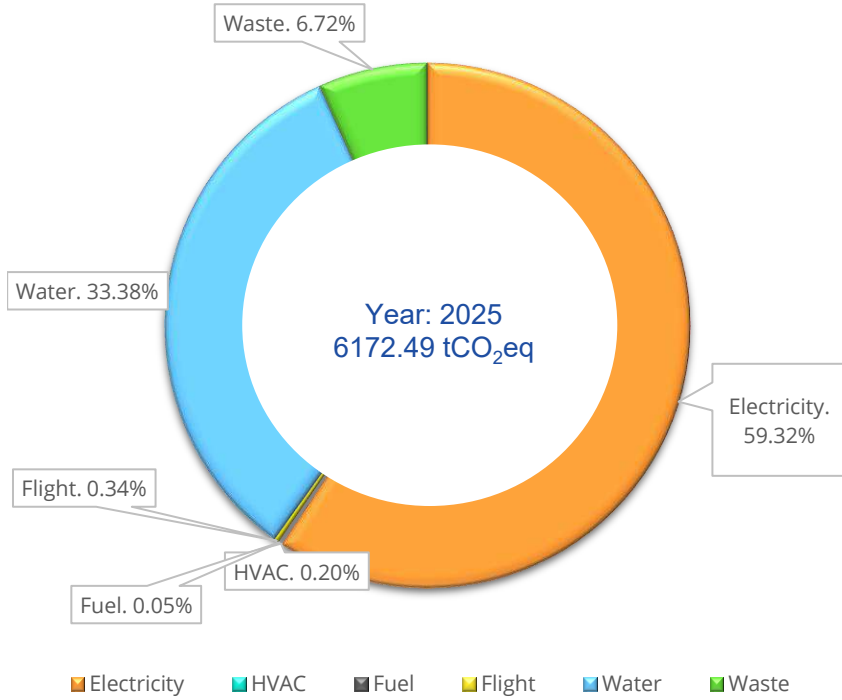
16 | ENVIRONMENT (EMISSION)



■ Electricity
 ■ HVAC
 ■ Fuel
 ■ Flight
 ■ Water
 ■ Waste

■ Electricity
 ■ HVAC
 ■ Fuel
 ■ Flight
 ■ Water
 ■ Waste

6 | ENVIRONMENT (EMISSION)



6 | ENVIRONMENT (ENERGY)

At Gulf Extrusion Automotive and Industries (GEX Auto) energy consumption remains a strategic priority and a fundamental component of our integrated management system. As part of our unwavering commitment to energy efficiency, we are proud to be certified to ISO 50001:2018. Our facility regularly assesses energy sources and consumption patterns through systematic audits, continuous performance evaluations, and the implementation of targeted improvement measures. These efforts are guided by our robust Energy Management Plan, which aims to enhance operational efficiency while reducing overall energy consumption.

Aligned with the United Nations Sustainable Development Goal 7 – Affordable and Clean Energy, GEX Auto has established clear and measurable energy objectives. One of our key targets is to achieve a 10% reduction in energy consumption by 2025- Not Achieved due to the relocation to new plant which bigger in size, correspondingly the consumption is higher too.

In pursuit of this goal and to further our transition toward cleaner energy, GEX Auto has begun sourcing electricity generated from nuclear power. As a zero-emission energy source, nuclear energy plays a pivotal role in minimizing our carbon footprint and reducing dependence on fossil fuels, such as coal and natural gas, which are primary contributors to greenhouse gas emissions and climate change. Embracing nuclear energy supports our long-term sustainability strategy and contributes to a more diverse and resilient energy mix.

To ensure transparency and credibility in our clean energy claims, GEX Auto obtained the International Renewable Energy Certificate (I-REC) Standard certification by 2024. This certification, recognized by the Abu Dhabi Department of Energy, verifies that the electricity we consume is generated from nuclear and other renewable sources, affirming our commitment to low or zero-emission power.

Furthermore, to solidify our dedication to sustainable development, GEX Auto is in the process of constructing a new manufacturing facility designed to embody best practices in energy efficiency, resource optimization, and environmental stewardship—reinforcing our vision for responsible and sustainable industrial growth.



6 | ENVIRONMENT (ENERGY)

GEX Auto is proudly integrating nuclear energy into its operational framework as part of its ongoing commitment to clean and sustainable energy solutions. By harnessing nuclear power, the organization significantly reduces its reliance on fossil fuels, thereby lowering greenhouse gas emissions and contributing to a cleaner environment. This strategic shift not only enhances energy efficiency but also aligns with global efforts to combat climate change. Through the adoption of nuclear energy, Gulf Extrusion Automotive and Industries reinforces its dedication to innovation, environmental stewardship, and a sustainable future for the automotive manufacturing industry.

Redeemed Certificates

Production Device Details

Device	Country of Origin	Energy Source	Technology	Supported	Commissioning Date	Carbon (CO ₂ / MWh)
Barakah Nuclear Plant	United Arab Emirates	Nuclear: Unspecified	Nuclear: Unspecified	No	2020-08-17	0.000000

Redeemed Certificates

From Certificate ID	To Certificate ID	Number of Certificates	Offset Attributes	Period of Production	Issuer
0000-0218-1690-3613.271000	0000-0218-1690-5154.219999	1 540.949000	Incl	2023-01-01 - 2023-06-30	Department of Energy Abu Dhabi



This Redemption Statement has been produced for

AUTOMOTIVE PRECISION TECHNOLOGY (APT)

by

AUTOMOTIVE PRECISION TECHNOLOGY (APT) - SOLE PROPRIETORSHIP L.L.C

confirming the Redemption of

1 540.949000

I-REC Certificates, representing 1 540.949000 MWh of electricity generated from renewable sources

This Statement relates to electricity consumption located at or in

**Plot A3, KIZAD, Abu Dhabi, United Arab Emirates
United Arab Emirates**

in respect of the reporting period

2025-10-01 to 2025-12-31

The stated Redemption Purpose is

Scope 2 Reporting

6 | ENVIRONMENT (NEW FACTORY)

A progressive Step to more Sustainable Energy

With each new factory, we aim to manufacture our products more sustainably.

A key feature of our new facility is the installation of 4,482 solar panels, which are projected to generate 4,782,727 kWh annually, with a specific production rate of 1,593 kWh/kWp per year and a performance ratio of 74.77%.

Additionally, we are evaluating opportunities for further solar panel installations based on future requirements. This significant investment in renewable energy highlights our commitment to reducing our carbon footprint and setting a benchmark for sustainability in our industry, ensuring that our growth remains aligned with our environmental initiatives.



6 | ENVIRONMENT (LIFE CYCLE ASSESSMENT)

At GEX Auto, we are committed to setting ambitious yet pragmatic sustainability targets that drive meaningful impact. Our net-zero ambitions extend beyond operational efficiencies to encompass the entire product lifecycle, ensuring a comprehensive approach to environmental responsibility. In 2026, we conducted our second Life Cycle Assessment (LCA) for our products, a critical initiative aimed at systematically evaluating the environmental impact of our products from raw material sourcing to end-of-life disposal. This assessment provided valuable insights into carbon emissions, resource consumption, and potential areas for improvement across our supply chain. By leveraging data-driven analysis, we are able to make informed, strategic decisions that not only align with global sustainability standards but also enhance the environmental performance of our operations. Our commitment to continuous improvement through LCA reinforces our dedication to reducing our ecological footprint and strengthening our role as a responsible industry leader.

At Gulf Extrusion Automotive and Industries, we use Life Cycle Assessments (LCA) to evaluate the environmental impact of our products from raw material extraction to end-of-life disposal. By analyzing factors such as energy use, emissions, and resource consumption, we identify opportunities to reduce our environmental footprint. These insights are integrated into our design and production processes, helping us create high-performing, reliable, and environmentally responsible products. Our commitment to LCA supports continuous improvement and contributes to a more sustainable future.



2024- Product Life Cycle Assessment (PLCA)= 7.4 KgCO₂e

2025- Product Life Cycle Assessment (PLCA)= 6.81 KgCO₂e

6 | ENVIRONMENT (STACK EMISSION)

At GEX Auto, operational activities such as Oven 1, and 2 which utilize natural gas for heating processes, have been identified as sources of dust emissions. Additionally, the welding cell, powered by electrical energy, contributes to localized particulate generation and potential air quality concerns within the production area. The organization acknowledges these emissions and is actively implementing control measures, including enhanced ventilation systems, and continuous monitoring to ensure compliance with environmental standards. These efforts reflect GEX Auto’s commitment to minimizing environmental impact while maintaining efficient and safe manufacturing operations.

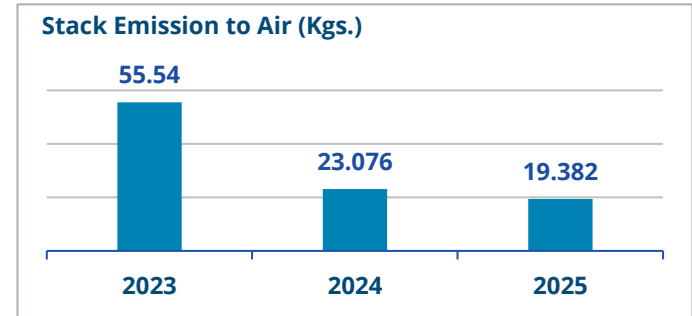
##	Description	Result (Mg/Nm ³)	Limit (Max.) (Mg/Nm ³)
1	Total Suspended Particles (TSP)	11.58	250.00
2	Sulphur Dioxide (SO2)	3.92	500.00
3	Oxides of Nitrogen (DNOx) (expressed as Nitrogen dioxide NO2)	30.95	500.00
4	Carbon Monoxide (CO)	37.69	500.00

##	Year	Duration	Emission to Air (Kg.)
1	2003	August to December	55.54
2	2004	January to December (Baseline Year)	23.076
3	2005	January to December	19.382

Target	(%)	Year
Reduction of GHG emissions intensity (Scope 1 and Scope 2) from the 2024 baseline.	15	2030

Strategic Plan

1. Transition to renewable energy at our facility and enhance operational efficiency through technological advancements.
2. Promote Supplier Management Program to drive responsible practices across our supply chain.
3. Invest in our project and internal capacity enhancement initiatives.
4. Training for operator for the maintenance of equipment.

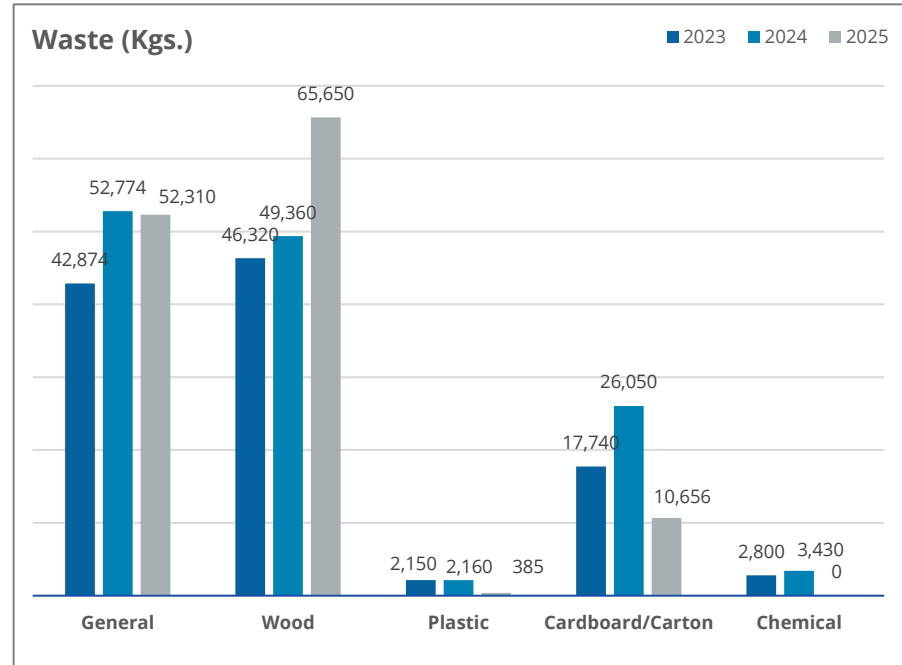


6 | ENVIRONMENT (WASTE)

In line with our sustainability commitment, we actively strive to mitigate these impacts at every stage of the product journey, not just during manufacturing. Our Environmental Management System (EMS) is structured to drive continual process optimization, minimize waste generation, and ensure full compliance with applicable environmental regulations and industry best practices. To strengthen responsible waste management, we have established a systematic waste disposal framework aligned with our internal waste management procedures. A qualified third-party waste management service provider has been engaged to ensure the safe collection, handling, and disposal of all waste streams in accordance with both local and international regulatory requirements.

Furthermore, as part of our sustainability objectives, we have set a target to reduce waste generation by 15% by 2025, reinforcing our focus on resource efficiency and environmental stewardship. In addition, GEX Auto emphasizes product optimization by implementing strict controls to reduce aluminum scrap prior to serial production. All manufacturing waste is systematically recovered and returned to suppliers for recycling, supporting a closed-loop material cycle aligned with circular economy principles.

In addition, GEX Auto emphasizes product optimization by implementing strict controls to reduce aluminum scrap prior to serial production. All manufacturing waste is systematically recovered and returned to suppliers for recycling, supporting a closed-loop material cycle aligned with circular economy principles. From 2025, some portion of the generated aluminium scrap is sent to Gulfex for recycling.



##	Duration	%(+/-)
1	2023 → 2024	+19.57%
2	2024 → 2025	-3.57%
3	2023 → 2025	+15.30%

6 | ENVIRONMENT (WATER)

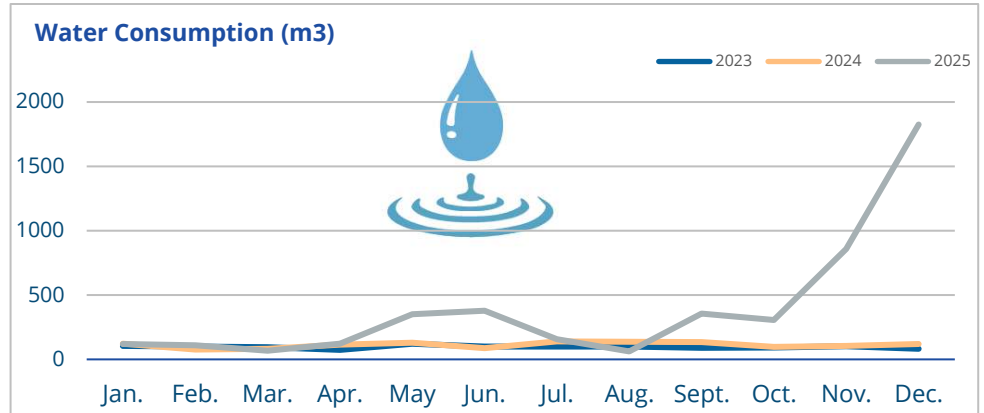
Water is a critical resource, and at GEX Auto, we are committed to responsible water management practices to minimize environmental impact. Our entire water requirement is sourced from the municipal water supply, which supports both our production operations and employee welfare facilities. The facility generates only domestic wastewater. Total water consumption was recorded at 1,069 m³ in 2023 (baseline year), 1,235 m³ in 2024 and 4711.443 in 2025.

For machining operations waste coolant water mixed with coolant is collected and managed by an authorized waste management service provider, ensuring full compliance with applicable regulatory requirements. In addition, drinking water is procured locally to promote sustainability, support the local economy, and reduce environmental impacts associated with long-distance transportation. To improve water efficiency, we have implemented retrofit initiatives aimed at optimizing water use across operations. A key measure includes the adoption of dry milling processes, which significantly reduce water consumption by eliminating the need for coolant.

Water Intensity Ratio		
Year	UOM	Quantity/Per person
2023	Liters	23.70
2024	Liters	25.81
2025	Liters	96.07

Water Withdrawal		
Year	UOM	Quantity/Per person
2023	Liters	21.80
2024	Liters	23.74
2025	Liters	88.38

Our goal for 2025 is to achieve a 20% reduction in sewage output is achieved. However, the water consumption is increased due to construction and plantation of trees.



6 | ENVIRONMENT (WASTEWATER ANALYSIS & DISCHARGE)

Wastewater (domestic) facility is managed by the facility Owner (GULFEX) and the analysis for the water is conducted by the them. Report shall be made available to GEX Auto on request.

EFFLUENT ANALYSIS VALIDATION REPORT - 2025

Test	Unit	PQL	Result	DoE Limits
pH Value		0.1	7.29	6 - 9
Temperature	°C	0.1	26.27	45 Max.
Floating Particles	Mg/L	3.0	Nil	15 Max.
Chlorides	Mg/L	1	166.92	1000 Max.
Total Dissolved Solids dried	Mg/L	5	913.83	100,000
Total Kjeldahl Nitrogen	Mg/L	1	2.80	150 Max.
Total Phosphorous	Mg/L	0.01	7.13	50 Max.
Total Sulphides	Mg/L	1.6	N/D	1 Max.
Sulphates	Mg/L	1	368.58	1000 Max.
Total Suspended Solids dried @ 103 – 105 °C Mg/L	Mg/L	3	5.01	500 Max.
Chemical Oxygen Demand	Mg/L	1.0	9.22	1000 Max.

6 | ENVIRONMENT (Biodiversity)

Biodiversity is a critical environmental component that supports ecosystem integrity and human well-being. However, global biodiversity loss continues to escalate, necessitating systematic and risk-based interventions to prevent further degradation.

GEX Auto is currently in the preliminary stage of assessing the potential impacts of its operations and supply chain on biodiversity. This approach is consistent with the organization's phased methodology previously applied to climate-related risk management, which has since been integrated into its broader sustainability framework. Although the facility operates within an industrial zone characterized by limited ecological sensitivity, GEX Auto acknowledges its responsibility to identify, evaluate, and manage any direct, indirect, or cumulative impacts on biodiversity.

In line with evolving regulatory and voluntary disclosure requirements related to biodiversity risks and opportunities (e.g., GRI 304, TNFD), GEX Auto is progressively integrating biodiversity considerations into its materiality assessment process and long-term strategic planning. Initial steps include the identification of relevant biodiversity aspects, screening of potential risks and dependencies, and incorporation of these elements into environmental management processes.

To strengthen organizational capability, GEX Auto has initiated research-based activities aimed at enhancing internal understanding of biodiversity-related impacts and dependencies, and at embedding these considerations into operational controls and decision-making processes. Recognizing the increasing expectations for nature-related performance, GEX Auto is committed to advancing its biodiversity management approach and aligning its strategy with principles of a regenerative and nature-positive economy.



7 | SOCIAL

EMPLOYEES

WOMEN IN OUR COMPANY

EMIRATISATION

TRAINING

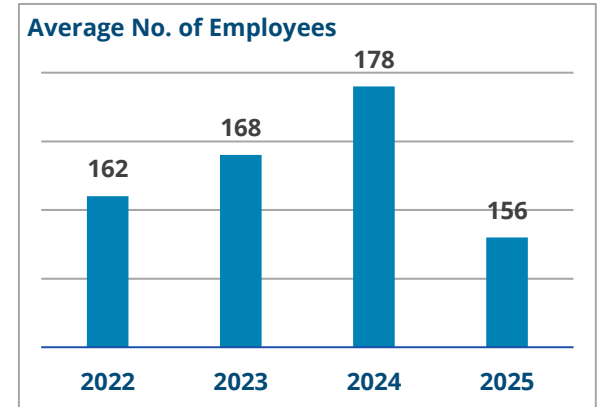
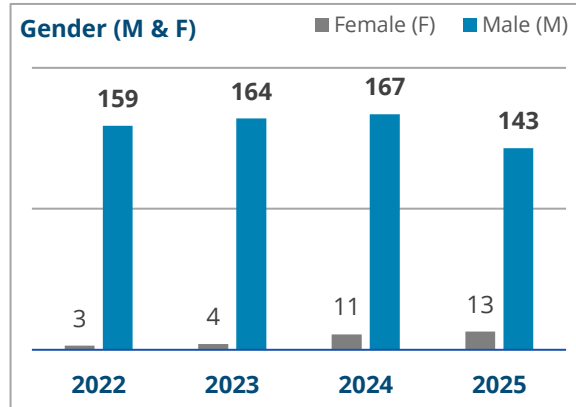
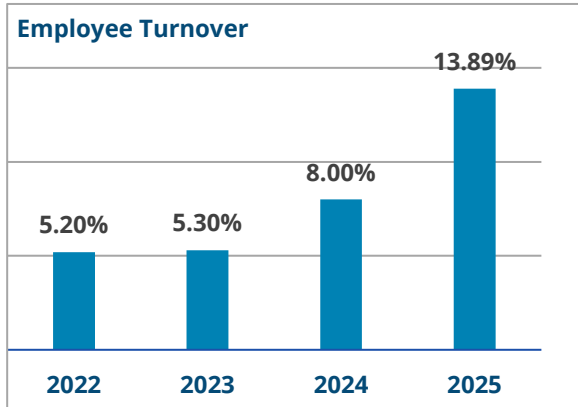
MENTAL HEALTH

EHS MANAGEMENT

HUMAN RIGHT

7 | SOCIAL (EMPLOYEES)

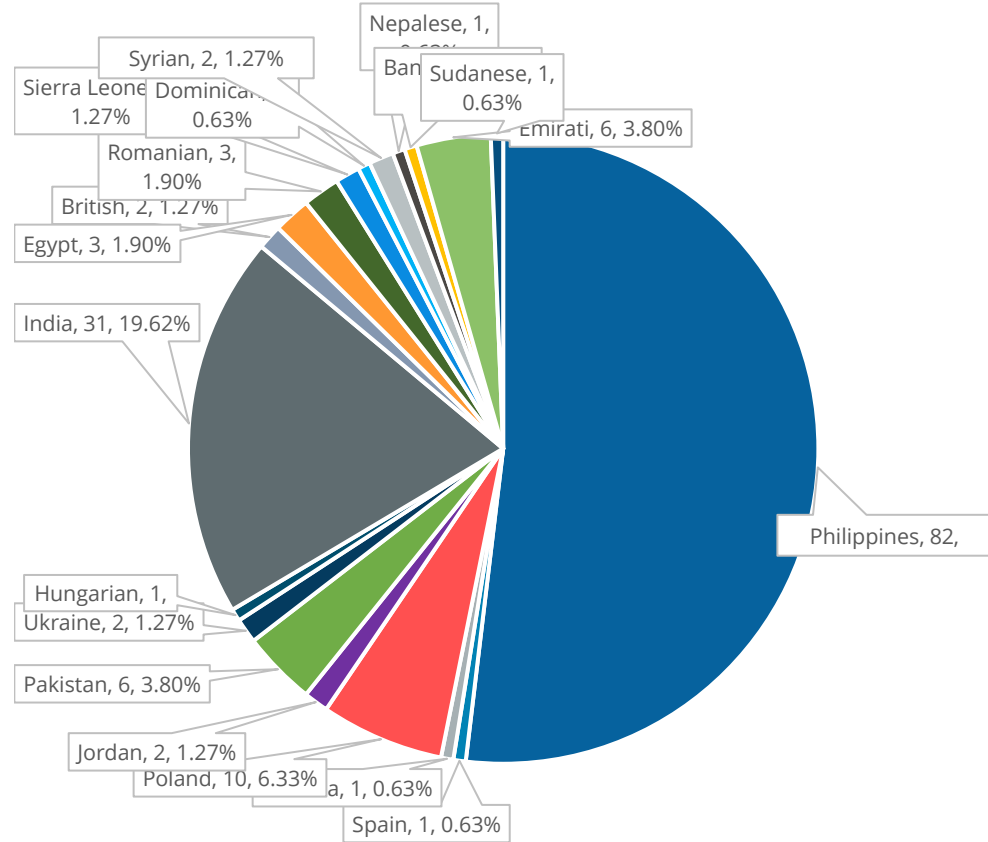
Biodiversity is fundamental to life on Earth, playing a crucial role in maintaining ecosystems and human well-being. However, global biodiversity is in decline, and meaningful action is required to prevent further loss.



7 | SOCIAL (EMPLOYEES)

At Gulf Extrusion Automotive and Industries, we recognize that diversity is a key driver of innovation, resilience, and sustainable growth. Our workforce reflects this belief, comprising and empowering individuals from 19 nationalities across various roles and functions. Guided by our HR Policy Manual and Group Disciplinary Action & Termination Policy, we are committed to ensuring fair and equitable opportunities for all employees, tailored to their unique circumstances and strengths.

We place strong emphasis on equity and inclusion, actively promoting a workplace culture that embraces diverse backgrounds, perspectives, and experiences. This inclusive approach not only enhances creativity and collaboration but also contributes to greater value creation and a more dynamic organizational environment. By embedding diversity, equity, and inclusion into our core practices, Gulf Extrusion Automotive and Industries continues to build a high-performing, globally minded, and socially responsible organization.



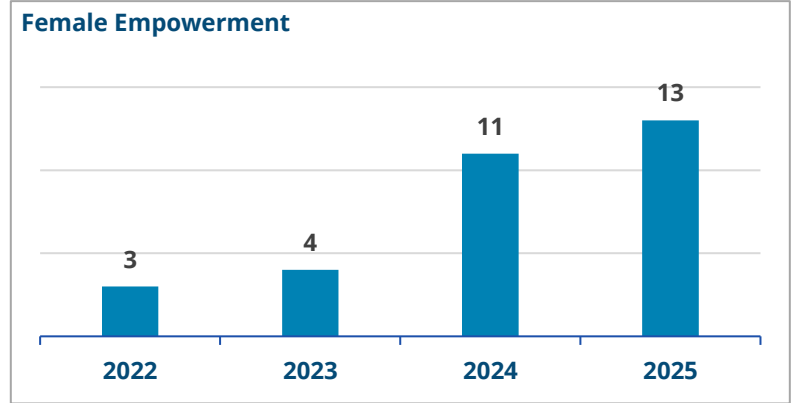
7 | SOCIAL (WOMEN IN GEX AUTO)

At GEX Auto, we are committed to promoting gender diversity and inclusion across our workforce in alignment with our organizational sustainability and social responsibility objectives. Currently, female employees constitute approximately 4% of the total workforce, reflecting a marginal increase compared to the previous reporting period.

Female representation remains limited across key functional areas, including production, human resources, logistics, and quality. This trend is consistent with broader industry patterns observed within the automotive manufacturing sector. GEX Auto recognizes this as a material social aspect requiring targeted intervention. One of the primary constraints identified is the location of operations within an industrial zone, which presents accessibility and workforce participation challenges for female employees.

In response, GEX Auto is implementing structured initiatives aimed at improving gender diversity, with a specific focus on increasing female participation in managerial, operational, and technical leadership roles where underrepresentation is most pronounced. These initiatives include workforce planning measures, inclusive recruitment practices, and the identification of high-potential female employees for succession planning.

Furthermore, targeted training and development programs are being deployed to enhance competencies, leadership capabilities, and career progression opportunities for female employees. These actions form part of GEX Auto’s broader sustainability framework and are subject to periodic monitoring and review to ensure effectiveness and continuous improvement.



##	Duration	%(+/-)
1	2022 → 2023	+33.33%
2	2023 → 2024	+175%
3	2024 → 2025	≈18.18%

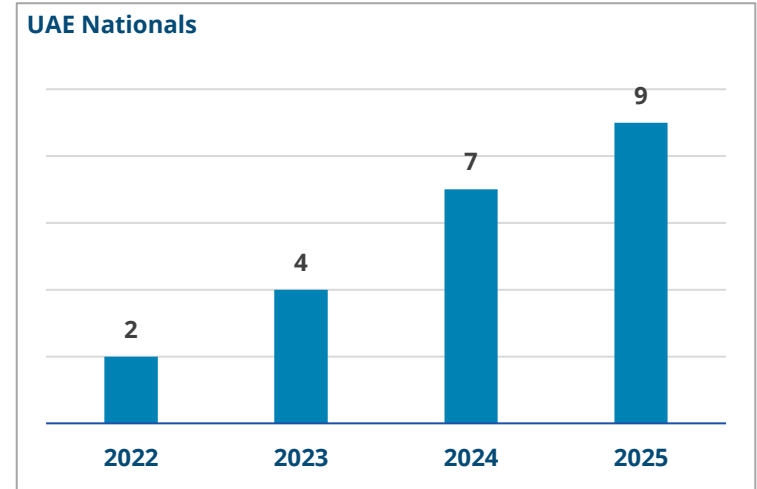
7 | SOCIAL (EMIRATIZATION)

As part of its commitment to national workforce development and alignment with the UAE Emiratization agenda, GEX Auto has established a structured approach to attract, recruit, and retain Emirati talent across multiple functional areas. The organization recognizes Emiratization as a key social and strategic priority, contributing to the development of a skilled national workforce and supporting the UAE's long-term economic diversification objectives.

GEX Auto is implementing targeted workforce planning and recruitment strategies to increase the participation of UAE Nationals within the organization. This includes collaboration with relevant government initiatives, structured hiring programs, and the identification of suitable roles to enhance national employment opportunities.

To support capability development, GEX Auto provides tailored training and development programs designed to build technical competencies, leadership skills, and career progression pathways for Emirati employees. These initiatives are complemented by a supportive and inclusive work environment aimed at fostering employee engagement, retention, and long-term career growth.

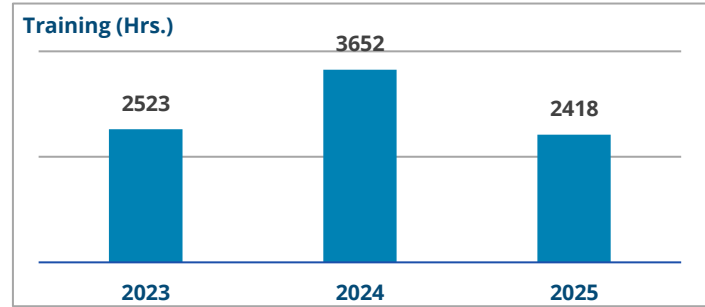
Through these measures, GEX Auto seeks to contribute to the UAE's vision of a knowledge-based, diversified economy while ensuring sustainable organizational growth. Progress on Emiratization objectives is monitored periodically as part of GEX Auto's broader sustainability and human capital management framework.



7 | SOCIAL (TRAININGS)

At GEX Auto, employee education and continuous professional development are recognized as critical enablers of innovation and sustained organizational performance. The organization adopts a structured and holistic human capital development framework focused on talent acquisition, competency enhancement, and the promotion of a continuous learning culture, with the objective of positioning GEX Auto as an employer of choice. Training and development activities are systematically planned, implemented, and monitored by the Human Resources function in accordance with an approved annual training plan. This framework ensures alignment with organizational objectives, competency requirements, and regulatory expectations, while supporting employee skill development, performance improvement, and career progression.

All training records are formally documented and maintained to ensure traceability, compliance, and effectiveness evaluation as part of GEX Auto’s broader human resource management and continuous improvement processes.



- | | |
|---|--|
| 1. EHSE Induction | 17. Traffic Management between GEX Auto and Gulfex |
| 2. Compliance to PPE and Housekeeping | 18. Safety Shoes Review + Feedback and Previous Management Walk Review |
| 3. Our Goal - ZERO Accident | 19. Chemical Handling |
| 4. Forklift Safety & Used of Loading Ramp | 20. EHS Policy and Energy Policy |
| 5. EHS Policy & OUR GOAL: ZERO Accident | 21. Incident Register Reporting |
| 6. OUR GOAL: ZERO Accident | 22. Risk Assessment |
| 7. Housekeeping | 23. Forklift Operations |
| 8. EHS Policy | 24. Securing Emmegi Fenced/ Door |
| 9. Energy Policy and EHS Policy | 25. Risk Assessment and Hierarchy of Controls |
| 10. Repetitive Strain Injury (RSI) & EHS Goal: Zero Accident | 26. Near Miss Reporting + Open Discussion for EHSE Improvement |
| 11. Precautions coming to road, EHS Policy & Zero Accident (Our Goal) | |
| 12. EHSE Induction (All Employee) | |
| 13. First Aid Training (June 18-20 & June 23-26, 2025) | |
| 14. Noise + Emergency Evacuation | |
| 15. WOC and IFE Training | |
| 16. Energy Management System + EHS Policy + Energy Policy | |

7 | SOCIAL (MENTAL HEALTH)

At GEX Auto, we are committed to fostering a supportive and inclusive workplace that prioritizes the mental well-being of our employees. We recognize that mental health is just as important as physical health, and we strive to create an environment where employees feel safe, valued, and heard. Through programs, confidential support services, and an open-door policy for communication, GEX Auto encourages employees to seek help without stigma.

We also promote work-life balance, flexible work arrangements where feasible, and initiatives to ensure our workforce remains resilient and motivated. By supporting mental health, we not only care for our employees' overall well-being but also strengthen our collective performance and organizational culture.

Events conducted to support are:

1. Emirates Women Day
2. Emirates exhibition with support of ADIO
3. UAE National Day
4. Dubai Fitness Challenge
5. Christmas at GEX Auto – Celebrating Together
Beyond Borders
6. Devil Circuit Dubai 2025
7. Breast Cancer Awareness



7 | SOCIAL (HEALTH AND SAFETY)

Our EHS programs at GEX Auto must include specific areas of risk assessment and evaluation that at a minimum includes machinery and equipment safety; incident and accident management; personal protective equipment; emergency preparedness policies and action plans; fire protection; industrial hygiene; and working at height.

The EHS Management System mandates that management actively engage employees, encouraging their participation in EHS initiatives and decision-making processes. Management is responsible for defining the scope of this participation to ensure compliance with legal requirements and for involving employees comprehensively in EHS programs. These programs are supported and promoted by EHSESS Manager to foster a safe and healthy workplace environment.

- First aid training sessions conducted for all workshop employees.
- Placement of 'Automated External Defibrillators (AED's) in strategic locations to promptly address cardiac emergencies.
- Monitoring of ambient air quality and noise levels within the workplace.
- Permit to Work System to control hazardous work activities, minimizing risks and enhancing safety protocols.
- Emergency eye wash stations across company premises.
- Legionella analysis of water samples.
- Stack emissions to maintain environmental compliance.
- Optimization of cable routes and adherence to cable management standards.
- Testing and inspection of equipment to comply with UAE regulatory requirements, ensuring workplace safety.
- Installation of protective acrylic sheets to shield employees from flying debris, enhancing workplace safety.
- Installation of digital counters to display lost time injury (LTI) free days, fostering employee morale and demonstrating commitment to safety.

7 | SOCIAL (HEALTH AND SAFETY)

Objectives 2025 (Leading)

##	Objectives	Target Date	Target	Result	Status
1	To achieve zero LTI for employees and Contractors.	Dec. 2025	0	0	Achieved
2	To have zero fire incidents	Dec. 2025	0	0	Achieved
3	To report at least 6 near miss in a year.	Dec. 2025	6	1	Achieved
4	Zero Chemical Spillage	Dec. 2025	0	0	Achieved
5	Zero penalties / fines related to legal noncompliance.	Dec. 2025	0	0	Achieved
6	No. of Internal Environment, Health, Safety and Energy (EHSE) Audits conducted.	Dec. 2025	1	3	Achieved
7	No. of Internal NCR's/ corrective actions raised from the internal audit.	Dec. 2025	4	3	Achieved
8	No. of External Environment, Health, Safety ad Energy (EHSE) Audits conducted.	Dec. 2025	2	2	Achieved
9	No. of External NCR's/ corrective actions raised from the external audit.	Dec. 2025	2	0	Achieved
10	No. of Environment, Health, Safety and Energy (EHSE) Inspections/ Walks conducted.	Dec. 2025	20	20	Achieved
11	No. of Environment, Health, Safety ad Energy (EHSE) Meetings conducted.	Dec. 2025	14	12	Not Achieved
12	No. of Emergency Drills for the year.	Dec. 2025	3	4	Achieved
13	No. of EHS Training Hours conducted for the year.	Dec. 2025	960	2347	Achieved
14	No. of Near Miss (NM) Incidents	Dec. 2025	6	1	Achieved

7 | SOCIAL (HEALTH AND SAFETY)

Objectives 2025 (Lagging)

##	Objectives	Target Date	Target	Result	Status
1	No. of Fatalities occurred which includes employee, contractors, visitors, etc. within the premises form the business operations.	Dec. 2025	0	0	Achieved
2	No. of Minor Incidents	Dec. 2025	0	0	Achieved
3	No. of Major Incidents	Dec. 2025	0	0	Achieved
4	No. of Employee Lost Time Incidents (LTI) which includes employee, contractors, visitors, etc. within the premises form the business operations.	Dec. 2025	0	0	Achieved
5	No. of Employee with Restricted Work Cases (RWC) which includes employee, contractors, visitors, etc. within the premises form the business operations.	Dec. 2025	0	0	Achieved
6	No. of Employee with First Aid Cases (FAC) which includes employee, contractors, visitors, etc. within the premises form the business operations.	Dec. 2025	0	0	Achieved
7	Incident for property damage.	Dec. 2025	0	0	Achieved
8	No. of Motor Vehicle Accidents	Dec. 2025	0	0	Achieved
9	No. of Minor Fires (contained, no damage)	Dec. 2025	0	0	Achieved
10	No. of Major Fires (damage but no fatalities/serious injury)	Dec. 2025	0	0	Achieved
11	No. of Critical Fires (catastrophic impact)	Dec. 2025	0	0	Achieved
12	Losses due to Fires (AED)	Dec. 2025	0	0	Achieved
13	Cost (AED) of Any Other Safety Incidents	Dec. 2025	0	0	Achieved
14	No. of Reported Occupational Health Cases	Dec. 2025	0	0	Achieved

7 | SOCIAL (HEALTH AND SAFETY)

Objectives 2025 (Lagging)

##	Objectives	Target Date	Target	Result	Status
1	No. of Spills/ Release (Chemical spill, oil leakage, fuel spill, etc. due to a leaking).	Dec. 2025	0	0	Achieved
2	No. of Spills/ Release (Compressed gas release from a faulty cylinder valve).	Dec. 2025	0	0	Achieved
3	No. of Environmental Noncompliance Incidents - Air, Water, Waste	Dec. 2025	0	0	Achieved
4	Environmental Incident Cost (AED)	Dec. 2025	0	0	Achieved
5	Environmental Incident Direct Cost	Dec. 2025	0	0	Achieved
6	Environmental Incident Indirect Cost	Dec. 2025	0	0	Achieved
7	Water Intensity Ratio (Average)	Dec. 2025	30	96.07	Achieved
8	Water withdrawal (Average)	Dec. 2025	30	88.03	Achieved
9	Number of Corrective Notices received from the regulatory for noncompliance with requirements	Dec. 2025	0	0	Achieved
10	Number of Breach Notices (fines / penalties / enforceable undertakings)	Dec. 2025	0	0	Achieved
11	Total value of all fines / penalties/ enforceable undertakings enforced (AED)	Dec. 2025	0	0	Achieved

7 | SOCIAL (HEALTH AND SAFETY)

Leading and Lagging Indicators (2025)

Incident Type	YTD
No. of Employee (Average)	169
Manhours	347,086
First Aid Cases (FAC)	0
Near Miss/ Dangerous Occurrences	1
Equipment, Material & Building Damage	3
Medical Treatment Cases (MTC)	0
Loss Time Injury (LTI)	0
Chemical Spillage	0
Fire Incident	0
Security Incident	0
Environmental Incident	0

First Aid Cases- 00
Medical Treatment Cases- 00
Loss Time Injury- 00

Regulatory notices/breached and fines	YTD
Number of Corrective Notices received from the regulatory for noncompliance with requirements	0
Number of Breach Notices (fines / penalties / enforceable undertakings)	0
Total value of all fines / penalties/ enforceable undertakings enforced (AED)	0

Indicator/ HSE Activities	YTD
Site (EHS) Inspections - monthly	17
Safety Management Walk-monthly	17
EHS Supervisor / Committee Meetings - Monthly	18
EHS Campaigns - Yearly	1

Incident Frequency Rates	YTD
Loss Time Injury Frequency Rate (LTIFR)	0.00
Loss Time Injury Severity Rate (LTISR)	0.00

7 | SOCIAL (ENVIRONMENT)

Spills and leakages have the potential to cause significant environmental and health impacts, affecting both our employees and the surrounding communities.

To address this, we have established comprehensive procedures and protocols within our Environmental Management System (EMS) to ensure the ongoing protection of our people, the environment, and our business operations.

Our Environmental, Health & Safety Management System (EHSMS) includes a range of preventive and responsive measures, such as maintaining well-functioning facilities, conducting training on spill response, enforcing compliance controls, and carrying out regular monitoring activities. All spills and leakages are promptly reported to the appropriate department and documented via our EHS electronic reporting system.

In cases of unexpected events, GEX Auto follows Emergency Escalation Procedure during emergencies. This includes coordination with internal GEX Auto teams and relevant government authorities to ensure swift and accurate reporting of any chemical spill incidents.

As part of the ERP procedure, we periodically conduct emergency drills such as:

- a. Spillage Prevention and Handling Training
- b. Leakage Drill Response
- c. Fire Fighting Training
- d. First Aid and Cardiopulmonary Resuscitation Training

Chemical Spill Incidents:
Year 2024: 00
Year 2025: 00



7 | SOCIAL (MEETINGS)

Zero Accident Tolerance (ZAT)

The Zero Accident Tolerance (ZAT) meeting is a critical biweekly forum aimed at reinforcing our unwavering commitment to a safe and accident-free workplace. Conducted every two weeks, this meeting brings together all department managers and workers' representatives to collaboratively address Environment, Health, and Safety (EHS) concerns. The agenda typically includes a review of recent incidents, near misses, and safety observations, followed by discussions on root causes and implementation of corrective and preventive measures. In addition, the ZAT meeting provides an opportunity to identify and evaluate areas for continuous improvement across all departments. To foster a strong safety culture and recognize proactive efforts, EHS award nominations are also submitted and discussed during these meetings. This participatory approach ensures that safety remains a shared responsibility and that the voices of both management and frontline employees are considered in driving workplace safety excellence.

Short Daily Meeting (SDM)

An important aspect is the emphasis not only on safety but product quality. Every morning at 9 AM, Production Manager conducts a brief meeting with production, HSE, engineering, quality control, industrialization and other staff. These daily sessions are crucial for discussing product quality, addressing any concerns, and reinforcing our commitment to maintaining high standards.

7 | SOCIAL (HUMAN RIGHT)

At GEX Auto, respect for human rights is embedded as a core principle governing all business operations and decision-making processes. The organization is committed to identifying, assessing, and addressing human rights risks associated with its activities and value chain through a proactive and systematic approach. This commitment is aligned with internationally recognized standards, including the United Nations Universal Declaration of Human Rights (UDHR) and the UN Guiding Principles on Business and Human Rights (UNGPs). GEX Auto applies these principles not only to its workforce but also extends expectations to external stakeholders, including suppliers and contractors.

GEX Auto promotes constructive engagement between management and employees by fostering a workplace culture based on mutual respect, trust, and inclusivity. Formal communication mechanisms, including regular meetings and feedback channels, are established to ensure transparency, address employee concerns, and support workforce well-being. Any organizational changes with potential workforce impact are communicated in a timely and structured manner to ensure awareness and understanding.

The organization maintains full compliance with applicable labor and employment legislation, including requirements related to the prohibition of child labor, non-discrimination, anti-harassment, and equal opportunity. GEX Auto also supports reasonable workplace accommodations to address individual employee needs and promote inclusivity. These commitments are formally embedded within the Code of Conduct, Human Resources policies, and mandatory employee training programs.

To ensure effective implementation, GEX Auto continuously strengthens its human rights due diligence processes through awareness initiatives, capacity-building programs, and structured inclusion strategies. These efforts are aimed at enhancing organizational resilience and ensuring the ongoing protection and promotion of human rights across all operational levels.

Additionally, if any employee who feels that we are not living up to the principles can seek redress through:

Email: whistle@aggspeaksafe.com or
Toll-free phone in

UAE: 8005037283, or
outside UAE: 00971 8005037283, (as stated in our Ethics Hotline & Whistleblower Policy).



8 | GOVERNANCE

Governance is the foundation of responsible and ethical business conduct at GEX Auto. Our governance framework defines clear roles, responsibilities, and decision-making structures to ensure transparency, accountability, and compliance with legal and regulatory standards. We uphold strong internal controls, risk management practices, and regular audits to maintain integrity across all operations. Through ethical leadership and open communication, we foster stakeholder trust and support long-term, sustainable growth.

GOVERNANCE STRUCTURE

SUPPLY CHAIN

CYBER SECURITY & DATA PRIVACY

CORRUPTION AND ANTI-BRIBERY

TAX STRATEGY

8 | GOVERNANCE

Foundation and Trust: Our Governance Practice

At GEX Auto, we maintain a robust governance framework that promotes effective management and clear accountability. As a fully owned entity of the Al Ghurair Group, our operations are overseen through a well-defined hierarchical structure. The Group is governed by a five-member Board of Directors, responsible for appointing GEX Auto's CEO, who leads the company's strategic and operational initiatives.

The CEO is supported by Directors and functional managers, each overseeing key business areas. While major decisions and budgets require Board approval, the CEO has delegated authority to manage daily operations and financial matters within a defined limit, enabling agile decision-making. To ensure alignment and efficiency, the CEO conducts weekly meetings with Directors and Managers to review operations and address ongoing issues.

Additionally, monthly management meetings are held to evaluate progress, review goals, and set future priorities. This structured governance approach ensures transparency, integrity, and collaboration, fostering continuous improvement and sustainable organizational success.



8 | GOVERNANCE

Supply Chain

At GEX Auto, supply chain management is an integral component of the organization's sustainability strategy, aimed at enhancing positive environmental and social performance while mitigating shared risks across the value chain. GEX Auto is committed to establishing and maintaining a responsible, transparent, and resilient supplier network aligned with its environmental, social, and governance (ESG) objectives.

As of December 2025, GEX Auto maintains a base of 290 approved suppliers. All prospective suppliers are subject to a structured qualification and onboarding process, which includes an evaluation of sustainability-related criteria such as environmental management practices, energy management initiatives, and compliance with applicable legal and regulatory requirements. This screening process supports risk identification and ensures alignment with GEX Auto's sustainability expectations prior to supplier approval.

Procurement activities are governed by documented procedures that incorporate social and environmental due diligence requirements. GEX Auto conducts periodic supplier performance evaluations and assessments to monitor ongoing compliance with human rights principles, labor standards, and applicable legislation. Where non-conformities are identified, corrective actions are defined, communicated, and monitored to closure as part of the supplier management process.

In alignment with international frameworks such as GRI 414 (Supplier Social Assessment), GRI 308 (Supplier Environmental Assessment), and SA8000 requirements, GEX Auto is in the process of implementing a formal Supplier Code of Conduct. This code will establish clear expectations related to ethical business practices, human rights, labor conditions, environmental performance, and regulatory compliance. Upon implementation, the code will be communicated to all suppliers and integrated into contractual agreements and supplier evaluation mechanisms.

Through continuous monitoring, risk-based assessment, and supplier engagement, GEX Auto aims to strengthen supply chain transparency, improve sustainability performance, and ensure alignment with its broader ESG commitments.



8 | GOVERNANCE

Cyber Security and Data Privacy

Like many global organizations, GEX Auto is exposed to data security risks and remains vigilant in monitoring emerging regulations to effectively mitigate these risks. For instance, the European Union's General Data Protection Regulation (GDPR), which came into effect in 2018, replaced the Data Protection Directive 95/46/EC and introduced a comprehensive legal framework for personal data protection. More recently, the EU's Digital Services Act (DSA), implemented in 2024, imposes enhanced obligations on digital platforms to promote user protection and transparency.

In the United Arab Emirates, the Personal Data Protection Law (PDPL), enacted through Federal Decree Law No. 45 of 2021 and enforced from 2022, serves as a robust legal framework to safeguard the confidentiality and privacy of individuals. The PDPL mandates that organizations implement appropriate security measures to protect personal data, regulate cross-border data transfers, and uphold the rights of data subjects, including the right to rectify inaccurate information.

In alignment with these regulatory developments, GEX Auto consistently reviews and refines its data privacy policies and procedures to ensure full compliance with both international and local data protection laws. We are committed to safeguarding the personal data of our employees, customers, suppliers, and business partners through proactive data security measures.

To promote transparency and accountability, GEX Auto has published its Privacy Policy on the company's website, outlining our data protection practices. Additionally, we have implemented a Data Classification Policy that governs the handling and processing of information across the organization, ensuring secure and consistent data management in all operations.



8 | GOVERNANCE

Corruption and Anti-Bribery

GEX Auto operates in complex and multi-stakeholder environments that require robust governance controls to prevent fraud, corruption, and bribery. The organization has established a zero-tolerance approach toward all forms of unethical conduct, including bribery, facilitation payments, and fraudulent activities. This commitment is embedded within GEX Auto's Code of Conduct and Procurement Procedures, which define clear expectations for ethical behavior applicable to all employees, contractors, and business partners.

All personnel and relevant third parties are required to comply with established anti-corruption policies and procedures. These controls include defined roles and responsibilities, segregation of duties, and adherence to ethical procurement practices to ensure transparency and accountability across all operations.

GEX Auto has implemented a formal Whistleblower Policy and reporting mechanism that enables employees and stakeholders to confidentially report suspected misconduct, unethical behavior, or violations of company policies without fear of retaliation. Reported concerns are subject to structured investigation processes, ensuring timely identification, assessment, and resolution of potential compliance issues.

In alignment with GRI 205 (Anti-Corruption) and ISO 37001 principles, GEX Auto promotes awareness through training and communication programs to reinforce ethical standards and strengthen internal controls. As of the current reporting period, no confirmed incidents of corruption or bribery have been recorded. GEX Auto remains committed to maintaining this performance through continuous monitoring, periodic risk assessments, and ongoing improvement of its anti-corruption framework.



8 | GOVERNANCE

Tax Strategy

At GEX Auto, compliance with applicable tax laws and regulations is a fundamental component of the organization's governance framework. The company maintains full alignment with the requirements of the UAE tax authorities, with a tax strategy built on the principles of transparency, accuracy, and integrity. This approach ensures that all tax obligations are fulfilled in a responsible, ethical, and compliant manner.

GEX Auto adheres to all relevant tax legislation and regulatory requirements, reflecting its commitment to sound corporate governance and financial accountability. Following the introduction of corporate tax regulations in the UAE, the organization has undertaken proactive measures to ensure compliance, including formal tax registration, updates to internal financial controls, and alignment of accounting practices with regulatory expectations. Key controls include accurate financial reporting, timely submission of tax returns, prompt settlement of tax liabilities, and maintenance of complete and auditable documentation.

The Finance function is responsible for overseeing all tax-related matters, ensuring that processes and controls are effectively implemented and monitored. This includes periodic reviews of tax compliance, verification of financial records, and adherence to statutory requirements. These measures support both regulatory compliance and GEX Auto's broader sustainability and governance objectives.

In alignment with GRI 207 (Tax) and GRI 419 (Non-compliance with laws and regulations), GEX Auto maintains a strong compliance record. During the reporting period, the organization did not incur any significant fines, penalties, judgments, or non-monetary sanctions related to legal or regulatory non-compliance. This performance reflects the effectiveness of GEX Auto's internal control environment and its commitment to responsible business conduct.

Furthermore, GEX Auto continues to focus on sustainable growth through strategic investments, with no divestments reported during the current reporting period. This approach ensures consistency with long-term business objectives while maintaining compliance with all applicable regulatory and governance requirements.



8 | GOVERNANCE

United Nation Global Compact Index

The United Nations Global Compact (UNGC) is the world's largest corporate sustainability initiative, providing a universal framework for sustainable business practices. As a committed participant, we align our operations and strategies with these fundamental principles in human rights, labour, environment, and anti-corruption.

Area	UNGC Principle
Human Right	Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights; and
Human Right	Principle 2: make sure that they are not complicit in human rights abuses.
Labour	Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;
Labour	Principle 4: the elimination of all forms of forced and compulsory labour;
Labour	Principle 5: the effective abolition of child labour; and

8 | GOVERNANCE

United Nation Global Compact Index



The United Nations Global Compact (UNGC) is the world's largest corporate sustainability initiative, providing a universal framework for sustainable business practices. As a committed participant, we align our operations and strategies with these fundamental principles in human rights, labour, environment, and anti-corruption.

Area	UNGC Principle
Labour	Principle 6: the elimination of discrimination in respect of employment and occupation.
Environment	Principle 7: Businesses should support a precautionary approach to environmental challenges;
Environment	Principle 8: undertake initiatives to promote greater environmental responsibility; and
Environment	Principle 8: undertake initiatives to promote greater environmental responsibility; and
Anti-Corruption	Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.

8 | GOVERNANCE

Sustainable Development Goals Reference Table



The United Nations Global Compact (UNGC) is the world's largest corporate sustainability initiative, providing a universal framework for sustainable business practices. As a committed participant, we align our operations and strategies with these fundamental principles in human rights, labour, environment, and anti-corruption.

SDG	Target	Target Description	Summary of GEX Auto Activities
	5.1	End all forms of discrimination against all women and girls everywhere	GEX Auto advances gender diversity through structured identification and development of high-potential female employees for progression into advanced roles. Inclusive policies and equal opportunity practices are implemented to ensure fair treatment, non-discrimination, and adequate support for all women across the organization.
	5.5	Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life	GEX Auto promotes women's participation and leadership through targeted development programs for high-potential female employees. Representation at management level, demonstrates the organization's commitment to gender diversity across decision-making functions.

8 | GOVERNANCE

Sustainable Development Goals Reference Table



The United Nations Global Compact (UNGC) is the world's largest corporate sustainability initiative, providing a universal framework for sustainable business practices. As a committed participant, we align our operations and strategies with these fundamental principles in human rights, labour, environment, and anti-corruption.

SDG	Target	Target Description	Summary of GEX Auto Activities
	5.A	Undertake reforms to give women equal rights to economic resources, as well as access to ownership and control over land and other forms of property, financial services, inheritance and natural resources, in accordance with national laws	GEX Auto supports women's participation and leadership through structured development programs for high-potential female employees. Leadership representation reflects the organization's commitment to gender diversity across all decision-making levels
	5.B	Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women	We promote women's empowerment through structured training and development programs. These include targeted leadership training initiatives incorporating information and communication technology, enabling women to acquire the necessary competencies for career advancement

8 | GOVERNANCE

Sustainable Development Goals Reference Table

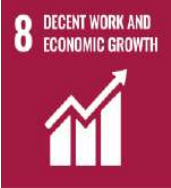
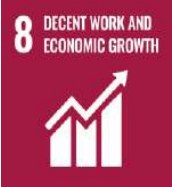
The United Nations Global Compact (UNGC) is the world's largest corporate sustainability initiative, providing a universal framework for sustainable business practices. As a committed participant, we align our operations and strategies with these fundamental principles in human rights, labour, environment, and anti-corruption.

SDG	Target	Target Description	Summary of GEX Auto Activities
 <p>7 AFFORDABLE AND CLEAN ENERGY</p> <p>Ensure access to affordable, reliable, sustainable and modern energy for all</p>	7.2	By 2030, increase substantially the share of renewable energy in the global energy mix	GEX Auto is committed to increasing the share of renewable energy within its energy mix through the implementation of targeted initiatives. A new facility is under construction with 4,482 solar panels, expected to generate approximately 4,782,727 kWh annually, contributing to a reduction in carbon emissions. In addition, GEX Auto is progressing toward the use of nuclear energy and pursuing I-REC certification to ensure that its electricity consumption is sourced from low- or zero-emission energy.
 <p>7 AFFORDABLE AND CLEAN ENERGY</p>	7.B	By 2030, expand infrastructure and upgrade technology for supplying modern and sustainable energy services for all in developing countries, in particular least developed countries, small island developing States, and land-locked developing countries, in accordance with their respective programmes of support	We promote women's empowerment through structured training programs. These include targeted leadership development sessions incorporating information and communication technology, enabling women to build the skills required for career progression

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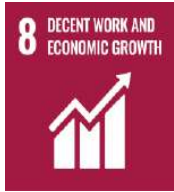
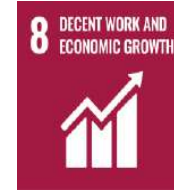
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SDG	Target	Target Description	Summary of GEX Auto Activities
	8.2	Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high- value added and labor-intensive sectors	GEX Auto aims to enhance economic productivity through diversification, technological advancement, and innovation, supported by investments in advanced manufacturing equipment and continuous workforce development. The new facility reflects GEX Auto’s commitment to sustainable growth and technological progress, while ongoing education and training initiatives drive innovation and operational efficiency.
	8.5	By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value	GEX Auto ensures equal opportunity and equitable remuneration in accordance with established internal policies and procedures. The Emiratisation program prioritizes the integration of Emirati talent, with a focus on increasing female participation. In addition, GEX Auto promotes continuous learning, mental well-being, and inclusive HR practices to maintain a supportive and fair working environment.

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SDG	Target	Target Description	Summary of GEX Auto Activities
	8.7	Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms	GEX Auto's Code of Conduct, HR policies, and mandatory employee training programs ensure compliance with applicable labor laws and explicitly prohibit child labor, discrimination, and harassment. An anonymous Ethics Hotline and Whistleblower Policy are also in place to enable confidential reporting of violations.
	8.8	Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment	GEX Auto safeguards labor rights and ensures safe working conditions through EHS programs aligned with ISO 14001:2015 and ISO 45001:2018 standards. The organization emphasizes risk assessment, incident management, and active employee participation in safety initiatives, while its policies promote fair treatment and inclusion across the workforce.

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SDG	Target	Target Description	Summary of GEX Auto Activities
	12.5	By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse	GEX Auto has established a target to reduce waste generation by 15% by 2025 and is actively engaging suppliers to develop sustainable packaging solutions. As part of this initiative, wooden pallets have been replaced with reusable metal cages, improving durability and resource efficiency. Furthermore, the new facility integrates advanced waste management practices aimed at minimizing waste generation, water consumption, and energy use.
	12.7	Promote public procurement practices that are sustainable, in accordance with national policies and priorities	GEX Auto promotes responsible procurement by requiring potential suppliers to complete comprehensive assessments that include sustainability-related criteria. The organization conducts periodic supplier evaluations to ensure compliance with human rights standards and applicable regulations. In addition, GEX Auto has established a target to implement a dedicated Supplier Code of Conduct to align supplier practices with its business principles and national requirements.

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SDG	Target	Target Description	Summary of GEX Auto Activities
	16.3	Promote the rule of law at the national and international levels and ensure equal access to justice for all	GEX Auto enforces a zero-tolerance approach to fraud, corruption, and bribery through its Code of Conduct and Whistleblower Policy, which requires the reporting of unethical behavior. In addition, compliance with data protection regulations, including the GDPR and UAE PDPL, ensures the protection of individual rights and the maintenance of transparency.
<p>Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels</p>			

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SDG	Target	Target Description	Summary of GEX Auto Activities
	16.5	Substantially reduce corruption and bribery in all their forms	GEX Auto is committed to preventing corruption and bribery in all forms through a zero-tolerance policy embedded in its Code of Conduct and Procurement Procedures. Strict controls are implemented, and all employees and business partners are required to comply with these standards. In addition, the Whistleblower Policy enables the reporting and timely resolution of suspected unethical practices, supporting GEX Auto's record of no reported incidents of corruption or bribery.

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SDG	Target	Target Description	Summary of GEX Auto Activities
	16.6	Develop effective, accountable and transparent institutions at all levels	GEX Auto has established an effective, accountable, and transparent governance framework supported by a structured organizational system that ensures efficient management and clear accountability. Governance oversight is maintained through a Board of Directors responsible for strategic decision-making, supported by regular bi-weekly and monthly meetings to ensure alignment and transparency. The Code of Conduct further reinforces ethical behavior, promoting integrity, transparency, and accountability across all levels of the organization.

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SDG	Target	Target Description	Summary of GEX Auto Activities
	16.7	Ensure responsive, inclusive, participatory and representative decision-making at all levels	GEX Auto promotes responsive, inclusive, and participatory decision-making through structured governance practices, including bi-weekly and monthly management meetings involving multiple organizational levels in strategic discussions. In addition, suggestion mechanisms are maintained to facilitate employee feedback and encourage active workforce participation.
	16.B	Promote and enforce non-discriminatory laws and policies for sustainable development	GEX Auto enforces non-discriminatory practices in alignment with labor and employment laws, including the prohibition of child labor, discrimination, and harassment. These principles are embedded in the Code of Conduct, HR policies, and mandatory employee training programs. In addition, regular supplier evaluations are conducted to ensure compliance with human rights standards and applicable legal requirements.

CONCLUSION

At GEX Auto, we drive continuous improvement within the automotive sector through a structured and integrated sustainability approach. Our strategy encompasses environmental performance through waste reduction and energy efficiency, social responsibility through ethical labor practices and stakeholder engagement, and strong governance through transparency, compliance, and accountability. Demonstrated progress includes initiatives in sustainable packaging and responsible procurement, reflecting measurable advancements against our sustainability objectives.

Looking forward, GEX Auto will continue to advance innovation by setting defined targets and implementing best-in-class practices to enhance environmental and social performance. Through strategic collaboration, operational excellence, and a sustained commitment to ESG principles, GEX Auto aims to contribute to the development of a resilient, sustainable, and responsible automotive industry.

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