

# Towards a Sustainable Future

# 2025 Sustainability

# Report



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## Message from MD and DMD

GRI (2-14), (2-22)

Dear Stakeholders,

It is our pleasure to present Daleel Petroleum's efforts toward a sustainable future through this 2025 Sustainability Report.

Our approach to sustainability is both strategic and holistic. With the Sustainability Policy issued in 2025, the Sustainability Framework linking ESG to our existing Management Systems, and the ESG Steering Committee led by our Managing Director, we aim not only to meet but to exceed stakeholder expectations.

Shareholders support, Management commitment, ongoing ESG awareness training, and streamlined decision-making are key catalysts for achieving outstanding ESG performance. ESG is a journey we began long ago. Today, we are accelerating our efforts and taking significant steps to further strengthen our already strong reputation as a responsible oil and gas operator.

On climate action, we have adopted four strategies to reduce our GHG emissions: flare management, energy efficiency, electrification, and renewable integration. As highlighted in this report, we have commissioned an important flare management project, increased renewable integration, and extended our support to contractors to help reduce their emissions as well. Collaboration is one of our core beliefs in delivering lasting social impact. To this end, we are sponsoring joint projects with neighbouring oil and gas operators as part of our Corporate Social Responsibility. The Ibri Park project, for which construction began in 2025, is one such example.

Our positive economic contribution to the local economy is clearly demonstrated through sourcing the majority of our goods and services from the Omani market and maintaining a high level of Omanisation within our workforce.

We actively engage with policymakers in the country, offering our experience and practical insights toward a sustainable future for the Sultanate of Oman. In 2025, we played an active role in the Oman Net Zero Centre workshops, contributing to the development of decarbonization targets and policies. These efforts support Oman's orderly path toward net zero by 2050.

Looking ahead, we will continue managing our ESG risks and pursuing opportunities that support the long-term prosperity of all our stakeholders. We have set clear and measurable ESG targets for the coming years, and we look forward to sharing our progress with transparency and pride.

Our efforts in 2025 were recognized with a Gold Award during Oman Sustainability Week, reflecting the collective dedication of our people and stakeholders.

Thank you for your continued trust and partnership as we move forward together, guided by the principles that define Daleel.

Guan Shuo  
Managing Director

Abdullah Al Shanfari  
Deputy Managing Director

# About this Report

GRI (2-1), (2-2), (2-3), (2-4), (2-5)

Following on our inaugural 2024 Sustainability Report issued last year, we, at Daleel Petroleum, are extremely proud to present our Sustainability Report for the year 2025. This report reflects our commitment to responsible governance, environmental stewardship, and positive social impact. This marks an important milestone in our journey towards building a sustainable future for our company, our communities, and the planet. To ensure transparency and accountability, we have reported in alignment with GRI's Oil and Gas Standard and UN Sustainable Development Goals (UN SDGs).

|                                                   |                                                                                                                                                                                                                                                                                                                  |
|---------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Organisational Details                            | Daleel Petroleum LLC (hereafter referred to as 'Daleel' or 'company') is a joint venture between Mazoon Petrogas SAOC (Subsidiary of MB Holding) and MazoonPetrogas (BVI) Limited (Subsidiary of China National Petroleum Corporation) in the Sultanate of Oman and is engaged in the extraction of oil and gas. |
| GRI Accordance & Reporting period                 | Daleel has reported with reference to the GRI Standards for the period from January 1, 2025, to December 31, 2025.                                                                                                                                                                                               |
| Entities included in the Sustainability reporting | The sustainability report covers information of Daleel                                                                                                                                                                                                                                                           |
| Restatements of information                       | There are no information to be restated from last year report.                                                                                                                                                                                                                                                   |
| Monetary value                                    | All monetary values mentioned are in Omani Rial (OMR), unless stated otherwise.                                                                                                                                                                                                                                  |
| External assurance                                | No external assurance was conducted for the report.                                                                                                                                                                                                                                                              |
| Contact point                                     | For any queries regarding this sustainability report, please contact us at: <a href="mailto:Daleel@dapeco.com.om">Daleel@dapeco.com.om</a>                                                                                                                                                                       |



# 2025 ESG Highlights



Achieved a historic production milestone in 2025, recording both the highest yearly average production and a record-breaking daily production on 11th May 2025.



Commissioned an additional gas compressor to reduce non-routine flaring.



Generated 228,094 kWh of renewable solar energy which is more than 800% of last year renewable generation.



Recorded zero cases of corruption.



Provided 34,416 hours of training to its entire workforce.



Recorded zero fatalities.



Completed 7.5 years without any severe Motor Vehicle Incident as of September 2025



Completed 6.5 years without any Tier 1 process safety incident as of October 2025



Successfully seismic data acquisition in Block-15 with Zero LTI and ahead of schedule.



Signed a contract to utilise Liquefied Petroleum Gas (LPG) as an alternative energy source to replace diesel fuel in drilling units. The project is planned to be operational in 2026. The Project has been selected as one of the three outstanding projects at the Oman Petroleum and Energy Show (OPES 2025).

# 2025 ESG Highlights



Eight of Daleel's contractors completed 10 years or more without LTI.



Published Daleel's first independent Sustainability Report.



Established a corporate function to coordinate all the ESG effort at the company.



Started the construction of Ibri park as part of the co-sponsored CSR projects.



Awarded the Gold prize in Oman Sustainability Week.



# About Daleel Petroleum LLC

Daleel Petroleum LLC is one of Oman's leading upstream oil and gas operators, dedicated to developing the nation's hydrocarbon resources with an unwavering focus on safety, efficiency, and sustainability.

Headquartered in Muscat, Sultanate of Oman, Daleel operates primarily in Block 5 and Block 15 on behalf of its shareholders (Mazoon Petrogas SAOC (Subsidiary of MB Holding) and Mazoon Petrogas (BVI) Limited (Subsidiary of China National Petroleum Corporation) within the framework of an Exploration and Production Sharing Agreement (EPSA) with the Ministry of Energy and Minerals (MEM), on behalf of the Government of Sultanate of Oman. Daleel also operates Lekhwair Small Fields (LSF) under a service agreement with Petroleum Development Oman LLC (PDO).

Our journey began in 2002, and today we are recognised among the top four oil producers in Oman, with daily production reaching over 50,000 barrels of oil per day. Through the integration of advanced recovery techniques and innovation, the company continues to maximise asset potential while minimising environmental impact.

Daleel is also proud to explore the Concession Area of Block 15, expanding our role in Oman's long-term energy security.

We are an active member of the Oman Energy Association (OPAL), upholding industry-wide standards for operational excellence and sustainability.







# Our Mission



To develop oil and gas resources in Oman safely, efficiently and responsibly in order to maximise stakeholder value.

# Our Vision



To maximise the potential of our assets and pursue new opportunities while building on our successful track record.

# Our Value



Safety | Business Drive | Operational Excellence | Empowerment



**ISO 45001**  
Occupational Health and Safety (OH&S) Management



**ISO 14001**  
Environmental Management System



**ISO 9001**  
Quality Management System

# Our Sustainable Foundation

GRI (2-14), (2-17), (2-22), (2-29)

For Daleel, sustainability is at the core of everything we do. Our commitment to responsible business practices guides our approach to creating long-term value for our stakeholders and the communities we serve. In 2025, to ensure our efforts are impactful and aligned with global best practices, we conducted a comprehensive double materiality assessment. This approach helped us identify the most critical environmental, social, and governance (ESG) issues that affect both our business operations and our stakeholders. The double materiality assessment report will continue to inform Daleel's sustainability roadmap which enables us to address the challenges and opportunities ahead with transparency and accountability.

## 2025 Double Materiality Assessment

To ensure our sustainability priorities are well-rounded and reflective of diverse perspectives, we engaged a broad spectrum of internal and external stakeholders through surveys and in-depth interviews.



Internal stakeholders contributed insights related to financial materiality, while external stakeholders provided valuable input on impact materiality. This dual approach was designed to create a thorough assessment that captures both financial and broader societal impacts.

The assessment process began with gathering stakeholder perspectives on an initial set of 22 ESG topics, aligned with the GRI Oil and Gas Sector Standard. After collecting and analysing these responses, we conducted targeted engagements with key stakeholders, including our shareholders, representatives from our finance department, and a local community representative. These interactions deepened our understanding of stakeholder viewpoints and helped identify emerging financial and reputational risks.

Informed by both one-on-one engagements and survey feedback, we refined our focus to a final list of 13 material ESG topics deemed most relevant to our company's strategic priorities and sustainability commitments. The outcome of the double materiality assessment process is a contextual element that will be revised upon future changes in the company context. To that effect, as Daleel has completed many initiatives over the past years and managed to reduce its GHG and Air Emissions significantly, stakeholders have ranked Daleel impact as medium versus what would be expected to be high for oil and gas business

MATERIALITY MATRIX: KEY SUSTAINABILITY TOPICS





# Our Ethical Leadership

GRI (2-9), (2-10), (2-11), (2-12), (2-13), (2-15), (2-16), (2-18), (2-23), (2-24), (2-26), (2-27)



## Our Management Approach

GRI (3-3)

Daleel is committed to embedding ethical conduct and integrity at every level of our operations. Our governance framework ensures that decision-making is guided by robust policies and effective oversight mechanisms. The governance framework oversees corporate strategy, monitors compliance, and the highest standards of ethical behaviour.

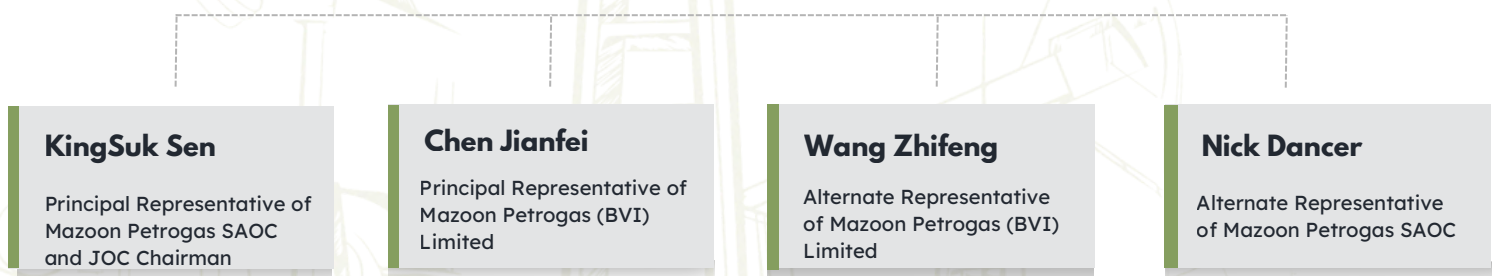
The company's Code of Conduct serves as the foundation of our conduct, outlining expectations from our employees, contractors, and partners. The Code of Conduct outlines our commitment to ethical business conduct, guiding how we work each day, engage with our stakeholders, make decisions, and act with integrity. This policy details several business aspects like people and safety, safeguarding assets, and anti-corruption, among others.

## The Joint Operation Committee (JOC)

Daleel's Shareholders entered into the Joint Operating Agreement (JOA) for a dual purpose. Firstly, the JOA is the agreement by which the shareholders manage Daleel as the operator. Secondly, the JOA sets out how Daleel manages operations of Block 5, and Block 15 in accordance with the EPSA.

Under the JOA, a Joint Operating Committee (JOC) is charged with the duty of providing orderly supervision, strategic direction and overall control of the operations. The JOC consists of two (2) representatives from each shareholder, Mazoon Petrogas SAOC (a subsidiary of MB Holding) and Mazoon Petrogas (BVI) Limited (a subsidiary of China National Petroleum Corporation). The composition of JOC is as follow:

### JOC Members



NB: Mr Chen Jianfei and Mr Wang Zhifeng were replaced by Mr Zhang Juntao and Mr Wang Renchong respectively effective from April 2026.

# The Joint Management Committee (JMC)

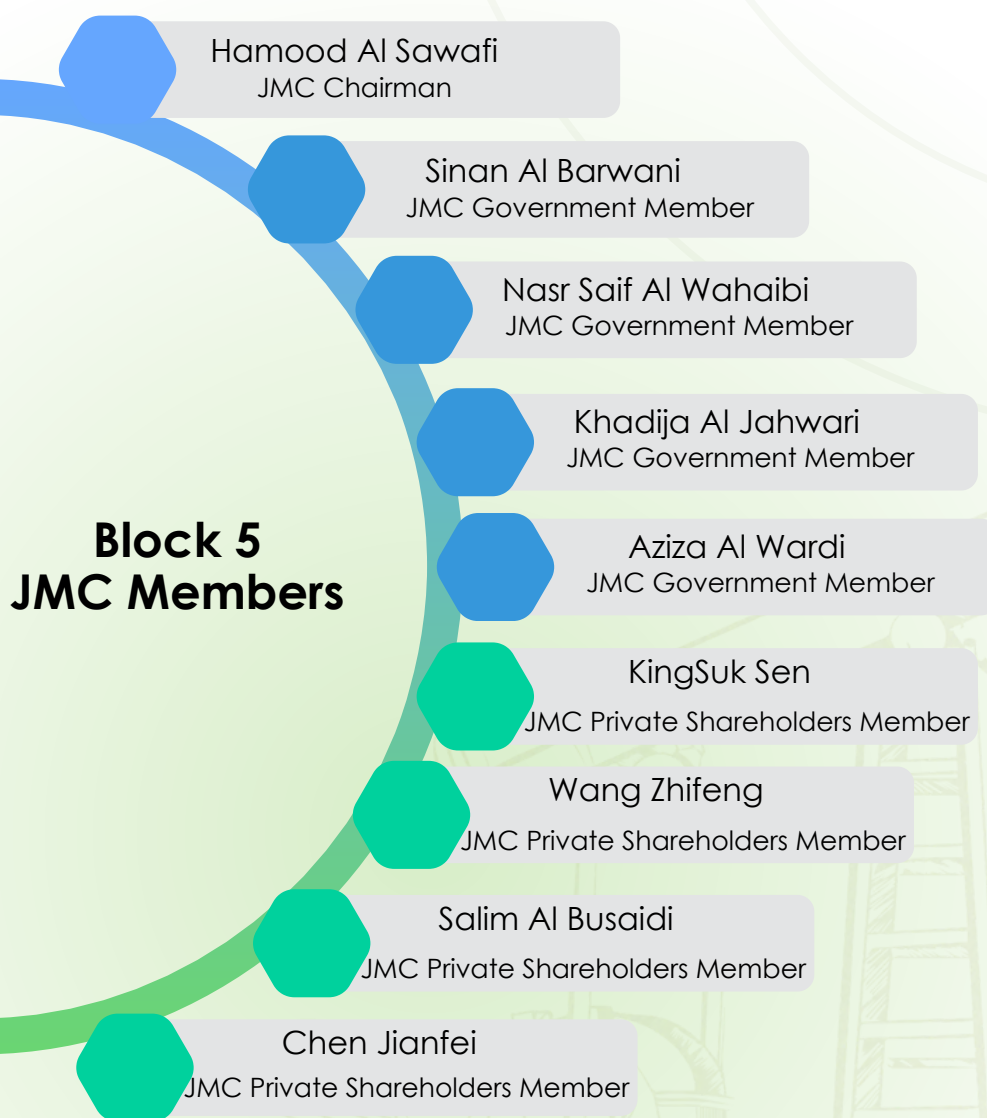
Daleel's Shareholders, have entered jointly to the Exploration Production Sharing Agreement (EPSA) with the Government of Sultanate of Oman represented by MEM for Block 5 and Block 15. Thereunder, a Joint Management Committee (JMC) between the government and the shareholders was established.

The JMC is responsible for providing general guidance, supervision and regulatory oversight to ensure that the petroleum operations conducted in accordance with the EPSAs.

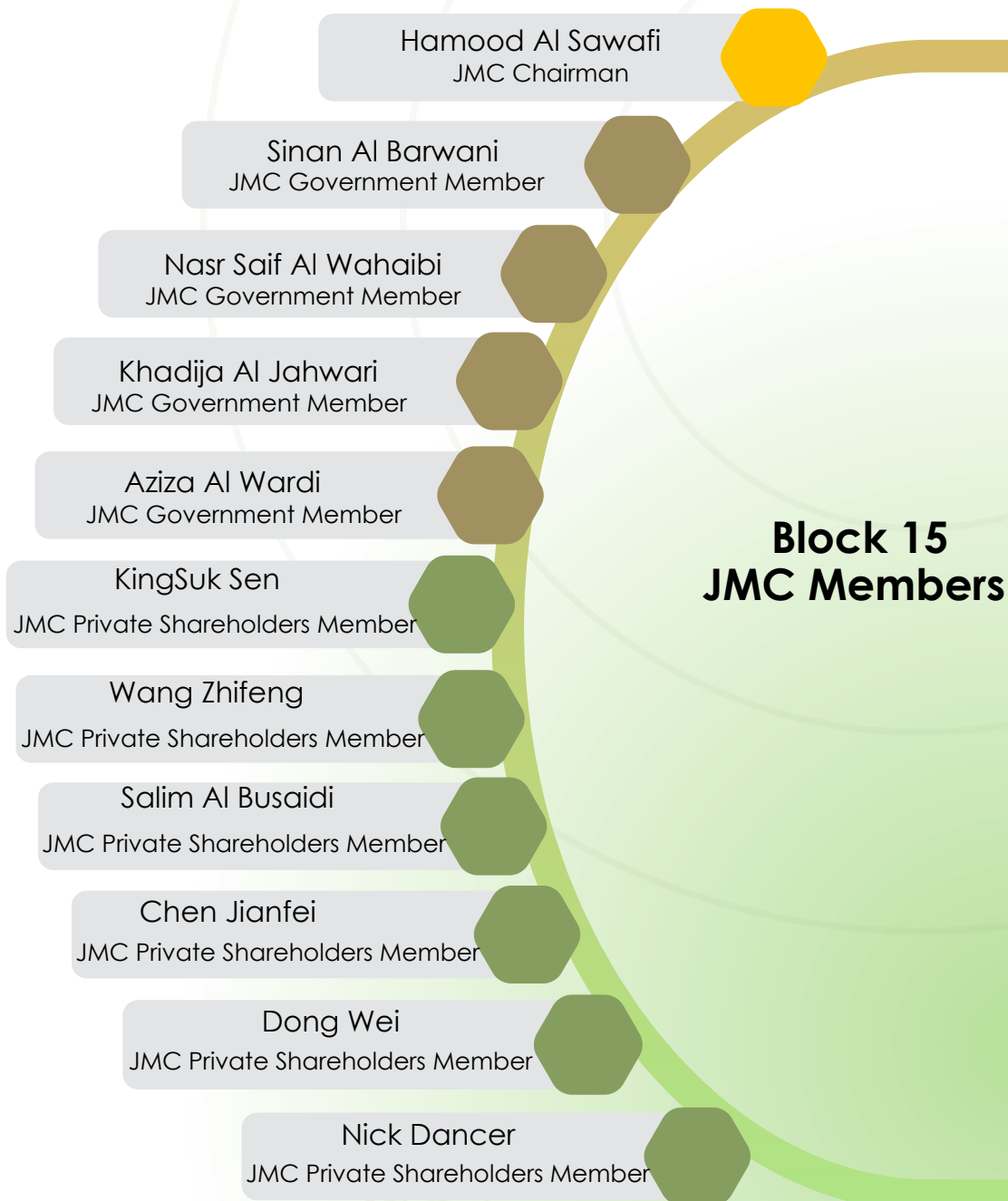
**(a)For block (5):** the JMC consist of nine (9) members; out of which five (5) members are appointed by the Government of the Sultanate of Oman, and one of the Government's members is appointed as the Chairman, whereas four (4) members are appointed by Daleel's Shareholders.

**(b)For Block (15):** the JMC consist of eleven (11) members; out of which five (5) members are appointed by the Government of the Sultanate of Oman, and one of the Government's members is appointed as the Chairman, whereas six (6) members are appointed by Daleel's Shareholders.

**(c)**The composition referred to under point (b) above is applicable for the period before the first declaration of commerciality. After first declaration of commerciality, the composition of JMC shall change to the Block (5) composition referred to under point (a) above.



NB: Mrs Khadija Al Jahwari was replaced by Mr Ali Al Lawati from January 2026. Moreover, Mr Chen Jianfei and Mr Wang Zhifeng were replaced by Mr Ye Dajian and Mr Zhang Juntao respectively effective from May 2026.



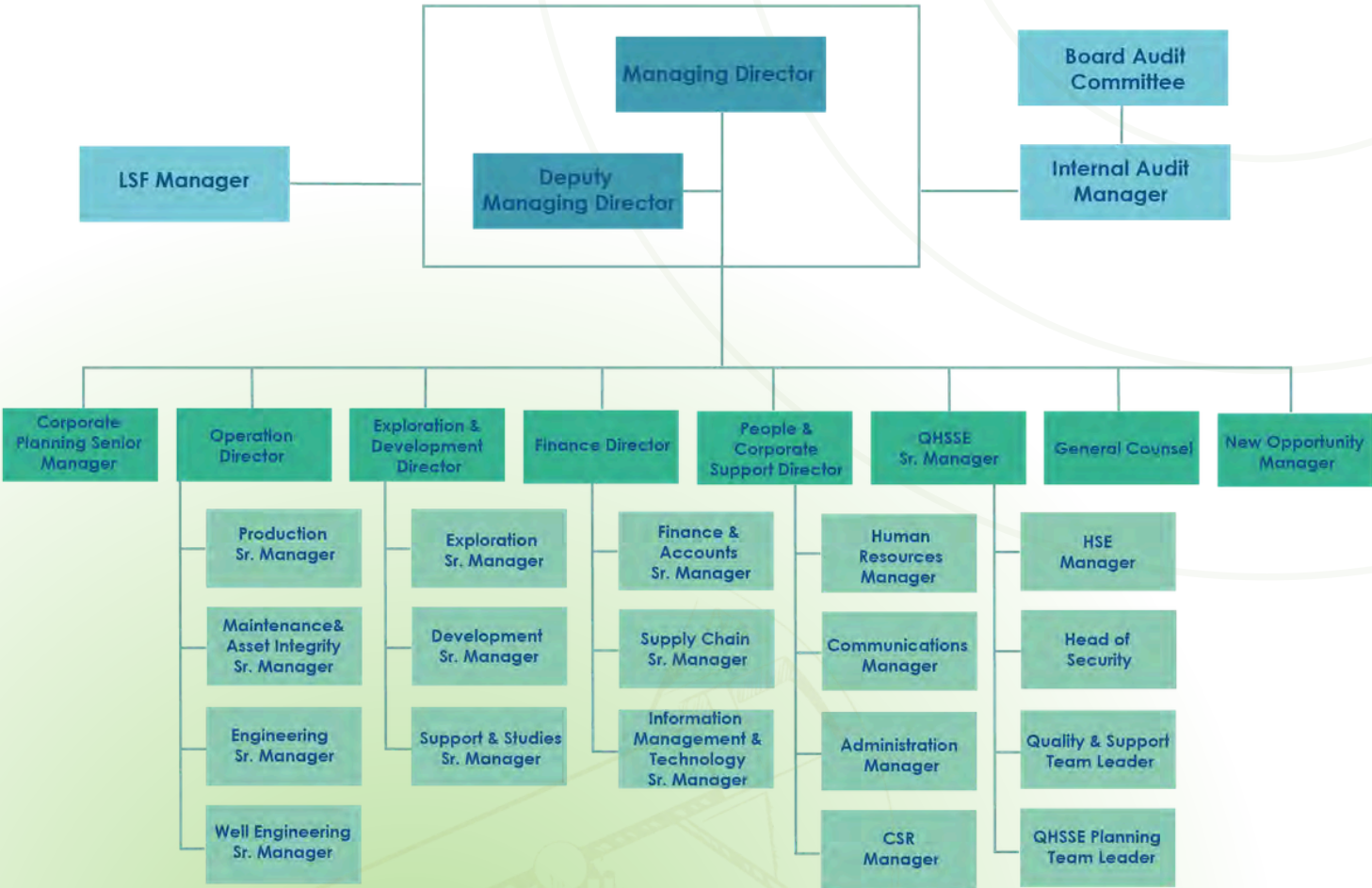
NB: Mrs Khadija Al Jahwari was replaced by Mr Ali Al Lawati from January 2026. Moreover, Mr Chen Jianfei and Mr Wang Zhifeng were replaced by Mr Ye Dajian and Mr Zhang Juntao respectively effective from May 2026.





# Executive Management

Daleel's Executive Management ensures clear lines of accountability and effective decision-making across the company. This structure is led by the Managing Director and supported by the Deputy Managing Director. The structure encompasses key functional areas, like Operations, Exploration and Development, Finance, People and Support, QHSSE, Supply Chain Management and Legal. Dedicated senior managers oversee critical functions enabling coordinated oversight, operational efficiency, and alignment with our strategic objectives.



# ESG Governance

An ESG Steering Committee has been established to oversee and guide the company's ESG initiatives. This Committee has established members, and they are specified below. The Committee is led by the MD, with the membership of directors and senior managers. The ESG Steering Committee is responsible for:

1.Strategic ESG Oversight: Addressing ESG matters by developing and implementing initiatives tailored to Daleel's operations.

2.Resource Management: Allocating and managing resources to achieve ESG objectives, whether driven by local requirements or corporate initiatives.

3.Coordination with Leadership: Collaborating with Daleel's leadership and management teams to ensure resources are available and optimally utilised.

4.Progress Monitoring: Tracking the implementation of ESG initiatives, identifying challenges, and recommending corrective measures.

5.Reporting: Reviewing and endorsing the sustainability report in line with local regulatory requirements.



# Anti-Corruption

GRI (3-3), (205-1), (205-2), (205-3)

We are firmly committed to preventing bribery and corruption across all our operations and business relationships. Our approach is guided by a robust governance framework and an array of policies, including:

·Code of Conduct

·Conflict of Interest Policy

·Whistleblower Policy

These policies set clear expectations for ethical conduct, transparent decision-making, and responsible interactions with all stakeholders.

All employees, including governance body members, are made aware of policies relating to anti-bribery and corruption. At the start of each year, employees must declare any potential conflicts of interest. Declarations are also required at any time throughout the year should a new conflict arise. The Legal Department reviews all submissions to maintain full visibility and manage potential risks.

## **In 2025, Daleel recorded zero cases of corruption.**

Daleel actively encourages employees and all other stakeholders to report any suspected or actual corruption activities through channels outlined in our Code of Conduct and Whistleblower Policy. The company ensures that all such reports are handled confidentially and investigated promptly.

Every quarter, the Legal Department reviews the legal risk register, which includes anti-corruption considerations. These assessments have consistently indicated that corruption is not a significant risk for Daleel, attributed to our stringent preventive measures, annual conflict of interest declarations, and continuous training and awareness efforts.





# Managing our Environmental Impact



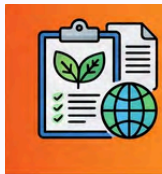
## Our Management Approach

GRI (3-3)

At Daleel, we are conscious of the impact that our operations can create on the environment. We proactively integrate sustainable practices into the core of our business strategy with the aim of improving our environmental performance. Through regular monitoring and integration of best practices, we aim to reduce our carbon footprint and contribute positively to the surroundings and ecosystems where we operate. Daleel's Health, Safety, and Environment (HSE) Policy is an integral part of the company's approach to environmental stewardship. The policy prioritises the following:



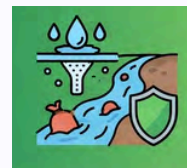
Minimising the environmental impact of our operations



Setting standards and procedures to protect the environment



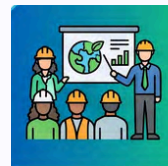
Controlling emissions



Preventing pollution



Optimising natural resource use



Raising awareness and training employees on environmental protection

# GHG Emissions

GRI (3-3), (302-1), (302-2), (305-1), (305-2)

Monitoring and managing Greenhouse Gas (GHG) emissions is a key environmental priority for Daleel. We recognise the critical role we play in addressing climate change and are committed to minimising our carbon footprint across all areas of our operations.

Daleel has implemented a range of policies and strategies to ensure the effective management and reduction of GHG emissions. To name a few, Daleel is pursuing flare reduction, energy efficiency, electrification and renewable integration as decarbonisation levers. We are committed to aligning our practices and strategies with recognised national and international targets and are actively working towards achieving them. As an example, Under the leadership of the JMC, Daleel became the first oil and gas operator in Oman to achieve Zero Routine Flaring in 2023. Additionally, in 2025, Daleel has implemented an additional compressor project to tackle the non-routine flaring. Our long-term goal is to contribute meaningfully to climate action while supporting the national vision of the country.

As part of our broader climate responsibility, our approach focuses on embedding emissions reduction into day-to-day operations, with a strong emphasis on efficiency and long-term sustainability. We are also aligned with the national target for the oil and gas sector to reduce emissions by 7% by 2030 and remain committed to supporting its achievement.

| Energy Consumption                                                                                                                                                       | 2025 (volume)  | 2025 (MJ)     | Change vs 2024 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---------------|----------------|
|  Petrol used for road vehicles owned or leased by the organisation                      | 1,445 litres   | 50,301        | ↑              |
|  Diesel used for road vehicles owned or leased by the organisation                     | 284,547 litres | 11,014,814    | ↑              |
|  Diesel used for stationary machinery & generators owned or leased by the organisation | 278,389 litres | 10,776,438    | ↑              |
|  Natural gas used by the organisation                                                  | 77,361,580 m3  | 3,063,505,494 | ↑              |
|  Solar Energy Production                                                               | 228,094 kWh    | 821,073       | ↑              |
|  Purchased Electricity                                                                 | 2,993,000 kWh  | 10,773,938    | ↑              |

| Emission Indicators | 2025 (tCO <sub>2</sub> e) |
|---------------------|---------------------------|
| Scope 1             | 321,213                   |
| Scope 2             | 1158                      |

Continuous efforts are being made to lower emissions through practical measures such as reducing gas flaring, integrating renewables, adopting more efficient technologies, and encouraging responsible practices across operations. Energy use is closely monitored to identify areas where consumption can be minimised without compromising performance. Regular assessments help ensure that opportunities are acted upon, while awareness among employees remains a focus point in maintaining momentum. These actions contribute to broader environmental goals and align with the sustainability ambitions outlined in the Oman Vision 2040.

## Air Emissions

GRI (3-3), (416-1)

Air quality management is a key environmental priority, addressed through the deployment of advanced monitoring and control technologies. Real-time data is captured using Ambient Air Quality Monitoring Station (AAQMS) and Continuous Emission Monitoring Systems (CEMS) installed at our power plant. In addition, in 2025, Daleel has commissioned Predictive Emission Monitoring System for the Power Plant (PEMS) that predicts the emissions based on tuned model of the gas turbines. Such system provides redundancy to CEMS system to ensure continuous monitoring during planned and forced outages of CEMS system. These are complemented by emission control technologies, such as filters and scrubbers, to minimise pollutant emissions.

Collected data is thoroughly analysed to ensure compliance with environmental regulations, with regular reporting to regulators and stakeholders to support transparency and continuous improvement. Air quality is continuously monitored, with all data submitted for regulatory review. Any abnormal readings are promptly investigated and resolved, reflecting our proactive commitment to protecting air quality and maintaining environmental integrity.

Moreover, the Air Ambient Quality Monitoring System (AAQMS) is fully integrated with the Environmental Authority, enabling seamless data sharing, regulatory oversight, and alignment with national environmental monitoring and compliance requirements.



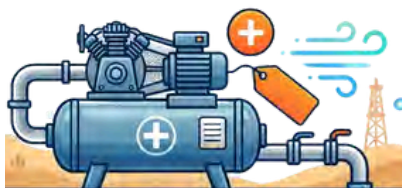
# Climate Adaptation, Resilience & Transition

GRI (3-3), (2-25), (201-2), (305-5)

At Daleel, we are actively facilitating the transition to a low-carbon economy by equipping our employees with skills in emerging energy technologies, engaging with local communities, investing in renewable energy, supporting impacted workers through retraining programs, minimizing our environmental footprint, and advocating for equitable transition policies.

Climate change and environmental sustainability have been at the core of the company's long-term strategy and operational decision-making.

In line with this, the JMC also steered the initiation of ESG reporting, reinforcing our commitment to transparency and responsible business practices. Several high-impact, emissions-reduction initiatives have been pursued, including:



Deployment of an Additional Spare Compressor



Implementation of measures to limit diesel usage strictly to emergency situations, thereby minimising CO<sub>2</sub> emissions



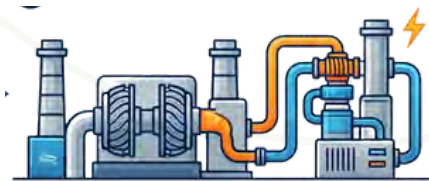
Approved the use of LPG fuel generators for one of the drilling units instead of diesel generators



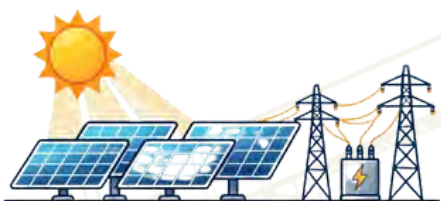
Approval to purchase Optical Gas Imaging (OGI) camera and train the maintenance team to carry out methane leaks surveys.



Conducting gap analysis for the implementation of ISO 50001 Energy Management System



Study the conversion of the open cycle gas turbine power plant into closed cycle to improve the energy efficiency



Study of a large-scale grid connected Solar Power Project to lower the company's carbon footprint

These strategic actions reflect the JMC role in driving ESG performance and aligning Daleel with both national priorities and international standards. Management of climate-related impacts is embedded in the performance evaluation and compensation systems for our senior leadership and governance bodies. Environmental key performance indicators (KPIs), such as GHG reduction, are integrated into the company's scorecard and directly influence incentives and bonus structures. This ensures leadership accountability in advancing sustainability initiatives and strengthens the governance framework for achieving environmental goals.

**Daleel Integrated Management System is ISO 14001 (Environmental Management) certified.**

# Climate Change Risks and Opportunities

At Daleel, managing climate change risks and opportunities is embedded across various organisational levels to ensure a comprehensive response.



**Strategic level**

Climate change risks and opportunities are integrated into the business risk register and business continuity planning to maintain resilience and adaptability.



**Operational level**

Climate change risks are addressed through emergency response management to prepare for potential disruptions such as severe weather events.

From an environmental standpoint, climate change considerations are embedded in environmental management practices to minimise impacts and ensure regulatory compliance. On the financial side, climate-related risks are evaluated and integrated into financial planning and risk management to address potential exposures. This cross-functional approach enables a systematic response to climate change, enhancing both resilience and long-term sustainability.

We have identified a range of climate-related risks with the potential to disrupt our operations and compromise long-term sustainability. These risks underscore the critical importance of implementing comprehensive climate strategies to mitigate risks, ensure operational continuity, and protect the company’s reputation. The key risks identified include:

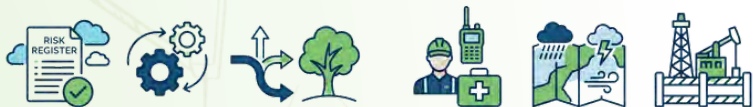
**Operational disruptions from extreme weather events impacting production and safety.**

**Regulatory risks arising from stricter environmental laws leading to higher compliance costs.**

**Supply chain vulnerabilities causing delays and increased costs.**

**Reputational damage if climate risks are not adequately addressed.**

**Financial impacts such as rising insurance premiums and potential asset devaluation.**



In 2025, the company has updated its Block 5 Environmental Impact Assessment (EIA) and issue its first EIA for Block 15. The GHG emissions sources and controls were identified to reduce the overall climate change risk.

# Reducing Emissions

As part of the Oil and Gas Net Zero Group, Daleel contributes technical insights and expertise, helping to shape realistic and effective strategies for reducing emissions within the sector. Throughout 2025, Daleel has worked with Oman Net Zero Centre along with other oil and gas operators to shape the oil and gas sector decarbonisation policies. Such engagement has assured the decarbonisation is happening at a just pace that will achieve both the environmental and economical sustainability of the sector.

In 2025, Daleel reduced its GHG emissions (Scope 1 and Scope 2) by about 5,000 tCO<sub>2</sub>e even with the growth in the activity level. That was due to many emissions reduction initiatives that counter acted the growth in activity levels emissions. Example of these initiatives are:

Commissioning of an additional gas compressor towards the end of the year that resulted to reduced non-routine flaring.

Explored options for energy management to improve efficiency and reduce energy consumption, thereby lowering associated emissions.

Maintain zero routine flaring, demonstrating its commitment to minimising emissions and environmental impact.

Restricted diesel use to emergency backup only.

Connected some contractors' camps and workshops to the grid to avoid using diesel generators for their camps.

Utilisation of solar panels in parking area and new offices.

On scope 3 emissions, Daleel has extended its support to the contractors to reduce their emissions by offering them a connection to the grid power supply instead of running their own diesel generators. Such initiative has helped to reduce those camps emissions by about 50%.

Regarding venting, nearly all producer wells are connected to the pipeline network from the outset, thereby preventing atmospheric venting during early production phases (e.g., from flowback tanks). Since venting is generally not permitted by the MEM, Daleel secures a waiver for any wells requiring connection to early production facilities.



**In 2025, Daleel generated 228,094 kWh of renewable energy through PV solar panels; more than 800% of last year.**

In 2025, the company has carried out gap analysis to benchmark the existing IMS with the requirement of ISO50001 Energy Management System in an aim to improve the system towards compliance with ISO50001. The gap analysis report shows that Daleel already has good energy management culture and practices and that the implementation of such standard will ensure the continuous improvement towards an energy management company. Such endeavour will help to reduce the company energy intensity and emissions.

Through our engagement and collaboration with the Government, we reaffirm our commitment to supporting the development of effective climate policies and contributing to Oman's transition towards sustainability and net zero emissions. This collaborative approach not only ensures our corporate strategy is aligned with public policy but also strengthens the overall impact of climate action within the sector.

## Biodiversity

GRI (3-3), (2-25), (201-2), (305-5)

Although our products, primarily crude oil, natural gas and LPG, have limited direct biodiversity impacts during sale, use, or disposal, we ensure that environmental risks are minimised through robust operational controls and adherence to high environmental standards.

We recognise biodiversity as a vital component of sustainability and have embedded its management across our operations. Despite not operating within designated sensitive or protected areas, we remain committed to protecting local ecosystems and maintaining ecological integrity.

Our approach to biodiversity is guided by our HSE policy, which integrates biodiversity protection into our core business practices.

We apply the mitigation hierarchy to avoid, minimise, restore, and offset throughout the project lifecycle, from planning and development to decommissioning. This ensures biodiversity risks are systematically identified, assessed, and addressed.

At Daleel, EIAs are conducted prior to the commencement of new projects, where we evaluate sensitive habitats and key species to determine potential impacts. Even in non-sensitive areas, we implement biodiversity-friendly operational practices, including the restoration of disturbed areas and ongoing adaptive monitoring of species and habitat conditions. These measures help preserve biodiversity in and around our operational zones.

To support long-term ecological stewardship, we collaborate with local authorities, environmental agencies, and community organisations. As part of our continuous improvement, we updated the biodiversity studies as part of the updated EIA for the Daleel field in 2025. Overall, it was concluded that the project operations will not intervene with the ecological balance of Block 5.

Biodiversity considerations also extend to our supply chain, where we set clear environmental performance expectations for suppliers. We conduct regular risk assessments and audits, promote best practices, and work closely with suppliers to ensure their activities align with our environmental goals and minimise ecological impacts.

Through this proactive and integrated approach, we demonstrate our commitment to biodiversity conservation, helping to ensure that our operations support both sustainable development and the protection of natural ecosystems.

# Asset Integrity and Critical Incident Management

GRI (3-3), (306-3)

Ensuring the integrity of our assets and effectively managing critical incidents, our approach integrates risk management, maintenance programmes, and robust emergency preparedness measures.

We monitor all significant environmental releases, including spills and hazardous material leaks, as per regulatory requirements. In 2025, Daleel recorded a total volume of spills of around 42 BBLs (oil+water) out of which 33 BBLs were recovered. The spills were contained and monitoring indicated that impacts on the surrounding environment were limited, and no lasting damage has been identified to date. Bioremediation of the contaminated soil is a normal process that Daleel follows for such incidents.

These practices align with regulatory requirements, industry best standards, and our internal HSE management system, ensuring that all operations are conducted with the highest regard for safety and environmental protection.

## Waste

GRI (3-3), (306-1), (306-2), (306-3)

Effective waste management is an essential component of our environmental strategy, embedded within our Health, Safety and Environment (HSE) Policy. We view waste not only as an environmental concern, but also as a matter of compliance, operational efficiency, and health and safety.

In 2025, Daleel generated 393.5 tons of hazardous waste and 4,609.4 tons of non-hazardous waste. By managing waste responsibly, we prevent pollution, reduce risks to human health, and strengthen our reputation as a responsible operator.

Our waste management approach is built on five key priorities:

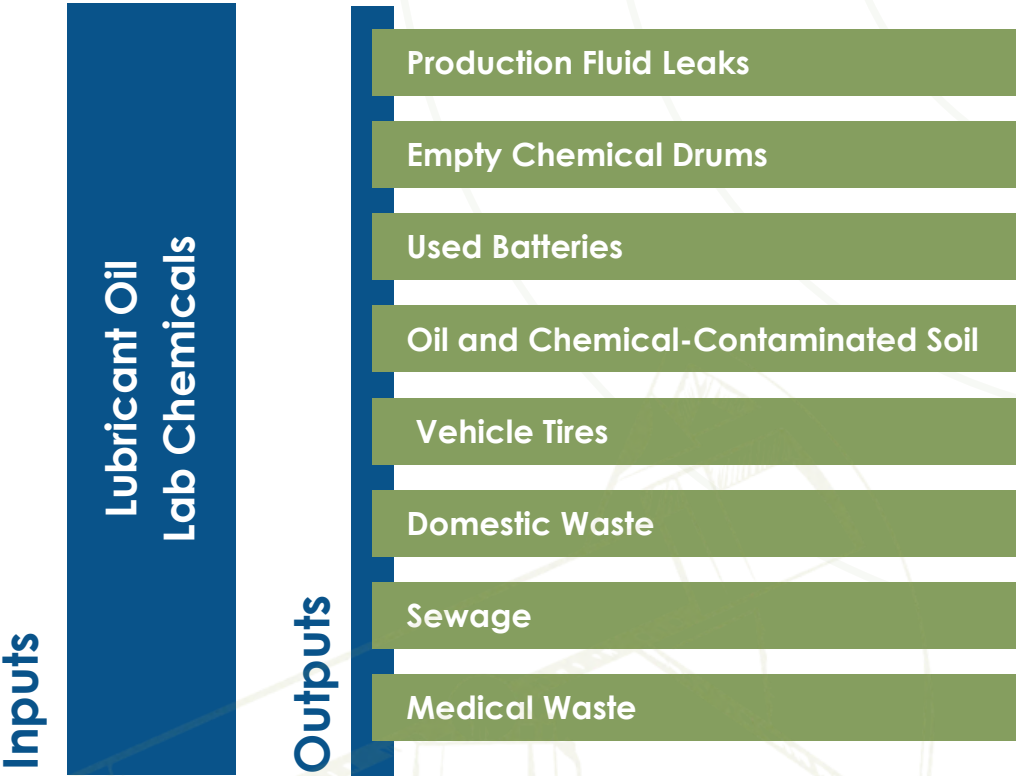


Our operations involve the segregation of hazardous and non-hazardous waste, recycling initiatives, and the use of certified contractors for the treatment, transport, and disposal of hazardous materials.

Daleel aims to reduce waste generation, avoid contamination, and ensure the safe handling and disposal of all materials, particularly hazardous waste. We prioritise promoting best practices through employee training, continuous monitoring of waste volumes, and the implementation of reduction and recycling initiatives. We treat contaminated soil, manage produced water, and handle sewage and other by-products in line with industry standards to prevent environmental harm.

Partnerships with government agencies and licensed waste contractors are critical to Daleel's waste management. These partnerships help to ensure all disposal methods meet legal and environmental requirements. Daleel also support local community initiatives that promote environmental awareness and sustainability.

Daleel manages various types of inputs and outputs, and by carefully managing them, Daleel ensures responsible and sustainable operations throughout its supply chain.



Through this comprehensive and proactive approach, we maintain full compliance with waste regulations while driving continuous improvement in waste management across all areas of our operations. These efforts reflect our long-term commitment to environmental stewardship and sustainable resource use.



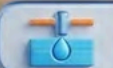


# Water and Effluents

GRI (3-3), (303-1), (303-2), (303-3), (303-4), (303-5)

At Daleel, responsible water and effluent management is one of the key aspects to environmental protection, pollution prevention, and operational sustainability. By minimising water-related risks and ensuring regulatory compliance, we also improve the efficiency and resilience of our operations.

Produced water plays a vital role in our enhanced oil recovery efforts. We reinject it back into reservoirs, helping to maintain pressure and optimise extraction efficiency. In the instance of limited availability of produced water, water from the PDO Yibal-Lekhwaier pipeline is used as a make-up source. HDPE lined evaporation ponds are used as a buffer to store produced water whenever there is a short-lived water injection process upset. Blackwater from the employees' camp is treated through Sewage Treatment Plant (STP) plant and the treated water is used for irrigation of the camp's landscaping and trees. Aquifer water is used to support essential activities such as camp and office needs, as well as rig and hoist operations.

| Cubic meters                                                                        |                                           |           |
|-------------------------------------------------------------------------------------|-------------------------------------------|-----------|
|    | Third-party Water Withdrawal (Yibal line) | 148,222   |
|    | Ground Water Withdrawal (freshwater)      | 0         |
|   | Ground Water Withdrawal (other water)     | 1,216,159 |
|  | Surface Water Consumption                 | 0         |
|  | Sea Water Consumption                     | 0         |
|  | Total                                     | 1,364,381 |

NB: Produced water is not discharged to the surface, it is reinjected into oil reservoirs. In case of operational emergencies, a portion of the produced water may be directed to evaporation pits, which are lined to prevent contamination of the ground. Moreover, all the ground water withdrawn from Masrooq and Damam wells has a salinity above 1000ppm and therefore considered as "other water" inline with GRI standard.

We take a structured and science-based approach to identifying and managing water-related impacts. This includes continuous monitoring, sampling, and reporting across all operational areas. We regularly assess the water sources we rely on, reviewing them based on regulatory requirements and environmental sensitivity. We monitor water levels, flow rates, and contamination risks, and analyse collected samples to ensure compliance and responsible use.

Daleel's water stewardship extends beyond operational controls. We implement robust treatment and conservation measures, work collaboratively with local communities and regulatory authorities, and engage our suppliers to adopt best practices. These collective efforts help us to manage our environmental footprint while supporting the country's water security.

# Safeguarding Our People and Communities



## Our Management Approach

GRI (3-3)

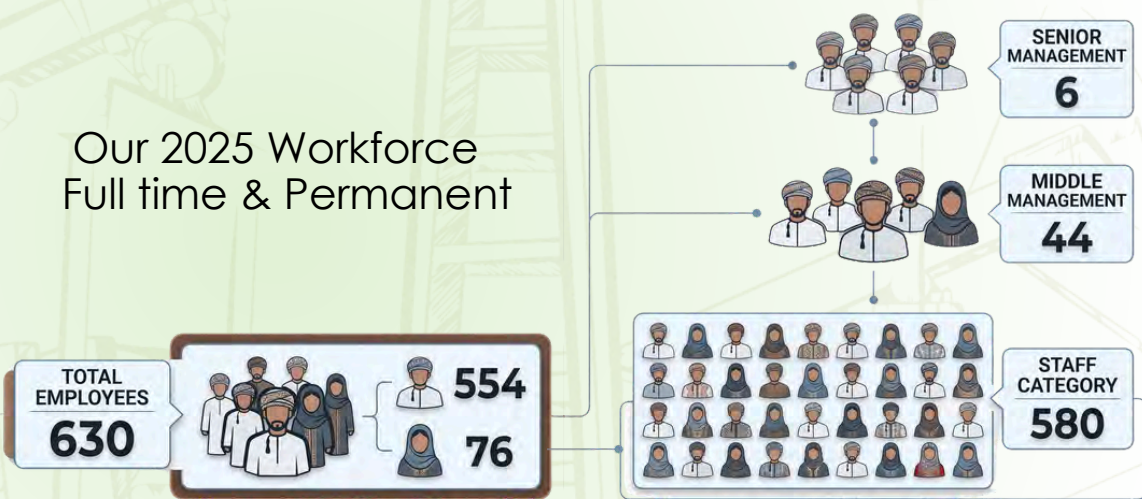
The health, safety, and well-being of our employees and the communities where we operate are of paramount importance to us. At Daleel, we recognise that ensuring safe and resilient operations is not only a business imperative but also a moral responsibility. Our approach to safeguarding people and communities is rooted in risk management, continuous improvement, and meaningful stakeholder engagement.

## Employment Practices

GRI (3-3), (2-7), (401-1), (401-2), (401-3), (404-1), (404-2)

Our people are the foundation of our long-term success. Our employment practices are guided by international labour standards, national regulations, and our internal policies, with a focus on providing meaningful work, competitive benefits, and continuous learning opportunities.

From recruitment and onboarding to training, career progression, and employee well-being, we ensure that our approach is designed to meet the needs of our workforce and maintain long-term engagement. Fostering a positive and respectful workplace culture is imperative to us, and this is guided by a comprehensive set of policies. Our Business Code of Conduct serves as a foundational document, encompassing key areas such as anti-harassment to ensure a safe and inclusive environment for all. Regular employee surveys serve as an instrument to guide our continuous improvement journey. The surveys are carried out on two-yearly basis and the survey outcome is benchmarked with previous years to measure the success of the implemented improvements. Other regular surveys are also carried out for the admin and employees camp to improve the services.





**In 2025, Daleel female employees represent 12.1% of total employees and 24.6% of Head Office employees.**

Our employment practices are the foundation for building a resilient and capable team. We provide our full-time employees with a comprehensive range of benefits, including medical and life insurance, housing loan support, paternity and maternity leave, and education assistance. These benefits reflect our commitment to employee well-being and long-term development. We will continue to invest in our people and ensure that they remain supported, skilled, and prepared to meet evolving market needs and expectations.

## Responsible Supply Chain Management

At Daleel, our commitment to responsible employment practices and human rights extends throughout our supply chain. Key requirements are integrated into our terms and conditions, ensuring suppliers fully comply with applicable laws and regulations, including Omani labour and employment laws.

We systematically manage procurement risks through our 'Key Risks in the Procurement Process' template, evaluating potential impacts on efficiency, quality, safety, and contractor personnel. Supplier performance is monitored using tools such as the Master Tender Plan System, departmental scorecards, SMART goals, and the Adaa System, with regular performance reviews to ensure consistent adherence to standards.

The company promotes local economic development through the Local Content initiatives, starting at the tender strategy stage and including a 5% preference in commercial evaluation. Suppliers are further assessed by the QHSE Department to ensure compliance with QHSSE criteria, legal requirements, and ethical employment practices, ensuring a responsible, transparent, and locally supportive supply chain.





# Hiring New Talents & Employee Turnover

At Daleel, we understand the importance of hiring the new talent to drive innovation and to support our long-term strategic goals. Our recruitment processes are designed to be transparent and inclusive, ensuring equal opportunities for all candidates. We remain committed to attracting top talent who are aligned with our mission and have potential to maintain our operational excellence whilst contributing to the company's success.

## Age Breakdown of New Hires in 2025

|                |       |
|----------------|-------|
| Below 30 Years | ► 52% |
| 30-50 Years    | ► 48% |
| 50 and above   | ► 0%  |

**In 2025, Daleel hired 21 new employees, contributing to job creation and positive economic impact.**

In 2025, our new hires represented a balanced mix of early-career and experienced professionals. New employees aged between 30 and 50 years bring with them valuable industry knowledge and practical experience. Meanwhile, our new hires aged below 30 highlight our commitment to nurturing young talent and fresh perspectives, while building a future-ready workforce. Daleel recorded an employee turnover rate of 0.95% in 2025, indicating a high level of employee retention and overall job satisfaction. This low turnover rate also reflects the effectiveness of our employee engagement initiatives, supportive work environment, and commitment to professional growth and well-being.





## Parental Leave

Ensuring that our employees are supported through major life events is not only essential to their well-being but also contributes to the long-term success of the company. Parental leave is a critical component in helping our team members balance their personal responsibilities with professional commitments.

Our parental leave policy is designed to provide time, flexibility, and peace of mind for all new parents and we are committed to fostering a culture where employees feel empowered to take the time they need to care for their families.

|                                                                                   |                                                                    |              |
|-----------------------------------------------------------------------------------|--------------------------------------------------------------------|--------------|
|  | Male employees that <b>were</b> entitled to parental leave         | ▶ <b>554</b> |
|  | Female employees that <b>were</b> entitled to parental leave       | ▶ <b>76</b>  |
|  | Male employees that <b>took</b> parental leave                     | ▶ <b>69</b>  |
|  | Female employees that <b>took</b> parental leave                   | ▶ <b>11</b>  |
|  | Male employees that returned to work after parental leave          | ▶ <b>69</b>  |
|  | Female employees that returned to work after parental leave        | ▶ <b>8</b>   |
|  | Female employees <b>due</b> to return to work after parental leave | ▶ <b>3</b>   |

**Daleel achieved a 100% return-to-work and retention rate among employees who took parental leave and are due to return in 2025.**

The 100% return-to-work and retention rate among parental leave takers is an indicator of employee satisfaction and the company's support. By promoting work-life balance and supporting our employees through parenthood, we aim to create a workplace that values empathy, equality, and long-term growth, for both our people and the company.

## Training our Workforce

We place strong emphasis on continuous learning and development to ensure our employees are adequately equipped with the skills, knowledge, and capabilities needed to thrive in the oil and gas industry. Our training programs are tailored to support both professional growth and organisational goals, covering technical skills, leadership development, and health & safety. By investing in upskilling, we aim to build a resilient workforce that drives innovation, efficiency, and long-term success.

| Average Training Hours in 2025             |            |
|--------------------------------------------|------------|
| Average training hours per male employee   | 52.8 hours |
| Average training hours per female employee | 67.9 hours |
| Average hours of training per employee     | 54.6 hours |

In 2025, Daleel provided a total of 34,416 hours of training to its entire workforce.

| Average Training Hours per Employee Category in 2025                                                                                      |            |
|-------------------------------------------------------------------------------------------------------------------------------------------|------------|
| Average training hours for senior management category                                                                                     | 24.0 hours |
| Average training hours for middle management category  | 32.5 hours |
| Average hours of training for staff category           | 41.3 hours |



Our trainings are governed by the Human Resources (HR) Manual and a few of the key schemes as part of our training programme are:

- **1. Personal Development Plan:** This is developed by the line manager and their employee, using the competency framework specific to the employee's role. It is based on an assessment of the employee's current competency levels compared to the required standards for the job. To address identified gaps, a mix of formal training programs, on-the-job training, coaching, and self-directed learning are provided.
- **2. Sponsorships for Higher Studies:** Sponsorships for full-time master's programmes are allocated on a priority basis, focusing on areas where the company has a critical need for advanced skills. The application and approval process are fully governed by established HR procedures.
- **3. Continuing Education Assistance:** This is allocated based on certain criteria and is conditional to the areas of the business.
- **4. Mandatory Training:** Jobs having Health, Safety & Environment exposure are assigned a certain number of mandatory trainings depending on the risk exposure and any specific needs.
- **5. On-Job Training:** New professional like technicians undergo an on-job training period in the field and will be monitored to track their progress.
- **6. Internship Programmes:** This opportunity is offered to university students and recent graduates seeking to develop their skills and gain practical experience. Candidates are selected through a formal application process and evaluated based on a predefined screening criteria. Additionally, the company also accepts ad-hoc trainings, which do need to go through a formal application.



| 🕒 Trainings Conducted in 2025 📅                                    |  |
|--------------------------------------------------------------------|--|
| Sustainability Awareness 🌍                                         |  |
| 🔧 Gas management / Production course 📄                             |  |
| 🏗️ Artificial Lifting Training Course (ESP Applications) ⚙️        |  |
| 👷 Geology Field Trip 🗺️                                            |  |
| 🛑 Incident Management - Tripod Beta Root Cause Analysis 🔍          |  |
| 👤 High Performance Leadership for New Managers 🏢                   |  |
| 👤 Supervisory Leadership Program 📈                                 |  |
| 📋 HR Policies and Procedures Development 👥                         |  |
| 🔍 Advanced Tendering Procedures & Bid Evaluation 📄                 |  |
| 🔧 Well Testing Operation ⚙️                                        |  |
| ⚡ Electrical for non-Electrical ⚡                                  |  |
| 🕒 Instrument for non-Instrument ⌚                                  |  |
| ⚠️ Hazardous Areas Competency Training–Foundation. Certification 🛑 |  |
| 🔥 Explosion Protection Installation & Inspection. Certification 📄  |  |
| 🧪 Hazardous Area Certification (CompEx Ex01-Ex04). Certification 🧪 |  |
| 🏗️ Well Engineering Development Program 2 📄                        |  |
| 👤 Coaching & Mentoring Skills for Managers and Leaders 📈           |  |
| 📊 Advanced Excel Training 📄                                        |  |
| 🕒 Process Safety Course ⌚                                          |  |
| 🌿 Basic Oilfield Corrosion and Control via Chemical Solution 🧪     |  |
| 🏗️ Oil Production and Processing Facilities 🏗️                     |  |
| ⚡ Power System Protections ⚡                                       |  |
| 🏢 Warehouse Management 🏢                                           |  |
| 🚚 Supply chain Big data and analysis 🚚                             |  |
| 🔧 Maintenance & Inspection of Electrical Equipment 🔧               |  |
| 🌀 Gas Turbines Operation & Maintenance 🌀                           |  |
| 📋 Automation, Instrumentation, Measurements, and Process Control 📄 |  |
| 🔍 Root Cause Failure Analysis 🔍                                    |  |
| 🧮 AI for Finance & Accounts 🧮                                      |  |
| 🧠 Psychological Safety at Workplace 🧠                              |  |





# Diversity & Inclusion

GRI (405-1), (405-2)

We are committed to fostering a fair, inclusive, and engaging workplace that attracts, retains, and develops top talent. We strive to cultivate a workplace where all individuals feel valued, supported, and empowered to reach their full potential, while also meeting the evolving needs of our business and workforce.

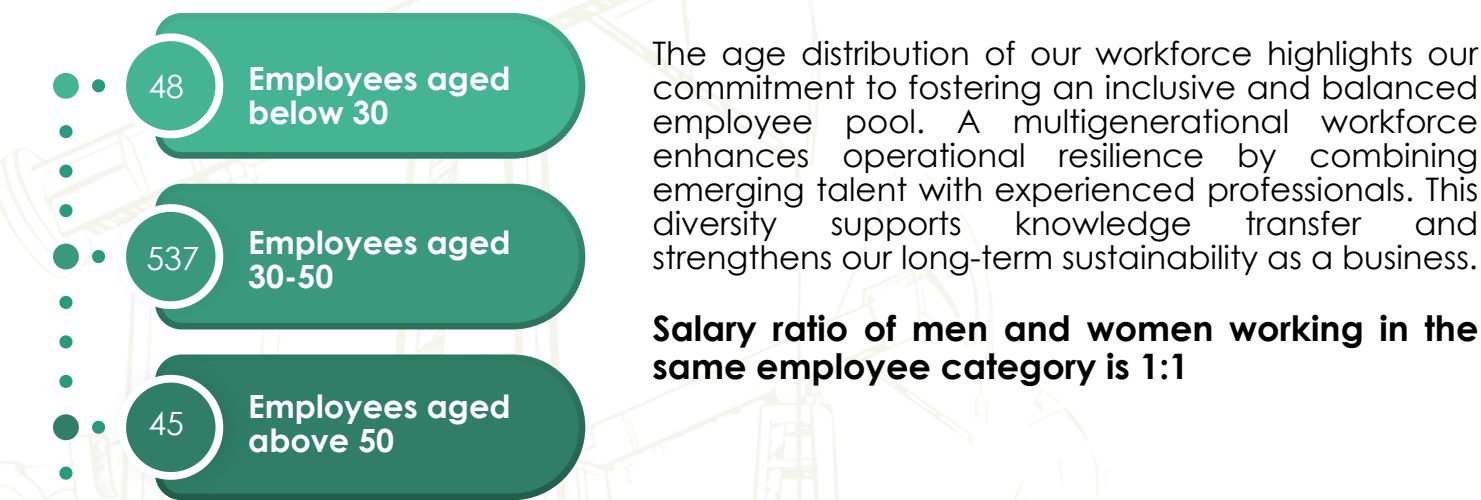
**Our workforce is predominantly composed of Omani and Chinese employees, with further representation from nationalities including Indian, British, and Egyptian.**

## Female Representation across Employee Categories



While the oil and gas industry has traditionally seen a gender imbalance, Daleel is committed to shifting this narrative by building a workforce that is inclusive, diverse, and reflective of the communities we serve. We actively promote equality at all levels of our company and foster a workplace where every individual, regardless of gender, background, etc, has equal access to opportunities and the support needed to thrive.

## Employee Distribution by Age



# Occupational Health and Safety

GRI (3-3), (403-1), (403-2), (403-3), (403-4), (403-5), (403-6), (403-7), (403-8), (403-9), (403-10)

Daleel remains deeply committed to safeguarding the health and safety of our employees, contractors, and stakeholders. Our approach to occupational health and safety is anchored in a robust and integrated QHSSE framework, which encourages a proactive safety culture across all levels of the company.

To ensure effective implementation and continuous improvement, the QHSSE framework is supported by a series of comprehensive policies that create a safe and secure working environment.



We participate in several initiatives, highlighting our commitment to improving occupational safety standards:

**Sponsoring Workshops and Conferences:** The company sponsors various industry events to support the sharing of best practices and advancements in occupational safety and health.

**Oman Energy Association (OPAL) Meetings:** We actively attend and contribute to standard-setting meetings with the OPAL and influence industry safety standards.

## Managing Occupational Health and Safety

We have a robust Occupational Health and Safety (OH&S) management system, which is an integrated component of our broader Integrated Management System (IMS). This comprehensive system is meticulously designed to uphold the highest standards of health, safety, environmental protection, and quality across all the company's operations. Daleel's OH&S management system is aligned with both national and international standards, along with our corporate commitment to maintaining high HSE standards.

The IMS is certified against three internationally recognized ISO standards:





Our HSE Manual ensures the safety and health of all our employees, subcontractors, and visitors, and the regulations documented within this manual are universally applicable and enforced without exception for all who are engaged in activities under Daleel's management. This integrated and comprehensive approach serves as a clear demonstration of our unwavering commitment to continuous improvement and operational excellence in the areas of health, safety, environment, and quality.

We make sure to engage our workers in the development and improvement of our OH&S management system through various methods:



Safety Committees  
(Food safety committee)

Workers serve on committees to review and suggest improvements to safety policies.

Training and Workshops

Workers participate in sessions to learn and provide feedback on safety practices.

Regular Safety Meetings

These meetings allow workers to discuss safety issues and propose changes.



Feedback Mechanisms

Workers are encouraged to give feedback through surveys and incident reporting systems.



Participation in Audits and Risk Assessments

Workers help identify risks and verify safety practices during audits.

We prioritise occupational health and safety across our entire value chain by implementing clear procedures and requirements. This begins with our contractors undergoing a stringent prequalification process to ensure they meet our rigorous OH&S standards. Upon contract award, contractors must demonstrate compliance with project-specific OH&S protocols. Throughout the project, we actively monitor their adherence to these standards through regular inspections and audits. After project completion, contractors are required to properly close all OH&S measures during de-mobilisation or restoration.

This commitment to safety also extends to procurement and sales, where we impose our OH&S requirements on all procurement activities and product sales to ensure a consistent standard of safety throughout.

A few of our key achievements in 2025 for occupational health and safety are:

- Completed 1 year LTI free on 24<sup>th</sup> January 2025
- Completed 7 years without a severe Motor Vehicle Incident (MVI) in 19<sup>th</sup> March 2025
- Conducted QHSSE Day
- Conducted Daleel and Contractors QHSSE Management Workshop
- Conducted Task-Based Audits across Daleel and contractors
- The Supervision Awareness Campaign commenced under the leadership of Daleel Management and Petrogas Shareholder
- Conducted an internal and external audit of our IMS
- Conducted Heat Stress, Road Safety, Ramadan Health Campaign, and Subcontractor Management campaign
- Eight of Daleel's contractors completed 10 years or more without LTI.

## Identifying Risks

Daleel has established a structured and systematic process for identifying work-related hazards and risks, ensuring the health and safety of workers and those under its control. This process involves:



**Risk Management Procedure:** This is the foundation for all risk management activities and includes detailed procedures for identifying, evaluating, and controlling hazards to minimise adverse effects on personnel and assets.



**Risk Register:** Developed as part of the Risk Management Procedure, this tool enables the systematic tracking and management of occupational health and safety risks.

Our hierarchy of controls to eliminate hazards and minimise risks:

- Eliminate
- Substitute
- Engineering Controls
- A Personal Protective Equipment (PPE)



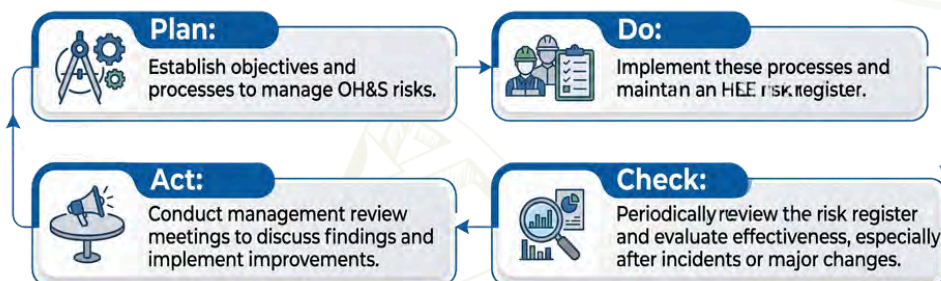




| HSE SAFETY INDICATOR                                                    | 2025 VALUE |
|-------------------------------------------------------------------------|------------|
| Total number of hours worked by all employees (including contractors)   | 8,856,280  |
| Number of fatalities due to work-related injury                         | 0          |
| Number of high-consequence work-related injuries (excluding fatalities) | 2          |
| Number of recordable work-related injury                                | 6          |

Our comprehensive Incident Investigation Procedure is designed to maintain high standards for safety and risk management. The process begins with the immediate reporting of all incidents, a requirement enforced by a severity matrix. Our employees receive specific training in incident investigation techniques to ensure all examinations are both thorough and effective. The findings and resulting corrective actions are then reviewed and approved by an Incident Review Committee. To support this entire process, we utilise a tracking software (Intelex) to log all incidents, which facilitates detailed analysis and ongoing monitoring. This integrated approach ensures every incident is handled competently and contributes to our continuous improvement efforts. We also encourage our workers to report on any workplace incidents and hazards without fear of reprisal. Despite our best endeavors and our aspiration to complete our operations incident free in what is a high risk operation, sometimes a combination of factors can still lead to accidents. In 2025, Daleel suffered 2 high consequence work related injuries which were LTI's. Daleel promptly investigated these two incidents, with the people and contracting companies involved, to identify the underlying cause for the incidents to ensure mitigation in the future to prevent a repeat of it, or similar, incidents.

At Daleel, we evaluate and improve our hazard and risk identification processes using the ISO Plan-Do-Check-Act (PDCA) cycle:



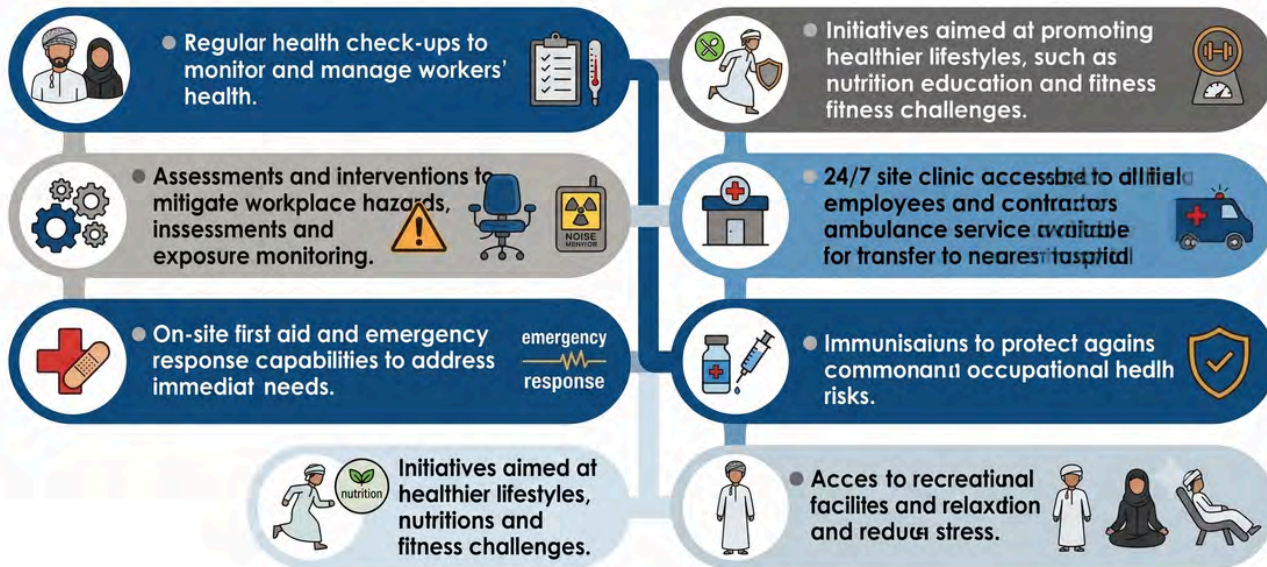
We determine hazards that can pose as a risk of ill-health for employees through:





# Health Services

At Daleel, we provide a wide range of health services to our workers, which include:



These health services highlight our commitment to maintaining a safe work environment, with a strong focus on preventive care and wellness.

Additionally, we are committed to providing comprehensive non-occupational medical and healthcare services for our employees. This commitment includes comprehensive health insurance that offers extensive coverage for various medical treatments and services unrelated to work. The company also promotes a healthy lifestyle through its SAD Policy (Smoking, Alcohol and Drug Abuse Policy), which includes supportive counselling. Furthermore, we offer discounted memberships to selected local fitness centres.

## Health and Safety Training

Training our workers on health and safety is of paramount importance to us as this ultimately ensures their knowledge of our OH&S systems and subsequently their safety. We assess training needs using a structured approach that ensures all employees are adequately trained and includes:

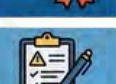
- Job Analysis: Identifies specific skills and safety requirements for each role.
- Regulatory Compliance: Ensures that all trainings meet legal and industry safety standards.
- Risk Assessments: Determine training needs based on potential job hazards.
- Incident Reviews: Analyse past incidents to identify opportunities for preventive training.
- Employee Feedback: Gathering insights from employees about their training needs.
- Performance Evaluations: Using performance reviews to highlight areas that need improvement.
- Technological Updates: Adjusting training based on the introduction of new technologies or processes.
- External Audits: Incorporating recommendations from safety audits into training programs.



Daleel ensures that trainings are clearly understood by workers through a strategic approach. For non-English speakers, training is delivered in their native language, supplemented by visual aids and interactive, hands-on demonstrations to clarify complex topics. To confirm understanding, workers complete both theoretical and practical assessments and specialised interviews are conducted for roles requiring specific licenses. The company also utilises worker input to improve training and provide additional sessions as needed to close any knowledge gaps.

**In 2025, Daleel provided 1,060 health and safety trainings to our workforce.**

We provide a comprehensive range of OH&S training to ensure that our workforce is equipped to efficiently handle all workplace hazards. These trainings include both generic courses and specific programs tailored to address work-related risks. Some of our OH&S trainings are:

|                                                                                     |                                                |                                                                                     |                                                                 |
|-------------------------------------------------------------------------------------|------------------------------------------------|-------------------------------------------------------------------------------------|-----------------------------------------------------------------|
|    | HSE Induction                                  |    | H2S Awareness and Escape                                        |
|    | Authorized Gas Tester                          |    | Defensive Driving Course                                        |
|    | NORM Awareness                                 |    | Chemical Handling Management                                    |
|    | First Aid, CPR & AED                           |    | Fire Warden and Basic Fire Fighting/Initial Fire Response (IFR) |
|   | Scaffolding Appreciation                       |   | Job Hazard Analysis                                             |
|  | Permit to Work (PTW) Holders and PTW Signatory |  | Supervising Safety.                                             |
|  | SCBA                                           |  | Heavy Equipment and Lifting                                     |

## Closure and Rehabilitation

GRI (3-3), (402-1)

Daleel recognises that responsible closure and rehabilitation of our operations is a critical part of our commitment to social responsibility, environmental stewardship, and long-term sustainability. We integrate closure considerations into our operational strategies, ensuring that environmental restoration, employee transition, and community well-being are central to our approach.

All decommissioning and abandonment activities are carried out following the EPSA, signed between Daleel's shareholders and the Government of Sultanate of Oman represented by the MEM. Abandonment of selected depleted oil-producing wells is conducted annually, ensuring full compliance with both the EPSA terms and the applicable regulations of the Government of Sultanate of Oman. In 2025, we carried out well abandonment activities valued at approximately OMR 438,900.

We prioritise timely and transparent communication with our employees regarding any major operational changes, and advance notice is provided in line with applicable laws and contractual obligations. The exact notice period depends on the scale and nature of the change, but it typically ranges from one to three months.



# Local Community

GRI (3-3), (413-1), (413-2)

Our commitment to local communities is guided by our Corporate Social Responsibility (CSR) Manual, which sets out the areas of focus, selection criteria, and processes for identifying and implementing initiatives

Daleel relies on continuous engagement with community stakeholders to ensure that our programmes and initiatives effectively address local needs. In 2025, our materiality assessment included one-on-one engagement with a local community representative. This engagement not only helped us prioritise key topics but also deepened our understanding of their expectations from Daleel. Alongside these focused discussions, we gather feedback during site visits, stakeholder meetings, and annual community gatherings, enabling us to align our projects closely with community priorities.

We also hold separate meetings with key stakeholders, such as governors, walis, and municipalities, to better understand local challenges, thereby helping us develop solutions together. Initial discussions are ongoing with relevant departments to establish a formal grievance mechanism, which will further strengthen our ability to address concerns promptly and transparently.

We have also established collaboration with other oil and gas operators in the region where we operate to deliver joint projects that would have a wider social impact. A good example of such projects is the Ibri Park that has been jointly funded by Daleel and other operators in the region.

**In 2025, Daleel dedicated OMR 745,843 to initiatives that support and strengthen local communities.**

In 2025, we implemented 14 key community development projects. These projects focused on improving education, healthcare access, infrastructure, and community well-being.







We recognise that local communities may face challenges such as limited access to essential services, unemployment, and poverty, which can affect their long-term resilience. By engaging continuously with local leaders and community representatives, we aim to identify potential impacts early and develop targeted interventions. This early engagement approach helps us address concerns before they escalate and ensures that our operations contribute positively to local socio-economic development.

## 2025 Key Initiatives and Projects

|                                                                                                                                       |                                                                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|
|  <b>Al Dhahira Ramadhan Contribution</b>             |  <b>Al Masarah Hospital Equipment</b>                    |
|  <b>Fak Kurba Program</b>                           |  <b>Enhancing Eid Prayers area in Lubanah Village</b>   |
|  <b>Providing Hospital Equipment- Ibri Hospital</b> |  <b>Siraj Foundation Support</b>                        |
|  <b>Al Dhahira School Projects</b>                  |  <b>Al Dhahira Festival 2026</b>                        |
|  <b>Program for people with stuttering issues</b>   |  <b>Ibri Hospital Emergency Unit Extension project</b>  |
|  <b>Omani Women Summer Program Hamra Al Daru'a</b>  |  <b>Ibri Health Committee support</b>                   |
|  <b>UTAS Ibri Summer Course</b>                     |  <b>Association of Children With Disability support</b> |

# Economic Impacts

GRI (3-3), (201-1), (202-2), (203-1), (203-2), (204-1)

As outlined in the EPSA, the ownership of oil and gas production lies with our shareholders and the MEM. Consequently, Daleel does not directly generate revenue from the sale of oil, gas, LPG, and Quality Bank (QB). Instead, our role is to facilitate operational planning by preparing the Oil Lifting Plan for approval by shareholders and MEM.

The only revenue Daleel records is derived from a service fee of 0.1%, charged to Daleel's Shareholders for operating Block 5 and Block 15 assets on their behalf, as specified in the Service Fee Agreement. This approach ensures transparency and clarity in our financial reporting and economic contributions.

Direct economic impact includes taxes paid to the Government, locally sourced goods and services to support Daleel's operations as well as the workforce wages and benefits. With 98% of the company workforce being Omani Nationals, the local economic impact and wellbeing of the society is tremendous.

**In 2025, Daleel spent OMR 131,616,203 on goods and services sourced from local suppliers.**

Beyond direct financial flows, we contribute to local economic development through indirect impacts such as job creation for the local community and infrastructure development. In addition, our governance body includes representatives from the Sultanate of Oman, ensuring local perspectives are reflected in strategic decision-making. In addition, we contributed to enhancing community wellbeing through projects such as the establishment of public walkways and parks, providing accessible recreational spaces for residents. Although these initiatives do not have directly quantified economic values, they foster social cohesion and improve quality of life.

## Abbreviations

- **PDO** - Petroleum Development Oman
- **EPSA** - Exploration and Production Sharing Agreement
- **MEM** - Ministry of Energy and Minerals
- **OMR** - Omani Riyal
- **tCO<sub>2</sub>e** - Tonnes of carbon dioxide
- **LPG** - Liquefied Petroleum Gas
- **BOE** - Barrels of Oil Equivalent
- **QB** - Quality Bank
- **ESG** - Environmental, Social, and Governance
- **CSR** - Corporate Social Responsibility
- **HR** - Human Resources
- **PTW** - Permit to Work
- **OH&S** - Occupational health and safety
- **PPE** - Personal Protective Equipment
- **IMS** - Integrated Management System
- **QHSSE** - Quality, Health, Safety, Security, and Environment
- **HSE** - Health, Safety, and Environment
- **LTI** - Lost Time Injury
- **PDCA** - Plan-Do-Check-Act
- **AAQMS** - Ambient Air Quality Monitoring Station
- **EIA** - Environmental Impact Assessment
- **STP** - Sewage Treatment Plant



| Statement of use                  |                                                                                  | Daleel Petroleum LLC has reported in accordance with the GRI Standards for the period starting January 2025 to December 2025. |                        |                |             |                                           |
|-----------------------------------|----------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|------------------------|----------------|-------------|-------------------------------------------|
| GRI 1 used                        |                                                                                  | GRI 1: Foundation 2021                                                                                                        |                        |                |             |                                           |
| Applicable GRI Sector Standard(s) |                                                                                  | GRI 11: Oil and Gas Sector 2021                                                                                               |                        |                |             |                                           |
| GRI STANDARD                      | DISCLOSURE                                                                       | LOCATION                                                                                                                      | OMISSION               |                |             | GRI SECTOR STANDARD REF. NO.              |
|                                   |                                                                                  |                                                                                                                               | REQUIREMENT(S) OMITTED | REASON         | EXPLANATION |                                           |
| Exemption / Disclosure:           |                                                                                  |                                                                                                                               |                        |                |             |                                           |
| GRI 2: General Disclosures 2021   | 2-1 Organizational details                                                       | 2                                                                                                                             |                        |                |             |                                           |
|                                   | 2-2 Entities included in the organization's sustainability reporting             | 2, 40                                                                                                                         |                        |                |             |                                           |
|                                   | 2-3 Reporting period, frequency and contact point                                | 2                                                                                                                             |                        |                |             |                                           |
|                                   | 2-4 Restatements of information                                                  | 2                                                                                                                             |                        |                |             |                                           |
|                                   | 2-5 External assurance                                                           | 2                                                                                                                             |                        |                |             |                                           |
|                                   | 2-6 Activities, value chain and other business relationships                     | 5, 6                                                                                                                          |                        |                |             |                                           |
|                                   | 2-7 Employees                                                                    | 25                                                                                                                            |                        |                |             |                                           |
|                                   | 2-8 Workers who are not employees                                                | not                                                                                                                           |                        | Not applicable |             | Daleel does not hire temporary employees. |
|                                   | 2-9 Governance structure and composition                                         | 8                                                                                                                             |                        |                |             |                                           |
|                                   | 2-10 Nomination and selection of the highest governance body                     | 9                                                                                                                             |                        |                |             |                                           |
|                                   | 2-11 Chair of the highest governance body                                        | 9                                                                                                                             |                        |                |             |                                           |
|                                   | 2-12 Role of the highest governance body in overseeing the management of impacts | 9                                                                                                                             |                        |                |             |                                           |
|                                   | 2-13 Delegation of                                                               | 9                                                                                                                             |                        |                |             |                                           |
|                                   |                                                                                  |                                                                                                                               |                        |                |             |                                           |

|  |                                                                      |        |  |                        |                                                                                                                                               |  |
|--|----------------------------------------------------------------------|--------|--|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|--|
|  | responsibility for managing impacts                                  |        |  |                        |                                                                                                                                               |  |
|  | 2-14 Role of the highest governance body in sustainability reporting | 1, 7   |  |                        |                                                                                                                                               |  |
|  | 2-15 Conflicts of interest                                           | 9      |  |                        |                                                                                                                                               |  |
|  | 2-16 Communication of critical concerns                              | 9      |  |                        |                                                                                                                                               |  |
|  | 2-17 Collective knowledge of the highest governance body             | 7      |  |                        |                                                                                                                                               |  |
|  | 2-18 Evaluation of the performance of the highest governance body    | 9      |  |                        |                                                                                                                                               |  |
|  | 2-19 Remuneration policies                                           | no     |  | Compani<br>city commit | Unres<br>Resourc<br>from<br>disband<br>the status<br>they<br>combin<br>the<br>the                                                             |  |
|  | 2-20 Process to determine remuneration                               | no     |  |                        |                                                                                                                                               |  |
|  | 2-21 Annual total compensation ratio                                 | no     |  |                        |                                                                                                                                               |  |
|  | 2-22 Statement on sustainable development strategy                   | 1      |  |                        |                                                                                                                                               |  |
|  | 2-23 Policy commitments                                              | 9      |  |                        |                                                                                                                                               |  |
|  | 2-24 Embedding policy commitments                                    | 9      |  |                        |                                                                                                                                               |  |
|  | 2-25 Processes to remediate negative impacts                         | 18, 21 |  |                        |                                                                                                                                               |  |
|  | 2-26 Mechanisms for seeking advice and raising concerns              | 9      |  |                        |                                                                                                                                               |  |
|  | 2-27 Compliance with laws and regulations                            | 7      |  |                        |                                                                                                                                               |  |
|  | 2-28 Membership associations                                         | 3      |  |                        |                                                                                                                                               |  |
|  | 2-29 Approach to                                                     | 7      |  |                        |                                                                                                                                               |  |
|  | stakeholder engagement                                               |        |  |                        |                                                                                                                                               |  |
|  | 2-30 Collective bargaining agreements                                | N/A    |  | High<br>collective     | Open<br>Partnership<br>Innov<br>Emplo<br>Labour<br>Law, which<br>regulate<br>and<br>provides<br>provisions<br>for<br>collective<br>bargaining |  |

| Material topics             |                                         |   |  |  |  |  |
|-----------------------------|-----------------------------------------|---|--|--|--|--|
| GRI 3: Material Topics 2021 | 3-1 Process to determine material topic | 7 |  |  |  |  |
|                             | 3-2 List of material topics             | 8 |  |  |  |  |

| GHG Emissions                            |                                                                                     |        |  |                                    |                                                                                                                               |        |
|------------------------------------------|-------------------------------------------------------------------------------------|--------|--|------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|--------|
| GRI 3: Material Topics 2021              | 3-3 Management of material topics                                                   | 14, 15 |  |                                    |                                                                                                                               | 11.1.1 |
| GRI 302: Energy 2016                     | 302-1 Energy consumption within the organization                                    | 16     |  |                                    |                                                                                                                               | 11.1.2 |
|                                          | 302-2 Energy consumption outside of the organization                                | 16     |  |                                    |                                                                                                                               | 11.1.3 |
|                                          | 302-3 Energy intensity                                                              | no     |  | Confidentiality constraints        | Daleel is restricting the disclosure of this value due to the confidentiality of the total oil production figures.            | 11.1.4 |
| GRI 305: Emissions 2016                  | 305-1 Direct (Scope 1) GHG emissions                                                | 16, 17 |  |                                    |                                                                                                                               | 11.2.5 |
|                                          | 305-2 Energy Indirect (Scope 2) GHG emissions                                       | 16, 17 |  |                                    |                                                                                                                               | 11.2.6 |
|                                          | 305-3 Other Indirect (Scope 3) GHG emissions                                        | no     |  | Information unavailable/incomplete | Daleel Petroleum has not begun calculating scope 3 emissions. The company plans to account for these emissions in the future. | 11.2.7 |
|                                          | 305-4 GHG emissions intensity                                                       | no     |  | Confidentiality constraints        | Daleel is restricting the disclosure of this value due to the confidentiality of the total oil production figures.            | 11.2.8 |
|                                          |                                                                                     |        |  |                                    | the specific gases released.                                                                                                  |        |
| GRI 416: Customer Health and Safety 2016 | 416-1 Assessment of the health and safety impacts of product and service categories | 17     |  |                                    |                                                                                                                               | 11.3.3 |

| Climate adaptation, resilience, & transition |                                                                                       |        |  |                                    |                                                                                                                              |        |
|----------------------------------------------|---------------------------------------------------------------------------------------|--------|--|------------------------------------|------------------------------------------------------------------------------------------------------------------------------|--------|
| GRI 3: Material Topics 2021                  | 3-3 Management of material topics                                                     | 18     |  |                                    |                                                                                                                              | 11.2.1 |
| GRI 201: Economic Performance 2016           | 201-2 Financial implications and other risks and opportunities due to climate change  | 18, 21 |  |                                    |                                                                                                                              | 11.2.2 |
| GRI 305: Emissions 2016                      | 305-5 Reduction of GHG emissions                                                      | 18, 21 |  |                                    |                                                                                                                              | 11.2.3 |
| Air Emissions                                |                                                                                       |        |  |                                    |                                                                                                                              |        |
| GRI 3: Material Topics 2021                  | 3-3 Management of material topics                                                     | 17     |  |                                    |                                                                                                                              | 11.3.1 |
| GRI 305: Emissions 2016                      | 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions | no     |  | Information unavailable/incomplete | Daleel Petroleum collects air quality data; however, the company is working towards identifying the specific gases released. | 11.3.2 |
| GRI 416: Customer Health and Safety 2016     | 416-1 Assessment of the health and safety impacts of product and service categories   | 17     |  |                                    |                                                                                                                              | 11.3.3 |
| Waste                                        |                                                                                       |        |  |                                    |                                                                                                                              |        |
| GRI 3: Material Topics 2021                  | 3-3 Management of material topics                                                     | 22     |  |                                    |                                                                                                                              | 11.5.1 |
| GRI 306: Waste 2020                          | Disclosure 306-1 Waste generation and significant waste-related impacts               | 22     |  |                                    |                                                                                                                              | 11.5.2 |
|                                              | Disclosure 306-2 Management of significant waste-related impacts                      | 22     |  |                                    |                                                                                                                              | 11.5.3 |
|                                              | Disclosure 306-3 Waste generated                                                      | 22     |  |                                    |                                                                                                                              | 11.5.4 |
|                                              | Disclosure 306-4 Waste diverted from disposal                                         | no     |  | Information unavailable/incomplete | Daleel Petroleum does not have this information                                                                              | 11.5.5 |
|                                              | Disclosure 306-5 Waste directed to disposal                                           | no     |  |                                    | The company will work towards collecting this data.                                                                          | 11.5.6 |



| Biodiversity                |                                                                                                                                                 |     |  |                |                                                                   |        |
|-----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|-----|--|----------------|-------------------------------------------------------------------|--------|
| GRI 3: Material Topics 2021 | 3-3 Management of material topics                                                                                                               | 21  |  |                |                                                                   | 11.4.1 |
| GRI 304: Biodiversity 2016  | 304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas | n/a |  | Not applicable | Daleel Petroleum does not operate in ecologically sensitive areas | 11.4.2 |
|                             | 304-2 Significant impacts of activities, products and services on biodiversity                                                                  | n/a |  |                |                                                                   | 11.4.3 |
|                             | 304-3 Habitats protected or restored                                                                                                            | 21  |  |                |                                                                   | 11.4.4 |
|                             | 304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations                                | n/a |  | Not applicable | Daleel Petroleum does not operate in ecologically sensitive areas | 11.4.5 |

| Water & Effluents                 |                                                     |    |  |  |  |        |
|-----------------------------------|-----------------------------------------------------|----|--|--|--|--------|
| GRI 3: Material Topics 2021       | 3-3 Management of material topics                   | 24 |  |  |  | 11.6.1 |
| GRI 303: Water and Effluents 2018 | 303-1 Interactions with water as a shared resource  | 24 |  |  |  | 11.6.2 |
|                                   | 303-2 Management of water discharge-related impacts | 24 |  |  |  | 11.6.3 |
|                                   | 303-3 Water withdrawal                              | 24 |  |  |  | 11.6.4 |
|                                   | 303-4 Water discharge                               | 24 |  |  |  | 11.6.5 |
|                                   | 303-5 Water consumption                             | 24 |  |  |  | 11.6.6 |

| Asset Integrity and Critical Incident Management |                                     |    |  |  |  |        |
|--------------------------------------------------|-------------------------------------|----|--|--|--|--------|
| GRI 3: Material Topics 2021                      | 3-3 Management of material topics   | 22 |  |  |  | 11.8.1 |
| GRI 306: Effluents and Waste 2016                | Disclosure 306-3 Significant spills | 22 |  |  |  | 11.8.2 |

| Occupational health and safety               |                                                                                                                     |    |  |  |  |         |
|----------------------------------------------|---------------------------------------------------------------------------------------------------------------------|----|--|--|--|---------|
| GRI 3: Material Topics 2021                  | 3-3 Management of material topics                                                                                   | 31 |  |  |  | 11.9.1  |
| GRI 403: Occupational Health and Safety 2018 | 403-1 Occupational health and safety management system                                                              | 31 |  |  |  | 11.9.2  |
|                                              | 403-2 Hazard identification, risk assessment, and incident investigation                                            | 31 |  |  |  | 11.9.3  |
|                                              | 403-3 Occupational health services                                                                                  | 31 |  |  |  | 11.9.4  |
|                                              | 403-4 Worker participation - consultation, and communication on occupation                                          | 31 |  |  |  | 11.9.5  |
|                                              | consultation, and communication on occupational health and safety                                                   |    |  |  |  |         |
|                                              | 403-5 Worker training on occupational health and safety                                                             | 31 |  |  |  | 11.9.6  |
|                                              | 403-6 Promotion of worker health                                                                                    | 31 |  |  |  | 11.9.7  |
|                                              | 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | 31 |  |  |  | 11.9.8  |
|                                              | 403-8 Workers covered by an occupational health and safety management system                                        | 31 |  |  |  | 11.9.9  |
|                                              | 403-9 Work-related injuries                                                                                         | 31 |  |  |  | 11.9.10 |
|                                              | 403-10 Work-related ill health                                                                                      | 31 |  |  |  | 11.9.11 |

| Closure and Rehabilitation               |                                                                                                          |    |  |                |                                                        |         |
|------------------------------------------|----------------------------------------------------------------------------------------------------------|----|--|----------------|--------------------------------------------------------|---------|
| GRI 3: Material Topics 2021              | 3-3 Management of material topics                                                                        | 37 |  |                |                                                        | 11.7.1  |
| GRI 402: Labor/Management Relations 2016 | 402-1 Minimum notice periods regarding operational changes                                               | 37 |  |                |                                                        | 11.7.2  |
| GRI 404: Training and Education 2016     | 404-2 Programs for upgrading employee skills and transition assistance programs                          | no |  | Not applicable | Daleel Petroleum does not provide transition programs. | 11.7.3  |
| Employment practices                     |                                                                                                          |    |  |                |                                                        |         |
| GRI 3: Material Topics 2021              | 3-3 Management of material topics                                                                        | 25 |  |                |                                                        | 11.10.1 |
| GRI 401: Employment 2016                 | 401-1 New employee hires and employee turnover                                                           | 25 |  |                |                                                        | 11.10.2 |
|                                          | 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees | 25 |  |                |                                                        | 11.10.3 |
|                                          | 401-3 Parental leave                                                                                     | 25 |  |                |                                                        | 11.10.4 |
| GRI 402: Labor/Management Relations 2016 | 402-1 Minimum notice periods regarding operational changes                                               | 37 |  |                |                                                        | 11.10.5 |
| GRI 404: Training and Education 2016     | 404-1 Average hours of training per year per employee                                                    | 25 |  |                |                                                        | 11.10.6 |
|                                          | 404-2 Programs for upgrading employee skills and transition                                              | 25 |  |                |                                                        | 11.10.7 |
| Local Communities                        |                                                                                                          |    |  |                |                                                        |         |
| GRI 3: Material Topics 2021              | 3-3 Management of material topics                                                                        | 38 |  |                |                                                        | 11.13.1 |
| GRI 413: Local Communities 2016          | 413-1 Operations with local community engagement, impact assessments, and development programs           | 38 |  |                |                                                        | 11.13.2 |
|                                          | 413-2 Operations with significant actual and potential negative impacts on local communities             | 38 |  |                |                                                        | 11.13.3 |

| Closure and Rehabilitation               |                                                                                                          |    |  |                |                                                        |         |
|------------------------------------------|----------------------------------------------------------------------------------------------------------|----|--|----------------|--------------------------------------------------------|---------|
| GRI 3: Material Topics 2021              | 3-3 Management of material topics                                                                        | 37 |  |                |                                                        | 11.7.1  |
| GRI 402: Labor/Management Relations 2016 | 402-1 Minimum notice periods regarding operational changes                                               | 37 |  |                |                                                        | 11.7.2  |
| GRI 404: Training and Education 2016     | 404-2 Programs for upgrading employee skills and transition assistance programs                          | no |  | Not applicable | Daleel Petroleum does not provide transition programs. | 11.7.3  |
| Employment practices                     |                                                                                                          |    |  |                |                                                        |         |
| GRI 3: Material Topics 2021              | 3-3 Management of material topics                                                                        | 25 |  |                |                                                        | 11.10.1 |
| GRI 401: Employment 2016                 | 401-1 New employee hires and employee turnover                                                           | 25 |  |                |                                                        | 11.10.2 |
|                                          | 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees | 25 |  |                |                                                        | 11.10.3 |
|                                          | 401-3 Parental leave                                                                                     | 25 |  |                |                                                        | 11.10.4 |
| GRI 402: Labor/Management Relations 2016 | 402-1 Minimum notice periods regarding operational changes                                               | 37 |  |                |                                                        | 11.10.5 |
| GRI 404: Training and Education 2016     | 404-1 Average hours of training per year per employee                                                    | 25 |  |                |                                                        | 11.10.6 |
|                                          | 404-2 Programs for upgrading employee skills and transition                                              | 25 |  |                |                                                        | 11.10.7 |
| Local Communities                        |                                                                                                          |    |  |                |                                                        |         |
| GRI 3: Material Topics 2021              | 3-3 Management of material topics                                                                        | 38 |  |                |                                                        | 11.13.1 |
| GRI 413: Local Communities 2016          | 413-1 Operations with local community engagement, impact assessments, and development programs           | 38 |  |                |                                                        | 11.13.2 |
|                                          | 413-2 Operations with significant actual and potential negative impacts on local communities             | 38 |  |                |                                                        | 11.13.3 |



| Closure and Rehabilitation               |                                                                                                          |    |  |                |                                                        |         |
|------------------------------------------|----------------------------------------------------------------------------------------------------------|----|--|----------------|--------------------------------------------------------|---------|
| GRI 3: Material Topics 2021              | 3-3 Management of material topics                                                                        | 37 |  |                |                                                        | 11.7.1  |
| GRI 402: Labor/Management Relations 2016 | 402-1 Minimum notice periods regarding operational changes                                               | 37 |  |                |                                                        | 11.7.2  |
| GRI 404: Training and Education 2016     | 404-2 Programs for upgrading employee skills and transition assistance programs                          | no |  | Not applicable | Daleel Petroleum does not provide transition programs. | 11.7.3  |
| Employment practices                     |                                                                                                          |    |  |                |                                                        |         |
| GRI 3: Material Topics 2021              | 3-3 Management of material topics                                                                        | 25 |  |                |                                                        | 11.10.1 |
| GRI 401: Employment 2016                 | 401-1 New employee hires and employee turnover                                                           | 25 |  |                |                                                        | 11.10.2 |
|                                          | 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees | 25 |  |                |                                                        | 11.10.3 |
|                                          | 401-3 Parental leave                                                                                     | 25 |  |                |                                                        | 11.10.4 |
| GRI 402: Labor/Management Relations 2016 | 402-1 Minimum notice periods regarding operational changes                                               | 37 |  |                |                                                        | 11.10.5 |
| GRI 404: Training and Education 2016     | 404-1 Average hours of training per year per employee                                                    | 25 |  |                |                                                        | 11.10.6 |
|                                          | 404-2 Programs for upgrading employee skills and transition                                              | 25 |  |                |                                                        | 11.10.7 |
| Local Communities                        |                                                                                                          |    |  |                |                                                        |         |
| GRI 3: Material Topics 2021              | 3-3 Management of material topics                                                                        | 38 |  |                |                                                        | 11.15.1 |
| GRI 413: Local Communities 2016          | 413-1 Operations with local community engagement, impact assessments, and development programs           | 38 |  |                |                                                        | 11.15.2 |
|                                          | 413-2 Operations with significant actual and potential negative impacts on local communities             | 38 |  |                |                                                        | 11.15.3 |

| Anti-corruption                         |                                                                                |    |  |  |  |         |
|-----------------------------------------|--------------------------------------------------------------------------------|----|--|--|--|---------|
| GRI 3: Material Topics 2021             | 3-3 Management of material topics                                              | 14 |  |  |  | 11.20.1 |
| GRI 205: Anti-corruption 2016           | 205-1 Operations assessed for risks related to corruption                      | 14 |  |  |  | 11.20.2 |
|                                         | 205-2 Communication and training about anti-corruption policies and procedures | 14 |  |  |  | 11.20.3 |
|                                         | 205-3 Confirmed incidents of corruption and actions taken                      | 14 |  |  |  | 11.20.4 |
| Economic Impacts                        |                                                                                |    |  |  |  |         |
| GRI 3: Material Topics 2021             | 3-3 Management of material topics                                              | 40 |  |  |  | 11.18.1 |
| GRI 201: Economic Performance 2016      | 201-1 Direct economic value generated and distributed                          | 40 |  |  |  | 11.18.2 |
| GRI 202: Market Presence 2016           | 202-2 Proportion of senior management hired from the local community           | 40 |  |  |  | 11.18.3 |
| GRI 203: Indirect Economic Impacts 2016 | 203-1 Infrastructure investments and services supported                        | 40 |  |  |  | 11.18.4 |
|                                         | 203-2 Significant indirect economic impacts                                    | 40 |  |  |  | 11.18.5 |
| GRI 204: Procurement Practices 2016     | 204-1 Proportion of spending on local suppliers                                | 40 |  |  |  | 11.18.6 |

| Topics in the applicable GRI Sector Standards determined as not material                                                             |                                                                                                                                                         |  |
|--------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| Topic                                                                                                                                | Explanation                                                                                                                                             |  |
|  Non-discrimination and equal opportunity         | Daleel abides by all relevant Omani regulations and is thereby mandated to ensure no discrimination takes place and that human rights are not violated. |  |
|  Forced labor and modern slavery                  | Therefore, these were not material topics to the company.                                                                                               |  |
|  Freedom of association and collective bargaining | Collective bargaining is legalised in Oman, and the company follows all necessary regulations. Therefore, this was not identified as a material topic.  |  |
|  Land and resource rights                         | Daleel does not operate in any sensitive or protected areas and thus these are not material to the company.                                             |  |
|  Rights of indigenous peoples                     | Daleel does not operate in conflict-prone areas due to which this is not material.                                                                      |  |
|  Conflict and security                            | Daleel does not participate in collusions with competitors and so this is not a material topic.                                                         |  |
|  Anti-competitive behavior                        | Daleel does not engage in any payments with the government and therefore this is not a material topic.                                                  |  |
|  Payments to governments                          | This is was not identified as a material topic for the company.                                                                                         |  |
|  Public policy                                    |                                                                                                                                                         |  |

# Towards a Sustainable Future

## 2025 Sustainability Report

